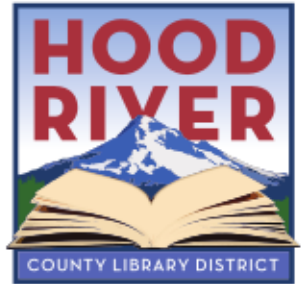


**Budget Committee
Meeting Agenda**

Tuesday, May 14, 2019, 6.00p
Columbia Room
502 State St, Hood River
Budget officer: Rachael Fox

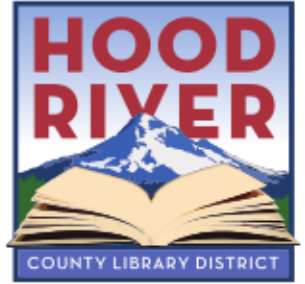


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| I. Nomination and election of Chair | |
| II. Additions/deletions from the agenda (ACTION) | Chair |
| III. Conflicts or potential conflicts of interest | Chair |
| IV. Budget message | Fox |
| V. Presentation of proposed budget | Fox |
| i. General 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) | Chair |
| IX. Recess or adjournment | Chair |

2019-20 budget notes

May 14, 2018

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, Amber Bello, Karen Bureker, Brian Hackett, Monica Zorza Hockett, Megan Janik, Sara Marsden, Lani Roberts, Jean Sheppard, 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, HVAC compressors 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. The fund was dissolved by resolution at the end of fiscal year 2016-17 and the remaining funds were transferred to the General Fund. We will continue to show the fund history for this fiscal year.

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 14, 2019, 6.00-8.00p in the Columbia Room of Hood River Library. If needed, we can recess the meeting and continue it on Tuesday, May 21, 6.00-7.00p, in the Jean Marie Gaulke Meeting Room at the Hood River Library.

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:* 2019-20 proposed personnel costs
- *Attachment IV:* Historical utility use
- *Attachment V:* Our most recent financial statements, March 2019
- *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 541-387-7062.

Budget message

The 2019-20 fiscal year is Hood River County Library District's ninth 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.

Looking toward the future, it is bright. The downtown Urban Renewal District will be dissolved by FY 20-21. It has been in effect for 20 years. Beginning with the FY 20-21 budget the library district will receive \$39,000 more dollars in revenue, in addition to our regular tax revenue we receive each year. In addition, the District received an unexpected donation of \$82,945 in fiscal year 2017-18 from a former library employee who passed away. The money was deposited into the General Fund.

Compared to similarly-sized libraries, our District is among the top performers for programs, attendance at programs, additions and expenditures on the collection, and efficient use of limited funds. This budget helps ensure that we continue and add to our success of recent years.

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 created a strong foundation to build upon.

Our Bilingual Outreach Specialist has been working hard to make new connections in the community and build upon relationships already established. I have heard feedback from many people in the community who are pleased with the changes she has made and her work with the Latinx community in Hood River County and particularly Odell. She worked with a consultant to develop a strategic plan to provide services in Odell.

Our Odell Pop-Up Library started March 1, 2019 which operates every Saturday from 10am-2pm. We will add a second day of library service on Thursdays June through August at the Meracado in Odell. There are library materials to check out, patrons may open new library cards, they access to computers, Wi-fi, laptops and a summer reading program.

We also conduct programming in Odell, including partnering with the Mid-Valley Elementary School to provide programs. We also partner with other organizations in Odell to offer GED classes.

For the fourth year in a row, we are using a grant from the Oregon State Library to provide weekly bus service, June through August, between Odell and the Hood River Library. In Hood River, staff provide early literacy programming, free books, snacks, and more. The bus has been well-received, the program reached 391 participants for the year of 2018. This has also allowed us to hire two Youth Outreach Assistants to aid with this program. In addition, the Friends of the Library have supported a monthly bus service September-May.

I am going to recommend increase the Bilingual Outreach Specialist hours to help support our efforts in Odell and for our Latinx community. There are more details in the staffing expenses section.

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. In fiscal year 2016-17, the District hired a Teen Services Librarian. Prior to

this, the position was held by a library assistant. Our Teen Services Librarian has increased innovative and creative programming: crafts, SAT aide, movies nights and a robust teen summer reading program. Our budget will allocate a fair portion to the program budget to funds for teen programs. She has weeded the teen collection and orders materials she feels are of interest and relevant to the teens in our community. 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 massive 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, Chamber of Commerce, Soroptimist, and more. Children's, teen and Bilingual Outreach staff are regular presences at area schools. The Assistant Director, who coordinates adult programming, visits monthly to senior living facilities in Hood River. Staff plan to continue these efforts and have the programming budget and off-desk time to support them.

Staff connect with diverse audiences by collaborating on the annual Unity picnic and Dia de los Niños. The Assistant Director has connected with the tech community to create partnerships to get more involved with STEM programming in the county and recruit volunteers to teach classes in our new Makerspace.

Children's staff provide outreach, story time and free books to vulnerable populations in our community.

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 communicate 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. We have digital signage in the Hood River building. The District uses social media on several platforms to get out the word. We have been successful in using a new vendor for our eNewsletter and have seen an increase in people opening the email and viewing events. The eNewsletter is created by the Assistant Director and she has done a great job of listing all our programs, highlighting services and gathering information from the Friends and Foundation to include in the newsletter.

We now have a handout we can give to all new library patrons and pass out in the community, which highlights our services. We're in the process of creating an updated version, which lists more services and includes the Odell Pop-Up Library.

Our Operations Outreach Specialist position increased two hours per week last year to assist with marketing. He has provided high quality flyers for programs, banners for the website and electronic signage to help increase awareness. This year he will expand his efforts to help increase use of our electronic resources by creating

bookmarks, flyers and digital advertising to promote the services. He will also post regularly on social media to promote regular library services.

Staff also see our outreach activities as important ways of promoting the libraries. We have tablecloths which contain our logos, which travel with staff to outreach activities. 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.

At the end of fiscal year 2017-18, we launched our Makerspace program. It's an exciting way to expand on our education programming for all ages. It's innovative and tied into the STEAM programming already happening in the gorge, including our school district. Staff are collaborating with other organizations providing these services to gather ideas and share resources to best serve our communities.

Our library team is excited for our new Library of Things collection. It will expand our services to patrons by offering physical items for patrons to explore and provide opportunities for families to try things who might not have the economic means to do otherwise.

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 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 2019-20 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 2019-20 is \$647,048. There were no additions to the staff in fiscal year 2018-19, except one new public services clerk (replaced staff member who resigned) and two new on-call substitutes, which share a pool of funds. The increase in personnel expenses are explained below:

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

increases starting in 2020-2021. Currently, the first step of the lowest paid classification is \$11.59/hour (See attachment II). To ensure the District complies with the minimum wage increases, I propose a two part approach. First part, we move our lowest paid position from Clerk I to Clerk II status in fiscal year 2020-21. This position is currently 12 hours per week. We can create more responsibility for this position to bring it up to level of the Clerk II position. The second part, we offer a Cost of Living increase the following four years, this will ensure our lowest paid salary will be above the minimum wage level of \$13.50 by July 1, 2022.

