

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. Revenue is one percent of State motor vehicle fees.
- **Recreation Fund** - accounts for State revenues and the pass through disbursements to Metro for the operation of parks.
- **County School Fund** - accounts for forest reserve yield revenues from the State of Oregon which are apportioned to the County school 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 capital grants and contributions for County bridges, motor vehicle fees, and gasoline tax proceeds transferred from the Road Fund for bridge inspections and maintenance.
- **Special Excise Tax Fund** - accounts for a transient lodging tax and motor vehicle tax collection to be used for convention center expenditures.
- **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.
- **Inmate Welfare Fund** - accounts for the proceeds from the sale of commissary items. Expenditures are made for supplies for inmates in County jails.
- **Justice Services Special Operations Fund** - accounts for revenues and expenditures dedicated to justice services in the community justice department, district attorney's office, and sheriff's office.

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MULTNOMAH COUNTY, OREGON
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2011
(amounts expressed in thousands)

	Strategic Investment Program	Road	Emergency Communications	Bicycle Path Construction	Recreation
ASSETS					
Cash and investments	\$ -	\$ 3,651	\$ -	\$ 271	\$ 63
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	4,967	-	-	-
Contracts	-	6	-	-	-
Inventories	-	523	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 9,147</u>	<u>\$ -</u>	<u>\$ 271</u>	<u>\$ 63</u>
LIABILITIES					
Accounts payable	\$ -	\$ 7,211	\$ -	\$ 10	\$ 63
Payroll payable	-	140	-	-	-
Deferred revenue	-	6	-	-	-
Total liabilities	<u>-</u>	<u>7,357</u>	<u>-</u>	<u>10</u>	<u>63</u>
FUND BALANCES					
Nonspendable	-	523	-	-	-
Restricted	-	-	-	261	-
Committed	-	-	-	-	-
Assigned	-	1,267	-	-	-
Total fund balances	<u>-</u>	<u>1,790</u>	<u>-</u>	<u>261</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 9,147</u>	<u>\$ -</u>	<u>\$ 271</u>	<u>\$ 63</u>

County School	Animal Control	Willamette River Bridges	Special Excise Tax	Land Corner Preservation	Inmate Welfare	Justice Services Special Operations	Total
\$ 1	\$ 814	\$ 12,464	\$ 980	\$ 852	\$ 65	\$ 401	\$ 19,562
-	-	-	1,786	1	-	-	1,787
-	6	8,802	-	-	41	527	14,343
-	-	-	-	-	-	-	6
-	-	-	-	-	-	-	523
<u>\$ 1</u>	<u>\$ 820</u>	<u>\$ 21,266</u>	<u>\$ 2,766</u>	<u>\$ 853</u>	<u>\$ 106</u>	<u>\$ 928</u>	<u>\$ 36,221</u>
\$ -	\$ 9	\$ 3,518	\$ 2,456	\$ 14	\$ 65	\$ 549	\$ 13,895
-	-	86	-	12	12	60	310
-	-	-	-	-	-	-	6
<u>-</u>	<u>9</u>	<u>3,604</u>	<u>2,456</u>	<u>26</u>	<u>77</u>	<u>609</u>	<u>14,211</u>
-	-	-	-	-	-	-	523
1	751	8,020	-	827	-	42	9,902
-	-	9,000	310	-	29	86	9,425
-	60	642	-	-	-	191	2,160
<u>1</u>	<u>811</u>	<u>17,662</u>	<u>310</u>	<u>827</u>	<u>29</u>	<u>319</u>	<u>22,010</u>
<u>\$ 1</u>	<u>\$ 820</u>	<u>\$ 21,266</u>	<u>\$ 2,766</u>	<u>\$ 853</u>	<u>\$ 106</u>	<u>\$ 928</u>	<u>\$ 36,221</u>

