

PROPOSAL FOR A FIVE-YEAR

Library Local Option Levy

FY 2026-27 to FY 2030-31



Washington County
Cooperative Library Services

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Library Levy Background

As Washington County's living rooms, public libraries create social connections, support climate resilience, and offer lifelong learning and development, preparing children for school and fostering a strong workforce in Washington County. This levy proposal outlines the current state of the library levy and library service in Washington County, reviews the process to develop this levy recommendation, and looks forward to the future state of libraries in Washington County should the new levy funding be approved.

Introduction to Washington County Libraries

In Washington County, public library service is delivered via partnership between the county and the nine cities and three nonprofit organizations that operate public libraries. Washington County Cooperative Library Services (WCCLS) is a department of Washington County and provides funding, support services, and critical infrastructure to link these independently operated libraries into one countywide library system that is available to all county residents. This partnership between WCCLS, cities, and nonprofits to deliver library service is known as the cooperative.

The current library levy provides 45% of the revenue for WCCLS in fiscal year 2024-25, and the remainder of library funding in Washington County is a transfer from the County's General Fund, which is determined through the annual budget process. The current levy rate is \$0.22 per \$1000 of assessed value, and the current levy expires June 2026.

Recommendation

This proposal recommends replacing the current \$0.22 levy with a \$0.15 increase to \$0.37 per \$1000 of assessed value. The new levy, if referred by the Board of County Commissioners to be on the ballot in November 2025 and approved by voters, would be effective July 2026 through June 2031. [See Appendix A for the taxpayer impact of the current levy and proposed levy.](#)

Based on this analysis and Board direction, Staff recommend that County Counsel be directed to prepare the necessary ballot title and explanatory statement. Board meeting dates pertaining to formal consideration of this proposal and measure filing are scheduled for May 27 and June 3 of 2025.

History of Library Levies in Washington County

In 1976, the library cooperative was founded and was funded entirely by a voter approved levy. Prior to the property tax reforms of the 1990s, Washington County voters had approved a serial levy funding the cooperative. The tax rate for the library levy was absorbed into Washington County's permanent tax rate once changes to Oregon's property tax system took effect. Budgets adopted since then, except for recent fiscal years where General Fund rebalancing has prompted reductions, have included General Fund transfers that were proportionate to amounts from those original serial levies.

From 1998 to 2007, all of WCCLS' revenue came from the General Fund transfer. In 2002, a library levy was placed on the ballot, but the measure was not approved by voters. In 2004, a library levy was placed on the ballot again and the measure received majority support but did not reach majority voter turnout, so it also failed.

History of Voter Approved Library Levies

Levy Time Span	Levy Rate per \$1000 of Assessed Value	Voter Approval
July 2007 – June 2011	\$0.17	57%
July 2011 – June 2016	\$0.17	66%
July 2016 – June 2021	\$0.22	64%
July 2021 – June 2026	\$0.22	69%
Proposed Levy	Levy Rate per \$1000 of Assessed Value	Voter Approval
July 2026 – June 2031	\$0.37	TBD

Levy Replacement Development Timeline

Date	Activity
October 17, 2023	Staff presents overview of proposed approach to levies; Board directs staff to pursue November 2025 election day
Summer 2024	Steering Committees formed and briefed for Public Safety and Library levies
December 2024	First round of voter survey interviews for Public Safety Levy
January 14, 2025	Board presented survey results from Public Safety Levy Round One
January – Feb. 2025	First round of voter survey interviews for Library Levy

March 11, 2025	Board presented survey results from Library Levy Round One
May 2025	Second round of voter survey interviews for both levies
May 27, 2025	Board presented survey results from Round Two and proposals for both levies
June 3, 2025	Board considers ballot titles and explanatory statements for both levies
June 24, 2024	Board adopts ballot titles and explanatory statements
July 2025	Ballot measures filed Third round of voter survey interviews for both levies
August 5, 2025	Board presented survey results from Round Three
August 19, 2025	Board gives final approval of proposals
August 15, 2025	Measure filing deadline
October 15, 2025	Deadline for Elections to send ballots to all Washington County voters
November 4, 2025	Election Day
May 19, 2026	Next Election Day possible before current levies expire
June 30, 2026	Current Public Safety and Library Levies expire

Current State of the Cooperative

Governance, Service Model, and WCCLS Strategic Plan

The Board of County Commissioners is the governing board for the library cooperative. Intergovernmental agreements between the county and each city, and contracts between the county and each nonprofit partner, outline the roles and responsibilities in the cooperative.

The WCCLS Executive Board is advisory to the Board of Commissioners and to County staff. Cities are represented on the WCCLS Executive Board by their City Manager or an Assistant City Manager, and nonprofits are represented by the President of their nonprofit association board or their Executive Director. The Executive Board advises on the

distribution of financial resources for countywide library service and long-term governance and funding strategies.

The WCCLS Policy Group is advisory to the WCCLS Executive Board and the WCCLS Manager, and each partner is represented by their library director or Executive Director. The Policy Group provides technical and professional support and advice, and develops and implements policies and procedures for the shared delivery of public library services.

