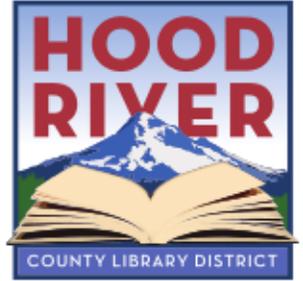


**Budget Committee
Meeting Agenda**

Tuesday, May 9, 2017, 6.00p
Jean Marie Gaulke Community Meeting Room
502 State St, Hood River
Budget officer: Rachael Fox

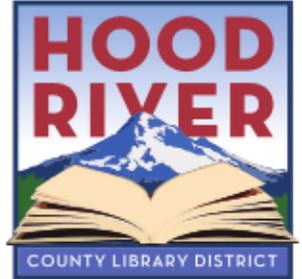


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|--|-------|
| I. Nomination and election of Chair | |
| II. Additions/deletions from the agenda (ACTION) | Chair |
| III. Conflicts or potential conflicts of interest | Chair |
| IV. Budget message | Fox |
| V. Presentation of proposed budget | Fox |
| i. General Fund | |
| ii. Capital Equipment Reserve Fund | |
| iii. Grants Fund | |
| VI. Public comment | Chair |
| VII. Budget Committee questions and deliberations | Chair |
| VIII. Approval of budget (ACTION) [if applicable] | Chair |
| IX. Recess or adjournment | Chair |

2017-18 budget notes

May 9, 2017

Prepared by Budget Officer Rachael Fox



Thank you all for agreeing to serve once again on the Library District Budget Committee. Our Budget Committee is composed of the Library District Board of Directors plus five additional individuals. The members are Jen Bayer, Karen Bureker, Monica Zorza Hockett, Nick Hogan, Lani Roberts, John Schoppert, Jean Sheppard, Sara Snyder, Alexis Vaivoda, and Erick VonLubken.

Our current fiscal year is composed of three funds:

- *General Fund*: This fund is where most of the action happens. It includes most of the District's major income (namely, tax revenue) and expenses.
- *Capital Equipment Reserve Fund*: This fund is used for major capital improvements or purchases of physical items that last beyond a few years. These could include significant building repairs, renovations, furniture, shelving, or large equipment. Examples of purchases out of this fund are replacement for a small section of our roof, replacement of our HVAC's control box, shelving, and new networking equipment.
- *Grants Fund*: This fund is used for special-purpose grants, such as those given to us by foundations, as well as donations from our two affiliate nonprofit support groups: the Friends of the Hood River County Library and the Hood River County Library Foundation. Expenditures from this fund are for purposes outlined in the grants or donations. Typically, this fund is estimated high to take advantage of potential grant opportunities.

We no longer use the Sage Library System Fund. This fund was used to pay the Sage Systems Librarian and his associated expenses. While he administratively was our employee, this person actually worked for the benefit of our entire library consortium and as such is not a part of our regular operations. All costs were reimbursed. Since the fund is dormant, it will be dissolved by resolution by the end of this fiscal year and any remaining funds will be transferred to the General Fund. We will continue to show the fund history for the next three years.

Each fund is divided into at least two sections: resources (i.e. income) and requirements (i.e. expenditures). Those are then divided into individual line items, such as fines & fees or taxes (for income) or office supplies or building maintenance (for expenditures).

The attached budget sheets are made on forms provided by the State of Oregon and are submitted once they are approved. The budget process is as follows:

502 State Street
Hood River · OR 97031

541 386 2535

www.hoodriverlibrary.org

1. The budget is prepared by District staff.
2. It is presented to the Budget Committee by the Budget Officer (me).
3. You recommend changes to the Budget and pass a resolution formally recommending the Budget to the Board of Directors.
4. The Board of Directors makes changes to the budget and then formally approves it in June.
5. The final adopted budget is submitted to the appropriate authorities.

We have one Budget Committee meeting scheduled for Tuesday, May 2, 2017, 6.00-8.00p in the Jean Marie Gaulke Meeting Room of Hood River Library. If needed, we can recess the meeting and continue it on Tuesday, May 9, 6.00-7.00p, at the same location.

For your assistance, following the budget message, I go through the budget line-by-line below, noting rationales for the numbers as well as the reason for any changes. In addition to the budget and these notes, I have included several attachments to help you evaluate the proposed budget:

- *Attachment I:* The District's Strategic Goals for 2016-21
- *Attachment II:* Current and proposed salary schedules
- *Attachment III:* 2017-18 proposed personnel costs
- *Attachment IV:* Historical utility use
- *Attachment V:* Our most recent financial statements, March 2017
- *Attachment VI:* A recommended motion to approve the budget
- *Attachment VII:* Financial Management Policy

Please let me know if you have any questions or would like additional information to help with your deliberations. I can be contacted at rachael@hoodriverlibrary.org or 541-490-6079.

Budget message

The 2017-18 fiscal year is Hood River County Library District's seventh operational year. The District has come a long way since it first reopened in July 2011. It features a wide range of services including free public Internet, programs for all ages, a vibrant collection, an actively-used meeting room, and much more. Compared to similarly-sized libraries, our District is among the top performers for programs, attendance at programs, additions and expenditures on the collection.

Over the last two fiscal years there has been an increase in personnel costs. This increase, coupled with the yearly transfer to the Capital Equipment Reserve Fund, created more in expenditures than revenue. The District had \$41,539 more in expenditures than revenue in the 2015-2016 fiscal year, due to payroll for July 2016 (\$25,191) was paid in June 2016. This occurred due to an early deposit date because the payroll date fell on the weekend. In fiscal year 2016-17, the District is projected to spend \$40,000 more in expenditures, than revenue. There was ample funds in the Unappropriated Ending Fund Balance to cover the costs. This year we need to get back to having the expenditures equal near the revenue. This is due to the fact the District will soon be affected by minimum wage increases. This budget will show a tightening to the personnel costs and a decrease in the budget for Materials and Services.

With careful planning, seeking alternative funding, and efficiently using funds, the District will be able to absorb these costs long term and continue to meet the needs of our community.

General Fund

Strategic goals

Our budget should reflect our strategic goals. The Board hired library consultant Penny Hummel to craft the District's 2016-21 strategic plan (see the draft as Attachment I). Here are the five main areas of focus and how the budget addresses them.

1. *Create a stable and permanent presence in Odell.*

The District has focused on Odell since the libraries reopened. The community is the only significantly-populated area of the county without a physical library branch. Like the rest of the valley, it is predominantly Latino, a group historically underserved by the library pre-closure. The District has reached out to Odell. We have a full-time Bilingual Outreach Specialist who spends most of her time in Odell. She is a regular presence at meetings and events. Half of the Outreach Specialist's time was funded by a grant, but in 2016-17 we fully absorb the cost of the position into the General Fund. This has been a goal of the Board since the position was created. We also conduct programming in Odell, including partnering with the Mid Valley Elementary Summer School program to provide a summer reading program. We have plans to partner with other organizations in Odell to offer ESL and technology classes. For the second year in a row, we are using a grant from the Oregon State Library to provide a weekly bus service, March through September, between Odell and the Hood River Library. In HR, staff provide early literacy programming, free books, snacks, and more. The bus has been well-received, averaging about fifteen bus users per visit and even more program attendees. We are using our annual State Library grant for this program.

2. *Expand services to tweens and teens.*

Teens were one of our target populations in our original strategic goals. We have active teen volunteers in the Teen Speak advisory group and Literary Trivia Challenge committee. Last year the District hired a Teen Services Librarian. Prior to this, the position was held by a library assistant. Our Teen Services Librarian has increased programming: crafts, SAT aide, and movies nights. She is building a relationship with the local high school and attending other events in the community to expand outreach. She now recruits and manages teen volunteers at the library.

3. *Expand outreach activities to continue to grow the library's active users.*

Outreach already is a huge part of what the District does. As was mentioned, there is a dedicated Bilingual Outreach staff member. In addition, our Director and Assistant Director are actively involved in many organizations such as the Lions, Rotary, Cascade Locks Action Team, Soroptimists, and more. Children's and teen staff are regular presences at area schools. The Assistant Director, who coordinates adult programming, visits monthly to senior living facilities around the county. This year, the Assistant Director will work on providing service to those experiencing homelessness and the homebound. Staff plan to continue these efforts and have the programming budget and off-desk time to support them.

4. *Increase library awareness throughout the county.*

Marketing has been a large effort of the District since reopening. Once reopened, staff greatly increased the amount they communicated with local media and individuals. Events are covered regularly in the *Hood River News* and are mentioned on radio stations. Flyers are put up all around the community. The District uses social media to get out the word. Despite these efforts, staff have noticed inconsistent promotion of events as well as a need for more target marketing. The Assistant Director releases monthly electronic and paper newsletters to promote library events and services. The Director and Assistant Director are creating a marketing plan and procedures to help with promotion of events. Staff also see our outreach activities as important ways of promoting the libraries. Fortunately, the Friends and Foundation groups are quite strong, and they help the District get out the word.