MULTNOMAH COUNTY, OREGON
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	Strategic Investment Program	Road	Emergency Communications	Bicycle Path Construction	Recreation
REVENUES					
Taxes	\$ -	\$ 7,551	\$ -	\$ -	\$ 64
Intergovernmental	-	29,182	181	65	-
Licenses and permits	-	60	-	-	-
Charges for services	-	246	-	-	-
Interest	-	62	-	1	-
Other:					
Service reimbursements	-	-	-	-	-
Miscellaneous	-	21	-	-	-
Total revenues	<u>-</u>	<u>37,122</u>	<u>181</u>	<u>66</u>	<u>64</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Health services	-	-	-	-	-
Public safety and justice	-	-	-	-	-
Community services	-	-	181	7	64
Roads and bridges	-	35,542	-	-	-
Capital outlay	-	1,896	-	24	-
Debt service, interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>37,438</u>	<u>181</u>	<u>31</u>	<u>64</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(316)</u>	<u>-</u>	<u>35</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from issuance of debt	-	1,282	-	-	-
Proceeds from sale of capital assets	-	10	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(161)	-	-	-	-
Total other financing sources (uses)	<u>(161)</u>	<u>1,292</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(161)	976	-	35	-
Fund balances - beginning	161	814	-	226	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,790</u>	<u>\$ -</u>	<u>\$ 261</u>	<u>\$ -</u>