City-Operated Libraries	Nonprofit-Operated Libraries
<ul style="list-style-type: none">• Banks• Beaverton & Murray Scholls• Cornelius• Forest Grove• Hillsboro Brookwood & Shute Park• North Plains• Sherwood• Tigard• Tualatin	<ul style="list-style-type: none">• Aloha• Cedar Mill & Bethany• Garden Home & West Slope <p><i>Nonprofit libraries are all located in urban unincorporated areas</i></p>

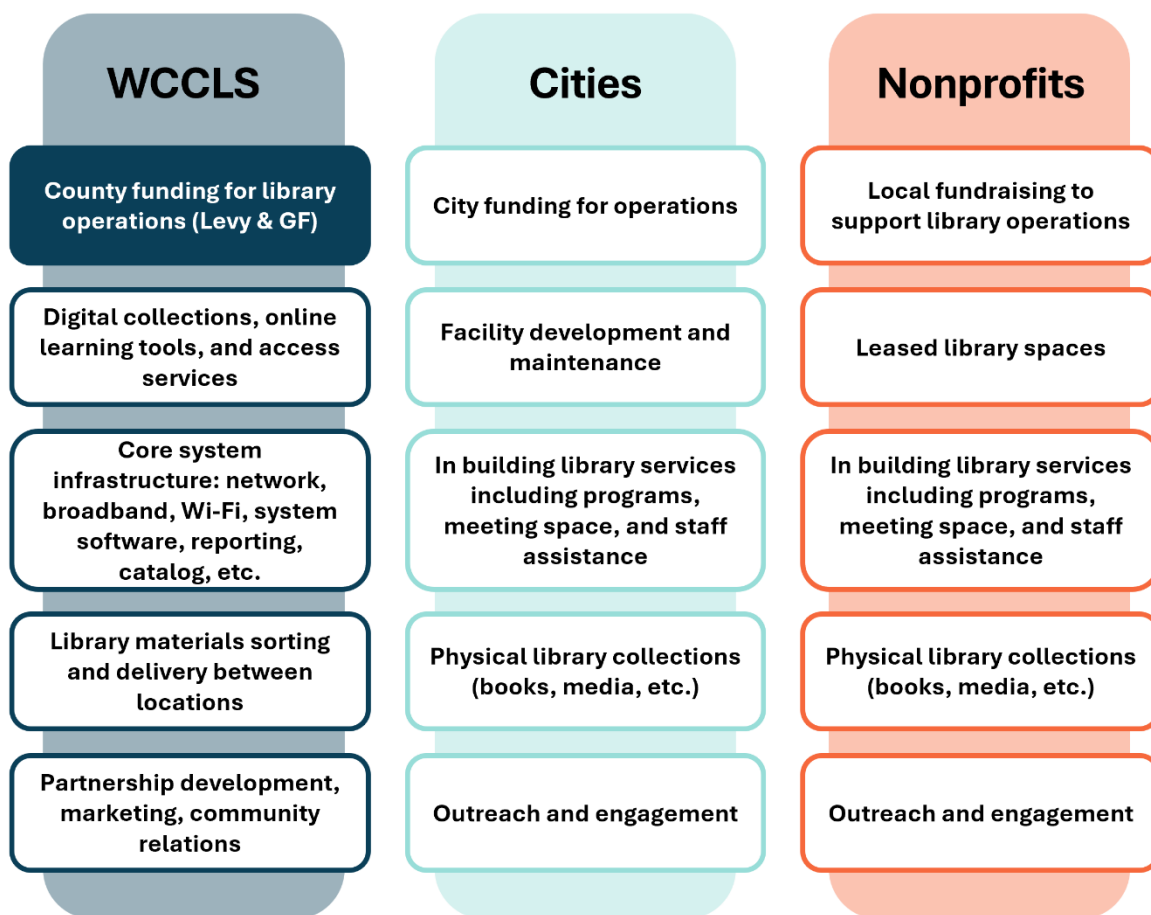
Cities or nonprofits operate the public library buildings in Washington County, which provide a varied level of service to all county residents, with varying open hours. WCCLS provides operational funding to support these local library operations. Capital costs (purchasing, leasing, and/or constructing building facilities) are the responsibility of the city or nonprofit, not WCCLS. Operational funding from WCCLS can be used for personnel to provide open hours, purchase books and other materials and equipment, and deliver library programming for all ages. Cities and nonprofits supplement WCCLS operational funding with local funds, depending on local resources and priorities.

WCCLS manages and provides the core infrastructure that links these independently operated libraries together into one system. WCCLS also provides digital collections, services to enhance access, marketing, and community relations. [WCCLS' strategic plan](#) envisions that *Washington County is a curious, engaged, and literate community, where everyone is welcome and thrives*. WCCLS' strategic imperatives moving us toward this vision are to:

- Increase access
- Enhance service consistency and efficiency
- Deepen community awareness and engagement
- Nurture our people and culture

Current Roles of WCCLS, Cities, and Nonprofits in Service Delivery

This graphic illustrates the roles of WCCLS, cities, and nonprofits to fund and provide library service in the current operational model.



Community Use of Libraries

Libraries in Washington County are a beloved community asset and deliver vital services in a time of increasingly complex community needs. Libraries continue to play their traditional role as places that support childhood literacy, and lifelong learning and development, and that provide free family activities and community gathering spaces for civic engagement. In addition to this, libraries continue to address gaps in services within our communities. Vulnerable community members rely on the library as a place they can visit and access climate-controlled spaces that are free and where they are welcome. Libraries help people access social services and community resources and help people connect to the internet, access technology, and become digitally literate.

In summer 2024, WCCLS conducted a countywide community survey in four languages, with 18,632 people responding, and writing 38,874 comments. We learned:

- 85% of respondents who use digital resources access them often;
- Respondents who go to the library tend to visit at least monthly;
- Almost 9 out of 10 respondents have visited a library in the past year;
- More than 7 out of 10 respondents have used e-books, audiobooks, or online resources in the past year;
- We live in a diverse community where 16% of people speak a language other than English at home;
- More than half of the respondents who go to the library visit more than one of the 16 locations in the cooperative.



