



CLACKAMAS COUNTY LIBRARY SERVICE DISTRICT PROPOSED BUDGET



**FISCAL YEAR
2026-2027**



CLACKAMAS COUNTY LIBRARY SERVICE DISTRICT

**FISCAL YEAR 2026-2027
Proposed Budget**

BUDGET COMMITTEE

Board of County Commissioners

Craig Roberts, Chair
Diana Helm, Commissioner
Paul Savas, Commissioner
Martha Schrader, Commissioner
Ben West, Commissioner

Citizen Members

Alan Matecko
Mark Aasland
Caroline Kemnitzer
Desiree Thomas
Volunteer, Position 5: Vacant

Clackamas County Administrator/Library District Budget Officer
Gary Schmidt

Department of Transportation & Development Services Director
Dan Johnson

Department of Transportation & Development Services Assistant Director
Sarah Eckman

Prepared by:
Department of Transportation & Development
Diedre Landon, Administrative Services Manager, Snr.

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1.1

The following information is provided for your information. It is not intended to be a substitute for the full report and should be read in conjunction with it.

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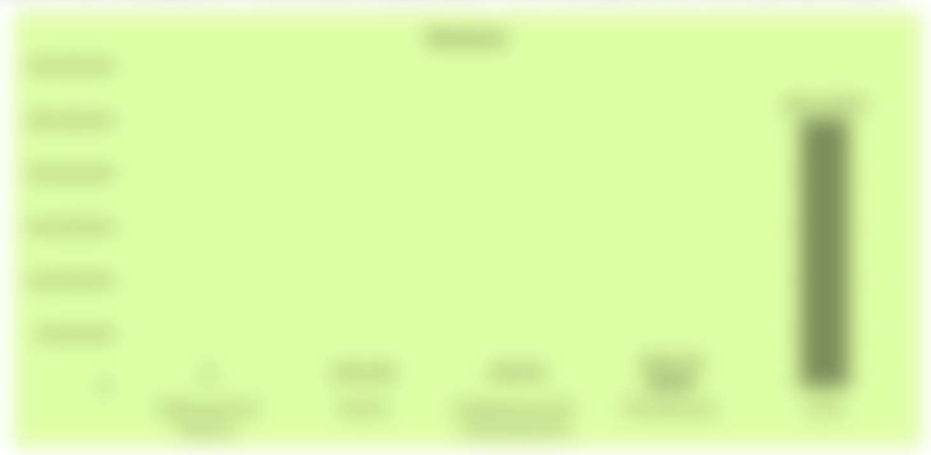


Figure 1: Bar chart showing the distribution of data across four categories.

QUESTION
The following information is taken from the financial statements of ABC Company for the year ended 31/12/2020:

- 1. Sales: 100,000
- 2. Cost of Sales: 60,000
- 3. Selling Expenses: 5,000
- 4. Administrative Expenses: 10,000

Required: Calculate the contribution margin ratio and the break-even point in units.

SOLUTION

Contribution Margin Ratio = $\frac{\text{Sales} - \text{Cost of Sales}}{\text{Sales}}$

Break-Even Point in Units = $\frac{\text{Fixed Expenses}}{\text{Contribution Margin per Unit}}$

Contribution Margin per Unit = $\frac{\text{Sales} - \text{Cost of Sales}}{\text{Units Sold}}$

Contribution Margin Ratio = $\frac{100,000 - 60,000}{100,000} = 40\%$

Break-Even Point in Units = $\frac{15,000}{40,000 - 60,000} = 375$ units

Introduction
This document provides a comprehensive overview of the project's objectives, scope, and key findings. It is intended for stakeholders and serves as a reference for the project's progress and outcomes.

Category	Value	Unit
Item 1	120	kg
Item 2	85	kg
Item 3	150	kg
Item 4	90	kg
Item 5	110	kg
Item 6	75	kg
Item 7	130	kg
Item 8	60	kg
Item 9	140	kg
Item 10	50	kg

The data presented in the table above shows a significant increase in the weight of Item 3, which is a key indicator of the project's success. This increase is attributed to the implementation of the new process, which has resulted in higher yields and improved quality.

