

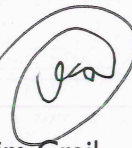


## PORTLAND PARKS & RECREATION

Healthy Parks, Healthy Portland

Date: September 28, 2015

To: City Budget Office

From: Mike Abbaté, Director 

cc: Commissioner Fritz, Tim Crail

RE: Portland Parks and Recreation FY 2015-16, Fall Budget Monitoring Process (BuMP) Submittal

The Portland Parks & Recreation (PP&R) Fall Budget Adjustment Submittal is an important step in assuring that vital programs, operations, and maintenance are implemented in a timely fashion as directed by City Council.

I would like to highlight two requests:

1. One request is for \$100,000 to address an increased safety need for Park Ranger presence in PP&R parks and the Springwater Corridor throughout the summer season.
2. PP&R's portion of the funds allocated in the General Fund Set-Aside pursuant to the contract amendments required to comply with the Chapter 3.99 Fair Wage Policy effective July 1, 2015.

In addition, the submittal includes miscellaneous technical, revenue and position adjustments.

Thank you for your consideration of this request.

### Administration

1120 S.W. 5th Ave., Suite 1302  
Portland, OR 97204  
Tel: (503) 823-7529 Fax: (503) 823-6007

[www.PortlandParks.org](http://www.PortlandParks.org)  
Amanda Fritz, Commissioner  
Mike Abbaté, Director



**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Portland Parks & Recreation

**Type:** Technical Adjustment

**Request:** PK\_001 - Fall - Technical Adjustments

	<b>Fall BMP Requested Adjustments</b>	<b>Fall BMP CBO/Council Changes</b>	<b>Fall BMP Total Adjustments</b>
<b>EXPENDITURES</b>			
Personnel Services	179,586	0	179,586
External Materials and Services	1,112,099	0	1,112,099
Internal Materials and Services	163,302	0	163,302
Capital Outlay	(1,495,973)	0	(1,495,973)
Bond Expenses	23,396	0	23,396
Fund Transfers - Expense	0	0	0
Contingency	17,590	0	17,590
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES</b>			
Budgeted Beginning Fund Balance	0	0	0
Charges for Services	0	0	0
Intergovernmental Revenues	0	0	0
Interagency Revenue	0	0	0
Fund Transfers - Revenue	0	0	0
Bond and Note	0	0	0
Miscellaneous	0	0	0
General Fund Discretionary	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Bureau Description:**

Technical Adjustments between major object categories, cost center and/or commitment items that do not impact fund size or contingency.

Included are shifts to fund numerous additions to City Fleet inventory with new vehicle purchases per Resolution 35960.

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Portland Parks & Recreation

**Type:** New Request

**Request:** PK\_002 - Fall - New Revenue Requests

	<b>Fall BMP Requested Adjustments</b>	<b>Fall BMP CBO/Council Changes</b>	<b>Fall BMP Total Adjustments</b>
<b>EXPENDITURES</b>			
Personnel Services	9,500	0	9,500
External Materials and Services	3,309	0	3,309
Internal Materials and Services	0	0	0
Capital Outlay	704,600	0	704,600
Fund Transfers - Expense	223,000	0	223,000
Contingency	(223,000)	0	(223,000)
<b>TOTAL EXPENDITURES</b>	<b>717,409</b>	<b>0</b>	<b>717,409</b>
<b>REVENUES</b>			
Interagency Revenue	12,500	0	12,500
Fund Transfers - Revenue	223,000	0	223,000
Miscellaneous	481,909	0	481,909
<b>TOTAL REVENUES</b>	<b>717,409</b>	<b>0</b>	<b>717,409</b>

**Bureau Description:**

This package recognizes changes in fund size due to new revenues or adjusted revenue projections. The significant items in this list include: a donation for Director Park canopy and mitigation revenue for Willamette Park trail improvements.

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Portland Parks & Recreation

**Type:** Encumbrance Carryover Request

**Request:** PK\_003 - Fall - Encumbrance Carryover

	<b>Fall BMP Requested Adjustments</b>	<b>Fall BMP CBO/Council Changes</b>	<b>Fall BMP Total Adjustments</b>
<b>EXPENDITURES</b>			
External Materials and Services	164,638	0	164,638
<b>TOTAL EXPENDITURES</b>	<b>164,638</b>	<b>0</b>	<b>164,638</b>
<b>REVENUES</b>			
General Fund Discretionary	164,638	0	164,638
<b>TOTAL REVENUES</b>	<b>164,638</b>	<b>0</b>	<b>164,638</b>

**Bureau Description:**

PP&R recognizes encumbrances for one-time purchases that were encumbered but not received or accrued in FY 2014-15.

In FY 2014-15, PP&R ended the year with \$384,378 in encumbrances. Of those, many were accruals or small remaining balances on existing operational purchases. The balance of one-time, qualifying encumbrances totaled \$232,505. Since the net position of revenues greater than expenses for the bureau was \$164,638, this request is limited to that amount of carryover request.

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
 FY 2015-16 Fall Supplemental Budget**

**Bureau:** Portland Parks & Recreation

**Type:** Program Carryover Request

**Request:** PK\_004 - Fall - Grant Carryover

	<b>Fall BMP Requested Adjustments</b>	<b>Fall BMP CBO/Council Changes</b>	<b>Fall BMP Total Adjustments</b>
<b>EXPENDITURES</b>			
External Materials and Services	694,381	0	694,381
Capital Outlay	526,688	0	526,688
<b>TOTAL EXPENDITURES</b>	<b>1,221,069</b>	<b>0</b>	<b>1,221,069</b>
<b>REVENUES</b>			
Intergovernmental Revenues	1,221,069	0	1,221,069
<b>TOTAL REVENUES</b>	<b>1,221,069</b>	<b>0</b>	<b>1,221,069</b>

**Bureau Description:**

This Package is to recognize grant carryover adjustments for projects that didn't get completed by June 30.

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Portland Parks & Recreation

**Type:** Technical Adjustment

**Request:** PK\_005 - Fall - Beginning Fund Bal. Adj.

	<b>Fall BMP Requested Adjustments</b>	<b>Fall BMP CBO/Council Changes</b>	<b>Fall BMP Total Adjustments</b>
<b>EXPENDITURES</b>			
Personnel Services	115,804	0	115,804
External Materials and Services	2,906,942	0	2,906,942
Internal Materials and Services	0	0	0
Capital Outlay	7,226,509	0	7,226,509
Bond Expenses	127,331	0	127,331
Contingency	25,522,644	0	25,522,644
<b>TOTAL EXPENDITURES</b>	<b>35,899,230</b>	<b>0</b>	<b>35,899,230</b>
<b>REVENUES</b>			
Budgeted Beginning Fund Balance	35,899,230	0	35,899,230
<b>TOTAL REVENUES</b>	<b>35,899,230</b>	<b>0</b>	<b>35,899,230</b>

**Bureau Description:**

This package is to adjust the beginning fund balances for Parks funds to align with the CAFR.

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Portland Parks & Recreation

**Type:** Technical Adjustment

**Request:** PK\_006 - Fall - Position Changes

	<b>Fall BMP Requested Adjustments</b>	<b>Fall BMP CBO/Council Changes</b>	<b>Fall BMP Total Adjustments</b>
<b>EXPENDITURES</b>			
Personnel Services	0	0	0
External Materials and Services	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES</b>			
General Fund Discretionary	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>			
Full-Time Positions	4.00	0.00	4.00
Limited Term Positions	-3.00	0.00	-3.00
<b>TOTAL FTE</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>

**Bureau Description:**

This package converts two limited term positions for the PP&R General Obligation Bond team and the Community Garden. It also corrects two positions that were adjusted incorrectly from Recreation Revolution in the previous fiscal year.