Word cloud from library survey comments

Library Usage for Current Levy Cycle

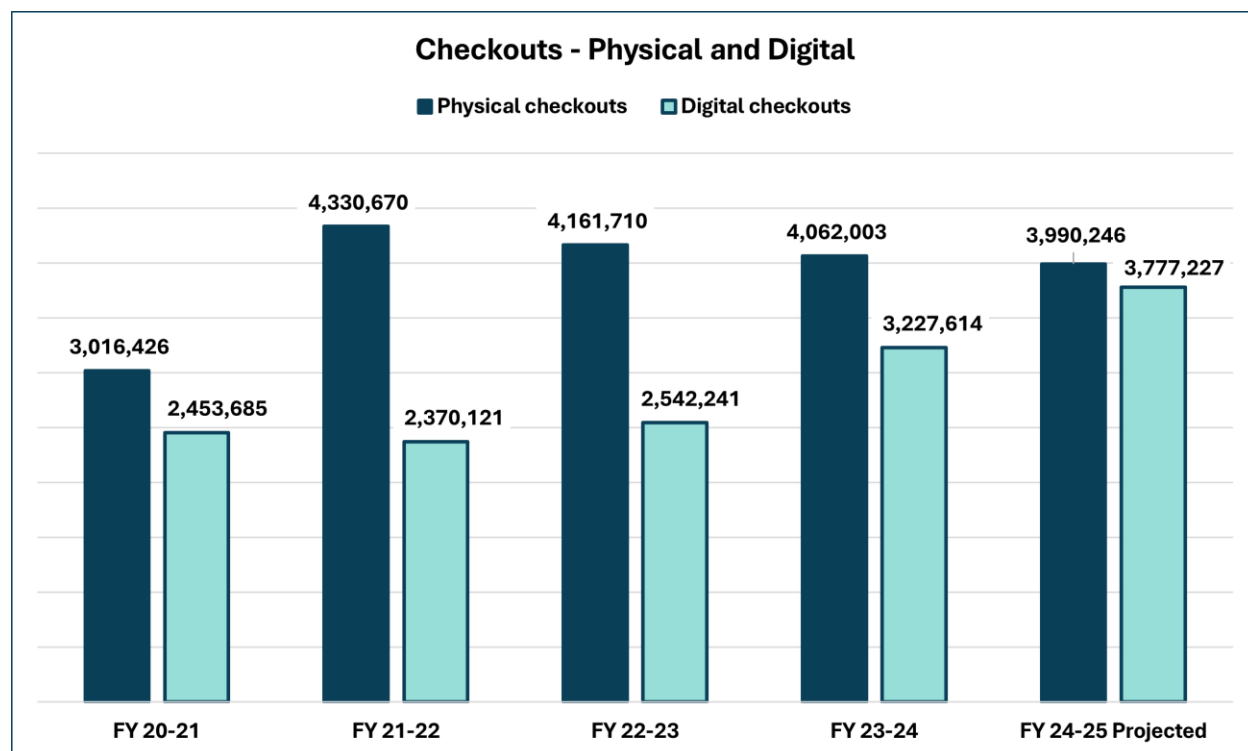
The impact of the pandemic on library usage in the current levy cycle was profound. Library buildings had to close entirely in the first few months of the pandemic, and some began to offer some limited in-person services in Summer 2020. Checkouts of physical materials decreased, with libraries only able to offer limited service, and the demand for digital library materials skyrocketed. Physical checkouts rebounded, but they have been declining over time, while digital checkouts continue to increase year after year, representing shifting format preferences among library users.

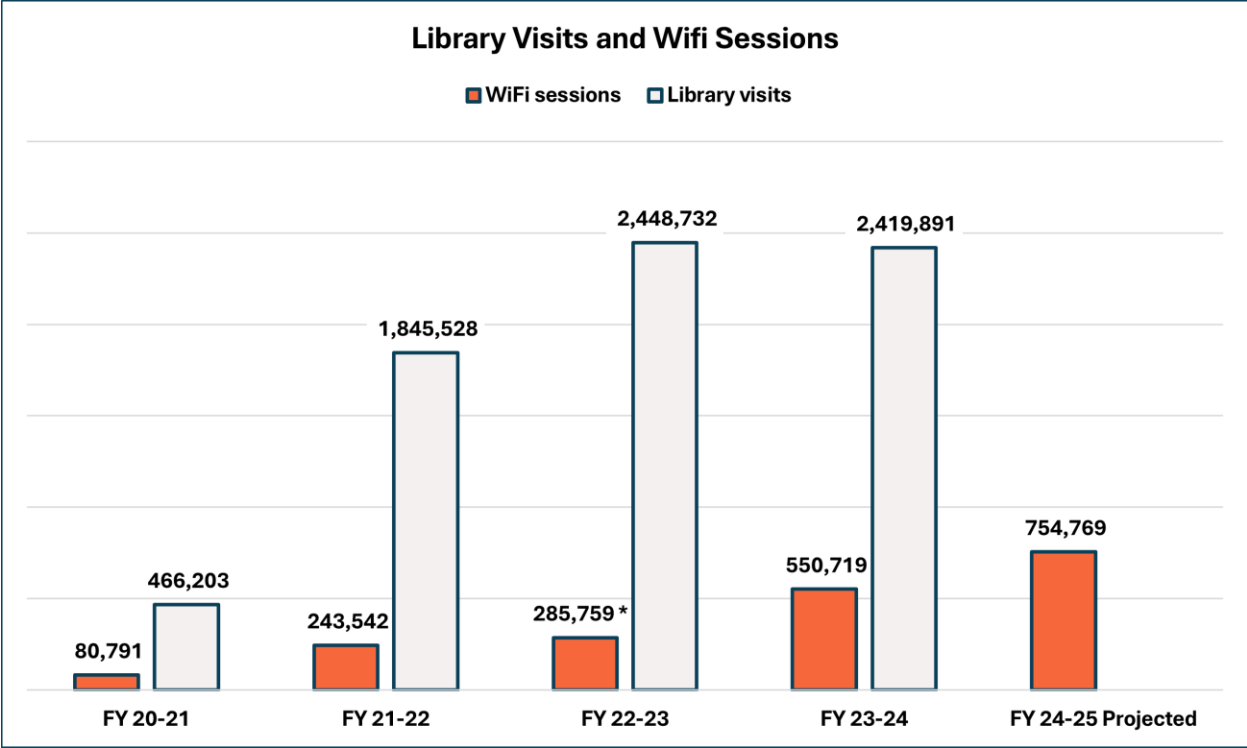
Library visits also rebounded as pandemic restrictions eased, and visitor counts have been holding steady in the last few years. Libraries are seeing wifi sessions increase dramatically, reflecting an increased adoption of remote work and online learning, as well as our residents' desire to gather in community spaces. (Wifi sessions were undercounted in FY22-23 due to a software issue.)