- *Cost-of-living-increase for staff:* As explained above, I propose the District offers a 2.6% increase which is the average increase of the Western Region CPI in 2018.
- *Health Insurance increases:* There is a \$1,300 increase to health insurance line item from \$99,500 to \$100,800.

We budget for all staff members who receive health insurance to use the entire amount the District offers. This will cover any staffing changes throughout the year. Right now we only have two positions, which the District covers the staff member's entire family. Eight employees receive benefits for a single person or VEBA benefits.

The current projection for staff benefits is \$73,352 for the year, which includes a projected 10% increase in health care costs for staff members who fall under the maximum cap.

- *Staff changes:* In order to save money for the District, due to a significant increase in personnel expenses prior to my becoming Library Director, in fiscal year 2017-18 we reduced our Bilingual Outreach Specialist position from 40 to 32 hours per week. This fiscal year, the District has formed a partnership with Gorge Grown. They will pay the salary of the Bilingual Outreach Specialist to work 8 hour per week, for six months, as the Market Ambassador at the Mercado in Odell. She will run the market and also host a table for the library and library sponsored programs at the Mercado. Due to our efforts to create a permanent branch in Odell and expand services in Odell, I recommend the District pays our Bilingual Outreach Specialist to work 8 hours per week for six months of the year. This will allow Boots to expand services in Odell and services to Spanish speakers throughout Hood River County. This will also provide time for her to develop our Spanish Language collection at all four locations. This will cost the District around \$4,600.

There is a slight reduction in Librarian I salary, the Children's Librarian works 27 hours per week, instead of the previously budgeted 30 hours per week. This change was made due to the request of the staff member. We can accommodate the change without losing any services for patrons.

- *Step increases:* This year, we budgeted for each staff member to have a step increase. While we do not plan to give all staff members a step increase, this allows the flexibility to chose a staff member to have an increase at their annual review, and the flexibility to give a new employee a higher step, if the position opens during the year.

Capital Equipment Reserve Fund

This fund will carry over around \$85,000 from last fiscal year. I propose we limit spending in the Capital Equipment Reserve Fund to essential projects this year. I recommend transferring \$43,000 this year from the General Fund to the Capital Equipment Reserve Fund. These funds will come from the carry over. We will use \$15,000 to bring the account back up to \$100,000. The \$28,000 will be used for the following:

- Restoration to the front entrance of the Hood River building, \$24,141
- Replacing the damaged light pole in the Georgiana Smith Memorial Gardens, \$3,500

I will apply for grants to help with the restoration of the building. This would lower the amount needed for the restoration of the front entrance.

Long-term, there are other projects to consider in following fiscal years. This fiscal year, I will create a plan to address the following items and provide a recommendation to the budget committee 2020-21 regarding the amount we need to save each fiscal year for these projects. These items were noted in our 2014 facilities plan as well as observations from staff. The estimates are gathered from the 2014 facilities plan or by companies.

- Replacing the single ply Hood River Library roof between 2023-2033 (\$15,000-\$20,000). It is showing wear in areas. The slate shingle roofing should not need to be replaced until 2043-2053 and will cost between \$10,000 to \$20,000. These figures are from the 2014 Facilities plan. I've been working with a local company to receive an updated estimate for roof replacement. The roofing company was not able to meet the deadline for the budget committee packet.
- The central air handling/condensing unit (HVAC) typically does not require replacement as a whole right now. I had a reputable company in Portland inspect the HVAC and they determined we should get another four to nine years before needing to replace the entire unit (2023-2028) which will cost around \$106,000. Individual components such as the fan motor and compressors are items that typically need replacement and last 8 to 15 years. We have replaced two of the three compressors in the past three years. The cost for replacement is \$10,000 for compressor replacement and \$3,000 for motor replacement. We had the same compressor replaced in 2016-17, 2017-18 and will be replaced this month. We are working with a new Portland based company, which will determine the cause of the failure and fix it.
- Over time we will need to restore the entire exterior elevation of original library. This includes the concrete around the windows and the brick on the original building. We can break this down into sections. This year, I propose we address the front entrance for \$24,141. There is no other area at this time that needs to be addressed due to safety issues. The rest of the project will cost \$131,859. We can also apply for matching grants for this work.
- The boiler will need to be replaced in 10-14 years (2029-2033) for an estimate of \$25,000.
- The carpet in the Hood River building will also need to be replaced in 5-10 years (2024-2029) for an estimate of \$40,000.

At previously mentioned, beginning with the FY 20-21 budget the library district will receive \$39,000 more dollars in revenue, in addition to our regular tax revenue we receive each year due to the downtown Urban Renewal District will be dissolved. This will help in saving for these large projects.

We already have a solid foundation. We currently have \$100,000 contingency for emergencies, \$100,000 in the capital fund, and \$96,160 in unallocated carry over at the end of FY 2019-20. This unallocated carry over figure is based upon the assumption we will spend our entire projected budget for FY 2019-20, which we will not do. I anticipate we will have a higher balance for unallocated carry over. The unallocated carry over figure is described in further detail in General Fund, Resources, line 1.

Based upon our immediate needs, we need to start saving more funds next year. We can start with a minimum of \$20,000 per year for four years to address the HVAC, carpets, and single ply Hood River Library roof. In addition, we can use \$50,000 from Capital Equipment Reserve Fund and \$50,000 from our unallocated carry over to cover these three projects. Then we will continue to save each year to address the exterior elevation of the original library, boiler, and the rest of the roof. We should also have a long term plan to save for future projects and repairs. I'll provide an updated recommendation at the budget committee meeting FY 2020-21.

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 \$68,000 to \$75,000 annually to improve the District's services. Friends and Foundation money is done through the Grants Fund to allow us to better track it.

There also are regular grants that the District receives as well as grants that are carryovers from the 2018-19 fiscal year. Carryovers include the 2019 Ready to Read grant (an Oregon State Library grant used for reading readiness), Library Foundation funds for digital and newspapers subscriptions and funds for several projects related to signage for the Hood River building and Odell Pop-Up Library collection development, Friends of the Library funds for our Summer Reading programs, and grant funds from our newspaper digitization project. Other outstanding grants will be expended by June 30.

The Grants Fund also includes several grants that the District hopes to receive. These include rehabilitating the historic exterior of Hood River Library and other unanticipated opportunities that might arise for library services in the community of Odell. There is an increase this year to the Foundation donations to take advantage of possibly developments in the community of Odell. This entire 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 to employ a staff member, the Sage Systems Librarian, who actually works 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 is now the fiscal agent for the position. The fund was dissolved at the end of fiscal year 2016-17.

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 strategic goals and prepares for upcoming changes in the future.

