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	Actual FY 2006-07	Actual FY 2007-08	Revised FY 2008-09	Proposed FY 2009-10	Approved FY 2009-10	Adopted FY 2009-10
RESOURCES						
Local	4,103,367	0	0	0	0	0
Bond and Note	0	0	15,360,000	0	0	0
Miscellaneous	238,594	256,315	317,035	609,706	609,706	609,706
Total External Revenues	4,341,961	256,315	15,677,035	609,706	609,706	609,706
Fund Transfers - Revenue	102,985	0	0	0	0	2,553
Interagency Revenue	162,795	0	0	0	0	0
Total Internal Revenues	265,780	0	0	0	0	2,553
Beginning Fund Balance	4,833,255	5,997,111	3,792,000	7,248,951	7,248,951	7,248,951
TOTAL RESOURCES	\$ 9,440,996	\$ 6,253,426	\$ 19,469,035	\$ 7,858,657	\$ 7,858,657	\$ 7,861,210
REQUIREMENTS						
External Materials & Services	1,896	525	1,647,000	548,153	548,153	548,153
Internal Materials & Services	666,867	1,721,788	2,660,459	357,452	357,452	357,452
Capital Expenses	2,720,387	324,052	11,087,926	2,249,573	2,249,573	2,249,573
Total Bureau Expenditures	3,389,150	2,046,365	15,395,385	3,155,178	3,155,178	3,155,178
Contingency	0	0	3,489,668	4,592,108	4,592,108	4,596,157
Fund Transfers - Expense	54,735	81,224	99,568	111,371	111,371	109,875
Bond Issuance Costs	0	0	484,414	0	0	0
Total Fund Requirements	54,735	81,224	4,073,650	4,703,479	4,703,479	4,706,032
Ending Fund Balance	5,997,111	4,125,837	0	0	0	0
TOTAL REQUIREMENTS	\$ 9,440,996	\$ 6,253,426	\$ 19,469,035	\$ 7,858,657	\$ 7,858,657	\$ 7,861,210

FUND OVERVIEW

On November 7, 1998, the citizens of Portland authorized the sale of \$53.8 million in general obligation bonds to support a \$65.1 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;
- ◆ Response to Americans with Disabilities Act accessibility requirements;
- ◆ Changes to stations for female firefighter accommodations; and
- ◆ 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 \$65.1 million program, \$62.3 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

Emergency Communication Fund

FUND SUMMARY

Public Safety Service Area

	Actual FY 2006-07	Actual FY 2007-08	Revised FY 2008-09	Proposed FY 2009-10	Approved FY 2009-10	Adopted FY 2009-10
RESOURCES						
Charges for Services	67,481	189,085	200,000	200,000	200,000	200,000
State	2,981,537	3,822,652	3,003,400	3,096,000	3,096,000	3,096,000
Local	2,872,917	3,111,332	3,298,077	3,440,608	3,440,608	3,440,608
Bond and Note	0	0	4,000,000	0	0	0
Miscellaneous	39,643	96,857	48,550	60,000	60,000	60,000
Total External Revenues	5,961,578	7,219,926	10,550,027	6,796,608	6,796,608	6,796,608
General Fund Discretionary	0	0	0	0	0	0
Fund Transfers - Revenue	9,839,086	10,588,698	12,617,693	13,813,675	13,813,675	13,821,473
Total Internal Revenues	9,839,086	10,588,698	12,617,693	13,813,675	13,813,675	13,821,473
Beginning Fund Balance	1,652,430	2,777,363	3,521,215	1,498,386	1,498,386	1,498,386
TOTAL RESOURCES	\$ 17,453,094	\$ 20,585,987	\$ 26,688,935	\$ 22,108,669	\$ 22,108,669	\$ 22,116,467
REQUIREMENTS						
Personal Services	10,623,211	11,795,763	12,809,471	13,099,408	13,193,782	13,193,782
External Materials & Services	234,970	288,346	2,744,484	3,307,385	3,213,011	3,225,379
Internal Materials & Services	3,060,363	4,171,275	4,082,463	3,314,621	3,314,621	3,314,621
Capital Expenses	0	0	3,229,484	0	0	0
Total Bureau Expenditures	13,918,544	16,255,384	22,865,902	19,721,414	19,721,414	19,733,782
Contingency	0	0	1,366,271	1,585,695	1,585,695	1,585,695
Fund Transfers - Expense	757,187	700,242	2,416,762	633,663	633,663	629,093
Bond Expenses	0	0	0	167,897	167,897	167,897
Total Fund Requirements	757,187	700,242	3,783,033	2,387,255	2,387,255	2,382,685
Ending Fund Balance	2,777,363	3,630,361	40,000	0	0	0
TOTAL REQUIREMENTS	\$ 17,453,094	\$ 20,585,987	\$ 26,688,935	\$ 22,108,669	\$ 22,108,669	\$ 22,116,467

