



# MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST

(revised 08/02/10)

## Board Clerk Use Only

**Meeting Date:** 12/22/11  
**Agenda Item #:** C.1  
**Est. Start Time:** 9:30 am  
**Date Submitted:** 12/12/11

**Agenda Title:** RESOLUTION Authorizing the Annual Designation of a Portion of Compensation as a Housing Allowance for Chaplains Serving Inmates and Employees of the Multnomah County Sheriff's Office

*Note: If Ordinance, Resolution, Order or Proclamation, provide exact title. For all other submissions, provide a clearly written title sufficient to describe the action requested.*

<b>Requested Meeting Date:</b>	Next Available	<b>Amount of Time Needed:</b>	N/A
<b>Department:</b>	Sheriff's Office	<b>Division:</b>	Business Services
<b>Contact(s):</b>	Wanda Yantis, Fiscal Manager		
<b>Phone:</b>	503-988-4455	<b>Ext.</b>	84455
<b>Presenter Name(s) &amp; Title(s):</b>	Consent Calendar		
<b>I/O Address:</b>	503/350		

## General Information

### 1. What action are you requesting from the Board?

MCSO recommends the adoption of a resolution designating a portion of the compensation received by two of its Chaplains to be used as a Housing Allowance.

### 2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer this action affects and how it impacts the results.

The Multnomah County Sheriff's Office employs Edward Stelle and Lewis Kyle as Chaplains serving inmates and employees of Multnomah County Sheriff's Office. The Sheriff's Office does not provide housing to either Chaplain. Based on 26 USC § 107(2) allows clergy to exclude from the calculation of their gross income, the housing allowance paid as part of their compensation, to the extent used by them to rent or provide a home.

### 3. Explain the fiscal impact (current year and ongoing).

The following Chaplains are allowed to designate the following amounts of their compensation as a housing allowance for calendar year 2012, subject to the requirements and limitations of internal revenue law:

Chaplain	Housing Allowance Amount Per Annum
Edward Stelle	\$10,000
Lewis Kyle	\$24,000

**4. Explain any legal and/or policy issues involved.**

Allowance is in accordance with (US Code) 26 USC § 107(2).

**5. Explain any citizen and/or other government participation that has or will take place.**

None

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**Required Signature**

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Elected Official or  
Department/  
Agency Director:



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Date:

12/12/11

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