

FY 2014-15 Overexpenditure Ordinance: Requests and Recommendations

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**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of the City Attorney

Type: Technical Adjustment

Request: AT_009 - OEO Technical Adjustment

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| External Materials and Services | (15,000) | 0 | (15,000) |
| Internal Materials and Services | 15,000 | 0 | 15,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

Transfer \$15,000 from External Materials and Services to Internal Materials and Services to cover unexpected copier services expenses.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of the City Auditor

Type: Technical Adjustment

Request: AU_012 - Bureau Contingency Transfer

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| Personnel Services | 26,575 | 0 | 26,575 |
| External Materials and Services | 12,600 | 0 | 12,600 |
| Contingency | (39,175) | 0 | (39,175) |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

The Auditor's Office requests two transfers from bureau contingency totaling \$39,175. To account for a possible overexpenditure in Personnel Services, the bureau requests \$26,575 from contingency. The remaining transfer of \$12,600 to External Materials and Services reflects a budgeting error and serves to zero out the contingency balance.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Bureau of Emergency Management

Type: Technical Adjustment

Request: EM_018 - Adjust EMPG 2014 Grant

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | (43,921) | 0 | (43,921) |
| Internal Materials and Services | 43,921 | 0 | 43,921 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |
| REVENUES | | | |
| Intergovernmental Revenues | 0 | 0 | 0 |
| TOTAL REVENUES | 0 | 0 | 0 |

Bureau Description:

Allocate funds from personnel services to internal materials and services for the EMP grant.

CBO Discussion and Recommendation

Recommended as requested. The EMP grant will reimburse for information technology support costs and this request realigns grant funds with the interagency expenses.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Bureau of Emergency Management

Type: New Request

Request: EM_019 - PBEM General Fund Adjustment

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | 27,643 | 0 | 27,643 |
| External Materials and Services | (27,643) | 0 | (27,643) |
| TOTAL EXPENDITURES | 0 | 0 | 0 |
| REVENUES | | | |
| General Fund Discretionary | 0 | 0 | 0 |
| TOTAL REVENUES | 0 | 0 | 0 |

Bureau Description:

This request will allocate underspending from external materials and services to personnel services to ensure spending is within major object categories.

CBO Discussion and Recommendation

Recommended as requested. There is projected to be underspending in External Materials and Services and in order to ensure the Personnel Services object category has sufficient funding the CBO recommends this adjustment.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Bureau of Environmental Services

Type: New Request

Request: ES_018 - Interagency Revenues

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------|---|---|---|
| EXPENDITURES | | | |
| Contingency | 680,000 | 0 | 680,000 |
| TOTAL EXPENDITURES | 680,000 | 0 | 680,000 |
| REVENUES | | | |
| Interagency Revenue | 680,000 | 0 | 680,000 |
| TOTAL REVENUES | 680,000 | 0 | 680,000 |

Bureau Description:

Due to changes in design and construction schedules, PBOT is requesting a technical adjustment for certain CIP projects. BES and the Water Bureau provided engineering reviews, construction services, coordinated site assessments and revegetation services for PBOT CIP projects.

CBO Discussion and Recommendation

Recommended as request.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Bureau of Environmental Services

Type: Technical Adjustment

Request: ES_019 - Capital Improvement Program

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| External Materials and Services | 2,500,000 | 0 | 2,500,000 |
| Capital Outlay | (2,500,000) | 0 | (2,500,000) |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

\$2,500,000 of adjustments to provide budget for line items that may be overspent or not budgeted. These adjustments move Capital Outlay resources to External Materials and Services. The adjustments and projects are:
 \$750,000 for Miscellaneous (where many permitting costs for CIP are recorded)
 \$1,750,000 for Miscellaneous Services
 Both adjustments are from the same project, Phase 2 Pipe Rehab.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Bureau of Environmental Services

Type: New Request

Request: ES_020 - Fund Transfers

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|-----------------------------|--|--|--|
| EXPENDITURES | | | |
| Unappropriated Fund Balance | 2,000,000 | 0 | 2,000,000 |
| Fund Transfers - Expense | 3,000,000 | 0 | 3,000,000 |
| Contingency | (1,000,000) | 0 | (1,000,000) |
| TOTAL EXPENDITURES | 4,000,000 | 0 | 4,000,000 |
| REVENUES | | | |
| Charges for Services | 1,000,000 | 0 | 1,000,000 |
| Fund Transfers - Revenue | 3,000,000 | 0 | 3,000,000 |
| TOTAL REVENUES | 4,000,000 | 0 | 4,000,000 |

Bureau Description:

Sewer Operating Fund, SDC Sewer System Operating Subfund and Debt Redemption Fund -
Sewer Operating Fund, System Development Charges (SDCs) to Debt Service

This adjustment recognizes \$1,000,000 of additional commercial SDCs in the SDC Sewer System Operating Subfund of 600001 and appropriates it to fund debt service payments within the Debt Redemption Fund (609000), as proscribed under ORS 227.307. Additionally, the transfer from the Sewer Operating Fund (600000) is increased by \$1,000,000 as a buffer in the event additional SDC revenues do not materialize, and the Operating Fund needs to cover the transfer to Debt Redemption. The additional revenue appropriation in the Debt Redemption is offset by an increase in the Reserve for Future Debt Service account.

