

Jan Baker,  
Vice-Chair

Curt Hugo,  
Chair

Jared Koga

Sue O'Halloran

Janine Ross

Paul Warr-King

Don West

Jerry Hinton,  
Council Liaison

Karylinn Echols,  
Council Liaison  
(Alternate)

Sharron Monohon,  
Budget & Financial  
Planning Director,  
Staff Liaison

Kris Leibrand,  
Recording Secretary

**CITY OF GRESHAM  
FINANCE COMMITTEE**

**WEDNESDAY, MARCH 16, 2016 7:00 P.M.**

**ROOM 3A**

**GRESHAM CITY HALL, 1333 NW EASTMAN PKWY  
GRESHAM, OREGON**

- |                                       |        |
|---------------------------------------|--------|
| 1. CONVENE MEETING                    | 1 MIN  |
| 2. MINUTES OF FEBRUARY 17, 2016       | 1 MIN  |
| 3. PUBLIC COMMENT                     | 5 MIN  |
| 4. INVESTMENT PERFORMANCE REPORT      | 40 MIN |
| 5. CAPITAL IMPROVEMENT PROGRAM UPDATE | 40 MIN |
| 6. COUNCIL WORK PLAN PROJECT UPDATES  | 10 MIN |
| 7. COMMITTEE BUSINESS                 | 5 MIN  |
| 8. GOOD OF THE ORDER                  | 5 MIN  |

**MEETING ADJOURNMENT**

**Upcoming Budget  
Committee Meetings**

April 19, 2016 - 6:00 PM

Additional meetings may  
occur if needed April 26,  
27, and/or 28

**City of Gresham**  
**Finance Committee**  
**Wednesday, March 16, 2016**  
**Executive Summary**

**4. Investment Performance Report**

***Presented by Mary Donovan, Insight Investment***

Investment Policy guidelines require staff to submit a portfolio report to the Finance Committee and the City Council no less than twice a year. Mary Donovan from Insight Investment, the City's investment advisor firm, will give the presentation.

*Requested Action: Information Only*

**5. Capital Improvement Program Updates**

***Presented by Sharron Monohon, Budget & Financial Planning Director***

Finance Committee members have expressed interest in receiving additional information about the projects in the proposed five-year CIP. Ms. Monohon will provide the committee with an update on the CIP projects being proposed and the associated funding issues and constraints.

*Requested Action: Information and Committee Discussion*

**6. Council Workplan Project Updates**

***Presented by Sharron Monohon, Budget & Financial Planning Director and Bernard Seeger, Finance & Management Services Director***

Ms. Monohon and Mr. Seeger will provide information on the status of Council Workplan projects and other key initiatives that are underway currently.

*Requested Action: Information Only*

**Minutes**  
**City of Gresham Finance Committee**  
**Wednesday, February 17, 2016, 7:00 p.m.**  
**HR Training Room**

**Finance Committee Members Present:**

Curt Hugo, Chair  
Jared Koga  
Janine Ross  
Don West

Kris Leibrand (Recording Secretary)

**Finance Committee Members Absent:**

Sue O'Halloran  
Jan Baker, Vice Chair  
Paul Warr-King

**Council Members in Attendance:**

Jerry Hinton

**Staff Members in Attendance:**

Sharron Monohon, Budget & Financial Planning Director  
Bernard Seeger, Finance & Management Services Director  
Susan Brown, Finance & Accounting Services Manager

**1. Convene Meeting**

Chair Hugo convened the meeting of the Gresham Finance Committee at 7:07 p.m.

**2. Committee Business**

Chair Hugo introduced our newest Finance Committee member, Jerry Koga, who was appointed by Council at their meeting on February 16, 2016. Mr. Koga told the committee that he is a longtime Gresham resident, that he is a licensed CPA and runs his own business in Gresham. He said that he is looking forward to this opportunity to serve on the committee and to contribute to the community.

**3. Minutes of January 20, 2016**

Ms. Leibrand noted that the date on the motion to approve the minutes will be corrected in the approved version.

A motion was made by Ms. Ross and seconded by Mr. West to:

**“Approve the minutes for the January 20, 2016 Finance Committee meeting with corrections as noted.”**

**MOTION CARRIED UNANIMOUSLY**

**4. Public Comment**

None.

**5. FY 2014/15 Annual Financial Audit Report**

Mr. Seeger introduced Paul Nielson from Isler CPA, the City’s external auditor. He noted that Council will consider the acceptance of these findings in the consent agenda for its March 15, 2016 Council business meeting.

Mr. Nielsen reviewed the key points on the Executive Summary of Those Charged with Governance Letter which is attached to these minutes as Attachment A. Attachment B is a copy of the PowerPoint presentation Mr. Nielsen gave about the financial report.

**6. Comprehensive Annual Financial Audit Report**

Susan Brown, Finance and Accounting Services Manager, gave a PowerPoint presentation to the Committee, which is attached to these minutes as Attachment C. The presentation included information on what the CAFR is, why the City produces one, the information contained within, and other details.

