



# FY 2023-24 Over-Expenditure Ordinance

**June 13, 2024**



# Notes on the OEO

- Final Current Year supplemental budget process that CBO coordinates
- Narrowly focused as the primary purpose of this ordinance is to mitigate violations of Oregon state budget law and prevent over-expenditures that may occur at the fund, bureau, or major object level. Bureaus are required to adjust their budgets so that a fund does not end the fiscal year with a negative cash balance.
- No Council work session

# Summary of OEO as Filed

Account Name	Category	Total Change in the OEO
Expense	Capital Outlay	\$18,361,343
	Contingency	(\$45,212,793)
	Debt Service	\$1,649,001
	Debt Service Reserves	\$2,031
	Ending Fund Balance	\$0
	External Materials and Services	\$28,581,257
	Fund Transfers - Expense	\$17,197,005
	Internal Materials and Services	\$3,280,078
	Personnel	\$7,087,174
	<b>Expense Total</b>	<b>\$30,945,096</b>
Revenue	Beginning Fund Balance	(\$10,100,000)
	Bond & Note Proceeds	\$800,000
	Charges for Services	\$1,847,687
	Fund Transfers - Revenue	\$17,113,053
	General Fund Discretionary	\$0
	Interagency Revenue	\$3,330,078
	Intergovernmental	\$7,192,381
	Licenses & Permits	\$125,454
	Miscellaneous	\$339,991
	Miscellaneous Fund Allocation	\$10,183,952
	Taxes	\$112,500
	<b>Revenue Total</b>	<b>\$30,945,096</b>

Decision Package	Type of Note	Rec	Amount
GF Contingency		All	\$1,166,968
Public Safety Policy Set Aside		All	\$2,300,000

# Public Safety Policy Set-Aside

		<b>Available Public Safety Setaside</b>	<b>\$3,215,000</b>
<b>Bureau</b>	<b>Decision Package</b>	<b>Submitted</b>	<b>Recommended</b>
Portland Fire & Rescue	21,858 – PFR - Public Safety Set-Aside	\$1,500,000	\$1,500,000
Portland Police Bureau	21,842 – Police - Public Safety Set Aside	\$800,000	\$800,000
		<b>\$2,300,000</b>	<b>\$2,300,000</b>
		<b>Remaining Public Safety Setaside</b>	<b>\$915,000</b>

CBO recommends that the unspent Public Safety Policy Set Aside be used to seed a FY 2024-25 set aside in the FY 2024-25 Fall BMP process.

# Unrestricted Contingency

**Available GF Unrestricted Contingency**      **\$1,380,290**

<b>Bureau</b>	<b>Decision Package</b>	<b>Submitted</b>	<b>Recommended</b>
Office of the Public Safety DCA	21,817 – CSD - Ceasefire & FITCOG Programs	\$419,715	\$419,715
Office of the Public Safety DCA	21,853 – CSD - Ceasefire Contract	\$437,600	\$437,600
Office of the Public Safety DCA	21,854 – CSD - PAC Program Costs	\$309,653	\$309,653
		<b>\$1,166,968</b>	<b>\$1,166,968</b>

**Remaining GF Unrestricted Contingency**      **\$213,322**

Unrestricted contingency that remains falls to balance and can be used in FY 2024-25.