



To: City Budget Office  
Commissioner Jo Ann Hardesty  
Commissioner Mingus Mapps  
Commissioner Carmen Rubio  
Commissioner Dan Ryan  
Mayor Ted Wheeler  
Auditor Mary Hull Caballero

From: Director Lisa Pellegrino

Date: September 9, 2021

Subject: FY 2021-22 Fall BMP Submission of the Portland Children's Levy

---

Enclosed for your consideration is the FY 2021-22 Fall BMP submission for the Portland Children's Levy. The Children's Levy Fall BMP submission includes all required reports.

The Children's Levy is requesting to move \$3.9 million from unrestricted contingency to external materials and services. These funds are likely to be needed to allow increased FY21-22 grant budgets. FY21-22 grant budgets may include unspent funds from FY20-21; FY20-21 grants were underspent by \$3.9 million.

Grant spending in FY 20-21 was 84% of approved grant budgets. Program disruptions from the pandemic impacted service delivery in many cases. The Children's Levy has allowed grantees to carry over funds unspent in FY 2020-21 to use in the current fiscal year for additional direct client assistance to families and children.

The Children's Levy had no budget notes or decision packages in FY 2020-21. The Children's Levy has no capital programs and no encumbrance carryover.

Children's Levy revenues come primarily from property taxes which were projected to decline slightly in the current fiscal year. The FY 2021-22 budget was based on projections from January 2021. We anticipate revenues being sufficient to cover budgeted expenditures for the fiscal year.

Thank you for your consideration.



**CL - Portland Children's Levy**

**DP Type**

**Contingency**

**Request Name:** 12594 -Move Contingency Funds to EMS for Grants

**Package Description**

Request to move funds from contingency to external materials and services to shift unspent grant funds from prior year to current year. In FY20-21, grants were underspent by \$3.9 million due to pandemic disruption of services. This request makes those funds available in the current year.

**Service Impacts**

Increases in FY21-22 grant budgets will prioritize direct client assistance to children and families served by nonprofit grantee agencies. Three-year grant amounts were all previously authorized and will not be increased.

**Equity Impacts**

Equity impacts will be consistent with previously approved FY21-22 budget equity impacts. The same communities will be receiving services but with access to increased client assistance funds.

2021-22 FALL Requested Adj		
Expense	Contingency	-3,900,000
	External Materials and Services	3,900,000
<b>Expense</b>	<b>Sum:</b>	<b>\$0</b>

## Prior Year Fund Reconciliation Report

Portland Children's Levy

### 216 - Children's Investment Fund

EXPENDITURES	2020-21 Revised Budget	2020-21 Actuals	Percent of Actuals to Revised
Personnel	970,241	922,760	95.11%
External Materials and Services	25,066,364	19,548,629	77.99%
Internal Materials and Services	54,815	46,086	84.08%
Contingency	8,640,297	0	0%
Fund Transfers - Expense	25,000	25,000	100%
<b>TOTAL EXPENDITURES</b>	<b>34,756,717</b>	<b>20,542,475</b>	<b>59.10%</b>

REVENUES	2020-21 Revised Budget	2020-21 Actuals	Percent of Actuals to Revised
Taxes	22,702,075	22,076,028	97.24%
Miscellaneous	0	194,661	
Beginning Fund Balance	12,054,642	0	0%
<b>TOTAL REVENUES</b>	<b>34,756,717</b>	<b>22,270,689</b>	<b>64.08%</b>

#### Expenditure Discussion

Expenditures were within budget in each major category and overall. Grant expenditures are budgeted in external materials & services. Actual grant budgets were not known when the budget was created, so typically those expenditures do not track the budget closely in the City of Portland budget. Additionally, because of the short time permitted by City of Portland year-end processes, actual 4th quarter invoices are not able to be included in the fiscal year. However, all grant expenditures are monitored against approved budgets and all grant spending was within budget for the year. Personnel expenditures and internal materials and services expenses were well within budget for the year.

#### Revenue Discussion

Portland Children's Levy budgeted revenues are based on projections from the City Economist provided in January prior to the fiscal year. For FY2020-21, taxes and miscellaneous revenue (interest on investments) were 98% of budget.

