

	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Approved FY 2012-13	Adopted FY 2012-13
<b>Resources</b>						
Bond & Note	111,585	0	0	0	0	0
Miscellaneous	124,338	40,972	19,033	5,634	5,634	5,634
<b>Total External Revenues</b>	<b>235,923</b>	<b>40,972</b>	<b>19,033</b>	<b>5,634</b>	<b>5,634</b>	<b>5,634</b>
Fund Transfers - Revenue	2,553	1,622	0	0	0	1,168
<b>Total Internal Revenues</b>	<b>2,553</b>	<b>1,622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,168</b>
Beginning Fund Balance	11,076,054	6,442,725	3,343,513	1,273,711	1,273,711	1,273,711
<b>Total Resources</b>	<b>11,314,530</b>	<b>6,485,319</b>	<b>3,362,546</b>	<b>1,279,345</b>	<b>1,279,345</b>	<b>1,280,513</b>
<b>Requirements</b>						
Personnel Services	377	0	0	0	0	0
External Materials and Services	652,759	312,528	260,606	0	0	0
Internal Materials and Services	246,158	202,351	311,036	14,286	14,286	14,286
Capital Outlay	3,750,706	2,317,126	2,054,867	0	0	0
<b>Total Bureau Expenditures</b>	<b>4,649,999</b>	<b>2,832,005</b>	<b>2,626,509</b>	<b>14,286</b>	<b>14,286</b>	<b>14,286</b>
Debt Service	103,480	0	0	0	0	0
Contingency	0	0	666,866	1,238,958	1,238,958	1,240,126
Fund Transfers - Expense	118,325	103,050	69,171	26,101	26,101	26,101
<b>Total Fund Expenditures</b>	<b>221,805</b>	<b>103,050</b>	<b>736,037</b>	<b>1,265,059</b>	<b>1,265,059</b>	<b>1,266,227</b>
Ending Fund Balance	6,442,725	3,550,264	0	0	0	0
<b>Total Requirements</b>	<b>11,314,530</b>	<b>6,485,319</b>	<b>3,362,546</b>	<b>1,279,345</b>	<b>1,279,345</b>	<b>1,280,513</b>

## Fund Overview

On November 7, 1998, the citizens of Portland authorized the sale of \$53.8 million in general obligation bonds to support a \$65.0 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 some emergency facilities approaching the end of their useful lives.

It was anticipated to take between eight and ten years to fully implement this program. Of the \$65.0 million program, \$62.2 million will be used to improve fire facilities and \$2.8 million will be used to expand the Portland Communications Center.

**Managing Agency** Office of Management and Finance, Bureau of Internal Business Services

# Emergency Communication Fund

## Fund Summary

Public Safety Service Area Funds

	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Approved FY 2012-13	Adopted FY 2012-13
<b>Resources</b>						
Charges for Services	194,601	178,305	200,000	370,919	370,919	370,919
Intergovernmental	6,354,609	6,980,450	6,720,863	6,947,218	6,947,218	6,935,731
Bond & Note	8,827,375	26,207	0	0	0	0
Miscellaneous	105,649	56,715	50,000	50,000	50,000	50,000
<b>Total External Revenues</b>	<b>15,482,233</b>	<b>7,241,677</b>	<b>6,970,863</b>	<b>7,368,137</b>	<b>7,368,137</b>	<b>7,356,650</b>
Fund Transfers - Revenue	13,798,910	10,379,028	12,888,779	13,302,017	13,302,017	13,313,504
Interagency Revenue	0	46,808	0	0	0	0
<b>Total Internal Revenues</b>	<b>13,798,910</b>	<b>10,425,836</b>	<b>12,888,779</b>	<b>13,302,017</b>	<b>13,302,017</b>	<b>13,313,504</b>
Beginning Fund Balance	4,197,414	11,059,177	5,221,424	2,641,966	2,641,966	2,641,966
<b>Total Resources</b>	<b>33,478,557</b>	<b>28,726,690</b>	<b>25,081,066</b>	<b>23,312,120</b>	<b>23,312,120</b>	<b>23,312,120</b>
<b>Requirements</b>						
Personnel Services	13,130,840	13,214,371	13,714,817	13,595,904	13,595,904	13,595,904
External Materials and Services	3,974,080	4,656,155	836,320	1,101,718	1,501,718	1,501,991
Internal Materials and Services	3,048,194	3,837,274	4,382,414	3,803,108	3,803,108	4,203,108
Capital Outlay	26,206	0	0	0	0	0
<b>Total Bureau Expenditures</b>	<b>20,179,320</b>	<b>21,707,800</b>	<b>18,933,551</b>	<b>18,500,730</b>	<b>18,900,730</b>	<b>19,301,003</b>
Debt Service	1,355,565	1,311,463	1,330,111	1,339,286	1,339,286	1,339,013
Contingency	0	0	3,646,857	2,641,966	2,241,966	1,841,966
Fund Transfers - Expense	884,495	486,000	1,170,547	830,138	830,138	830,138
Total Fund Expenditures	<b>2,240,060</b>	<b>1,797,463</b>	<b>6,147,515</b>	<b>4,811,390</b>	<b>4,411,390</b>	<b>4,011,117</b>
Ending Fund Balance	11,059,177	5,221,427	0	0	0	0
<b>Total Requirements</b>	<b>33,478,557</b>	<b>28,726,690</b>	<b>25,081,066</b>	<b>23,312,120</b>	<b>23,312,120</b>	<b>23,312,120</b>