**7. Council Work Plan Project Update**

Ms. Monohon provided an update on the following Council work plan projects:

- The 2016 Council Work Plan was adopted by Council on February 1, 2016. Ms. Monohon provided a copy of the summary project listing. This information is included in these minutes as Attachment D. The complete document is expected to be available on-line in early March.

Mr. Seeger provided an update on the following Council work plan projects:

- One of the open spaces in the Southwest Neighborhood area is experiencing environmental damage caused by heavy foot traffic, camping and other human activity. A fence will be installed within the next few weeks to help protect and repair the natural area where the City has invested significant time and resources over the past 15 years.

**8. Good of the Order**

Chair Hugo asked when the budget documents will be available. Ms. Monohon said typically the document is available the Friday prior to the first budget committee meeting.

Ms. Ross invited the committee members to the annual US Bank economic update event on March 9, at 7 AM.

**9. Meeting Adjournment**

Chair Hugo adjourned the meeting at 8:30 p.m.

The next regular Finance Committee meeting will be March 17, 2016 at 7:00 p.m. in Conference Room 3A.

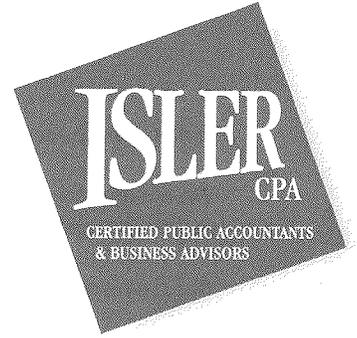
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Curt Hugo, Chair

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Kris Leibrand, Administrative Assistant

# Attachment A



December 30, 2015

An Independently Owned Member  
**McGLADREY ALLIANCE**



To the City Council  
City of Gresham, Oregon

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gresham for the year ended June 30, 2015, and have issued our report thereon dated December 30, 2015. Professional standards require that we provide you with the following information related to our audit.

## **Our Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated July 1, 2015, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

## **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter.

## **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Gresham are described in the footnotes to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. The financial statements include the implementation of GASB 68 relating to pension reporting – see the expanded disclosures in the footnotes.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. The most significant estimate affecting the financial statements is the determination of depreciation on capital assets. The accounting policies relating to capital assets and depreciation are described in the footnotes to the comprehensive annual financial report. The PERS footnote discusses assumptions used to value the pension obligation.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit. There were no known or likely material misstatements identified during the audit.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated December 30, 2015.

**Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles, implementation of new accounting standards, and the impact of new auditing standards with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

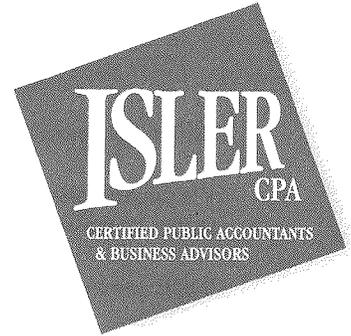
This information is intended solely for the use of the City Council and management of the City of Gresham and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

ISLER CPA



By Paul Nielson CPA, a member of the firm



December 30, 2015

An Independently Owned Member  
**McGLADREY ALLIANCE**



Rockwood-West Gresham Urban Renewal Agency Board  
(A Component Unit of The City of Gresham)  
City of Gresham, Oregon

We have audited the financial statements of the governmental activities and each major fund of the Rockwood-West Gresham Urban Renewal Agency for the year ended June 30, 2015, and have issued our report thereon dated December 30, 2015. Professional standards require that we provide you with the following information related to our audit.

#### **Our Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated July 7, 2015, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

#### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter.

#### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Rockwood-West Gresham Urban Renewal Agency are described in the footnotes to the financial statements. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. The most significant estimate affecting the financial statements is the determination of depreciation on capital assets. The accounting policies relating to capital assets and depreciation are described in the footnotes to the annual financial report.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit. There were no known or likely material misstatements identified during the audit.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated December 30, 2015.

**Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Agency's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles, implementation of new accounting standards, and the impact of new auditing standards with management each year prior to retention as the Agency's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Rockwood-West Gresham Urban Renewal Agency Board and management of the Rockwood-West Gresham Urban Renewal Agency and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

**ISLER CPA**

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive, flowing style.

By Paul Nielson CPA, a member of the firm

## City of Gresham

June 30, 2015

### Board Communication

- Auditor's responsibilities
- Significant findings
- Difficulties encountered during audit
- Corrected and uncorrected misstatements
- Disagreements with management
- Management representations
- Management consultations with other auditors
- Other findings and issues
- GASB 68

