

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.
- Assessment and Taxation Fund - accounts for revenues and expenditures for property assessment and tax collection.
- Bicycle Path Construction Fund - accounts for revenue and expenditures for bicycle paths.
- Federal and State Program Fund - accounts for the majority of revenues and expenditures related to Federal and State financial assistance programs.
- County School Fund - accounts for transfers from the General Fund and forest reserve yield revenues from the State of Oregon which are apportioned to the County school districts.
- 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.
- Willamette River Bridges Fund - accounts for motor vehicle fees and gasoline tax proceeds transferred from the Road Fund for bridge inspections and maintenance.
- Recreation Fund - accounts for the collection and disbursement of park revenues from various funding sources on a pass through basis.
- 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 corrections 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 collected from all hotels and motels in the County to be used for convention center expenditures.
- Public Safety Levy Fund - accounts for operation of the Inverness Jail and related corrections programs.

MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
June 30, 2001
(amounts expressed in thousands)

| | Strategic Investment Program | Road | Emergency Communications | Assessment and Taxation | Bicycle Path Construction | Federal/ State Program | County School |
|---------------------------------------|------------------------------------|------------------|-----------------------------|----------------------------|---------------------------------|------------------------------|------------------|
| ASSETS: | | | | | | | |
| Cash and investments | \$ 1,441 | \$ 6,663 | \$ 2 | \$ 475 | \$ 207 | \$ 4 | \$ 63 |
| Receivables: | | | | | | | |
| Taxes | - | - | - | 1 | - | - | - |
| Accounts | 19 | 4,025 | 48 | - | - | 43,418 | - |
| Loans | - | - | - | - | - | 1,268 | - |
| Contracts | - | - | - | - | - | - | - |
| Inventories | - | 771 | - | - | - | 193 | - |
| Prepaid items | - | - | - | - | - | 529 | - |
| Total assets | <u>\$ 1,460</u> | <u>\$ 11,459</u> | <u>\$ 50</u> | <u>\$ 476</u> | <u>\$ 207</u> | <u>\$ 45,412</u> | <u>\$ 63</u> |
| LIABILITIES AND FUND BALANCES: | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | \$ 26 | \$ 5,140 | \$ - | \$ 42 | \$ - | \$ 29,184 | \$ - |
| Payroll Payable | - | 164 | - | 147 | - | 2,171 | - |
| Compensated absences | - | 442 | - | 431 | - | 3,077 | - |
| Due to other funds | - | - | 50 | - | - | 5,240 | - |
| Deferred revenue | - | - | - | - | - | 5,740 | - |
| Total liabilities | <u>26</u> | <u>5,746</u> | <u>50</u> | <u>620</u> | <u>-</u> | <u>45,412</u> | <u>-</u> |
| Fund balances: | | | | | | | |
| Reserved for inventories | - | 771 | - | - | - | 193 | - |
| Reserved for prepaid items | - | - | - | - | - | 529 | - |
| Unreserved, undesignated | 1,434 | 4,942 | - | (144) | 207 | (722) | 63 |
| Total fund balances | <u>1,434</u> | <u>5,713</u> | <u>-</u> | <u>(144)</u> | <u>207</u> | <u>-</u> | <u>63</u> |
| Total liabilities and fund balances | <u>\$ 1,460</u> | <u>\$ 11,459</u> | <u>\$ 50</u> | <u>\$ 476</u> | <u>\$ 207</u> | <u>\$ 45,412</u> | <u>\$ 63</u> |