## Fund Overview

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
<b>Limited Tax Revenue Bonds, 2009 Series B (CAD portion only)</b>						
<b>12/17/2009 - Due 6/1</b>	8,210,000					
		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
<b>TOTAL FUND DEBT SERVICE</b>			<b>6,230,000</b>		<b>836,850</b>	<b>7,066,850</b>

# Fire & Police Disability & Retirement Fund

Fund Summary

Public Safety Service Area Funds

	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Approved FY 2012-13	Adopted FY 2012-13
<b>Resources</b>						
Taxes	108,077,959	110,665,683	105,700,575	112,072,367	112,072,367	112,072,367
Charges for Services	36	30	0	0	0	0
Bond & Note	28,349,586	22,170,272	26,799,000	25,211,000	25,211,000	25,211,000
Miscellaneous	593,809	531,444	1,337,927	1,508,000	1,508,000	1,508,000
<b>Total External Revenues</b>	<b>137,021,390</b>	<b>133,367,429</b>	<b>133,837,502</b>	<b>138,791,367</b>	<b>138,791,367</b>	<b>138,791,367</b>
Fund Transfers - Revenue	2,068	1,678	753,970	750,000	750,000	752,152
Interagency Revenue	7,200	7,200	142,000	360,200	360,200	360,200
<b>Total Internal Revenues</b>	<b>9,268</b>	<b>8,878</b>	<b>895,970</b>	<b>1,110,200</b>	<b>1,110,200</b>	<b>1,112,352</b>
Beginning Fund Balance	6,402,885	11,591,042	17,005,428	13,927,817	13,927,817	13,927,817
<b>Total Resources</b>	<b>143,433,543</b>	<b>144,967,349</b>	<b>151,738,900</b>	<b>153,829,384</b>	<b>153,829,384</b>	<b>153,831,536</b>
<b>Requirements</b>						
Personnel Services	1,493,409	1,597,808	1,718,200	1,774,413	1,774,413	1,774,413
External Materials and Services	98,490,571	98,767,264	106,606,111	108,427,421	108,427,421	108,427,421
Internal Materials and Services	3,055,802	3,753,454	5,740,724	6,666,947	6,666,947	6,666,947
Capital Outlay	1,525	9,900	275,000	95,500	95,500	95,500
<b>Total Bureau Expenditures</b>	<b>103,041,307</b>	<b>104,128,426</b>	<b>114,340,035</b>	<b>116,964,281</b>	<b>116,964,281</b>	<b>116,964,281</b>
Debt Service	28,508,644	22,275,958	27,012,042	25,516,569	25,516,569	25,516,569
Contingency	0	0	9,299,815	11,277,000	11,277,000	11,279,152
Fund Transfers - Expense	292,549	383,671	1,087,008	71,534	71,534	71,534
<b>Total Fund Expenditures</b>	<b>28,801,193</b>	<b>22,659,629</b>	<b>37,398,865</b>	<b>36,865,103</b>	<b>36,865,103</b>	<b>36,867,255</b>
Ending Fund Balance	11,591,042	18,179,294	0	0	0	0
<b>Total Requirements</b>	<b>143,433,543</b>	<b>144,967,349</b>	<b>151,738,900</b>	<b>153,829,384</b>	<b>153,829,384</b>	<b>153,831,536</b>

