



## BEST PRACTICE

# Establishing Government Charges and Fees

### BACKGROUND:

State and local governments use charges and fees to help fund services. When certain services provided especially benefit a particular group, then governments should consider charges and fees on the direct recipients of those that receive benefits from such services. However, many governments provide subsidies to various users for policy reasons, including the ability of residents or businesses to pay. Well-designed charges and fees not only reduce the need for additional revenue sources, but promote service efficiency.

Setting user charges and fees can be difficult. Items to consider when developing charges and fees should include:

1. What are applicable laws and statutes regarding charges and fees?
2. Are formal policies in place articulating pricing factors or rationale for any subsidies?
3. What is the full cost of providing the service (both direct and indirect)?
4. Are rates periodically reviewed and updated?
5. Are long-term forecasts and plans consistent with the decision-making in the rate setting process?
6. How will the public be involved in the fee-setting process, and how will the public be informed of the result?

### RECOMMENDATION:

The Government Finance Officers Association (GFOA) supports the use of charges and fees as a method of financing governmental goods and services. Concerning the charge and fee setting process, GFOA makes the following recommendations that governments should:

1. *Consider applicable laws and statutes before the implementation of specific fees and charges.*
2. *Adopt formal policies regarding charges and fees. The policy should:*
  - Identify the factors (affordability, pricing history, inflation, service delivery alternatives, and available efficiencies) to be taken into account when pricing goods and services.
  - State whether the jurisdiction intends to recover the full cost of providing goods and services. Set forth under what circumstances the jurisdiction might set a charge or fee at more or less than 100 percent of

full cost. If the full cost of a good or service is not recovered, then an explanation of the government's rationale for this deviation should be provided.

- Outline the considerations that might influence governmental pricing decisions. Such policy concerns might include the need to regulate demand, the desire to subsidize a certain product, competition with private businesses, economic development, elasticity of demand for the particular service, and visibility of the service to the community.
- The specifics of how the fees and charges will be levied and collected should be a consideration when developing policy.

*3. Calculate the full cost of providing a service in order to provide a basis for setting the charge or fee.*

- Full cost incorporates direct and indirect costs (including operations and maintenance), overhead, and charges for the use of capital facilities. Examples of overhead costs include: payroll processing, accounting services, computer usage, and other central administrative services.
- One useful tool for calculating service costs is Activity Based Costing (ABC). ABC assigns costs to the activities required to deliver a service and can be more accurate than traditional costing methods.
- The associated costs of collection need to be addressed.

*4. Review and update charges and fees periodically based on factors such as the impact of inflation, other cost increases, adequacy of cost recovery, use of services, and the competitiveness of current rates.*

- By updating fees on a periodic basis, this may help smooth charges and fees over several years rather than having uneven impacts. Periodic review of the service demand and competition is also recommended to ensure that the appropriate quality and price point of the service continues to meet actual demand. The review should be performed in conjunction with a look at alternatives for cost reduction.
- Benchmarking individual fees and charges with those charged by comparable or neighboring jurisdictions can guide a governing body when setting rates; it can also differentiate service levels to reveal service or pricing options.

*5. Utilize long-term forecasting in ensuring that charges and fees anticipate future costs in providing the service.*

- If the charges will recover costs associated with other long-term plans, such as a multi-year capital

plan, a longer-term service fee plan should be consistent, recognizing the plan may be amended to reflect changing conditions in the future.