Line-item analysis

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

General Fund - Resources

- *1 - Cash on hand:* This amount assumes monthly operating expenditures at \$80,330 per month. unexpended contingency, unexpected donation of \$82,945 in fiscal year 2017-18 from a former library employee who passed away and carryover from previous fiscal years. Based upon current estimates for expenditures and revenue and the transfer \$43,000 to the Capital Fund, we will carry over \$605,000 next fiscal year. This estimate does not include the additional tax funds we usually end up receiving each year.
- *2 - Previously levied taxes:* These amounts are based on this year's receipt of taxes from previous fiscal years. For 2019-20, this includes taxes that were not paid from 2011-2019.
- *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 \$1,125 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 now is in its own fund.
- *10 - Taxes estimated to be received:* Figured based on an assessed value of countywide property at \$2,506,053,711, multiplied by the District millage rate of 0.39, and assuming 5% uncollectible taxes. This estimated amount is a 5.96% 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 0.9% 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 (\$11,325.60) and Parkdale (\$2,000) branches and Pop-Up Library space in Odell (\$1,200). I estimate we will spend \$14,526.00 in rent this year.
- *25 - Building maintenance*: General building maintenance including repairs, electrical work, plumbing, light bulbs, fire extinguisher upkeep, roof repairs, and more. Due to the age of the Hood River building, we have more expenses and upkeep.
- *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 also includes repairing parts on the 14 remote VAV units showing regular wear and tear. They will need to have parts replaced over the next few years.
- *27 - Elevator*: There is a maintenance contract for the Hood River Library elevator.
- *28 - Telephone*: This line item includes the cost for the District's VOIP and landline telephone, and mobile phone reimbursement for employees who use their own device. It assumes \$380 in monthly costs (Hood River, Parkdale, Cascade Locks, Odell) and \$45 per month for the Library Director, Assistant Director, and Outreach Specialist cell phone reimbursement. There is an increase in this line item to include new phone service at the Cascade Locks Branch and the employee mobile phone reimbursements.
- *29 - Internet*: This line item includes the cost for bandwidth for the District's facilities.
- *30 - Collection development*: This line item is how 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.
- *31 - Technology*: This line item assumes replacement of 20% of all public and staff computers, miscellaneous other technology needs and the cost of our website, email, design program, eNewsletter program, IT support network switches, staff wiki storage, and cataloging toolkit. The District still maintains the Linux operating system, which allows costs to remain low. Our IT Specialist will be leaving the District in July. I'm working on finding a replacement for his services. I recommend increasing the line item \$2,000 to cover a possible increase in expenses.
- *32 - Accounting and auditing*: Includes the quoted amounts for auditing and accounting

services.

- *33 - 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.
- *34 - Custodial services:* Our current rate is \$1,823/month. This cost covers Hood River Library. We plan to add janitorial services at Parkdale branch, which will cost \$300 per year. There is also \$500 budgeted for extra clean up, as needed.
- *35 - Technical services:* Includes the annual cost for our out-of-Sage interlibrary loan service as well as our catalog record download service.
- *36 - Library consortium:* Includes annual membership, which is the amount the Sage Library System will charge libraries of the District's size next fiscal year. We have a increase in cost. The increase is mainly due to a few members going down a tier due to population served declines and a significant increase in Pers for next year.
- *37 - Copiers:* This year I am going to recommend we lease a new color/black&white copier with a scanner for \$178.96 per month and estimate image rate \$20.21 per month for a total \$199.71. This machine will be used for staff and public printing. We currently only offer the public a b&w copier. We offer color printers for staff and public, which has expensive ink. We will save \$434.64 per year. This machine has a scanner option, which our current copier does not. The money we are currently spending on ink for the individual copiers will be deducted from the Office Supply budget.
- *38 - Elections:* This is a biannual expense happening on odd-numbered years.
- *39 - Furniture and equipment:* These funds are used to purchase furniture and small equipment that doesn't qualify as capital.
- *40 - Property and liability insurance:* Amount based on estimates from SDAO.
- *41 - 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. I recommend increasing the amount to accommodate price increases and more pruning of our large trees to get them up to healthy state.
- *42 - Legal Services:* This covers the fees for our legal counsel Reuben Cleveland. Cleveland reviews our contracts and policies. We are now reviewing 1-2 policies per month. I recommend we increase our budget to allow for the increase in time involved for our legal counsel to review and edit our policies.
- *43 - Professional Services:* In 2015-16, the District hired a strategic planning consultant from this line item.
- *44 - 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.
- *45 - Miscellaneous:* This covers items which do not fit into a category like our annual volunteer appreciation party.
- *46 - Postage/freight:* This covers postage for items we lend and borrow from outside our SAGE system, items we need to return, and postage for library business.
- *47 - Printing:* This covers cost of printing our bookmarks and other various marketing materials.

- *48 - 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.
- *49 - Advertising:* Most recruitment-related expenses fit under this category. This also includes some money for additional advertising to promote District collections and services.
- *50 – Office supplies:* Includes all office and cataloging supplies. I reduced the amount by \$1,000 to account for the ink for the printers which will be no longer used after we receive our new copier.
- *51 - Travel:* Includes travel to trainings, programs, outreach activities, and hotel expenses.
- *52 - Training:* Includes registration for training events such as Sage classes and the Oregon Library Association conference.
- *53 - Board development:* This line item is used for Board training expenses, such as attendance at the Special Districts Association of Oregon conference.
- *54 – Parking reimbursement –* This fund is to reimburse volunteers for parking fees they accrue while volunteering in the Hood River Library.
- *55-58 - 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.
- *62 - Transfer to capital reserve:* Used for capital projects. There is an equivalent revenue in the Capital Equipment Reserve Fund. I recommend a transfer of \$35,000.
- *65 - Contingency:* This money is set aside in case something unforeseen arises, such as major facilities issues. If these funds aren't used, which they haven't been for the last few years, they are rolled back into the budget for the following fiscal year.
- *68 - 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.
- *70 - Unappropriated ending fund balance:* This amount is ample to get the District from July through half of November 2019, especially if contingency is not used. At a projected \$80,330/month in expenditures, the District would need \$361,485. This fiscal year, the District has averaged around \$76,077 per month.

The UEFB was higher than last year due to the unexpected donation in FY 2017-18 of \$82,945 and more tax revenue received than in FY 2017-18 and FY 2018-19. The UEFB in fiscal year 2017-18 was \$336,443 and FY 2018-19 it was \$419,338. This year it is \$457,645. The goal is to get the UEFB 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 be 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 and Friends funds, Ready to Read 2019 grant monies, and Newspaper Digitization projects.
- 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 \$55,000 this fiscal year toward magazine subscriptions, electronic resources, movie licensing, collection development for Library of Things, painting areas in the Hood River building, display and storage furniture, and a TBD project for the 2020 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

- 13 - *Library Assistant II*: We used funds from the Library Foundation Feast of Words in FY2018-19 to pay for personnel to staff the Odell pop up library at the Mercado in Odell June through August. We will not need this line item this year.
- 15 – *Clerk I*: Anticipated funds from the Ready to Read Grant 2019 and Feast of Words 2018 to pay for salary of two Youth Outreach positions for the payroll. The Youth Outreach will assist with the Odell bus every Saturday June-August and one time per month September-May. We will also use one Youth Outreach staff member work two times per month assisting at the Odell Mercado (June-September).
- 26 – *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.
- 36 - *Capital outlay*: Projects to possibly create a new space in Odell and rehabilitate the old parts of Hood River Library.
- 44 - *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