| Corner Preservation | Tax Title Land Sales | Animal Control | Willamette River Bridges | Recreation | Library | Justice Services Special Operations | Inmate Welfare | Special Excise Tax | Public Safety Levy | Total |
|------------------------|-------------------------|-------------------|--------------------------------|--------------|-----------------|--|-------------------|-----------------------|--------------------------|------------------|
| \$ 499 | \$ 770 | \$ 1 | \$ 2,984 | \$ 9 | \$ 7,815 | \$ 1,468 | \$ 145 | \$ 1,617 | \$ 3,954 | \$ 28,117 |
| 4 | - | - | - | - | 1,231 | - | - | 2,925 | - | 4,161 |
| - | - | 1 | 405 | 18 | 129 | 295 | 47 | 73 | 67 | 48,545 |
| - | - | - | - | - | - | - | - | - | - | 1,268 |
| - | 438 | - | - | - | - | - | - | - | - | 438 |
| - | 422 | - | - | - | - | - | - | - | - | 1,386 |
| - | - | - | - | - | 205 | - | - | - | - | 734 |
| <u>\$ 503</u> | <u>\$ 1,630</u> | <u>\$ 2</u> | <u>\$ 3,389</u> | <u>\$ 27</u> | <u>\$ 9,380</u> | <u>\$ 1,763</u> | <u>\$ 192</u> | <u>\$ 4,615</u> | <u>\$ 4,021</u> | <u>\$ 84,649</u> |
| \$ - | \$ 328 | \$ - | \$ 26 | \$ 27 | \$ 1,993 | \$ 21 | \$ 95 | \$ 2,626 | \$ 175 | \$ 39,683 |
| - | 3 | - | 59 | - | 531 | 43 | 11 | - | 592 | 3,721 |
| - | 13 | - | 130 | - | 956 | 84 | 28 | - | 893 | 6,054 |
| - | - | - | - | - | - | - | - | - | - | 5,290 |
| - | 859 | - | - | - | 1,063 | 166 | - | - | - | 7,828 |
| - | 1,203 | - | 215 | 27 | 4,543 | 314 | 134 | 2,626 | 1,660 | 62,576 |
| - | 422 | - | - | - | - | - | - | - | - | 1,386 |
| - | - | - | - | - | 205 | - | - | - | - | 734 |
| 503 | 5 | 2 | 3,174 | - | 4,632 | 1,449 | 58 | 1,989 | 2,361 | 19,953 |
| 503 | 427 | 2 | 3,174 | - | 4,837 | 1,449 | 58 | 1,989 | 2,361 | 22,073 |
| <u>\$ 503</u> | <u>\$ 1,630</u> | <u>\$ 2</u> | <u>\$ 3,389</u> | <u>\$ 27</u> | <u>\$ 9,380</u> | <u>\$ 1,763</u> | <u>\$ 192</u> | <u>\$ 4,615</u> | <u>\$ 4,021</u> | <u>\$ 84,649</u> |

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | Strategic Investment Program | Road | Emergency Communications | Assessment and Taxation | Bicycle Path Construction | Federal and State Program | County School |
|--|------------------------------------|----------|-----------------------------|----------------------------|---------------------------------|---------------------------------|------------------|
| REVENUES: | | | | | | | |
| Taxes | \$ - | \$ 7,716 | \$ - | \$ - | \$ - | \$ - | \$ 151 |
| Intergovernmental | - | 27,355 | 222 | 3,631 | - | 246,109 | - |
| Licenses and permits | - | 62 | - | - | - | - | - |
| Charges for services | 1,199 | 320 | - | 337 | - | 5,625 | 4 |
| Interest | - | 676 | 6 | - | 9 | 17 | 26 |
| Other | - | 763 | - | 92 | 31 | 1,092 | - |
| Total revenues | 1,199 | 36,892 | 228 | 4,060 | 40 | 252,843 | 181 |
| EXPENDITURES: | | | | | | | |
| Current: | | | | | | | |
| General government | 930 | - | - | 11,050 | - | - | - |
| Health and social services | - | - | - | - | - | 268,552 | - |
| Public safety and justice | - | - | - | - | - | 34,268 | - |
| Community services | - | - | 228 | - | 4 | 3,349 | 1,736 |
| Roads and bridges | - | 30,873 | - | - | - | - | - |
| Capital outlay | - | 1,508 | - | 27 | - | 215 | - |
| Total expenditures | 930 | 32,381 | 228 | 11,077 | 4 | 306,384 | 1,736 |
| Excess of revenues over (under) expenditures | 269 | 4,511 | - | (7,017) | 36 | (53,541) | (1,555) |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Operating transfers in | - | - | - | 6,800 | 51 | 53,541 | 1,544 |
| Operating transfers (out) | - | (3,648) | - | - | - | - | - |
| Total other financing sources (uses) | - | (3,648) | - | 6,800 | 51 | 53,541 | 1,544 |
| Excess of revenues and other sources over (under) expenditures and other uses | 269 | 863 | - | (217) | 87 | - | (11) |
| FUND BALANCES, JUNE 30, 2000 | 1,165 | 4,850 | - | 73 | 120 | - | 74 |
| FUND BALANCES, JUNE 30, 2001 | \$ 1,434 | \$ 5,713 | \$ - | \$ (144) | \$ 207 | \$ - | \$ 63 |