Sewer Operating Fund and Rate Stabilization Fund -
Sewer Operating Fund to Rate Stabilization Fund

Increase transfers to the Rate Stabilization Fund from Sewer Operating by an additional \$1,000,000 and place in contingency to smooth and reduce future rate increases.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Fund & Debt Management

Type: New Request

Request: FM_017 - Interfund Loans

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| Unappropriated Fund Balance | 4,750,000 | 0 | 4,750,000 |
| Bond Expenses | 950,000 | 0 | 950,000 |
| Contingency | (950,000) | 0 | (950,000) |
| TOTAL EXPENDITURES | 4,750,000 | 0 | 4,750,000 |
| REVENUES | | | |
| Budgeted Beginning Fund Balance | 0 | 0 | 0 |
| Bond and Note | 4,750,000 | 0 | 4,750,000 |
| TOTAL REVENUES | 4,750,000 | 0 | 4,750,000 |

Bureau Description:

The Grants Fund is a reimbursement funds such that all expenses in the fund are expected to be reimbursed by entities outside of the City of Portland (the City). The City accounts for grant reimbursement on a modified accrual basis, per the requirements of Generally Accepted Accounting Principles (GAAP); under this modified accrual basis of accounting, expenses are incurred at the time services are delivered or goods are provided and revenues are recognized when reimbursement is received. This creates a lag between expenses and revenues. This lag in the grants funds can result in temporary negative fund balances. Oregon State Local Budget Law requires that fund balances not be negative at the end of a fiscal year. GAAP requires that governmental funds not end the year with negative cash assets. The reimbursement nature of the grants funds results in the funds frequently carrying negative cash balances. Interfund loans to the grants funds are necessary to comply with Local Budget Law and GAAP, and such loans must be approved by City Council.

In addition to the Grant Fund loans which have become routine in recent years, this resolution also includes a loan from the General Reserve to the Bonded Debt Interest and Sinking Fund which collects ad valorem property tax receipts for the payment of debt service on unlimited tax general obligation bonds. The FY 2014-15 levy amount for debt service on the general obligation bonds relied on estimates of fund balance and prior year tax collections which were higher than amounts actually realized. Therefore, in order to maintain a non-negative fund balance an interfund loan is necessary. The primary source of repayment of the loan to the Bonded Debt Interest and Sinking Fund above is FY 2015-16 tax collections.

Financial and budgetary impacts:

Because the amount of the loan will not be known until the year-end close process is well underway, the loan not-to-exceed amounts included in the resolution are conservative (i.e. high). In the fall, during the year-end close process, once the necessary loan amounts and the responsible bureaus' ability to pay are determined, OMF-Accounting will execute the necessary loans. While the loans authorized total \$4.95 million because of the conservative estimates, the expected actual loan amounts are projected to be considerably less. The repayment sources for the loans are the grant receivables and tax payments and are considered to be very secure.

CBO Discussion and Recommendation

Entered and recommended by CBO.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Fund & Debt Management

Type: New Request

Request: FM_018 - General Fund Balancing.

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|----------------------------|---|---|---|
| EXPENDITURES | | | |
| Contingency | (2,521,596) | 0 | (2,521,596) |
| TOTAL EXPENDITURES | (2,521,596) | 0 | (2,521,596) |
| REVENUES | | | |
| General Fund Discretionary | (2,521,596) | 0 | (2,521,596) |
| TOTAL REVENUES | (2,521,596) | 0 | (2,521,596) |

Bureau Description:

The Overexpenditure Ordinance, as filed, includes a draw on compensation set-aside of \$1.5 million for the Portland Police Bureau to address revised estimates of year-end projections of personnel services expenditures, a \$1.0 million draw on unrestricted contingency to prevent overexpenditure in Portland Parks & Recreation, and a \$121,596 draw on unrestricted contingency to fund an advance encumbrance for the Office of Youth Violence Prevention Special Appropriation that was not requested in the Fall Budget Monitoring Process. Additionally, \$100,000 is carried over from the Special Appropriations budget in FY 2014-15 to the FY 2015-16 Adopted Budget. Besides these changes, several small adjustments are made to address year-end projections. These other changes do not impact overall contingency or projections of fund balance.

Unrestricted contingency, after the changes described above will end the year at \$49,067.