5. *Continue to develop the library as a cultural and educational hub for people of all ages and backgrounds.*

This goal ties closely with the other four strategic goals. All of the District's activities help with these goals, particularly our healthy programs budget and significant outreach activities. There is additional money in the adult programs budget to have concerts and related events. Partnerships will continue to be a critical source of our programming as well.

Finally, there has been a careful balance of services and open hours since the District reopened. The libraries are not open as many hours as similarly-sized ones. Partially this is due to funding levels. However, the Board committed early on that the District should not sacrifice the quality of services for additional open hours. As such, staff have the time and budget to do the tasks necessary to keep the libraries vibrant: buy new materials, reach out to the community, run programs, do the back end work to keep things running smoothly, and more. The proposed budget continues in this vein, while also striving for staff to be efficient with their time and resourceful with their budgets.

Overall, the proposed 2017-18 budget moves the District in a positive direction to fulfill the strategic goals. It gives staff the resources they need to carry out the plan.

Staffing expenses

The proposed personnel costs for FY 2017-18 is \$595,588 compared to \$614,840 budgeted for FY 2016-17. While on the surface, this appears to be a decrease, there is actually an increase. The actual projected personnel costs for FY 2016-17 are \$561,000 (Includes the \$25,191 July payroll, attributed in FY 2015-16) and FY 2017-18 is \$573,000. The actual costs for the salary will be much closer to the proposed budget than in years past, due to the elimination of budgeting for a proposed step increase for staff. There were no additions to the staff this year, except three on-call substitutes, which share a pool of funds created in FY 2016-17.

- *Minimum wage:* The District's positions will be affected by the Oregon minimum wage

increases beginning FY 2019-2020 through FY 2021-2022. Currently, the first step of the lowest paid classification is \$10.99/hour (See attachment II). Over the next year, I will research and formulate a sustainable plan which will allow for increase to personnel costs but funds to also increase Materials and Services and contribute funds to upcoming capital projects listed below.

- *Cost-of-living-increase for staff:* To get us back in-line and prepare for the future, I propose the District does not offer step increases this year, but gives all staff a 2% increase which is the average increase of the Western Region CPI in 2016.
- *Health insurance increases:* There is an increase to health insurance line item due to budgeting for all staff members who receive health insurance to use the \$1,000 cap, which is prorated, based upon hours worked. This will cover any staffing changes. Right now we only have four positions, which District covers the staff member's entire family. Seven employees receive benefits for a single person or VEBA benefits. The current projection for staff benefits is \$76,125 for the year.
- *Staff changes:* This year our Cataloging Specialist, who was granted a year long leave of absence, will be returning to the District on August 1, 2017. This fiscal year, two staff members job shared the position. The position has been reduced from 1.25 FTE to 0.75 FTE, which will be sufficient to perform the work. One of the staff members will move back to a Clerk II position at 0.5 FTE, the substitute budget will be reduced from 0.5 FTE to 0.25 FTE. This will result in 3.25 FTE over last year, 3.0 FTE. The Operations Assistant will reduce hours from 1.0 FTE to 0.75 FTE. This change was at the request of the person currently occupying that position.

Capital Equipment Reserve Fund

This fund will carry over around \$100,000 from last fiscal year. I propose we limit spending in the Capital Equipment Reserve Fund to essential projects this year and do not transfer money into the fund.

There are some proposed capital projects that will be paid from the District's capital fund:

- Replacing the Hood River Oak Street sidewalk from Fifth to Sixth Streets. This sidewalk was not replaced as part of the Oak Street urban renewal project several years ago and is in very poor condition. This project is budgeted at \$15,000.
- Repairing the stone wall between District property and the Stoltz building. The wall was dismantled to remove the maple tree in 2016, which was deemed a safety hazard. I estimate the project will cost \$10,000.
- Repairing the walkway outside the children's library emergency exits. The steep of the grade is not sufficient and drainage is an issue, which has caused flooding in a portion of the children's library in the past. The District received a SDAO Safety Grant in 2015 to cover \$3,000 of the project. The District will need to cover \$2,500 to \$3,000 to fund the project.

Long-term, there are other projects to consider in following fiscal years. These items were noted in our 2014 facilities plan as well as observations from staff.

- Repainting the Hood River Library interior (\$40,000-50,000). The Children's area already is being repainted as part of the Library Foundation's fundraising efforts.
- Replacing roof (\$40,000-50,000). In the next 4-6 years, the Hood River Library roof will

need to be replaced. It is showing wear in areas.

- Replacing the air handling unit and VAV boxes (cost unknown). Although it has run better in recent years, Hood River Library's HVAC continues to be problematic. If it continues to have significant maintenance issues, it may need replacement.

Grants Fund

The District is fortunate to receive several grants and donations throughout the year. Not the least of these are the monies given to us by the Friends of the Library and Library Foundation. Between them, they add about \$60,000 annually to improve the District's services. Friends and Foundation money is tracked through the Grants Fund to allow us to better track it.

There also are several regular grants that the District receives as well as grants that are carryovers from the 2016-17 fiscal year. Carryovers include the 2017 Ready to Read grant (an Oregon State Library grant used for reading readiness), Library Foundation funds for moving and renovating the Cascade Locks and Parkdale branches, newspaper digitization projects, SDAO safety grant to repair the water intrusion issue in the children's library. Other outstanding grants will be expended by June 30.

The Grants Fund also includes several grants that the District hopes to receive. These include moving Cascade Locks branch, renovating Parkdale branch, rehabilitating the historic exterior of Hood River Library, and other unanticipated opportunities. This fund usually is budgeted optimistically to take advantage of grant opportunities as they arise. However, if the grants are not received, subsequent expenditures are not incurred, either.

Sage Library System Fund

The District used this fund to employ a staff member, the Sage Systems Librarian, who actually worked for the library consortium, Sage Library System. Sage operates through fiscal agents, primarily Baker County Library District. The Systems Librarian left his position in February 2017, and the Baker Country Library District will now be the fiscal agent for the position.

Conclusion

Overall, this budget keeps the District on a positive path of better serving the community's needs for library and literacy services. It supports the District's new strategic goals and prepares for upcoming changes in the future.

Line-item analysis

Below are line item details on the District's four funds.

General Fund - Resources

- *1 - Cash on hand:* This amount assumes monthly expenditures at \$73,250 (this year's operating expenses are estimated \$70,000 per month, adding the \$40,000 Capital Equipment Reserve Transfer equals around \$73,250 per month)., It also assumes unexpended contingency and receipt of an additional \$26,000 in tax revenue.
- *2 - Previously levied taxes:* These amounts are based on this year's receipt of taxes from previous fiscal years. For 2017-18, this includes taxes that were not paid from

2011-2017.

- *3 - Interest:* Interest varies, so the District does not rely on it heavily. Public funds are restricted in terms of how they can be invested, so funds are all invested in the Local Government Investment Pool (LGIP) with Hood River County.
- *4 - Fines and fees:* These are generated from late fines, lost item charges, copies and printouts, out-of-area library card fees, and miscellaneous other items. This assumes \$1,000 in revenue per month.
- *5 - Donations:* Donors tend to give to the Library Foundation or Friends of the Library. Any donations given specifically to the District, which are few, go into the Grants Fund. Overages at the cash register (such as someone giving \$1 for \$0.75 in copies) are given to the Friends.
- *6 - Intergovernmental revenue:* The revenue in this line item was for the Sage Systems Librarian, which was transferred to its own fund in 2015-16.
- *10 - Taxes estimated to be received:* Figured based on an assessed value of countywide property at \$2,253,583,138, multiplied by the District millage rate of 0.39, and assuming 5% uncollectible taxes. This estimated amount is a 4.4% increase over last year's estimate. This exceeds the 3% tax increase cap imposed by Measure 50 due to new development in the County or additional properties added to the tax rolls.

General Fund - Expenditures

Personal Services

- *3-10 – Salaries:* See above for a discussion of changes here.
- *13 - Retirement:* Employees regularly scheduled for more than twenty hours per week participate in a 403(b) retirement plan. The District contributes 6% of the employee's salary and will match up to an additional 3% of the employee's own contributions. This figure assumes 9% contributions by the District for all eligible employees.
- *14 - FICA:* Calculated at 7.65% of payroll.
- *15 - Workers' compensation insurance:* Based on calculations from the recent workers' compensation renewal from Special Districts Association of Oregon (SDAO).
- *16 - Health insurance:* Calculated assuming a \$1,000 monthly cap for each employee. The cap is unchanged from last year.
- *17 - Unemployment insurance:* Calculated at 1.3% of payroll, based on the rate given by the State of Oregon.

