



Date: April 18, 2018

MEMO TO: Citizens of the Clackamas County Extension and 4-H Service District,
Budget Committee and Board of County Commissioners

Today, I am presenting the Fiscal Year 2019 budget for the Clackamas County Extension and 4-H Service District in accordance with Oregon Local Budget Law. Local Budget Law provides that a unit of government must establish a budget and declare a levy if it intends to impose property taxes.

The Extension and 4-H Service District was created in November 2008 by voter approval in Clackamas County. The Clackamas County Board of Commissioners act as the District's governing body. The District—in conjunction with the Oregon State University Extension Service—provides educational outreach in the community. In short, the District provides local funding that helps bring the university and our many resources, to the people of Clackamas County. Oregon State University funds faculty positions for Clackamas County and these faculty obtain funding through grants, contracts, organization, private, in-kind contributions and cost-recovery fees (\$2,280,000 in 2017) to address local needs and issues with our applied research and educational outreach in the community. We are very proud of the strong and long-term partnership between Clackamas County government and the University—now celebrating our Centennial year!

In late February the Clackamas Extension office, in conjunction with the North Willamette Research and Extension Center, published our annual community report and circulated approximately 60,000 issues to readers in all of the weekly newspapers throughout the county. That report tells the story of Extension in our county, our programs, faculty, staff and volunteers, and how we make a difference in people's lives. That report includes information and photos describing our 100 years of service in the county—with a primary focus on today's stories and impacts.

The community report looks to the future, too, for Extension with a feature article about our planned Extension Education Center on the Red Soils Campus. We look forward to partnering with the County to create this state-of-the-science community resource that will provide Extension's home for the next 100 years. 2018 and 2019 are guaranteed to be momentous years for all of us as the planning for the new Center comes to fruition and our building arises at the corner of Warner Milne and Beavercreek Roads. We are grateful for all of the support from Clackamas County during past years, today, and into the future to make this new opportunity possible!

The Clackamas Extension and 4-H Service District functions to levy property taxes, collect revenue, and pass it on to Oregon State University to fund education programs, services, and research activities specifically targeted to Clackamas County. The District has no staff or operating expenses, so all available resources are provided for service delivery. Guidelines for managing and delivering Extension programs funded through the District are defined by the current Intergovernmental Agreement between Clackamas County and Oregon State University approved in March, 2010.

The Clackamas Extension and 4-H Service District budget, as presented today, includes the imposition of the maximum, permanent property tax rate approved by voters ten years ago. This rate is \$0.05 per thousand dollars of assessed property valuation. Current tax revenue for the District during FY2018-19 is projected to generate \$2,348,000 at a 95% collection rate. These figures have been provided by the Department of Finance.

In addition to current property tax revenue, anticipated delinquent tax payments and interest is \$33,000 and investment interest income is \$40,000. The estimated beginning fund balance for FY2018-19 is projected to be \$6,321,290. This year's total expected resources will be \$8,742,490.

On the expenditure side, payments budgeted for distribution to Oregon State University for operations during the coming fiscal year total \$2,091,625. The balance of the base budget includes funds earmarked for design and construction of the new Extension Education Center of \$6,400,000 and an additional \$250,865 budgeted in contingency and potential carryover.

That concludes this budget message. I respectfully request that the Budget Committee approve this Clackamas Extension and 4-H Service District budget and property tax levy for Fiscal Year 2018-19, as presented.

Sincerely,



Michael C. Bondi
OSU Extension Regional Administrator—Clackamas



Don Krupp
Clackamas County Administrator
Clackamas County Extension and 4-H District Budget Office

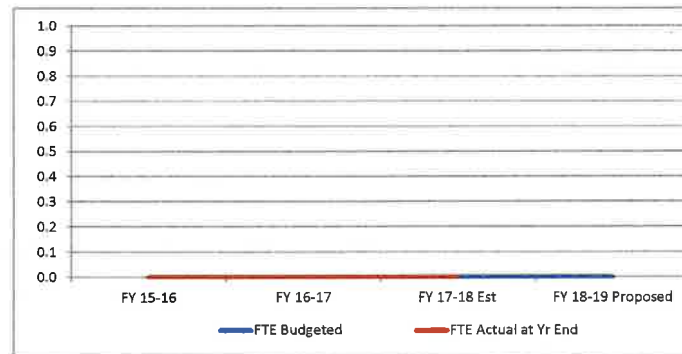
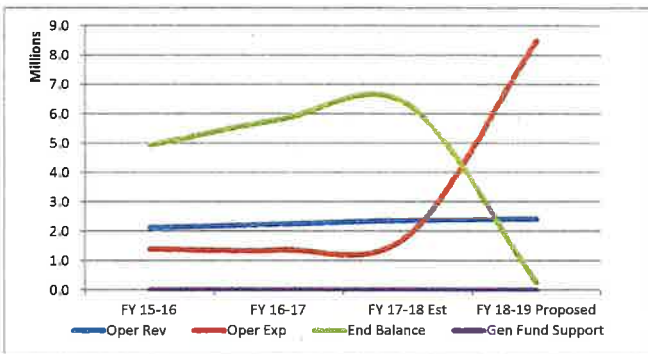