| Comer Preservation | Tax Title Land Sales | Animal Control | Willamette | | | Library | Justice | Inmate Welfare | Special | Public | Total |
|-----------------------|-------------------------|-------------------|------------------|-------------|-----------------------------------|-----------------|---------------|-------------------|-----------------|------------------|-------|
| | | | River Bridges | Recreation | Services Special Operations | | Excise Tax | | Safety Levy | | |
| \$ - | 456 | \$ - | \$ - | \$ 110 | \$ 19,077 | \$ - | \$ - | \$ 18,276 | \$ - | \$ 45,786 | |
| - | - | - | 536 | - | 612 | 477 | - | - | 10,535 | 289,477 | |
| - | - | 876 | - | - | - | 1,653 | - | - | - | 2,591 | |
| 417 | - | - | 77 | - | 1,923 | 672 | 1,618 | - | 25 | 12,217 | |
| - | 120 | - | - | - | 935 | 86 | 2 | 52 | 594 | 2,523 | |
| - | - | 36 | 5 | 1 | 1,296 | 12 | 66 | - | 79 | 3,473 | |
| <u>417</u> | <u>576</u> | <u>912</u> | <u>618</u> | <u>111</u> | <u>23,843</u> | <u>2,900</u> | <u>1,686</u> | <u>18,328</u> | <u>11,233</u> | <u>356,067</u> | |
| - | 751 | - | - | - | - | - | - | - | - | 12,731 | |
| - | - | - | - | - | - | - | - | - | 4,002 | 272,554 | |
| - | - | - | - | - | - | 2,826 | 1,600 | - | 39,226 | 77,920 | |
| - | - | - | - | 121 | 40,649 | - | - | 16,455 | - | 62,542 | |
| 722 | - | - | 3,515 | - | - | - | - | - | - | 35,110 | |
| 9 | - | - | 233 | - | 1,079 | - | - | - | 104 | 3,175 | |
| <u>731</u> | <u>751</u> | <u>-</u> | <u>3,748</u> | <u>121</u> | <u>41,728</u> | <u>2,826</u> | <u>1,600</u> | <u>16,455</u> | <u>43,332</u> | <u>464,032</u> | |
| <u>(314)</u> | <u>(175)</u> | <u>912</u> | <u>(3,130)</u> | <u>(10)</u> | <u>(17,885)</u> | <u>74</u> | <u>86</u> | <u>1,873</u> | <u>(32,099)</u> | <u>(107,965)</u> | |
| - | - | - | 3,597 | 10 | 15,611 | 247 | - | - | 27,209 | 108,610 | |
| - | - | (910) | - | - | - | - | - | - | - | (4,558) | |
| - | - | (910) | 3,597 | 10 | 15,611 | 247 | - | - | 27,209 | 104,052 | |
| (314) | (175) | 2 | 467 | - | (2,274) | 321 | 86 | 1,873 | (4,890) | (3,913) | |
| 817 | 602 | - | 2,707 | - | 7,111 | 1,128 | (28) | 116 | 7,251 | 25,986 | |
| <u>\$ 503</u> | <u>\$ 427</u> | <u>\$ 2</u> | <u>\$ 3,174</u> | <u>\$ -</u> | <u>\$ 4,837</u> | <u>\$ 1,449</u> | <u>\$ 58</u> | <u>\$ 1,989</u> | <u>\$ 2,361</u> | <u>\$ 22,073</u> | |

MULTNOMAH COUNTY, OREGON
STRATEGIC INVESTMENT PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|-------------------------------|-----------------|-----------------|--|
| REVENUES: | | | |
| Charges for services | \$ 1,493 | \$ 1,199 | \$ (294) |
| BEGINNING FUND BALANCE | 1,065 | 1,165 | 100 |
| Total | <u>\$ 2,558</u> | <u>2,364</u> | <u>(194)</u> |
| EXPENDITURES: | | | |
| Nondepartmental | <u>\$ 2,558</u> | 930 | 1,628 |
| ENDING FUND BALANCE | | <u>\$ 1,434</u> | <u>\$ 1,434</u> |