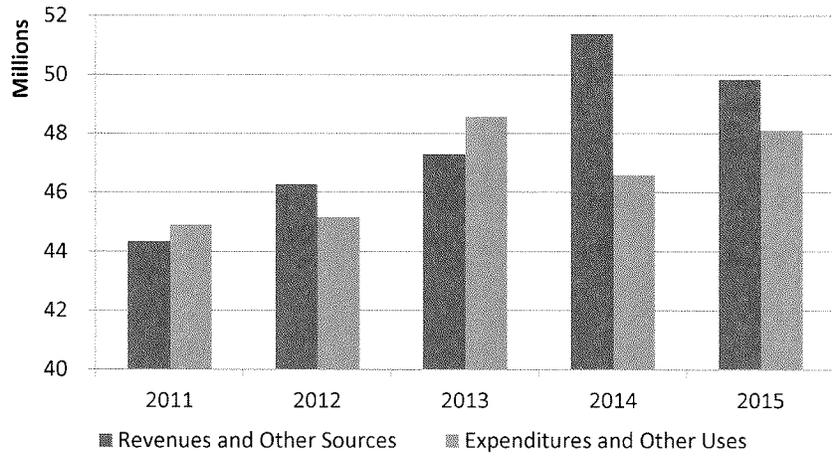
## Oregon Minimum Standards

- Deposits of public funds
- Debt limitations
- Budget testing
- Insurance
- Programs funded from outside sources
- Highway revenues testing
- Investments of public funds
- Public contracting

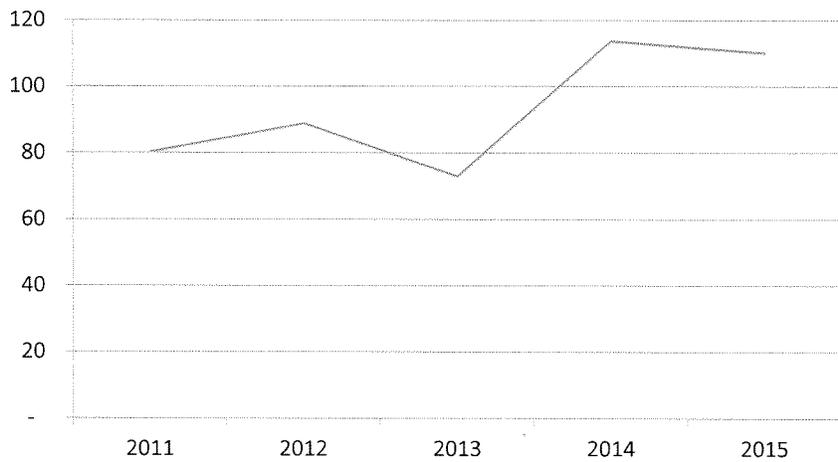
## Federal Programs Tested

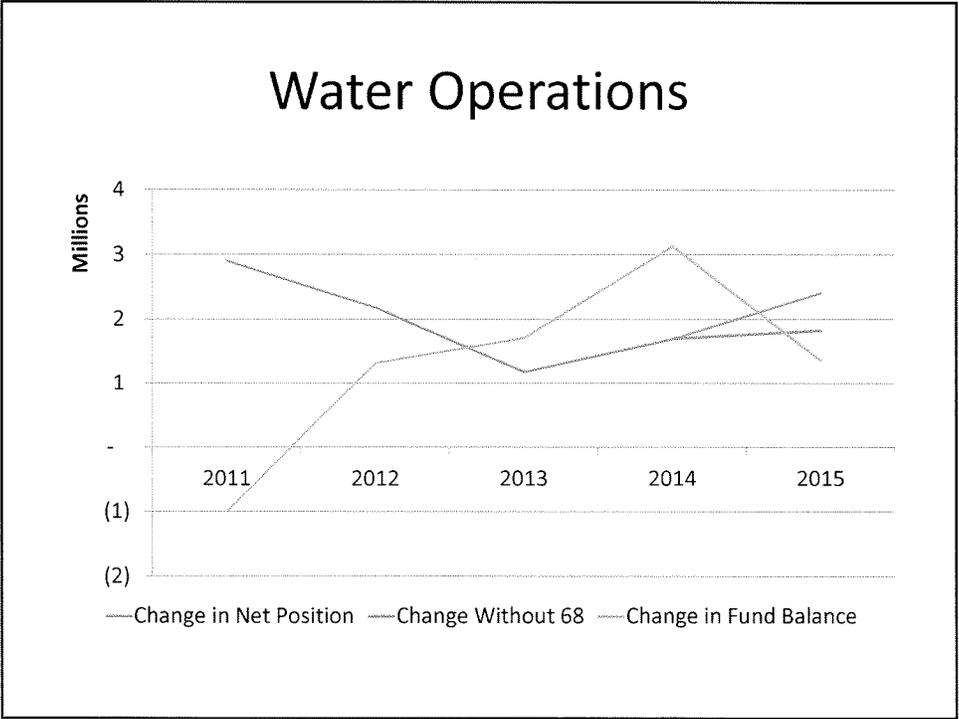
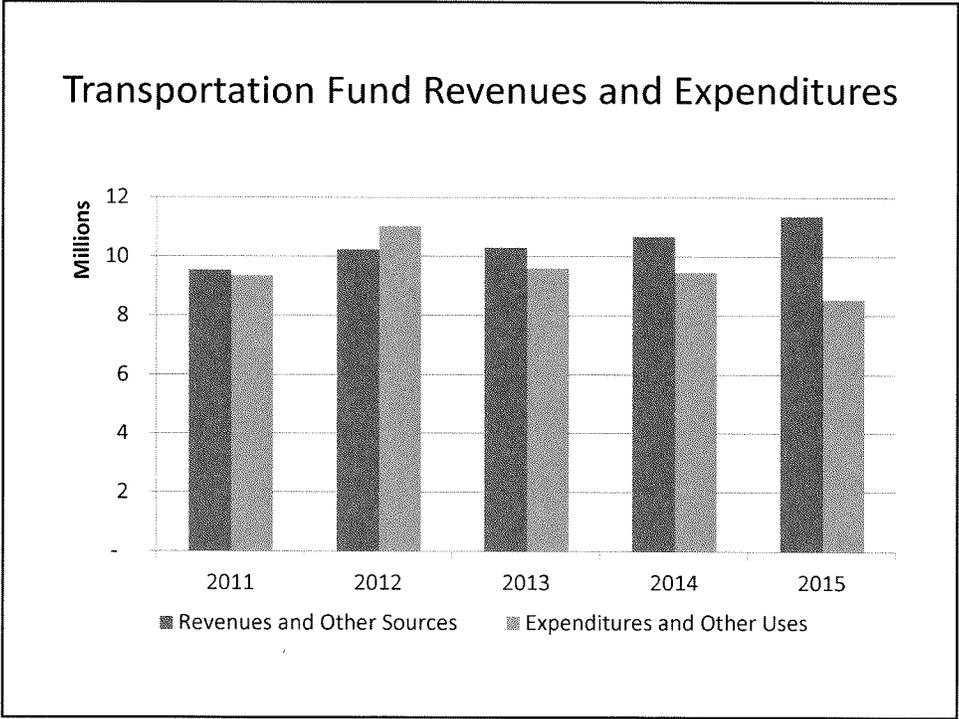
- 2015 Public Safety Partnership and Community Policing, Highway Planning and Construction. Total federal awards \$6,326,214.
- 2014 Staffing for Adequate Fire and Emergency Response, Community Development Block Grant and Section 108 Loan, Home Loan Investment Program. Total federal awards \$3,671,761.
- 2013 Emergency Management Performance, Highway Planning and Construction. Total federal awards \$3,327,102.