County School	Animal Control	Willamette River Bridges	Special Excise Tax	Land Corner Preservation	Inmate Welfare	Justice Services Special Operations	Total
\$ 166	\$ -	\$ -	\$ 21,273	\$ -	\$ -	\$ -	\$ 29,054
19	73	15,102	-	-	-	142	44,764
-	1,773	8,224	-	-	-	3,211	13,268
1	103	5	-	596	1,210	2,053	4,214
-	4	-	5	6	-	2	80
-	-	-	-	-	-	119	119
-	188	33	-	-	1	51	294
<u>186</u>	<u>2,141</u>	<u>23,364</u>	<u>21,278</u>	<u>602</u>	<u>1,211</u>	<u>5,578</u>	<u>91,793</u>
-	136	-	-	-	-	-	136
-	-	-	-	-	-	363	363
-	-	-	-	-	1,359	5,760	7,119
187	-	-	21,437	-	-	-	21,876
-	-	4,441	-	807	-	-	40,790
-	-	11,237	-	-	-	44	13,201
-	-	150	-	-	-	-	150
<u>187</u>	<u>136</u>	<u>15,828</u>	<u>21,437</u>	<u>807</u>	<u>1,359</u>	<u>6,167</u>	<u>83,635</u>
<u>(1)</u>	<u>2,005</u>	<u>7,536</u>	<u>(159)</u>	<u>(205)</u>	<u>(148)</u>	<u>(589)</u>	<u>8,158</u>
-	-	-	-	-	-	-	1,282
-	-	-	-	4	-	10	24
-	-	9,000	-	5	-	-	9,005
-	(2,238)	(850)	-	-	-	-	(3,249)
-	<u>(2,238)</u>	<u>8,150</u>	<u>-</u>	<u>9</u>	<u>-</u>	<u>10</u>	<u>7,062</u>
(1)	(233)	15,686	(159)	(196)	(148)	(579)	15,220
2	1,044	1,976	469	1,023	177	898	6,790
<u>\$ 1</u>	<u>\$ 811</u>	<u>\$ 17,662</u>	<u>\$ 310</u>	<u>\$ 827</u>	<u>\$ 29</u>	<u>\$ 319</u>	<u>\$ 22,010</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Strategic Investment Program Fund
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING USES				
Transfers out	(161)	(161)	(161)	-
Fund balances - beginning	161	161	161	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Road Fund
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Gasoline	\$ 7,200	\$ 7,200	\$ 7,052	\$ (148)
Forest reserve yield	497	497	499	2
Intergovernmental	33,014	33,014	29,182	(3,832)
Licenses and permits	75	75	60	(15)
Charges for services	785	785	246	(539)
Interest	75	75	62	(13)
Other:				
Service reimbursements	665	665	-	(665)
Miscellaneous	101	101	21	(80)
Total revenues	<u>42,412</u>	<u>42,412</u>	<u>37,122</u>	<u>(5,290)</u>
EXPENDITURES				
Community services	<u>39,429</u>	<u>39,429</u>	<u>37,438</u>	<u>1,991</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,983</u>	<u>2,983</u>	<u>(316)</u>	<u>(3,299)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	1,200	1,200	1,282	82
Proceeds from sale of capital assets	-	-	10	10
Transfers out	<u>(5,668)</u>	<u>(5,668)</u>	<u>-</u>	<u>5,668</u>
Total other financing sources (uses)	<u>(4,468)</u>	<u>(4,468)</u>	<u>1,292</u>	<u>5,760</u>
Net change in fund balances	<u>(1,485)</u>	<u>(1,485)</u>	<u>976</u>	<u>2,461</u>
Fund balances - beginning	<u>1,485</u>	<u>1,485</u>	<u>814</u>	<u>(671)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,790</u>	<u>\$ 1,790</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Emergency Communications Fund
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 250	\$ 250	\$ 181	\$ (69)
EXPENDITURES				
Sheriff	250	250	181	69
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Bicycle Path Construction Fund
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 65	\$ 65
Interest	2	2	1	(1)
Total revenues	<u>2</u>	<u>2</u>	<u>66</u>	<u>64</u>
EXPENDITURES				
Community services	90	90	31	59
Excess (deficiency) of revenues over (under) expenditures	<u>(88)</u>	<u>(88)</u>	<u>35</u>	<u>123</u>
OTHER FINANCING SOURCES				
Transfers in	68	68	-	(68)
Total other financing sources	68	68	-	(68)
Contingency	(340)	(340)	-	340
Net change in fund balances	<u>(360)</u>	<u>(360)</u>	<u>35</u>	<u>395</u>
Fund balances - beginning	360	360	226	(134)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 261</u>	<u>\$ 261</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Recreation Fund
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes - Gasoline	\$ 102	\$ 102	\$ 64	\$ (38)
EXPENDITURES				
County management	102	102	64	38
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
County School Fund
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes - Forest reserve yield	\$ 170	\$ 170	\$ 166	\$ (4)
Intergovernmental	20	20	19	(1)
Charges for services	-	-	1	1
Interest	1	1	-	(1)
Total revenues	<u>191</u>	<u>191</u>	<u>186</u>	<u>(5)</u>
EXPENDITURES				
Nondepartmental	<u>192</u>	<u>192</u>	<u>187</u>	<u>5</u>
Net change in fund balances	(1)	(1)	(1)	-
Fund balances - beginning	<u>1</u>	<u>1</u>	<u>2</u>	<u>1</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Animal Control Fund
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 65	\$ 65	\$ 73	\$ 8
Licenses and permits	1,720	1,720	1,773	53
Charges for services	140	140	103	(37)
Interest	10	10	4	(6)
Other - Miscellaneous	204	204	188	(16)
Total revenues	<u>2,139</u>	<u>2,139</u>	<u>2,141</u>	<u>2</u>
EXPENDITURES				
Community services	<u>668</u>	<u>668</u>	<u>136</u>	<u>532</u>
Excess of revenues over expenditures	<u>1,471</u>	<u>1,471</u>	<u>2,005</u>	<u>534</u>
OTHER FINANCING USES				
Transfers out	<u>(1,850)</u>	<u>(2,238)</u>	<u>(2,238)</u>	<u>-</u>
Total other financing uses	<u>(1,850)</u>	<u>(2,238)</u>	<u>(2,238)</u>	<u>-</u>
Contingency	<u>(174)</u>	<u>(174)</u>	<u>-</u>	<u>174</u>
Net change in fund balances	<u>(553)</u>	<u>(941)</u>	<u>(233)</u>	<u>708</u>
Fund balances - beginning	<u>553</u>	<u>941</u>	<u>1,044</u>	<u>103</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 811</u>	<u>\$ 811</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Willamette River Bridges Fund
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 12,932	\$ 12,932	\$ 15,102	\$ 2,170
Licenses and permits	6,000	6,000	8,224	2,224
Charges for services	-	-	5	5
Interest	424	424	-	(424)
Other:				
Service reimbursements	26	26	-	(26)
Miscellaneous	5	5	33	28
Total revenues	19,387	19,387	23,364	3,977
EXPENDITURES				
Community services	65,957	65,957	15,828	50,129
Excess (deficiency) of revenues over (under) expenditures	(46,570)	(46,570)	7,536	54,106
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	150,000	150,000	-	(150,000)
Transfers in	5,600	30,600	9,000	(21,600)
Transfers out	(1,000)	(1,000)	(850)	150
Total other financing sources (uses)	154,600	179,600	8,150	(171,450)
Contingency	(8,661)	(8,661)	-	8,661
Net change in fund balances	99,369	124,369	15,686	(108,683)
Fund balances - beginning	876	876	1,976	1,100
Fund balances - ending	\$ 100,245	\$ 125,245	\$ 17,662	\$ (107,583)