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Portland Parks & Recreation

**Type:** Technical Adjustment

**Request:** PK\_007 - Fall - Chapter 3.99 Fair Wage Policy

	<b>Fall BMP Requested Adjustments</b>	<b>Fall BMP CBO/Council Changes</b>	<b>Fall BMP Total Adjustments</b>
<b>EXPENDITURES</b>			
External Materials and Services	227,083	0	227,083
Internal Materials and Services	5,773	0	5,773
<b>TOTAL EXPENDITURES</b>	<b>232,856</b>	<b>0</b>	<b>232,856</b>
<b>REVENUES</b>			
General Fund Discretionary	232,856	0	232,856
<b>TOTAL REVENUES</b>	<b>232,856</b>	<b>0</b>	<b>232,856</b>

**Bureau Description:**

On May 13, 2015, City Council passed an ordinance adopting code changes to chapter 3.99 Fair Wage Policies. The ordinance directed bureaus "to amend or renew contracts as needed to ensure Council intent is implemented with an effective date of July 1, 2015 for all covered agreements and employees."

As part of the FY 2015-16 budget process the Council included appropriation of \$900,000 in a General Fund set aside for the additional costs of these code changes to the General Fund bureaus primarily impacted by this policy. The total impact for PP&R was \$232,856 between OMF contract adjustments for the Portland Building, and PP&R's contract amendments for Parks 40-plus different occupied sites.

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
 FY 2015-16 Fall Supplemental Budget**

**Bureau:** Portland Parks & Recreation

**Type:** New Request

**Request:** PK\_008 - Fall - Innovation Fund

	<b>Fall BMP Requested Adjustments</b>	<b>Fall BMP CBO/Council Changes</b>	<b>Fall BMP Total Adjustments</b>
<b>EXPENDITURES</b>			
External Materials and Services	80,000	0	80,000
<b>TOTAL EXPENDITURES</b>	<b>80,000</b>	<b>0</b>	<b>80,000</b>
<b>REVENUES</b>			
Budgeted Beginning Fund Balance	0	0	0
Fund Transfers - Revenue	80,000	0	80,000
<b>TOTAL REVENUES</b>	<b>80,000</b>	<b>0</b>	<b>80,000</b>

**Bureau Description:**

This package is to transfer the amounts from the previous two fund grants into PP&R's innovation fund special revenue fund.

**CBO Discussion and Recommendation**

**CBO Discussion and Recommendations  
FY 2015-16 Fall Supplemental Budget**

**Bureau:** Portland Parks & Recreation

**Type:** New Request

**Request:** PK\_009 - Fall - Summer Ranger Program

	<b>Fall BMP Requested Adjustments</b>	<b>Fall BMP CBO/Council Changes</b>	<b>Fall BMP Total Adjustments</b>
<b>EXPENDITURES</b>			
Personnel Services	80,000	0	80,000
External Materials and Services	20,000	0	20,000
<b>TOTAL EXPENDITURES</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<b>REVENUES</b>			
General Fund Discretionary	100,000	0	100,000
<b>TOTAL REVENUES</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>

**Bureau Description:**

This package is to request \$100,000 for an expanded Summer Ranger program to address an increased safety need for Park Ranger presence in PP&R parks and the Springwater Corridor throughout the summer season. This package included \$80,000 to fund expanded Ranger coverage of East Portland, N/NE Portland and the Springwater Corridor from July 1 through September 30. It also provided \$20,000 for campsite clean-ups. As of October 1, 2015, the Ranger program will downsize to previous levels and reduce the expanded coverage.

**CBO Discussion and Recommendation**

## Prior Year Business Area Reconciliation Report

	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
<b>Portland Parks &amp; Recreation</b>			
<b>EXPENDITURES</b>			
Personnel Services	\$47,283,471	\$46,732,787	99%
External Materials and Services	\$15,239,848	\$14,926,420	98%
Internal Materials and Services	\$7,518,287	\$7,436,306	99%
Capital Outlay	\$53,235	\$7,012	13%
<b>TOTAL EXPENDITURES</b>	<b>\$70,094,841</b>	<b>\$69,102,526</b>	<b>99%</b>
<b>REVENUES</b>			
Licenses & Permits	\$394,608	\$365,251	93%
Charges for Services	\$17,210,253	\$17,696,028	103%
Intergovernmental Revenues	\$133,804	\$65,916	49%
Interagency Revenue	\$2,143,770	\$1,869,989	87%
Miscellaneous	\$988,246	\$1,047,385	106%
General Fund Discretionary	\$49,224,160	\$0	0%
<b>TOTAL REVENUES</b>	<b>\$70,094,841</b>	<b>\$21,044,570</b>	<b>30%</b>

### Bureau Reconciliation Narrative

#### Fund 100:

Interagency Revenue – This line item had a small variance due to delayed construction projects. While these delays led to an under-collection of revenues, they created a like-kind savings in personnel in External Materials and Services expenses.

Intergovernmental Revenue – This line item had a \$67,888 variance due to a vacancy in a Metro Local Share Bond liaison position the entire fiscal year, which is reimbursable with intergovernmental revenue. While this vacancy led to an under-collection of revenues, it created a like-kind savings in Personnel expenses.

#### Fund 217:

Internal Materials and Services – Variance is the sum of spending on 5 small grants that were not budgeted and one that was slightly over budget, as listed below. This is offset by a higher than anticipated collection in Intergovernmental Revenues.

- PK19 Maintenance Assistance Program \$19,355
- PK36 Senior citizen's Recreation \$2,238
- PK39 Marshall Park Play Structure Rehabilitation \$64
- PK40 Springwater Trail Gap \$4,268 over budget
- PK43 Wildwood Trail Restoration \$2,100
- TR94 Milwaukie to Portland Light Rail \$113

## Prior Year Business Area Reconciliation Report

	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
<b>Portland Parks &amp; Recreation</b>			
<b>EXPENDITURES</b>			
Personnel Services	\$261,042	\$226,844	87%
External Materials and Services	\$289,265	\$158,953	55%
Internal Materials and Services	\$43,386	\$71,524	165%
Capital Outlay	\$120,227	\$113,379	94%
<b>TOTAL EXPENDITURES</b>	<b>\$713,920</b>	<b>\$570,700</b>	<b>80%</b>
<b>REVENUES</b>			
Intergovernmental Revenues	\$713,920	\$771,320	108%
Miscellaneous	\$0	\$4,656	0%
<b>TOTAL REVENUES</b>	<b>\$713,920</b>	<b>\$775,977</b>	<b>109%</b>

### Bureau Reconciliation Narrative

Fund 100:  
 Interagency Revenue – This line item had a small variance due to delayed construction projects. While these delays led to an under-collection of revenues, they created a like-kind savings in personnel in External Materials and Services expenses.

Intergovernmental Revenue – This line item had a \$67,888 variance due to a vacancy in a Metro Local Share Bond liaison position the entire fiscal year, which is reimbursable with intergovernmental revenue. While this vacancy led to an under-collection of revenues, it created a like-kind savings in Personnel expenses.