## 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 Portland 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 2012-13 are increasing by \$3.6 million, or 2.9%, from the FY 2011-12 Revised Budget. FPDR will increase fund contingency from 8% to 9% of the operating budget, reflecting additional risks to the forecast. Capital expenses will decline in FY 2012-13 as the bureau completes its only capital project, the migration of a FoxPro database to SQL server. At the time the revisions to the City's overhead rate model take effect, FPDR's General Fund overhead payment will drop significantly, from \$0.3 million in FY 2011-12 to less than \$0.1 million in FY 2012-13.

The FPDR property tax levy will increase from \$2.47 per \$1,000 of assessed value for FY 2011-12 to \$2.62 for FY 2012-13. These figures are equivalent to \$1.41 and \$1.62 per \$1,000 of gross real market value. Overall property tax collections will increase by \$6.4 million, or 6.0%, for FY 2012-13.

# Fire & Police Disability & Retirement Res Fund

Fund Summary

Public Safety Service Area Funds

	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Approved FY 2012-13	Adopted FY 2012-13
<b>Resources</b>						
<b>Total External Revenues</b>	0	0	0	0	0	0
Fund Transfers - Revenue	0	0	750,000	0	0	0
<b>Total Internal Revenues</b>	0	0	750,000	0	0	0
Beginning Fund Balance	750,000	750,000	750,000	750,000	750,000	750,000
<b>Total Resources</b>	<b>750,000</b>	<b>750,000</b>	<b>1,500,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Requirements</b>						
<b>Total Bureau Expenditures</b>	0	0	0	0	0	0
Contingency	0	0	750,000	0	0	0
Fund Transfers - Expense	0	0	750,000	750,000	750,000	750,000
<b>Total Fund Expenditures</b>	0	0	1,500,000	750,000	750,000	750,000
Ending Fund Balance	750,000	750,000	0	0	0	0
<b>Total Requirements</b>	<b>750,000</b>	<b>750,000</b>	<b>1,500,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>

## Fund Overview

The Fire & Police Disability & Retirement (FPDR) 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 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 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Approved FY 2012-13	Adopted FY 2012-13
<b>Resources</b>						
Miscellaneous	739	312	300	300	300	300
<b>Total External Revenues</b>	<b>739</b>	<b>312</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Total Internal Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance	58,987	51,974	43,414	35,802	35,802	35,802
<b>Total Resources</b>	<b>59,726</b>	<b>52,286</b>	<b>43,714</b>	<b>36,102</b>	<b>36,102</b>	<b>36,102</b>
<b>Requirements</b>						
External Materials and Services	7,752	8,160	8,200	8,500	8,500	8,500
<b>Total Bureau Expenditures</b>	<b>7,752</b>	<b>8,160</b>	<b>8,200</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
<b>Total Fund Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Ending Fund Balance	51,974	44,126	35,514	27,602	27,602	27,602
<b>Total Requirements</b>	<b>59,726</b>	<b>52,286</b>	<b>43,714</b>	<b>36,102</b>	<b>36,102</b>	<b>36,102</b>

## 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

# Police Special Revenue Fund

## Fund Summary

Public Safety Service Area Funds

	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Approved FY 2012-13	Adopted FY 2012-13
<b>Resources</b>						
Intergovernmental	1,041,406	688,881	520,000	550,001	550,001	550,001
Miscellaneous	285,959	104,227	160,000	81,910	81,910	81,910
<b>Total External Revenues</b>	<b>1,327,365</b>	<b>793,108</b>	<b>680,000</b>	<b>631,911</b>	<b>631,911</b>	<b>631,911</b>
Fund Transfers - Revenue	165,746	149,171	0	0	0	0
<b>Total Internal Revenues</b>	<b>165,746</b>	<b>149,171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance	15,328	1,008,790	1,395,759	1,455,000	1,455,000	1,455,000
<b>Total Resources</b>	<b>1,508,440</b>	<b>1,951,069</b>	<b>2,075,759</b>	<b>2,086,911</b>	<b>2,086,911</b>	<b>2,086,911</b>
<b>Requirements</b>						
External Materials and Services	445,650	478,282	1,969,768	975,000	975,000	975,000
Internal Materials and Services	53,999	25,159	22,000	0	0	0
Capital Outlay	0	50,184	79,000	0	0	0
<b>Total Bureau Expenditures</b>	<b>499,650</b>	<b>553,625</b>	<b>2,070,768</b>	<b>975,000</b>	<b>975,000</b>	<b>975,000</b>
Contingency	0	0	0	800,486	800,486	800,486
Fund Transfers - Expense	0	1,686	4,991	311,425	311,425	311,425
<b>Total Fund Expenditures</b>	<b>0</b>	<b>1,686</b>	<b>4,991</b>	<b>1,111,911</b>	<b>1,111,911</b>	<b>1,111,911</b>
Ending Fund Balance	1,008,790	1,395,758	0	0	0	0
<b>Total Requirements</b>	<b>1,508,440</b>	<b>1,951,069</b>	<b>2,075,759</b>	<b>2,086,911</b>	<b>2,086,911</b>	<b>2,086,911</b>