Libraries also continue to work to improve digital equity in our communities, by providing consistent access to technology, broadband internet, training, and support. WCCLS is partnering with AmeriCorps to provide regular one-on-one technology training and assistance for community members via the Digital Navigator program.

Libraries continue to serve their traditional mission – focused on literacy, student success, and lifelong learning – and evolve their service delivery to support an increasingly complex and diverse set of community needs. Libraries remain one of the few spaces in our communities that are truly welcoming to all residents, serving everyone regardless of their housing situation, behavioral health challenges, legal status, spoken language, or abilities. As communities grapple with increasing housing insecurity, behavioral health issues, and other social challenges, libraries are adapting and expanding their services to support shifting community needs. Some libraries have added social work positions and security personnel, and have increased their partnerships with community service providers.

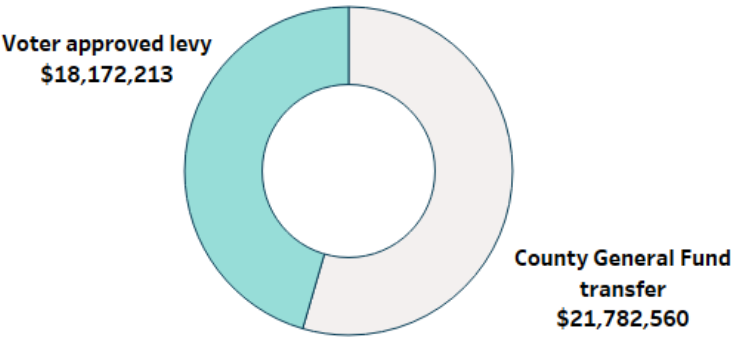
Our communities are asking libraries to expand the breadth of the services provided, and libraries are doing their best to keep up with our evolving community needs and a growing population, with limited resources.



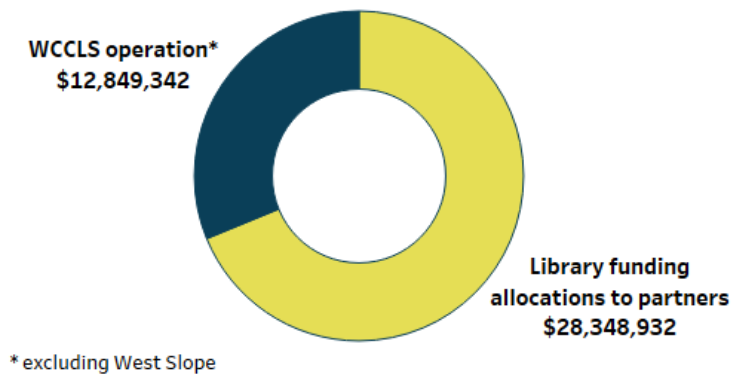


Current Levy Cycle Revenue and Expenditures

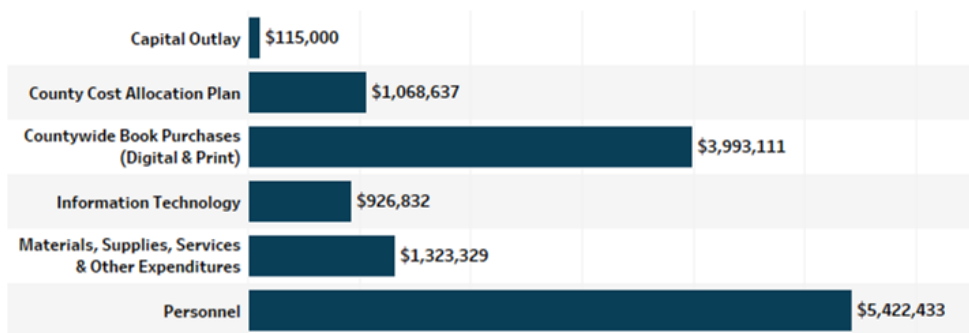
In the current fiscal year 2024-25, the \$0.22 local option levy provides 45% of WCCLS revenue, and a transfer from the General Fund provides 55%.



Funding allocations to partner agencies operating libraries represent 69% of WCCLS' expenditures, and WCCLS operational costs (excluding the last year of a transfer to the West Slope Library) represent 30% of expenditures in FY24-25.



WCCLS' primary operational cost drivers in FY24-25 are personnel, digital collections, information technology, and other materials and services.



WCCLS Fund Balance Strategy

In the current levy cycle, the strategy has been to manage the fund balance to the agreed-upon minimum of three months of expenditures by June 2026, balancing the need for fiscal prudence with service delivery to meet community needs. This Board-supported strategy is captured in the [County's current service and funding intergovernmental agreement with partners](#). WCCLS has been strategically utilizing the excess fund balance over the last few years of General Fund transfer reductions, to support service levels and to provide partners with modest annual increases in their funding allocations.