Materials & Services

- *23 – Bank charges:* This line item includes miscellaneous bank fees as well as the monthly charge for the employee direct deposit program.
- *24 - Building rental:* Includes current leases for Cascade Locks and Parkdale branches. Plus, six months of rent (January – June 2018) for an anticipated move to of the Cascade Locks Branch to the Cascade Locks School.
- *25 - Building maintenance:* General building maintenance including repairs, electrical work, plumbing, light bulbs, fire extinguisher upkeep, and more.
- *26 - HVAC:* This line item includes the cost of maintaining the heating and cooling system at Hood River Library. It involves work by a local firm as well as occasional regular and on-call maintenance by an outside firm for advanced projects. This line

item has been increased to prepare for more upkeep due to the age and condition of the system.

- *27 - Elevator:* There is a maintenance contract for the Hood River Library elevator.
- *28 - Telecommunications:* This item was eliminated, being split into two separate items below.
- *29 - Telephone:* This line item includes the cost for the District's VOIP and landline telephones. It assumes \$360 in monthly costs (Hood River, Parkdale, Cascade Locks School), which includes a policy to reimburse certain employees partially for the cost of using their mobile phones, the use of which is important for their positions.
- *30 - Internet:* This line item includes the cost for bandwidth for the District's facilities.
- *31 - Collection development:* This line item is for collection materials including books, DVDs, audiobooks, electronic resources, and more. Part of the collection development money is in the Grants Fund, along with the Friends and Foundation donations, as those two groups help fund some library operations. Due to the increase in personnel expenses, the total Collection Development budget will be reduced by \$20,000. This year, I plan to seek alternative ways to increase the collection development budget for the long term. This will involve grants and requests to the Friends and Foundation.
- *32 - Technology:* This line item assumes replacement of 20% of all public and staff computers plus miscellaneous other technology needs. This is 50% less than last fiscal year. The former Library Director provided most of the technology support. Last year's figure, it was an estimate because it was uncertain how much outside technology support services would cost. The District still maintains the Linux operating system, which allows costs to remain low.
- *33 - Accounting and auditing:* Includes the quoted amounts for auditing and accounting services.
- *34 - Courier:* This line item represents the cost of moving materials between our three locations and Hood River Valley High School. Currently the District pays mileage to volunteers.
- *35 - Custodial services:* Our current rate is \$1,823/month through March 31st. This budget amount assumes a 5% increase afterward. This cost covers Hood River Library.
- *36 - Technical services:* Includes the annual cost for our out-of-Sage interlibrary loan service as well as our catalog record download service.
- *37 - Library consortium:* Includes annual membership, which is the amount the Sage Library System will charge libraries of the District's size next fiscal year.
- *38 - Copiers:* \$66/month for copier and coin acceptor lease, \$50 per quarter for copies.
- *39 - Elections:* This is a biannual expense happening during May in odd-numbered years.
- *40 - Furniture and equipment:* These funds are used to purchase furniture and small equipment that doesn't qualify as capital. This line item has been reduced because the District will use Foundation donations to update furniture at the Hood River Library.
- *41 - Property and liability insurance:* Amount based on estimates from SDAO.
- *42 - Georgiana Smith Memorial Gardens:* As the managing entity for the Gardens, the District uses these funds for professional bed maintenance, tree trimming, grass cutting, snow removal, irrigation, and other associated costs. Over the next year, I plan to look for alternative funding for the Gardens maintenance.

- *44 - Professional Services:* In 2015-16, the District hired a strategic planning consultant from this line item.
- *45 - Membership dues:* Includes memberships in local organizations and professional societies. Includes dues for the Chamber of Commerce, Gorge Technology Alliance, Gorge Nonprofit Collaborative, Libraries of Eastern Oregon, Hood River Rotary, Hood River Lions, Soroptimists, Oregon Library Association, American Library Association, Public Library Association, and Library Leadership & Management Association.
- *43 – Miscellaneous:* This line item has been reduced. Last year the Library Director candidates airfare, hotels, and public event fees were attributed to this item.
- *49 - Programs:* This line item includes the costs for hiring performers and buying supplies for programs. A portion of it is in the Grants Fund, as the Friends donate annually to the Summer Reading Program. Includes amounts for Summer Reading and other program costs. District programming has increased dramatically. It is an area where the District particularly excels when compared to peer libraries. Last year, the District budgeted funds for Guadalajara book purchases for programs, which will not occur this year.
- *50 - Advertising:* Most recruitment-related expenses fit under this category. This also includes some money for additional advertising to promote District collections and services.
- *51 – Office supplies:* The District has made a concerted effort to reduce the number of office supplies needed.
- *52 - Travel:* Includes travel to trainings, programs, outreach activities, and hotel expenses.
- *53 - Training:* Includes registration for training events such as Sage classes and the Oregon Library Association conference.
- *54 - Board development:* This line item is used for Board training expenses, such as attendance at the SDAO conference.
- *55 – Parking reimbursement:* This line item was added last year. It will cover volunteers meter fees, while they are volunteering for the library.
- *56-60 - Utilities:* The amounts budgeted are based on actual costs, with room for a possible increases in utilities. There is still some money built in for a colder-than-normal winter and hotter-than-normal summer.
- *64 - Transfer to capital reserve:* Used for capital projects. There is an equivalent revenue in the Capital Equipment Reserve Fund. I recommend transferring \$28,000 this year, which will replace the funds expected to be spent on capital projects this year. The District should carry over \$100,000 to fiscal year 2018-19, if there are no unexpected capital projects.
- *66 - Contingency:* This money is set aside in case something unforeseen arises, such as major facilities issues. Best practices are that contingency should equal about 10% or more of the fund total. If these funds aren't used, which they haven't been for the last six years, they are rolled back into the budget for the following fiscal year.
- *70 - Vacation reserve:* These liabilities are employees' unused vacation and holiday leave. If an employee is no longer employed by the District, these amounts are paid out to them. The Board felt it prudent to create a reserve fund to help pay for such liability should an employee(s) depart. Per the Financial Management Policies (attachment VII), the reserve amount should equal at least 75% of current outstanding

liabilities. Employees are capped at rolling over only 80 hours into a new fiscal year, pro-rated based on a 40-hour workweek, so the District's long-term liabilities are limited.

- *72 - Unappropriated ending fund balance:* This amount is sufficient to get the District from July through half of November 2018, especially if contingency is not used. At the projected expenses of \$73,500/month, the District would need \$330,750. This fiscal year, this year's operating expenses are estimated \$70,000 per month, adding the \$40,000 Capital Equipment Reserve Transfer equals around \$73,250 per month, if the salary from July 2016 - \$25,191, would have been attributed to the correct year fiscal year, the operating expenses would have been about \$75,250 per month. The UEFB is lower this year due to increased staff expenses. Within the past several years, UEFB has been getting closer to actual operating needs so that the District is fully using the allotment of taxes the public gives it. This year the projected expenditures will equal close to the expected revenue.

Capital Equipment Reserve Fund

Resources

- *2 - Cash on hand:* Carryover from previous years.

Requirements

- *9 - Capital outlay:* Capital expenditures for projects noted in the above discussion.

Grants Fund

Resources

- *2 - Cash on hand:* Carryover of Foundation funds used for branch upgrades, Ready to Read 2017 grant monies, newspaper digitization projects, SDAO Safety Grant for repair to walkway outside the children's library.
- *3 - Grants (specific purposes):* Includes potential grants as described above.
- *4 - Friends of the Library donations:* The Friends contribute to collection development, programming, equipment, and other library expenses.
- *5 - Library Foundation donations:* The Foundation anticipates giving \$50,000 this fiscal year toward magazine subscriptions and electronic resources and a TBD project for the 2018 Feast of Words fundraiser.
- *6 - Pat Hazelhurst Fund donations:* The District has an endowment at the Gorge Community Foundation, named in honor of long-time library supporter Pat Hazelhurst. This fund must dispense some of its funds to the library annually.

Requirements

- *30 – Materials and services:* The Friends and Foundation contribute toward collection development, the Summer Reading Program, new furniture and technology, and much more. In addition, some funds have been built in to take advantage of unanticipated grant opportunities.
- *32 - Capital outlay:* Includes money to help move the Cascade Locks branch, renovate the Parkdale branch, and rehabilitate the old parts of Hood River Library.
- *35 - Unappropriated ending fund balance:* This year, there is no unappropriated ending balance for the Grants Fund. Since the UEFB cannot be spent per state law, the

District needs the ability to spend out its grants by the end of the fiscal year should the need arise.