#### Other Notes

**Bureau Performance Narrative**

Portland Children's Levy information on number of children served by PCL grantee programs and other outcomes is being compiled at this time. That information is submitted by grantees in reports due July 31. Some of the reports arrive after the due date. Once reports are received, PCL staff go through a process of compiling and analyzing the data. That process is typically complete by December.

During FY 2020-21, 92 grants were funded. 85 were in the traditional large grants fund. Beginning in January 2021, 7 grants were funded in the new small grants fund.

Annual compliance audit of Portland Children's Levy was completed by Merina & Company in April 2021. The report is available on the PCL website ([portlandchildrenslevy.org](http://portlandchildrenslevy.org)).

As of June 30, 2021, the Portland Children's Levy has spent 4.71% of the fund on administration of the fund; this ratio compares all administrative costs with the total revenues of the fund since the inception of the fund.

Key Performance Measures	Measure Type Name	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Target	FY 2020-21 Actuals	FY 2021-22 Target	Strategic Target	Details
PA_0002 Number of children served	OUTPUT	12,000	10,575	10,500	N/A	10,000	10,000	Information available in December

**Portland Children's Levy**  
 Prior Year Performance Reporting

Run Date: 8/31/21  
 Run Time: 12:18:23 PM

Other Performance Measures	Measure Type Name	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Target	FY 2020-21 Actuals	FY 2021-22 Target	Strategic Target	Details
CL_0005	Number of children served in Hunger Relief programs	0	9,520	10,000	N/A	15,000	15,000	Information available in December
CL_0006	Percent of children in early childhood services programs who met age appropriate developmental milestones	0	83	85	N/A	85	85	Information available in December
CL_0007	Percentage of parents participating in child abuse prevention and intervention programs who met parenting goal	0	91	80	N/A	80	80	Information available in December
CL_0008	Percentage of foster youth served who met academic goals	0	96	85	N/A	85	85	Information available in December
CL_0010	Percentage of youth in after-school programs who met youth development goals	0	91	80	N/A	80	80	Information available in December
CL_0011	Percentage of youth in mentoring programs who met school engagement goals	0	96	85	N/A	85	85	Information available in December
PA_0001	Administrative cost as percentage of cumulative tax revenue	4.7%	4.7%	5.0%	4.7%	5.0%	5%	Administrative expenses remain within required range.
PA_0003	Number of administrative cost audits	1	1	1	1	1	1	Audit report of FY20 received April 2021
PA_0004	Number of grant contracts managed	74	70	70	92	93	90	94 grants approved. 2 were not accepted by grantee

<p>This code is a unique identifier for each individual measure. The first two letters denote the bureau data owner of that measure.</p>	<p>This is a short name used to refer to the measure within the system when a longer title is infeasible. It is not used for publishing purposes.</p>	<p>This is the published title of the performance measure.</p>	<p>This is a brief (1-2 sentences) description of the outcomes for this performance measure. Explain apparent trends; compare to fiscal year and/or strategic targets. This is published on the performance dashboard for all measures.</p>	<p>Check this flag if the measure is available to the data owner in a more disaggregated form. Bureaus may indicate whether this detail is demographic, geographic, or both.</p>	<p>This flag is related to the Disaggregated Data Flag. This is where you indicate whether data is available disaggregated by demographic.</p>	<p>This is related to the Disaggregated Data Flag. This is where you indicate whether data is available disaggregated by geographic.</p>
--	---	--	---	--	--	--