Taxpayer Impact of Current Levy

[See Appendix A for the taxpayer impact of the current levy and proposed levy.](#)

Financial Assumptions for Current Levy

[See Appendix B for the financial assumptions for the current levy and proposed levy.](#)

Current Levy Cycle Financials

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Modified Budget 2024-25	Approved Budget 2025-26
RESOURCES					
Beginning fund balance	\$ 14,167,560	\$ 14,143,021	\$ 16,301,888	\$ 15,686,153	\$ 16,281,493
Revenues					
Local Option Levy Revenue	\$ 15,750,934	\$ 16,520,506	\$ 17,375,900	\$ 18,172,213	\$ 18,758,873
Miscellaneous Revenues	\$ (366,426)	\$ 306,491	\$ 902,250	\$ 22,972	\$ 23,803
Transfer from General Fund	\$ 23,142,692	\$ 24,068,400	\$ 22,370,686	\$ 21,782,560	\$ 18,847,905
Total Revenues	\$ 38,527,200	\$ 40,895,397	\$ 40,648,836	\$ 39,977,745	\$ 37,630,581
TOTAL RESOURCES	\$ 52,694,760	\$ 55,038,418	\$ 56,950,724	\$ 55,663,898	\$ 53,912,074
EXPENDITURES					
Library Allocations (Pool 1)	\$ 26,156,850	\$ 27,524,237	\$ 27,793,071	\$ 28,348,932	\$ 29,395,570
Total Local Library Allocations	\$ 26,716,399	\$ 27,524,237	\$ 27,793,071	\$ 28,348,932	\$ 29,395,570
Personnel	\$ 4,301,733	\$ 3,912,083	\$ 3,922,852	\$ 5,422,433	\$ 5,522,374
Countywide Book Purchases (Digital & Print)	\$ 4,317,147	\$ 3,693,876	\$ 3,331,900	\$ 3,993,111	\$ 4,176,925
County Cost Allocation Plan	\$ 732,423	\$ 817,231	\$ 1,066,678	\$ 1,068,637	\$ 1,121,288
Materials, Supplies, Services & Other Expenditures	\$ 950,655	\$ 930,599	\$ 1,022,834	\$ 1,323,329	\$ 1,329,993
Information Technology	\$ 555,459	\$ 772,462	\$ 572,168	\$ 926,832	\$ 974,258
Capital Outlay	\$ -	\$ 23,330	\$ 56,718	\$ 115,000	\$ -
West Slope Library Operations (Fund 185)	\$ 977,140	\$ 1,062,713	\$ 988,323	\$ 938,907	\$ -
Total Coop Library Services Operations	\$ 11,834,557	\$ 11,212,294	\$ 10,961,473	\$ 13,788,249	\$ 13,124,838
TOTAL EXPENDITURES	\$ 38,550,956	\$ 38,736,531	\$ 38,754,544	\$ 42,137,181	\$ 42,520,408
ENDING FUND BALANCE	\$ 14,143,804	\$ 16,301,888	\$ 18,196,180	\$ 13,526,717	\$ 11,391,666
	4.4 months	5.1 months	5.6 months	3.9 months	3.2 months

New Levy Proposal Development Process

The current library levy was approved by voters to start July 1, 2021, and expires June 30, 2026. The proposed levy would begin July 1, 2026, and would expire June 30, 2031. This section outlines the process undertaken by WCCLS with our partners, and under Board leadership, to develop this levy proposal.

Funding and Governance Evaluation

Under the Board's leadership, the County has acknowledged that the historical method used to distribute funding to libraries was based on a legacy formula that had unintended consequences. The result was that not every library received equal investment from the County, and this made some libraries less accessible to their communities than others. The County committed to address this in the next levy cycle and contract with partners. WCCLS is committed to ensuring that public dollars for library services are used effectively and distributed fairly.



The County has engaged with Merina+Co, a local consulting firm, to support a process to address short-term funding and governance improvements (which are reflected in the proposed levy rate) as well as longer-term recommendations for fiscal sustainability and governance, which extend beyond the horizon of the proposed levy cycle. The cooperative process with Merina+Co has two primary goals, and each goal has

concrete deliverables associated with it.

1. Improve service consistency and equity across the County
 - a. Establish a common understanding of current service levels and total costs
 - b. Establish base library service levels available for all county residents
 - c. Evaluate and refine partner roles in providing base level service to the community
2. Support community needs by creating a library system with a fiscally sustainable future
 - a. Identify options for funding base level library services
 - b. Establish metrics to allocate funding for partners operating libraries

The library system in our county relies upon the contributions of every partner in the system – the County, nine cities, and three nonprofit associations. There is a strong commitment to partner collaboration in this data-driven process. This levy proposal references

recommendations already brought to the Board for decision-making out of this process, and the funding and governance process work is ongoing, as staff also move through the levy referral process. The recommendations so far adopted by the Board out of the funding and governance process are foundational elements to this levy proposal recommendation.

Base Service Levels and Centralized Collections

Merina+Co analyzed the [current state of the cooperative and the cost to provide current service levels](#) and worked with partners to establish criteria to assess potential solutions. [Their analysis](#) showed that the cooperative could adjust its service model to realize some efficiencies, the savings from which, along with an increase in the levy rate, would allow the County to support a consistent level of base services across the library system.

By shifting to a model where WCCLS provides the physical library collections for all partners, rather than partners selecting, acquiring, cataloging, and managing their collections locally, Merina+Co estimated \$4 million in savings. In addition, by adopting a base service level model, where County levy and General Fund support for libraries are distributed to fund each partner to offer a consistent level of base service, WCCLS can support more equal access to library service for residents across the county.

[Merina+Co's analysis estimated that a minimum 10-cent increase in the current levy rate](#), from \$0.22 to \$0.32, along with savings from centralization, would support consistent base service levels across the existing library system, assuming there was no reduction in General Fund support for WCCLS over that period.