CBO Discussion and Recommendation

Entered and recommended by CBO.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Fire & Rescue

Type: _____

Request: FR_029 - OEO-Transfer from Capital Outlay to EM&S

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| External Materials and Services | 120,000 | 0 | 120,000 |
| Capital Outlay | (120,000) | 0 | (120,000) |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

This request is to transfer budget from Capital Outlay to External Materials & Services for personal protective equipment (turnout) purchase. The dorm-room addition capital spending is postponed until next fiscal year due to delays in permitting, bidding and contracting.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Housing Bureau

Type: New Request

Request: HC_020 - Increase project and IGA appropriations

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | 0 | 0 | 0 |
| External Materials and Services | 998,909 | 0 | 998,909 |
| Bond Expenses | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 998,909 | 0 | 998,909 |
| REVENUES | | | |
| Intergovernmental Revenues | 839,953 | 0 | 839,953 |
| Miscellaneous | 158,956 | 0 | 158,956 |
| TOTAL REVENUES | 998,909 | 0 | 998,909 |

Bureau Description:

Increase appropriation in FY 2014/15 for the following:

- \$650,000 OCC URA TIF resources previously rebudgeted to FY 2015/16 for the Miracles Central project
- \$272,603 allocated but currently unbudgeted Gateway URA TIF resources for the Glisan Commons project
- \$76,306 HOME grant resources for Gresham (HOME Consortium IGA) previously rebudgeted to FY 2015/16

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Housing Bureau

Type: Program Carryover Request

Request: HC_021 - Rebudget resources to FY 2015/16

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| External Materials and Services | (1,504,401) | 0 | (1,504,401) |
| TOTAL EXPENDITURES | (1,504,401) | 0 | (1,504,401) |
| REVENUES | | | |
| Intergovernmental Revenues | (1,504,401) | 0 | (1,504,401) |
| TOTAL REVENUES | (1,504,401) | 0 | (1,504,401) |

Bureau Description:

Rebudget the following resources from the current fiscal year to FY 2015/16:

- \$900,000 CDBG resources for the Maggie Gibson / PCRI Restructure project
- \$500,000 CDBG resources for the NAYA Generations project
- \$104,401 HOPWA resources for Cascade AIDS Project services

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Housing Bureau

Type: Technical Adjustment

Request: HC_022 - Approve technical adjustments

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | (15,000) | 0 | (15,000) |
| External Materials and Services | (15,844) | 0 | (15,844) |
| Bond Expenses | 30,844 | 0 | 30,844 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

Approve reallocation of existing bureau budget to mitigate against overspending legal appropriations and major object categories.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: New Request

Request: MF_289 - BTS - Procurement IA Increase

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------|---|---|---|
| EXPENDITURES | | | |
| Contingency | 100,000 | 0 | 100,000 |
| TOTAL EXPENDITURES | 100,000 | 0 | 100,000 |
| REVENUES | | | |
| Interagency Revenue | 100,000 | 0 | 100,000 |
| TOTAL REVENUES | 100,000 | 0 | 100,000 |

Bureau Description:

This request is to increase by \$100,000 the BTS interagency with Procurement Services to cover expenses related to software replacement.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Fund & Debt Management

Type: Technical Adjustment

Request: MF_290 - GO Debt Fund

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| REVENUES | | | |
| Budgeted Beginning Fund Balance | (116,170) | 0 | (116,170) |
| Taxes | (83,830) | 0 | (83,830) |
| Bond and Note | 200,000 | 0 | 200,000 |
| TOTAL REVENUES | 0 | 0 | 0 |

Bureau Description:

The Bonded Debt Interest and Sinking Fund is responsible for the payment of general obligation bonds supported by an ad valorem property tax not subject to limitation. The debt service levy amount established via the FY 2014-15 adopted budget process estimated beginning fund balance to be higher than what was realized. When combined with FY 2014-15 prior year collections being lower than estimated results in the possibility that there will be insufficient cash resources to keep the fund from having a negative cash balance at the end of FY2014-15. As a results, we are requesting a temporary internal loan from the general fund to ensure the fund remains positive through the fiscal year. The loan will be repaid from FY 2015-16 levy collections.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: Technical Adjustment

Request: MF_291 - BRFS - Technical Adjustments

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | (115,000) | 0 | (115,000) |
| External Materials and Services | 15,000 | 0 | 15,000 |
| Internal Materials and Services | 100,000 | 0 | 100,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |
| REVENUES | | | |
| General Fund Discretionary | 0 | 0 | 0 |
| General Fund Overhead | 0 | 0 | 0 |
| TOTAL REVENUES | 0 | 0 | 0 |

Bureau Description:

This package moves \$125,000 in General Fund resources from Accounting (\$100,000) and Grants (\$25,000) to Revenue Division to prevent a potential overspend.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: Technical Adjustment

Request: MF_292 - BRFS - Revenue Division - Technical Adjustments

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| Personnel Services | 50,000 | 0 | 50,000 |
| Internal Materials and Services | 350,000 | 0 | 350,000 |
| Contingency | (200,000) | 0 | (200,000) |
| TOTAL EXPENDITURES | 200,000 | 0 | 200,000 |
| REVENUES | | | |
| Interagency Revenue | 200,000 | 0 | 200,000 |
| TOTAL REVENUES | 200,000 | 0 | 200,000 |

Bureau Description:

This technical adjustment increases the ARTs Tax fund IA by \$200,000 and makes other reconciling adjustments to prevent a potential over expenditure in the fund.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: Technical Adjustment

Request: MF_293 - BRFS - Accounting Technical Adjustments

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| Personnel Services | (10,000) | 0 | (10,000) |
| External Materials and Services | 10,000 | 0 | 10,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