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

FUND SUMMARY

Fire and Police Disability and Retirement Fund

Public Safety Service Area

	Actual FY 2006-07	Actual FY 2007-08	Revised FY 2008-09	Proposed FY 2009-10	Approved FY 2009-10	Adopted FY 2009-10
RESOURCES						
Current Property Taxes	80,116,720	87,942,257	101,802,474	104,190,690	104,190,690	104,190,690
Prior Year Property Taxes	2,000,563	1,781,616	1,800,000	1,800,000	1,800,000	1,800,000
Total Property Taxes	82,117,283	89,723,873	103,602,474	105,990,690	105,990,690	105,990,690
Charges for Services	19	0	0	0	0	0
Bond and Note	15,533,844	23,637,685	29,470,420	36,655,000	36,655,000	36,655,000
Miscellaneous	1,701,028	1,674,010	1,450,000	555,000	555,000	555,000
Total External Revenues	17,234,891	25,311,695	30,920,420	37,210,000	37,210,000	37,210,000
Fund Transfers - Revenue	0	0	750,000	750,000	750,000	752,068
Interagency Revenue	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	759,268
Beginning Fund Balance	11,858,464	6,382,690	1,442,843	6,096,449	6,096,449	6,096,449
TOTAL RESOURCES	\$ 111,217,838	\$ 121,425,458	\$ 136,722,937	\$ 150,054,339	\$ 150,054,339	\$ 150,056,407
REQUIREMENTS						
Personal Services	509,171	1,276,841	1,462,484	1,456,806	1,456,806	1,456,806
External Materials & Services	86,449,182	91,693,299	97,182,395	100,933,411	100,933,411	100,933,411
Internal Materials & Services	1,495,900	2,341,977	3,546,416	3,948,823	3,948,823	3,948,823
Total Bureau Expenditures	88,454,253	95,312,117	102,191,295	106,339,040	106,339,040	106,339,040
Contingency	0	0	3,200,846	6,250,000	6,250,000	6,253,280
Fund Transfers - Expense	229,488	163,472	888,024	293,761	293,761	292,549
Bond Expenses	16,132,544	24,489,057	30,407,772	37,131,538	37,131,538	37,131,538
Bond Issuance Costs	18,863	17,969	35,000	40,000	40,000	40,000
Total Fund Requirements	16,380,895	24,670,498	34,531,642	43,715,299	43,715,299	43,717,367
Ending Fund Balance	6,382,690	1,442,843	0	0	0	0
TOTAL REQUIREMENTS	\$ 111,217,838	\$ 121,425,458	\$ 136,722,937	\$ 150,054,339	\$ 150,054,339	\$ 150,056,407

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

Net of tax anticipation notes, requirements for FY 2009-10 are increasing by \$6.1 million, or 5.7%, from the FY 2008-09 Revised Budget. Current year property taxes are increasing by 2.3%.

Fire and Police Disability and Retirement Reserve Fund

FUND SUMMARY

Public Safety Service Area

	Actual FY 2006-07	Actual FY 2007-08	Revised FY 2008-09	Proposed FY 2009-10	Approved FY 2009-10	Adopted FY 2009-10
RESOURCES						
Fund Transfers - Revenue	0	0	750,000	0	0	0
Total Internal Revenues	0	0	750,000	0	0	0
Beginning Fund Balance	750,000	750,000	750,000	750,000	750,000	750,000
TOTAL RESOURCES	\$ 750,000	\$ 750,000	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ 750,000
REQUIREMENTS						
Contingency	0	0	750,000	0	0	0
Fund Transfers - Expense	0	0	750,000	750,000	750,000	750,000
Total Fund Requirements	0	0	1,500,000	750,000	750,000	750,000
Ending Fund Balance	750,000	750,000	0	0	0	0
TOTAL REQUIREMENTS	\$ 750,000	\$ 750,000	\$ 1,500,000	\$ 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

