

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.
- **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.
- **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.
- **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
Nonmajor Special Revenue Funds
June 30, 2002
(amounts expressed in thousands)

	Strategic Investment Program	Road	Emergency Communications	Assessment and Taxation	Bicycle Path Construction	County School	General Reserve
ASSETS							
Cash and investments	\$ 1,860	\$ 7,992	\$ 1	\$ 2	\$ 337	\$ 14	\$ 9,137
Receivables:							
Taxes	-	-	-	1	-	-	-
Accounts	-	4,016	48	1,076	-	-	-
Contracts	-	-	-	-	-	-	-
Inventories	-	798	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	<u>\$ 1,860</u>	<u>\$ 12,806</u>	<u>\$ 49</u>	<u>\$ 1,079</u>	<u>\$ 337</u>	<u>\$ 14</u>	<u>\$ 9,137</u>
LIABILITIES							
Liabilities:							
Accounts payable	\$ 5	\$ 5,911	\$ -	\$ 171	\$ -	\$ -	\$ -
Payroll payable	-	167	-	133	-	-	-
Due to other funds	-	-	50	775	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>5</u>	<u>6,078</u>	<u>50</u>	<u>1,079</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Reserved for inventories	-	798	-	-	-	-	-
Reserved for prepaid items	-	-	-	-	-	-	-
Unreserved, undesignated	<u>1,855</u>	<u>5,930</u>	<u>(1)</u>	<u>-</u>	<u>337</u>	<u>14</u>	<u>9,137</u>
Total fund balances	<u>1,855</u>	<u>6,728</u>	<u>(1)</u>	<u>-</u>	<u>337</u>	<u>14</u>	<u>9,137</u>
Total liabilities and fund balances	<u>\$ 1,860</u>	<u>\$ 12,806</u>	<u>\$ 49</u>	<u>\$ 1,079</u>	<u>\$ 337</u>	<u>\$ 14</u>	<u>\$ 9,137</u>

Land 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
\$ 331	\$ 446	\$ -	\$ 3,058	\$ -	\$ 3,055	\$ 980	\$ 32	\$ 5	\$ 1,705	\$28,955
4	-	-	-	-	1,290	-	-	1,843	-	3,138
-	-	2	794	20	110	218	33	97	33	6,447
-	362	-	-	-	-	-	-	-	-	362
-	355	-	-	-	-	-	-	-	-	1,153
-	-	-	-	-	217	-	-	-	-	217
<u>\$ 335</u>	<u>\$ 1,163</u>	<u>\$ 2</u>	<u>\$ 3,852</u>	<u>\$ 20</u>	<u>\$ 4,672</u>	<u>\$ 1,198</u>	<u>\$ 65</u>	<u>\$ 1,945</u>	<u>\$ 1,738</u>	<u>\$40,272</u>
\$ 1	\$ 144	\$ -	\$ 108	\$ 20	\$ 871	\$ 316	\$ 34	\$ 1,435	\$ 1,106	\$10,122
-	2	-	68	-	474	51	4	-	632	1,531
-	-	-	-	-	-	-	-	135	-	960
-	717	-	-	-	1,064	-	-	-	-	1,781
<u>1</u>	<u>863</u>	<u>-</u>	<u>176</u>	<u>20</u>	<u>2,409</u>	<u>367</u>	<u>38</u>	<u>1,570</u>	<u>1,738</u>	<u>14,394</u>
-	300	-	-	-	-	-	-	-	-	1,098
-	-	-	-	-	217	-	-	-	-	217
334	-	2	3,676	-	2,046	831	27	375	-	24,563
334	300	2	3,676	-	2,263	831	27	375	-	25,878
<u>\$ 335</u>	<u>\$ 1,163</u>	<u>\$ 2</u>	<u>\$ 3,852</u>	<u>\$ 20</u>	<u>\$ 4,672</u>	<u>\$ 1,198</u>	<u>\$ 65</u>	<u>\$ 1,945</u>	<u>\$ 1,738</u>	<u>\$40,272</u>

