

Library Service District

Mission Statement

To provide stable, dedicated funding for library services in Clackamas County.



Proposed Budget Presentation
Fiscal Year 2026-2027

May 2026



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CLACKAMAS
C O U N T Y



Transportation & Development - LBSD (80/50)

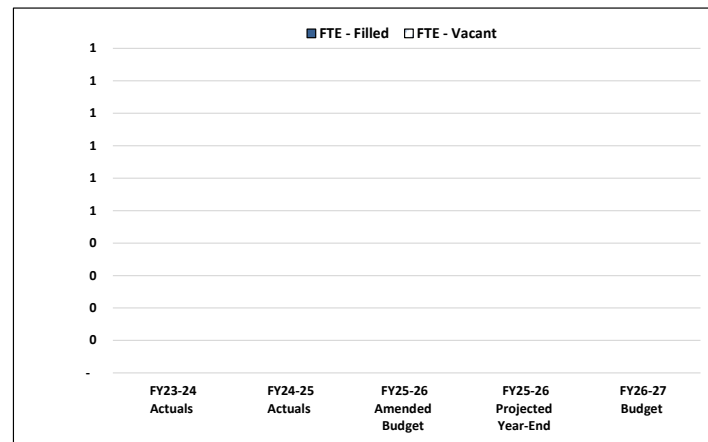
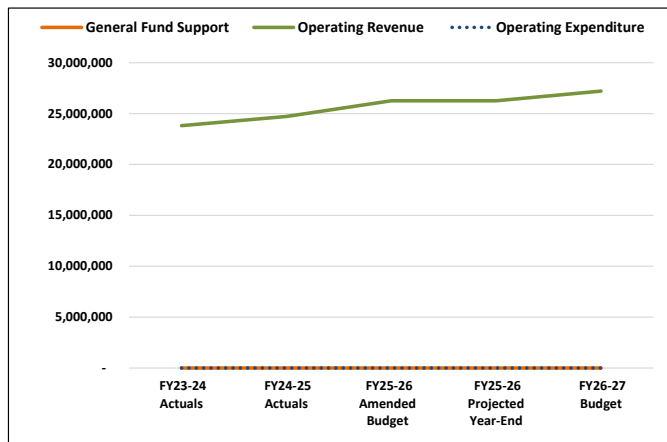
Special District Budget Summary by Fund

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.*

**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 04/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	0	-	-
FTE - Vacant	-	-	-	-	0	-	-



FY26-27: Looking Ahead

FY26-27 Opportunities

- Task force recommendations included:
 - Propose an amendment to the Intergovernmental Agreement clarifying use of district funds for capital expenses and allocated costs.
 - Initiate creation of a strategic framework for the district that would prepare it for its 20th year of service and beyond.
- DTD Administration continues to look for efficiencies to improve the process for distributing funds.

FY26-27 Challenges

- Continued focus on long-term stability of financing for library services across the County.



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Budget-to-Budget:

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Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
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Notes:
 None