	Historical Data				RESOURCES DESCRIPTION	Budget for Next Year 2019-20		
	Actual			Adopted Budget This Year 2018-19		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	First Preceding Year 2016-17	First Preceding Year 2017-18	YTD actuals 3/31/19					
1	597,340	533,024	647,425	615,000	Available cash on hand	655,000		
2	23,619	14,406	12,162	15,000	Previously levied taxes estimated to be received	15,000		
3	4,565	10,503	13,103	7,000	Interest	12,000		
4	13,061	15,289	12,490	13,500	Fines and fees	13,500		
5	-	82,945	-	-	Donations	-		
6	-	-	4,600	-	Intergovernmental revenue	-		
7	-	-	2,736	-	Miscellaneous revenue	-		
8								
9	638,585	656,167	692,516	650,500	Total resources, except taxes to be levied	695,500		
10				876,286	Taxes estimated to be received	928,493		
11	788,107	861,591	865,425		Taxes collected in year levied			
12	1,426,692	1,517,758		1,526,786	TOTAL RESOURCES	1,623,993	-	-

GENERAL FUND
Detailed Requirements

	Historical Data				REQUIREMENTS FOR: Hood River County Library District	Budget for Next Year 2019-20		
	Actual			Adopted Budget This Year 2018-19		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2016-17	First Preceding Year 2017-18	YTD 3/31/2019					
					LIBRARY OPERATIONS			
1					PERSONAL SERVICES			
2					Salaries			
3	5,788	6,116	1,678	7,195	Library Clerk I	7,376		
4	75,799	87,726	67,162	97,865	Library Clerk II	103,314		
5	49,923	44,555	38,437	52,294	Library Assistant I	54,228		
6	102,124	87,282	65,834	86,051	Library Assistant II	100,477		
7	50,372	62,673	53,454	69,170	Librarian I	68,801		
8	44,621	52,911	34,533	55,557	Librarian II	58,157		
9	65,630	70,542	54,170	74,090	Library Director	77,542		
10	394,257	411,805	315,268	442,222	<i>Total Salaries</i>	469,895	-	-
11								
12					Benefits			
13	33,253	32,318	23,362	32,647	Retirement	34,977		
14	32,239	31,232	24,194	33,830	FICA	35,947		
15	2,607	(22)	162	1,200	Workers' compensation insurance	1,200		
16	68,074	70,809	52,829	99,500	Health insurance	100,800		
17	5,300	4,743	2,054	5,749	Unemployment insurance	4,229		
	-	493	-	-	Other employee benefits	-		
18	141,473	139,573	102,601	172,926	<i>Total benefits</i>	177,153	-	-
19								
20	535,730	551,378	417,869	615,148	TOTAL PERSONAL SERVICES	647,048	-	-
21				11.075	Total Full Time Equivalent (FTE)*	11.2		
					LIBRARY OPERATIONS			

22					MATERIALS AND SERVICES			
23	265	156	143	300	Bank charges	250		
24	4,800	8,207	10,394	14,000	Building rental	14,530		
25	6,696	12,944	15,494	15,000	Building maintenance	20,000		
26	14,057	14,356	8,599	15,000	HVAC	15,000		
27	2,090	1,791	1,503	2,300	Elevator	2,350		
###	3,602	4,109	4,565	4,300	Telephone	5,100		
###	5,121	5,080	3,841	6,400	Internet	5,800		
###	66,889	61,486	50,304	78,000	Collection development	83,000		
###	8,073	9,112	5,025	11,000	Technology	13,000		
###	21,612	26,730	19,740	26,000	Accounting and auditing	27,000		
###	2,121	1,702	1,330	3,000	Courier	2,300		
###	22,879	21,876	16,827	25,000	Custodial services	23,000		
###	2,927	3,504	5,081	4,000	Technical services	4,000		
###	11,567	11,914	12,271	12,300	Library consortium	13,070		
###	1,240	1,196	750	1,400	Copiers	2,400		
###	3,063	-	-	3,200	Elections	-		
###	1,513	1,603	3,409	4,000	Furniture and equipment	4,000		
###	10,874	10,760	8,908	12,000	Property and liability insurance	9,000		
###	28,539	21,582	21,051	24,000	Georgiana Smith Memorial Gardens	25,000		
###	2,815	1,980	2,940	3,000	Legal Services	4,000		
###	-	96	-	-	Professional services	-		
###	3,393	2,861	2,535	4,000	Membership dues	4,000		
###	3,417	716	678	1,000	Miscellaneous	1,000		
###	846	1,172	788	1,000	Postage/freight	1,200		
###	607	145	356	500	Printing	500		
###	22,028	14,298	8,424	20,000	Programs	20,000		
###	635	818	198	1,500	Advertising	1,500		
###	14,088	12,383	9,903	15,000	Office supplies	14,000		
###	5,385	3,905	1,068	5,000	Travel	5,000		
###	1,472	2,540	1,506	3,000	Training	4,000		
###	-	676	2	1,500	Board development	1,500		
###	-	400	200	1,000	Parking reimbursement	1,000		
###	17,717	18,699	13,544	21,000	Electricity	21,000		
###	1,804	1,440	1,101	1,600	Garbage	1,600		
###	5,729	5,469	3,578	10,000	Natural gas	10,000		
###	4,259	5,249	3,694	5,000	Water and sewer (building)	5,200		
###								
###	302,123	290,955	239,750	355,300	TOTAL MATERIALS & SERVICES	364,300	-	-

###								
###	40,000	28,000	-	25,000	TRANSFER TO CAPITAL RESERVE	43,000	-	-
###								
###	-	-	-	100,000	CONTINGENCY	100,000		
###								
###	877,853	870,333	657,619	1,095,448	Total expenditures	1,154,348	-	-
###								
###	3,499	-		12,000	Vacation Reserve	12,000		
###	533,024	647,425			Ending Balance (Prior Years)			
###				419,338	UNAPPROPRIATED ENDING FUND BALANCE	457,645		
###	1,414,376	1,517,758		1,526,786	TOTAL REQUIREMENTS	1,623,993		

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 2019-20		
	Actual			Adopted Budget This Year 2017-18		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2016-17	First Preceding Year 2017-18	YTD 3/31/2019					
1					RESOURCES			
2	103,636	102,995	100,766	95,000	Cash on hand	85,000		
3	804	1,868	1,552	1,000	Interest	1,500		
4	40,000	28,000	-	25,000	Transfer from General Fund	43,000		
5								
6	144,440	132,863	102,318	121,000	TOTAL RESOURCES	129,500		
7								
8					REQUIREMENTS			
9	41,445	28,197	26,938	75,000	Capital outlay	75,000		
10		3,900		-	Material and Services			
11	102,995	104,666			Ending balance (prior years)			
12				46,000	RESERVED FOR FUTURE EXPENDITURE	54,500	-	-
13	144,440	136,763		121,000	TOTAL REQUIREMENTS	129,500	-	-