### General Fund Revenues and Expenditures

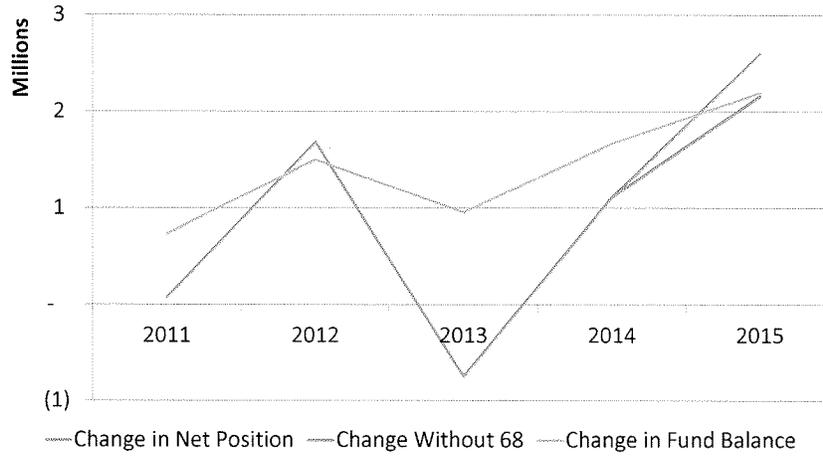


### General Fund Days in Fund Balance

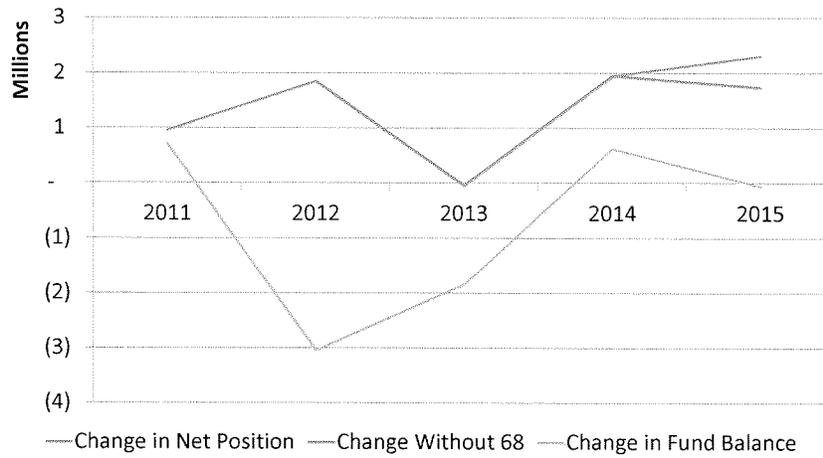




## Stormwater Operations



## Wastewater Operations



# 2014-15 City of Gresham CAFR

A brief users guide



## This Year's Update

- CAFR - What and Why
- Governmental Accounting in Brief
- Highlight Key Areas
- Interesting Data
- FAQs and Additional Resources



## **What is a CAFR?**

- Comprehensive Annual Financial Report
- Extends basic financial reporting by adding:
  - Historical Financial Trends (up to 10 years)
  - Demographic Information
  - SEC Required Debt Disclosures
  - City Organizational Chart
  - More Detailed Analysis of Accounting Results by Management



## **Why we issue a CAFR**

- More than minimum required reporting
  - More useful information for any user
  - Fulfills requirements on debt reporting
  - Certification of Excellence Program
    - Demonstrates financial sophistication and control
    - Helps issue new debt at lower rates!



