
Library District of Clackamas County

Budget Presentation
Fiscal Year 24-25





Transportation & Development - LBSD (80/50)

Special District Budget Summary by Fund

Line of Business Name	Program Name	FY24-25 Library Service District Fund (210)	FY24-25 Total Budget	FY24-25 General Fund Support in Budget*	% of Total	FY24-25 Total FTE
TDCS Accounting Programs	Library District	24,827,949	24,827,949	-	-	-
Total		24,827,949	24,827,949	-	-	-
<i>FY23-24 Budget (Amended)</i>		23,140,234	23,140,234	-	-	-
<i>\$ Increase (Decrease)</i>		1,687,715	1,687,715	-	-	-
<i>% Increase (Decrease)</i>		7%	7%	-	-	-

**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

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:			
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25	3-Year Average	% Change from 3-Year Average
Beginning Fund Balance	2,991,783	129,122	53,000	317,208	-	(53,000)	-100%	1,146,038	-100%
Taxes	21,372,845	22,620,765	23,042,234	23,042,234	24,045,935	1,003,701	4%	22,345,281	8%
Federal, State, Local, All Other Gifts	27,349	79,610	10,000	10,000	27,964	17,964	180%	38,987	-28%
Charges, Fees, License, Permits	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	36,713	143,998	35,000	727,617	754,051	719,051	2054%	302,776	149%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	21,436,908	22,844,373	23,087,234	23,779,851	24,827,949	1,740,715	8%	22,687,044	9%
Total Revenue	24,428,691	22,973,495	23,140,234	24,097,059	24,827,949	1,687,715	7%	23,833,082	4%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	24,299,569	22,656,287	23,140,234	24,097,059	24,827,949	1,687,715	7%	23,684,305	5%
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	24,299,569	22,656,287	23,140,234	24,097,059	24,827,949	1,687,715	7%	23,684,305	5%
Revenues Less Expenses	129,122	317,208	-	-	-			148,777	

Significant
Changes
from
FY23-24
Budget

Changes

The estimate used to develop the budget is based on prior year Assessed Values and assumes a certain level of uncollected accounts.

- A supplemental budget is processed at the end of each year to increase spending authority.
- FY 2024/2025 incorporates a 3% margin, over the formula estimate, providing the budget authority to distribute 100% of the funds received by the end of the Fiscal Year.

A supplemental budget was submitted in April 2023, amending the FY 2023-2024 budget, to implement this same margin.