Fund 217:  
 Internal Materials and Services – Variance is the sum of spending on 5 small grants that were not budgeted and one that was slightly over budget, as listed below. This is offset by a higher than anticipated collection in Intergovernmental Revenues.  
 PK19 Maintenance Assistance Program \$19,355  
 PK36 Senior citizen's Recreation \$2,238  
 PK39 Marshall Park Play Structure Rehabilitation \$64  
 PK40 Springwater Trail Gap \$4,268 over budget  
 PK43 Wildwood Trail Restoration \$2,100  
 TR94 Milwaukie to Portland Light Rail \$113

## Prior Year Fund Reconciliation Report

	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
<b>215 - Parks Local Option Levy Fund</b>			
<b>EXPENDITURES</b>			
Personnel Services	487,035	463,343	95.14
Internal Materials and Services	8,039	7,821	97.29
Fund Transfers - Expense	48,865	48,865	100.00
Contingency	430,042	0	0.00
<b>TOTAL EXPENDITURES</b>	<b>973,981</b>	<b>520,029</b>	<b>53.39</b>
<b>REVENUES</b>			
Budgeted Beginning Fund Balance	967,780	0	0.00
Taxes	690	1,051	152.32
Miscellaneous	5,511	5,733	104.03
<b>TOTAL REVENUES</b>	<b>973,981</b>	<b>6,784</b>	<b>0.70</b>

### Fund Reconciliation Narrative

This fund has no over-spending of expenses or under-collection of revenues by more than 10%.

## Prior Year Fund Reconciliation Report

	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
<b>220 - Portland Parks Memorial Fund</b>			
<b>EXPENDITURES</b>			
Personnel Services	884,175	930,382	105.23
External Materials and Services	1,447,624	91,682	6.33
Internal Materials and Services	1,447,623	1,298,434	89.69
Capital Outlay	0	52,000	0.00
Fund Transfers - Expense	480,442	202,362	42.12
Contingency	2,714,598	0	0.00
<b>TOTAL EXPENDITURES</b>	<b>6,974,462</b>	<b>2,574,861</b>	<b>36.92</b>
<b>REVENUES</b>			
Budgeted Beginning Fund Balance	3,428,906	0	0.00
Licenses & Permits	40,000	320,705	801.76
Charges for Services	2,403,000	2,683,449	111.67
Fund Transfers - Revenue	484,800	484,800	100.00
Miscellaneous	617,756	630,625	102.08
<b>TOTAL REVENUES</b>	<b>6,974,462</b>	<b>4,119,579</b>	<b>59.07</b>

### Fund Reconciliation Narrative

This fund has no over-spending of expenses or under-collection of revenues by more than 10%.

## Prior Year Fund Reconciliation Report

	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
<b>402 - Parks Capital Improvement Program Fund</b>			
<b>EXPENDITURES</b>			
Personnel Services	2,182,207	1,792,524	82.14
External Materials and Services	4,643,390	2,295,652	49.44
Internal Materials and Services	657,137	1,055,210	160.58
Capital Outlay	16,543,458	11,083,735	67.00
Bond Expenses	894,875	891,243	99.59
Fund Transfers - Expense	264,634	264,634	100.00
Contingency	30,054,524	0	0.00
<b>TOTAL EXPENDITURES</b>	<b>55,240,225</b>	<b>17,382,999</b>	<b>31.47</b>
<b>REVENUES</b>			
Budgeted Beginning Fund Balance	36,484,080	0	0.00
Charges for Services	12,723,967	19,663,191	154.54
Intergovernmental Revenues	967,020	1,054,574	109.05
Interagency Revenue	20,910	49,777	238.05
Fund Transfers - Revenue	2,815,910	2,537,830	90.12
Bond and Note	250,544	0	0.00
Miscellaneous	1,977,794	4,102,475	207.43
<b>TOTAL REVENUES</b>	<b>55,240,225</b>	<b>27,407,847</b>	<b>49.62</b>

## Prior Year Fund Reconciliation Report

FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
---------------------------------	-----------------------------------	-------------------------------------

---

### **Fund Reconciliation Narrative**

Personnel Service 82.14% - This variance is made up of numerous projects, some of which have started but others have gotten off to a slow start, such as the Beech, Spring Garden, and Gateway Urban Plaza park development project and the Whitaker Access project.

External materials and Services 49.44% - This variance mirrors the Capital Outlay variance.

Internal Materials and Services 160.58% - This large variance relates to the purchase of equipment by the general fund portion of Parks and moving that expenditure to the CIP funding using account 629011 to tap into the equipment reserve funding held in the CIP. The total amount of this expenditure transfer was \$470,423.

Capital Outlay 67% - This variance is attributed to the following project that started late in the fiscal year or didn't start construction at all. The DDC Walker Replacement projects, Willamette Park Pathways and DOLA projects, Mt Tabor and Urban Forestry maintenance facility projects, the Nike Basketball Courts rehab project and the two roofing projects at Charles Jordan and East Portland Community Centers.

Bond Expenses 99.59% - less than 10% variance.

Fund Transfers – Expense 100% - no variance.

Total Expenditures 31.47% - Taking the Contingency line out of the equation the actual variance is 69% of budget. Some rather large projects started this year, but most did not start the construction phase. Project to be carried over including the following Beech, Spring Garden and Gateway Urban Plaza park development projects, the DDC Walker replacement projects as well as the maintenance facility project and the two roofing projects.

Charges for Services 154.54% - This variance is attributed to the SDC fees collected on residential and commercial permits. FY 2014/15 was another great year for SDC fees, with \$ 8.3 million collected in the 4th quarter of the fiscal year.

Intergovernmental Revenue 109.05% - less than 10% variance

Interagency Revenues 238.05% - This variance relates to the Powell Reservoir project, which is a Water Bureau project and smaller miscellaneous BES and PBOT projects.

Funds Transfer Revenue 90.12% - less than 10% variance.

Bond and Note – 0% - Bonds were not sold in the fiscal year.

Miscellaneous – 207.43 % - This variance was cause by higher than normal lien assessment collections and a large donation from East Multnomah County Soil and Conservation.

Total Revenue 49.62% This variance percentage doesn't accurately show the revenue collected for the fiscal year. Taking out the Beginning Fund Balance budget the amount of revenue collected for the year is 146.12% of budget. System Development Fees account for most of this variance.

## Prior Year Fund Reconciliation Report

	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
<b>500 - Parks Endowment Fund</b>			
<b>EXPENDITURES</b>			
Unappropriated Fund Balance	162,790	0	0.00
Personnel Services	1,500	0	0.00
External Materials and Services	17,808	443	2.49
<b>TOTAL EXPENDITURES</b>	<b>182,098</b>	<b>443</b>	<b>0.24</b>
<b>REVENUES</b>			
Budgeted Beginning Fund Balance	181,218	0	0.00
Miscellaneous	880	1,021	116.07
<b>TOTAL REVENUES</b>	<b>182,098</b>	<b>1,021</b>	<b>0.56</b>

### Fund Reconciliation Narrative

This fund has no over-spending of expenses or under-collection of revenues by more than 10%.

