Public Safety Service Area Funds

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CITY OF PORTLAND, OREGON

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	Actual FY 2007–08	Actual FY 2008–09	Revised FY 2009–10	Proposed FY 2010–11	Approved FY 2010–11	Adopted FY 2010–11
RESOURCES						
Bond and Note	0	15,360,000	111,585	0	0	0
Miscellaneous	256,315	418,951	169,706	21,913	21,913	21,913
Total External Revenues	256,315	15,778,951	281,291	21,913	21,913	21,913
Fund Transfers - Revenue	0	0	2,553	0	0	0
Total Internal Revenues	0	0	2,553	0	0	0
Beginning Fund Balance	5,997,111	4,125,837	10,952,027	4,666,556	4,666,556	4,666,556
TOTAL RESOURCES	**$ 6,253,426**	**$ 19,904,788**	**$ 11,235,871**	**$ 4,688,469**	**$ 4,688,469**	**$ 4,688,469**
REQUIREMENTS						
External Materials & Services	525	344,940	1,734,590	370,260	370,260	370,260
Internal Materials & Services	1,721,788	1,044,328	481,075	422,831	422,831	422,831
Capital Expenses	324,052	7,173,450	4,159,658	3,246,870	3,246,870	3,246,870
Total Bureau Expenditures	2,046,365	8,562,718	6,375,323	4,039,961	4,039,961	4,039,961
Contingency	0	0	4,630,088	544,431	544,431	544,431
Fund Transfers - Expense	81,224	99,568	118,875	104,077	104,077	104,077
Bond Issuance Costs	0	166,448	111,585	0	0	0
Total Fund Requirements	81,224	266,016	4,860,548	648,508	648,508	648,508
Ending Fund Balance	4,125,837	11,076,054	0	0	0	0
TOTAL REQUIREMENTS	**$ 6,253,426**	**$ 19,904,788**	**$ 11,235,871**	**$ 4,688,469**	**$ 4,688,469**	**$ 4,688,469**

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 fire 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, Bureau of Internal Business Services

	Actual FY 2007–08	Actual FY 2008–09	Revised FY 2009–10	Proposed FY 2010–11	Approved FY 2010–11	Adopted FY 2010–11
RESOURCES						
Charges for Services	189,085	215,453	200,000	200,000	200,000	200,000
Intergovernmental	6,933,984	6,356,739	6,536,608	6,523,800	6,523,800	6,523,800
Bond and Note	0	0	8,855,000	0	0	0
Miscellaneous	96,857	71,261	101,415	50,000	50,000	50,000
Total External Revenues	7,219,926	6,643,453	15,693,023	6,773,800	6,773,800	6,773,800
Fund Transfers - Revenue	10,588,698	12,617,693	13,798,910	10,320,591	10,320,591	10,320,591
Interagency Revenue	0	0	0	230,511	230,511	230,511
Total Internal Revenues	10,588,698	12,617,693	13,798,910	10,551,102	10,551,102	10,551,102
Beginning Fund Balance	2,777,363	3,630,361	3,565,466	7,814,847	7,814,847	7,814,847
TOTAL RESOURCES	**$ 20,585,987**	**$ 22,891,507**	**$ 33,057,399**	**$ 25,139,749**	**$ 25,139,749**	**$ 25,139,749**
REQUIREMENTS						
Personal Services	11,795,763	12,437,862	13,869,742	14,222,044	14,222,044	14,222,044
External Materials & Services	288,346	617,608	5,810,720	3,846,142	3,846,142	3,346,142
Internal Materials & Services	4,171,275	3,221,861	3,209,511	3,504,577	3,504,577	3,504,577
Total Bureau Expenditures	16,255,384	16,277,331	22,889,973	21,572,763	21,572,763	21,072,763
Contingency	0	0	7,742,400	1,759,869	1,759,869	2,259,869
Fund Transfers - Expense	700,242	2,416,762	884,495	490,881	490,881	490,881
Bond Expenses	0	0	1,480,531	1,316,236	1,316,236	1,316,236
Bond Issuance Costs	0	0	60,000	0	0	0
Total Fund Requirements	700,242	2,416,762	10,167,426	3,566,986	3,566,986	4,066,986
Ending Fund Balance	3,630,361	4,197,414	0	0	0	0
TOTAL REQUIREMENTS	**$ 20,585,987**	**$ 22,891,507**	**$ 33,057,399**	**$ 25,139,749**	**$ 25,139,749**	**$ 25,139,749**

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 pays all costs associated with providing wireline and wireless services within Multnomah County. These costs are paid directly by the state to the vendor and are not reflected in the Emergency Communication Fund.