SPECIAL FUND
Resources and Requirements
GRANTS FUND

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2019-20		
	Actual			Adopted Budget This Year 2018-19		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2016-17	First Preceding Year 2017-18	YTD 3/31/2019					
1					RESOURCES			
2	88,140		93,523	45,000	Cash on hand	70,000		
3	7,292		9,717	100,000	Grants (specific purposes)	100,000		
4	6,850		12,800	20,000	Friends of the Library donations	20,000		
5	2,017		1,700	100,000	Library Foundation donations	200,000		
6	-		-	5,000	Pat Hazelhurst Fund donations	20,000		
7								
8	104,299		117,740	270,000	TOTAL RESOURCES	410,000	-	-
9								
10					REQUIREMENTS			
11					Personal services			
12					<i>Salaries</i>			
13	69		-	2,000	Library Assistant II	-		
				5,000	Clerk I	5,000		
1	-		-		<i>Benefits</i>			
2	-		-		- Retirement	-	-	-
3	-		-		- Health insurance	-	-	-
4								
5	-			500	Other personal services	500		
6								
7	69		3,112	7,500	Total personal services	5,500	-	-
8								
9					Materials and services			
10	15,414		17,803	30,000	Collection development	50,000		
11	-		5,729	15,000	Technology	20,000		
12	9,105		16,437	25,000	Programs	40,000		
13	5,199		5,719	40,000	Furniture and equipment	50,000		
14	9,896		4,054	40,000	Other materials and services	75,000		
15								
16	39,614		49,742	150,000	Total materials and services	235,000	-	-

17								
18	13,220		-	112,500	Capital outlay	164,500		
19								
20	51,396				Ending balance (prior years)			
21				-	UNAPPROPRIATED ENDING FUND BALANCE	5,000	-	-
22	104,299			270,000	TOTAL REQUIREMENTS	410,000	-	-

SAGE LIBRARY SYSTEM FUND
Resources and Requirements

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2019-20		
	Actual			Adopted Budget This Year 2018-19		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2016-17	First Preceding Year 2017-18	YTD 3/31/2019					
1					RESOURCES			
2	3,878		-	-	Cash on hand	-		
3	46,459		-	-	Intergovernmental revenue	-		
4								
5	50,337	-	-	-	TOTAL RESOURCES			
6								
7					REQUIREMENTS			
8					Personal Services			
9					<i>Salaries</i>			
10	35,660		-	-	- Librarian I	-		
11								
12					<i>Benefits</i>			
13	2,884		-	-	- Retirement	-		
14	2,706		-	-	- FICA	-		
15	27		-	-	- Workers' compensation insurance	-		
16	3,331		-	-	- Health insurance	-		
17	403		-	-	- Unemployment insurance	-		
18								
19	45,011	-	-	-	- Total personal services	-		
20								
21					Materials and services			
22	-	-	-	-	- Membership dues	-		
23	-	-	-	-	- Travel	-		
24	128		-	-	- Training	-		
25	-	-	-	-	- Other materials and services	-		
26								
27	128	-	-	-	- Total materials and services	-		
28								
29	-	-	-	-	- Contingency	-		
30								
31	-	-			Ending balance (prior years)			

32				-	UNAPPROPRIATED ENDING FUND BALANCE	-		
33	45,139		-	-	TOTAL REQUIREMENTS	-		

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, 2019-20 (Personnel Polices, Appendix A)

Steps:	1	2	3	4	5	6	7
Clerk I	\$11.59	\$11.82	\$12.06	\$12.30	\$12.55	\$12.80	\$13.06
	\$24,107	\$24,586	\$25,085	\$25,584	\$26,104	\$26,624	\$27,165
Clerk II	\$13.33	\$13.60	\$13.87	\$14.15	\$14.43	\$14.72	\$15.01
	\$27,726	\$28,288	\$28,850	\$29,432	\$30,014	\$30,618	\$31,221
Library Assistant I	\$16.00	\$16.32	\$16.65	\$16.98	\$17.32	\$17.67	\$18.02
	\$33,280	\$33,946	\$34,632	\$35,318	\$36,026	\$36,754	\$37,482
Library Assistant II	\$18.40	\$18.77	\$19.15	\$19.53	\$19.92	\$20.32	\$20.73
	\$38,272	\$39,042	\$39,832	\$40,622	\$41,434	\$42,266	\$43,118
Librarian I	\$22.08	\$22.52	\$22.97	\$23.43	\$23.90	\$24.38	\$24.87
	\$45,926	\$46,842	\$47,778	\$48,734	\$49,712	\$50,710	\$51,730
Librarian II	\$26.87	\$27.41	\$27.96	\$28.52	\$29.09	\$29.67	\$30.26
	\$55,890	\$57,013	\$58,157	\$59,322	\$60,507	\$61,714	\$62,941
Library Director	\$35.83	\$36.55	\$37.28	\$38.03	\$38.79	\$39.57	\$40.36
	\$74,526	\$76,024	\$77,542	\$79,102	\$80,683	\$82,306	\$83,949

Range approved by the Board of Directors,
Steps established by Library Director, May 14, 2019

Salary Schedule, 2018-19 (Personnel Polices, Appendix A)

Steps:	1	2	3	4	5	6	7
Clerk I	\$11.30	\$11.52	\$11.75	\$11.99	\$12.23	\$12.47	\$12.72
	\$23,499	\$23,962	\$24,440	\$24,939	\$25,438	\$25,938	\$26,458
Clerk II	\$12.99	\$13.25	\$13.52	\$13.79	\$14.07	\$14.35	\$14.64
	\$27,019	\$27,560	\$28,122	\$28,683	\$29,266	\$29,848	\$30,451
Library Assistant I	\$15.59	\$15.90	\$16.22	\$16.54	\$16.87	\$17.21	\$17.55
	\$32,427	\$33,072	\$33,738	\$34,403	\$35,090	\$35,797	\$36,504
Library Assistant II	\$17.93	\$18.29	\$18.66	\$19.03	\$19.41	\$19.80	\$20.20
	\$37,294	\$38,043	\$38,813	\$39,582	\$40,373	\$41,184	\$42,016
Librarian I	\$21.52	\$21.95	\$22.39	\$22.84	\$23.30	\$23.77	\$24.25
	\$44,762	\$45,656	\$46,571	\$47,507	\$48,464	\$49,442	\$50,440
Librarian II	\$26.19	\$26.71	\$27.24	\$27.78	\$28.34	\$28.91	\$29.49
	\$54,475	\$55,557	\$56,659	\$57,782	\$58,947	\$60,133	\$61,339
Library Director	\$34.92	\$35.62	\$36.33	\$37.06	\$37.80	\$38.56	\$39.33
	\$72,634	\$74,090	\$75,566	\$77,085	\$78,624	\$80,205	\$81,806

Range approved by the Board of Directors,
Steps established by Library Director, May 8, 2018