## Prior Year Fund Reconciliation Report

	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
<b>603 - Golf Fund</b>			
<b>EXPENDITURES</b>			
Personnel Services	3,569,520	3,705,002	103.80
External Materials and Services	4,821,917	4,469,453	92.69
Internal Materials and Services	789,804	804,727	101.89
Capital Outlay	770,911	452,925	58.75
Bond Expenses	168,442	161,992	96.17
Fund Transfers - Expense	371,967	371,967	100.00
Contingency	361,302	0	0.00
<b>TOTAL EXPENDITURES</b>	<b>10,853,863</b>	<b>9,966,068</b>	<b>91.82</b>
<b>REVENUES</b>			
Budgeted Beginning Fund Balance	1,236,103	0	0.00
Charges for Services	8,806,302	8,680,154	98.57
Fund Transfers - Revenue	458	458	100.00
Bond and Note	800,000	800,000	100.00
Miscellaneous	11,000	29,229	265.72
<b>TOTAL REVENUES</b>	<b>10,853,863</b>	<b>9,509,841</b>	<b>87.62</b>

### **Fund Reconciliation Narrative**

Miscellaneous Revenue – Variance attributed to sales from assets that were not budgeted.

## Prior Year Fund Reconciliation Report

	FY 2014-15 Revised Budget	FY 2014-15 Year-End Actuals	Percent of Actuals to Revised
<b>604 - Portland International Raceway Fund</b>			
<b>EXPENDITURES</b>			
Personnel Services	786,332	769,042	97.80
External Materials and Services	506,735	487,418	96.19
Internal Materials and Services	100,578	110,954	110.32
Bond Expenses	307,862	306,620	99.60
Fund Transfers - Expense	193,091	193,091	100.00
Contingency	199,003	0	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,093,601</b>	<b>1,867,126</b>	<b>89.18</b>
<b>REVENUES</b>			
Budgeted Beginning Fund Balance	285,456	0	0.00
Charges for Services	1,789,156	1,706,690	95.39
Fund Transfers - Revenue	12,758	12,758	100.00
Miscellaneous	6,231	7,590	121.81
<b>TOTAL REVENUES</b>	<b>2,093,601</b>	<b>1,727,038</b>	<b>82.49</b>

### Fund Reconciliation Narrative

Internal Materials & Supplies – Variance attributed to higher than anticipated costs for maintenance work performed by Parks personnel.

Miscellaneous Revenue – Variance attributed to higher than anticipated revenues realized from vendors' use of PIR's stadium lights.



# PORTLAND PARKS & RECREATION

Healthy Parks, Healthy Portland

## Portland Parks & Recreation Fall BuMP Update

### **Add Package Requests for Fall BuMP, FY 2015-16**

#### **PK001: Fall - Technical Adjustments**

**(No dollar impact)**

Technical Adjustments between major object categories, cost center and/or commitment items that do not impact fund size or contingency.

Included are shifts to fund City Fleet new vehicle purchases per Resolution 35960.

#### **PK002: Fall - New Revenue Requests**

**\$717,409**

This package recognizes changes in fund size due to new revenues or adjusted revenue projections. The significant items in this list include: a donation for Director Park canopy and mitigation revenue for Willamette Park trail improvements.

#### **PK003: Encumbrance Carryover Requests**

**\$164,638**

PP&R recognizes encumbrances for one-time purchases that were encumbered but not received or accrued in FY 2014-15.

In FY 2014-15, PP&R ended the year with \$384,378 in encumbrances. Of those, many were accruals or small remaining balances on existing operational purchases. The balance of one-time, qualifying encumbrances totaled \$232,505. Since the net position of revenues greater than expenses for the bureau was \$164,638, this request is limited to that amount of carryover request.

#### **PK004: Grant Carryover**

**\$1,221,069**

This Package is to recognize grant carryover adjustments for projects that didn't get completed by June 30.

#### **PK005: Beginning Fund Balance Adjustment**

**(No dollar impact)**

This package is to adjust the beginning fund balances for Parks funds to align with the CAFR.

#### **PK006: Fall – Position Changes**

**(No dollar impact)**

This package converts two limited term positions for the PP&R General Obligation Bond team and the Community Garden. It also corrects two positions that were adjusted incorrectly from Recreation Revolution in the previous fiscal year.

#### **Administration**

1120 S.W. 5th Ave., Suite 1302  
Portland, OR 97204  
Tel: (503) 823-7529 Fax: (503) 823-6007

[www.PortlandParks.org](http://www.PortlandParks.org)  
Amanda Fritz, Commissioner  
Mike Abbaté, Director



**PK007: Chapter 3.99 Fair Wage Policy****\$232,856**

On May 13, 2015, City Council passed an ordinance adopting code changes to chapter 3.99 Fair Wage Policies. The ordinance directed bureaus “to amend or renew contracts as needed to ensure Council intent is implemented with an effective date of July 1, 2015 for all covered agreements and employees.”

As part of the FY 2015-16 budget process the Council included appropriation of \$900,000 in a General Fund set aside for the additional costs of these code changes to the General Fund bureaus primarily impacted by this policy. The direct PP&R impact is shown below with the increased amendments to each contract specific to the change in wages from impacted staff with cost-of-living and compression impacts removed from the calculations. The total impact for PP&R was \$232,856 between OMF contract adjustments for the Portland Building, and PP&R’s contract amendments below for Parks 40-plus different occupied sites.

Existing Contract #	Location	Vendor	Contract Manager	Price Increase
31000291	CUSTODIAL SERVICES SELECTED DOWNTOWN PARKS	PORTLAND HABILITATION CENTER	Bryan Aptekar	\$ 10,659
31000335	DOWNTOWN SECURITY SERVICES / DIRECTOR PARK	PACIFIC PATROL SERVICES INC	Bryan Aptekar / Galina Burley	\$ 55,000
31000363	PARKS CUSTODIAL SERVICES (All Community Centers and offices, etc.)	PORTLAND HABILITATION CENTER	Danielle Solomon	\$ 96,487
31000572	PORTLAND LOO SERVICES	PORTLAND BUSINESS ALLIANCE	Bryan Aptekar	\$ 9,845
30000073	PIONEER COURTHOUSE SQUARE	PACIFIC PATROL SERVICES INC	Jennifer Polver	\$ 41,923
30000073	PIONEER COURTHOUSE SQUARE	POSITIVE ACTION CLEANING	Jennifer Polver	\$ 13,169
Total impact from Chapter 3.99 Fair Wage Policy Changes:				\$ 227,082

**PK008: Innovation Fund****\$80,000**

This package is to transfer the amounts from the previous two fund grants into PP&R’s innovation fund special revenue fund.

**PK009: Summer Ranger Program****\$100,000**

This package is to request \$100,000 for an expanded Summer Ranger program to address an increased safety need for Park Ranger presence in PP&R parks and the Springwater Corridor throughout the summer season. This package included \$80,000 to fund expanded Ranger coverage of East Portland, N/NE Portland and the Springwater Corridor from July 1 through September 30. It also provided \$20,000 for campsite clean-ups. As of October 1, 2015, the Ranger program will downsize to previous levels and reduce the expanded coverage.

## ***FY 2014-15 Decision Packages Update***

### **Add Packages**

#### **Parks Seasonal Staff Converted to Full-Time**

At the end of the fiscal year, 11 of the 22 positions had been created as recreation leaders in community centers and pools. Ten were accomplished with GF support as planned, and the eleventh was achieved using a small amount of program revenue to restore a recreation coordinator in Senior Recreation. A planned conversion of a building attendant was delayed due to class/comp issues but is now moving forward, also relying on a small amount of additional program revenue. The remaining ten were delayed due to uncertainty about the stability of program revenue to support those positions ongoing.

