

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.
- **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.
- **Recreation Fund** - accounts for State revenues and the pass through disbursements to Metro for the operation of parks.
- **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 justice 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, 2005
(amounts expressed in thousands)

	Strategic Investment Program	Road	Emergency Communications	Bicycle Path Construction	County School	General Reserve
ASSETS						
Cash and investments	\$ 1,228	\$ 3,097	\$ 5	\$ 339	\$ -	\$ 11,952
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	-	3,928	89	-	-	9
Contracts	-	-	-	-	-	1,700
Inventories	-	720	-	-	-	-
Prepaid items	-	-	-	-	-	-
Restricted investments	-	1,059	-	-	-	-
Total assets	<u>\$ 1,228</u>	<u>\$ 8,804</u>	<u>\$ 94</u>	<u>\$ 339</u>	<u>\$ -</u>	<u>\$ 13,661</u>
LIABILITIES						
Accounts payable	\$ 139	\$ 5,276	\$ -	\$ -	\$ -	\$ -
Payroll Payable	-	156	-	-	-	-
Deferred revenue	-	213	-	-	-	1,700
Total liabilities	<u>139</u>	<u>5,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,700</u>
FUND BALANCES						
Reserved for inventories	-	720	-	-	-	-
Reserved for prepaid items	-	-	-	-	-	-
Unreserved, undesignated	1,089	2,439	94	339	-	11,961
Total fund balances	<u>1,089</u>	<u>3,159</u>	<u>94</u>	<u>339</u>	<u>-</u>	<u>11,961</u>
Total liabilities and fund balances	<u>\$ 1,228</u>	<u>\$ 8,804</u>	<u>\$ 94</u>	<u>\$ 339</u>	<u>\$ -</u>	<u>\$ 13,661</u>

Land Corner Preservation	Tax Title Land Sales	Animal Control	Recreation	Library	Justice Services Special Operations	Inmate Welfare	Special Excise Tax	Total
\$ 1,065	\$ 785	\$ -	\$ 6	\$ 6,502	\$ 172	\$ 1,387	\$ 399	\$ 26,937
7	-	-	-	1,235	-	-	1,978	3,220
-	-	12	18	870	244	40	62	5,272
-	158	-	-	-	-	-	-	1,858
-	234	-	-	-	-	-	-	954
-	-	-	-	157	-	-	-	157
-	-	-	-	-	-	-	-	1,059
<u>\$ 1,072</u>	<u>\$ 1,177</u>	<u>\$ 12</u>	<u>\$ 24</u>	<u>\$ 8,764</u>	<u>\$ 416</u>	<u>\$ 1,427</u>	<u>\$ 2,439</u>	<u>\$ 39,457</u>
\$ 19	\$ 481	\$ -	\$ 24	\$ 876	\$ 76	\$ 55	\$ 2,121	\$ 9,067
12	4	-	-	552	46	13	-	783
-	392	-	-	1,019	-	-	-	3,324
<u>31</u>	<u>877</u>	<u>-</u>	<u>24</u>	<u>2,447</u>	<u>122</u>	<u>68</u>	<u>2,121</u>	<u>13,174</u>
-	234	-	-	-	-	-	-	954
-	-	-	-	157	-	-	-	157
1,041	66	12	-	6,160	294	1,359	318	25,172
<u>1,041</u>	<u>300</u>	<u>12</u>	<u>-</u>	<u>6,317</u>	<u>294</u>	<u>1,359</u>	<u>318</u>	<u>26,283</u>
<u>\$ 1,072</u>	<u>\$ 1,177</u>	<u>\$ 12</u>	<u>\$ 24</u>	<u>\$ 8,764</u>	<u>\$ 416</u>	<u>\$ 1,427</u>	<u>\$ 2,439</u>	<u>\$ 39,457</u>

MULTNOMAH COUNTY, OREGON
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2005
(amounts expressed in thousands)