MULTNOMAH COUNTY, OREGON
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Strategic Investment Program	Road	Emergency Communications	Assessment and Taxation	Bicycle Path Construction	County School	General Reserve
REVENUES							
Taxes	\$ -	\$ 8,433	\$ -	\$ -	\$ -	\$ 213	\$ -
Intergovernmental	-	27,578	187	4,131	144	-	-
Licenses and permits	-	49	-	24	-	-	-
Charges for services	-	309	-	392	-	-	-
Interest	-	390	3	-	8	2	50
Other	2,008	848	-	515	-	-	-
Total revenues	<u>2,008</u>	<u>37,607</u>	<u>190</u>	<u>5,062</u>	<u>152</u>	<u>215</u>	<u>50</u>
EXPENDITURES							
Current:							
General government	1,587	-	-	10,647	-	-	-
Health services	-	-	-	-	-	-	-
Public safety and justice	-	-	-	-	-	-	-
Community services	-	-	191	-	-	264	-
Library services	-	-	-	-	-	-	-
Roads and bridges	-	32,040	-	-	-	-	-
Capital outlay	-	836	-	-	76	-	-
Total expenditures	<u>1,587</u>	<u>32,876</u>	<u>191</u>	<u>10,647</u>	<u>76</u>	<u>264</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>421</u>	<u>4,731</u>	<u>(1)</u>	<u>(5,585)</u>	<u>76</u>	<u>(49)</u>	<u>50</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	6,160	54	-	9,087
Transfers out	-	(3,716)	-	(431)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(3,716)</u>	<u>-</u>	<u>5,729</u>	<u>54</u>	<u>-</u>	<u>9,087</u>
Net change in fund balances	421	1,015	(1)	144	130	(49)	9,137
Fund balances - beginning	1,434	5,713	-	(144)	207	63	-
Fund balances - ending	<u>\$ 1,855</u>	<u>\$ 6,728</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 337</u>	<u>\$ 14</u>	<u>\$ 9,137</u>

Land 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
\$ -	\$ 363	\$ -	\$ -	\$ 119	\$20,253	\$ -	\$ -	\$ 13,874	\$ -	\$ 43,255
40	-	5	1,285	-	881	775	-	-	10,525	45,551
-	-	890	-	-	167	1,607	-	-	-	2,737
552	132	81	-	-	2,438	233	1,415	-	-	5,552
-	63	-	-	-	290	46	1	28	76	957
-	13	-	156	-	1,052	233	68	-	896	5,789
592	571	976	1,441	119	25,081	2,894	1,484	13,902	11,497	103,841
-	697	-	-	-	-	-	-	-	-	12,931
-	-	-	-	-	-	-	-	-	5,607	5,607
-	-	-	-	-	-	3,473	1,515	-	35,420	40,408
-	-	1	-	129	-	-	-	15,516	-	16,101
-	-	-	-	-	41,714	-	-	-	-	41,714
761	-	-	4,028	-	-	-	-	-	-	36,829
-	1	-	573	-	101	91	-	-	39	1,717
761	698	1	4,601	129	41,815	3,564	1,515	15,516	41,066	155,307
(169)	(127)	975	(3,160)	(10)	(16,734)	(670)	(31)	(1,614)	(29,569)	(51,466)
-	-	-	3,662	10	14,504	52	-	-	28,101	61,630
-	-	(975)	-	-	(344)	-	-	-	(893)	(6,359)
-	-	(975)	3,662	10	14,160	52	-	-	27,208	55,271
(169)	(127)	-	502	-	(2,574)	(618)	(31)	(1,614)	(2,361)	3,805
503	427	2	3,174	-	4,837	1,449	58	1,989	2,361	22,073
\$ 334	\$ 300	\$ 2	\$ 3,676	\$ -	\$ 2,263	\$ 831	\$ 27	\$ 375	\$ -	\$ 25,878

MULTNOMAH COUNTY, OREGON
Strategic Investment Program Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Other:				
Miscellaneous	\$ 1,310	\$ 1,310	\$ 2,008	\$ 698
EXPENDITURES				
Environmental services	2,555	2,555	1,587	968
Excess (deficiency) of revenues over (under) expenditures	(1,245)	(1,245)	421	1,666
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(90)	-	90
Net change in fund balances	(1,245)	(1,335)	421	1,756
Fund balances - beginning	1,245	1,335	1,434	99
Fund balances - ending	\$ -	\$ -	\$ 1,855	\$ 1,855

MULTNOMAH COUNTY, OREGON

Road Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Year Ended June 30, 2002