In May of 2015, an arbitration decision addressed the issue of what recreation work is exclusive to the recreation bargaining unit. There are ongoing negotiations between management and labor regarding compliance and implementation. These negotiations, as well as the city budget process, will ultimately determine the appropriate employment status and compensation for recreation employees. More than 80 bargaining unit positions were established under an agreement for the current fiscal year.

#### **GRUNT**

The Greenspaces Restoration & Urban Naturalist Team (GRUNT) is a program that was able to continue for FY 2015-16 with new City funding that replaced previous grant funding.

#### **Major Maintenance**

This package added \$250,000 ongoing to the annual allocation for Major Maintenance, which added \$1.25 million over the next five years to support Major Maintenance projects.

#### **SUN School Stabilization and Expansion**

As part of a comprehensive agreement with Multnomah County, the City was able to fund the pre-FY 2013-14 level of funding for County-operated schools, restore ongoing funding of all PP&R-operated schools, and provide additional resources to the County to help expand programming to schools in the county that score in the 50th percentile on the SUN poverty index.

#### **Maintenance for New and Existing Assets**

This investment helped shape the Asset Management Program, which has been providing an increased enhance asset management and routine maintenance functions through asset and parks service level inspections, cost of service delivery, and lifecycle analysis.



# Capital Program Status Report

## Parks

CIP Program	FY 2014-15	FY 2014-15	FY 2014-15	Variance \$	Variance %	FY 2015-16	Fall BMP	FY 2015-16	Variance \$	Variance %
	Adopted Budget	Revised Budget	Year-End Actuals			Adopted Budget	Revised Budget	Year to Date Actuals		
Acquisitions	\$750,000	\$3,816,224	\$1,718,928	(\$2,097,296)	(55%)	\$1,000,000	\$4,869,671	\$10,783	\$3,869,671	387%
Buildings & Pools	\$3,253,225	\$3,903,001	\$1,278,668	(\$2,624,333)	(67%)	\$10,063,217	\$11,691,997	\$638,486	\$1,628,780	16%
Developed Parks	\$16,996,036	\$18,577,993	\$3,199,760	(\$15,378,233)	(83%)	\$17,017,720	\$19,122,404	\$126,521	\$2,104,684	12%
Golf	\$885,000	\$857,722	\$606,164	(\$251,558)	(29%)	\$355,000	\$355,000	\$230	\$0	0%
Green Infrastructure	\$895,762	\$805,252	\$292,174	(\$513,078)	(64%)	\$1,763,398	\$1,895,040	\$40,623	\$131,642	7%
Recreation Features	\$1,773,621	\$7,193,222	\$5,805,001	(\$1,388,221)	(19%)	\$4,619,614	\$5,349,528	\$146,096	\$729,914	16%
Utilities, Roads & Trails	\$8,209,985	\$6,828,631	\$3,317,975	(\$3,510,656)	(51%)	\$5,610,935	\$7,692,314	\$168,196	\$2,081,379	37%
<b>Total</b>	<b>\$32,763,629</b>	<b>\$41,982,045</b>	<b>\$16,218,671</b>	<b>(\$25,763,374)</b>	<b>(61%)</b>	<b>\$40,429,884</b>	<b>\$50,975,954</b>	<b>\$1,130,934</b>	<b>\$10,546,070</b>	<b>26%</b>

\* Prior Year variances compare Year-End Actuals to Revised Budget  
 \*\* Current Year variances compare Revised Budget to Adopted Budget

### Prior Year Variance Description

Acquisitions -55% - This variance relates to anticipated acquisition that did not happen during the fiscal year, funded by SDC. This funding is being carried over to the current fiscal year.

Buildings & Pools -67% - This variance relates to following projects that will be carried over to FY 2015/16. The Mt Tabor Yard and Urban Forestry Maintenance Facilities, and the roofing projects at East Portland and Charles Jordan community centers. Major maintenance funding for the Hillside drainage project, along with the grant funding also contributes to this variance. Funding held in reserve for equipment and computer replacement are budgeted under this category, though funding relates to equipment replacement.

Developed Parks -83% - This variance relates to the following projects that were not completed in FY 2014/15, but will be carried over to current fiscal year. The Cully Neighborhood park development projects at Thomas Cully and Khunmowst, Beech Park, Gateway Urban Plaza, Gateway Green, Spring Garden Park and improvements at Willamette Park.

Golf -29% - This variance relates to the Colwood Golf project. The project close out budget will be carried over to FY 15/16, \$42,275.

Green Infrastructure -64% - The Leach Botanical Garden project accounts for more than 75% of this variance. This funding will be carried over to the current fiscal year.

Recreation Features -19% - This variance relates to the Delta Park synthetic turf project, Portland Tennis Bubble Installation project, and Westmoreland Nature Play project. These projects will be carryover to the current fiscal year. The Fernhill Park splash pad, Nike Basketball Courts Rehab, and the Sellwood Tennis Court project did not start during the year, but will be carried forward..

Utilities, Roads & Trails -51% - This variance relates to the following trail projects that have started but will be carried over to FY 2015/16. Marine Drive Trail Gap, match funding for the PBOT Red Electric Trail project, the transition project at South Waterfront Greenway trail, Springwater Gap trail in Sellwood, and Willamette Park pathways project. A few trail project are budgeted but have not started, such as the Columbia Boulevard Overpass project, Bridgeton Marine Drive and funding for the continuation of the lower portion of the Waud Bluff trail/North Willamette Greenway Trail. The DDC replacement projects have gotten off to a slow start and will be carried over to the current fiscal year.

# Capital Program Status Report

## Current Year Variance Description

Acquisitions 387% - This large budget increase, plus \$3.7 million, relates to funding set aside for certain property acquisitions which didn't happen in last fiscal year.

Buildings & Pools 16% - This increase in budget reflects the carryover funding for numerous projects funded by major maintenance funding, private grants and a reduction in the Park Bureau reserves for equipment purchases. A few of the projects that are being carried over are the: Charles Jordan and East Portland Community Centers roofing projects, as well as the Mt Tabor and Urban Forestry maintenance facilities projects. A few new projects being added are SDC support for certain bond project, such as the Loo projects at Parkland, Wilkes and Ventura Park

Developed Parks 12% - This increase in budget reflects the carryover of SDC funding for Thomas Cully and Khunamokwst park development. True up of carryover funding for PDC funded projects, Dawson and Elizabeth Caruthers repair, also contribute to the variance.

Golf 0% - no variance.

Green Infrastructure 9% - This budget increase relates to budget carryover for New Community Gardens and the Riverview Restoration project.

Recreation Features 16% - This increase reflects the carryover of funding for the following projects. East Delta Park synthetic turf installation and the Portland Tennis Center bubble project, funded by SDC. The Willamette Park DOLA is new and funded by parking meter revenue from the parking lot at Willamette Park

Utilities, Roads and Trails 38% - A large portion of this increase can be attributed to the Colwood Parking & ROW, carryover of the grant match for PBOT on the Red Electric Trail, carryover of grant match and grant funding on the Springwater GAP and Whitaker Access projects.