	Strategic Investment Program	Roads	Emergency Communications	Bicycle Path Construction	County School	General Reserve
REVENUES						
Taxes	\$ 1,492	\$ 7,404	\$ -	\$ -	\$ 220	\$ -
Intergovernmental	-	31,581	243	-	11	-
Licenses and permits	-	67	-	-	-	-
Charges for services	-	867	-	-	-	541
Interest	-	218	3	6	-	252
Other:						
Grants and contributions	-	-	-	-	-	-
Service reimbursements	-	-	-	-	-	-
Miscellaneous	-	86	-	-	-	-
Total revenues	<u>1,492</u>	<u>40,223</u>	<u>246</u>	<u>6</u>	<u>231</u>	<u>793</u>
EXPENDITURES						
Current:						
General government	1,139	57	-	-	-	-
Social services	64	-	-	-	-	-
Public safety and justice	-	-	-	-	-	-
Community services	-	-	210	5	231	-
Library services	-	-	-	-	-	-
Roads and bridges	-	33,901	-	-	-	-
Capital outlay	-	2,965	-	-	-	-
Total expenditures	<u>1,203</u>	<u>36,923</u>	<u>210</u>	<u>5</u>	<u>231</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>289</u>	<u>3,300</u>	<u>36</u>	<u>1</u>	<u>-</u>	<u>793</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	61	-	-
Transfers out	(578)	(4,763)	-	-	-	-
Total other financing sources (uses)	<u>(578)</u>	<u>(4,763)</u>	<u>-</u>	<u>61</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(289)	(1,463)	36	62	-	793
Fund balance - beginning	1,378	4,622	58	277	-	11,168
Fund balance - ending	<u>\$ 1,089</u>	<u>\$ 3,159</u>	<u>\$ 94</u>	<u>\$ 339</u>	<u>\$ -</u>	<u>\$ 11,961</u>

Land Corner Preservation	Tax Title Land Sales	Animal Control	Recreation	Library	Justice Services Special Operations	Inmate Welfare	Special Excise Tax	Total
\$ -	\$ 355	\$ -	\$ 113	\$ 25,149	\$ -	\$ -	\$ 16,125	\$ 50,858
-	-	100	-	764	31	-	-	32,730
-	1	792	-	89	1,628	-	-	2,577
951	395	95	-	1,799	1,113	1,518	-	7,279
-	63	-	-	238	10	22	10	822
-	-	-	-	1,451	-	-	-	1,451
-	-	-	-	-	151	-	-	151
-	-	-	-	2	1	718	-	807
<u>951</u>	<u>814</u>	<u>987</u>	<u>113</u>	<u>29,492</u>	<u>2,934</u>	<u>2,258</u>	<u>16,135</u>	<u>96,675</u>
-	814	-	-	-	-	-	-	2,010
-	-	-	-	-	-	-	-	64
-	-	-	-	-	3,218	1,535	-	4,753
-	-	-	113	-	-	-	16,137	16,696
-	-	-	-	44,475	-	-	-	44,475
658	-	-	-	-	-	-	-	34,559
-	-	-	-	8	115	-	-	3,088
<u>658</u>	<u>814</u>	<u>-</u>	<u>113</u>	<u>44,483</u>	<u>3,333</u>	<u>1,535</u>	<u>16,137</u>	<u>105,645</u>
<u>293</u>	<u>-</u>	<u>987</u>	<u>-</u>	<u>(14,991)</u>	<u>(399)</u>	<u>723</u>	<u>(2)</u>	<u>(8,970)</u>
-	-	-	-	17,390	-	-	-	17,451
-	-	(975)	-	-	-	-	-	(6,316)
-	-	(975)	-	17,390	-	-	-	11,135
293	-	12	-	2,399	(399)	723	(2)	2,165
748	300	-	-	3,918	693	636	320	24,118
<u>\$ 1,041</u>	<u>\$ 300</u>	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ 6,317</u>	<u>\$ 294</u>	<u>\$ 1,359</u>	<u>\$ 318</u>	<u>\$ 26,283</u>