	Actual FY 2006-07	Actual FY 2007-08	Revised FY 2008-09	Proposed FY 2009-10	Approved FY 2009-10	Adopted FY 2009-10
RESOURCES						
Miscellaneous	3,590	2,995	1,500	1,000	1,000	1,000
Total External Revenues	3,590	2,995	1,500	1,000	1,000	1,000
Beginning Fund Balance	73,769	69,814	64,600	59,089	59,089	59,089
TOTAL RESOURCES	\$ 77,359	\$ 72,809	\$ 66,100	\$ 60,089	\$ 60,089	\$ 60,089
REQUIREMENTS						
External Materials & Services	7,545	7,606	8,000	8,160	8,160	8,160
Total Bureau Expenditures	7,545	7,606	8,000	8,160	8,160	8,160
Ending Fund Balance	69,814	65,203	58,100	51,929	51,929	51,929
TOTAL REQUIREMENTS	\$ 77,359	\$ 72,809	\$ 66,100	\$ 60,089	\$ 60,089	\$ 60,089

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

Police Special Revenue Fund

FUND SUMMARY

Public Safety Service Area

	Actual FY 2006-07	Actual FY 2007-08	Revised FY 2008-09	Proposed FY 2009-10	Approved FY 2009-10	Adopted FY 2009-10
RESOURCES						
Federal Sources	0	0	525,000	5,000	5,000	5,000
State	0	0	0	130,000	130,000	130,000
Miscellaneous	0	0	0	216,000	216,000	216,000
Total External Revenues	0	0	525,000	351,000	351,000	351,000
Fund Transfers - Revenue	0	0	156,299	0	0	0
Total Internal Revenues	0	0	156,299	0	0	0
Beginning Fund Balance	0	0	0	584,500	584,500	584,500
TOTAL RESOURCES	\$ 0	\$ 0	\$ 681,299	\$ 935,500	\$ 935,500	\$ 935,500
REQUIREMENTS						
External Materials & Services	0	0	589,560	935,500	935,500	935,500
Total Bureau Expenditures	0	0	589,560	935,500	935,500	935,500
Fund Transfers - Expense	0	0	91,739	0	0	0
Total Fund Requirements	0	0	91,739	0	0	0
TOTAL REQUIREMENTS	\$ 0	\$ 0	\$ 681,299	\$ 935,500	\$ 935,500	\$ 935,500

FUND OVERVIEW

Fund Purpose

The Police Special Revenue Fund was established by Council in May 2009. The purpose of the fund is to account for restricted or committed law enforcement revenues. Prior to implementation of the City’s new financial system in FY 2008-09, these revenues were held in trustee accounts outside of the City’s budget. The City now wishes to include these revenues and their associated expenditures in the City’s annual budget.

Resources

The fund’s revenues will include three types of asset forfeiture proceeds (federal, state criminal, and state civil), which will be tracked in three separate sub-funds. By law, the Police Bureau may only spend asset forfeiture proceeds on certain functions such as drug enforcement and education. Additional revenues will include donations to the Gang Resistance Education And Training program, the Employee Assistance program, the Police Special Contributions program, and the WomenStrength and GirlStrength programs. Each of these programs receives annual donations whose expenditure is restricted to the respective program.

Managing Agency

Portland Police Bureau

	Actual FY 2006-07	Actual FY 2007-08	Revised FY 2008-09	Proposed FY 2009-10	Approved FY 2009-10	Adopted FY 2009-10
RESOURCES						
Charges for Services	95,879	0	0	0	0	0
Miscellaneous	68,620	9,108	0	0	0	0
Total External Revenues	164,499	9,108	0	0	0	0
Fund Transfers - Revenue	36,736	0	0	0	0	0
Total Internal Revenues	36,736	0	0	0	0	0
Beginning Fund Balance	1,491,909	425,549	0	0	0	0
TOTAL RESOURCES	\$ 1,693,144	\$ 434,657	\$ 0	\$ 0	\$ 0	\$ 0
REQUIREMENTS						
Personal Services	5,914	0	0	0	0	0
External Materials & Services	96,201	0	0	0	0	0
Internal Materials & Services	635,898	0	0	0	0	0
Capital Expenses	1,180	0	0	0	0	0
Total Bureau Expenditures	739,193	0	0	0	0	0
Fund Transfers - Expense	528,402	434,657	0	0	0	0
Total Fund Requirements	528,402	434,657	0	0	0	0
Ending Fund Balance	425,549	0	0	0	0	0
TOTAL REQUIREMENTS	\$ 1,693,144	\$ 434,657	\$ 0	\$ 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

The Public Safety Fund was closed June 2008 because Council determined that the fund no longer served a financial management purpose.