This technical adjustment moves \$10,000 from Professional Services to External Materials and Services to align budget to projected spending.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: New Request

Request: MF_294 - BTS - Revenue Bureau IA Increase

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------|---|---|---|
| EXPENDITURES | | | |
| Contingency | 75,000 | 0 | 75,000 |
| TOTAL EXPENDITURES | 75,000 | 0 | 75,000 |
| REVENUES | | | |
| Interagency Revenue | 75,000 | 0 | 75,000 |
| TOTAL REVENUES | 75,000 | 0 | 75,000 |

Bureau Description:

This request is to increase by \$75,000 the BTS interagency with the Revenue Bureau for billable work on the Arts tax fund.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: Technical Adjustment

Request: MF_295 - Procurement - Technical Adjustment

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| Personnel Services | (50,000) | 0 | (50,000) |
| External Materials and Services | (50,000) | 0 | (50,000) |
| Internal Materials and Services | 100,000 | 0 | 100,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

This request moves \$100,000 from External Materials & Services (EMS) and Personnel Services to Internal Materials & Services (IMS) to increase the amount set aside for planned future compliance software replacement projects and upgrades. In the FY 2014-15 budget development process, Procurement initiated a software replacement plan through an IA with BTS, the amount of which (\$67,000) was based on a low confidence project estimate of \$200,000 over three years. Based on the recent implementation of BuySpeed, Procurement is increasing the estimated cost of the future project to \$500,000 and requesting to set aside additional funds - \$167,000 per year over three years.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: Technical Adjustment

Request: MF_296 - Spectator Facilities - Technical Adjustment

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------|--|--|--|
| EXPENDITURES | | | |
| Bond Expenses | 20,000 | 0 | 20,000 |
| TOTAL EXPENDITURES | 20,000 | 0 | 20,000 |
| REVENUES | | | |
| Bond and Note | 20,000 | 0 | 20,000 |
| TOTAL REVENUES | 20,000 | 0 | 20,000 |

Bureau Description:

Spectator Facilities requests a budget adjustment of \$20,000 for bond proceeds, which reflects the debt service savings from refunding the 200B Arena Revenue Bonds.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: New Request

Request: MF_297 - Fac - Match CAO IA Decrease Request

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| External Materials and Services | (4,000) | 0 | (4,000) |
| TOTAL EXPENDITURES | (4,000) | 0 | (4,000) |
| REVENUES | | | |
| Interagency Revenue | (4,000) | 0 | (4,000) |
| TOTAL REVENUES | (4,000) | 0 | (4,000) |

Bureau Description:

This is a request to match an IA decrease by the Chief Administrative Officer's Office in the amount of \$4,000.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: New Request

Request: MF_298 - Fac - Match BHR IA Increase Request

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| External Materials and Services | 10,000 | 0 | 10,000 |
| TOTAL EXPENDITURES | 10,000 | 0 | 10,000 |
| REVENUES | | | |
| Interagency Revenue | 10,000 | 0 | 10,000 |
| TOTAL REVENUES | 10,000 | 0 | 10,000 |

Bureau Description:

This is a request to match an IA increase by the Bureau of Human Resources in the amount of \$10,000.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: Technical Adjustment

Request: MF_299 - BHR GF-Technical Adjustment

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| Personnel Services | (10,000) | 0 | (10,000) |
| Internal Materials and Services | 10,000 | 0 | 10,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

This request within the Bureau of Human Resources-General Fund moves \$10,000 in budget appropriation from Personnel Services to Internal Materials and Services to align budget authority with projected spending at the major object code level.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: New Request

Request: MF_300 - Risk I&C-Transfer to IMS

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| Internal Materials and Services | 5,000 | 0 | 5,000 |
| Contingency | (5,000) | 0 | (5,000) |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

The Insurance and Claims Fund in Risk Management has spent more on mailings than was originally planned and other Internal Materials and Services accounts are slightly higher than was projected in the Spring BMP. The purpose of this budget adjustment request is to transfer appropriation from the fund's administration contingency account to the Printing & Distribution accounts of US Mail Processing (651209) and Postage (651210).

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: Technical Adjustment

Request: MF_301 - CAO's Office-Technical Adjustment

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| External Materials and Services | 4,000 | 0 | 4,000 |
| Internal Materials and Services | (4,000) | 0 | (4,000) |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

This request within the CAO's Office General Fund moves \$4,000 in budget appropriation from Internal Materials and Services to External Materials and Services to align budget authority with projected spending at the major object code level.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: New Request

Request: MF_302 - P&D-Attorney's Office IA Increase

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| External Materials and Services | 15,000 | 0 | 15,000 |
| TOTAL EXPENDITURES | 15,000 | 0 | 15,000 |
| REVENUES | | | |
| Interagency Revenue | 15,000 | 0 | 15,000 |
| TOTAL REVENUES | 15,000 | 0 | 15,000 |

Bureau Description:

The City Attorney's Office has requested an increase in the Interagency Agreement with P&D for \$15,000 to pay for additional P&D services.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: New Request