Clackamas County, OR.
Revenue and Expense by Fund and Organization

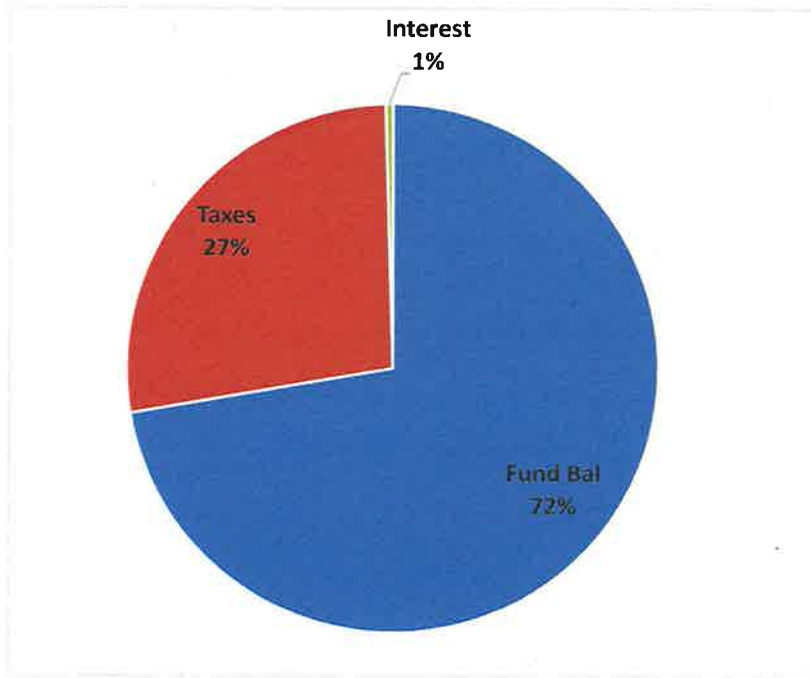
	2015-16 Actual	2016-17 Actual	2017-18 Amended Budget	2017-18 1st Half	2017-18 Projected Year End	2018-19 Proposed Budget	Change from Prior Year Budget	Pct. Change from Prior Year Budget
Clackamas County Extension and 4-H Service Dist								
9135 Clackamas County Extension and 4-H Service D								
135 Extension Service District (Agriculture)								
302001 Fund Bal at End of Prior Year	4,230,647	4,941,263	5,563,615	5,809,074	5,809,074	6,321,290	757,675	13.62
311100 Current Year RE Taxes & Penalties	2,040,186	2,135,640	2,240,000	2,035,185	2,240,000	2,348,000	108,000	4.82
311310 Delinquent Taxes	39,528	36,785	45,000	18,304	32,000	28,000	(17,000)	(37.78)
311350 Interest & Penalties-Property Tax	8,361	7,346	6,000	2,611	6,000	5,000	(1,000)	(16.67)
331250 Housing In Lieu Of Tax	196	186	200	0	200	200	0	0.00
332005 Forest Products Reserve	0	1,434	0	181	0	0	0	0.00
361000 Interest Earned	27,247	58,455	40,000	33,940	95,000	40,000	0	0.00
Total Revenue	6,346,164	7,181,109	7,894,815	7,899,295	8,182,274	8,742,490	847,675	10.74
440001 Pmts To Other Govts/Orgs	0	0	0	0	0	0	0	0.00
465002 Payments to Local Governments	1,404,901	1,372,035	1,924,628	0	1,860,984	2,091,625	166,997	8.68
465009 Other Special Payments	0	0	5,500,000	0	0	6,400,000	900,000	16.36
499001 Contingency	0	0	470,187	0	0	250,865	(219,322)	(46.65)
Total Expense	1,404,901	1,372,035	7,894,815	0	1,860,984	8,742,490	847,675	10.74
Total Extension Service District (Agriculture)	4,941,263	5,809,074	0	7,899,295	6,321,290	0	0	0.00
Total Clackamas County Extension and 4-H Service D	4,941,263	5,809,074	0	7,899,295	6,321,290	0	0	0.00
Grand Total	4,941,263	5,809,074	0	7,899,295	6,321,290	0	0	0.00