6. *Provide information on charges and fees to the public.*

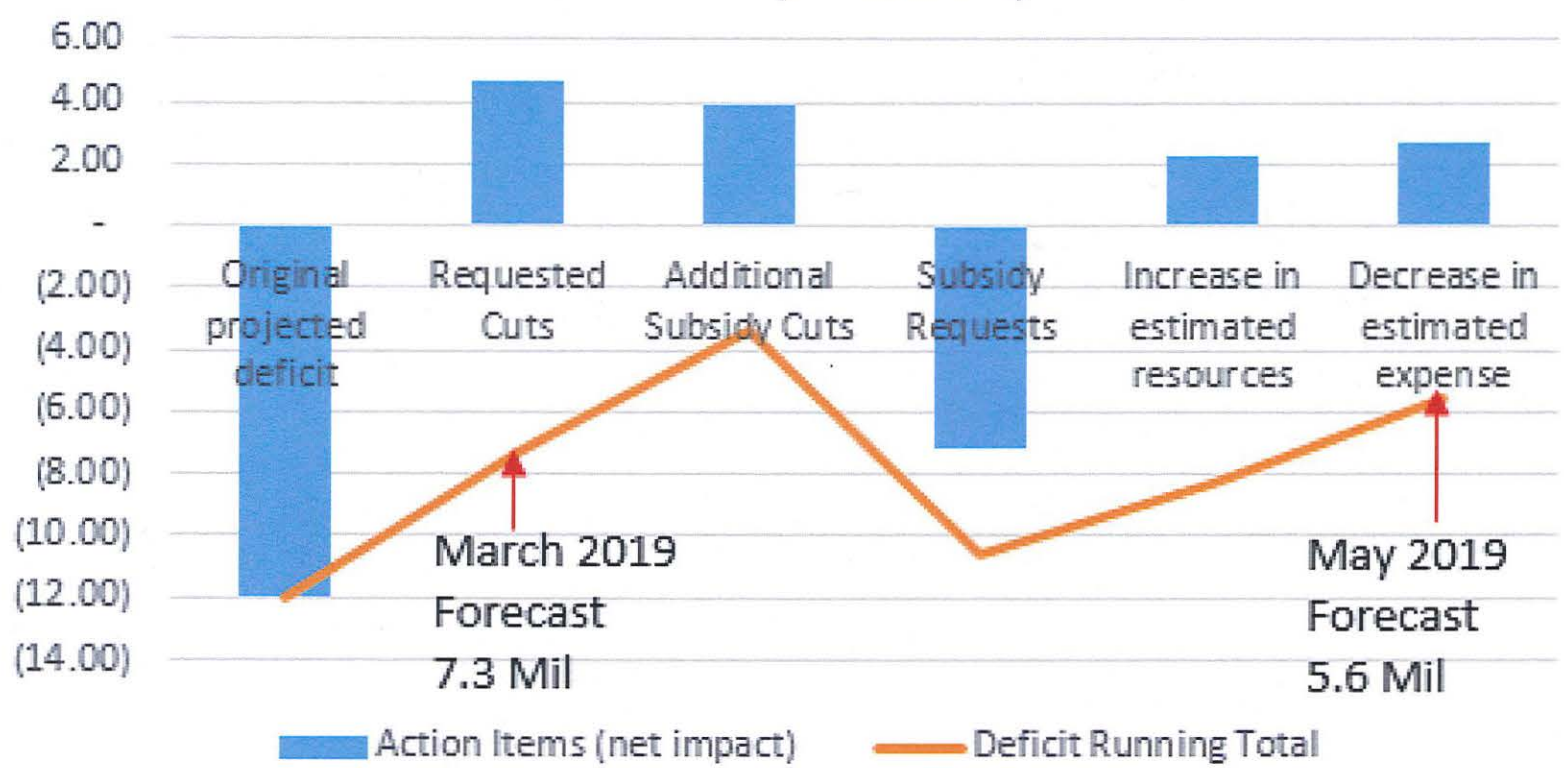
- There should be opportunities for citizen feedback, particularly when new rates are introduced or when existing rates are changed. This includes the government's policy regarding full cost recovery, subsidies, and information about the amounts of charges and fees (current and proposed), both before and after adoption, and the anticipated impact of the new fee on providing the service in future years.

