

Clackamas County Library Services District

Budget Presentation
Fiscal Year 2025-2026





Transportation & Development - LBSD (80/50)

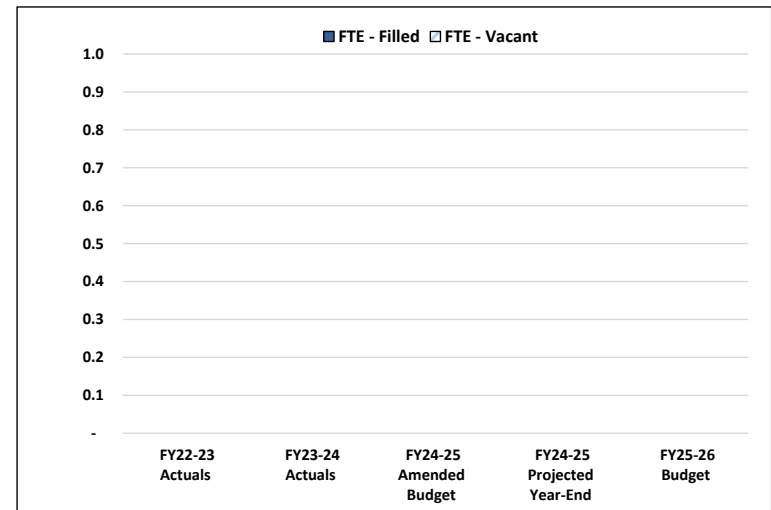
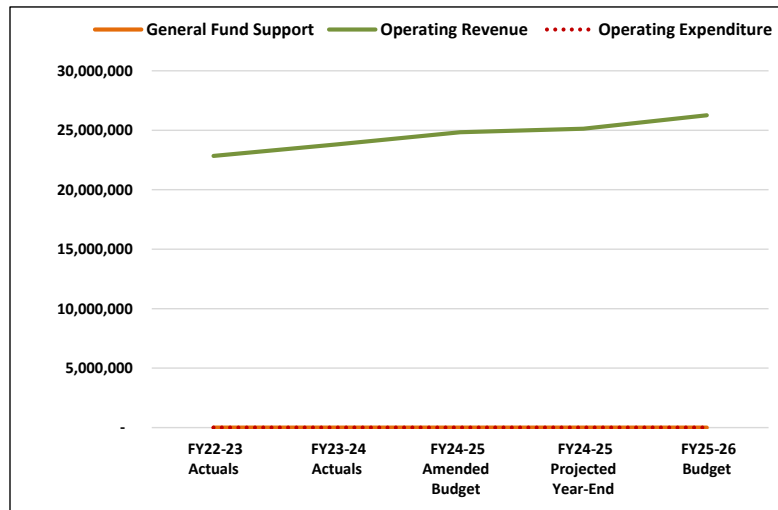
Special District Budget Summary by Fund

| Line of Business | Program | FY25-26 Library Service District Fund (210) | FY25-26 Total Budget | FY25-26 General Fund Support in Budget* | % of Total | FY25-26 Total FTE |
|---------------------------------|------------------|--|----------------------------|--|---------------|----------------------|
| TDCS Accounting Programs | Library District | 26,258,827 | 26,258,827 | - | - | - |
| Total | | 26,258,827 | 26,258,827 | - | - | - |
| | | | | | | |
| <i>FY24-25 Budget (Amended)</i> | | 24,827,949 | 24,827,949 | - | - | - |
| <i>\$ Increase (Decrease)</i> | | 1,430,878 | 1,430,878 | - | - | - |
| <i>% Increase (Decrease)</i> | | 6% | 6% | - | - | - |

**General Fund Support is a subsidy, net of any other revenue received by the department*

80-Misc/Pass-Through [50-History] / 210-Library District of Clackamas County
Summary of Revenue and Expense

| | FY22-23 Actuals | FY23-24 Actuals | FY24-25 Amended Budget | FY24-25 Projected Year-End | FY25-26 Budget | Budget to Budget: | | Budget to 3-Year Average: | |
|--|--------------------|--------------------|------------------------------|----------------------------------|-------------------|-------------------|---------------|---------------------------|---------------|
| | | | | | | \$ Variance | % Variance | \$ Variance | % Variance |
| Beginning Fund Balance | 129,122 | 317,208 | - | 699,959 | - | - | - | (382,096) | -100% |
| Taxes | 22,620,765 | 23,534,636 | 24,045,935 | 24,216,713 | 25,178,827 | 1,132,892 | 5% | 1,721,456 | 7% |
| Federal, State, Local, All Other Gifts | 79,610 | 88,301 | 27,964 | 66,800 | 66,800 | 38,836 | 139% | (11,437) | -15% |
| Charges, Fees, License, Permits | - | - | - | - | - | - | - | - | - |
| Revenue from Bonds & Other Debts | - | - | - | - | - | - | - | - | - |
| All Other Revenue Resources | 143,998 | 194,780 | 754,051 | 848,144 | 1,013,200 | 259,149 | 34% | 617,559 | 156% |
| Other Interfund Transfers | - | - | - | - | - | - | - | - | - |
| General Fund Support | - | - | - | - | - | - | - | - | - |
| Operating Revenue | 22,844,373 | 23,817,717 | 24,827,949 | 25,131,657 | 26,258,827 | 1,430,878 | 6% | 2,327,578 | 10% |
| Total Revenue | 22,973,495 | 24,134,924 | 24,827,949 | 25,831,616 | 26,258,827 | 1,430,878 | 6% | 1,945,482 | 8% |
| Personnel Services | - | - | - | - | - | - | - | - | - |
| Materials and Services | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Special Payments | 22,656,287 | 23,434,965 | 24,827,949 | 25,831,616 | 26,258,827 | 1,430,878 | 6% | 2,284,538 | 10% |
| Transfers | - | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - | - |
| Total Appropriated | 22,656,287 | 23,434,965 | 24,827,949 | 25,831,616 | 26,258,827 | 1,430,878 | 6% | 2,284,538 | 10% |
| Reserve for Future Expenditures | - | - | - | - | - | - | - | - | - |
| Total Expense | 22,656,287 | 23,434,965 | 24,827,949 | 25,831,616 | 26,258,827 | 1,430,878 | 6% | 2,284,538 | |
| Revenues Less Expenses | 317,208 | 699,959 | - | - | - | | | | |
| Full Time Equivalent (FTE) | | | | | | | | | |
| | | | | <i>As Of 03/2025</i> | | | | | |
| FTE - Total | - | - | - | - | - | - | | | |
| FTE - Filled | - | - | - | - | - | - | | | |
| FTE - Vacant | - | - | - | - | - | - | | | |



FY25-26 Looking Ahead

CHALLENGES

- Increasing operational costs.
- Some libraries have raised concerns that the current tax rate is not sufficient to meet current and future needs of the communities.

OPPORTUNITIES

- Discussions are advancing to assess whether there is any interest in revisiting the current tax rate.
- Clackamas County added a third transfer to district libraries to get the tax receipts distributed in a more efficient and effective manner.