

## 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.
- **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 and motor vehicle tax collection to be used for convention center expenditures.

**MULTNOMAH COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2003**  
**(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	\$ 1,759	\$ 6,520	\$ -	\$ 213	\$ -	\$ 9,609
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	-	4,181	14	-	-	-
Contracts	-	-	-	-	-	3,218
Inventories	-	719	-	-	-	-
Prepaid items	-	-	1	-	-	-
Total assets	<u>\$ 1,759</u>	<u>\$ 11,420</u>	<u>\$ 15</u>	<u>\$ 213</u>	<u>\$ -</u>	<u>\$ 12,827</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 102	\$ 5,738	\$ -	\$ -	\$ -	\$ -
Payroll Payable	1	177	-	-	-	-
Due to other funds	-	-	15	-	-	-
Deferred revenue	-	213	-	-	-	3,218
Total liabilities	<u>103</u>	<u>6,128</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>3,218</u>
<b>Fund balances:</b>						
Reserved for inventories	-	719	-	-	-	-
Reserved for prepaid items	-	-	-	-	-	-
Unreserved, undesignated	1,656	4,573	-	213	-	9,609
Total fund balances	<u>1,656</u>	<u>5,292</u>	<u>-</u>	<u>213</u>	<u>-</u>	<u>9,609</u>
Total liabilities and fund balances	<u>\$ 1,759</u>	<u>\$ 11,420</u>	<u>\$ 15</u>	<u>\$ 213</u>	<u>\$ -</u>	<u>\$ 12,827</u>

<b>Land Corner Preservation</b>	<b>Tax Title Land Sales</b>	<b>Animal Control</b>	<b>Willamette River Bridges</b>	<b>Recreation</b>	<b>Library</b>	<b>Justice Services Special Operations</b>	<b>Inmate Welfare</b>	<b>Special Excise Tax</b>	<b>Total</b>
\$ 330	\$ 622	\$ -	\$ 2,967	\$ -	\$ 3,416	\$ 400	\$ 210	\$ 412	\$ 26,458
-	-	-	-	-	1,201	-	-	1,100	2,301
-	-	1	967	20	169	375	39	625	6,391
-	295	-	-	-	-	-	-	-	3,513
-	276	-	-	-	-	-	-	-	995
-	-	-	-	-	207	-	-	-	208
<u>\$ 330</u>	<u>\$ 1,193</u>	<u>\$ 1</u>	<u>\$ 3,934</u>	<u>\$ 20</u>	<u>\$ 4,993</u>	<u>\$ 775</u>	<u>\$ 249</u>	<u>\$ 2,137</u>	<u>\$ 39,866</u>
\$ 2	\$ 319	\$ -	\$ 345	\$ 19	\$ 829	\$ 47	\$ 25	\$ 1,817	\$ 9,243
-	3	-	69	-	506	48	4	-	808
-	-	1	-	1	-	-	-	-	17
-	571	-	-	-	993	-	-	-	4,995
<u>2</u>	<u>893</u>	<u>1</u>	<u>414</u>	<u>20</u>	<u>2,328</u>	<u>95</u>	<u>29</u>	<u>1,817</u>	<u>15,063</u>
-	276	-	-	-	-	-	-	-	995
-	-	-	-	-	207	-	-	-	207
<u>328</u>	<u>24</u>	<u>-</u>	<u>3,520</u>	<u>-</u>	<u>2,458</u>	<u>680</u>	<u>220</u>	<u>320</u>	<u>23,601</u>
<u>328</u>	<u>300</u>	<u>-</u>	<u>3,520</u>	<u>-</u>	<u>2,665</u>	<u>680</u>	<u>220</u>	<u>320</u>	<u>24,803</u>
<u>\$ 330</u>	<u>\$ 1,193</u>	<u>\$ 1</u>	<u>\$ 3,934</u>	<u>\$ 20</u>	<u>\$ 4,993</u>	<u>\$ 775</u>	<u>\$ 249</u>	<u>\$ 2,137</u>	<u>\$ 39,866</u>