**References:**

- *Best Practice: Measuring the Cost of Government Service* (2002).
- *Best Practice: Managed Competition as a Service Delivery Option* (2006).
- *Best Practice: Alternative Service Delivery: Examining the Benefits of Shared Services* (2007).
- *Best Practice: Long-Term Financial Planning* (2008).
- *Best Practice: Public Participation in Planning, Budgeting, and Performance Management* (2009).



## Budget Progression (in millions)



**General Fund  
Five Year Forecast - November 2014**

	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>
Beginning Fund Bal	13,101,570	20,072,410	14,751,526	15,494,182	22,377,891	24,027,417	23,816,237	22,775,104	24,982,502	29,984,952
Prior Yr Rev	0	0	0	0	0	0	0	0	0	0
Property Tax	89,621,539	92,050,732	94,162,547	96,327,611	102,180,627	104,420,000	108,244,000	112,747,980	117,719,579	123,203,529
Franchise/Filing Fees	1,521,620	1,613,601	1,629,586	1,728,701	1,807,623	1,748,000	1,779,114	1,813,629	1,847,000	1,883,016
Federal (Timber, PILT)	4,295,229	4,245,344	1,296,834	1,308,911	1,493,045	221,000	224,934	229,298	233,517	238,070
State (Shared Revs, Grant, St Ct FY13)	5,310,766	5,161,069	4,389,832	4,936,335	5,153,495	5,054,700	5,252,829	5,376,371	5,472,745	5,572,444
Local (Contract)	28,600	29,116	2,919	3,852	5,425	4,800	4,885	4,980	5,072	5,171
Chg for Svc (Recording/Alloc Costs)	14,000,204	14,244,481	14,200,670	15,429,179	14,338,541	15,610,411	15,888,276	16,196,509	16,494,525	16,816,168
Fines & Penalties (St Court until FY13)	606,005	378,379	345,773	59,167	4,991	20,000	20,356	20,751	21,133	21,545
Misc Rev (Salary Reimb/Interest)	15,022,256	15,118,634	16,194,462	16,473,202	17,727,078	18,536,653	19,596,606	20,292,102	21,459,372	22,226,414
Loan Proceeds & Repayments *	2,497,005	16,079	111,795	20,079,302	99,956	100	0	0	0	0
Interfund Trnsfr Rev	5,647,861	245,285	698,017	3,058,155	1,268,500	2,500,000	1,300,000	1,325,220	1,349,604	1,375,921
<b>Operating Revenue</b>	<b>138,551,085</b>	<b>133,102,720</b>	<b>133,032,435</b>	<b>159,404,415</b>	<b>144,079,281</b>	<b>148,115,664</b>	<b>152,311,001</b>	<b>158,006,840</b>	<b>164,602,546</b>	<b>171,342,278</b>
<b>% Change</b>		<b>-3.9%</b>	<b>-0.1%</b>	<b>19.8%</b>	<b>-9.6%</b>	<b>2.8%</b>	<b>2.8%</b>	<b>3.7%</b>	<b>4.2%</b>	<b>4.1%</b>
Pers Svc	33,682,444	31,934,588	32,847,939	34,683,711	35,733,947	39,181,603	41,504,578	43,011,916	45,571,156	47,236,009
Matl & Svc	8,977,226	7,338,321	5,503,854	26,611,964	5,740,750	6,884,827	7,007,377	7,143,320	7,274,757	7,416,615
Debt Service	0	0	0	244,303	244,303	244,303	244,303	244,303	244,303	244,304
Operating Subsidy Trans to Depts	81,638,415	93,560,218	87,795,233	84,545,298	93,491,551	94,345,389	96,646,221	97,226,627	98,005,194	98,784,521
Cost Alloc	6,559,732	5,585,909	5,804,924	6,379,770	7,094,888	7,393,222	7,699,655	7,923,275	8,254,685	8,495,795
Cap Outlay	644,181	4,568	337,829	55,660	124,316	277,500	250,000	250,000	250,000	250,000
<b>Operating Expense</b>	<b>131,501,998</b>	<b>138,423,604</b>	<b>132,289,779</b>	<b>152,520,706</b>	<b>142,429,755</b>	<b>148,326,844</b>	<b>153,352,133</b>	<b>155,799,442</b>	<b>159,600,096</b>	<b>162,427,245</b>
<b>% Change</b>		<b>5.3%</b>	<b>-4.4%</b>	<b>15.3%</b>	<b>-6.6%</b>	<b>4.1%</b>	<b>3.4%</b>	<b>1.6%</b>	<b>2.4%</b>	<b>1.8%</b>
Ending Fund Bal	20,150,657	14,751,526	15,494,182	22,377,891	24,027,417	23,816,237	22,775,104	24,982,502	29,984,952	38,899,986
FTE	361.48	351.85	350.58	352.46	354.08	353.20	353.20	353.20	353.20	353.20
Filled at Year End	333.48	325.35	329.08	329.13	330.00	330.00	330.00	330.00	330.00	330.00
Vacant at Year End	28.00	26.50	21.50	23.33	24.08	23.20	23.20	23.20	23.20	23.20

