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# LIBRARY DISTRICT

FY23-24 BUDGET PRESENTATION



# FY22-23 Major Accomplishments

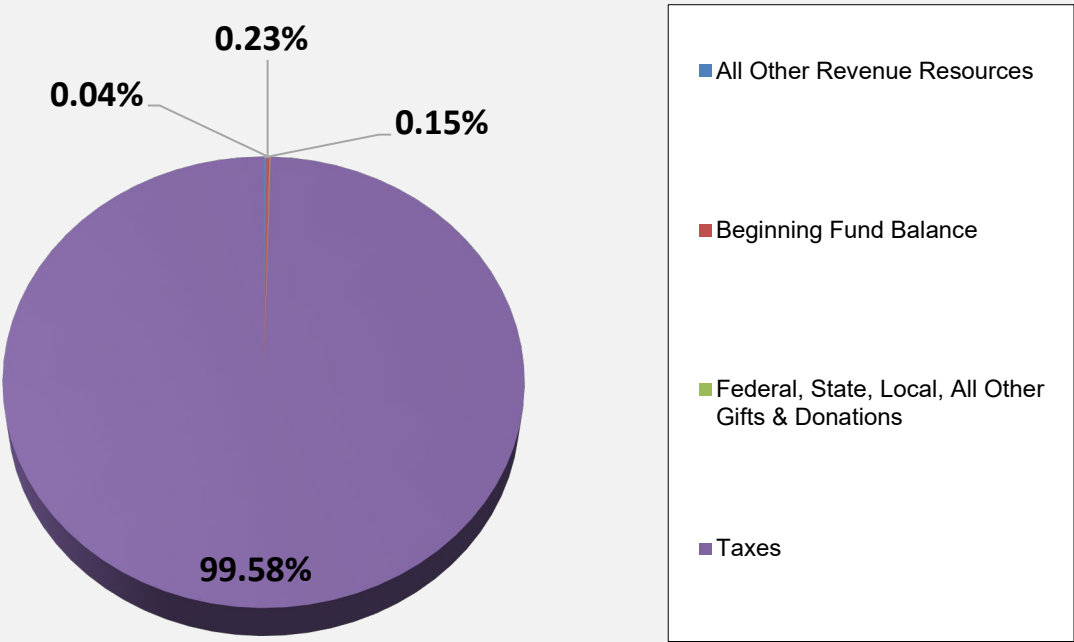
AREA	DESCRIPTION
Pass Through Funds   Library District	<ul style="list-style-type: none"><li>• Distribution of 100% of the revenue received to the 14 libraries.<ul style="list-style-type: none"><li>• The population and assessed value have been updated to the most recent available data in the formula.</li></ul></li><li>• Prepared forecast for FY2023/24 revenue and shared with libraries for development of library budgets.</li></ul>

# Program Profiles: FY23-24 Summary

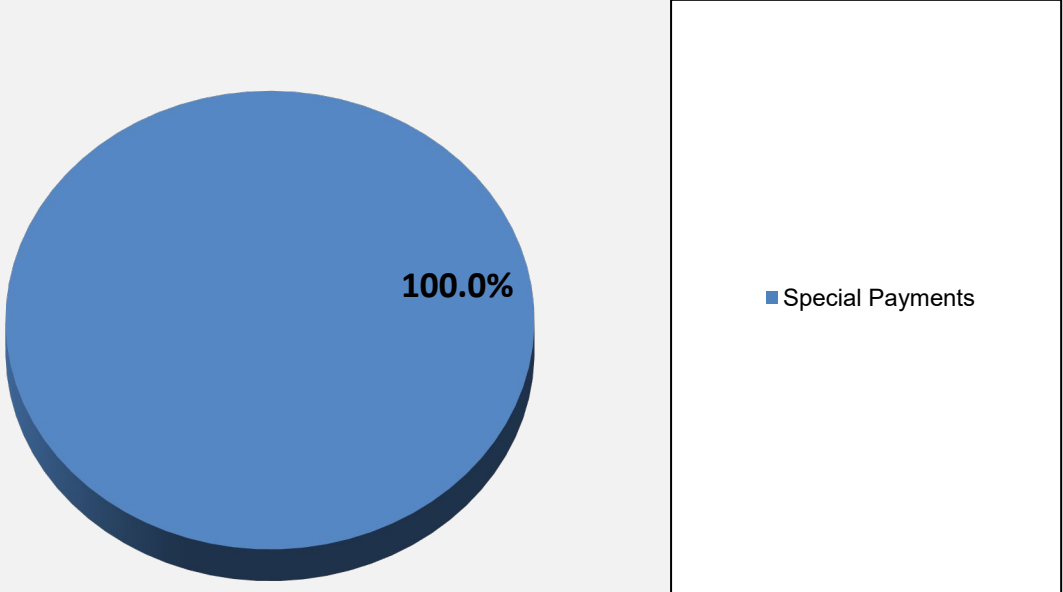
Line of Business	Program Name	BCC Priority	Total Funds (in Millions)	% County General Fund	% Restricted Funds	Mandate: Fed/State/City /IGA/None	% Program Operated by County	Metrics: % Target Meet/Exceed/Improve
Pass-Through Funds	Library Service District	Accountable Government	\$23.14 M	0.00%	100.00%	County   IGA	N/A	N/A