## FY 2015-16 Fall BMP - Encumbrance Carryover Detail Spreadsheet

<i>Vendor / Purchase Order Number</i>	<i>Original Enc. Amount</i>	<i>Status</i>	<i>True Encumbrance Amount</i>
<b>AARON BROWN</b>	<b>\$ 2,961</b>		
22161986	\$ -	Should be closed	\$ -
22168256	\$ 2,961	True Encumbrance	\$ 2,961
<b>ADVANCED LOCKING SOLUTIONS INC</b>	<b>\$ 1,286</b>		
22159060	\$ 1,286	Should be closed	\$ -
<b>AIREFCO INC</b>	<b>\$ -</b>		
22169783	\$ -	Should be closed	\$ -
<b>AIRGAS USA LLC</b>	<b>\$ 4,221</b>		
22137611	\$ 683	Should be closed	\$ -
22151383	\$ 3,538	Should be closed	\$ -
22163046	\$ -	Should be closed	\$ -
<b>ALS GARDEN CENTER &amp; GREENHOUSES LLC</b>	<b>\$ 873</b>		
22167990	\$ 873	True Encumbrance	\$ 873
<b>AMERICAN SECURITY ALARMS INC</b>	<b>\$ 800</b>		
22153814	\$ 800	Should be closed	\$ -
<b>AQUILES MONTAS</b>	<b>\$ 600</b>		
22166970	\$ 600	True Encumbrance	\$ 600
<b>BENSON INDUSTRIES LLC</b>	<b>\$ 898</b>		
22163211	\$ 898	True Encumbrance	\$ 898
<b>BLOOMING NURSERY INC</b>	<b>\$ 4,095</b>		
22166046	\$ 4,095	True Encumbrance	\$ 4,095
<b>BLUMENTHAL UNIFORM CO INC</b>	<b>\$ 2,503</b>		
22158812	\$ 2,255	Should be closed	\$ -
22162175	\$ 249	Should be closed	\$ -
<b>BREANNA PALETTA</b>	<b>\$ 2,000</b>		
22166968	\$ 2,000	True Encumbrance	\$ 2,000
<b>CALE AMERICA INC</b>	<b>\$ 2,051</b>		
22153968	\$ 2,051	True Encumbrance	\$ 2,051
<b>CARQUEST AUTO PARTS STORES</b>	<b>\$ -</b>		
22158606	\$ -	Should be closed	\$ -
<b>CHAMPOEG NURSERY INC</b>	<b>\$ 247</b>		
22153640	\$ 247	True Encumbrance	\$ 247
<b>CISCO SYSTEMS INC</b>	<b>\$ 301</b>		
20005165	\$ 301	Should be closed	\$ -
<b>CLEAR WATER GROWERS LTD</b>	<b>\$ 706</b>		
22162325	\$ 706	True Encumbrance	\$ 706
<b>COCA-COLA REFRESHMENTS USA INC</b>	<b>\$ 9,038</b>		
22105987	\$ 264	Should be closed	\$ -
22109012	\$ 525	Should be closed	\$ -
22154526	\$ 1,655	Should be closed	\$ -
22156273	\$ 4,763	Should be closed	\$ -
22161285	\$ 1,198	Should be closed	\$ -
22161357	\$ 633	Should be closed	\$ -
<b>COURTNEY VON DREHLE</b>	<b>\$ 550</b>		
22166973	\$ 550	True Encumbrance	\$ 550
<b>CRITERION PICTURES USA</b>	<b>\$ 3,710</b>		
22165131	\$ 3,710	True Encumbrance	\$ 3,710
<b>DALE EDWARD LEE</b>	<b>\$ 2,375</b>		
22157933	\$ 2,375	True Encumbrance	\$ 2,375
<b>DANNY BLACK</b>	<b>\$ 1,200</b>		

22166971	\$	1,200	True Encumbrance	\$	1,200
<b>DAVID PAGE</b>	<b>\$</b>	<b>690</b>			
22154364	\$	690	True Encumbrance	\$	690
<b>DELL MARKETING LP</b>	<b>\$</b>	<b>455</b>			
22152586	\$	455	True Encumbrance	\$	455
<b>EF NURSERY INC</b>	<b>\$</b>	<b>4,155</b>			
22156811	\$	4,155	True Encumbrance	\$	4,155
<b>ESA VIGIL-AGRIMIS INC</b>	<b>\$</b>	<b>14,287</b>			
22101209	\$	3,676	True Encumbrance	\$	3,676
22129802	\$	10,611	True Encumbrance	\$	10,611
<b>EVAN SHLAES</b>	<b>\$</b>	<b>500</b>			
22167035	\$	500	True Encumbrance	\$	500
<b>EWING IRRIGATION PRODUCTS INC</b>	<b>\$</b>	<b>205</b>			
22155357	\$	-	Should be closed	\$	-
22159917	\$	205	Should be closed	\$	-
22164988	\$	-	Should be closed	\$	-
22165848	\$	-	Should be closed	\$	-
<b>FASTENAL COMPANY</b>	<b>\$</b>	<b>-</b>			
22147558	\$	-	Should be closed	\$	-
<b>FERGUSON ENTERPRISES INC</b>	<b>\$</b>	<b>1,605</b>			
22159630	\$	1,605	Should be closed	\$	-
<b>FIRST RESPONSE INC</b>	<b>\$</b>	<b>-</b>			
22159167	\$	-	Should be closed	\$	-
<b>FISHER FARMS</b>	<b>\$</b>	<b>439</b>			
22162324	\$	439	True Encumbrance	\$	439
<b>FLOWING SOLUTIONS LLC</b>	<b>\$</b>	<b>9,234</b>			
22161360	\$	9,234	Accrued	\$	-
<b>GABRIEL WEISS</b>	<b>\$</b>	<b>640</b>			
22168783	\$	640	True Encumbrance	\$	640
<b>GENUINE PARTS COMPANY</b>	<b>\$</b>	<b>-</b>			
22163228	\$	-	Should be closed	\$	-
<b>GERALD HATCHER</b>	<b>\$</b>	<b>4,500</b>			
22166972	\$	4,500	True Encumbrance	\$	4,500
<b>GLENDALE FARMS INC</b>	<b>\$</b>	<b>1,180</b>			
22156813	\$	1,180	True Encumbrance	\$	1,180
<b>GRAINGER</b>	<b>\$</b>	<b>310</b>			
22145444	\$	310	True Encumbrance	\$	310
22147559	\$	-	Should be closed	\$	-
22161016	\$	-	Should be closed	\$	-
<b>HARRIS WORKSYSTEMS INC</b>	<b>\$</b>	<b>9,357</b>			
22162347	\$	1,420	True Encumbrance	\$	1,420
22163505	\$	6,281	True Encumbrance	\$	6,281
22164867	\$	1,656	True Encumbrance	\$	1,656
<b>HERITAGE SEEDLINGS INC</b>	<b>\$</b>	<b>1,204</b>			
22157931	\$	1,204	True Encumbrance	\$	1,204
<b>HOCHSTEIN NURSERY LLC</b>	<b>\$</b>	<b>4,141</b>			
22135709	\$	328	True Encumbrance	\$	328
22162323	\$	3,814	True Encumbrance	\$	3,814
<b>HYDRO-FIT INC</b>	<b>\$</b>	<b>2,322</b>			
22155851	\$	2,322	True Encumbrance	\$	2,322
<b>INDUSTRIAL BOLT &amp; SUPPLY INC</b>	<b>\$</b>	<b>-</b>			
22160091	\$	-	Should be closed	\$	-
22166022	\$	-	Should be closed	\$	-