MULTNOMAH COUNTY, OREGON
ROAD FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|-------------------------------|------------------|-----------------|--|
| REVENUES: | | | |
| Taxes: | | | |
| Gasoline | \$ 7,552 | \$ 7,262 | \$ (290) |
| Forest reserve yield | 492 | 454 | (38) |
| Intergovernmental: | | | |
| Federal | 8 | 287 | 279 |
| State | 25,607 | 26,434 | 827 |
| Local | 1,215 | 634 | (581) |
| Licenses and permits | 74 | 62 | (12) |
| Charges for services | 220 | 320 | 100 |
| Interest | 240 | 676 | 436 |
| Other: | | | |
| Miscellaneous | 1,107 | 656 | (451) |
| Service reimbursements | 859 | 107 | (752) |
| Total revenues | <u>37,374</u> | <u>36,892</u> | <u>(482)</u> |
| BEGINNING FUND BALANCE | <u>3,540</u> | <u>4,850</u> | <u>1,310</u> |
| Total | <u>\$ 40,914</u> | <u>41,742</u> | <u>828</u> |
| EXPENDITURES: | | | |
| Environmental Services | <u>\$ 37,266</u> | <u>32,381</u> | <u>4,885</u> |
| OTHER FINANCING USES: | | | |
| Transfers to other funds: | | | |
| Bicycle Path Construction | 51 | 51 | - |
| Willamette River Bridges | 3,597 | 3,597 | - |
| Total other financing uses | <u>3,648</u> | <u>3,648</u> | <u>-</u> |
| Total | <u>\$ 40,914</u> | <u>36,029</u> | <u>4,885</u> |
| ENDING FUND BALANCE | <u>\$ 5,713</u> | <u>\$ 5,713</u> | |

MULTNOMAH COUNTY, OREGON
EMERGENCY COMMUNICATIONS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|-------------------------------|---------------|---------------|--|
| REVENUES: | | | |
| Intergovernmental - State | \$ 223 | \$ 222 | \$ (1) |
| Interest | 6 | 6 | - |
| Total revenues | <u>229</u> | <u>228</u> | <u>(1)</u> |
| BEGINNING FUND BALANCE | - | - | - |
| Total | <u>\$ 229</u> | <u>228</u> | <u>(1)</u> |
| EXPENDITURES: | | | |
| Sheriff | <u>\$ 229</u> | 228 | 1 |
| ENDING FUND BALANCE | | <u>\$ -</u> | <u>\$ -</u> |

MULTNOMAH COUNTY, OREGON
ASSESSMENT AND TAXATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|--------------------------------|------------------|-----------------|--|
| REVENUES: | | | |
| Intergovernmental - State | \$ 4,196 | \$ 3,631 | \$ (565) |
| Charges for services | 218 | 337 | 119 |
| Other: | | | |
| Miscellaneous | 74 | 92 | 18 |
| Service reimbursements | 4 | - | (4) |
| Total revenues | <u>4,492</u> | <u>4,060</u> | <u>(432)</u> |
| OTHER FINANCING SOURCE: | | | |
| Transfer from General Fund | 6,800 | 6,800 | - |
| BEGINNING FUND BALANCE | | | |
| Total | <u>\$ 168</u> | <u>73</u> | <u>(95)</u> |
| | <u>\$ 11,460</u> | <u>10,933</u> | <u>(527)</u> |
| EXPENDITURES: | | | |
| Environmental Services | 2,740 | 2,700 | 40 |
| Support Services | 8,720 | 8,377 | 343 |
| Total | <u>\$ 11,460</u> | <u>11,077</u> | <u>383</u> |
| ENDING FUND BALANCE | | <u>\$ (144)</u> | <u>\$ (144)</u> |

MULTNOMAH COUNTY, OREGON
BICYCLE PATH CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 200'
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|--------------------------------|---------------|---------------|--|
| REVENUES: | | | |
| Intergovernmental - State | \$ 30 | \$ - | \$ (30) |
| Interest | 5 | 9 | 4 |
| Charges for Services | 63 | - | (63) |
| Miscellaneous | - | 31 | 31 |
| Total revenues | <u>98</u> | <u>40</u> | <u>(58)</u> |
| OTHER FINANCING SOURCE: | | | |
| Transfer from Road Fund | 51 | 51 | - |
| BEGINNING FUND BALANCE | | | |
| Total | <u>125</u> | <u>120</u> | <u>(5)</u> |
| | <u>\$ 274</u> | <u>211</u> | <u>(63)</u> |
| EXPENDITURES: | | | |
| Environmental Services | <u>\$ 274</u> | <u>4</u> | <u>270</u> |
| ENDING FUND BALANCE | | <u>\$ 207</u> | <u>\$ 207</u> |