FY13 = \$20.1 million payment to Trimet for Portland-Milwaukie Light Rail

FY14 = \$2.5 million loan to Health Housing & Human Services (via interfund transfer)

FY15 = \$2.5 million loan from Health Housing & Human Services repaid (via interfund transfer)

FY 18-19 REPORT ON GRANTS TO NON-PROFITS  
(DOES NOT INCLUDE CONTRACTS)

Row Labels	Sum of Amount
<b>A VILLAGE OF ONE</b>	<b>\$ 4,000</b>
<b>Non-D</b>	<b>\$ 4,000</b>
Clackamas Small Grants Program	\$ 4,000
<b>AMERICAN MILITARY ENCOURAGEMENT NETWORK</b>	<b>\$ 8,430</b>
<b>Non-D</b>	<b>\$ 8,430</b>
Clackamas Small Grants Program	\$ 8,430
<b>ANT FARM INC^</b>	<b>\$ 8,890</b>
<b>H3S</b>	<b>\$ 8,890</b>
Pymts to Subrecipient-Non-Fed	\$ 8,890
<b>ARTS ACTION ALLIANCE FOUNDATION</b>	<b>\$ 199,359</b>
<b>Tourism</b>	<b>\$ 199,359</b>
Other Special Payments	\$ 199,359
<b>BUILDING BLOCKS 4 KIDS</b>	<b>\$ 12,000</b>
<b>Non-D</b>	<b>\$ 12,000</b>
Clackamas Small Grants Program	\$ 12,000
<b>CASA OF CLACKAMAS COUNTY</b>	<b>\$ 5,000</b>
<b>Non-D</b>	<b>\$ 5,000</b>
Clackamas Small Grants Program	\$ 5,000
<b>CASCADE AIDS PROJECT</b>	<b>\$ 67,020</b>
<b>H3S</b>	<b>\$ 67,020</b>
Pymts to Subrecipient-Non-Fed	\$ 26,262
Pymts to Subrecipients-Federal	\$ 40,758
<b>CENTRAL CITY CONCERN INC</b>	<b>\$ 5,000</b>
<b>Non-D</b>	<b>\$ 5,000</b>
Clackamas Small Grants Program	\$ 5,000
<b>CHILDRENS CENTER OF CLACKAMAS COUNTY^</b>	<b>\$ 513,123</b>
<b>Corrections</b>	<b>\$ 31,623</b>
Pymts to Subrecipient-Non-Fed	\$ 31,623
<b>DA</b>	<b>\$ 330,000</b>
Other Special Payments	\$ 60,000
Pymts to Subrecipient-Non-Fed	\$ 270,000
<b>H3S</b>	<b>\$ 151,500</b>
Pymts to Subrecipient-Non-Fed	\$ 151,500
<b>CHRIST THE VINE LUTHERAN CHURCH</b>	<b>\$ 7,000</b>
<b>Non-D</b>	<b>\$ 7,000</b>
Clackamas Small Grants Program	\$ 7,000
<b>CLACKAMAS COUNTY BUSINESS ALLIANCE</b>	<b>\$ 100,000</b>
<b>BCS</b>	<b>\$ 100,000</b>
Pmts Local Govt&Other Agencies	\$ 100,000
<b>CLACKAMAS COUNTY CHILDRENS COMMISSION^</b>	<b>\$ 12,007</b>
<b>H3S</b>	<b>\$ 12,007</b>
Pymts to Subrecipient-Non-Fed	\$ 12,007
<b>CLACKAMAS COUNTY COUNCIL OF PTA'S</b>	<b>\$ 3,000</b>
<b>Non-D</b>	<b>\$ 3,000</b>
Clackamas Small Grants Program	\$ 3,000