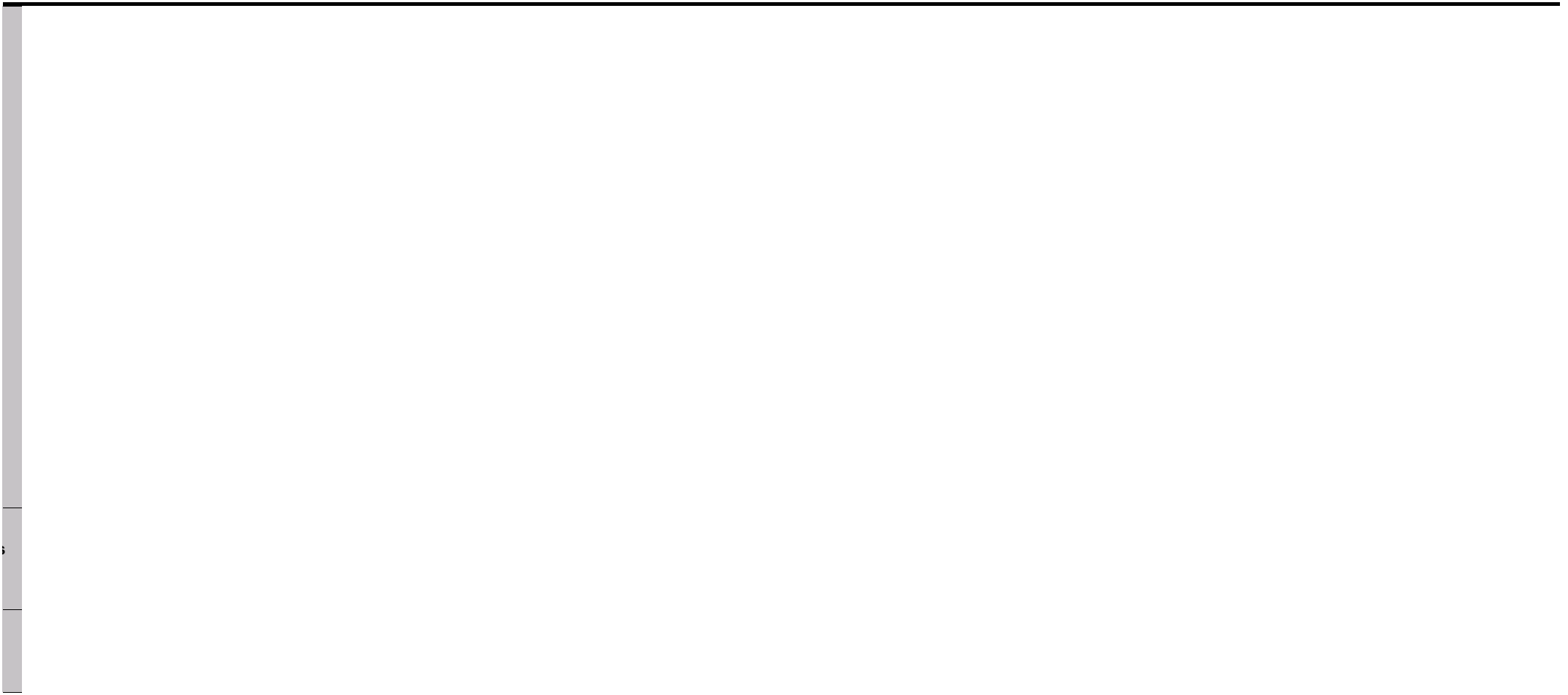
These fields can be updated in BFM-->Performance Mngmt-->Performance Measure Dimension-->Attributes Tab

Performance Measure Cd	Performance Measure Name	Measure Title	Graph Description	Disaggregated Data	Demographic	Geographic
CL_0005	Number of children served in Hunger Relief programs	Number of childr		0		0
CL_0006	Percent of children in early childhood services programs who met age appropriate developmental milestones	Percent of childr		0		0
CL_0007	Percent of parents participating in child abuse prevention/intervention programs who met parenting goals.	Percentage of p		0		0
CL_0008	Percent of foster youth served who met academic goals.	Percentage of fo		0		0
CL_0010	Percent of youth in after-school programs who met youth development goals.	Percentage of y		0		0
CL_0011	Percent of youth in mentoring programs who met school engagement goals.	Percentage of y		0		0
PA_0001	Admin cost as percent of tax revenue	Administrative c	The CHIF levy r	0		0