GENERAL FUND
Resources

Hood River County Library District

	Historical Data				RESOURCES DESCRIPTION	Budget for Next Year 2017-18		
	Actual			Adopted Budget This Year 2016-17		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2014-15	First Preceding Year 2015-16	YTD actuals 3/31/2017					
1	578,384	597,340	740,247	575,000	Available cash on hand	515,000		
2	15,243	23,619	10,992	20,000	Previously levied taxes estimated to be received	15,000		
3	2,660	4,565	4,475	3,500	Interest	4,000		
4	13,152	13,061	11,507	12,000	Fines and fees	12,000		
5	325	-		-	Donations	-	-	-
6	49,111	-		-	Intergovernmental revenue	-	-	-
7	33	-		500	Miscellaneous revenue	-		
8								
9	658,908	638,585	767,221	611,000	Total resources, except taxes to be levied	546,000	-	-
10				799,956	Taxes estimated to be received	834,953		
11	759,419	788,107	786,455		Taxes collected in year levied			
12	1,418,327	1,426,692		1,410,956	TOTAL RESOURCES	1,380,953	-	-

GENERAL FUND
Detailed Requirements

	Historical Data				REQUIREMENTS FOR: Hood River County Library District	Budget for Next Year 2017-18		
	Actual			Adopted Budget This Year 2016-17		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2014-15	First Preceding Year 2015-16	YTD Actuals 3/31/17					
1					PERSONAL SERVICES			
2					Salaries			
3	6,414	4,979	4159	6,855	Library Clerk I	6,858		
4	49,699	71,363	53972	81,515	Library Clerk II	88,353		
5	79,239	81,946	37221	60,817	Library Assistant I	48,751		
6	63,374	83,810	75108	111,443	Library Assistant II	89,302		
7	63,875	30,751	34638	59,859	Librarian I	65,957		
8	49,116	41,581	31632	55,141	Librarian II	52,998		
9	65,110	76,065	48313	79,608	Library Director	70,658		
10	376,827	390,495	285043	455,238	<i>Total Salaries</i>	422,877		
11								
12					Benefits			
13	28,285	27,775	24717	36,160	Retirement	34,364		
14	29,414	27,860	23919	34,826	FICA	32,350		
15	246	1,122	1475	1,200	Workers' compensation insurance	1,500		
16	62,383	66,258	52177	81,498	Health insurance	99,000		
17	6,084	4,666	3836	5,918	Unemployment insurance	5,497		
18	126,412	127,681	106124	159,602	<i>Total benefits</i>	172,711		
19								
20	503,239	518,176	391,167	614,840	TOTAL PERSONAL SERVICES	595,588		
21					Total Full Time Equivalent (FTE)*	10.925		

22					MATERIALS AND SERVICES		
23	223	193	217	250	Bank charges	250	
24	3,700	3,700	3,200	12,400	Building rental	9,000	
25	22,454	11,627	5,379	15,000	Building maintenance	15,000	
26		11,691	8,715	8,000	HVAC	12,000	
27		1,830	1,610	2,000	Elevator	2,000	
28	10,496	-		-	Telecommunications	-	
29		4,819	2,873	4,500	Telephone	4,000	
30		5,099	3,841	5,250	Internet	5,500	
31	66,326	77,905	52,977	75,000	Collection development	55,000	
32	6,102	4,911	5,327	20,000	Technology	10,000	
33	12,260	29,300	12,878	23,000	Accounting and auditing	25,000	
34	1,824	1,475	1,468	3,000	Courier	3,000	
35	20,676	20,891	15,687	24,000	Custodial services	24,000	
36	6,156	3,015	2,927	4,000	Technical services	4,000	
37	10,500	11,340	11,567	12,000	Library consortium	12,000	
38	989	976	1,022	1,100	Copiers	1,500	
39	1,479	-	0	2,000	Elections	-	
40	3,722	3,167	1,512	5,000	Furniture and equipment	2,000	
41	3,872	4,254	10,874	10,000	Property and liability insurance	11,500	
42	11,306	16,472	23,583	21,000	Georgiana Smith Memorial Gardens	21,000	
43	1,837	2,575	2,273	3,000	Legal Services	3,000	
44		12,307	0	-	Professional services	-	
45	3,687	3,323	2,124	4,000	Membership dues	4,000	
46	876	451	3,595	1,000	Miscellaneous	1,000	
47	820	685	645	1,000	Postage/freight	1,000	
48	1,132	659	607	1,000	Printing	1,000	
49	15,439	18,727	19,555	22,000	Programs	20,000	
50	1,247	1,154	545	1,000	Advertising	1,000	
51	17,170	13,477	12,216	16,000	Office supplies	15,000	
52	5,087	5,759	4,298	5,000	Travel	5,000	
53	1,194	1,546	877	1,750	Training	1,500	
54	764	1,127	0	1,500	Board development	1,500	
55	-	-	0	1,000	Parking reimbursement	1,000	

56	36,408	-	-	-	Utilities	-	
57	-	17,203	13,347	20,000	Electricity	20,000	
58	-	1,387	1,073	1,500	Garbage	1,500	
59	-	5,497	3,944	10,000	Natural gas	10,000	
60	-	4,173	3,506	4,500	Water and sewer (building)	4,700	
61							
62	267,746	302,715	234,262	341,750	TOTAL MATERIALS & SERVICES	307,950	
63							
64	50,000	50,000	0	40,000	TRANSFER TO CAPITAL RESERVE	28,000	
65							
66	-	-	0	100,000	CONTINGENCY	100,000	
67							
68	820,985	870,891	625,429	1,096,590	Total expenditures	1,031,538	
69							
70	-		3,499	12,500	Vacation Reserve	13,400	
71	597,340	555,801			Ending Balance (Prior Years)		
72				301,866	UNAPPROPRIATED ENDING FUND BALANCE	336,015	
73	1,418,325	1,426,692		1,410,956	TOTAL REQUIREMENTS	1,380,953	

CAPITAL EQUIPMENT RESERVE FUND
Resources and Requirements

This fund is authorized and established by Resolution No. 2013-14.008 on May 20, 2014, for the following specified purposes: capital outlay for land acquisition, building construction/improvements, installation and repair of major building systems, and depreciable equipment.

Fund review year: 2021

Hood River County Library District

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2017-18		
	Actual			Adopted Budget This Year 2016-17		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2014-15	First Preceding Year 2015-16	YTD 3/31/2017					
1					RESOURCES			
2	57,573	97,830	103,636	80,000	Cash on hand	100,000	-	-
3	352	654	524	400	Interest	400	-	-
4	50,000	50,000	-	40,000	Transfer from General Fund	-	-	-
5								
6	107,925	148,484	104,160	120,400	TOTAL RESOURCES	100,400	-	-
7								
8					REQUIREMENTS			
9	10,095	44,848	41,445	75,000	Capital outlay	60,000	-	-
10								
11	97,830	103,636			Ending balance (prior years)			
12				45,400	RESERVED FOR FUTURE EXPENDITURE	40,400	-	-
13	107,925	148,484		120,400	TOTAL REQUIREMENTS	100,400	-	-

SPECIAL FUND
Resources and Requirements
GRANTS FUND

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2017-18		
	Actual			Adopted Budget This Year 2016-17		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2014-15	First Preceding Year 2015-16	YTD 3/31/2017					
1					RESOURCES			
2	12,869	62,010	88,140	43,500	Cash on hand	45,000	-	-
3	28,946	33,062	7,223	150,000	Grants (specific purposes)	150,000	-	-
4	10,865	17,674	1,950	10,000	Friends of the Library donations	15,000	-	-
5	70,000	60,045	1,957	50,000	Library Foundation donations	60,000	-	-
6	-	-	-	1,000	Pat Hazelhurst Fund donations	1,000	-	-
7								
8	122,680	172,791	99,270	254,500	TOTAL RESOURCES	271,000	-	-
9								
10					REQUIREMENTS			
11					Personal services			
12					<i>Salaries</i>	-	-	-
13		12,210	69		- Library Assistant II	-	-	-
14								
15		1,099			<i>Benefits</i>			
16		930			- Retirement	-	-	-
17		3,408			- Health insurance	-	-	-
18								
19		204			- Other personal services	-	-	-
20								
21	24,997	17,851	69		- Total personal services	-	-	-
22								
23					Materials and services			
24	18,802	12,479	7,542	20,000	Collection development	30,000	-	-
25	6,913	-	-	2,000	Technology	5,000	-	-
26	7,330	11,214	3,941	15,000	Programs	15,000	-	-
27	1,294	4,684	5,199	15,000	Furniture and equipment	50,000	-	-
28	1,334	12,964	9,897	27,500	Other materials and services	25,000	-	-
29							-	-
30	35,673	41,341	26,579	79,500	Total materials and services	125,000	-	-

31								-	
32	-	25,459	13,220	175,000	Capital outlay	146,000		-	-
33									
34	62,010	88,140			Ending balance (prior years)				
35					- UNAPPROPRIATED ENDING FUND BALANCE	-		-	-
36	122,680	172,791		254,500	TOTAL REQUIREMENTS	271,000		-	-

SAGE LIBRARY SYSTEM FUND
Resources and Requirements

Hood River County Library District

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2017-18		
	Actual			Adopted Budget This Year 2016-17		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2014-15	First Preceding Year 2015-16	YTD 2/28/2017					
1					RESOURCES			
2	-	-	-	-	Cash on hand	0		
3	-	56,839	38,400	68,698	Intergovernmental revenue	0		
4								
5	-	56,839	38,400	68,698	TOTAL RESOURCES	0		
6								
7					REQUIREMENTS			
8					Personal Services			
9					<i>Salaries</i>			
10	-	39,876	29,193	43,534	Librarian I	0		
11								
12					<i>Benefits</i>			
13	-	3,885	2,884	3,918	Retirement	0		
14	-	3,028	2,211	3,330	FICA	0		
15	-	102	24	50	Workers' compensation insurance	0		
16	-	4,958	3,331	6,000	Health insurance	0		
17	-	513	318	566	Unemployment insurance	0		
18								
19	-	52,362	37,961	57,398	Total personal services	0		
20								
21					Materials and services			
22	-	-	-	300	Membership dues	0		
23	-	599	128	3,000	Travel	0		
24	-	-	-	1,000	Training	0		
25	-	-	-	2,000	Other materials and services	0		
26								
27	-	599	128	6,300	Total materials and services	0		
28								
29	-	-	-	5,000	Contingency	0		
30								

31	-	599			Ending balance (prior years)			
32					- UNAPPROPRIATED ENDING FUND BALANCE	0		
33	-	52,961		68,698	TOTAL REQUIREMENTS	0		

Hood River County Library District Strategic Goals 2016 – 2021

1. *Create a stable and permanent presence in Odell.*

- Evaluate effectiveness of current bus pilot and determine next steps.
- Develop a service plan and explore collaboration with prospective partners.
- Expand adult literacy and ESL opportunities for Spanish speakers.