Managing both physical and digital collections in a centralized model brings the cooperative into alignment with current best practices and reduces the cost to the system. By prioritizing user requests, using data to understand local demand and language preferences, and coordinating buying centrally to reduce wait times and turnaround times, this

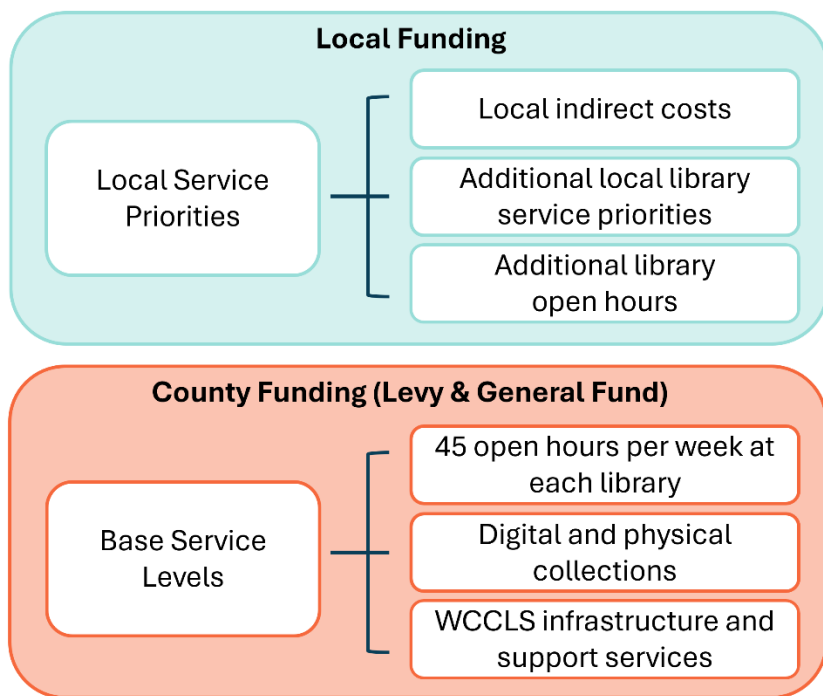
operational shift will improve the community's experience.

The base service model clarifies the role of County and partner funds in supporting library service to the community and provides consistent levels of County investment, and a consistent base of service in libraries across the system. Increasing the levy rate to support a consistent investment of County funds across all partners will benefit communities by improving service levels where libraries previously did not have the County resources available to do so.

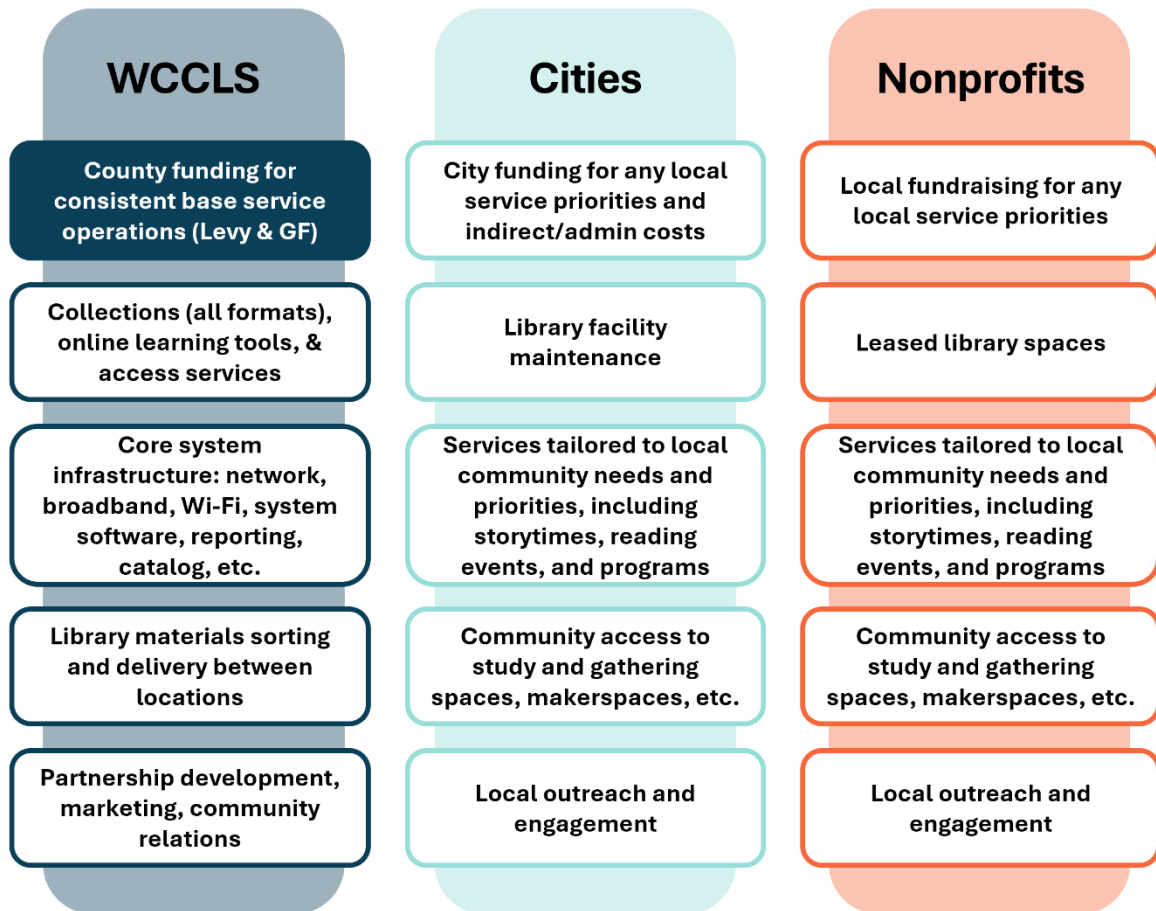
County resources for libraries will be distributed based on a funding formula still in development, and which will be brought to the Board of Commissioners for feedback at the work session on June 10, 2025. After input and a recommendation from partners, staff will return to the Board for a final decision in September 2025.