Request: MF_303 - P&D-Revenue Division IA Increase

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| External Materials and Services | 175,000 | 0 | 175,000 |
| TOTAL EXPENDITURES | 175,000 | 0 | 175,000 |
| REVENUES | | | |
| Interagency Revenue | 175,000 | 0 | 175,000 |
| TOTAL REVENUES | 175,000 | 0 | 175,000 |

Bureau Description:

The Revenue Division has requested an increase in the Interagency Agreement with P&D for \$175,000 to pay for additional P&D services.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: New Request

Request: MF_304 - P&D-Risk Insurance & Claims IA Increase

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| External Materials and Services | 5,000 | 0 | 5,000 |
| TOTAL EXPENDITURES | 5,000 | 0 | 5,000 |
| REVENUES | | | |
| Interagency Revenue | 5,000 | 0 | 5,000 |
| TOTAL REVENUES | 5,000 | 0 | 5,000 |

Bureau Description:

Risk Insurance & Claims has requested an increase in the Interagency Agreement with P&D for \$5,000 to pay for additional P&D services.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: New Request

Request: MF_305 - P&D-Commissioner Public Utilities IA Increase

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| External Materials and Services | 10,000 | 0 | 10,000 |
| TOTAL EXPENDITURES | 10,000 | 0 | 10,000 |
| REVENUES | | | |
| Interagency Revenue | 10,000 | 0 | 10,000 |
| TOTAL REVENUES | 10,000 | 0 | 10,000 |

Bureau Description:

Commissioner of Public Utilities has requested an increase in the Interagency Agreement with P&D for \$10,000 to pay for additional P&D services.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: New Request

Request: MF_306 - P&D-Planning and Sustainability IA Reduction

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| External Materials and Services | (20,000) | 0 | (20,000) |
| TOTAL EXPENDITURES | (20,000) | 0 | (20,000) |
| REVENUES | | | |
| Interagency Revenue | (20,000) | 0 | (20,000) |
| TOTAL REVENUES | (20,000) | 0 | (20,000) |

Bureau Description:

The Bureau of Planning and Sustainability has requested a \$20,000 reduction to the Interagency Agreement with P&D for Copy/Print/Bind, Vended Printing and US Mail Metering/Processing services.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: Technical Adjustment

Request: MF_307 - BTS - IA Increase for OYVP

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------|---|---|---|
| EXPENDITURES | | | |
| Contingency | 4,000 | 0 | 4,000 |
| TOTAL EXPENDITURES | 4,000 | 0 | 4,000 |
| REVENUES | | | |
| Interagency Revenue | 4,000 | 0 | 4,000 |
| TOTAL REVENUES | 4,000 | 0 | 4,000 |

Bureau Description:

This package is to balance to a request from Special Appropriations Office of Youth Violence Prevention to increase their IA with BTS by \$4,000 to fund technology equipment purchases.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: Technical Adjustment

Request: MF_308 - BTS - IA increase for Commissioner Saltzman

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| External Materials and Services | 10,000 | 0 | 10,000 |
| TOTAL EXPENDITURES | 10,000 | 0 | 10,000 |
| REVENUES | | | |
| Interagency Revenue | 10,000 | 0 | 10,000 |
| TOTAL REVENUES | 10,000 | 0 | 10,000 |

Bureau Description:

This request balances an IA increase for Commissioner Saltzman's Office to cover greater than anticipated cell phone spending.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: New Request

Request: MF_309 - P&D-Mayor's Office IA Increase

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| External Materials and Services | 20,000 | 0 | 20,000 |
| TOTAL EXPENDITURES | 20,000 | 0 | 20,000 |
| REVENUES | | | |
| Interagency Revenue | 20,000 | 0 | 20,000 |
| TOTAL REVENUES | 20,000 | 0 | 20,000 |

Bureau Description:

The Mayor's Office has requested an increase in the Interagency Agreement with P&D for \$20,000 to pay for additional P&D services.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: Technical Adjustment

Request: MF_310 - CityFleet-Tech. Adj. Replacement Contingency

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------|---|---|---|
| EXPENDITURES | | | |
| Capital Outlay | 800,000 | 0 | 800,000 |
| Contingency | (800,000) | 0 | (800,000) |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

This request is to move \$800,000 from Vehicle Replacement Contingency to Capital Outlay so that sufficient appropriation exists to purchase vehicles and equipment expected to be received prior to June 30, 2015.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: New Request

Request: MF_311 - P&D-ONI IA Increase

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| External Materials and Services | 6,000 | 0 | 6,000 |
| TOTAL EXPENDITURES | 6,000 | 0 | 6,000 |
| REVENUES | | | |
| Interagency Revenue | 6,000 | 0 | 6,000 |
| TOTAL REVENUES | 6,000 | 0 | 6,000 |

Bureau Description:

ONI has requested an increase in the Interagency Agreement with P&D for \$6,000 to pay for additional P&D services.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Management & Finance

Type: Technical Adjustment

Request: MF_312 - BTS - IA Increase for PBEM

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------|---|---|---|
| EXPENDITURES | | | |
| Contingency | 43,921 | 0 | 43,921 |
| TOTAL EXPENDITURES | 43,921 | 0 | 43,921 |
| REVENUES | | | |
| Interagency Revenue | 43,921 | 0 | 43,921 |
| TOTAL REVENUES | 43,921 | 0 | 43,921 |