# FY23-24 Revenue and Expenses

### Revenues



### Expenses





# Business and Community Services (50)

## Special District Budget Summary by Fund

Line of Business Name	Program Name	FY 23-24	FY 23-24	FY 23-24	FY 23-24
		Library Service District Fund (210)	Total Budget	General Fund Support in Budget	FTE
TDCS Accounting Programs	Library District	23,140,234	23,140,234		-
<b>Total</b>		23,140,234	23,140,234	-	-
	<i>FY 22-23 Budget (Amended,</i>	22,113,650	22,113,650	-	-
	<i>\$ Increase (Decrease)</i>	1,026,584	1,026,584	-	-
	<i>% Increase ( Decrease)</i>	0.0	0.0	-	-

**\*\*General Fund Support is the 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**

	<b>FY20-21 Actuals</b>	<b>FY21-22 Actuals</b>	<b>FY22-23 Amended Budget</b>	<b>FY22-23 Projected Year-End</b>	<b>FY23-24 Budget</b>	<b>\$ Change from Prior Year Budget</b>	<b>% Change from Prior Year Budget</b>
<b>Beginning Fund Balance</b>	23,429,484	2,991,783	85,425	129,122	53,000	(32,425)	-38%
Taxes	338,934	21,372,845	21,993,225	21,992,528	23,042,234	1,049,009	5%
Federal, State, Local, All Other Gifts & Donations	15,983	27,349	-	10,000	10,000	10,000	-
All Other Revenue Resources	60,043	36,713	35,000	35,000	35,000	-	0%
<b>Operating Revenue</b>	<b>414,959</b>	<b>21,436,908</b>	<b>22,028,225</b>	<b>22,037,528</b>	<b>23,087,234</b>	<b>1,059,009</b>	<b>5%</b>
<b>Total Revenue</b>	<b>23,844,443</b>	<b>24,428,691</b>	<b>22,113,650</b>	<b>22,166,650</b>	<b>23,140,234</b>	<b>1,026,584</b>	<b>5%</b>
Special Payments	20,852,660	24,299,569	22,113,650	22,113,650	23,140,234	1,026,584	5%
<b>Total Expense</b>	<b>20,852,660</b>	<b>24,299,569</b>	<b>22,113,650</b>	<b>22,113,650</b>	<b>23,140,234</b>	<b>1,026,584</b>	<b>5%</b>
<b>Revenues Less Expenses</b>	<b>2,991,783</b>	<b>129,122</b>	<b>-</b>	<b>53,000</b>	<b>-</b>	<b>-</b>	

*FY21-22: Presentation changes are the result of the new county-wide chart of account implementation.*

# Thank You



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**CLACKAMAS**  
C O U N T Y





## Business and Community Services (50)

### Special District Budget Summary by Fund

Line of Business Name	Program Name	FY 23-24 Library Service District Fund (210)	FY 23-24 Total Budget	FY 23-24 General Fund Support in Budget	FY 23-24 FTE
TDCS Accounting Programs	Library District	23,140,234	23,140,234		-
<b>Total</b>		23,140,234	23,140,234	-	-
<i>FY 22-23 Budget (Amended)</i>		22,113,650	22,113,650	-	-
<i>\$ Increase (Decrease)</i>		1,026,584	1,026,584	-	-
<i>% Increase ( Decrease)</i>		0.0	0.0	-	-

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



	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
<b>Beginning Fund Balance</b>	-	-	-	-	53,000	53,000	-
Taxes	-	-	-	-	23,042,234	23,042,234	-
Federal, State, Local, All Other Gifts & Donations	-	-	-	-	10,000	10,000	-
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	35,000	35,000	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
<b>Operating Revenue</b>	-	-	-	-	23,087,234	23,087,234	-
<b>Total Revenue</b>	-	-	-	-	23,140,234	23,140,234	-
Personnel Services	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	23,140,234	23,140,234	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
<b>Total Expense</b>	-	-	-	-	23,140,234	23,140,234	-

**Revenues Less Expenses**

Notes:

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



	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
<b>Beginning Fund Balance</b>	<b>23,429,484</b>	<b>2,991,783</b>	<b>85,425</b>	<b>129,122</b>	-	<b>(85,425)</b>	<b>-100%</b>
Taxes	338,934	21,372,845	21,993,225	21,992,528	-	(21,993,225)	-100%
Federal, State, Local, All Other Gifts & Donations	15,983	27,349	-	10,000	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	60,043	36,713	35,000	35,000	-	(35,000)	-100%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
<b>Operating Revenue</b>	<b>414,959</b>	<b>21,436,908</b>	<b>22,028,225</b>	<b>22,037,528</b>	-	<b>(22,028,225)</b>	<b>-100%</b>
<b>Total Revenue</b>	<b>23,844,443</b>	<b>24,428,691</b>	<b>22,113,650</b>	<b>22,166,650</b>	-	<b>(22,113,650)</b>	<b>-100%</b>
Personnel Services	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Special Payments	20,852,660	24,299,569	22,113,650	22,113,650	-	(22,113,650)	-100%
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>20,852,660</b>	<b>24,299,569</b>	<b>22,113,650</b>	<b>22,113,650</b>	-	<b>(22,113,650)</b>	<b>-100%</b>
<b>Revenues Less Expenses</b>	<b>2,991,783</b>	<b>129,122</b>	<b>-</b>	<b>53,000</b>	-		

Notes:

Program was moved from the Library line of business (500503) to a pass through program (800707) as part of the DTD/BCS reorganization.