## 3 Types of Accounting

- **Budgetary Fund Basis**
  - Modified Accrual/Cash basis
  - Based in State Statute
  - Management can tailor to organization
- **GAAP Fund Basis**
  - Modified Accrual
  - GASB sets rules
- **Net Position**
  - Full accrual (debt and capital assets)
  - Citywide and Utility Funds



## Governmental Accounting Basics

- **Business Type (accrual)**
  - Utilities and Internal Services (funded by charges)
  - For a long term financial picture
  - Includes long term debt/liabilities and fixed assets
  - Bottom line is “Net Position”
- **Governmental (modified accrual)**
  - For an immediate resources financial picture
  - Only assets and liabilities expected within one year
  - Bottom line is “Fund Balance”



## **Most Interesting Sections**

- Management Discussion and Analysis (pg 15)
- Basic Financials (pg 30-39 and the notes)
- Statistical Section (pg 165-186)
- Auditor Reports
  - Page 11-13 for high level
  - Page A-1 through A-7 for more detail



## **MD&A**

- Find plain language discussion of financial results
- Significant capital projects highlighted
- Debt activity described
- Major events and accounting changes will be mentioned



## Notable in FY 2015

- Implemented new GASB Standards for reporting pension assets/liabilities
  - Restated beginning net position down by \$31.7M
  - Beginning Net Pension Liability of \$23.3M
  - Ending Net Pension Asset of \$10.3M



## Principal Property Tax Payers Then and Now

Company Name	2015			2006		
	Assessed Value	Rank	Percent of Total Value	Assessed Value	Rank	Percent of Total Value
Boeing Company	\$ 213,072,820	1	2.85%	\$ 183,621,490	1	3.25%
Microchip Technology Inc.	138,423,340	2	1.85%	106,090,000	3	1.88%
Comcast Corporation	92,922,000	3	1.24%	-	-	0.00%
Portland General Electric Company	64,538,870	4	0.86%	66,660,000	4	1.18%
GE Capital	52,437,500	5	0.70%	-	-	-
Boeing Company the Inc.	49,445,990	6	0.66%	-	-	-
ABS OR-0 DC LLC	45,989,670	7	0.61%	47,553,100	6	0.84%
US Nat'l Bank of Oregon	39,789,060	8	0.53%	42,988,280	7	0.76%
Frontier Communications <sup>(1)</sup>	35,791,000	9	0.48%	51,011,400	5	0.90%
Semiconductor Components	33,083,650	10	0.44%	-	-	-
LSI Logic Manufacturing	-	-	-	120,468,650	2	2.13%
R.R. Donnelley Norwest Inc.	-	-	-	29,838,470	8	0.53%
Cascade Corporation	-	-	-	28,237,250	9	0.50%
Weyerhaeuser Co., Inc.	-	-	-	22,266,100	10	0.39%
<b>Total</b>	<b>\$ 765,494,900</b>		<b>10.23%</b>	<b>\$ 698,734,740</b>		<b>12.38%</b>
Total Gresham Assessed Value	\$ 7,486,130,581			\$ 5,648,284,631		