Salaries, 2019-20

COLI: 2.6%

Insurance: \$1,000

ID	Position	FTE	Current FT Salary	Proposed Salary	Prorated Salary	Current Insurance	Insurance assumes 10% increase	Proposed Insurance monthly cap	Retirement
Shelver	Clerk I	0.300	\$23,499	\$24,586	\$7,376				
Public Service Clerks (FT)	Clerk II	1.000	\$28,122	\$29,432	\$29,432	\$6,183	\$6,801	\$12,000	\$2,649
Public Service Clerks (PT & subs)	Clerk II	1.500	\$28,122	\$29,432	\$44,148				
Public Service Clerks (PT)	Clerk II	0.500	\$27,560	\$28,850	\$14,425				
Public Service Clerks (PT)	Clerk II	0.500	\$29,266	\$30,618	\$15,309				
Children's Services Assistant	Assist I	0.750	\$33,072	\$34,632	\$25,974	\$6,183	\$6,801	\$9,000	\$2,338
Operations Assistant	Assist I	0.800	\$33,738	\$35,318	\$28,254	\$6,183	\$6,801	\$9,600	\$2,543
Collection Development Specialist	Assist II	0.625	\$39,582	\$41,434	\$25,896	\$3,717	\$4,089	\$7,500	\$2,331
Outreach Specialist	Assist II	1.000	\$39,582	\$41,434	\$41,434	\$7,597	\$8,357	\$12,000	\$3,729
Cataloging Specialist	Assist II	0.750	\$39,582	\$41,434	\$31,076	\$6,183	\$6,801	\$9,600	\$2,797
Cataloging Specialist	Assist II	0.050	\$39,582	\$41,434	\$2,072				\$186
Children's Services Librarian	Lib I	0.675	\$45,656	\$47,778	\$32,250	\$8,100	\$8,100	\$8,100	\$2,903
Teen Services Librarian	Lib I	0.750	\$46,571	\$48,734	\$36,551	\$6,183	\$6,801	\$9,000	\$3,290
Assistant Director	Lib II	1.000	\$55,557	\$58,157	\$58,157	\$6,183	\$6,801	\$12,000	\$5,234
Library Director	Director	1.000	\$74,090	\$77,542	\$77,542	\$12,000	\$12,000	\$12,000	\$6,979
						\$68,512	\$73,352		
	Total FTE	11.200			\$469,895			\$100,800	\$34,977

Utilities, 2018-19

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	13,600	18,160	15,120	14,000	10,560	12,800	12,640	12,640	14,240	12,480			136,240
<i>Cost</i>	\$1,584.41	\$2,020.18	\$1,688.79	\$1,536.62	\$1,252.90	\$1,348.42	\$1,341.87	\$1,350.85	\$1,420.01	\$1,321.54			\$14,865.59
Garbage													
<i>Cost</i>	\$119.96	\$122.59	\$122.59	\$122.59	\$122.59	\$122.59	\$122.59	\$122.59	\$122.59	\$122.59			\$1,223.27
Internet													
<i>Hood River</i>	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74			\$3,267.40
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00			\$1,000.00
Natural gas													
<i>Units</i>	46	26	73	213	386	924	924	925	820	473			4810
<i>Therms</i>	56.9	32.4	87.2	257.3	456.3	1093.1	1095.9	1095.2	1,269	557.7			6001.0
<i>Cost</i>	\$56.99	\$43.33	\$89.67	\$233.54	\$396.38	\$913.00	\$948.28	\$897.29	\$1,026.87	\$487.81			\$5,093.16
Telephone													
<i>AT&T</i>	\$91.08	\$79.36	\$225.60	\$145.17	\$145.43	\$145.43	\$145.63	\$78.96	\$103.14	\$103.03			\$1,262.83
<i>CenturyLink</i>	\$59.32	\$59.32	\$59.32	\$60.10	\$60.08	\$60.80	\$60.11	\$61.15	\$62.42	\$62.11			\$604.73
<i>County</i>	\$239.09	\$238.59	None	\$487.26	None	\$477.38	\$236.72	\$244.59	\$244.77				\$2,168.40
<i>Mobile reimbursement</i>			\$900.00										\$900.00
Water - Building													
<i>1K gallons</i>	7	8	9	5	6	5	14	14	10				78
<i>Cost</i>	\$400.32	\$427.97	\$427.97	\$413.03	\$418.01	\$413.03	\$457.85	\$422.01	\$404.05				\$3,784.24
Water - Gardens													
<i>1K gallons</i>	116	140	196	147	64	0	0	0	0				663
<i>Cost</i>	\$303.98	\$377.84	\$513.36	\$394.78	\$193.92	\$39.04	\$39.04	\$1.39	\$1.39				\$1,864.74
TOTAL	\$3,190.81	\$3,716.56	\$3,328.44	\$3,793.24	\$3,071.48	\$3,801.00	\$3,633.20	\$3,526.61	\$3,708.84	\$2,420.79	\$0.00	\$0.00	\$33,871.53

Utilities, 2017-18

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	17,040	17,680	21,600	16,720	12,640	12,960	14,480	12,280	14,320	9,760	13,120	12,160	174,760
<i>Cost</i>	\$1,802.66	\$1,886.56	\$2,207.78	\$1,744.66	\$1,370.30	\$1,383.04	\$1,500.51	\$1,404.54	\$1,478.98	\$1,120.38	\$1,316.37	\$1,383.54	\$18,599.32
Garbage													
<i>Cost</i>	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$1,439.52
Internet													
<i>Hood River</i>	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$3,920.88
<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>	121	92	203	287	396	712	1124	623	726	452	196	100	5032
<i>Therms</i>	150.9	113.5	244.4	343.0	471.6	853.0	1347.7	773.8	874.8	557.3	244.6	124.6	6099.2
<i>Cost</i>	\$153.37	\$119.28	\$238.62	\$328.77	\$426.89	\$739.01	\$1,173.41	\$707.43	\$724.70	\$483.67	\$243.62	\$7.06	\$5,345.83
Telephone													
<i>AT&T</i>	\$24.44	\$24.44	\$24.44	\$24.57	\$24.57	\$24.57	\$24.63	\$24.63	\$24.63	\$25.08	\$25.08	\$25.08	\$296.16
<i>CenturyLink</i>	\$58.96	\$58.93	\$58.93	\$59.32	\$59.32	\$51.97	\$59.47	\$59.42	\$59.42	\$59.19	\$59.32	\$59.19	\$703.44
<i>County</i>	\$240.35	\$242.80	\$240.20	\$238.10	\$243.94	\$242.73	\$243.97	\$249.18	\$243.97	\$238.85	\$244.92		\$2,669.01
Water - Building													
<i>1K gallons</i>	7	8	9	5	26	6	7	5	5	11	5	8	102
<i>Cost</i>	\$376.56	\$405.02	\$409.72	\$390.42	\$489.62	\$395.62	\$400.32	\$390.92	\$390.92	\$419.12	\$390.92	\$405.02	\$4,864.18
Water - Gardens													
<i>1K gallons</i>	111	160	271	208	64	2	0	0	0	0	0	65	881
<i>Cost</i>	\$278.50	\$405.18	\$660.48	\$515.58	\$184.34	\$41.78	\$37.18	\$37.18	\$37.18	\$37.18	\$37.18	\$186.68	\$2,458.44
TOTAL	\$3,457.10	\$3,664.47	\$4,362.43	\$3,823.55	\$3,321.11	\$3,400.85	\$3,961.56	\$3,395.37	\$3,481.87	\$2,905.09	\$2,839.03	\$2,588.19	\$41,200.62

