

Portland, Oregon
FINANCIAL IMPACT and PUBLIC INVOLVEMENT STATEMENT
For Council Action Items

(Deliver original to City Budget Office. Retain copy.)

1. Name of Initiator Terri Williams		2. Telephone No. 5-2469	3. Bureau/Office/Dept. Revenue
4a. To be filed (hearing date): 7/3/2013	4b. Calendar (Check One) Regular <input type="checkbox"/> Consent <input checked="" type="checkbox"/> 4/5ths <input type="checkbox"/>		5. Date Submitted to Commissioner's office and CBO Budget Analyst: 6/20/2013
6a. Financial Impact Section: <input checked="" type="checkbox"/> Financial impact section completed		6b. Public Involvement Section: <input checked="" type="checkbox"/> Public involvement section completed	

1) Legislation Title:

* Authorize an Intergovernmental Agreement with Multnomah County for the Revenue Bureau to administer the Multnomah County Business Income Tax (Ordinance)

2) Purpose of the Proposed Legislation:

Extends for one year the agreement between the City and the County for the Revenue Bureau to administer the County's Business Income Tax.

3) Which area(s) of the city are affected by this Council item? (Check all that apply—areas are based on formal neighborhood coalition boundaries)?

- | | | | |
|--|------------------------------------|------------------------------------|--------------------------------|
| <input checked="" type="checkbox"/> City-wide/Regional | <input type="checkbox"/> Northeast | <input type="checkbox"/> Northwest | <input type="checkbox"/> North |
| <input type="checkbox"/> Central Northeast | <input type="checkbox"/> Southeast | <input type="checkbox"/> Southwest | <input type="checkbox"/> East |
| <input type="checkbox"/> Central City | | | |

FINANCIAL IMPACT

4) Revenue: Will this legislation generate or reduce current or future revenue coming to the City? If so, by how much? If so, please identify the source.

This legislation will increase the administrative fees paid to the Revenue Bureau for administering the County's business income tax by \$200,000 in FY 13-14. The agreement is for one year, expiring on 6/30/2014.

5) Expense: What are the costs to the City as a result of this legislation? What is the source of funding for the expense? *(Please include costs in the current fiscal year as well as costs in future year, including Operations & Maintenance (O&M) costs, if known, and estimates, if not known. If the action is related to a grant or contract please include the local contribution or*

match required. If there is a project estimate, please identify the **level of confidence**.)

There are no additional costs to the City, other than what has been included in the Revenue Bureau's budget for personnel, materials and services.

6) Staffing Requirements:

- **Will any positions be created, eliminated or re-classified in the current year as a result of this legislation?** *(If new positions are created please include whether they will be part-time, full-time, limited term, or permanent positions. If the position is limited term please indicate the end of the term.)*

No.

- **Will positions be created or eliminated in future years as a result of this legislation?**

No.

(Complete the following section only if an amendment to the budget is proposed.)

7) Change in Appropriations *(If the accompanying ordinance amends the budget please reflect the dollar amount to be appropriated by this legislation. Include the appropriate cost elements that are to be loaded by accounting. Indicate "new" in Fund Center column if new center needs to be created. Use additional space if needed.)*

Fund	Fund Center	Commitment Item	Functional Area	Funded Program	Grant	Sponsored Program	Amount

[Proceed to Public Involvement Section — REQUIRED as of July 1, 2011]

PUBLIC INVOLVEMENT

8) Was public involvement included in the development of this Council item (e.g. ordinance, resolution, or report)? Please check the appropriate box below:

☐ **YES:** Please proceed to Question #9.

☒ **NO:** Please, explain why below; and proceed to Question #10.

9) If "YES," please answer the following questions:

a) What impacts are anticipated in the community from this proposed Council item?

b) Which community and business groups, under-represented groups, organizations, external government entities, and other interested parties were involved in this effort, and when and how were they involved?

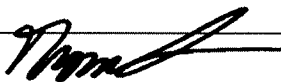
c) How did public involvement shape the outcome of this Council item?

d) Who designed and implemented the public involvement related to this Council item?

e) Primary contact for more information on this public involvement process (name, title, phone, email):

10) Is any future public involvement anticipated or necessary for this Council item? Please describe why or why not. No future public involvement is anticipated or necessary as this is an administrative matter.

Thomas W. Lannom



APPROPRIATION UNIT HEAD (Typed name and signature)



CITY OF PORTLAND
OFFICE OF MANAGEMENT AND FINANCE
Charlie Hales, Mayor
Jack D. Graham, Chief Administrative Officer

186134
Revenue Bureau
Thomas W. Lannom, Director
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Portland, OR 97201
(503) 823-6881

FOR MAYOR'S OFFICE USE ONLY

Reviewed by Bureau Liaison

DATE: June 10, 2013

TO: Mayor Charlie Hales

FROM: Thomas W. Lannom, Revenue Bureau Director

A handwritten signature in black ink, appearing to read "Tom Lannom".

RE: ORDINANCE TITLE * Authorize an Intergovernmental Agreement with Multnomah County for the Revenue Bureau to administer the Multnomah County Business Income Tax (Ordinance)

1. **INTENDED THURSDAY FILING DATE:** 6-27-2013
2. **REQUESTED COUNCIL AGENDA DATE** 7-03-2013
3. **CONTACT NAME & NUMBER:** Terri Williams x52469
4. **PLACE ON:** ☒ **CONSENT** ☐ **REGULAR**
5. **BUDGET IMPACT STATEMENT ATTACHED:** ☒ **Y** ☐ **N** ☐ **N/A**
6. **(3) ORIGINAL COPIES OF CONTRACTS APPROVED AS TO FORM BY CITY ATTORNEY**
ATTACHED: ☒ **Yes** ☐ **No** ☐ **N/A**

7. BACKGROUND/ANALYSIS

The City of Portland, through the Revenue Bureau, has administered the Multnomah County Business Income Tax program for the County for the last 20 years. The current IGA expires on June 30, 2013. The County has agreed to increase their administrative costs by \$200,000 for the FY 2013-2014. They have requested a 1 year IGA to accommodate that increased contribution since the increase will be paid with one-time funds.

8. FINANCIAL IMPACT

The increase of \$200,000 to provide administrative services to the County's business income tax program will offset the General Fund support of the Revenue Bureau. This was anticipated in the FY 2013-2014 budget.

9. RECOMMENDATION/ACTION REQUESTED

The Bureau respectfully requests that the ordinance be passed to allow the City and County to execute the 1 year IGA for administrative services for the County's business income tax program. This ordinance will allow the continued and smooth operation of the two programs jointly for the next year, provided continuity for businesses.