FY 18-19 REPORT ON GRANTS TO NON-PROFITS  
(DOES NOT INCLUDE CONTRACTS)

Row Labels	Sum of Amount
<b>CLACKAMAS COUNTY FIRE DIST #1</b>	<b>\$ 105,208</b>
<b>H3S</b>	<b>\$ 98,208</b>
Pmts Local Govt&Other Agencies	\$ 98,208
<b>Non-D</b>	<b>\$ 7,000</b>
Clackamas Small Grants Program	\$ 7,000
<b>CLACKAMAS SERVICE CENTER INC</b>	<b>\$ 9,510</b>
<b>H3S</b>	<b>\$ 9,510</b>
Pymts to Subrecipient-Non-Fed	\$ 9,510
<b>CLACKAMAS WOMENS SERVICES^</b>	<b>\$ 298,756</b>
<b>Corrections</b>	<b>\$ 31,624</b>
Pymts to Subrecipient-Non-Fed	\$ 31,624
<b>H3S</b>	<b>\$ 260,132</b>
Pymts to Subrecipient-Non-Fed	\$ 197,017
Pymts to Subrecipients-Federal	\$ 63,115
<b>Non-D</b>	<b>\$ 7,000</b>
Clackamas Small Grants Program	\$ 7,000
<b>COLTON HELPING HANDS INC</b>	<b>\$ 4,000</b>
<b>Non-D</b>	<b>\$ 4,000</b>
Clackamas Small Grants Program	\$ 4,000
<b>COMMUNITY LIVING ABOVE^</b>	<b>\$ 15,000</b>
<b>H3S</b>	<b>\$ 15,000</b>
Pymts to Subrecipient-Non-Fed	\$ 15,000
<b>ECUMENICAL MINISTRIES OF OREGON</b>	<b>\$ 10,000</b>
<b>Non-D</b>	<b>\$ 10,000</b>
Clackamas Small Grants Program	\$ 10,000
<b>EVANGELICAL MINISTERIAL ASSCIATION</b>	<b>\$ 5,000</b>
<b>Non-D</b>	<b>\$ 5,000</b>
Clackamas Small Grants Program	\$ 5,000
<b>FAMILY PROMISE OF TUALATIN VALLEY</b>	<b>\$ 5,000</b>
<b>Non-D</b>	<b>\$ 5,000</b>
Clackamas Small Grants Program	\$ 5,000
<b>FIRST PRESBYTERIAN CHURCH OF OREGON CITY</b>	<b>\$ 10,000</b>
<b>Non-D</b>	<b>\$ 10,000</b>
Clackamas Small Grants Program	\$ 10,000
<b>FOLKTIME INC^</b>	<b>\$ 171,836</b>
<b>H3S</b>	<b>\$ 171,836</b>
Pymts to Subrecipient-Non-Fed	\$ 3,506
Pymts to Subrecipients-Federal	\$ 168,330
<b>FOOTHILLS COMMUNITY CHURCH</b>	<b>\$ 79,490</b>
<b>H3S</b>	<b>\$ 79,490</b>
Pmts Local Govt&Other Agencies	\$ 1,250
Pymts to Subrecipient-Non-Fed	\$ 50,601
Pymts to Subrecipients-Federal	\$ 27,639
<b>FORT KENNEDY</b>	<b>\$ 10,000</b>
<b>Non-D</b>	<b>\$ 10,000</b>
Clackamas Small Grants Program	\$ 10,000