2. *Expand services to tweens and teens.*

- Facilitate creative learning opportunities and provide a venue (at the library and/or online) for them to showcase their work.
- Modify teen space to address their needs.
- Revitalize the teen advisory group.
- Improve outreach to teens.

3. *Expand outreach activities to continue to grow the library's active users.*

- Connect with diverse audiences (and create connections between diverse communities) with large scale community events.
- Develop collections, services and programs targeted to nonusers.
- Reach out to vulnerable populations (including the homebound and homeless) through ongoing staff outreach.

4. *Increase library awareness throughout the county.*

- Expand alternative ways of promoting library news (including targeted and word of mouth marketing) to increase participation and attendance.
- Implement consistent branding to highlight all library sponsored events and activities.
- Effectively communicate the positive impact of the library district and develop a plan for long-term funding sustainability.

5. *Continue to develop the library as a cultural and educational hub for people of all ages and backgrounds.*

- Provide access to diverse resources to meet the community's diverse needs.
- Offer literary events, musical concerts and other expressions of community creativity.
- Offer access to current and relevant technology.
- Continue to strengthen ongoing partnerships with other service providers, businesses, nonprofits and educational institutions.
- Ensure that the Friends of the Library and the Library Foundation continue to thrive as library support organizations.
- Explore options for maximizing the library's open hours.

Salary Schedule, 2017-18
(Personnel Polices, Appendix A)

Steps:	1	2	3	4	5	6	7
Clerk I	\$10.99	\$11.21	\$11.43	\$11.66	\$11.89	\$12.13	\$12.37
	\$22,859	\$23,317	\$23,774	\$24,253	\$24,731	\$25,230	\$25,730
Clerk II	\$12.64	\$12.89	\$13.15	\$13.41	\$13.68	\$13.95	\$14.23
	\$26,291	\$26,811	\$27,352	\$27,893	\$28,454	\$29,016	\$29,598
Library As	\$15.17	\$15.47	\$15.78	\$16.10	\$16.42	\$16.75	\$17.09
	\$31,554	\$32,178	\$32,822	\$33,488	\$34,154	\$34,840	\$35,547
Library As	\$17.44	\$17.79	\$18.15	\$18.51	\$18.88	\$19.26	\$19.65
	\$36,275	\$37,003	\$37,752	\$38,501	\$39,270	\$40,061	\$40,872
Librarian	\$20.93	\$21.35	\$21.78	\$22.22	\$22.66	\$23.11	\$23.57
	\$43,534	\$44,408	\$45,302	\$46,218	\$47,133	\$48,069	\$49,026
Librarian	\$25.48	\$25.99	\$26.51	\$27.04	\$27.58	\$28.13	\$28.69
	\$52,998	\$54,059	\$55,141	\$56,243	\$57,366	\$58,510	\$59,675
Library Di	\$33.97	\$34.65	\$35.34	\$36.05	\$36.77	\$37.51	\$38.26
	\$70,658	\$72,072	\$73,507	\$74,984	\$76,482	\$78,021	\$79,581

Range approved by the Board of Directors,
Steps established by Library Director, May 2, 2017

Salary Schedule, 2016-17
(Personnel Polices, Appendix A)

Steps:	1	2	3	4	5	6	7
Clerk I	\$10.77	\$10.99	\$11.21	\$11.43	\$11.66	\$11.89	\$12.13
	\$22,402	\$22,859	\$23,317	\$23,774	\$24,253	\$24,731	\$25,230
Clerk II	\$12.39	\$12.64	\$12.89	\$13.15	\$13.41	\$13.68	\$13.95
	\$25,771	\$26,291	\$26,811	\$27,352	\$27,893	\$28,454	\$29,016
Library Assistant I	\$14.87	\$15.17	\$15.47	\$15.78	\$16.10	\$16.42	\$16.75
	\$30,930	\$31,554	\$32,178	\$32,822	\$33,488	\$34,154	\$34,840
Library Assistant II	\$17.10	\$17.44	\$17.79	\$18.15	\$18.51	\$18.88	\$19.26
	\$35,568	\$36,275	\$37,003	\$37,752	\$38,501	\$39,270	\$40,061
Librarian I	\$20.52	\$20.93	\$21.35	\$21.78	\$22.22	\$22.66	\$23.11
	\$42,682	\$43,534	\$44,408	\$45,302	\$46,218	\$47,133	\$48,069
Librarian II	\$24.98	\$25.48	\$25.99	\$26.51	\$27.04	\$27.58	\$28.13
	\$51,958	\$52,998	\$54,059	\$55,141	\$56,243	\$57,366	\$58,510
Library Director	\$33.30	\$33.97	\$34.65	\$35.34	\$36.05	\$36.77	\$37.51
	\$69,264	\$70,658	\$72,072	\$73,507	\$74,984	\$76,482	\$78,021

Range approved by the Board of Directors, May 17, 2016
Steps established by Library Director, May 17, 2016

Salaries, 2017-18

COLI: 2.0%

Insurance: \$1,000

ID	Position	FTE	Current FT Salary	Proposed Salary	Prorated Salary	Current Insurance	Proposed Insurance monthly cap	Retirement
Shelver	Clerk I	0.300	\$22,402	\$22,859	\$6,858			
Public Service Clerks (FT)	Clerk II							
		1.000	\$26,291	\$26,811	\$26,811	\$6,000	\$6,000	\$2,413
		1.000	\$26,811	\$27,352	\$27,352	\$6,000	\$6,000	\$2,462
Public Service Clerks (PT & subs)		1.250	\$26,811	\$27,352	\$34,190			
Children's Services Assistant	Assist I	0.750	\$32,178	\$32,822	\$24,617	\$9,000	\$9,000	\$2,215
Operations Assistant	Assist I	0.750	\$31,554	\$32,178	\$24,134	\$2,250	\$9,000	\$2,172
Collection Development Specialist	Assist II	0.625	\$37,003	\$37,752	\$23,595	\$1,875	\$9,000	\$2,124
Outreach Specialist	Assist II	1.000	\$37,752	\$38,501	\$38,501	\$12,000	\$12,000	\$3,465
Cataloging Specialist	Assist II	0.750	\$35,568	\$36,275	\$27,206	\$6,000	\$9,000	\$2,449
Children's Services Librarian	Lib I	0.750	\$42,682	\$43,534	\$32,651	\$9,000	\$9,000	\$2,939
Teen Services Librarian	Lib I	0.750	\$43,534	\$44,408	\$33,306	\$6,000	\$9,000	\$2,998
Assistant Director	Lib II	1.000	\$51,958	\$52,998	\$52,998	\$6,000	\$9,000	\$4,770
Library Director	Director	1.000	\$69,264	\$70,658	\$70,658	\$12,000	\$12,000	\$6,359
Total FTE		10.925			\$422,877		\$99,000	\$34,364