County funding will support a minimum of 45 open hours per week at each library, the physical and digital library collections for the system, and the infrastructure and support services provided by WCCLS, which link independently operated libraries into one countywide system for all residents. Cities and nonprofits will be responsible for covering their local indirect costs (also known as administrative costs or cost allocation) for their libraries, and funding additional local service priorities and open hours.

Base Service Model: Roles for Funding Sources



Future Roles of WCCLS, Cities, and Nonprofits in Service Delivery



Library Levy Steering Committee

In 2024, upon Board direction at a Levy Planning Work Session, a Library Levy Steering Committee was convened to provide input into the levy polling and guide the development of this levy proposal, providing recommendations and information to the full Board of Commissioners. The Steering Committee is composed of Commissioner Pam Treece, Commissioner Jerry Willey, Assistant County Administrator Marni Kuyl, and WCCLS Manager Lisa Tattersall.

As the Steering Committee considered the analysis of Merina+Co, and the recommendation for a minimum \$0.32 to meet base service levels, the group also considered the current economic circumstances in their discussions. Shifts in federal economic policy, declining state revenue forecasts, and increasing markers of national economic uncertainty prompted the committee to include two potential levy rates in the voter polling conducted in late January/early February 2025. EMC Research was engaged to

conduct polling of likely voters for their support of a \$0.32 library levy to support base service levels, as well as a \$0.37 levy to provide additional operational stability in the current economic environment.

Polling of Likely Voters

The first round of polling of likely voters was conducted January 27 – February 5, 2025. 800 interviews were conducted, and the two potential levy rates were tested with a split sample. Support for students, central services, core collection materials, maintaining open hours, and children’s reading events were all rated as high priorities. WCCLS and library services were rated very highly, and voters saw core library services as important. Both levy replacement rates (\$0.32 and \$0.37) were considered equally viable by EMC Research, with 60% and 62% approval, respectively, since the difference in support for both was within the margin of error. [The report on library levy polling from EMC Research to the Board on March 11, 2025 is available online.](#)

Since there was no measurable difference in support for the \$0.32 and \$0.37 rates, the Steering Committee recommended the \$0.37 rate to the full Board at work session on March 11, 2025, to support increased stability for the library system in a time of economic uncertainty.

Additional polling was conducted by EMC Research in early May, and those results were [presented to the Board by EMC Research on May 27, 2025.](#) The survey results indicated that voter support for replacing the library levy at 37 cents remained steady, even when potential tax increase arguments and information about the concurrent public safety levy increase were introduced.

Due to the current economic uncertainty, EMC Research conducted a third voter survey from July 21 – 27, 2025. Initial draft top-line results continue to show positive voter support for the library levy, again with a counterargument to increasing taxes and information about the concurrent public safety levy increase. More information and details about this survey will be presented to the Board at the work session on August 5, 2025.

Recommended Levy Proposal for November 2025 Ballot

This recommendation of a \$0.37 library local option replacement levy aligns with Board direction, supports partner needs, and provides access to a consistent base of library service for all community members.

Preliminary Financial Projections

	Forecasted 2026-27	Forecasted 2027-28	Forecasted 2028-29	Forecasted 2029-30	Forecasted 2030-31	
RESOURCES						
Beginning fund balance	\$ 11,391,666	\$ 12,285,643	\$ 13,174,517	\$ 13,148,652	\$ 12,076,813	
Revenues						
Local Option Levy Revenue	\$ 33,626,468	\$ 35,055,593	\$ 36,545,456	\$ 38,098,638	\$ 39,717,829	
Miscellaneous Revenues	\$ 439,378	\$ 471,740	\$ 503,917	\$ 502,981	\$ 464,181	
Transfer from General Fund	\$ 19,648,941	\$ 20,484,021	\$ 21,354,592	\$ 22,262,162	\$ 23,208,304	GF transfer amount pending annual budget process and adoption by BCC
Total Revenues	\$ 53,714,787	\$ 56,011,354	\$ 58,403,965	\$ 60,863,781	\$ 63,390,314	
TOTAL RESOURCES	\$ 65,106,453	\$ 68,296,998	\$ 71,578,482	\$ 74,012,433	\$ 75,467,127	
EXPENDITURES						
Preliminary total cost for base service levels	\$ 52,820,810	\$ 55,122,481	\$ 58,429,830	\$ 61,935,620	\$ 65,651,757	
<i>Funding methodology in progress - some factors yet to be determined</i>						
Total Base Service Level Costs	\$ 52,820,810	\$ 55,122,481	\$ 58,429,830	\$ 61,935,620	\$ 65,651,757	
TOTAL EXPENDITURES	\$ 52,820,810	\$ 55,122,481	\$ 58,429,830	\$ 61,935,620	\$ 65,651,757	
ENDING FUND BALANCE	\$ 12,285,643	\$ 13,174,517	\$ 13,148,652	\$ 12,076,813	\$ 9,815,370	
	2.8 months	2.9 months	2.7 months	2.3 months	1.8 months	
Current fund balance target is 3 months of expenditures, per Board direction and as agreed upon in IGA with partners						

This financial projection for the preliminary proposal includes revenue assumptions, which are captured in [Appendix B](#). The work on funding methodology for meeting base service levels remains in progress, and so the numbers here reflect a preliminary total cost for base service levels. The methodology is not yet finalized, and the Board will provide guidance to staff at the work session on June 10, 2025, to support staff in bringing a proposal to partners for collaborative refinement and partner discussion, and ultimately, a recommended funding methodology brought to the Board in September 2025.

Taxpayer Impact of Proposed Levy

[See Appendix A for the taxpayer impact of the current levy and proposed levy.](#)

Financial Assumptions for Proposed Levy

[See Appendix B for the financial assumptions for the current levy and proposed levy.](#)

Sustainable and Consistent Library Funding to Support the Community

In the robust response WCCLS received to the community survey in Summer 2024, we heard that Washington County residents value their libraries – for books, community, access, and space to work, relax, and gather.