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, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes	\$ 1,743	\$ 1,743	\$ 1,492	\$ (251)
Total revenues	1,743	1,743	1,492	(251)
EXPENDITURES				
Nondepartmental	1,954	1,954	1,139	815
School and community	284	284	64	220
Total expenditures	2,238	2,238	1,203	1,035
Excess (deficiency) of revenues over (under) expenditures	(495)	(495)	289	784
OTHER FINANCING USES				
Transfers out	(710)	(710)	(578)	132
Net change in fund balances	(1,205)	(1,205)	(289)	916
Fund balances - beginning	1,205	1,205	1,378	173
Fund balances - ending	\$ -	\$ -	\$ 1,089	\$ 1,089

MULTNOMAH COUNTY, OREGON

Road Fund

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

For the Year Ended June 30, 2005

(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes:				
Gasoline	\$ 7,700	\$ 7,700	\$ 6,744	\$ (956)
Forest reserve yield	654	654	660	6
Intergovernmental	33,211	33,211	31,581	(1,630)
Licenses and permits	65	65	67	2
Charges for services	465	465	867	402
Interest	212	212	218	6
Miscellaneous	931	931	86	(845)
Total revenues	<u>43,238</u>	<u>43,238</u>	<u>40,223</u>	<u>(3,015)</u>
EXPENDITURES				
Business and community services	<u>42,792</u>	<u>42,792</u>	<u>36,923</u>	<u>5,869</u>
Excess of revenues over expenditures	446	446	3,300	2,854
OTHER FINANCING USES				
Transfers out	<u>(5,343)</u>	<u>(5,343)</u>	<u>(4,763)</u>	<u>580</u>
Net change in fund balances	<u>(4,897)</u>	<u>(4,897)</u>	<u>(1,463)</u>	<u>3,434</u>
Fund balances - beginning	<u>4,897</u>	<u>4,897</u>	<u>4,622</u>	<u>(275)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,159</u>	<u>\$ 3,159</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, 2005
(amounts expressed in thousands)

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 208	\$ 208	\$ 243	\$ 35
Interest	2	2	3	1
Total revenues	210	210	246	36
EXPENDITURES				
Sheriff	210	210	210	-
Excess of revenues over expenditures	-	-	36	36
Fund balances - beginning	-	-	58	58
Fund balances - ending	\$ -	\$ -	\$ 94	\$ 94

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, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Interest	\$ 3	\$ 3	\$ 6	\$ 3
Total revenues	3	3	6	3
EXPENDITURES				
Business and community services	330	330	5	325
Total expenditures	330	330	5	325
Excess (deficiency) of revenues over (under) expenditures	(327)	(327)	1	328
OTHER FINANCING SOURCES				
Transfers in	56	56	61	5
Net change in fund balances	(271)	(271)	62	333
Fund balances - beginning	271	271	277	6
Fund balances - ending	\$ -	\$ -	\$ 339	\$ 339

MULTNOMAH COUNTY, OREGON
County School Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes:				
Forest reserve yield	\$ 220	\$ 230	\$ 220	\$ (10)
Intergovernmental	-	-	11	11
Interest	-	1	-	(1)
Total revenues	<u>220</u>	<u>231</u>	<u>231</u>	<u>-</u>
EXPENDITURES				
Nondepartmental	<u>220</u>	<u>231</u>	<u>231</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balances - beginning	-	-	-	-
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, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Charges for services	\$ 156	\$ 156	\$ 541	\$ 385
Interest	150	150	252	102
Total revenues	306	306	793	487
EXPENDITURES				
Nondepartmental	11,656	11,656	-	11,656
Excess (deficiency) of revenues over (under) expenditures	(11,350)	(11,350)	793	12,143
Fund balances - beginning	11,350	11,350	11,168	(182)
Fund balances - ending	\$ -	\$ -	\$ 11,961	\$ 11,961

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, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Charges for services	\$ 850	\$ 850	\$ 951	\$ 101
Total revenues	850	850	951	101
EXPENDITURES				
Business and community services	915	915	658	257
Nondepartmental	743	743	-	743
Total expenditures	1,658	1,658	658	1,000
Excess (deficiency) of revenues over (under) expenditures	(808)	(808)	293	1,101
Fund balances - beginning	808	808	748	(60)
Fund balances - ending	\$ -	\$ -	\$ 1,041	\$ 1,041