Bureau Description:

This request balances an IA increase for the Portland Bureau of Emergency Management.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of the Mayor

Type: Technical Adjustment

Request: MY_010 - Mayor's Ofc - OEO Tech Adj

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| Personnel Services | (50,000) | 0 | (50,000) |
| External Materials and Services | 30,000 | 0 | 30,000 |
| Internal Materials and Services | 20,000 | 0 | 20,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

Move appropriation from Personnel Services to External and Internal Materials and Services to better align budget authority with projected spending.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of the Mayor

Type: New Request

Request: MY_011 - Mayor's Office - Grant Adj for OYVP

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| External Materials and Services | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |
| REVENUES | | | |
| Intergovernmental Revenues | 0 | 0 | 0 |
| TOTAL REVENUES | 0 | 0 | 0 |

Bureau Description:

Add \$.20 in appropriation to align with Grant number MY-01 for the Gang Impacted Family Team (GIFT) Grant Award Ordinance and grant budget.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Office of Neighborhood Involvement

Type: Technical Adjustment

Request: NI_033 - Interagency adjustments

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| External Materials and Services | (6,000) | 0 | (6,000) |
| Internal Materials and Services | 6,000 | 0 | 6,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

Minor adjustment to shift some expenses to interagency from external M&S.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Commissioner of Public Affairs

Type: New Request

Request: PA_007 - GCDV - Add'l Jobs Plus Rev

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | 3,168 | 0 | 3,168 |
| TOTAL EXPENDITURES | 3,168 | 0 | 3,168 |
| REVENUES | | | |
| Miscellaneous | 3,168 | 0 | 3,168 |
| TOTAL REVENUES | 3,168 | 0 | 3,168 |

Bureau Description:

Recognize additional Jobs Plus revenue projected to be received from the Department of Human Services.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Commissioner of Public Affairs

Type: Technical Adjustment

Request: PA_008 - CPA - OEO Tech Adj

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | (10,000) | 0 | (10,000) |
| Internal Materials and Services | 10,000 | 0 | 10,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

Move appropriation from Personnel Services to Internal Materials and Services to better align budget authority with projected spending.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Parks & Recreation

Type: Technical Adjustment

Request: PK_033 - Revenue shortfall and overspending request

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | 643,000 | 357,000 | 1,000,000 |
| External Materials and Services | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 643,000 | 357,000 | 1,000,000 |
| REVENUES | | | |
| Budgeted Beginning Fund Balance | 0 | 0 | 0 |
| General Fund Discretionary | 643,000 | 357,000 | 1,000,000 |
| TOTAL REVENUES | 643,000 | 357,000 | 1,000,000 |

Bureau Description:

Due to a combination of economic factors, the bureau is projecting a negative net position. (Some primary reasons are the inability to meet the \$400,000 revenue target for disposing surplus PP&R land-banked properties, along with the unionization of the Park Rangers and implementation of the Tree Code, which were denied additional Comp Set-Aside funding in the Spring BMP until further projections could be made). This request is a request to draw on General Fund contingency remaining in the Compensation Set-Aside in order to ensure the Parks General Fund doesn't over-spend appropriation.

CBO Discussion and Recommendation

CBO agrees that the bureau may overspend its current appropriation and require additional General Fund discretionary in order to avoid over expenditure. Factors driving potential overspending include costs related to expansion of the customer service center and relocation of the Park Rangers to the 1st & Jefferson site, and maintenance costs of the decorative fountains. Overall recreation revenues are projected to be \$200,000 to \$300,000 less than budget. Additionally, the bureau is unlikely to receive revenues of \$400,000, as budgeted, for the sale of surplus property.

CBO recommends that the bureau fully consider all other measures to limit expenditures in the remaining weeks of the fiscal year, including spending and hiring freezes, in order to minimize the need for additional resources. However, so as to ensure that sufficient budget is available and to avoid violation of local budget law, CBO recommends increasing the bureaus request from \$640,000 to \$1.0 million.

Based on City financial policies (2.06 Revenue - Revenue Projections, Surpluses and Shortfalls), any additional need for General Fund discretionary in the current fiscal year would be offset by a reduction in FY 2015-16's current appropriation level. As such, CBO also recommends that Council follow this policy and decrease Parks' FY 2015-16 discretionary allocation by actual amount needed of General Fund contingency.

