

Police Special Revenue Fund

Managing Bureau: Portland Police Bureau

Statement of Purpose: 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 and program-specific donation revenues.

Sources of Revenue: Revenues are received from other governments, donations, and interest on investments. Intergovernmental revenues are part of a local revenue sharing agreement between the City of Portland and the partnering agencies. Resources received from the Federal government are part of a cost-sharing formula governed by the US Department of Justice. These revenues have strict spending guidelines and will be subject to federal audit standards. State and local revenue cost sharing agreements have similar reporting and spending requirements. Donations to the Portland Police Bureau are booked as revenues in the Police Special Revenue fund. Funds go towards the donor's identified intended expense. If the donation does not have a specific program or project identified, then the donation is put to general law enforcement expenditures. The Regional Justice Information Network (RegJIN) is a law enforcement records management system operated by the City for the use of roughly 40 participating agencies across the five-county Portland metro area. Participating partner agencies pay fees for proportionate shares of RegJIN system expense, and those revenues and expenditures are accounted for within the Police Special Revenue fund.

Contingency Requirements: Per Financial Policy 2.04, contingency funds should be used to address reasonable but unforeseen requirements within the fiscal year. There are no minimum or maximum contingency requirements for the Police Special Revenue Fund.

Reserve Requirements: There are no reserve requirements for this fund.

Disposition of Funds: Federal or state forfeiture proceeds are subject to requirements of the entity that provides those resources. The guidelines of the respective agency would prevail in determining the disposition of the funds in the event that the Police Special Revenue Fund or any sub-fund is closed. In the event the fund is closed, all resources remaining from donations shall revert to the General Fund.