\$556,241

Utilities, 2016-17

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Electricity												
<i>Kwh</i>	11,200	14,960	15,600	15,600	13,040	14,160	15,760	13,760	12,800			
<i>Cost</i>	\$1,307.43	\$1,606.59	\$1,643.69	\$1,589.05	\$1,358.59	\$1,455.68	\$1,554.87	\$1,427.07	\$1,336.49			
Garbage												
<i>Cost</i>	\$116.16	\$138.29	\$116.59	\$116.59	\$116.59	\$116.59	\$116.59	\$117.58	\$117.58	\$117.58		
Internet												
<i>Hood River</i>	\$324.95	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	
Natural gas												
<i>Units</i>	0	0	0	23	372	978	1484	994	705	522		
<i>Therms</i>	0.0	0.0	0.0	0.0	460.2	1186.3	1751.1	1173.9	9436.0	646.8		
<i>Cost</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,085.92	\$1,575.18	\$1,049.02	\$791.45	\$598.38		
Telephone												
<i>CenturyLink</i>	\$116.26	\$59.07	\$59.07	\$58.91	\$58.96	\$58.96	\$58.96	\$58.85	\$58.85			
<i>County</i>	\$236.90	\$231.71	\$246.50	\$239.15	\$243.75	\$237.09	\$229.23	\$238.07	\$234.39			
<i>Parkdale</i>	\$73.45	\$73.45	\$24.38	\$24.38								
Water - Building												
<i>1K gallons</i>	7	7	8	6	26	0	5	0	11	6		
<i>Cost</i>	\$365.09	\$380.99	\$385.42	\$376.56	\$465.16	\$292.39	\$372.13	\$372.13	\$376.56	\$376.56		
Water - Gardens												
<i>1K gallons</i>	117	187	185	155	57	1	0	0	0	0		
<i>Cost</i>	\$265.02	\$444.94	\$440.56	\$374.86	\$160.24	\$37.60	\$35.41	\$35.41	\$35.41	\$35.41		
TOTAL	\$2,831.81	\$3,288.33	\$3,318.57	\$3,181.86	\$2,830.03	\$3,710.97	\$4,369.11	\$3,724.87	\$3,377.47	\$1,554.67	\$0.00	\$0.00

YTD
126,880
\$13,279.46
\$1,190.14
\$3,265.61
\$1,000.00
5078
14654.3
\$5,099.95
\$587.89
\$2,136.79
76
\$3,762.99
702
\$1,864.86
\$32,187.69

Utilities, 2015-16

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	15,520	16,160	16,000	12,880	12,400	12,160	14,240	12,160	11,840	11,200	13,040	11,840	159,440
<i>Cost</i>	\$1,692.83	\$1,759.26	\$1,729.45	\$1,443.80	\$1,354.41	\$1,276.90	\$1,427.24	\$1,292.51	\$1,250.56	\$1,250.21	###	\$1,319.59	\$17,203.10
Garbage													
<i>Cost</i>	\$115.14	\$115.14	\$115.14	\$115.14	\$115.14	\$115.14	\$115.14	\$116.16	\$116.16	\$116.16	\$116.16	\$116.16	\$1,386.78
Internet													
<i>Hood River</i>	\$324.95		\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$3,574.45
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
Natural gas													
<i>Units</i>	160	72	90	143	211	347	964	1139	590	649	410	28	4803
<i>Therms</i>	194.6	87.7	109.5	173.2	252.1	412.2	1136.6	1342.9	715.7	793.7	505.5	34.5	5758.2
<i>Cost</i>	\$66.26	\$103.21	\$124.96	\$188.54	\$267.29	\$405.31	\$1,052.74	\$1,240.90	\$712.33	\$765.41	\$514.60	\$55.28	\$5,496.83
Telephone													
<i>CenturyLink</i>	\$130.70	\$130.01	\$107.16	\$109.59	\$139.50	\$110.49	\$108.43	\$109.43	\$110.02	\$109.31	\$109.19	\$110.93	\$1,384.76
<i>County</i>	\$231.56	\$236.47	\$236.50	\$234.19	\$237.93	\$234.64	\$232.53	\$232.83	\$238.96	\$229.25	\$237.80	\$237.75	\$2,820.41
Water - Building													
<i>1K gallons</i>	6	7	8	8	8	5	6	6	6	7	8	12	87
<i>Cost</i>	\$327.76	\$331.63	\$335.50	\$335.50	\$356.19	\$345.63	\$349.71	\$360.86	\$360.86	\$365.09	\$351.40	\$352.40	\$4,172.53
Water – Gardens													
<i>1K gallons</i>	47	234	208	100	56	28	0	0	0	0	0	9	682
<i>Cost</i>	\$112.40	\$445.26	\$398.98	\$206.74	\$131.87	\$83.93	\$32.19	\$32.19	\$32.19	\$32.19	\$32.19	\$211.69	\$1,751.82
TOTAL	\$3,101.60	\$3,220.98	\$3,472.64	\$3,058.45	\$3,027.28	\$2,996.99	\$3,742.93	\$3,809.83	\$3,246.03	\$3,292.57	###	\$2,828.75	\$38,990.68

**HOOD RIVER COUNTY
LIBRARY DISTRICT**

**Compiled Financial Statements
March 31, 2017**

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Onstott, Broehl & Cyphers, P.C.

Certified Public Accountants

KENNETH L. ONSTOTT, c.p.a.
JAMES T. BROEHL, c.p.a.
RICK M. CYPHERS, c.p.a.

WILLIAM S. ROOPER, c.p.a. retired

MEMBERS:
American Institute of c.p.a.'s
Oregon Society of c.p.a.'s

OFFICES:

100 EAST FOURTH STREET
THE DALLES, OREGON 97058
Telephone: (541) 296-9131
Fax: (541) 296-6151

1313 BELMONT STREET
HOOD RIVER, OREGON 97031
Telephone: (541) 386-6661
Fax: (541) 308-0178

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Hood River County Library District
Hood River, Oregon

Management is responsible for the accompanying financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of March 31, 2017, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month and nine months then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures and the statement of cash flows ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained on pages 4 through 9 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Onstott, Broehl & Cyphers, P.C
April 12, 2017

Hood River County Library District
Balance Sheet - Cash Basis
March 31, 2017

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Sage Library System Fund	Total
Current Assets:					
Cash in bank - Columbia State Bank	\$64,546				\$64,546
Cash with Hood River County	677,141	\$58,502	\$62,715	\$5,199	803,557
Total Current Assets	<u>741,687</u>	<u>58,502</u>	<u>62,715</u>	<u>5,199</u>	<u>868,103</u>
TOTAL ASSETS	<u>\$741,687</u>	<u>\$58,502</u>	<u>\$62,715</u>	<u>\$5,199</u>	<u>\$868,103</u>

LIABILITIES & FUND BALANCES

Liabilities					
Current Liabilities					
Payroll liabilities	\$1,440				\$1,440
Total Current Liabilities	<u>1,440</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,440</u>
Total Liabilities	<u>1,440</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,440</u>
Fund Balances:					
Unassigned	740,247	58,502	62,715	5,199	866,663
TOTAL LIABILITIES & FUND BALANCES	<u>\$741,687</u>	<u>\$58,502</u>	<u>\$62,715</u>	<u>\$5,199</u>	<u>\$868,103</u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the Nine Months Ended March 31, 2017

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Sage Library System Fund	Total
Revenues:					
Donations and grants	\$15	\$5,602			\$5,617
Property tax revenues - current year	786,455				786,455
Property tax revenues - prior year	10,922				10,922
Fines and fees	11,507				11,507
Intergovernmental revenue		4,628		\$46,459	51,087
Interest revenue	4,475		\$524		4,999
Miscellaneous	0				0
Total Revenues	813,374	10,230	524	46,459	870,587
Expenditures:					
Personal services:					
Wages and salaries	288,542	69		35,660	324,271
Employee benefits	106,124			9,350	115,474
Total Personal Services	394,666	69	0	45,010	439,745
Materials and services:					
Bank charges	217				217
Building rental	3,200				3,200
Building maintenance	5,379	2,000			7,379
HVAC	8,715				8,715
Elevator	1,610				1,610
Telephone	2,873				2,873
Internet	3,841				3,841
Collection development	52,977	7,543			60,520
Technology	5,327	26			5,353
Accounting and auditing	12,878				12,878
Courier	1,468				1,468
Custodial services	15,687				15,687
Technical services	2,927				2,927
Library consortium	11,567				11,567
Copiers	1,022				1,022
Elections expense	0				0
Furniture and equipment	1,512	5,199			6,711
Insurance	10,874				10,874
Georgiana Smith Memorial Garden	23,583	7,490			31,073
Legal services	2,273				2,273
Professional services	0				0
Dues and subscriptions	2,124				2,124
Miscellaneous	3,595	355			3,950
Postage and freight	645				645
Printing	607				607
Programs	19,555	3,940			23,495
Advertising	545				545
Supplies - office	12,216	26			12,242
Travel	4,298			128	4,426
Training	877				877
Board development	0				0
Electricity	13,347				13,347
Garbage	1,073				1,073
Natural gas	3,944				3,944
Water & sewer - building	3,506				3,506
Total Materials and Services	234,262	26,579	0	128	260,969
Capital outlay	0	13,220	41,445		54,665
Total Expenditures	628,928	39,868	41,445	45,138	755,379
Revenues Over Expenditures	184,446	(29,638)	(40,921)	1,321	115,208
Other Financing Sources (Uses)					
Operating transfers in			0		0
Operating transfers out	0				0
Total Other Financing Sources (Uses)	0	0	0	0	0
Revenues and Other Financing Sources (Uses) Over Expenditures	184,446	(29,638)	(40,921)	1,321	115,208
Fund Balance - July 1, 2016	555,801	88,140	103,636	3,878	751,455
Fund Balance - March 31, 2017	\$740,247	\$58,502	\$62,715	\$5,199	\$866,663