FY 18-19 REPORT ON GRANTS TO NON-PROFITS  
(DOES NOT INCLUDE CONTRACTS)

Row Labels	Sum of Amount
<b>FRIENDS OF ESTACADA COMMUNITY CENTER INC</b>	<b>\$ 46,528</b>
<b>H3S</b>	<b>\$ 46,528</b>
Pymts to Subrecipient-Non-Fed	\$ 18,785
Pymts to Subrecipients-Federal	\$ 27,743
<b>GLADSTONE SCHOOL DIST #115</b>	<b>\$ 15,000</b>
<b>Non-D</b>	<b>\$ 15,000</b>
Clackamas Small Grants Program	\$ 15,000
<b>GREATER PORTLAND INC</b>	<b>\$ 25,000</b>
<b>BCS</b>	<b>\$ 25,000</b>
Pmts Local Govt&Other Agencies	\$ 25,000
<b>GROWING GARDENS</b>	<b>\$ 4,930</b>
<b>H3S</b>	<b>\$ 4,930</b>
Pymts to Subrecipient-Non-Fed	\$ 4,930
<b>HOODLAND SENIOR CENTER INC^</b>	<b>\$ 52,090</b>
<b>H3S</b>	<b>\$ 52,090</b>
Pmts Local Govt&Other Agencies	\$ 25
Pymts to Subrecipient-Non-Fed	\$ 30,031
Pymts to Subrecipients-Federal	\$ 22,034
<b>LEGAL AID SERVICES OF OREGON INC</b>	<b>\$ 36,346</b>
<b>H3S</b>	<b>\$ 36,346</b>
Pymts to Subrecipients-Federal	\$ 36,346
<b>LEWIS &amp; CLARK MONTESSORI CHARTER SCHOOL</b>	<b>\$ 10,000</b>
<b>Non-D</b>	<b>\$ 10,000</b>
Clackamas Small Grants Program	\$ 10,000
<b>LIFE CHRISTIAN CENTER</b>	<b>\$ 10,000</b>
<b>Non-D</b>	<b>\$ 10,000</b>
Clackamas Small Grants Program	\$ 10,000
<b>LIFEWORKS NW</b>	<b>\$ 54,000</b>
<b>H3S</b>	<b>\$ 54,000</b>
Pymts to Subrecipient-Non-Fed	\$ 54,000
<b>LIONS FOUNDATION OF WEST LINN</b>	<b>\$ 770</b>
<b>Non-D</b>	<b>\$ 770</b>
Clackamas Small Grants Program	\$ 770
<b>LOVE IN THE NAME OF CHRIST OF CLACKAMAS</b>	<b>\$ 5,406</b>
<b>H3S</b>	<b>\$ 2,406</b>
Pymts to Subrecipient-Non-Fed	\$ 2,406
<b>Non-D</b>	<b>\$ 3,000</b>
Clackamas Small Grants Program	\$ 3,000
<b>LOVE ONE</b>	<b>\$ 12,300</b>
<b>Non-D</b>	<b>\$ 12,300</b>
Clackamas Small Grants Program	\$ 12,300
<b>MILWAUKIE AMERICAN LEGION POST 180</b>	<b>\$ 2,000</b>
<b>Non-D</b>	<b>\$ 2,000</b>
Clackamas Small Grants Program	\$ 2,000



FY 18-19 REPORT ON GRANTS TO NON-PROFITS  
(DOES NOT INCLUDE CONTRACTS)