Overall, the project has achieved its primary objectives, demonstrating the effectiveness of the proposed changes. The results are promising and indicate a positive impact on the organization's performance.

Conclusion
The project has been completed successfully, and the results are highly encouraging. The new process has been implemented, and the data shows a clear improvement in the key metrics. The project team is proud of their hard work and dedication, and they look forward to continuing to improve and innovate in the future.

Recommendations
Based on the findings of the project, it is recommended that the new process be adopted as the standard operating procedure. Additionally, it is suggested that the project team continue to monitor the performance of the new process and make any necessary adjustments to ensure optimal results.



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Board of County Commissioners

County Administrator,
Gary Schmidt

Transportation & Development

Roads & Infrastructure		Culture, education, and recreation	Economic development		Misc/Pass-Through
Administrative Services	Transportation Services	Community Services	Development Services	Visioning Services	DTD Accounting Programs
Office of the Director	Traffic Safety	Gladstone Library	County Surveyor	Urban Renewal	County Fair & Event Center
	Trans Engineering & Const	Library Support Services	Public Land Corner	Long-Range Planning	Tax Title Land
	Transportation Maintenance	Oak Lodge Library	Current Planning	Regional Policy Coordination	\$ Coll on Behalf of Oth Ag
	Community Road Fund	Code Enforcement	Building Codes	Office of Ec Dev	Countywide TSDCs
	Damascus Roads	Dog Services	Septic		HV Joint Subarea TSDCs
	Fleet	Sustainability & Solid Waste	Development Engineering		Library District
	Street Lighting	County Parks			Dog Services Charitable Fund
		Forestry			
		Property Disposition			

**80-Misc/Pass-Through / 210-Library District of Clackamas County
Summary of Revenue and Expense**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	<u>Budget to Budget:</u>	
						\$ Variance	% Variance
Beginning Fund Balance	317,208	699,959	-	-	-	-	-
Taxes	23,534,636	24,510,168	25,178,827	25,178,827	26,095,694	916,867	4%
Federal, State, Local, All Other Gifts	88,301	85,604	66,800	66,800	72,718	5,918	9%
Charges, Fees, License, Permits	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	194,780	122,577	1,013,200	1,013,200	1,045,439	32,239	3%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	23,817,717	24,718,349	26,258,827	26,258,827	27,213,851	955,024	4%
Total Revenue	24,134,924	25,418,309	26,258,827	26,258,827	27,213,851	955,024	4%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Special Payments	23,434,965	25,418,309	26,258,827	26,258,827	27,213,851	955,024	4%
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	23,434,965	25,418,309	26,258,827	26,258,827	27,213,851	955,024	4%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	23,434,965	25,418,309	26,258,827	26,258,827	27,213,851	955,024	4%
Revenues Less Expenses	699,959	-	-	-	-	-	-
<u>Full Time Equivalent (FTE)</u>				<i>As Of 02/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	0	-	-
FTE - Vacant	-	-	-	-	0	-	-