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2017

	Current Period <u>Actual</u>	Year to Date <u>Actual</u>	Annual <u>Budget</u>
Revenues:			
Tax revenues - current	\$2,776	\$786,455	\$799,956
Tax revenues - prior year	887	10,922	20,000
Fines and fees	1,284	11,507	12,000
Interest revenue	537	4,475	3,500
Donations	0	15	0
Miscellaneous	0	0	500
Total Revenues	<u>5,484</u>	<u>813,374</u>	<u>835,956</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	485	4,159	6,855
Library clerk II	5,953	53,972	81,515
Library assistant I	4,318	37,221	60,817
Library assistant II	8,013	75,108	111,443
Librarian I	4,764	34,638	59,859
Librarian II	4,330	31,632	55,141
Library director	5,772	48,313	79,608
Other	0	3,499	0
Payroll taxes and benefits:			
Retirement	3,277	24,717	36,160
Social security	2,562	23,919	34,826
Workers' compensation	23	1,475	1,200
Health insurance	7,330	52,177	81,498
Unemployment insurance	454	3,836	5,918
Total Personal Services	<u>47,281</u>	<u>394,666</u>	<u>614,840</u>
Materials and services:			
Bank charges	16	217	250
Building rental	0	3,200	12,400
Building maintenance	3,095	5,379	15,000
HVAC	1,400	8,715	8,000
Elevator	357	1,610	2,000
Telephone	556	2,873	4,500
Internet	427	3,841	5,250
Collection development	9,931	52,977	75,000
Technology	708	5,327	20,000
Accounting and auditing	753	12,878	23,000
Courier	166	1,468	3,000
Custodial services	1,723	15,687	24,000

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2017

	Current Period <u>Actual</u>	Year to Date <u>Actual</u>	Annual <u>Budget</u>
Technical services	0	2,927	4,000
Library consortium	0	11,567	12,000
Copiers	81	1,022	1,100
Elections expense	0	0	2,000
Furniture and equipment	383	1,512	5,000
Insurance	0	10,874	10,000
Georgiana Smith Memorial Garden	1,235	23,583	21,000
Legal services	228	2,273	3,000
Professional services	0	0	0
Dues and subscriptions	0	2,124	4,000
Miscellaneous	32	3,595	1,000
Postage and freight	132	645	1,000
Printing	0	607	1,000
Programs	6,774	19,555	22,000
Advertising	0	545	1,000
Supplies - office	1,316	12,216	16,000
Travel	506	4,298	5,000
Training	0	877	1,750
Board development	0	0	1,500
Parking reimbursement	0	0	1,000
Electricity	1,404	13,347	20,000
Garbage	118	1,073	1,500
Natural gas	1,049	3,944	10,000
Water & sewer - building	377	3,506	4,500
Total Materials and Services	<u>32,767</u>	<u>234,262</u>	<u>341,750</u>
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Transfer to Equipment Reserve	<u>0</u>	<u>0</u>	<u>40,000</u>
Contingency	<u>0</u>	<u>0</u>	<u>100,000</u>
Total Expenditures	<u>80,048</u>	<u>628,928</u>	<u>1,096,590</u>
Change in Fund Balance	<u><u>(\$74,564)</u></u>	<u><u>\$184,446</u></u>	<u><u>(\$260,634)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2017

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Donations and grants	\$2,000	\$5,602	\$211,000
Intergovernmental revenue	0	4,628	0
Total Revenues	<u>2,000</u>	<u>10,230</u>	<u>211,000</u>
Expenditures:			
Personal services	0	69	0
Materials and services:	354	26,579	79,500
Capital outlay	0	13,220	175,000
Total Expenditures	<u>354</u>	<u>39,868</u>	<u>254,500</u>
Change in Fund Balance	<u><u>\$1,646</u></u>	<u><u>(\$29,638)</u></u>	<u><u>(\$43,500)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2017

	Current Period <u>Actual</u>	Year to Date <u>Actual</u>	Annual <u>Budget</u>
Revenues:			
Interest revenue	\$52	\$524	\$400
Other Financing Sources			
Transfer from General Fund	0	0	40,000
Total Revenues and Other Sources	<u>52</u>	<u>524</u>	<u>40,400</u>
Expenditures:			
Materials and services	0	0	0
Capital outlay	0	41,445	75,000
Total Expenditures	<u>0</u>	<u>41,445</u>	<u>75,000</u>
Change in Fund Balance	<u><u>\$52</u></u>	<u><u>(\$40,921)</u></u>	<u><u>(\$34,600)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Sage Library System Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2017

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Intergovernmental revenue	\$8,059	\$46,459	\$68,698
Donations	0	0	0
Grants	0	0	0
Total Revenues	<u>8,059</u>	<u>46,459</u>	<u>68,698</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Librarian I	6,467	35,660	43,534
Payroll taxes and benefits:			
Retirement	0	2,884	3,918
Social security	495	2,706	3,330
Workers' compensation	3	27	50
Health insurance	0	3,331	6,000
Unemployment insurance	84	402	566
Total Personal Services	<u>7,049</u>	<u>45,010</u>	<u>57,398</u>
Materials and services:			
Dues and subscriptions	0	0	300
Miscellaneous	0	0	2,000
Travel	0	128	3,000
Training	0	0	1,000
Total Materials and Services	<u>0</u>	<u>128</u>	<u>6,300</u>
Contingency	0	0	5,000
Total Expenditures	<u>7,049</u>	<u>45,138</u>	<u>68,698</u>
Change in Fund Balance	<u><u>\$1,010</u></u>	<u><u>\$1,321</u></u>	<u><u>\$0</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
Grants Funds
For the Nine Months Ended March 31, 2017

	Newspaper Digitization	SDAO Safety 2016	Foundation Grants	General Donations	Friends of the Library	LSTA Outreach 2015	MCMC Grant	Aging in the Gorge	Outreach Fund	Other Grants	RTR 2016	RTR 2017	Total
Revenues:													
Donations and grants	\$1,000	\$0	\$1,957	\$1,095	\$1,950	\$0	\$0	(\$900)	\$500	\$0	\$0	\$4,628	\$5,602
Intergovernmental revenue													4,628
Total Revenues	1,000	0	1,957	1,095	1,950	0	0	(900)	500	0	0	4,628	10,230
Expenditures:													
Personal services:													
Wages and salaries:						69							69
Library assistant II													0
Employee benefits:													0
Retirement													0
FICA													0
Workers compensation													0
Health insurance													0
Unemployment insurance													0
Total Personal Services	0	0	0	0	0	69	0	0	0	0	0	0	69
Materials and services:													
Building maintenance			2,000		21		12				17		2,000
Collection development			7,492										7,542
Technology					11					26	3,430		3,941
Programs			500										5,199
Furniture and equipment			5,199										7,490
Georgia Smith Memorial Garden			7,490										7,490
Office supplies													26
Miscellaneous			329		50						(24)		355
Printing													0
Total Materials and Services	0	0	23,036	0	82	0	12	0	0	26	3,423	0	26,579
Capital outlay													
			13,220										13,220
Total Expenditures	0	0	36,256	0	82	69	12	0	0	26	3,423	0	39,868
Net Change in Fund Balance	1,000	0	(34,299)	1,095	1,868	(69)	(12)	(900)	500	(26)	(3,423)	4,628	(29,638)
Fund Balance - July 1, 2016	1,642	3,000	73,634	0	5,410	69	62	900	0	0	3,423	0	88,140
Fund Balance - March 31, 2017	\$2,642	\$3,000	\$39,335	\$1,095	\$7,278	\$0	\$50	\$0	\$500	(\$26)	\$0	\$4,628	\$58,502

Hood River County Library District
Recommended Budget Committee Motion
Fiscal Year 2017-18

I move to approve the Hood River County Library District budget for the 2017-18 fiscal year for the total amount of \$1,752,353 and the amounts per fund as shown below:

<u>Fund</u>	
General Fund	\$ 1,380,953
Capital Equipment Reserve Fund	\$ 100,400
Grants Fund	\$ 271,000
Total:	<u>\$ 1,752,353</u>

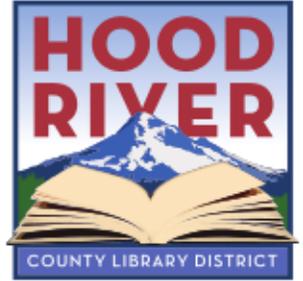
I also move to approve:

- 1) A tax rate of \$0.39 per \$1,000 of assessed value in support of the General Fund

Budget Committee Chairperson Date

Budget Officer Date

Financial Management Policy



I. Accounting System

The District's accounting system shall be designed specifically to:

1. Assemble information on all finance-related transactions and events.
2. Provide the ability to analyze all data collected.
3. Classify data according to the chart of accounts.
4. Record data in the appropriate books of accounts.
5. Report data to management and outside parties in an appropriate format and in a timely manner.
6. Maintain accountability of assets.
7. Retain data according to the State of Oregon's retention schedule for special districts.