Managing Agency

Bureau of Emergency Communications

Bond Description	Amount Issued	Fiscal Year	Principal	Coupon	Interest	Total P+I
Limited Tax Revenue Bonds, 2009 Series B (CAD portion only)						
12/17/2009 - Due 6/1	8,210,000					
		2010/11	930,000	3.00%	247,500	1,177,500
		2011/12	960,000	3.00%	219,600	1,179,600
		2012/13	985,000	3.00%	190,800	1,175,800
		2013/14	1,015,000	3.00%	161,250	1,176,250
		2014/15	1,045,000	4.00%	130,800	1,175,800
		2015/16	1,090,000	4.00%	89,000	1,179,000
		2016/17	1,135,000	4.00%	45,400	1,180,400
TOTAL FUND DEBT SERVICE			**$ 7,160,000**		**$ 1,084,350**	**$ 8,244,350**

	Actual FY 2007–08	Actual FY 2008–09	Revised FY 2009–10	Proposed FY 2010–11	Approved FY 2010–11	Adopted FY 2010–11
RESOURCES						
Current Property Taxes	87,942,257	101,148,923	104,190,690	107,530,290	107,530,290	107,530,290
Prior Year Property Taxes	1,781,616	1,936,336	1,800,000	1,800,000	1,800,000	1,800,000
Total Property Taxes	89,723,873	103,085,259	105,990,690	109,330,290	109,330,290	109,330,290
Charges for Services	0	4	0	0	0	0
Bond and Note	23,637,685	29,470,420	36,655,000	32,450,000	32,450,000	32,450,000
Miscellaneous	1,674,010	1,437,778	555,000	475,000	475,000	475,000
Total External Revenues	25,311,695	30,908,202	37,210,000	32,925,000	32,925,000	32,925,000
Fund Transfers - Revenue	0	750,000	752,068	750,000	750,000	750,000
Interagency Revenue	7,200	7,200	7,200	7,200	7,200	7,200
Total Internal Revenues	7,200	757,200	759,268	757,200	757,200	757,200
Beginning Fund Balance	6,382,690	1,454,171	6,096,449	8,793,144	8,793,144	8,793,144
TOTAL RESOURCES	**$ 121,425,458**	**$ 136,204,832**	**$ 150,056,407**	**$ 151,805,634**	**$ 151,805,634**	**$ 151,805,634**
REQUIREMENTS						
Personal Services	1,276,841	1,425,877	1,518,322	1,584,867	1,584,867	1,584,867
External Materials & Services	91,693,299	94,526,620	100,923,238	103,174,918	103,174,918	103,174,918
Internal Materials & Services	2,341,977	3,029,481	3,518,396	5,217,669	5,217,669	5,217,669
Total Bureau Expenditures	95,312,117	98,981,978	105,959,956	109,977,454	109,977,454	109,977,454
Contingency	0	0	6,632,364	8,599,222	8,599,222	8,599,222
Fund Transfers - Expense	163,472	888,024	292,549	384,734	384,734	384,734
Bond Expenses	24,489,057	29,915,229	37,131,538	32,804,224	32,804,224	32,804,224
Bond Issuance Costs	17,969	16,716	40,000	40,000	40,000	40,000
Total Fund Requirements	24,670,498	30,819,969	44,096,451	41,828,180	41,828,180	41,828,180
Ending Fund Balance	1,442,843	6,402,885	0	0	0	0
TOTAL REQUIREMENTS	**$ 121,425,458**	**$ 136,204,832**	**$ 150,056,407**	**$ 151,805,634**	**$ 151,805,634**	**$ 151,805,634**

Fund Overview

Chapter 5 of the Portland City Charter establishes the Fire & Police Disability & Retirement (FPDR) Fund for the sworn employees of Portland Fire & Rescue and the Police Police Bureau, 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 & Police Disability & Retirement

Significant Changes from Prior Year

Net of tax anticipation notes, requirements for FY 2010-11 are increasing by $5.9 million, or 5.2%, from the FY 2009-10 Revised Budget. Current year property taxes are increasing by $3.3 million, or 3.2%.