This proposal for a \$0.37 replacement library levy, alongside the library funding and governance process underway, supports the Board’s goal to address funding allocations for library operations, ensuring that all communities have access to a consistent base level of library service. This proposal reflects our partner agencies’ need for a sustainable funding source for library operations that provides some operational stability in economically uncertain times. This proposal also addresses the increasing cost pressures libraries are under as they provide service to a growing and

diverse community with increasingly complex needs, by increasing the efficiency of operations and service effectiveness.

In fiscal year 2023-24, Washington County libraries saw nearly 2.5 million visitors and checked out over 7.2 million items. Each of these visits and check outs represent a story, a connection, an opportunity, or a needed moment of respite. We are confident that the library funding and governance process, and this levy process, both under Board leadership, will contribute to a sustainable and accessible library system in Washington County for years to come. With voter approval, and the continued work with our city and nonprofit partners, our libraries will continue to contribute to the excellent quality of life in Washington County.

Appendix A: Taxpayer Impact

	Year	Countywide Assessed Value	Annual AV Growth	Library Levy	Levy Rate	Average Home Assessed Value	Growth	Annual Cost	Monthly Cost
2016-21 Levy	2016-17 Actual	\$ 59,446,698,455	4.63%	\$13,078,274	\$0.22	\$252,294		\$ 55.50	\$ 4.63
	2017-18 Actual	\$ 62,340,647,387	4.87%	\$13,714,942	\$0.22	\$261,070	3.48%	\$ 57.44	\$ 4.79
	2018-19 Actual	\$ 64,974,312,732	4.22%	\$14,294,349	\$0.22	\$270,208	3.50%	\$ 59.45	\$ 4.95
	2019-20 Actual	\$ 68,032,356,127	4.71%	\$14,967,118	\$0.22	\$279,432	3.41%	\$ 61.48	\$ 5.12
	2020-21 Actual	\$ 71,273,364,154	4.76%	\$15,680,140	\$0.22	\$287,220	2.79%	\$ 63.19	\$ 5.27
	Five Year Average	\$ 65,213,475,771	4.64%	\$14,346,965	\$0.22	\$270,045		\$ 59.41	\$ 4.95
2021-26 Levy	2021-22 Actual	\$ 74,371,914,305	4.63%	\$16,361,821	\$0.22	\$295,978		\$ 65.12	\$ 5.43
	2022-23 Actual	\$ 78,318,865,846	5.31%	\$17,230,150	\$0.22	\$308,138	4.11%	\$ 67.79	\$ 5.65
	2023-24 Actual	\$ 82,619,276,160	5.49%	\$18,176,241	\$0.22	\$318,581	3.39%	\$ 70.09	\$ 5.84
	2024-25 Actual	\$ 86,305,797,001	4.46%	\$18,987,275	\$0.22	\$328,283	3.05%	\$ 72.22	\$ 6.02
	2025-26 Estimate	\$ 89,973,793,374	4.25%	\$19,794,235	\$0.22	\$338,296	3.05%	\$ 74.43	\$ 6.20
	Five Year Average	\$ 82,317,929,337	4.83%	\$18,109,944	\$0.22	\$317,855		\$ 69.93	\$ 5.83
2026-31 Proposed Levy	2026-27 Estimate	\$ 93,797,679,592	4.25%	\$34,705,141	\$0.37	\$348,614	3.05%	\$128.99	\$ 10.75
	2027-28 Estimate	\$ 97,784,080,975	4.25%	\$36,180,110	\$0.37	\$359,246	3.05%	\$132.92	\$ 11.08
	2028-29 Estimate	\$101,939,904,416	4.25%	\$37,717,765	\$0.37	\$370,203	3.05%	\$136.98	\$ 11.41
	2029-30 Estimate	\$106,272,350,354	4.25%	\$39,320,770	\$0.37	\$381,495	3.05%	\$141.15	\$ 11.76
	2030-31 Estimate	\$110,788,925,244	4.25%	\$40,991,902	\$0.37	\$393,130	3.05%	\$145.46	\$ 12.12
	Five Year Average	\$102,116,588,116	4.25%	\$37,783,138	\$0.37	\$370,538		\$137.10	\$ 11.42

Levy	Annual Cost	Monthly Cost
2016-21 Levy Average Cost	\$ 59.41	\$ 4.95
2021-26 Levy Average Cost	\$ 69.93	\$ 5.83
Change	\$ 10.52	\$ 0.88
2021-26 Levy Average Cost	\$ 69.93	\$ 5.83
2026-31 Proposed Levy Average Cost	\$137.10	\$ 11.42
Change	\$ 67.17	\$ 5.60
2021-26 Levy FY 2025-26 Costs	\$ 74.43	\$ 6.20
2026-31 Proposed Levy FY 2026-27 Costs	\$128.99	\$ 10.75
Change	\$ 54.56	\$ 4.55

Appendix B: Financial Assumptions

Assumption Name	Current Levy		Proposed Levy				
Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Assessed Value	86,502,382,140	89,973,793,374	93,797,679,592	97,784,080,975	101,939,904,416	106,272,350,354	110,788,925,244
AV Annual Increase	4.70%	4.01%	4.25%	4.25%	4.25%	4.25%	4.25%
Tax Rate	0.22	0.22	0.37	0.37	0.37	0.37	0.37
Tax Levy Imposed	19,030,524	19,794,235	34,705,141	36,180,110	37,717,765	39,320,770	40,991,902
Property Tax Collection Rate	96.00%	96.00%	96.00%	96.00%	96.00%	96.00%	96.00%
Property Tax Collection	18,269,303	19,002,465	33,316,936	34,732,906	36,209,054	37,747,939	39,352,226
Delinquent Taxes	0.67%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Delinquent Taxes as a % of current year taxes	127,505	98,971	173,526	180,901	188,589	196,604	204,960