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Special Excise Tax Fund
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$ 18,800	\$ 21,300	\$ 21,273	\$ (27)
Interest	4	4	5	1
Total revenues	<u>18,804</u>	<u>21,304</u>	<u>21,278</u>	<u>(26)</u>
EXPENDITURES				
Nondepartmental	<u>19,014</u>	<u>21,514</u>	<u>21,437</u>	<u>77</u>
Net change in fund balances	(210)	(210)	(159)	51
Fund balances - beginning	<u>210</u>	<u>210</u>	<u>469</u>	<u>259</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 310</u>	<u>\$ 310</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Land Corner Preservation Fund
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Charges for services	\$ 700	\$ 700	\$ 596	\$ (104)
Interest	30	30	6	(24)
Other - Service reimbursements	135	135	-	(135)
Total revenues	<u>865</u>	<u>865</u>	<u>602</u>	<u>(263)</u>
EXPENDITURES				
Community services	<u>1,238</u>	<u>1,238</u>	<u>807</u>	<u>431</u>
Deficiency of revenues under expenditures	<u>(373)</u>	<u>(373)</u>	<u>(205)</u>	<u>168</u>
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets	-	-	4	4
Transfers in	-	5	5	-
Total other financing sources	<u>-</u>	<u>5</u>	<u>9</u>	<u>4</u>
Contingency	<u>(447)</u>	<u>(452)</u>	<u>-</u>	<u>452</u>
Net change in fund balances	<u>(820)</u>	<u>(820)</u>	<u>(196)</u>	<u>624</u>
Fund balances - beginning	<u>820</u>	<u>820</u>	<u>1,023</u>	<u>203</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 827</u>	<u>\$ 827</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Inmate Welfare Fund
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Charges for services	\$ 1,272	\$ 1,272	\$ 1,210	\$ (62)
Interest	10	10	-	(10)
Other - Miscellaneous	2	2	1	(1)
Total revenues	<u>1,284</u>	<u>1,284</u>	<u>1,211</u>	<u>(73)</u>
EXPENDITURES				
Community justice	2	2	1	1
Sheriff	1,382	1,459	1,358	101
Total expenditures	<u>1,384</u>	<u>1,461</u>	<u>1,359</u>	<u>102</u>
Net change in fund balances	(100)	(177)	(148)	29
Fund balances - beginning	100	177	177	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 29</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Justice Services Special Operations Fund
For the Year Ended June 30, 2011
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 67	\$ 67	\$ 142	\$ 75
Licenses and permits	4,253	4,253	3,211	(1,042)
Charges for services	2,842	3,490	2,053	(1,437)
Interest	16	16	2	(14)
Other:				
Service reimbursements	211	211	119	(92)
Miscellaneous	2	37	51	14
Total revenues	<u>7,391</u>	<u>8,074</u>	<u>5,578</u>	<u>(2,496)</u>
EXPENDITURES				
Community justice	2,659	2,659	2,389	270
District attorney	159	159	50	109
Health services	1,893	1,910	363	1,547
Sheriff	3,486	4,246	3,365	881
Total expenditures	<u>8,197</u>	<u>8,974</u>	<u>6,167</u>	<u>2,807</u>
Deficiency of revenues under expenditures	<u>(806)</u>	<u>(900)</u>	<u>(589)</u>	<u>311</u>
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets	-	-	10	10
Net change in fund balances	(806)	(900)	(579)	321
Fund balances - beginning	806	900	898	(2)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 319</u>	<u>\$ 319</u>

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