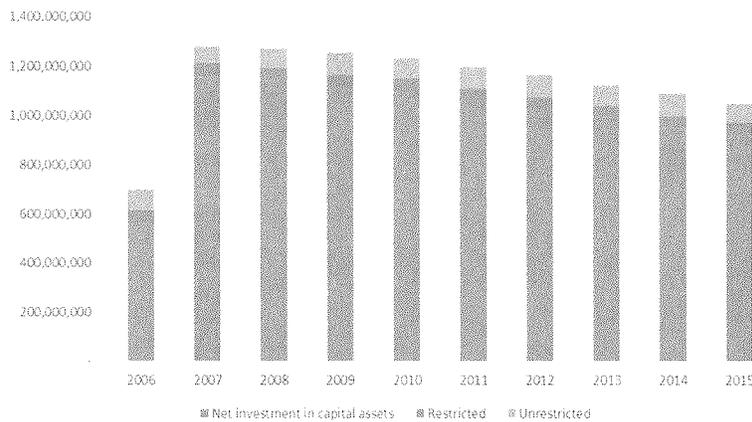


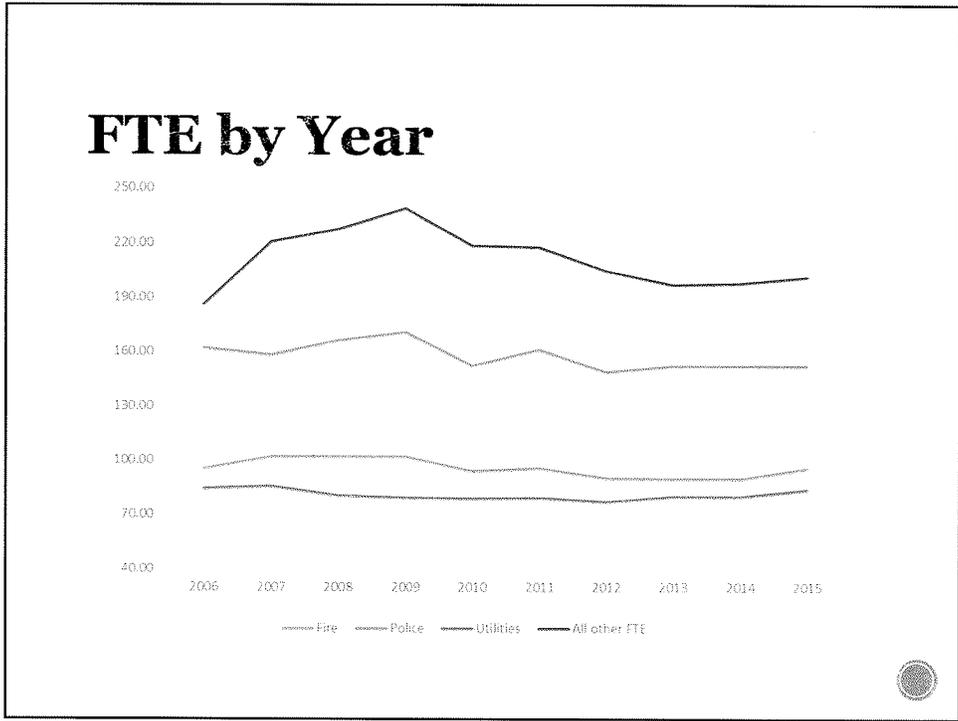
## Principal Employers Then and Now

Employer	2015			2006		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Boeing of Portland	1,810	1	3.61%	1,200	3	2.57%
U.S. Bank of Oregon Col Center	1,636	2	3.26%	1,700	1	3.64%
Mt. Hood Community College	1,004	3	2.00%	1,365	2	2.92%
Gresham Barlow School District	957	4	1.91%	1,130	4	2.42%
Xerox Commercial Solutions	680	5	1.36%	-	-	-
ON Semiconductor	666	6	1.33%	-	-	-
Centennial School District	633	7	1.26%	747	6	1.60%
Mt. Hood Medical Center	601	8	1.11%	-	-	-
Microchip Technology Inc.	558	9	1.06%	-	-	-
City of Gresham	533	10	2.00%	534	10	1.14%
Affiliated Computer Services	-	-	-	850	5	1.82%
LSI Logic Corporation	-	-	-	580	7	1.24%
Albertson's Distribution Center	-	-	-	565	8	1.21%
Legacy Mt. Hood Medical Center	-	-	-	550	9	1.18%
<b>Total</b>	<b>9,078</b>		<b>18.91%</b>	<b>9,221</b>		<b>19.74%</b>
Total of employees in Gresham	50,143			46,707		



## Net Position by Year





- ### FAQ
- On page 32 the 'Rockwood UR Debt Service Fund has an \$9.3 million negative balance, why?
    - The Urban Renewal area is required to borrow money to spend money and collect tax increment
    - The borrowing happened between City funds
    - The result was a fund with a deficit fund balance and a fund with a positive balance
    - Pages 85 and 86 are the fund balance statements

## More Gresham CAFR Resources

▸ <http://greshamoregon.gov/city/city-departments/finance-and-management/template.aspx?id=18354>

▸ Or “greshamoregon.gov”