(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes:				
Gasoline	\$ 7,278	\$ 7,278	\$ 7,832	\$ 554
Forest reserve yield	1,295	1,295	601	(694)
Intergovernmental	26,453	26,453	27,578	1,125
Licenses and permits	43	43	49	6
Charges for services	310	310	309	(1)
Interest	415	415	390	(25)
Other:				
Miscellaneous	711	1,154	848	(306)
Service reimbursements	53	53	-	(53)
Total revenues	<u>36,558</u>	<u>37,001</u>	<u>37,607</u>	<u>606</u>
EXPENDITURES				
Environmental services	36,829	36,830	32,876	3,954
Nondepartmental	361	803	-	803
Total expenditures	<u>37,190</u>	<u>37,633</u>	<u>32,876</u>	<u>4,757</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>(632)</u>	<u>(632)</u>	<u>4,731</u>	<u>5,363</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,716)	(3,716)	(3,716)	-
Net change in fund balances	(4,348)	(4,348)	1,015	5,363
Fund balances - beginning	4,348	4,348	5,713	1,365
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,728</u>	<u>\$ 6,728</u>

MULTNOMAH COUNTY, OREGON
Emergency Communications Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 172	\$ 172	\$ 187	\$ 15
Interest	9	9	3	(6)
Total revenues	181	181	190	9
EXPENDITURES				
Sheriff	181	181	191	(10)
Deficiency of revenues under expenditures	-	-	(1)	(1)
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ (1)	\$ (1)

MULTNOMAH COUNTY, OREGON
Assessment and Taxation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental	\$ 3,465	\$ 3,539	\$ 4,131	\$ 592
Licenses and permits	-	-	24	24
Charges for services	309	309	392	83
Other - miscellaneous	90	521	515	(6)
Total revenues	<u>3,864</u>	<u>4,369</u>	<u>5,062</u>	<u>693</u>
EXPENDITURES				
Support Services	<u>11,072</u>	<u>11,146</u>	<u>10,647</u>	<u>499</u>
Deficiency of revenues under expenditures	<u>(7,208)</u>	<u>(6,777)</u>	<u>(5,585)</u>	<u>1,192</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	7,208	7,208	6,160	(1,048)
Transfers out	-	(431)	(431)	-
Total other financing sources (uses)	<u>7,208</u>	<u>6,777</u>	<u>5,729</u>	<u>(1,048)</u>
Net change in fund balances	-	-	144	144
Fund balances - beginning	-	-	(144)	(144)
Bund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MULTNOMAH COUNTY, OREGON
Bicycle Path Construction Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental	\$ 30	\$ 30	\$ 144	\$ 114
Interest	5	5	8	3
Other:				
Miscellaneous	110	110	-	(110)
Total revenues	145	145	152	7
EXPENDITURES				
Environmental services	292	292	76	216
Nondepartmental	110	110	-	110
Total expenditures	402	402	76	326
Excess (deficiency) of revenues over (under) expenditures	(257)	(257)	76	333
OTHER FINANCING SOURCES (USES)				
Transfers in	54	54	54	-
Net change in fund balances	(203)	(203)	130	333
Fund balances - beginning	203	203	207	4
Fund balances - ending	\$ -	\$ -	\$ 337	\$ 337

MULTNOMAH COUNTY, OREGON
County School Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes - forest reserve yield	\$ 175	\$ 262	\$ 213	\$ (49)
Interest	4	4	2	(2)
Total revenues	179	266	215	(51)
EXPENDITURES				
Nondepartmental	1,754	266	264	2
Deficiency of revenues under expenditures	(1,575)	-	(49)	(49)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,575	-	-	-
Net change in fund balances	-	-	(49)	(49)
Fund balances - beginning	-	-	63	63
Fund balances - ending	\$ -	\$ -	\$ 14	\$ 14

MULTNOMAH COUNTY, OREGON
General Reserve Fund
Schedule of Revenues, Expenditures, Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Interest	\$ -	\$ -	\$ 50	\$ 50
EXPENDITURES				
Nondepartmental	-	9,128	-	9,128
Excess (deficiency) of revenues over (under) expenditures	-	(9,128)	50	9,178
OTHER FINANCING SOURCES (USES)				
Transfers in	-	9,128	9,087	(41)
Net change in fund balances	-	-	9,137	9,137
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,137</u>	<u>\$ 9,137</u>