<b>INTERLOCKED FILTRATION SYSTEMS LLC</b>	\$	-			
22161102	\$	-	Should be closed	\$	-
<b>JC EHRLICH CO INC</b>	\$	<b>1,689</b>			
22149806	\$	63	Should be closed	\$	-
22149808	\$	213	Should be closed	\$	-
22150553	\$	83	Should be closed	\$	-
22150554	\$	103	Should be closed	\$	-
22151878	\$	63	Should be closed	\$	-
22152296	\$	680	Should be closed	\$	-
22160165	\$	20	Should be closed	\$	-
22161460	\$	290	Should be closed	\$	-
22166440	\$	175	Should be closed	\$	-
<b>JOSEPH HARRISON BAKER</b>	\$	<b>400</b>			
22166979	\$	400	True Encumbrance	\$	400
<b>JOYE LLC</b>	\$	<b>300</b>			
22166437	\$	300	True Encumbrance	\$	300
<b>KATHLEEN SHIRLEY</b>	\$	<b>400</b>			
22167924	\$	400	True Encumbrance	\$	400
<b>KINETIC COMPUTER SOLUTIONS INC</b>	\$	<b>129</b>			
22163894	\$	129	Should be closed	\$	-
<b>KING COUNTY DIRECTORS ASSOCIATION</b>	\$	<b>3,231</b>			
22167899	\$	3,231	True Encumbrance	\$	3,231
<b>LAO TIZER MUSIC INC</b>	\$	<b>2,300</b>			
22168638	\$	2,300	True Encumbrance	\$	2,300
<b>LATOYA HAMPTON</b>	\$	<b>5,354</b>			
22142234	\$	3,244	True Encumbrance	\$	3,244
22153265	\$	2,110	True Encumbrance	\$	2,110
<b>LAWSON PRODUCTS INC</b>	\$	-			
22161355	\$	-	Should be closed	\$	-
<b>LEE JONATHAN ANDERSON III</b>	\$	<b>695</b>			
22156514	\$	695	True Encumbrance	\$	695
<b>LETTERS N LOGOS INC</b>	\$	<b>5,081</b>			
22156881	\$	1,470	True Encumbrance	\$	1,470
22158879	\$	3,611	True Encumbrance	\$	3,611
<b>LINNTON COMMUNITY CENTER</b>	\$	-			
22154193	\$	-	Should be closed	\$	-
<b>LOOMIS OREGON HOLDINGS LLC</b>	\$	<b>7,302</b>			
20004122	\$	7,302	True Encumbrance	\$	7,302
<b>MALLORY SAFETY AND SUPPLY LLC</b>	\$	<b>140</b>			
22163272	\$	140	True Encumbrance	\$	140
<b>MANIMAL HOUSE LLC</b>	\$	<b>2,000</b>			
22166966	\$	2,000	True Encumbrance	\$	2,000
<b>MATHEUS LUMBER COMPANY INC</b>	\$	<b>0</b>			
22161974	\$	0	True Encumbrance	\$	0
<b>MCKAY CREEK FARM LLC</b>	\$	<b>2,738</b>			
22157050	\$	2,738	True Encumbrance	\$	2,738
<b>MICHAEL D STEWART</b>	\$	<b>1,577</b>			
22133610	\$	1,577	True Encumbrance	\$	1,577
<b>MICHELE D'AMOUR MCDANEL</b>	\$	<b>1,200</b>			
22167031	\$	1,200	True Encumbrance	\$	1,200
<b>MICHELLE KUEPKER</b>	\$	<b>1,000</b>			
22166969	\$	1,000	True Encumbrance	\$	1,000
<b>NANCY J BULEY</b>	\$	<b>2,030</b>			

22161447	\$	2,030	True Encumbrance	\$	2,030
<b>NETHERLAND BULB CO</b>	<b>\$</b>	<b>3,236</b>			
22127367	\$	2,066	True Encumbrance	\$	2,066
22151014	\$	1,170	True Encumbrance	\$	1,170
<b>NORTH COAST ELECTRIC COMPANY</b>	<b>\$</b>	<b>853</b>			
22155013	\$	683	True Encumbrance	\$	683
22155591	\$	-	Should be closed	\$	-
22168189	\$	170	True Encumbrance	\$	170
<b>NORTHWEST CONCESSION SUPPLY INC</b>	<b>\$</b>	<b>9,280</b>			
22154496	\$	4,280	Should be closed	\$	-
22155173	\$	5,000	Should be closed	\$	-
22161269	\$	-	Should be closed	\$	-
<b>OFFICE DEPOT</b>	<b>\$</b>	<b>-</b>			
22165391	\$	-	Should be closed	\$	-
<b>OREGON AIR REPS INC</b>	<b>\$</b>	<b>4,743</b>			
22168816	\$	4,743	True Encumbrance	\$	4,743
<b>OREGON SCREEN IMPRESSIONS INC</b>	<b>\$</b>	<b>282</b>			
22140415	\$	282	True Encumbrance	\$	282
<b>OREGON STATE</b>	<b>\$</b>	<b>8,119</b>			
22151786	\$	1,100	True Encumbrance	\$	1,100
22153568	\$	506	True Encumbrance	\$	506
22164298	\$	2,500	True Encumbrance	\$	2,500
22167730	\$	1,037	True Encumbrance	\$	1,037
22167986	\$	1,458	True Encumbrance	\$	1,458
22169413	\$	1,518	True Encumbrance	\$	1,518
<b>OREGON TURF &amp; TREE FARMS</b>	<b>\$</b>	<b>4,855</b>			
22160840	\$	4,855	True Encumbrance	\$	4,855
<b>P &amp; D NURSERY INC</b>	<b>\$</b>	<b>3,152</b>			
22132677	\$	652	True Encumbrance	\$	652
22168718	\$	2,500	True Encumbrance	\$	2,500
<b>PACIFIC NORTHWEST NATIVES</b>	<b>\$</b>	<b>387</b>			
22129686	\$	387	True Encumbrance	\$	387
<b>PACIFIC OFFICE AUTOMATION</b>	<b>\$</b>	<b>115</b>			
22155171	\$	115	Should be closed	\$	-
<b>PACIFIC PATROL SERVICES INC</b>	<b>\$</b>	<b>7,327</b>			
22148285	\$	3,054	Accrued	\$	-
22150113	\$	172	Should be closed	\$	-
22165986	\$	4,101	Accrued	\$	-
22169527	\$	-	Should be closed	\$	-
<b>PAPER SOLUTIONS INC</b>	<b>\$</b>	<b>1,705</b>			
20004883	\$	1,705	Should be closed	\$	-
<b>PARR LUMBER CO</b>	<b>\$</b>	<b>-</b>			
22162744	\$	-	Should be closed	\$	-
<b>PEDRO TOLEDO</b>	<b>\$</b>	<b>2,914</b>			
22139378	\$	2,914	True Encumbrance	\$	2,914
<b>PETER DINSDALE</b>	<b>\$</b>	<b>1,996</b>			
22157048	\$	1,996	True Encumbrance	\$	1,996
<b>PIONEER WATERPROOFING CO INC</b>	<b>\$</b>	<b>1,580</b>			
22155457	\$	1,580	True Encumbrance	\$	1,580
<b>PLATT ELECTRIC SUPPLY INC</b>	<b>\$</b>	<b>426</b>			
22156068	\$	320	True Encumbrance	\$	320
22161295	\$	-	Should be closed	\$	-
22169391	\$	105	True Encumbrance	\$	105