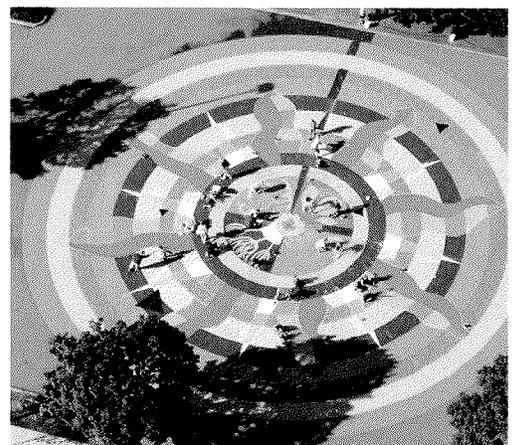
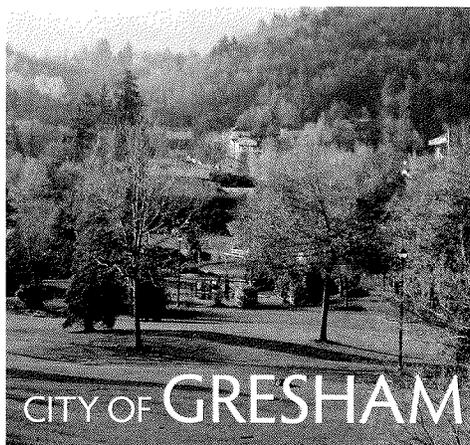
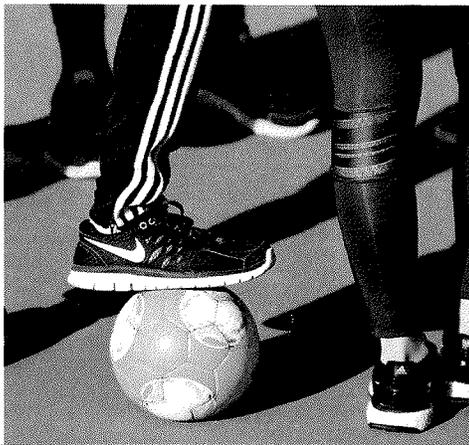
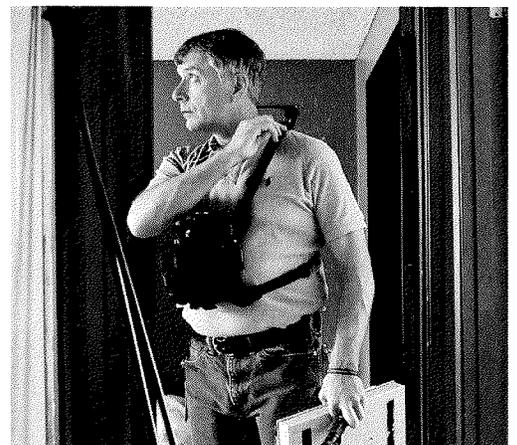
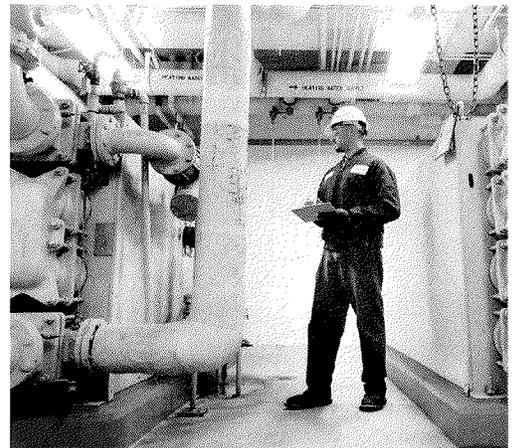
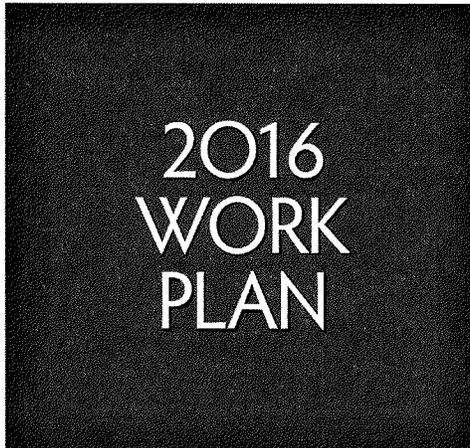
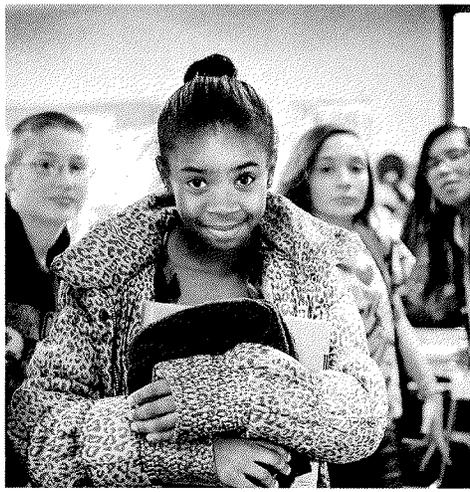
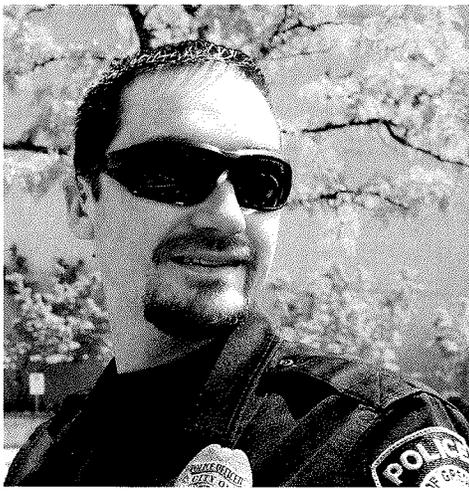
- City Tab
- City Departments Button
- Finance Button
- Financial Reports Button

▸ Email to [Bernard.Seeger@Greshamoregon.gov](mailto:Bernard.Seeger@Greshamoregon.gov)

▸ Email to [Susan.Brown@Greshamoregon.gov](mailto:Susan.Brown@Greshamoregon.gov)



# Attachment D







# 2016 Proposed Council Work Plan Projects

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## Investment in Community Safety and Quality of Life

### Children & Families

This project will continue efforts to strengthen the Gresham community for families and children, including the use of public-private partnerships to expand recreational opportunities and other family-oriented support systems. Project components include: continuing creating the Commission on Children & Families, which is investigating the greatest areas of opportunity for strengthening Gresham families and provide recommendations to City Council; and evaluating additional recreational opportunities, including additional opportunities at Pat Pfeiffer Park.

