Public Safety Service Area Funds

BFRES Facilities GO Bond Construction Fund 9
Emergency Communication Fund 10
Fire & Police Disability & Retirement Fund 11
Fire & Police Disability & Retirement Reserve Fund 12
Fire & Police Supplemental Retirement Reserve Fund 13
Public Safety Fund 14

CITY OF PORTLAND, OREGON

1851

	Actual FY 2005–06	Actual FY 2006–07	Revised FY 2007–08	Proposed FY 2008–09	Approved FY 2008–09	Adopted FY 2008–09
RESOURCES						
Service Charges and Fees	700	0	0	0	0	0
Local Sources	132,505	4,103,367	0	0	0	0
Bond and Note Sales	0	0	15,360,000	13,850,432	13,850,432	13,850,432
Miscellaneous Revenues	287,167	238,594	200,000	317,035	317,035	317,035
Total Other External Revenues	420,372	4,341,961	15,560,000	14,167,467	14,167,467	14,167,467
Other Cash Transfers	0	26,000	0	0	0	0
Federal Grants Transfers	5,760	76,985	0	0	0	0
Interagency Reimbursements	116,300	162,795	0	0	0	0
Total Internal Revenues	122,060	265,780	0	0	0	0
Beginning Fund Balance	10,223,809	4,833,255	2,007,057	2,608,888	3,792,000	3,792,000
TOTAL RESOURCES	**$ 10,766,241**	**$ 9,440,996**	**$ 17,567,057**	**$ 16,776,355**	**$ 17,959,467**	**$ 17,959,467**
REQUIREMENTS						
External Services	6,747	1,896	0	0	0	0
Internal Services	905,257	666,867	1,886,279	2,576,459	2,576,459	2,576,459
Capital Outlay	4,937,517	2,720,387	3,438,725	9,875,358	9,875,358	9,875,358
Total Bureau Expenditures	5,849,521	3,389,150	5,325,004	12,451,817	12,451,817	12,451,817
General Operating Contingency	0	0	11,725,829	3,790,556	4,973,668	4,973,668
General Fund Overhead	74,148	52,588	78,137	98,269	98,269	98,269
Other Cash Transfers	9,317	2,147	3,087	1,299	1,299	1,299
Debt Issuance Costs	0	0	435,000	434,414	434,414	434,414
Ending Fund Balance	4,833,255	5,997,111	0	0	0	0
Total Fund Requirements	4,916,720	6,051,846	12,242,053	4,324,538	5,507,650	5,507,650
TOTAL REQUIREMENTS	**$ 10,766,241**	**$ 9,440,996**	**$ 17,567,057**	**$ 16,776,355**	**$ 17,959,467**	**$ 17,959,467**

FUND OVERVIEW

On November 7, 1998, the citizens of Portland authorized the sale of $53.8 million in general obligation bonds to support a $64.9 million program to improve the City's emergency facilities, including:

- Seismic upgrades to allow firefighters to effectively respond to an earthquake in the metropolitan area
- Relocation and construction of new facilities to meet the goal of a four-minute response time to emergency calls
- Renovation of facilities to be consistent with the evolving mission of Portland Fire & Rescue. For example, a major portion of the work is emergency medical services, yet few of the facilities were appropriately equipped for emergency medical services.
- Response to Americans with Disabilities Act accessibility requirements
- Changes to stations for female firefighter accommodations
- Response to the issue of some emergency facilities approaching the end of their useful lives

It was anticipated it would take between eight and ten years to fully implement this program. Of the $64.9 million program, $62.1 million will be used to improve fire facilities and $2.8 million to expand the Portland Communications Center.