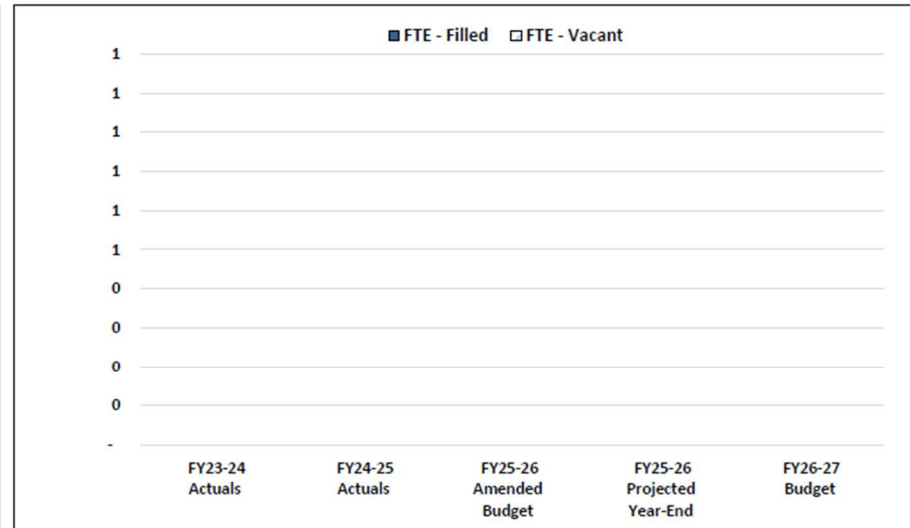
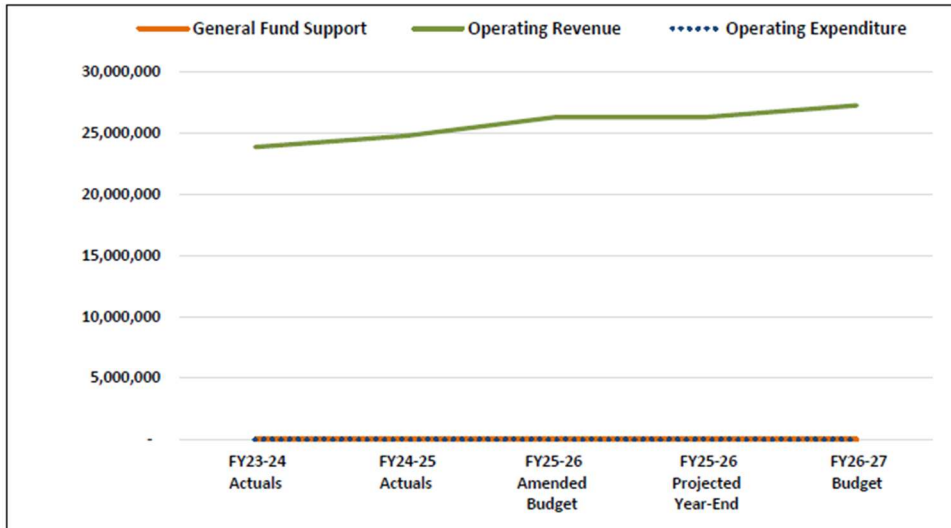


Transportation & Development - LBSD (80/50)

Special District Budget Summary by Fund

Line of Business	Program	FY26-27 Library Service District Fund (210)	FY26-27 Total Budget	FY26-27 General Fund Support in Budget*	% of Total	FY26-27 Total FTE
TDCS Accounting Programs	Library District	27,213,851	27,213,851			
TOTAL		27,213,851	27,213,851	-	-	-
<i>FY25-26 Budget (Amended)</i>		26,258,827	26,258,827	-	-	-
<i>\$ Increase (Decrease)</i>		955,024	955,024	-	-	-
<i>% Increase (Decrease)</i>		4%	4%	-	-	-

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



Clackamas County Library District Distribution Formula

Distribution of Revenue

All tax funds collected in the Library District are distributed to the libraries within Clackamas County. The County pays all administrative costs related to the Library District and the County's Department of Transportation and Development manages the administration of the property tax distribution formula and provides staff support to the Library District Board and Library District Advisory Committee.

The mechanism by which the Library District funds are divided out to each Library is outlined in an Intergovernmental Agreement and called the "distribution formula." The formula is based on two factors:

- The first factor of the formula is *assessed value* and each participating city and jurisdiction that operates a library located in Clackamas County receives a proportionate share based on their city's assessed value.
- The second factor of the formula is *unincorporated population* and each participating city and jurisdiction that operates a library located in Clackamas County receives a proportionate share based on the percentage of unincorporated residents served by each library as established by the Library Service Area boundaries.

Prior year delinquencies, tax interest, and penalties are distributed to each Library based on the previous year's distribution formula. Following is the fiscal year 2026/2027 estimate of taxes allocated to each City and County Library participating in the Library District.