**MULTNOMAH COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the year ended June 30, 2003**  
**(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	\$ 1,375	\$ 8,038	\$ -	\$ -	\$ 202	\$ -
Intergovernmental	-	29,419	153	-	15	-
Licenses and permits	-	60	-	-	-	-
Charges for services	30	492	-	-	-	251
Interest	-	270	2	5	-	221
Other	150	60	-	-	-	-
Total revenues	<u>1,555</u>	<u>38,339</u>	<u>155</u>	<u>5</u>	<u>217</u>	<u>472</u>
<b>EXPENDITURES</b>						
Current:						
General government	853	1	-	-	-	-
Social services	338	-	-	-	-	-
Public safety and justice	-	-	-	-	-	-
Community services	-	-	154	4	231	-
Library services	-	-	-	-	-	-
Roads and bridges	-	34,350	-	-	-	-
Capital outlay	163	1,952	-	181	-	-
Total expenditures	<u>1,354</u>	<u>36,303</u>	<u>154</u>	<u>185</u>	<u>231</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>201</u>	<u>2,036</u>	<u>1</u>	<u>(180)</u>	<u>(14)</u>	<u>472</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	300	-	56	-	-
Transfers out	(400)	(3,772)	-	-	-	-
Total other financing sources (uses)	<u>(400)</u>	<u>(3,472)</u>	<u>-</u>	<u>56</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(199)	(1,436)	1	(124)	(14)	472
Fund balance - beginning	1,855	6,728	(1)	337	14	9,137
Fund balance - ending	<u>\$ 1,656</u>	<u>\$ 5,292</u>	<u>\$ -</u>	<u>\$ 213</u>	<u>\$ -</u>	<u>\$ 9,609</u>

<b>Land Corner Preservation</b>	<b>Tax Title Land Sales</b>	<b>Animal Control</b>	<b>Willamette River Bridges</b>	<b>Recreation</b>	<b>Library</b>	<b>Justice Services Special Operations</b>	<b>Inmate Welfare</b>	<b>Special Excise Tax</b>	<b>Total</b>
\$ -	\$ 435	\$ -	\$ -	\$ 111	\$ 19,643	\$ -	\$ -	\$ 14,912	\$ 44,716
-	-	2	1,180	-	768	169	-	-	31,706
-	1	930	6	-	93	1,547	-	-	2,637
692	191	128	-	-	1,713	1,056	1,411	-	5,964
-	40	-	-	-	158	11	1	14	722
-	-	-	36	-	1,439	102	32	-	1,819
692	667	1,060	1,222	111	23,814	2,885	1,444	14,926	87,564
-	667	-	43	-	-	-	139	-	1,703
-	-	-	-	-	-	-	-	-	338
-	-	-	-	-	-	3,036	1,112	-	4,148
-	-	-	-	121	-	-	-	14,981	15,491
-	-	-	-	-	40,646	-	-	-	40,646
696	-	-	4,451	-	-	-	-	-	39,497
2	-	-	600	-	-	-	-	-	2,898
698	667	-	5,094	121	40,646	3,036	1,251	14,981	104,721
(6)	-	1,060	(3,872)	(10)	(16,832)	(151)	193	(55)	(17,157)
-	-	-	3,716	10	17,234	-	-	-	21,316
-	-	(1,062)	-	-	-	-	-	-	(5,234)
-	-	(1,062)	3,716	10	17,234	-	-	-	16,082
(6)	-	(2)	(156)	-	402	(151)	193	(55)	(1,075)
334	300	2	3,676	-	2,263	831	27	375	25,878
\$ 328	\$ 300	\$ -	\$ 3,520	\$ -	\$ 2,665	\$ 680	\$ 220	\$ 320	\$ 24,803

**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, 2003**  
**(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	\$ -	\$ -	\$ 1,375	\$ 1,375
Charges for services	-	-	30	30
Other:				
Miscellaneous	1,147	1,147	150	(997)
Total revenues	1,147	1,147	1,555	408
<b>EXPENDITURES</b>				
Business and community services	2,328	1,928	1,017	911
School and community	568	568	337	231
Total expenditures	2,896	2,496	1,354	1,142
Excess (deficiency) of revenues over (under) expenditures	(1,749)	(1,349)	201	1,550
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	(400)	(400)	-
Net change in fund balances	(1,749)	(1,749)	(199)	1,550
Fund balances - beginning	1,749	1,749	1,855	106
Fund balances - ending	\$ -	\$ -	\$ 1,656	\$ 1,656