MULTNOMAH COUNTY, OREGON
FEDERAL AND STATE PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|---|-------------------|----------------|--|
| REVENUES: | | | |
| Intergovernmental: | | | |
| Federal, state and local | \$ 240,413 | \$ 246,109 | \$ 5,696 |
| Charges for services | 7,680 | 5,625 | (2,055) |
| Interest | 12 | 17 | 5 |
| Other: | | | |
| Miscellaneous | 2,868 | 493 | (2,375) |
| Service reimbursements | 585 | 599 | 14 |
| Total revenues | <u>251,558</u> | <u>252,843</u> | <u>1,285</u> |
| OTHER FINANCING SOURCE: | | | |
| Transfer from General Fund | 72,909 | 53,541 | (19,368) |
| BEGINNING FUND BALANCE | | | |
| Total | <u>133</u> | - | <u>(133)</u> |
| | <u>\$ 324,600</u> | <u>306,384</u> | <u>(18,216)</u> |
| EXPENDITURES: | | | |
| Community and Family Services | \$ 162,900 | 147,142 | 15,758 |
| Aging and Disability Services | 33,669 | 33,205 | 464 |
| Juvenile and Adult Community Justice Services | 31,491 | 29,313 | 2,178 |
| Health Services | 86,751 | 88,487 | (1,736) |
| District Attorney | 4,884 | 4,596 | 288 |
| Sheriff | 179 | 280 | (101) |
| Environmental Services | 1,000 | 240 | 760 |
| Support Services | 152 | 287 | (135) |
| Nondepartmental | 3,574 | 2,834 | 740 |
| Total expenditures | <u>\$ 324,600</u> | <u>306,384</u> | <u>18,216</u> |
| ENDING FUND BALANCE | | <u>\$ -</u> | <u>\$ -</u> |

MULTNOMAH COUNTY, OREGON
COUNTY SCHOOL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|--------------------------------|-----------------|---------------|--|
| REVENUES: | | | |
| Taxes - Forest reserve yield | \$ 162 | \$ 151 | \$ (11) |
| Miscellaneous | 4 | 4 | - |
| Interest | 27 | 26 | (1) |
| Total revenues | <u>193</u> | <u>181</u> | <u>(12)</u> |
| OTHER FINANCING SOURCE: | | | |
| Transfer from General Fund | 1,544 | 1,544 | - |
| BEGINNING FUND BALANCE | | | |
| Total | <u>\$ 1,737</u> | <u>74</u> | <u>74</u> |
| | <u>1,737</u> | <u>1,799</u> | <u>62</u> |
| EXPENDITURES: | | | |
| Nondepartmental | <u>\$ 1,737</u> | <u>1,736</u> | <u>1</u> |
| ENDING FUND BALANCE | | <u>\$ 63</u> | <u>\$ 63</u> |

MULTNOMAH COUNTY, OREGON
CORNER PRESERVATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|-------------------------------|-----------------|---------------|--|
| REVENUES: | | | |
| Charges for services | \$ 479 | \$ 417 | \$ (62) |
| BEGINNING FUND BALANCE | 948 | 817 | (131) |
| Total | <u>\$ 1,427</u> | <u>1,234</u> | <u>(193)</u> |
| EXPENDITURES: | | | |
| Non Departmental | \$ 750 | - | 750 |
| Environmental Services | 677 | 731 | (54) |
| Total Expenditures | <u>\$ 1,427</u> | <u>731</u> | <u>696</u> |
| ENDING FUND BALANCE | | <u>\$ 503</u> | <u>\$ 503</u> |

MULTNOMAH COUNTY, OREGON
TAX TITLE LAND SALES FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|-------------------------------|---------------|---------------|--|
| REVENUES: | | | |
| Taxes - Sales on foreclosures | \$ 560 | \$ 456 | \$ (104) |
| Interest | 140 | 120 | (20) |
| Total revenues | <u>700</u> | <u>576</u> | <u>(124)</u> |
| BEGINNING FUND BALANCE | | | |
| Total | <u>\$ 700</u> | <u>602</u> | <u>602</u> |
| | | <u>1,178</u> | <u>478</u> |
| EXPENDITURES: | | | |
| Environmental Services | <u>\$ 700</u> | 751 | (51) |
| ENDING FUND BALANCE | | <u>\$ 427</u> | <u>\$ 427</u> |