Clackamas County Library District Fiscal Year 2025-2026 Distribution Formula FY 2026-2027 Estimate

Total Current Year Tax Receipts	\$25,732,391	100.00%	Prior Year
City Assessed Value	\$14,263,464	55.43%	\$311,064
Unincorporated Population Served	\$11,468,927	44.57%	\$250,119

Prior Year Fund Balance	\$ -	
Interest Eamed	\$ 125,164	4-YR AVG
Delinquent Tax & Interest/Penalties	\$ 436,020	4-YR AVG
Total	\$561,183	
Total Library District Revenues	\$26,293,574	

FY 2026/2027 Tax Receipts ESTIMATE Calculator			
\$ 26,270,141	FY 2025/2026 Taxes Imposed		
\$ 788,104	3%	x Estimated Growth Rate	
\$ 27,058,245	Estimated FY 2026/2027 Taxes Imposed		
\$ 25,732,391	95.1%	x Assessors Collection Rate	

	Assessed Value	Unincorporated Population Served	Assessed Value Prior Interest & Delinquent Tax	Unincorporated Prior Interest & Delinquent Tax	Tualatin Distribution	Total Distribution	%
Canby	\$845,823	\$397,972	\$18,446	\$8,679		\$1,270,920	4.83%
Estacada	\$261,021	\$856,729	\$5,692	\$18,684		\$1,142,127	4.34%
Gladstone	\$439,315	\$596,384	\$9,581	\$13,006		\$1,058,286	4.02%
Happy Valley	\$1,600,361	\$2,128,633	\$34,901	\$46,422		\$3,810,317	14.49%
Lake Oswego	\$3,662,858	\$285,576	\$79,881	\$6,228	\$64,128	\$4,098,671	15.59%
Milwaukie	\$1,028,396	\$1,255,847	\$22,428	\$27,388		\$2,334,059	8.88%
Molalla	\$320,928	\$927,836	\$6,999	\$20,235		\$1,275,998	4.85%
Oregon City	\$1,671,678	\$1,433,616	\$36,457	\$31,265		\$3,173,015	12.07%
Sandy	\$493,516	\$942,746	\$10,763	\$20,560		\$1,467,584	5.58%
Hoodland	\$0	\$355,537	\$0	\$7,754		\$363,290	1.38%
Tualatin	\$251,037	\$0	\$5,475	\$0	-\$128,256	\$128,256	0.49%
West Linn	\$1,857,103	\$145,655	\$40,501	\$3,177	\$12,826	\$2,059,261	7.83%
Wilsonville	\$1,831,429	\$178,915	\$39,941	\$3,902	\$51,302	\$2,105,489	8.01%
*Oak Lodge	\$0	\$1,963,480	\$0	\$42,820		\$2,006,301	7.63%
Total	\$14,263,464	\$11,468,927	\$311,064	\$250,119	\$0	\$26,293,574	99.99%

Tualatin Assessed Value & Prior Year Distribution	Assessed Value	Prior Year, Interest and Delinquent Tax	Total
Tualatin	50%	\$125,518	\$2,737
Lake Oswego	25%	\$62,759	\$1,369
Wilsonville	20%	\$50,207	\$1,095
West Linn	5%	\$12,552	\$274
Total	100%	\$251,037	\$5,475

GLOSSARY

AD VALOREM. A tax imposed on the taxable value of property.

ADOPTED BUDGET. The financial plan adopted by the Board of County Commissioners (BCC), which forms the basis for appropriations.

ANNEXATION. The incorporation of land into an existing District with a resulting change in the boundaries of that district.

APPROPRIATION. Authorization from the BCC to spend money within a specified dollar limit for an approved purpose.

APPROVED BUDGET. The budget recommended by the Budget Committee to the BCC for adoption.

ASSESS. To establish an official property value for taxation purposes.

ASSESSED VALUATION (AV). The value given to real and personal property to establish a basis for levying taxes.

BALLOT MEASURE 47. In November 1996, voters passed a tax limitation initiative, which was referred to as Ballot Measure 47. The Measure's provisions included: a tax rollback for property taxes; a cap of 3% on property tax increases in future years; a requirement that special elections for property tax increase measures must be approved by 50% of all registered voters, as opposed to a simple majority in general elections. Due to several complexities regarding implementation, the legislature instead proposed Ballot Measure 50. Ballot Measure 47 was replaced by Ballot Measure 50 in May 1997.