MULTNOMAH COUNTY, OREGON
Land Corner Preservation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Actual	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental	\$ -	\$ 40	\$ 40	\$ -
Charges for services	400	400	552	152
Total revenues	400	440	592	152
EXPENDITURES				
Environmental services	649	764	761	3
Nondepartmental	288	213	-	213
Total expenditures	937	977	761	216
Deficiency of revenues under expenditures	(537)	(537)	(169)	368
Fund balances - beginning	537	537	503	(34)
Fund balances - ending	\$ -	\$ -	\$ 334	\$ 334

MULTNOMAH COUNTY, OREGON
Tax Title Land Sales Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes - Sales on foreclosures	\$ 850	\$ 850	\$ 363	\$ (487)
Charges for services	-	-	132	132
Interest	40	40	63	23
Miscellaneous	-	13	13	-
Total revenues	890	903	571	(332)
EXPENDITURES				
Environmental Services	1,490	1,490	698	792
Nondepartmental	-	13	-	13
Total expenditures	1,490	1,503	698	805
Deficiency of revenues under expenditures	(600)	(600)	(127)	473
Fund balances - beginning	600	600	427	(173)
Fund balances - ending	\$ -	\$ -	\$ 300	\$ 300

MULTNOMAH COUNTY, OREGON
Animal Control Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 5	\$ 5
Licenses and permits	1,080	1,080	890	(190)
Charges for services	352	352	81	(271)
Total revenues	<u>1,432</u>	<u>1,432</u>	<u>976</u>	<u>(456)</u>
EXPENDITURES				
Environmental services	<u>-</u>	<u>-</u>	<u>1</u>	<u>(1)</u>
Excess of revenues over expenditures	<u>1,432</u>	<u>1,432</u>	<u>975</u>	<u>(457)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(1,432)</u>	<u>(1,432)</u>	<u>(975)</u>	<u>457</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	2	2
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>

MULTNOMAH COUNTY, OREGON
Willamette River Bridges Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental	\$ 670	\$ 670	\$ 1,285	\$ 615
Other:				
Miscellaneous	10	140	156	16
Total revenues	680	810	1,441	631
EXPENDITURES				
Environmental services	7,291	7,291	4,601	2,690
Nondepartmental	-	130	-	130
Total expenditures	7,291	7,421	4,601	2,820
Deficiency of revenues under expenditures	(6,611)	(6,611)	(3,160)	3,451
OTHER FINANCING SOURCE (USES)				
Transfers in	3,662	3,662	3,662	-
Net change in fund balances	(2,949)	(2,949)	502	3,451
Fund balances - beginning	2,949	2,949	3,174	225
Fund balances - ending	\$ -	\$ -	\$ 3,676	\$ 3,676

MULTNOMAH COUNTY, OREGON
Recreation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes - Gasoline	\$ 140	\$ 140	\$ 119	\$ (21)
EXPENDITURES				
Environmental services	185	185	129	56
Deficiency of revenues under expenditures	(45)	(45)	(10)	35
OTHER FINANCING SOURCES (USES)				
Transfers in	10	10	10	-
Net change in fund balances	(35)	(35)	-	35
Fund balance - beginning	35	35	-	(35)
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MULTNOMAH COUNTY, OREGON

Library Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Year Ended June 30, 2002

(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes - property	\$ 19,832	\$ 19,832	\$ 20,253	\$ 421
Sales to the public	325	325	318	(7)
Intergovernmental	477	704	881	177
Licenses and permits	152	152	167	15
Charges for services	1,263	1,263	1,259	(4)
Interest	300	300	290	(10)
Other:				
Miscellaneous	105	1,061	1,022	(39)
Non-governmental grants	1,074	1,074	861	(213)
Service reimbursements	270	270	30	(240)
Total revenues	<u>23,798</u>	<u>24,981</u>	<u>25,081</u>	<u>100</u>
EXPENDITURES				
Nondepartmental	-	612	-	612
Library	<u>44,752</u>	<u>43,784</u>	<u>41,815</u>	<u>1,969</u>
Total expenditures	<u>44,752</u>	<u>44,396</u>	<u>41,815</u>	<u>2,581</u>
Deficiency of revenues				
under expenditures	<u>(20,954)</u>	<u>(19,415)</u>	<u>(16,734)</u>	<u>2,681</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	15,740	14,545	14,504	(41)
Transfers out	-	(344)	(344)	-
Total other financing sources (uses)	<u>15,740</u>	<u>14,201</u>	<u>14,160</u>	<u>(41)</u>
Net change in fund balances	<u>(5,214)</u>	<u>(5,214)</u>	<u>(2,574)</u>	<u>2,640</u>
Fund balances - beginning	5,214	5,214	4,837	(377)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,263</u>	<u>\$ 2,263</u>