Managing Agency Office of Management and Finance, Business Operations

	Actual FY 2005–06	Actual FY 2006–07	Revised FY 2007–08	Proposed FY 2008–09	Approved FY 2008–09	Adopted FY 2008–09
RESOURCES						
Service Charges and Fees	84,363	67,481	150,000	50,000	50,000	50,000
State Sources	2,311,975	2,981,537	3,003,400	3,003,400	3,003,400	3,003,400
Local Sources	2,580,214	2,872,917	3,113,798	3,327,020	3,327,020	3,327,020
Miscellaneous Revenues	40,783	39,643	70,000	40,000	40,000	48,550
Total Other External Revenues	5,017,335	5,961,578	6,337,198	6,420,420	6,420,420	6,428,970
Transfer from General Fund	8,599,554	9,339,086	10,119,724	10,506,993	10,606,993	10,606,993
Other Cash Transfers	0	500,000	1,493,507	0	0	0
Federal Grants Transfers	0	0	106,300	0	0	0
Total Internal Revenues	8,599,554	9,839,086	11,719,531	10,506,993	10,606,993	10,606,993
Beginning Fund Balance	2,456,706	1,652,430	1,550,395	2,821,215	2,821,215	2,821,215
TOTAL RESOURCES	**$ 16,073,595**	**$ 17,453,094**	**$ 19,607,124**	**$ 19,748,628**	**$ 19,848,628**	**$ 19,857,178**
REQUIREMENTS						
Personal Services	9,771,949	10,623,211	11,850,524	12,272,857	12,272,857	12,272,857
External Services	201,966	234,970	366,000	242,550	342,550	351,100
Internal Services	2,979,442	3,060,363	4,233,073	3,610,188	3,610,188	3,610,188
Total Bureau Expenditures	12,953,357	13,918,544	16,449,597	16,125,595	16,225,595	16,234,145
General Operating Contingency	0	0	2,461,487	1,821,215	1,821,215	1,821,215
General Fund Overhead	303,779	455,561	483,073	548,583	548,583	548,583
Other Cash Transfers	1,164,029	301,626	212,967	1,213,235	1,213,235	1,213,235
Ending Fund Balance	1,652,430	2,777,363	0	40,000	40,000	40,000
Total Fund Requirements	3,120,238	3,534,550	3,157,527	3,623,033	3,623,033	3,623,033
TOTAL REQUIREMENTS	**$ 16,073,595**	**$ 17,453,094**	**$ 19,607,124**	**$ 19,748,628**	**$ 19,848,628**	**$ 19,857,178**

FUND OVERVIEW

Fund Purpose

The Emergency Communication Fund is the operating fund for the Bureau of Emergency Communications (BOEC). Expenditures are related to emergency 9-1-1 call-taking and dispatch, as well as to administrative support for these activities. The fund revenues include an annual transfer from the General Fund, state 9-1-1 tax funds, and payments from other regional jurisdictions served by BOEC. User jurisdictions, in addition to Portland, include Multnomah County and the Cities of Gresham, Troutdale, Fairview, Maywood Park, and Wood Village. Fund expenses include all BOEC operating expenses.

Activity Not Budgeted in Fund

The State of Oregon continues to pay for telecommunications costs associated with 9-1-1 emergency response in Multnomah County. These costs are paid directly by the state to Qwest Communications and are not reflected in the Emergency Communication Fund.

