

BEFORE THE MULTNOMAH COUNTY LIBRARY DISTRICT BOARD

RESOLUTION NO. 2026-023

Approving the Multnomah County Library District's Proposed Fiscal Year 2027 Budget for Submittal to the Tax Supervising and Conservation Commission.

The Multnomah County Library District (MCLD) Board Finds:

- A. ORS 294.423 designates the MCLD Board as the budget committee for the MCLD because MCLD has a population exceeding 200,000 and is located in Multnomah County, which has a Tax Supervising and Conservation Commission. This approach is an explicit exception in ORS 294.414, under which the majority of jurisdictions have a budget committee made up of a combination of members of the governing body and qualified voters (non-elected).
- B. In accordance with ORS 294.426 the MCLD Board received the MCLD Director/Budget Officer's Budget Message and the budget document on April 16th, 2026, and provided members of the public with an opportunity to ask questions about and comment on the budget document. The documents are attached as Exhibit 1.
- C. ORS 294.428 requires the Budget Committee to approve the budget document and the property tax rates/amounts and allows the budget committee to "approve the budget document as submitted by the budget officer." ORS 294.635 further requires that this approved budget document be submitted to the TSCC no later than May 15.
- D. Approval of the budget document at this stage is a requirement of Oregon Budget Law to allow for TSCC oversight and public hearings. This "approval" serves to certify the document for transmittal and does not constitute the final adoption of the budget. It does not imply agreement on the part of the budget committee with the policies included in the budget, nor with the proposed allocation of resources.
- E. Per ORS 294.456, the Budget submitted to the TSCC establishes the estimated maximum expenditure for each fund and the maximum property tax levy. The MCLD Board may not increase these expenditures by more than \$5,000 or 10 percent (whichever is greater) unless the amended budget document is republished and a new public hearing is held before the TSCC.
- F. While this resolution approves the document for transmittal, the MCLD Board retains the authority to increase appropriations or make reallocations or reductions prior to final adoption within the limitations noted above without a new hearing before the TSCC.

- G. Per ORS 294.435, the final legal authority to spend funds and impose taxes occurs only when the MCLD Board formally adopts the budget, which is scheduled to take place in June following the TSCC’s review and additional public testimony.
- H. The MCLD Board will conduct an extensive review and public discussion of the FY 2027 Budget prior to adopting the budget.

The Multnomah County Library District Board Resolves:

- 1. The MCLD Budget Officer/Director will prepare the FY 2027 Approved Budget, as amended on April 23, 2026, and transmit it to the TSCC.
- 2. The following property tax levy and category are approved and included in the Approved Budget forwarded to the TSCC.
- 3. This tax is at the authorized tax rate as follows:

General Government Category	
Operating Taxes	Tax Rate/ \$1,000
Permanent Tax Rate	\$ 1.2200
Total Operating Taxes	\$ 1.2200
Excluded From Limitation	
Bonded Indebtedness	Tax Amount
General Obligation Debt Levy	\$0.00
Total Debt Levy	\$0.00

4. This approval is for the express purpose of complying with ORS 294.428 and ORS 294.635 to allow for TSCC review and does not finalize the MCLD's spending plan for the upcoming fiscal year.

ADOPTED this 23rd day of April, 2026.




MULTNOMAH COUNTY LIBRARY DISTRICT BOARD

Vince Jones-Dixon, Vice-Chair

REVIEWED:

JENNY M. MADKOUR, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By 

Katherine Thomas, Assistant County Attorney

SUBMITTED BY:
Katie Shifley, Library Finance and Facilities Director

The Multnomah County Library District identified two minor but required technical changes in the Library District Capital Fund. These changes do affect the topline budget or overall fund balance for the District, and do not represent a spending or policy shift for the Library. The purpose of the technical amendment is simply to rename line items in accordance with local budget law. The attached forms detail what these adjustments will look like as amended in the Approved stage.

The first change is to adjust the existing \$18.2M 'Transfer in from other funds' line item by splitting it out into two lines:

- The first line will read \$13.2M 'Transfer in from other funds' from the District General Fund.
- The second line will read \$5M 'Payment from County Capital Bond fund'
- This change will correctly identify the return of funds from the Capital Bond fund as coming from outside the District.

The second change is to adjust the existing \$94M 'contingency' line item and rename it to 'reserved for future expenditures'

- This change better reflects the purpose of this line item, which is for future infrastructure needs.
- This change is also required to be in alignment with local budget law. Because no actual expenditures are planned from this fund next year, the category must be shifted from 'contingency' to 'reserved for future expenditure'.

**FORM
LB-20**

**RESOURCES
Capital Fund
(Fund)**

Multnomah County Library District
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025 - 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025						
1				1. Available cash on hand* (cash basis) or				1
2	\$52,721,320	\$56,031,066	\$71,841,035	2. Beginning working capital (accrual basis)	\$76,592,505	\$76,592,505		2
3				3. Previously levied taxes estimated to be received				3
4				4. Interest				4
5	\$2,311,202	\$16,141,902	\$4,850,050	5. Transferred IN, from other funds	\$18,231,712	\$13,211,712		5
6				6 OTHER RESOURCES				6
7				7 Fines & Fees				7
8	\$2,068,544	\$2,373,097		8 Interest				8
9		\$150,000		9 Grants & Gifts				9
10				10 Sales To The Public				10
11				11 Payment from County Capital Bond Fund 2517		\$5,020,000		11
12				12				12
13				13				13
14								14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	\$57,101,066	\$74,696,065	\$76,691,085	29. Total resources, except taxes to be levied	\$94,824,217	\$94,824,217		29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	\$57,101,066	\$74,696,065	\$76,691,085	32. TOTAL RESOURCES	\$94,824,217	\$94,824,217		32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-30**

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

Multnomah County Library District Capital Fund
(name of fund)

	Actual			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026 - 2027		
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025	Adopted Budget This Year 2025 - 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	PERSONNEL SERVICES NOT ALLOCATED						
1				1			
2				2			
3			0	3 TOTAL PERSONNEL SERVICES	0		
4		0		Total Full-Time Equivalent (FTE)			
MATERIALS AND SERVICES NOT ALLOCATED							
5				Contract with Multnomah County			
6	1,070,000	2,300,000	3,530,000	6 Multnomah County Library Capital Construction Fund			
7	1,070,000	2,300,000	3,530,000	7 TOTAL MATERIALS AND SERVICES	0		
CAPITAL OUTLAY NOT ALLOCATED							
8				8			
9				9			
10	0	0	0	10 TOTAL CAPITAL OUTLAY			
DEBT SERVICE							
11				11			
12				12			
13	0	0	0	13 TOTAL DEBT SERVICE	0		
SPECIAL PAYMENTS							
14				14			
15				15			
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0		
INTERFUND TRANSFERS							
17							
18				18			
19				19			
20				20			
21				21			
22	0	0	0	22 TOTAL INTERFUND TRANSFERS	0		
OPERATING CONTINGENCY							
23			73,161,085	23 TOTAL OPERATING CONTINGENCY	94,824,217		
24	1,070,000	2,300,000	76,691,085	24 Total Requirements Not Allocated	94,824,217	0	
25				25 Total Org./Prog. Requirements			
26				26 Reserved for future expenditure		94,824,217	
27	56,031,066	72,396,065		27 Ending balance (prior years)			
28				28 UNAPPROPRIATED ENDING FUND BALANCE			
29	57,101,066	74,696,065	76,691,085	29 TOTAL REQUIREMENTS	94,824,217	94,824,217	