## Fund Overview

The Police Special Revenue Fund was established by City 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 includes these revenues and their associated expenditures in the City's annual budget.

The fund's revenues include three types of asset forfeiture proceeds (federal, state criminal, and state civil), which are 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. Donation revenue is also received for restricted spending on other programs from time-to-time. Each of these programs receives annual donations, and expenditures are restricted to the respective programs.

**Managing Agency**      Portland Police Bureau



	Actual FY 2009-10	Actual FY 2010-11	Revised FY 2011-12	Proposed FY 2012-13	Approved FY 2012-13	Adopted FY 2012-13
<b>Resources</b>						
Bond & Note	0	26,662,244	0	0	0	0
Miscellaneous	0	28,242	84,898	59,500	59,500	59,500
<b>Total External Revenues</b>	<b>0</b>	<b>26,690,486</b>	<b>84,898</b>	<b>59,500</b>	<b>59,500</b>	<b>59,500</b>
Fund Transfers - Revenue	0	207,469	11,408,529	0	0	2,408
<b>Total Internal Revenues</b>	<b>0</b>	<b>207,469</b>	<b>11,408,529</b>	<b>0</b>	<b>0</b>	<b>2,408</b>
Beginning Fund Balance	0	0	21,821,774	24,985,927	24,985,927	24,985,927
<b>Total Resources</b>	<b>0</b>	<b>26,897,955</b>	<b>33,315,201</b>	<b>25,045,427</b>	<b>25,045,427</b>	<b>25,047,835</b>
<b>Requirements</b>						
Personnel Services	0	130,632	356,341	307,035	307,035	307,035
External Materials and Services	0	4,160,330	1,487,454	4,723,432	4,723,432	4,723,432
Internal Materials and Services	0	555,287	436,100	364,811	364,811	364,811
Capital Outlay	0	0	6,678,750	10,988,589	10,988,589	10,988,589
<b>Total Bureau Expenditures</b>	<b>0</b>	<b>4,846,249</b>	<b>8,958,645</b>	<b>16,383,867</b>	<b>16,383,867</b>	<b>16,383,867</b>
Debt Service	0	229,932	2,000	0	0	0
Contingency	0	0	24,354,556	8,635,254	8,635,254	8,637,662
Fund Transfers - Expense	0	0	0	26,306	26,306	26,306
<b>Total Fund Expenditures</b>	<b>0</b>	<b>229,932</b>	<b>24,356,556</b>	<b>8,661,560</b>	<b>8,661,560</b>	<b>8,663,968</b>
Ending Fund Balance	0	21,821,774	0	0	0	0
<b>Total Requirements</b>	<b>0</b>	<b>26,897,955</b>	<b>33,315,201</b>	<b>25,045,427</b>	<b>25,045,427</b>	<b>25,047,835</b>

## Fund Overview

On November 2, 2010, the citizens of Portland authorized the sale of \$72.4 million in general obligation bonds to support a \$83.8 million program to improve the City's public safety infrastructure, including:

- ◆ Replacement of fire apparatus
- ◆ Construction of a fire station
- ◆ Construction of an emergency coordination center
- ◆ Replacement of the City's 800 MHz radio system

The Public Safety GO Bond Fund was approved by Council in December 2010 to account for these projects.

**Managing Agency** Office of Management and Finance, Bureau of Internal Business Services