Row Labels	Sum of Amount
<b>MOLALLA AQUATIC DISTRICT</b>	<b>\$ 2,000</b>
<b>Non-D</b>	<b>\$ 2,000</b>
Clackamas Small Grants Program	\$ 2,000
<b>MOLALLA COMMUNITIES THAT CARE</b>	<b>\$ 10,000</b>
<b>H3S</b>	<b>\$ 10,000</b>
Pymts to Subrecipient-Non-Fed	\$ 10,000
<b>NORTHWEST FAMILY SERVICES^</b>	<b>\$ 584,430</b>
<b>Corrections</b>	<b>\$ 36,250</b>
Pymts to Subrecipient-Non-Fed	\$ 36,250
<b>H3S</b>	<b>\$ 543,180</b>
Pymts to Subrecipient-Non-Fed	\$ 341,948
Pymts to Subrecipients-Federal	\$ 201,232
<b>Non-D</b>	<b>\$ 5,000</b>
Clackamas Small Grants Program	\$ 5,000
<b>NORTHWEST HOUSING ALTERNATIVES^</b>	<b>\$ 16,093</b>
<b>H3S</b>	<b>\$ 11,093</b>
Pymts to Subrecipients-Federal	\$ 11,093
<b>Non-D</b>	<b>\$ 5,000</b>
Clackamas Small Grants Program	\$ 5,000
<b>OAK HILLS PRESBYTERIAN CHURCH</b>	<b>\$ 3,000</b>
<b>Non-D</b>	<b>\$ 3,000</b>
Clackamas Small Grants Program	\$ 3,000
<b>OREGON CITY SCHOOL DIST #62</b>	<b>\$ 14,950</b>
<b>H3S</b>	<b>\$ 14,950</b>
Pymts to Subrecipient-Non-Fed	\$ 14,950
<b>OREGON COMMUNITY WAREHOUSE</b>	<b>\$ 7,500</b>
<b>Non-D</b>	<b>\$ 7,500</b>
Clackamas Small Grants Program	\$ 7,500
<b>OREGON IMPACT INC^</b>	<b>\$ 7,398</b>
<b>H3S</b>	<b>\$ 7,398</b>
Pymts to Subrecipient-Non-Fed	\$ 7,398
<b>PROJECT ACCESS NOW</b>	<b>\$ 20,000</b>
<b>H3S</b>	<b>\$ 20,000</b>
Pymts to Subrecipient-Non-Fed	\$ 20,000
<b>PROJECT LEMONADE INC</b>	<b>\$ 5,000</b>
<b>Non-D</b>	<b>\$ 5,000</b>
Clackamas Small Grants Program	\$ 5,000
<b>REDISCOVER THE FALLS</b>	<b>\$ 30,000</b>
<b>BCS</b>	<b>\$ 30,000</b>
Pmts Local Govt&Other Agencies	\$ 30,000
<b>REGIONAL ARTS &amp; CULTURE COUNCIL</b>	<b>\$ 100,000</b>
<b>Tourism</b>	<b>\$ 100,000</b>
Other Special Payments	\$ 100,000
<b>SAFETY COMPASS^</b>	<b>\$ 21,082</b>
<b>Corrections</b>	<b>\$ 21,082</b>
Pymts to Subrecipient-Non-Fed	\$ 21,082

FY 18-19 REPORT ON GRANTS TO NON-PROFITS  
(DOES NOT INCLUDE CONTRACTS)