MULTNOMAH COUNTY, OREGON
Justice Services Special Operations Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental	\$ 462	\$ 837	\$ 775	\$ (62)
Licenses and permits	2,409	2,409	1,607	(802)
Charges for services	24	24	233	209
Interest	13	13	46	33
Other:				
Miscellaneous	-	84	101	17
Service reimbursements	90	203	132	(71)
Total revenues	<u>2,998</u>	<u>3,570</u>	<u>2,894</u>	<u>(676)</u>
EXPENDITURES				
Juvenile and adult community justice services	800	800	678	122
District attorney	416	416	350	66
Sheriff	2,508	2,959	2,536	423
Nondepartmental	-	121	-	121
Total expenditures	<u>3,724</u>	<u>4,296</u>	<u>3,564</u>	<u>732</u>
Deficiency of revenues under expenditures	<u>(726)</u>	<u>(726)</u>	<u>(670)</u>	<u>56</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	52	52	52	-
Net change in fund balances	(674)	(674)	(618)	56
Fund balances - beginning	674	674	1,449	775
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 831</u>	<u>\$ 831</u>

MULTNOMAH COUNTY, OREGON
Inmate Welfare Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Charges for services	\$ 1,532	\$ 1,532	\$ 1,415	\$ (117)
Interest	7	7	1	(6)
Other:				
Miscellaneous	53	81	68	(13)
Total revenues	<u>1,592</u>	<u>1,620</u>	<u>1,484</u>	<u>(136)</u>
EXPENDITURES:				
Juvenile and adult community justice services	48	48	16	32
Sheriff	1,499	1,499	1,499	-
Nondepartmental	65	93	-	93
Total expenditures	<u>1,612</u>	<u>1,640</u>	<u>1,515</u>	<u>125</u>
Deficiency of revenues				
under expenditures	(20)	(20)	(31)	(11)
Fund balances - beginning	20	20	58	38
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ 27</u>

MULTNOMAH COUNTY, OREGON
Special Excise Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes	\$ 13,691	\$ 13,691	\$ 13,874	\$ 183
Interest	5	5	28	23
Total revenues	<u>13,696</u>	<u>13,696</u>	<u>13,902</u>	<u>206</u>
EXPENDITURES				
Nondepartmental	<u>15,723</u>	<u>15,723</u>	<u>15,516</u>	<u>207</u>
Deficiency of revenues				
under expenditures	(2,027)	(2,027)	(1,614)	413
Fund balances - beginning	<u>2,027</u>	<u>2,027</u>	<u>1,989</u>	<u>(38)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 375</u>	<u>\$ 375</u>

MULTNOMAH COUNTY, OREGON
Public Safety Levy Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2002
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental	\$ 9,934	\$ 9,934	\$ 10,525	\$ 591
Interest	300	300	76	(224)
Other:				
Miscellaneous	14	908	896	(12)
Total revenues	<u>10,248</u>	<u>11,142</u>	<u>11,497</u>	<u>355</u>
EXPENDITURES				
Health services	4,911	5,658	5,617	41
Sheriff	32,964	36,584	35,449	1,135
Nondepartmental	3,956	200	-	200
Total expenditures	<u>41,831</u>	<u>42,442</u>	<u>41,066</u>	<u>1,376</u>
Deficiency of revenues				
under expenditures	<u>(31,583)</u>	<u>(31,300)</u>	<u>(29,569)</u>	<u>1,731</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	30,773	31,383	28,101	(3,282)
Transfers out	-	(893)	(893)	-
Total other financing sources (uses)	<u>30,773</u>	<u>30,490</u>	<u>27,208</u>	<u>(3,282)</u>
Net change in fund balances	<u>(810)</u>	<u>(810)</u>	<u>(2,361)</u>	<u>(1,551)</u>
Fund balances - beginning	810	810	2,361	1,551
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>