



Office of Mayor Ted Wheeler  
City of Portland

**MEMORANDUM**

To: City Budget Office  
Commissioner Chloe Eudaly  
Commissioner Nick Fish  
Commissioner Amanda Fritz  
Commissioner Jo Ann Hardesty  
Auditor Mary Hull Caballero

From: Mayor Ted Wheeler

Date: March 27, 2019

Subject: FY 2018-19 Spring BMP Submission of the Portland Children's Levy

Enclosed for your consideration is the FY 2018-19 Spring BMP submission for the Portland Children's Levy.

The Children's Levy Spring BMP submission includes:

- Request to move \$2.1 million in budget authority from the Children's Levy former business area (PACO) to its current one (CL00). This transfer of budget authority completes the Children's Levy move out of the Office of the Commissioner of Public Affairs and into the Office of the Children's Levy. The budget authority remains within the same fund (216000) but authorizes expenditures in the current business area. This process was begun in November 2018, as part of the Fall BMP.
- Request to move \$54,371 into the personnel budget from the Children's Levy contingency. Levy personnel costs have increased over the original budgeted amounts due to reclassification of positions and increased hours needed to meet workload needs.

Thank you for your consideration.

Mayor Ted Wheeler

# Business Area Projection Report

## Portland Children's Levy

Fund	Major Object	2018-19 SPRING Revised Total	2019 February Actuals YTD	2018-19 SPRING Projection	% of Projected Actuals to Revised Budget
216	Personnel	423,116	214,844.46	487,676	115.26%
	External Materials and Services	14,301,329	4,739,695.44	16,200,000	113.28%
	Internal Materials and Services	40,401	16,799.81	39,625	98.08%
	Fund Transfers - Expense	16,668	8,332	16,668	100.00%
	Contingency	8,299,797	0	8,245,426	99.34%
	<b>Sum:</b>	<b>23,081,311</b>	<b>4,979,671.71</b>	<b>24,989,395</b>	

Fund	Major Object	2018-19 SPRING Revised Total	2019 February Actuals YTD	2018-19 SPRING Projection	% of Projected Actuals to Revised Budget
	Beginning Fund Balance	7,375,000	0	7,375,000	100.00%
	Miscellaneous	0	120,808.92	150,000	#DIV/0
	Taxes	15,706,311	19,919,240.85	17,752,895	113.03%
	<b>Sum:</b>	<b>23,081,311</b>	<b>20,040,049.77</b>	<b>25,277,895</b>	
	<b>Sum:</b>	<b>46,162,622</b>	<b>25,019,721.48</b>	<b>50,267,290</b>	

### Revenue Discussion

Portland Children's Levy revenue appears likely to meet projections from the City Economist. Miscellaneous revenue is interest on fund balance; projection for the balance of current year is based on YTD amounts. Decision package includes request to move budget for Tax Revenues from previous to current business area (from PACO to CL00) within the same fund (216000). This movement of budget authority completes the transition from the Public Affairs Commissioner's Office to the Office of the Children's Levy. This transition was started in the Fall BMP.

### Revenue Risks

No significant risks to revenue.

### Expenditure Discussion

Personnel expenditures are projected to exceed original budget. These expenditures are due to increased hours to respond to workload and reclassification of positions. Children's Levy requests to move funds from Salary Adjustment Contingency and Unrestricted Contingency to cover Personnel expenditures. Children's Levy requests to move remaining budget authority in Personnel and External M&S from previous business area (PACO) to current business area (CL00).

### Expenditure Risks

No risks to expenditures.

**CL - Portland Children's Levy**

**DP Type Other Adjustments**

**Request Name:** 8034 -Move from PACO to CL00

**Package Description**

Move remaining budget authority, within fund, to the Children's Levy business area.

**Service Impacts**

No service impacts. This is a technical housekeeping move.

**Equity Impacts**

No equity impacts.

**CBO Analysis**

Budget Detail						
Fund						
Major Object Name	Expense	2018-19 SPRING Revised Base	2018-19 SPRING Adjust - DP Only	2018-19 SPRING CBO/ Council Adj	2018-19 SPRING Revised Total	
216000	External Materials and Services		0	2,080,191	0	0
216000	Internal Materials and Services		0	0	0	0
216000	Personnel		0	10,189	0	0
	<b>Sum:</b>		<b>0</b>	<b>2,090,380</b>	<b>0</b>	<b>0</b>

  

Major Object Name	Revenue	2018-19 SPRING Revised Base	2018-19 SPRING Adjust - DP Only	2018-19 SPRING CBO/ Council Adj	2018-19 SPRING Revised Total	
216000	Taxes		0	2,090,380	0	0
	<b>Sum:</b>		<b>0</b>	<b>2,090,380</b>	<b>0</b>	<b>0</b>



**CL - Portland Children's Levy**

**DP Type Other Adjustments**

**Request Name:** 8037 -Move funds from contingency to personnel

**Package Description**

Moves fund from salary adjustment contingency and unrestricted contingency to Personnel to cover projected personnel expenditures.

**Service Impacts**

None

**Equity Impacts**

None

**CBO Analysis**

**Budget Detail**

Fund		2018-19 SPRING Revised Base	2018-19 SPRING Adjust - DP Only	2018-19 SPRING CBO/ Council Adj	2018-19 SPRING Revised Total
216000	Contingency		0	-54,371	0
216000	External Materials and Services		0	0	0
216000	Personnel		0	54,371	0
	<b>Sum:</b>		<b>0</b>	<b>0</b>	<b>0</b>