MULTNOMAH COUNTY, OREGON
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|-------------------------------|-----------------|---------------|--|
| REVENUES: | | | |
| Licenses and permits | \$ 833 | \$ 876 | \$ 43 |
| Charges for services | 262 | - | (262) |
| Other - Miscellaneous | 51 | 36 | (15) |
| Total revenues | <u>1,146</u> | <u>912</u> | <u>(234)</u> |
| BEGINNING FUND BALANCE | - | - | - |
| Total | <u>\$ 1,146</u> | <u>912</u> | <u>(234)</u> |
| OTHER FINANCING USE: | | | |
| Transfer to General Fund | <u>\$ 1,146</u> | 910 | 236 |
| ENDING FUND BALANCE | | <u>\$ 2</u> | <u>\$ 2</u> |

MULTNOMAH COUNTY, OREGON
WILLAMETTE RIVER BRIDGES FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|--------------------------------|-----------------|-----------------|--|
| REVENUES: | | | |
| Intergovernmental | \$ 522 | \$ 536 | \$ 14 |
| Miscellaneous | 10 | 77 | 67 |
| Other - Service reimbursements | 70 | 5 | (65) |
| Total revenues | <u>602</u> | <u>618</u> | <u>16</u> |
| OTHER FINANCING SOURCE: | | | |
| Transfer from Road Fund | 3,597 | 3,597 | - |
| BEGINNING FUND BALANCE | 2,071 | 2,707 | 636 |
| Total | <u>\$ 6,270</u> | <u>6,922</u> | <u>652</u> |
| EXPENDITURES: | | | |
| Environmental Services | <u>\$ 6,270</u> | 3,748 | 2,522 |
| ENDING FUND BALANCE | | <u>\$ 3,174</u> | <u>\$ 3,174</u> |

MULTNOMAH COUNTY, OREGON
RECREATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|--------------------------------|---------------|---------------|--|
| REVENUES: | | | |
| Taxes - Gasoline | \$ 150 | \$ 110 | \$ (40) |
| Other - Miscellaneous | - | 1 | 1 |
| Total revenues | <u>150</u> | <u>111</u> | <u>(39)</u> |
| OTHER FINANCING SOURCE: | | | |
| Transfer from General Fund | 10 | 10 | - |
| BEGINNING FUND BALANCE | 50 | - | (50) |
| Total | <u>\$ 210</u> | <u>121</u> | <u>(89)</u> |
| EXPENDITURES: | | | |
| Environmental Services | <u>\$ 210</u> | <u>121</u> | <u>89</u> |
| ENDING FUND BALANCE | | <u>\$ -</u> | <u>\$ -</u> |

MULTNOMAH COUNTY, OREGON
LIBRARY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|--------------------------------|------------------|-----------------|--|
| REVENUES: | | | |
| Taxes: | | | |
| Property: | | | |
| Current year | \$ 19,244 | \$ 18,644 | \$ (600) |
| Prior years' | - | 368 | 368 |
| Penalties and interest | - | 65 | 65 |
| Sales to the Public | 340 | 264 | (76) |
| Intergovernmental: | | | |
| Federal, state, and local | 502 | 612 | 110 |
| Charges for services | 1,084 | 1,659 | 575 |
| Interest | 200 | 935 | 735 |
| Other: | | | |
| Miscellaneous | 217 | 102 | (115) |
| Non-governmental grants | 860 | 1,096 | 236 |
| Service reimbursements | 136 | 98 | (38) |
| Total revenues | <u>22,583</u> | <u>23,843</u> | <u>1,260</u> |
| OTHER FINANCING SOURCE: | | | |
| Transfer from General Fund | 16,262 | 15,611 | (651) |
| BEGINNING FUND BALANCE | | | |
| Total | <u>4,651</u> | <u>7,111</u> | <u>2,460</u> |
| | <u>\$ 43,496</u> | <u>46,565</u> | <u>3,069</u> |
| EXPENDITURES: | | | |
| Library | <u>\$ 43,496</u> | <u>41,728</u> | <u>1,768</u> |
| ENDING FUND BALANCE | | <u>\$ 4,837</u> | <u>\$ 4,837</u> |