Flag is added to the aggregated flag. This is where you indicate if data is available for aggregated geography.	This denotes whether or not this measure should be published in the budget document.	Indicates the desired trend for this measure.	This indicates the accuracy and reliability of the data. High: data gathered by dependable processes and validated. Low: data gathered without validation, or without reliable method of quality assurance.	This should only be used for OMF divisions. This does not in anyway affect any other report other than OMF performance measures	This indicates the accuracy and reliability of the data. High: data gathered by dependable processes and validated. Low: data gathered without validation, or without reliable method of quality assurance.	Check the box if this measure is a Key Performance Measure. All measures should either be assigned "YES" or "NO."	This indicates how often the component variables of the measure are collected (options include transactional, weekly, monthly, quarterly, or intermittently).	This indicates whether this measure is a workload, output, or efficiency.	Aggregation is required to be selected when creating a new measure. "1" indicates that the measure can be summed across all accounting periods. "2" indicates the average of the data in the accounting periods should be taken.	For measures to be graphed in the budget document, enter a unit of measurement to be displayed on the Y-axis of the graph.	Mathematical equation used to calculate the measure.	This indicates the year that the bureau expects to achieve the strategic target (enter 4-digit year). For fiscal years, enter the year in which the FY ends.	Cite to Citywide bureau strategic plan reference in the creation of the strategic target
Measure	These fields can be updated in BFM-->Performance Mngmt-->Performance Measure Dimension-->Groups Tab. Please use the magnifying glass and select from the available options									These fields can be updated			
Graphical	Publish Measure	Desired Direction	Reliability	Division	Datatype	KPM	Frequency	Measure Type	Aggregation	Unit of Measure	Formula	Target Year	Strategic Plan
	0 YES	UP	0	0	0	0	0	OUTCOME	1				
	0 0	0	0	0	0	0	0	OUTCOME	1				
	0 0	0	0	0	0	0	0	OUTCOME	1				
	0 0	0	0	0	0	0	0	OUTCOME	1				
	0 0	0	0	0	0	0	0	OUTCOME	1				
0 YES	NA	NA	NA	7	NA	NA	NA	EFFICIENCY	1	NA	(blank)	NA	(blank)

the ide, 1, or e/ nal gic n ced e on of gic et.	This describes how data is collected for this measure. Include data collection methods (survey forms, printed reports), data sources (manual logs, check sheets, databases) collection time frame, and data storage location.	First and last name of the person overseeing the program reflected by the measure. Reported as "Bureau data source program manager" on performance dashboard.	Email address of City employee overseeing the bureau program or operations reflected by the measure.	First and last name of the City employee responsible for collecting and reporting the data for this specific measure. Reported as "Bureau data source contact" in the Performance Measure methodology appendix.	Email address of the City employee responsible for collecting and reporting the data for this specific measure.	Relevant URL, "for more info" to direct reader to program webpages, press releases, how to get involved, annual report, budget, or bureau home page.	This field provides both bureaus and CBO a place to document additional details about the measure that do not fit elsewhere.						
ed in BFM-->Performance Mngmt-->Performance Measure Dimension-->Description Tab								Contact your CBO analyst to update this	Contact your CBO analyst to update this	Update this in Form 1800		Update this in Form 1800	Update this in Form 1800
gic n	Collection Method	Program Mgr	Program Mgr E-Mail	Data Contact	Data Contact E-Mail	URL	Notes	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Target	FY 2020-21 Actuals	FY 2021-22 Target	Strategic Target
								0	9,520	10,000	N/A	15,000	15,000
								0	83	85	N/A	85	85
								0	91	80	N/A	80	80
								0	96	85	N/A	85	85
								0	91	80	N/A	80	80
								0	96	85	N/A	85	85
	Administrative c (blank)			(blank)		(blank)		4.7%	4.7%	5.0%	4.7%	5.0%	5%





---

PA_0002	Number of children served	Number of childr	The number of c	0	0
PA_0003	Number of administrative cost audits	Number of admi	NA	0	0
PA_0004	Number of grant contracts managed	Number of grant	CHIF funds are	0	0

---

---

0 YES	NA	NA	0	YES	NA	OUTPUT	1	NA	(blank)	NA	(blank)
0 YES	NA	NA	0	NA	NA	WORKLOAD	1	NA	(blank)	NA	(blank)
0 YES	NA	NA	0	NA	NA	WORKLOAD	1	NA	(blank)	NA	(blank)

---

---

Number of childr (blank)	(blank)	(blank)	Adding as a KP	12,000	10,575	10,500	N/A	10,000	10,000
Annual administr (blank)	(blank)	(blank)		1	1	1	1	1	1
Number of grant (blank)	(blank)	(blank)		74	70	70	92	93	90

---

---

---