Utilities, 2016-17

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	11,200	14,960	15,600	15,600	13,040	14,160	15,760	13,760	13,520	12,800	13,120		153,520
<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	\$1,403.97	\$1,336.49	\$1,391.01	\$1,642.57	\$17,717.01
Garbage													
<i>Cost</i>	\$116.16	\$138.29	\$116.59	\$116.59	\$116.59	\$116.59	\$116.59	\$117.58	\$117.58	\$117.58	\$117.58	\$119.96	\$1,427.68
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	\$326.74	\$3,919.09
<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>	0	0	0	23	372	978	1484	994	705	522	337	198	5613
<i>Therms</i>	0.0	0.0	0.0	0.0	460.2	1186.3	1751.1	1173.9	9436.0	646.8	416.9	243.9	15315.1
<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	\$395.86	\$129.90	\$5,625.71
Telephone													
<i>CenturyLink</i>	\$116.26	\$59.07	\$59.07	\$58.91	\$58.96	\$58.96	\$58.96	\$58.85	\$58.85	\$59.01	\$58.96	\$58.96	\$764.82
<i>County</i>	\$236.90	\$231.71	\$246.50	\$239.15	\$243.75	\$237.09	\$229.23	\$238.07	\$234.39	\$239.92	\$238.84	\$240.35	\$2,855.90
<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	6	6	88
<i>Cost</i>	\$365.09	\$380.99	\$385.42	\$376.56	\$465.16	\$292.39	\$372.13	\$372.13	\$376.56	\$376.56	\$376.56	\$376.56	\$4,516.11
Water - Gardens													
<i>1K gallons</i>	117	187	185	155	57	1	0	0	0	0	0	51	753
<i>Cost</i>	\$265.02	\$444.94	\$440.56	\$374.86	\$160.24	\$37.60	\$35.41	\$35.41	\$35.41	\$35.41	\$37.60	\$147.10	\$2,049.56
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	\$3,444.95	\$3,190.09	\$3,043.15	\$3,142.14	\$40,075.88

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	\$1,406.34	\$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	\$3,192.63	\$2,828.75	\$38,990.68

Utilities, 2014-15

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	18,800	20,320	22,000	20,480	14,960	13,920	12,400	12,560	11,760	12,640	12,800	14,880	187,520
<i>Cost</i>	\$1,922.48	\$2,054.94	\$2,151.97	\$1,931.51	\$1,516.76	\$1,427.67	\$1,267.10	\$1,290.34	\$1,272.22	\$1,348.56	\$1,372.36	\$1,556.48	\$19,112.39
Garbage													
<i>Cost</i>	\$112.66	\$112.66	\$112.66	\$112.66	\$121.10	\$116.88	\$112.66	\$115.14	\$115.14	\$115.14	\$115.14	\$115.14	\$1,376.98
Internet													
<i>Hood River</i>	\$315.12	\$315.12	\$315.12	\$315.12	\$315.12	\$315.12	\$315.12	\$315.12	\$1,353.16	\$324.95	\$324.95	\$324.95	\$4,848.97
<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>	365	329	368	466	576	1043	1158	1247	886	670	569	367	8044
<i>Therms</i>	434.7	383.9	427.6	536.4	675.6	1274.5	1413.9	1553.8	1102.2	826.8	689.0	444.8	9763.2
<i>Cost</i>	\$202.05	\$385.46	\$427.53	\$532.30	\$666.33	\$1,271.32	\$1,430.11	\$1,597.47	\$1,152.31	\$877.44	\$719.65	\$478.24	\$9,740.21
Telephone													
<i>CenturyLink</i>	\$118.21	\$121.57	\$120.13	\$120.13	\$130.08	\$129.62	\$129.90	\$129.93	\$130.36	\$129.83	\$130.07	\$130.53	\$1,520.36
<i>County</i>	\$234.39		\$258.13	\$237.13	\$243.59	\$249.25	\$251.92	\$232.88	\$230.57	\$241.97	\$240.10	\$239.26	\$2,659.19
Water - Building													
<i>1K gallons</i>	8	4	10	8	8	18	4	6	6	6	8	6	92
<i>Cost</i>	\$335.50	\$320.02	\$343.24	\$335.50	\$335.50	\$374.20	\$320.02	\$327.76	\$327.76	\$327.76	\$335.50	\$327.76	\$4,010.52
Water - Gardens													
<i>1K gallons</i>	45	108	209	244	309	108	0	0	0	0	0	1	1,024
<i>Cost</i>	\$108.84	\$220.98	\$400.76	\$463.06	\$578.76	\$220.98	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$30.52	\$2,167.60
TOTAL	\$3,449.25	\$3,630.75	\$4,229.54	\$4,147.41	\$4,007.24	\$4,205.04	\$3,955.57	\$4,137.38	\$4,710.26	\$3,494.39	\$3,366.51	\$3,302.88	\$46,636.22

Utilities, 2013-14

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	13,360	23,120	20,000	16,080	10,000	14,480	13,040	12,320	12,000	12,560	12,480	11,680	171,120
<i>Cost</i>	\$1,463.92	\$2,296.71	\$1,961.46	\$1,691.77	\$1,135.85	\$1,365.17	\$1,262.02	\$1,249.78	\$1,223.76	\$1,270.60	###	\$1,196.47	\$17,376.60
Garbage													
<i>Cost</i>	\$110.92	\$110.92	\$110.92	\$110.92	\$119.24	\$110.92	\$110.92	\$112.66	\$112.66	\$112.66	\$112.66	\$112.66	\$1,348.06
Internet													
<i>Hood River</i>	\$84.99	\$84.99	\$84.99	\$353.54	\$601.93	\$315.12	\$315.12	\$315.12	\$315.12	\$315.12	\$315.12		\$3,101.16
<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>	388.0	404.0	357.0	366.0	409.0	575.0	1,526.0	1,127.0	1,093.0	871.0	593.0	434.0	8,143.0
<i>Therms</i>	460.9	466.2	413.0	426.0	486.3	682.0	1,873.9	1,378.3	1,346.6	1,048.7	707.4	518.6	9,807.9
<i>Cost</i>	\$292.88	\$443.42	\$394.65	\$406.57	\$461.86	\$652.18	\$1,766.73	\$1,376.49	\$1,262.68	\$1,035.67	\$707.73	\$521.30	\$9,322.16
Telephone													
<i>CenturyLink</i>	\$184.04	\$182.06	\$117.60	\$117.84	\$117.91	\$117.78	\$118.10	\$118.39	\$118.26	\$118.10	\$118.22		\$1,428.30
<i>County</i>	\$223.96	\$226.41	\$246.06	\$239.09	\$228.48	\$231.51	\$230.10	\$237.73	\$238.40	\$237.25	\$231.68	\$231.85	\$2,802.52
Water - Building													
<i>1K gallons</i>	6	6	8	7	7	5	4	5	7	5	8	7	75
<i>Cost</i>	\$290.85	\$327.76	\$335.50	\$331.63	\$331.63	\$323.89	\$320.02	\$323.89	\$331.63	\$323.89	\$335.50	\$331.63	\$3,907.82
Water - Park													
<i>1K gallons</i>	0	201	220	218	158	0	0	0	0	0	0	0	797
<i>Cost</i>	\$28.74	\$386.52	\$420.34	\$416.78	\$309.98	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$1,763.54
TOTAL	\$2,187.31	\$3,565.33	\$3,222.87	\$2,957.67	\$2,358.56	\$2,480.90	\$3,488.43	\$3,091.56	\$2,959.47	\$2,771.56	###	\$2,190.80	\$42,250.16