Rather than compensation set-aside, as requested by the bureau, CBO recommends that General Fund contingency be used to fund the requested amount. Remaining balance in both compensation set-aside and contingency will recognized as excess balance in the General Fund as part of the FY 2015-16 Fall Supplemental Budget.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Police Bureau

Type: Technical Adjustment

Request: PL_029 - Police OEO Tech Adjust

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | 0 | 0 | 0 |
| External Materials and Services | (1,182,836) | 0 | (1,182,836) |
| Internal Materials and Services | 0 | 0 | 0 |
| Capital Outlay | 1,182,836 | 0 | 1,182,836 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

The Police Bureau requests a series of technical adjustments to align budget with projections of actual expense by major object category. Most of the adjustments between categories are from external materials and services to capital equipment. The Adopted Budget allocated most materials appropriations in EM&S, but items of equipment with cost in excess of \$5,000 per unit are expensed in the capital major object category. This package also includes transfers between funds centers within the same major object category. None of the adjustments represent material programmatic changes.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Police Bureau

Type: Compensation Set Aside Request

Request: PL_030 - Police OEO Comp Set-Aside

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|----------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | 1,500,000 | 0 | 1,500,000 |
| TOTAL EXPENDITURES | 1,500,000 | 0 | 1,500,000 |
| REVENUES | | | |
| General Fund Discretionary | 1,500,000 | 0 | 1,500,000 |
| TOTAL REVENUES | 1,500,000 | 0 | 1,500,000 |

Bureau Description:

The Police Bureau personnel services expense projection based on May actual expense is nearly \$2.7 million higher than the projection based on February actual expense, which was used in the Spring BMP to request compensation set-aside resources. The current projection will put the personal services category \$1.4 million over the Spring Revised Budget. The bureau had requested only \$2.0 million from compensation set-aside in the Spring BMP, roughly half of the bureau's estimated maximum allotment. The bureau requests an additional \$1.5 million from compensation set-aside to cover this potential over-expenditure. The request is \$100,000 over the projected requirement to provide a margin of safety against unforeseen circumstances that might further increase expense.

CBO Discussion and Recommendation

Recommended as requested. The projected personnel service spending with the Police Bureau is likely to overspend the current year appropriation without the remaining portion of the bureaus compensation set-aside. Expenditures for separation and retirement payouts have been greater in the remaining months of the fiscal year. Overtime usage is 3% over budget, mostly due to shift-backfill where officers are filling patrol positions with overtime hours. Shifts are covered when officers have training, scheduled vacation, sick leave etc. In May 2015 there were additional retirements that have contributed to the increased leave payout expenses. The requested amount of \$1.5 million is consistent with projected spending for the bureau.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Bureau of Planning & Sustainability

Type: Technical Adjustment

Request: PN_021 - Un-anticipated leave pay out due to retirement

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | 30,000 | 0 | 30,000 |
| External Materials and Services | (10,000) | 0 | (10,000) |
| Internal Materials and Services | (20,000) | 0 | (20,000) |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

Reallocate budget to cover un-anticipated leave payout due to retirement.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Bureau of Planning & Sustainability

Type: Compensation Set Aside Request

Request: PN_022 - additional COLA requested

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| Unappropriated Fund Balance | 0 | 0 | 0 |
| Personnel Services | 15,000 | 0 | 15,000 |
| TOTAL EXPENDITURES | 15,000 | 0 | 15,000 |
| REVENUES | | | |
| Budgeted Beginning Fund Balance | 15,000 | 0 | 15,000 |
| TOTAL REVENUES | 15,000 | 0 | 15,000 |

Bureau Description:

Request from SWMF COLA set aside to cover un-anticipated personnel cost due to ending of Metro Grant.

CBO Discussion and Recommendation

Recommended as modified. The bureau may not use unappropriated fund balance, but is able to recognize available beginning fund balance to pay for additional personnel services.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Commissioner of Public Utilities

Type: Technical Adjustment

Request: PU_005 - CPU - OEO Technical Adjustment

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | (10,000) | 0 | (10,000) |
| Internal Materials and Services | 10,000 | 0 | 10,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

This request within the Commissioner of Public Utilities moves \$10,000 in budget appropriation from Personnel Services into Internal Materials and Services to align budget authority with projected spending.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Commissioner of Public Works

Type: Technical Adjustment

Request: PW_003 - CPW-Technical Adjustment

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | (10,000) | 0 | (10,000) |
| External Materials and Services | 10,000 | 0 | 10,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

This request within the Commissioner of Public Works moves \$10,000 in budget appropriation from Personnel Services into External Materials and Services to align budget authority with projected spending at the major object code level.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Special Appropriations

Type: Technical Adjustment

Request: SA_024 - OYVP - OEO Tech Adj

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|---|---|---|
| EXPENDITURES | | | |
| Personnel Services | 5,000 | 0 | 5,000 |
| External Materials and Services | (9,000) | 0 | (9,000) |
| Internal Materials and Services | 4,000 | 0 | 4,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 |
| REVENUES | | | |
| General Fund Discretionary | 0 | 0 | 0 |
| TOTAL REVENUES | 0 | 0 | 0 |

Bureau Description:

Move appropriation from External Materials and Services to Personnel Services and Internal Materials and Services to better align budget authority with projected spending.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Special Appropriations

Type: New Request

Request: SA_025 - OYVP - Advance

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| External Materials and Services | 121,596 | 0 | 121,596 |
| TOTAL EXPENDITURES | 121,596 | 0 | 121,596 |
| REVENUES | | | |
| General Fund Discretionary | 121,596 | 0 | 121,596 |
| TOTAL REVENUES | 121,596 | 0 | 121,596 |

Bureau Description:

Advance carry-over from FY 2013-14 for Portland Opportunities Industrialization Center (POIC) Contract #32000584.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Special Appropriations

Type: Program Carryover Request

Request: SA_027 - Carryover:PPS/Concordia Early Childhood Learning

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| External Materials and Services | (100,000) | 0 | (100,000) |
| TOTAL EXPENDITURES | (100,000) | 0 | (100,000) |
| REVENUES | | | |
| General Fund Discretionary | (100,000) | 0 | (100,000) |
| TOTAL REVENUES | (100,000) | 0 | (100,000) |

Bureau Description:

To carry over unspent balance into next fiscal year.