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, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes - Sales on foreclosures	\$ 29	\$ 29	\$ 355	\$ 326
Intergovernmental	200	200	-	(200)
Licenses and permits	1	1	1	-
Charges for services	371	371	395	24
Interest	20	20	63	43
Total revenues	621	621	814	193
EXPENDITURES				
Business and community services	921	921	814	107
Total expenditures	921	921	814	107
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, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 100	\$ 100
Licenses and permits	871	871	792	(79)
Charges for services	145	145	95	(50)
Miscellaneous	100	100	-	(100)
Total revenues	1,116	1,116	987	(129)
OTHER FINANCING USES				
Transfers out	(1,116)	(1,116)	(975)	141
Net change in fund balances	-	-	12	12
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ 12	\$ 12

MULTNOMAH COUNTY, OREGON
Recreation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes - Gasoline	\$ 116	\$ 116	\$ 113	\$ (3)
EXPENDITURES				
Business and community services	116	116	113	3
Net change in fund balance	-	-	-	-
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, 2005

(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes - property	\$ 23,845	\$ 23,845	\$ 25,149	\$ 1,304
Intergovernmental	686	686	764	78
Licenses and permits	85	85	89	4
Charges for services	1,553	1,553	1,799	246
Interest	70	70	238	168
Other:				
Grants and contributions	1,228	1,228	1,451	223
Miscellaneous	91	91	2	(89)
Total revenues	<u>27,558</u>	<u>27,558</u>	<u>29,492</u>	<u>1,934</u>
EXPENDITURES				
Library	<u>45,948</u>	<u>45,948</u>	<u>44,483</u>	<u>1,465</u>
Deficiency of revenues under expenditures	(18,390)	(18,390)	(14,991)	3,399
OTHER FINANCING SOURCES				
Transfers in	<u>17,390</u>	<u>17,390</u>	<u>17,390</u>	<u>-</u>
Net change in fund balances	(1,000)	(1,000)	2,399	3,399
Fund balances - beginning	<u>1,000</u>	<u>1,000</u>	<u>3,918</u>	<u>2,918</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,317</u>	<u>\$ 6,317</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, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental	\$ 38	\$ 38	\$ 31	\$ (7)
Licenses and permits	1,629	1,678	1,628	(50)
Charges for services	1,249	1,249	1,113	(136)
Interest	1	1	10	9
Other:				
Service reimbursements	122	122	151	29
Miscellaneous	-	-	1	1
Total revenues	3,039	3,088	2,934	(154)
EXPENDITURES				
Community justice services	952	952	835	117
District attorney	104	104	39	65
Sheriff	2,410	2,459	2,459	-
Total expenditures	3,466	3,515	3,333	182
Deficiency of revenues under expenditures	(427)	(427)	(399)	28
Fund balances - beginning	427	427	693	266
Fund balances - ending	\$ -	\$ -	\$ 294	\$ 294

MULTNOMAH COUNTY, OREGON
Inmate Welfare Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Charges for services	\$ 1,288	\$ 1,528	\$ 1,518	\$ (10)
Interest	-	-	22	22
Miscellaneous	22	22	718	696
Total revenues	<u>1,310</u>	<u>1,550</u>	<u>2,258</u>	<u>708</u>
EXPENDITURES				
Community justice services	19	19	18	1
Sheriff	<u>1,420</u>	<u>1,660</u>	<u>1,517</u>	<u>143</u>
Total expenditures	<u>1,439</u>	<u>1,679</u>	<u>1,535</u>	<u>144</u>
Excess (deficiency) of revenues				
over (under) expenditures	(129)	(129)	723	852
Fund balances - beginning	<u>129</u>	<u>129</u>	<u>636</u>	<u>507</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,359</u>	<u>\$ 1,359</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, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Taxes	\$ 15,500	\$ 15,825	\$ 16,125	\$ 300
Interest	13	13	10	(3)
Total revenues	15,513	15,838	16,135	297
EXPENDITURES				
Nondepartmental	15,813	16,138	16,137	1
Deficiency of revenues under expenditures	(300)	(300)	(2)	298
Fund balances - beginning	300	300	320	20
Fund balances - ending	\$ -	\$ -	\$ 318	\$ 318