Fire & Police Disability & Retirement Reserve Fund

Public Safety Service Area

	Actual FY 2007–08	Actual FY 2008–09	Revised FY 2009–10	Proposed FY 2010–11	Approved FY 2010–11	Adopted FY 2010–11
RESOURCES						
Fund Transfers - Revenue	0	750,000	0	0	0	0
Total Internal Revenues	0	750,000	0	0	0	0
Beginning Fund Balance	750,000	750,000	750,000	750,000	750,000	750,000
TOTAL RESOURCES	**$ 750,000**	**$ 1,500,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**	**$ 750,000**
REQUIREMENTS						
Fund Transfers - Expense	0	750,000	750,000	750,000	750,000	750,000
Total Fund Requirements	0	750,000	750,000	750,000	750,000	750,000
Ending Fund Balance	750,000	750,000	0	0	0	0
TOTAL REQUIREMENTS	**$ 750,000**	**$ 1,500,000**	**$ 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 & Police Disability & Retirement (FPDR) Fund becomes depleted to the extent that current obligations cannot be met. Interest income on the $750,000 is booked directly to the FPDR Fund.

Managing Agency Bureau of Fire & Police Disability & Retirement

	Actual FY 2007–08	Actual FY 2008–09	Revised FY 2009–10	Proposed FY 2010–11	Approved FY 2010–11	Adopted FY 2010–11
RESOURCES						
Miscellaneous	2,995	1,724	1,000	800	800	800
Total External Revenues	2,995	1,724	1,000	800	800	800
Beginning Fund Balance	69,814	65,203	59,089	50,953	50,953	50,953
TOTAL RESOURCES	**$ 72,809**	**$ 66,927**	**$ 60,089**	**$ 51,753**	**$ 51,753**	**$ 51,753**
REQUIREMENTS						
External Materials & Services	7,606	7,940	8,160	8,860	8,860	8,860
Total Bureau Expenditures	7,606	7,940	8,160	8,860	8,860	8,860
Ending Fund Balance	65,203	58,987	51,929	42,893	42,893	42,893
TOTAL REQUIREMENTS	**$ 72,809**	**$ 66,927**	**$ 60,089**	**$ 51,753**	**$ 51,753**	**$ 51,753**

FUND OVERVIEW

The Fire & 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 2007–08	Actual FY 2008–09	Revised FY 2009–10	Proposed FY 2010–11	Approved FY 2010–11	Adopted FY 2010–11
RESOURCES						
Intergovernmental	0	11,810	880,000	200,000	200,000	200,000
Miscellaneous	0	5,023	218,700	216,000	216,000	216,000
Total External Revenues	0	16,833	1,098,700	416,000	416,000	416,000
Fund Transfers - Revenue	0	0	165,746	0	0	0
Total Internal Revenues	0	0	165,746	0	0	0
Beginning Fund Balance	0	0	584,500	504,000	504,000	504,000
TOTAL RESOURCES	**$ 0**	**$ 16,833**	**$ 1,848,946**	**$ 920,000**	**$ 920,000**	**$ 920,000**
REQUIREMENTS						
External Materials & Services	0	1,505	1,096,246	918,272	918,272	918,272
Total Bureau Expenditures	0	1,505	1,096,246	918,272	918,272	918,272
Fund Transfers - Expense	0	0	0	1,728	1,728	1,728
Total Fund Requirements	0	0	0	1,728	1,728	1,728
Ending Fund Balance	0	15,328	752,700	0	0	0
TOTAL REQUIREMENTS	**$ 0**	**$ 16,833**	**$ 1,848,946**	**$ 920,000**	**$ 920,000**	**$ 920,000**

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 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 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, and expenditures are restricted to the respective program.

Managing Agency

Portland Police Bureau

	Actual FY 2007–08	Actual FY 2008–09	Revised FY 2009–10	Proposed FY 2010–11	Approved FY 2010–11	Adopted FY 2010–11
RESOURCES						
Miscellaneous	9,108	0	0	0	0	0
Total External Revenues	9,108	0	0	0	0	0
Beginning Fund Balance	425,549	0	0	0	0	0
TOTAL RESOURCES	**$ 434,657**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
REQUIREMENTS						
Fund Transfers - Expense	434,657	0	0	0	0	0
Total Fund Requirements	434,657	0	0	0	0	0
TOTAL REQUIREMENTS	**$ 434,657**	**$ 0**	**$ 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.

In FY 2008-09, the Public Safety Fund was closed because it was no longer needed for its original purpose as the tax levy revenues were exhausted several years prior. The fund balance, which was primarily composed of surplus operating revenues from the Bureau of Emergency Communications (BOEC) and interest income, was transferred to BOEC's operating fund (the Emergency Communication Fund).

Managing Agency Bureau of Emergency Communications