

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

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
\$ -	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
417	576	912	618	111	23,843	2,900	1,686	18,328	11,233	356,067
-	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
731	751	-	3,748	121	41,728	2,826	1,600	16,455	43,332	464,032
(314)	(175)	912	(3,130)	(10)	(17,885)	74	86	1,873	(32,099)	(107,965)
-	-	-	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
\$ 503	\$ 427	\$ 2	\$ 3,174	\$ -	\$ 4,837	\$ 1,449	\$ 58	\$ 1,989	\$ 2,361	\$ 22,073

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	<u>1,065</u>	<u>1,165</u>	<u>100</u>
Total	<u><u>\$ 2,558</u></u>	<u><u>2,364</u></u>	<u><u>(194)</u></u>
EXPENDITURES:			
Nondepartmental	<u><u>\$ 2,558</u></u>	<u>930</u>	<u>1,628</u>
ENDING FUND BALANCE		<u><u>\$ 1,434</u></u>	<u><u>\$ 1,434</u></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><u>\$ 40,914</u></u>	<u><u>41,742</u></u>	<u><u>828</u></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><u>\$ 40,914</u></u>	<u><u>36,029</u></u>	<u><u>4,885</u></u>
ENDING FUND BALANCE		<u><u>\$ 5,713</u></u>	<u><u>\$ 5,713</u></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	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>\$ 229</u></u>	<u><u>228</u></u>	<u><u>(1)</u></u>
EXPENDITURES:			
Sheriff	<u>\$ 229</u>	<u>228</u>	<u>1</u>
ENDING FUND BALANCE		<u><u>\$ -</u></u>	<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>	<u>Variance favorable (unfavorable)</u>
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	168	73	(95)
Total	<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, 2007
(amounts expressed in thousands)

	Budget	Actual	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	125	120	(5)
Total	<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	133	-	(133)
Total	<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)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Taxes - Forest reserve yield	\$ 162	\$ 151	\$ (11)
Miscellaneous	4	4	-
Interest	27	26	(1)
Total revenues	193	181	(12)
OTHER FINANCING SOURCE:			
Transfer from General Fund	1,544	1,544	-
BEGINNING FUND BALANCE	-	74	74
Total	<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>	<u>Variance favorable (unfavorable)</u>
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	-	602	602
Total	<u>\$ 700</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	<u>2,071</u>	<u>2,707</u>	<u>636</u>
Total	<u><u>\$ 6,270</u></u>	<u><u>6,922</u></u>	<u><u>652</u></u>
EXPENDITURES:			
Environmental Services	<u>\$ 6,270</u>	<u>3,748</u>	<u>2,522</u>
ENDING FUND BALANCE		<u><u>\$ 3,174</u></u>	<u><u>\$ 3,174</u></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>	<u>Variance favorable (unfavorable)</u>
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>	121	89
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>	<u>Variance favorable (unfavorable)</u>
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	4,651	7,111	2,460
Total	<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	616	1,128	512
Total	<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)

	<u>Budget</u>	<u>Actual</u>	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><u>\$ 16,706</u></u>	<u><u>18,444</u></u>	<u><u>1,738</u></u>
EXPENDITURES:			
Nondepartmental	<u><u>\$ 16,706</u></u>	<u>16,455</u>	<u>251</u>
ENDING FUND BALANCE		<u><u>\$ 1,989</u></u>	<u><u>\$ 1,989</u></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>