Row Labels	Sum of Amount
<b>SANDY COMMUNITY ACTION COUNCIL INC</b>	<b>\$ 15,000</b>
<b>Non-D</b>	<b>\$ 15,000</b>
Clackamas Small Grants Program	\$ 15,000
<b>SENIOR CITIZENS COUNCIL OF CLACKAMAS CO</b>	<b>\$ 54,733</b>
<b>H3S</b>	<b>\$ 54,733</b>
Pymts to Subrecipients-Federal	\$ 54,733
<b>SOCIETY OF ST VINCENT DE PAUL SOCIETY</b>	<b>\$ 28,000</b>
<b>Non-D</b>	<b>\$ 28,000</b>
Clackamas Small Grants Program	\$ 28,000
<b>THE ANGELS IN THE OUTFIELD INC</b>	<b>\$ 7,500</b>
<b>Non-D</b>	<b>\$ 7,500</b>
Clackamas Small Grants Program	\$ 7,500
<b>THE CANBY CENTER INC</b>	<b>\$ 10,000</b>
<b>Non-D</b>	<b>\$ 10,000</b>
Clackamas Small Grants Program	\$ 10,000
<b>THE FATHERS HEART STREET MINISTRY</b>	<b>\$ 20,000</b>
<b>H3S</b>	<b>\$ 5,000</b>
Pymts to Subrecipients-Federal	\$ 5,000
<b>Non-D</b>	<b>\$ 15,000</b>
Clackamas Small Grants Program	\$ 15,000
<b>THE INN HOME FOR BOYS INC^</b>	<b>\$ 8,325</b>
<b>H3S</b>	<b>\$ 8,325</b>
Pymts to Subrecipients-Federal	\$ 8,325
<b>THELMAS PLACE INC</b>	<b>\$ 5,000</b>
<b>Non-D</b>	<b>\$ 5,000</b>
Clackamas Small Grants Program	\$ 5,000
<b>TODOS JUNTOS^</b>	<b>\$ 149,351</b>
<b>H3S</b>	<b>\$ 149,351</b>
Pymts to Subrecipient-Non-Fed	\$ 27,199
Pymts to Subrecipients-Federal	\$ 122,152
<b>TOOLS 4 TROOPS PBC INC</b>	<b>\$ 4,500</b>
<b>Non-D</b>	<b>\$ 4,500</b>
Clackamas Small Grants Program	\$ 4,500
<b>TRILLIUM FAMILY SERVICES INC</b>	<b>\$ 6,000</b>
<b>Non-D</b>	<b>\$ 6,000</b>
Clackamas Small Grants Program	\$ 6,000
<b>TUALATIN VALLEY FIRE &amp; RESCUE INC</b>	<b>\$ 36,009</b>
<b>H3S</b>	<b>\$ 36,009</b>
Pmts Local Govt&Other Agencies	\$ 36,009
<b>WEST LINN FOOD PANTRY ORG</b>	<b>\$ 2,500</b>
<b>Non-D</b>	<b>\$ 2,500</b>
Clackamas Small Grants Program	\$ 2,500
<b>WILLAMETTE NEIGHBORHOOD HOUSING SERVICES</b>	<b>\$ 7,500</b>
<b>H3S</b>	<b>\$ 7,500</b>
Pymts to Subrecipient-Non-Fed	\$ 7,500

FY 18-19 REPORT ON GRANTS TO NON-PROFITS  
(DOES NOT INCLUDE CONTRACTS)

Row Labels	Sum of Amount
<b>WITH LOVE OREGON, INC</b>	<b>\$ 6,000</b>
<b>Non-D</b>	<b>\$ 6,000</b>
Clackamas Small Grants Program	\$ 6,000
<b>WORKFORCE INVESTMENT COUNCIL OF</b>	<b>\$ 10,000</b>
<b>Non-D</b>	<b>\$ 10,000</b>
Clackamas Small Grants Program	\$ 10,000
<b>YOUTH VILLAGES INC</b>	<b>\$ 7,500</b>
<b>Non-D</b>	<b>\$ 7,500</b>
Clackamas Small Grants Program	\$ 7,500
<b>Grand Total</b>	<b>\$ 3,142,369</b>

**H3S subrecipient payments:** grants to community providers (Federal or State \$\$)

**Clackamas Small Grants Program:** grants program in the Board's office

**Tourism Other Special Payments:** Board approved support (General Fund \$\$)

**\*\*\*Not a complete fiscal year - data is from July - April.\*\*\***