**MULTNOMAH COUNTY, OREGON**

**Road Fund**

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

**For the Year Ended June 30, 2003**

**(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	\$ 7,375	\$ 7,375	\$ 7,432	\$ 57
Forest reserve yield	601	601	-	(601)
Taxes	-	-	606	606
Intergovernmental	26,714	26,714	29,419	2,705
Licenses and permits	45	45	60	15
Charges for services	305	305	492	187
Interest	375	375	270	(105)
Other:				-
Miscellaneous	202	202	33	(169)
Non-governmental grants	-	-	27	27
Service reimbursements	92	92	-	(92)
Total revenues	<u>35,709</u>	<u>35,709</u>	<u>38,339</u>	<u>2,630</u>
<b>EXPENDITURES</b>				
Business and community services	36,884	36,884	36,303	581
Nondepartmental	360	360	-	360
Total expenditures	<u>37,244</u>	<u>37,244</u>	<u>36,303</u>	<u>941</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>(1,535)</u>	<u>(1,535)</u>	<u>2,036</u>	<u>3,571</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	300	300	300	-
Transfers out	(3,768)	(3,768)	(3,772)	(4)
Total other financing sources (uses)	<u>(3,468)</u>	<u>(3,468)</u>	<u>(3,472)</u>	<u>(4)</u>
Net change in fund balances	(5,003)	(5,003)	(1,436)	3,567
Fund balances - beginning	5,003	5,003	6,728	1,725
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,292</u>	<u>\$ 5,292</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, 2003**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 185	\$ 185	\$ 153	\$ (32)
Interest	7	7	2	(5)
Total revenues	192	192	155	(37)
<b>EXPENDITURES</b>				
Sheriff	192	192	154	38
Excess of revenues over expenditures	-	-	1	1
Fund balances - beginning	-	-	(1)	(1)
Fund balances - ending	\$ -	\$ -	\$ -	\$ -



**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, 2003**  
(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	\$ 2	\$ 2	\$ 5	\$ 3
<b>EXPENDITURES</b>				
Business and community services	175	202	185	17
Deficiency of revenues under expenditures	(173)	(200)	(180)	20
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	52	52	56	4
Net change in fund balances	(121)	(148)	(124)	24
Fund balances - beginning	121	148	337	189
Fund balances - ending	\$ -	\$ -	\$ 213	\$ 213

**MULTNOMAH COUNTY, OREGON**  
**County School Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
**(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	\$ 230	\$ 230	\$ 202	\$ (28)
Intergovernmental	-	-	15	15
Interest	4	4	-	(4)
Total revenues	<u>234</u>	<u>234</u>	<u>217</u>	<u>(17)</u>
<b>EXPENDITURES</b>				
Nondepartmental	<u>299</u>	<u>299</u>	<u>231</u>	<u>68</u>
Deficiency of revenues				
under expenditures	(65)	(65)	(14)	51
Fund balances - beginning	<u>65</u>	<u>65</u>	<u>14</u>	<u>(51)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MULTNOMAH COUNTY, OREGON**  
**General Reserve Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
**(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	\$ -	\$ -	\$ 251	\$ 251
Interest	345	345	221	(124)
Total revenues	345	345	472	127
<b>EXPENDITURES</b>				
Nondepartmental	9,470	9,470	-	9,470
Excess (deficiency) of revenues				
over (under) expenditures	(9,125)	(9,125)	472	9,597
Fund balances - beginning	9,125	9,125	9,137	12
Fund balances - ending	\$ -	\$ -	\$ 9,609	\$ 9,609

**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, 2003**  
**(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	\$ 400	\$ 400	\$ 692	\$ 292
<b>EXPENDITURES</b>				
Business and community services	710	710	698	12
Nondepartmental	42	42	-	42
Total expenditures	752	752	698	54
Deficiency of revenues under expenditures	(352)	(352)	(6)	346
Fund balances - beginning	352	352	334	(18)
Fund balances - ending	\$ -	\$ -	\$ 328	\$ 328

**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, 2003**  
**(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 - Sales on foreclosures	\$ 320	\$ 435	\$ 435	\$ -
Licenses and permits	-	-	1	1
Charges for services	-	-	191	191
Interest	31	31	40	9
Total revenues	351	466	667	201
<b>EXPENDITURES</b>				
Business and community services	651	766	667	99
Deficiency of revenues under expenditures	(300)	(300)	-	300
Fund balances - beginning	300	300	300	-
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, 2003**  
**(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	\$ -	\$ -	\$ 2	\$ 2
Licenses and permits	1,012	885	930	45
Charges for services	321	167	128	(39)
Service reimbursements	-	45	-	(45)
Total revenues	<u>1,333</u>	<u>1,097</u>	<u>1,060</u>	<u>(37)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(1,333)</u>	<u>(1,097)</u>	<u>(1,062)</u>	<u>35</u>
Net change in fund balances	-	-	(2)	(2)
Fund balances - beginning	-	-	2	2
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2003**  
**(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	\$ 705	\$ 705	\$ 1,180	\$ 475
Licenses and permits	-	-	6	6
Other:				
Miscellaneous	10	10	36	26
Total revenues	<u>715</u>	<u>715</u>	<u>1,222</u>	<u>507</u>
<b>EXPENDITURES</b>				
Business and community services	7,350	7,350	5,094	2,256
Nondepartmental	79	79	-	79
Total expenditures	<u>7,429</u>	<u>7,429</u>	<u>5,094</u>	<u>2,335</u>
Deficiency of revenues under expenditures	<u>(6,714)</u>	<u>(6,714)</u>	<u>(3,872)</u>	<u>2,842</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,716	3,716	3,716	-
Net change in fund balances	<u>(2,998)</u>	<u>(2,998)</u>	<u>(156)</u>	<u>2,842</u>
Fund balances - beginning	2,998	2,998	3,676	678
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,520</u>	<u>\$ 3,520</u>

