

GENERAL FUND

The General Fund accounts for the financial operations of the County which are not accounted for in any other fund. The principal sources of revenues are property taxes and business income taxes. Primary expenditures in the General Fund are made for general government, public safety, and health and social services. The modified accrual basis of accounting is used to record revenues and expenditures.

MULTNOMAH COUNTY, OREGON
GENERAL 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:			
Property:			
Current year	\$ 164,617	\$ 164,560	\$ (57)
Payments in lieu of taxes	85	97	12
Transient lodging	3	-	(3)
Business income	43,812	30,377	(13,435)
Motor vehicle rental	12,286	11,546	(740)
Intergovernmental:			
Federal	10,317	7,518	(2,799)
State	8,095	9,443	1,348
Local	2,223	2,028	(195)
Licenses and permits	1,982	2,446	464
Charges for services	11,071	7,442	(3,629)
Interest	4,613	4,729	116
Other:			
Miscellaneous	353	1,373	1,020
Service reimbursements	29,512	19,861	(9,651)
Total revenues	<u>288,969</u>	<u>261,420</u>	<u>(27,549)</u>
OTHER FINANCING SOURCES			
Transfers from other funds:			
Justice Bond Project Fund	89	89	-
Animal Control Fund	1,146	910	(236)
Total other financing sources	<u>1,235</u>	<u>999</u>	<u>(236)</u>
BEGINNING FUND BALANCE	<u>20,391</u>	<u>14,262</u>	<u>(6,129)</u>
Total	<u>\$ 310,595</u>	<u>276,681</u>	<u>(33,914)</u>
EXPENDITURES			
Aging and Disability Services	\$ 2,302	951	1,351
Health Services	16,161	13,446	2,715
Juvenile and Adult Community Justice Services	41,207	39,079	2,128
District Attorney	14,345	14,030	315
Sheriff	52,839	50,244	2,595
Environmental Services	8,393	7,082	1,311
Support Services	16,672	15,518	1,154
Nondepartmental	12,544	12,233	311
Total expenditures	<u>164,463</u>	<u>152,583</u>	<u>11,880</u>
OTHER FINANCING USES			
Transfers to other funds:			
Federal and State Program	74,311	53,541	20,770
County School	1,544	1,544	-
Recreation	10	10	-
Library	16,262	15,611	651
Justice Services Special Operations	318	247	71
Assessment and Taxation	6,800	6,800	-
Deferred Maintenance Project	445	445	-
Behavioral Health Managed Care	551	527	24
Data Processing	309	309	-
Facilities Management	2,902	1,891	1,011
Risk Management	205	205	-
Jail Levy	29,385	27,209	2,176
Total other financing uses	<u>133,042</u>	<u>108,339</u>	<u>24,703</u>
Total	<u>297,505</u>	<u>260,922</u>	<u>36,583</u>
ENDING FUND BALANCE	<u>13,090</u>	<u>\$ 15,759</u>	<u>\$ 2,669</u>
	<u>\$ 310,595</u>		