### Economic Development Strategy

This project will expand business recruitment efforts to include major office employers and targeted retail, in addition to traded sector businesses. Recruitment efforts would be coordinated with and complement the Urban Redevelopment projects.

### Housing Policy Update

The 2013 Housing Policy will be reviewed and refreshed as needed to reflect post-recession financial and socioeconomic trends along with available metrics that demonstrate how Gresham relates to the region. A primary component of this project will be to review and, where applicable, recommend updates to the adopted action measures. The outcome may also include implementation strategies, including development strategies to meet desired housing types.

### Hogan Butte Nature Park

This project will design, permit and build amenities at Hogan Butte Nature Park to open the park for public use. The community will be engaged throughout the design process via meetings with Homeowner and Neighborhood Associations.

### Homelessness

This project will develop a set of tools and strategies for addressing homelessness in Gresham in partnership with A Home for Everyone and the Council Subcommittee on Homelessness. In the short-term, this project will: create a citizen-led Homelessness Task Force; create a homeless alleviation program to keep neighborhoods and trails clean and safe, provide

employment opportunities to those seeking self-sufficiency and connect the homeless with resources, including housing; continue coordination with organizations such as JOIN to help house homeless individuals; and continue coordination with A Home For Everyone, which is directing significant homeless alleviation resources to East Multnomah County.

### Long-Term Financial Planning for Operations

Changing community needs and one of Oregon’s lowest property tax rates present a long-term challenge to funding basic services and amenities. This project will continue the multi-year discussion about long-term finances and financial planning.

### Innovations in Fire & Emergency Services

This project will analyze and evaluate the service impacts of a Quick Response Vehicle and will compare results to alternative service deployment models in order to determine the best deployment strategy for Gresham. This project also continues the CARES program, a partnership between Gresham Fire & Emergency Services and the OHSU School of Nursing Program in which nursing students provide individualized care to repeat users of the 9-1-1 system to understand and mitigate underlying issues.

### Reaching a Diverse Community

This project will engage the community in a series of conversations to better understand the complexities and issues around delivering public safety services to a culturally diverse community. The goal of the project is to improve connection, trust and safety between the community and police.

## Investment in Infrastructure and Community Appearance

### Development Code Improvement Project – 8

This multi-year project will address miscellaneous Development Code clean-up efforts including reasonable accommodation, wireless communication facilities and clarifying the roles of the Development Code and the Gresham Revised Code.

### Development Code Improvement Project – 9

The project will ensure the Development Code is clear and easy to use. Round 9 will focus on the sign code, the design review process, design review standards and how to review modifications to approved designs.

### Street Maintenance

Gresham has a backlog of residential street maintenance needs, particularly with regard to local streets that have aged to the point of needing to be fully reconstructed. This project will

identify the areas and extent of these needs and potential maintenance and funding strategies for meeting them.

### Fiber/Digital Inclusion

This project continues the City's effort to advocate for and support efforts to expand high speed broadband options within the City. The City is partnering with the Multnomah County Library Foundation and other community partners on a digital inclusion strategic plan. The first phase of this plan is to better understand the digital inclusion and digital literacy needs of the community.

### Urban Redevelopment

This project will pursue redevelopment opportunities in Gresham's commercial centers and along corridors, including the Catalyst Site, Civic Neighborhood and Downtown. This project will work with the community to refine the vision for development in the three centers. Elements of this project include: determining strategies to promote public and private desired development and engaging with business owners, property owners and real estate and design experts to promote short- and long-term development in key locations that meets city goals. Development of the city-owned parcel located at 150 W. Powell Blvd. may also be considered.

### Community Livability

This project will implement a multi-disciplinary neighborhood enforcement team with a comprehensive and collaborative approach to neighborhood livability issues. This project will also consider implementation of a smoke-free park ordinance.

### Disaster Preparedness

This project will strengthen the City's comprehensive response to natural and manmade disasters through planning, education and exercising. Staff will promote the successful Neighborhood Ready program and build organizational preparedness through training and exercising. Training and exercise opportunities may be provided for staff, community members and elected officials in advance of the Cascadia Rising regional exercise, which will occur the week of June 6, 2016.

### Pleasant Valley

This project will work with the development community and community members to facilitate development of Pleasant Valley Phase I. The first step in the project is to acquire easements from private property owners for public infrastructure.

## Springwater

This project will assess the feasibility of the 2005 Springwater plan given changes in economic conditions and development. A second phase of the project may include development recommendations.

## Right-of-Way Fees

This project will examine utility fees to ensure that the city's current and ongoing costs of granting and regulating access to the use of the public rights-of-way are full compensated by those seeking access.

## System Development Charges

This multi-year project will evaluate the City's system development charge methodologies for transportation, water, wastewater, stormwater and parks. Options will be presented to Council for consideration and project lists and costs will be updated.

## Legislative Priorities

The City of Gresham is heavily impacted – positively and negatively – by actions from neighboring jurisdictions and other levels of government. This project will identify Gresham's priorities in the federal, state, regional and local arenas and will advocate on the organization's behalf to forecast and advance Gresham's interests.