**MULTNOMAH COUNTY, OREGON**  
**Recreation Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2003**  
**(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	\$ 110	\$ 113	\$ 111	\$ (2)
<b>EXPENDITURES</b>				
Business and community services	120	123	121	2
Deficiency of revenues under expenditures	(10)	(10)	(10)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	10	10	10	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - 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, 2003**

**(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	\$ 20,728	\$ 20,728	\$ 19,643	\$ (1,085)
Intergovernmental	710	710	768	58
Licenses and permits	154	154	93	(61)
Charges for services	1,500	1,500	1,713	213
Interest	300	300	158	(142)
Other:				
Miscellaneous	143	143	114	(29)
Non-governmental grants	924	924	1,267	343
Service reimbursements	85	85	58	(27)
Total revenues	<u>24,544</u>	<u>24,544</u>	<u>23,814</u>	<u>(730)</u>
<b>EXPENDITURES</b>				
Library	<u>43,526</u>	<u>43,236</u>	<u>40,646</u>	<u>2,590</u>
Deficiency of revenues				
under expenditures	<u>(18,982)</u>	<u>(18,692)</u>	<u>(16,832)</u>	<u>1,860</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>18,182</u>	<u>17,234</u>	<u>17,234</u>	<u>-</u>
Net change in fund balances	<u>(800)</u>	<u>(1,458)</u>	<u>402</u>	<u>1,860</u>
Fund balances - beginning	<u>800</u>	<u>1,458</u>	<u>2,263</u>	<u>805</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,665</u>	<u>\$ 2,665</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, 2003**  
(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	\$ 758	\$ 156	\$ 169	\$ 13
Licenses and permits	1,535	1,535	1,547	12
Charges for services	146	930	1,056	126
Interest	5	5	11	6
Other:				
Miscellaneous	-	-	(1)	(1)
Service reimbursements	182	182	103	(79)
Total revenues	<u>2,626</u>	<u>2,808</u>	<u>2,885</u>	<u>77</u>
<b>EXPENDITURES</b>				
Community justice services	908	907	778	129
District attorney	454	454	294	160
Sheriff	<u>1,956</u>	<u>2,139</u>	<u>1,964</u>	<u>175</u>
Total expenditures	<u>3,318</u>	<u>3,500</u>	<u>3,036</u>	<u>464</u>
Deficiency of revenues				
under expenditures	<u>(692)</u>	<u>(692)</u>	<u>(151)</u>	<u>541</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>158</u>	<u>158</u>	<u>-</u>	<u>(158)</u>
Net change in fund balances	<u>(534)</u>	<u>(534)</u>	<u>(151)</u>	<u>383</u>
Fund balances - beginning	<u>534</u>	<u>534</u>	<u>831</u>	<u>297</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 680</u>	<u>\$ 680</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, 2003**  
**(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	\$ 1,203	\$ 1,203	\$ 1,411	\$ 208
Interest	-	-	1	1
Other:				
Miscellaneous	39	39	32	(7)
Total revenues	<u>1,242</u>	<u>1,242</u>	<u>1,444</u>	<u>202</u>
<b>EXPENDITURES</b>				
Community justice services	34	34	13	21
Sheriff	<u>1,238</u>	<u>1,238</u>	<u>1,238</u>	-
Total expenditures	<u>1,272</u>	<u>1,272</u>	<u>1,251</u>	<u>21</u>
Excess (deficiency) of revenues				
over (under) expenditures	(30)	(30)	193	223
Fund balances - beginning	<u>30</u>	<u>30</u>	<u>27</u>	<u>(3)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220</u>	<u>\$ 220</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, 2003**  
**(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	\$ 16,165	\$ 16,165	\$ 14,912	\$ (1,253)
Interest	15	15	14	(1)
Total revenues	16,180	16,180	14,926	(1,254)
<b>EXPENDITURES</b>				
Nondepartmental	18,180	18,180	14,981	3,199
Deficiency of revenues				
under expenditures	(2,000)	(2,000)	(55)	1,945
Fund balances - beginning	2,000	2,000	375	(1,625)
Fund balances - ending	\$ -	\$ -	\$ 320	\$ 320