Managing Agency

Bureau of Emergency Communications

	Actual FY 2005–06	Actual FY 2006–07	Revised FY 2007–08	Proposed FY 2008–09	Approved FY 2008–09	Adopted FY 2008–09
RESOURCES						
Current Property Taxes	79,644,229	80,116,720	87,219,131	101,802,474	101,802,474	101,802,474
Prior Year Property Taxes	1,709,628	2,000,563	1,700,000	1,800,000	1,800,000	1,800,000
Total Property Taxes	81,353,857	82,117,283	88,919,131	103,602,474	103,602,474	103,602,474
Service Charges and Fees	18	19	0	0	0	0
Bond and Note Sales	16,153,720	15,533,844	23,640,000	30,000,000	30,000,000	30,000,000
Miscellaneous Revenues	1,544,293	1,701,028	1,770,000	1,450,000	1,450,000	1,450,000
Total Other External Revenues	17,698,031	17,234,891	25,410,000	31,450,000	31,450,000	31,450,000
Other Cash Transfers	0	0	750,000	750,000	750,000	750,000
Interagency Reimbursements	7,200	7,200	7,200	7,200	7,200	7,200
Total Internal Revenues	7,200	7,200	757,200	757,200	757,200	757,200
Beginning Fund Balance	11,358,813	11,858,464	6,203,128	2,132,681	2,132,681	2,132,681
TOTAL RESOURCES	**$ 110,417,901**	**$ 111,217,838**	**$ 121,289,459**	**$ 137,942,355**	**$ 137,942,355**	**$ 137,942,355**
REQUIREMENTS						
Personal Services	0	509,171	1,239,462	1,447,484	1,447,484	1,447,484
External Services	80,650,411	86,449,182	89,414,946	97,553,008	97,553,008	97,553,008
Internal Services	1,392,634	1,495,900	2,625,942	3,940,803	3,940,803	3,940,803
Total Bureau Expenditures	82,043,045	88,454,253	93,280,350	102,941,295	102,941,295	102,941,295
General Operating Contingency	0	0	3,329,572	3,890,684	3,890,684	3,890,684
General Fund Overhead	101,332	221,711	152,967	129,465	129,465	129,465
Other Cash Transfers	2,925	7,777	45,570	45,911	45,911	45,911
Debt Retirement	16,392,942	16,132,544	24,481,000	30,900,000	30,900,000	30,900,000
Debt Issuance Costs	19,193	18,863	0	35,000	35,000	35,000
Ending Fund Balance	11,858,464	6,382,690	0	0	0	0
Total Fund Requirements	28,374,856	22,763,585	28,009,109	35,001,060	35,001,060	35,001,060
TOTAL REQUIREMENTS	**$ 110,417,901**	**$ 111,217,838**	**$ 121,289,459**	**$ 137,942,355**	**$ 137,942,355**	**$ 137,942,355**

FUND OVERVIEW

Chapter 5 of the Portland City Charter establishes the Fire and Police Disability and Retirement (FPDR) Fund for the sworn employees of the Fire and Police Bureaus, their surviving spouses, and their dependent minor children. The fund is supported primarily through a separate property tax levy originally authorized by the voters in 1948. The levy is a rate-based levy, providing a maximum rate of $2.80 per $1,000 of real market value.

Managing Agency Bureau of Fire and Police Disability and Retirement

SIGNIFICANT CHANGES FROM PRIOR YEAR

In November 2007, the City Charter section governing the FPDR Fund was amended by a vote of Portland citizens. The Charter amendment changed the medical coverage for the FPDR Plan Two and Plan Three members who retire after January 1, 2007, to provide post-retirement medical benefits.

Total requirements net of tax anticipation notes for FY 2008-09 increased by $10.3 million, or 11%, from the FY 2007-08 Revised Budget.

	Actual FY 2005–06	Actual FY 2006–07	Revised FY 2007–08	Proposed FY 2008–09	Approved FY 2008–09	Adopted FY 2008–09
RESOURCES						
Beginning Fund Balance	750,000	750,000	750,000	750,000	750,000	750,000
TOTAL RESOURCES	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**
REQUIREMENTS						
Other Cash Transfers	0	0	750,000	750,000	750,000	750,000
Ending Fund Balance	750,000	750,000	0	0	0	0
Total Fund Requirements	750,000	750,000	750,000	750,000	750,000	750,000
TOTAL REQUIREMENTS	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**

FUND OVERVIEW

The reserve fund was established by City Charter and is to be maintained in the amount of $750,000. It is for use only in the event the Fire and Police Disability and Retirement Fund becomes depleted to the extent that current obligations cannot be met. Interest income on the $750,000 is booked directly to the Fire and Police Disability and Retirement Fund.