MULTNOMAH COUNTY, OREGON
JUSTICE SERVICES SPECIAL OPERATIONS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|---|-----------------|-----------------|--|
| REVENUES: | | | |
| Intergovernmental: | | | |
| Federal | \$ 135 | \$ 47 | \$ (88) |
| Local | 370 | 430 | 60 |
| Licenses and permits | 686 | 1,653 | 967 |
| Charges for services | 2,092 | 672 | (1,420) |
| Interest | 13 | 86 | 73 |
| Other - Miscellaneous | 78 | 12 | (66) |
| Total revenues | <u>3,374</u> | <u>2,900</u> | <u>(474)</u> |
| OTHER FINANCING SOURCE: | | | |
| Transfer from General Fund | 318 | 247 | (71) |
| BEGINNING FUND BALANCE | | | |
| Total | <u>\$ 616</u> | <u>1,128</u> | <u>512</u> |
| | <u>\$ 4,308</u> | <u>4,275</u> | <u>(33)</u> |
| EXPENDITURES: | | | |
| Juvenile and Adult Community Justice Services | \$ 760 | 678 | 82 |
| District Attorney | 971 | 190 | 781 |
| Sheriff | 2,577 | 1,958 | 619 |
| Total expenditures | <u>\$ 4,308</u> | <u>2,826</u> | <u>1,482</u> |
| ENDING FUND BALANCE | | <u>\$ 1,449</u> | <u>\$ 1,449</u> |

MULTNOMAH COUNTY, OREGON
INMATE WELFARE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | Budget | Actual | Variance favorable (unfavorable) |
|---|-----------------|--------------|--|
| REVENUES: | | | |
| Charges for services | \$ 1,513 | \$ 1,618 | \$ 105 |
| Interest | 7 | 2 | (5) |
| Other - Miscellaneous | 7 | 66 | 59 |
| Total revenues | <u>1,527</u> | <u>1,686</u> | <u>159</u> |
| BEGINNING FUND BALANCE | 125 | (28) | (153) |
| Total | <u>\$ 1,652</u> | <u>1,658</u> | <u>6</u> |
| EXPENDITURES: | | | |
| Juvenile and Adult Community Justice Services | \$ 71 | 30 | 41 |
| Sheriff | 1,581 | 1,570 | 11 |
| Total expenditures | <u>\$ 1,652</u> | <u>1,600</u> | <u>52</u> |
| ENDING FUND BALANCE | | <u>\$ 58</u> | <u>\$ 58</u> |

MULTNOMAH COUNTY, OREGON
SPECIAL EXCISE TAX FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | Budget | Actual | Variance favorable (unfavorable) |
|-------------------------------|------------------|-----------------|--|
| REVENUES: | | | |
| Taxes | \$ 14,676 | \$ 18,276 | \$ 3,600 |
| Interest | 30 | 52 | 22 |
| Total revenues | <u>14,706</u> | <u>18,328</u> | <u>3,622</u> |
| BEGINNING FUND BALANCE | 2,000 | 116 | (1,884) |
| Total | <u>\$ 16,706</u> | <u>18,444</u> | <u>1,738</u> |
| EXPENDITURES: | | | |
| Nondepartmental | <u>\$ 16,706</u> | 16,455 | 251 |
| ENDING FUND BALANCE | | <u>\$ 1,989</u> | <u>\$ 1,989</u> |

MULTNOMAH COUNTY, OREGON
PUBLIC SAFETY LEVY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

| | <u>Budget</u> | <u>Actual</u> | Variance favorable (unfavorable) |
|--------------------------------|------------------|-----------------|--|
| REVENUES: | | | |
| Intergovernmental: | | | |
| Federal, state and local | \$ 10,433 | \$ 10,535 | \$ 102 |
| Charges for services | 18 | 25 | 7 |
| Interest | 575 | 594 | 19 |
| Other - Service reimbursements | 77 | 79 | 2 |
| Total revenues | <u>11,103</u> | <u>11,233</u> | <u>130</u> |
| OTHER FINANCING SOURCE: | | | |
| Transfer from General Fund | 29,384 | 27,209 | (2,175) |
| BEGINNING FUND BALANCE | 9,178 | 7,251 | (1,927) |
| Total Revenues | <u>\$ 49,665</u> | <u>45,693</u> | <u>(3,972)</u> |
| EXPENDITURES: | | | |
| Health Services | \$ 4,414 | 4,002 | 412 |
| Sheriff | 40,754 | 39,330 | 1,424 |
| Nondepartmental | 4,497 | - | 4,497 |
| Total expenditures | <u>\$ 49,665</u> | <u>43,332</u> | <u>6,333</u> |
| ENDING FUND BALANCE | | <u>\$ 2,361</u> | <u>\$ 2,361</u> |