**Extension and 4-H Service District of Clackamas County
Summary of Revenue and Expense**

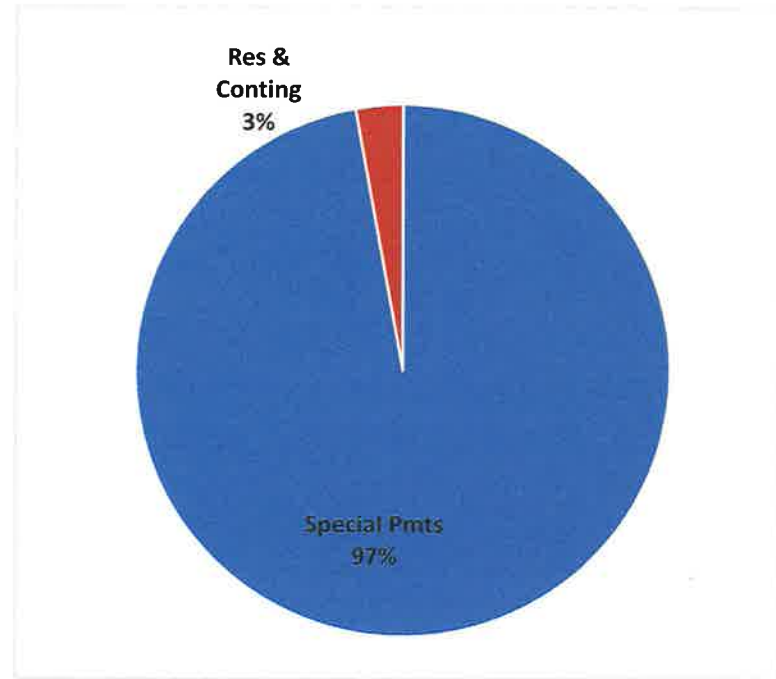
	FY 15-16	FY 16-17	FY 17-18 Amended Budgeted	FY 17-18 Projected Year End	FY 18-19 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	4,230,647	4,941,263	5,563,615	5,809,074	6,321,290	757,675	13.6%
Prior Year Revenue	0	0	0	0	0	0	0%
Taxes	2,088,074	2,179,771	2,291,000	2,278,000	2,381,000	90,000	3.9%
Licenses & Permits	0	0	0	0	0	0	0%
Federal Grants & Revenues	196	186	200	200	200	0	0%
State Shared Rev (Forest Products)	0	1,434	0	0	0	0	0.0%
Local Grants & Revenues	0	0	0	0	0	0	0%
Charges for Service	0	0	0	0	0	0	0%
Fines & Penalties	0	0	0	0	0	0	0%
Other Revenues (Interest)	27,247	58,455	40,000	95,000	40,000	0	0%
Interfund Transfers	0	0	0	0	0	0	0%
Operating Revenue	2,115,517	2,239,846	2,331,200	2,373,200	2,421,200	90,000	3.9%
% Change	NA	5.9%	4.1%	6.0%	2.0%		
Personnel Services	0	0	0	0	0	0	0%
Materials & Services	0	0	0	0	0	0	0%
Cost Allocation Charges	0	0	0	0	0	0	0%
Special Payments	1,404,901	1,372,035	7,424,628	1,860,984	8,491,625	1,066,997	14.4%
Debt Service	0	0	0	0	0	0	0%
Interfund Transfers	0	0	0	0	0	0	0%
Capital Outlay	0	0	0	0	0	0	0%
Operating Expenditure	1,404,901	1,372,035	7,424,628	1,860,984	8,491,625	1,066,997	14.4%
% Change	NA	-2.3%	441.1%	35.6%	356.3%		
Reserve for Future Expenditures	0	0	0	0	0	0	0%
Contingency	0	0	470,187	0	250,865	-219,322	-46.6%
Total Expenditure	1,404,901	1,372,035	7,894,815	1,860,984	8,742,490	847,675	10.7%
Ending Balance (if applicable) (includes Reserve & Contingency)	4,941,263	5,809,074	470,187	6,321,290	250,865	-219,322	-46.6%
General Fund Support (if applicable)	0	0	0	0	0	0	0%
Full Time Equiv Positions (FTE) Budgeted						0.00%	0%
Full Time Equiv Positions (FTE) Filled at Yr End							
Full Time Equiv Positions (FTE) Vacant at Yr End	0.00%	0.00%		0.00%			



**Extension and 4-H Service District of Clackamas County
FY 18-19 Proposed Budget**



Resources



Requirements