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Bureau of Transportation

Type: New Request

Request: TR_052 - Project Adjustments - Trans Op and Grants Fund

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | 75,000 | 0 | 75,000 |
| External Materials and Services | 350,000 | 0 | 350,000 |
| Internal Materials and Services | 980,000 | 0 | 980,000 |
| Capital Outlay | (450,000) | 0 | (450,000) |
| Contingency | 105,000 | 0 | 105,000 |
| TOTAL EXPENDITURES | 1,060,000 | 0 | 1,060,000 |
| REVENUES | | | |
| Intergovernmental Revenues | 1,060,000 | 0 | 1,060,000 |
| TOTAL REVENUES | 1,060,000 | 0 | 1,060,000 |

Bureau Description:

Due to changes in design and construction schedule, PBOT is requesting a technical adjustment to the below project budget to match estimated projected expenditures.

- T00006 – Division Streetscape, internal transfer nets to \$0
- T00009 – Gibbs St Bridge, internal transfer nets to \$0
- T00051 – Burgard Bridge \$860,000
- T00055 – Road Rehab, internal transfer nets to \$0
- T00064 – Harbor Dr & River Pkwy \$150,000
- T00269 – Williams: Weidler-Killingsworth \$50,000
- T00305 – Ramona & Holgate: 122nd – 136th, internal transfer nets to \$0
- T00395 – 136th Ave: Foster – Holgate, internal transfer nets to \$0
- T00437 – Marine Dr: 112th – 185th, internal transfer nets to \$0

CBO Discussion and Recommendation

Recommended as requested. All new revenues, totalling \$1,060,000, are in the Grants Fund.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Bureau of Transportation

Type: New Request

Request: TR_053 - Interfund Loan – Grants Cash Balance

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------|--|--|--|
| EXPENDITURES | | | |
| Bond Expenses | 4,000,000 | 0 | 4,000,000 |
| Contingency | (4,000,000) | 0 | (4,000,000) |
| TOTAL EXPENDITURES | 0 | 0 | 0 |

Bureau Description:

In order for the City-wide Grants Fund to avoid ending the year with a negative balance, PBOT must loan the fund the portion which it is responsible for. In total, PBOT will loan up to \$4 million from its Transportation Operating Fund. Only the funds needed after the actual year-end will be executed after the balance has been determined.

CBO Discussion and Recommendation

Recommended as requested. During the Adopted phase of the FY 2015-16 budget development process, PBOT budgeted the repayment of the \$4.0 million by reducing beginning fund balance and increasing bond and note revenues.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Bureau of Transportation

Type: New Request

Request: TR_054 - Transportation Planning Grants

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------------|--|--|--|
| EXPENDITURES | | | |
| Personnel Services | 1,032 | 0 | 1,032 |
| Internal Materials and Services | 0 | 0 | 0 |
| Contingency | 19,000 | 0 | 19,000 |
| TOTAL EXPENDITURES | 20,032 | 0 | 20,032 |
| REVENUES | | | |
| Intergovernmental Revenues | 20,032 | 0 | 20,032 |
| TOTAL REVENUES | 20,032 | 0 | 20,032 |

Bureau Description:

A technical adjustment is needed to adjust operating grants in Transportation Planning. This adjustment recognizes additional grant funding and trues up the project budget.

Tyron-Stephens Neighborhood Street Plan \$20,032
Growing Transit Communities, internal transfer nets to \$0

CBO Discussion and Recommendation

Recommended as requested.

**CBO Discussion and Recommendations
FY 2014-15 Over Expenditure Ordinance**

Bureau: Portland Water Bureau

Type: Technical Adjustment

Request: WA_021 - PBOT Interagency

| | Overexpenditure Requested Adjustments | Overexpenditure CBO/Council Changes | Overexpenditure Total Adjustments |
|---------------------------|--|--|--|
| EXPENDITURES | | | |
| Contingency | 300,000 | 0 | 300,000 |
| TOTAL EXPENDITURES | 300,000 | 0 | 300,000 |
| REVENUES | | | |
| Interagency Revenue | 300,000 | 0 | 300,000 |
| TOTAL REVENUES | 300,000 | 0 | 300,000 |

Bureau Description:

Increase revenue interagency with Portland Bureau of Transportation (PBOT) for work provided. Water Bureau provides engineering reviews and construction services for PBOT CIP projects. Technical adjustment to PBOT CIP projects is needed due to changes in design and construction schedules.

CBO Discussion and Recommendation

Recommended as requested.