BALLOT MEASURE 50. In May 1997 voters replaced Ballot Measure 47 with Ballot Measure 50. The measure fundamentally changed the structure of property taxes in Oregon, moving from the tax base system to a permanent tax rate. Measure 50 has the same financial impact as Measure 47, with the benefit of simplified implementation.

BUDGET. The District's financial plan for a period of one year. By statute, the budget must include a statement of actual revenues and expenditures for each of the last two years. Revenues and expenditures for the current and forthcoming year are estimated.

BUDGET COMMITTEE. Budget reviewing committee, consisting of the BCC and five citizens appointed by the BCC, which is responsible to approve the District's Proposed Budget after a budget deliberation meeting and public hearing.

BUDGET MESSAGE. A message prepared by the District Director explaining the annual proposed budget and identifying budget impacts and changes. Also known as Letter of Transmittal.

BUDGET PROCESS. The process of translating, planning and programming decisions into specific financial plans.

CASH MANAGEMENT. The process of managing monies for the District to ensure operating cash availability and safe investment of idle cash.

ANNUAL FINANCIAL REPORT (AFR). The official annual financial report of the District prepared in conformity with GAAP. The annual report is audited by an independent auditing firm.

CURRENT REVENUES. Those revenues received within the present fiscal year.

EXPENDITURE. An outlay, which is chargeable for a specific period, usually one fiscal year. Examples include payments to other governments and organizations.

FISCAL YEAR. A 12-month period to which the annual budget applies. At the end of the period, the District determines its financial position. The Fiscal Year is July 1 through June 30 for local governments in Oregon.

FUND. An independent accounting entity whose revenues and expenditures are balanced and segregated to record a specific set of activities.

FUND BALANCE. The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

FY. See FISCAL YEAR.

GAAP. Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of the District.

GASB. Governmental Accounting Standards Board. The authoritative accounting and financial standard setting body for governmental entities.

LETTER OF TRANSMITTAL. See BUDGET MESSAGE.

LINE ITEM. An expenditure description at the most detailed level. Objects of expenditure are broken down into specific items.

LOCAL BUDGET LAW. Oregon Revised Statute (ORS) 294.305 to 294.565 constitute Local Budget Law in Oregon. Local Budget Law has several purposes: 1) It establishes standard procedures for preparing, presenting, and administering the District's budget; 2) It offers a way of outlining the programs and services provided by the District and the fiscal policy used to carry them out; 3) It provides a method for estimating revenues, expenditures, and proposed tax levies; and 4) It encourages citizen involvement in the preparation of the budget before formal adoption.

ORS. Oregon Revised Statutes.

PROPOSED BUDGET. The budget proposed by the District Director to the Budget Committee for review and approval.

REQUIREMENT. The total of all expenditures within a fund, including operating expenditures, transfers to other funds, contingency and unappropriated fund balance.

RESERVE. A portion of a fund that is restricted for a specific purpose.

RESOURCES. The total amount available for appropriation within a fund. Resources generally include anticipated revenues, interfund transfers and beginning fund balance.

REVENUE. Income received by the District in support of the government's program of services to the community. The receipts and receivables for an organizational unit of the District derived from taxes, but excluding beginning balance and transfers.

SUPPLEMENTAL BUDGET. A budget prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. It cannot be used to authorize a tax levy.

TAX. Compulsory charge levied by a government to finance services performed for the common benefit.

TAX BASE. The authority to permanently levy a dollar amount annually as approved by a majority of voters in May or November of an even numbered year is called a tax base. Once established, a local government may levy up to a full amount of its tax base authority without another vote of the people.

TAX RATE. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property. The tax rate for the Library Service District is permanently set a \$0.3974 per thousand of dollars of assessed valuation.

UNAPPROPRIATED ENDING FUND BALANCE. An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received. No expenditures can be made from the Unappropriated Ending Fund Balance during the fiscal year in which it is budgeted.