<b>PORTLAND BUSINESS ALLIANCE</b>	<b>\$</b>	<b>6,353</b>			
22152653	\$	6,353	Accrued	\$	-
<b>PORTLAND DEVELOPMENT COMMISSION</b>	<b>\$</b>	<b>446</b>			
22154900	\$	446	True Encumbrance	\$	446
<b>PORTLAND HABILITATION CENTER</b>	<b>\$</b>	<b>11,731</b>			
22150853	\$	11,731	Accrued	\$	-
<b>PORTLAND RENT ALL CENTER INC</b>	<b>\$</b>	<b>124</b>			
22162734	\$	124	True Encumbrance	\$	124
<b>PORTLAND SCHOOL OF ROCK</b>	<b>\$</b>	<b>600</b>			
22167926	\$	600	True Encumbrance	\$	600
<b>PRO DRIVE INC</b>	<b>\$</b>	<b>1,290</b>			
20005447	\$	1,290	True Encumbrance	\$	1,290
<b>PROVIDENCE OCCUPATIONAL HEALTH</b>	<b>\$</b>	<b>62</b>			
22168406	\$	62	Should be closed	\$	-
<b>RAYMOND MARTIN</b>	<b>\$</b>	<b>2,712</b>			
22139655	\$	2,206	True Encumbrance	\$	2,206
22155766	\$	506	True Encumbrance	\$	506
<b>RED BARN NURSERY LLC</b>	<b>\$</b>	<b>796</b>			
22160841	\$	796	True Encumbrance	\$	796
<b>RENATA AUSTIN</b>	<b>\$</b>	<b>900</b>			
22167925	\$	900	True Encumbrance	\$	900
<b>REXIUS FOREST BY-PRODUCTS INC</b>	<b>\$</b>	<b>7,794</b>			
22151379	\$	1,557	True Encumbrance	\$	1,557
22159362	\$	4,712	True Encumbrance	\$	4,712
22161987	\$	290	True Encumbrance	\$	290
22166625	\$	1,235	True Encumbrance	\$	1,235
<b>RICH &amp; RHINE</b>	<b>\$</b>	<b>6,760</b>			
22131667	\$	4,597	True Encumbrance	\$	4,597
22154493	\$	2,162	Should be closed	\$	-
<b>RIGERT LANDSCAPING COMPANY</b>	<b>\$</b>	<b>1,505</b>			
22134944	\$	1,505	True Encumbrance	\$	1,505
<b>RIVER CITY ENVIRONMENTAL INC</b>	<b>\$</b>	<b>7,934</b>			
22142936	\$	4,090	Should be closed	\$	-
22160772	\$	3,844	Should be closed	\$	-
<b>ROBERT SECORD</b>	<b>\$</b>	<b>2,455</b>			
22146171	\$	2,455	True Encumbrance	\$	2,455
<b>RS &amp; GS PARTNERS INC</b>	<b>\$</b>	<b>712</b>			
22155631	\$	712	Should be closed	\$	-
<b>RUSSELL GORES</b>	<b>\$</b>	<b>800</b>			
22167032	\$	800	True Encumbrance	\$	800
<b>SAMECH INC</b>	<b>\$</b>	<b>5,000</b>			
22158102	\$	5,000	Should be closed	\$	-
<b>SCHOLLS VALLEY NATIVE NURSERY</b>	<b>\$</b>	<b>2,735</b>			
22138501	\$	2,735	True Encumbrance	\$	2,735
<b>SEVENOAKS NATIVE NURSERY LLC</b>	<b>\$</b>	<b>5,918</b>			
22127369	\$	1,282	True Encumbrance	\$	1,282
22159072	\$	1,332	True Encumbrance	\$	1,332
22162806	\$	3,304	True Encumbrance	\$	3,304
<b>SHELBY WILLIAMS</b>	<b>\$</b>	<b>3,277</b>			
22162749	\$	3,277	True Encumbrance	\$	3,277
<b>SID TOOL CO INC</b>	<b>\$</b>	<b>102</b>			
22162406	\$	-	Should be closed	\$	-
22163755	\$	102	Should be closed	\$	-

<b>ST JOSEPH THE WORKER</b>	<b>\$</b>	<b>630</b>			
22154566	\$	630	True Encumbrance	\$	630
<b>STANLEY SECURITY SOLUTIONS INC</b>	<b>\$</b>	<b>118</b>			
22137771	\$	118	Should be closed	\$	-
22162810	\$	-	Should be closed	\$	-
<b>STARK STREET LAWN &amp; GARDEN</b>	<b>\$</b>	<b>191</b>			
22158246	\$	191	True Encumbrance	\$	191
<b>SWANK MOTION PICTURES INC</b>	<b>\$</b>	<b>16,268</b>			
20005412	\$	16,268	True Encumbrance	\$	16,268
<b>T2 SYSTEMS INC</b>	<b>\$</b>	<b>38,136</b>			
20005297	\$	38,136	True Encumbrance	\$	38,136
<b>TERRY ROBB</b>	<b>\$</b>	<b>1,200</b>			
22167034	\$	1,200	True Encumbrance	\$	1,200
<b>THE POOL AND SPA HOUSE</b>	<b>\$</b>	<b>416</b>			
22151345	\$	416	Should be closed	\$	-
22163757	\$	-	Should be closed	\$	-
<b>TOM DUNNE</b>	<b>\$</b>	<b>400</b>			
22167033	\$	400	True Encumbrance	\$	400
<b>TRASHCO SERVICES INC</b>	<b>\$</b>	<b>48,772</b>			
22163382	\$	12,790	Should be closed	\$	-
22163383	\$	13,489	Should be closed	\$	-
22163405	\$	9,222	Should be closed	\$	-
22163478	\$	13,271	Should be closed	\$	-
22166876	\$	1	Should be closed	\$	-
<b>TRICOR PRINT COMMUNICATIONS INC</b>	<b>\$</b>	<b>10,000</b>			
22168046	\$	10,000	Should be closed	\$	-
<b>VAN BLOEM GARDENS</b>	<b>\$</b>	<b>855</b>			
22127363	\$	855	True Encumbrance	\$	855
<b>WAGONER GROUP INC</b>	<b>\$</b>	<b>2,399</b>			
22146092	\$	405	Should be closed	\$	-
22147868	\$	1,994	Should be closed	\$	-
<b>WALTER E NELSON COMPANY</b>	<b>\$</b>	<b>2,320</b>			
22154495	\$	2,320	Should be closed	\$	-
<b>WASHINGTON PARK TRANSPORTATION</b>	<b>\$</b>	<b>3,941</b>			
22155621	\$	3,941	Should be closed	\$	-
<b>WATER GEAR INC</b>	<b>\$</b>	<b>415</b>			
22154498	\$	415	Should be closed	\$	-
<b>WEEKS WHOLESALE ROSE</b>	<b>\$</b>	<b>2,500</b>			
22151015	\$	2,500	True Encumbrance	\$	2,500
<b>WESTERN EQUIPMENT DISTRIBUTORS INC</b>	<b>\$</b>	<b>825</b>			
22165092	\$	825	True Encumbrance	\$	825
<b>XERA PLANTS INC</b>	<b>\$</b>	<b>-</b>			
22130252	\$	-	True Encumbrance	\$	-
<b>YOSHITOMI BROTHERS INC</b>	<b>\$</b>	<b>813</b>			
22168719	\$	272	True Encumbrance	\$	272
22168721	\$	542	True Encumbrance	\$	542
<b>Grand Total</b>	<b>\$</b>	<b>384,378</b>		<b>\$</b>	<b>232,505</b>