Managing Agency Bureau of Fire and Police Disability and Retirement

Fire & Police Supplemental Retirement Reserve Fund

Public Safety Service Area

	Actual FY 2005–06	Actual FY 2006–07	Revised FY 2007–08	Proposed FY 2008–09	Approved FY 2008–09	Adopted FY 2008–09
RESOURCES						
Miscellaneous Revenues	2,816	3,590	2,600	1,500	1,500	1,500
Total Other External Revenues	2,816	3,590	2,600	1,500	1,500	1,500
Beginning Fund Balance	78,350	73,769	68,950	64,600	64,600	64,600
TOTAL RESOURCES	**$ 81,166**	**$ 77,359**	**$ 71,550**	**$ 66,100**	**$ 66,100**	**$ 66,100**
REQUIREMENTS						
External Services	7,398	7,545	7,850	8,000	8,000	8,000
Total Bureau Expenditures	7,398	7,545	7,850	8,000	8,000	8,000
Ending Fund Balance	73,768	69,814	63,700	58,100	58,100	58,100
Total Fund Requirements	73,768	69,814	63,700	58,100	58,100	58,100
TOTAL REQUIREMENTS	**$ 81,166**	**$ 77,359**	**$ 71,550**	**$ 66,100**	**$ 66,100**	**$ 66,100**

FUND OVERVIEW

The Fire and Police Supplemental Retirement Reserve Fund was established by City Ordinance #138016 for the purpose of providing certain disability, service retirement, and death benefits for Bruce Baker, a former Chief of Police for the City of Portland. This supplemental trust was established in accordance with ORS 236.620 because Mr. Baker was not eligible for membership in, or benefits from, either the Fire and Police Disability and Retirement System or the Public Employees Retirement System.

Managing Agency Office of Management and Finance, Financial Services

	Actual FY 2005–06	Actual FY 2006–07	Revised FY 2007–08	Proposed FY 2008–09	Approved FY 2008–09	Adopted FY 2008–09
RESOURCES						
Service Charges and Fees	172,423	95,879	0	0	0	0
Miscellaneous Revenues	33,033	68,620	0	0	0	0
Total Other External Revenues	205,456	164,499	0	0	0	0
Other Cash Transfers	1,000,000	0	0	0	0	0
Federal Grants Transfers	655,643	36,736	0	0	0	0
Total Internal Revenues	1,655,643	36,736	0	0	0	0
Beginning Fund Balance	906,520	1,491,909	1,500,000	0	0	0
TOTAL RESOURCES	**$ 2,767,619**	**$ 1,693,144**	**$ 1,500,000**	**$ 0**	**$ 0**	**$ 0**
REQUIREMENTS						
Personal Services	3,371	5,914	0	0	0	0
External Services	296,132	96,201	0	0	0	0
Internal Services	569,855	635,898	0	0	0	0
Capital Outlay	400,000	1,180	0	0	0	0
Total Bureau Expenditures	1,269,358	739,193	0	0	0	0
General Fund Overhead	6,116	1,946	5,971	0	0	0
Other Cash Transfers	236	526,456	1,494,029	0	0	0
Ending Fund Balance	1,491,909	425,549	0	0	0	0
Total Fund Requirements	1,498,261	953,951	1,500,000	0	0	0
TOTAL REQUIREMENTS	**$ 2,767,619**	**$ 1,693,144**	**$ 1,500,000**	**$ 0**	**$ 0**	**$ 0**

FUND OVERVIEW

The Public Safety Fund was originally created through a 1989 property tax levy to fund construction of the Communications Center and acquisition of the computer-aided dispatch system. The fund has been maintained for more than 17 years, primarily with surplus General Fund payments to the Bureau of Emergency Communications (BOEC) and interest income. Over the last several years the fund has been used for a variety of purposes at BOEC, including special projects, technology and capital purchases, operating expenses, and grant-backed projects.

Managing Agency Bureau of Emergency Communications

SIGNIFICANT CHANGES FROM PRIOR YEAR

Council has determined that the Public Safety Fund no longer serves a financial management purpose, and the fund was closed in FY 2007-08.