The accounting system shall include:

1. A general ledger.
2. Subsidiary journals as necessary, including revenue, expenditures, and payroll.
3. Written documentation supporting, authorizing, and explaining individual financial transactions including invoices, bank statements, purchase orders, payroll, transfers, etc.
4. Any other data deemed necessary to prepare financial statements.

II. Control Policies and Procedures

The District follows these policies and procedures to ensure control and an effective accounting system:

1. All financial transactions shall conform to standard accounting procedures and Oregon Revised Statutes and Administrative Regulations (ORS).
2. All transactions are authorized properly.
3. Duties are segregated. As much as is practical, no single individual should be able to (1) authorize a transaction, (2) record the transaction in the accounting system, and (3) take custody of the assets resulting from the transaction.
4. Accounting records and documentation are designed and maintained properly.
5. Access to assets and records is controlled.
6. Accounting data is reviewed periodically and compared to underlying records.
7. All financial records are retained and secured in accordance with ORS .
8. Records no longer required to be retained are destroyed securely.
9. Payroll records and processing are reviewed periodically.
10. Physical assets are reviewed periodically and an inventory is maintained.
11. The Library Director shall submit the prior month's financial report to the Board of Directors with the packet for the regular monthly meeting.
12. Financial computer systems shall be maintained in a secure environment, accessed only by documented/authorized personnel, and regularly maintained to prevent data loss.
13. Annual audits shall be performed in compliance with ORS and generally accepted accounting principles (GAAP) for governmental entities.

14. The Library Director and any other staff significantly involved in District financial procedures shall be required to take a vacation of at least five consecutive business days.
15. Financial duties shall be rotated to staff not normally involved in financial procedures for at least a consecutive two-week period. This rotation may coincide with the Library Director and other financial staff's mandatory absence.

III. Cash and Purchasing

The District shall follow these specific policies for cash and purchasing:

1. Cash disbursement:
 - Check-signing authority is limited to the Library Director, Assistant Director, Board President, and Board Vice-President.
 - Two signatures are required on each check: the signature of the Board President or Vice-President and the signature of the Library Director or Assistant Director.
 - Some regularly-recurring bills and payments may be paid electronically by the Library Director or designee. Bills and payments authorized to be paid electronically shall be established annually by Board resolution. Invoices must be retained and reviewed by the Board President or Vice-President.
 - Authorization of payment is required by the Library Director or designee.
 - Original invoices shall be attached to checks before signing.
 - Pre-signing any check is prohibited.
 - Blank checks are prohibited.
 - Checks shall be numbered sequentially.
 - The check stock shall contain security safeguards to prevent fraud.
 - The check stock shall be secured and use shall be documented.
 - Voided checks shall be defaced and retained in the financial records.
 - Signature stamps are prohibited.
2. Cash handling
 - Daily cash counts shall be performed.
 - Deposits shall be performed weekly or when cash to be deposited exceeds \$500, whichever comes first.
 - Cash till control and reconciliation shall be standard policy.
3. Management shall review bank account reconciliations monthly.
4. Available surplus funds may be invested according to ORS with the primary consideration being the security of public funds.
5. Banking shall be conducted according to ORS and applicable accounting practices.
6. Purchasing
 - Original invoices shall be required.
 - Employees of the District shall not serve as independent contractors to the District.
 - Employees of the District shall not accept consideration from an outside entity while performing District duties.
7. Vacation reserve
 - The District shall retain a vacation reserve of at least 75 percent of all employees' outstanding vacation and holiday accrual.
8. Expenditures approval
 - The Board of Directors shall approve all expenditures for supplies, materials,

equipment, or any contract obligating the District in excess of \$3,000 with the following exceptions:

- Purchase of emergency services or materials which cannot be delayed until the next Board meeting but exceed \$3,000. Such purchases must be approved by the Board President and comply with ORS.
- Payments of monthly statements, composed of individual invoices not exceeding \$3,000, incurred while conducting regular library business such as purchasing collection materials or office supplies or paying credit statements.
- Regular payments on contracts that have been pre-approved by the Board of Directors.
- The Library Director shall authorize all expenditures or contracts up to \$3,000 except Contracts for legal services.
 - Total expenditures within a budgetary fund category (e.g. Materials and Services) may not exceed the budgeted allocation of that category without prior approval of the Board of Directors.

IV. Credit Cards

The Library Director is authorized to apply for credit cards in the name of the District. District credit cards are subject to the following restrictions and controls:

1. Only the following officials and staff members shall be listed on the District's general purchasing credit card agreements as authorized users:
 - Board President
 - Library Director; and
 - Staff explicitly authorized by the Director.
2. If the District has credit cards used to purchase fuel for District vehicles, only employees who have been approved as drivers may utilize the cards.
3. District credit cards shall only be used for transactions in which writing a check in advance is either difficult or would delay delivery of goods or services during a time of emergency. District credit cards also may be used to facilitate travel by employees and officials on District business. Any use of the credit cards comply with shall the District's Financial Management Policy and travel reimbursement procedures.
4. Use of District credit cards for personal purchases is prohibited.
5. Any official or employee who uses District credit cards shall submit to the Library Director or designee original receipts for all purchases made as soon as practical after the purchase. Each month, the Library Director or designee shall reconcile the receipts submitted with the monthly credit card statements to ensure proper card usage.
6. The Library Director shall ensure that credit card statements are paid in full each month so that no finance charges are incurred. Copies of credit card statements shall be made available to the Board of Directors upon request.

V. Personnel

Employment policies shall include procedures that reasonably protect District assets:

1. Employment applications shall include:
 - A statement that false information or misrepresentation can be cause for disqualification or dismissal.

- A criminal background check with candidate's written approval.
- Reference checks.
- 2. Appropriate staff supervision.
- 3. Rotation of duties/cross-training.
- 4. Communication and confirmation of policies and ethics.
- 5. Employee and financial contractor fidelity coverage (bonding) is required (when applicable).

VI. District Assets and Capital Outlay

The Library Director shall not allow assets to be unprotected, inadequately maintained, or unnecessarily risked. Accordingly, s/he may not:

1. Fail to insure against theft and casualty losses to at least 80 percent of replacement value and against liability losses.
2. Subject facilities to improper use or insufficient maintenance.
3. Unnecessarily expose the District, its Board, or staff to claims of liability.
4. Make any purchase (1) contrary to state statutes and regulations concerning conflicts of interest; (2) of over \$500 without having obtained comparative prices and quality; (3) of over \$3,000 without evaluating a balance of long-term quality and cost.
5. Fail to protect intellectual property, information, and files from loss or damage.
6. Receive, process, or disburse funds under insufficient controls to meet the Board-appointed auditor's standards.
7. Fail to follow state law regarding investment of capital assets in secure instruments.

Capital outlay shall include expenditures on the following:

1. Land acquisition or improvement, including improvements and installations on the grounds;
2. Building construction, expansion, or remodeling;
3. Installation, addition, or replacement of major building systems such as heating and cooling, electrical, plumbing, and other services;
4. Shelving;
5. Depreciable equipment, which includes items that have an anticipated useful life exceeding one year, cost \$5,000 or more, retain their original shape and use, and are nonexpendable.

Equipment, including nonexpendable equipment costing less than \$5,000, must be inventoried.

VII. Surplus Property

The Library Director or designee may declare property surplus that is deemed no longer useful to the District. Such property may include all tangible assets such as equipment, materials, supplies, and furniture. Surplus property shall be disposed in the following order of preference:

1. *Recycled internally*: Staff should first deem whether property has use for District purposes other than its original use.
2. *Sold or traded*: If property is deemed to have significant value, it shall be sold or traded for something of equivalent value. Property shall be sold "as is". If property is deemed

of particular use to a library, it shall first be offered for sale to other libraries in the District's consortium or in Oregon. Funds received from sale of property shall be considered miscellaneous income into the fund from which the property was or would have been purchased.

3. *Donated*: If property is deemed to have little value, it shall be offered for donation if it is not cumbersome to do so. Property also may be donated rather than sold if the donation would provide significant good will benefits to the District. If property is deemed of particular use to a library, it shall first be offered for donation to other libraries in the District's consortium or in Oregon. Unless they are considered of particular value, discarded collection materials shall be donated to the Friends of the Hood River County Library.
4. *Discarded*: Property that has no value or cannot be sold, traded, or donated shall be discarded. The District prefers to discard property with a service that recycles all or a portion of the property. Otherwise, the District shall discard property through its regular waste disposal service.
 - Hazardous substances shall be discarded in accordance with proper safety procedures.

Any electronic equipment that stores documents, licensed software, copyrighted material, personal information about District patrons, staff, or Board members, or other sensitive information shall be erased before being disposed per this policy.

Approved by the Board of Directors, March 15, 2011
Last revised, May 19, 2015