Utilities, 2012-13

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	13,840	13,920	16,800	9,920	13,360	11,600	17,040	19,840	18,880	17,440	12,880	13,280	178,800
<i>Cost</i>	\$1,348.38	\$1,428.27	\$1,633.76	\$1,167.39	\$1,362.38	\$1,132.34	\$1,524.29	\$1,852.04	\$1,797.25	\$1,704.49	###	\$1,520.68	\$17,841.87
Garbage													
<i>Cost</i>	\$108.76	\$108.76	\$108.76	\$108.76	\$108.76	\$108.76	\$110.92	\$110.92	\$110.92	\$110.92	\$110.92	\$110.92	\$1,318.08
Internet													
<i>Hood River</i>	\$84.99	\$84.99	\$92.94	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$1,027.83
<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>		87		411	543		965	1708	1757	1540	1642		8653.0
<i>Therms</i>		100.6		484.1	644.0		1159.0	2095.7	2140.0	1854.2	1949.2		10426.8
<i>Cost</i>		\$36.79		\$503.73	\$637.79		\$1,105.08	\$1,916.77	\$1,983.27	\$1,723.55	###		\$9,745.24
Telephone													
<i>CenturyLink</i>	\$248.91	\$257.97	\$171.50	\$179.82	\$179.46	\$179.57	\$178.58	\$178.88	\$178.88	\$178.52	\$179.09	\$178.64	\$2,289.82
<i>County</i>	\$224.95	\$229.29	\$230.80	\$233.26	\$230.64	\$227.79	\$232.24	\$229.75	\$226.11	\$237.87	\$250.56	\$244.37	\$2,797.63
Water - Building													
<i>1K gallons</i>	6	8	6	5	6	5	5	6	4	6	6	6	69
<i>Cost</i>	\$290.85	\$298.59	\$290.85	\$286.98	\$290.85	\$286.98	\$286.98	\$290.85	\$283.11	\$290.85	\$290.85	\$290.85	\$3,478.59
Water - Park													
<i>1K gallons</i>	1	148	191	108	27	0	0	0	0	0	0	0	475
<i>Cost</i>	\$30.52	\$292.18	\$368.72	\$220.98	\$76.80	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$1,190.38
TOTAL	\$1,778.51	\$2,164.59	\$2,905.82	\$2,287.84	\$2,476.58	\$2,661.90	\$3,056.01	\$4,199.32	\$4,203.29	\$3,858.55	###	\$1,951.19	\$33,574.16

Utilities, 2011-12

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	6,480	14,320	12,880	11,680	11,120	11,360	14,160	15,600	16,800	11,360	9,840	12,960	148,560
<i>Cost</i>	\$996.16	\$1,621.27	\$1,297.53	\$1,245.25	\$1,124.02	\$1,088.82	\$1,285.74	\$1,458.08	\$1,536.42	\$1,167.19	\$0.00	\$821.09	\$13,641.57
Garbage													
<i>Cost</i>	\$80.88	\$106.17	\$106.17	\$106.17		\$213.93	\$106.17	\$108.76	\$108.76	\$108.76	\$108.76	\$108.76	\$1,263.29
Internet													
<i>Hood River</i>	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$1,019.88
<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>		102.0	0.0	88.0	692.0		933.0	1,226.0	1,309.0	1,981.0		374.0	6705.0
<i>Therms</i>		118.5	0.0	101.1	823.7		1,130.8	1,496.9	1,593.1	2,374.5		442.1	8080.7
<i>Cost</i>		\$133.22	\$8.40	\$114.89	\$871.82		\$1,148.41	\$1,549.25	\$1,635.69	\$2,404.04		\$456.97	\$8,322.69
Telephone													
<i>CenturyLink</i>	\$210.37	\$335.15	\$188.89	\$239.31	\$232.89	\$236.45	\$234.91	\$234.24	\$249.10	\$248.73	\$248.82		\$2,658.86
<i>County</i>		\$679.12			\$225.00	\$229.36	\$223.19	\$224.33	\$228.31	\$232.35	\$224.27		\$2,265.93
Water - Building													
<i>1K gallons</i>		3		15	5	6	6	5			4	21	65
<i>Cost</i>		\$274.90	\$263.53	\$320.38	\$286.58		\$581.70	\$286.98	\$267.63	\$267.63	\$283.11	\$348.90	\$3,181.34
Water - Park													
<i>1K gallons</i>			412	310	49	1							772
<i>Cost</i>			\$800.74	\$554.38	\$112.04	\$30.52	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$1,670.12
TOTAL	\$1,077.04	\$2,135.56	\$2,476.37	\$2,341.07	\$2,394.46	\$1,333.27	\$3,150.76	\$3,431.81	\$3,577.24	\$3,976.36	\$420.61	\$1,764.46	\$28,079.01

Note: Hood River Library was open 25 hours/week from July-December and 43 hours/week from January-June.

Utilities, 2009-10

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	19,520	19,200	14,800	16,400	11,680	16,690	18,400	14,240	14,240	14,400	17,200	20,720	197,490
<i>Cost</i>	\$1,731.99	\$1,734.48	\$1,467.77	\$1,543.72	\$1,208.29	\$1,474.11	\$1,571.78	\$1,328.70	\$1,385.61	\$1,484.42	\$1,625.44	\$1,861.46	\$18,417.77
Garbage													
<i>Cost</i>	\$103.42	\$103.42	\$103.42	\$103.42	\$103.42	\$103.42	\$103.42	\$104.75	\$104.75	\$104.75	\$104.75	\$104.75	\$1,247.69
Natural gas													
<i>Units</i>	0.0	0.0	66.0	328.0	562.0	1346.0	1355.0	920.0	797.0	1020.0	916.0	438.0	7748.0
<i>Therms</i>	0.0	0.0	75.6	389.3	675.5	1650.2	1658.5	1114.1	966.0	1220.9	1078.1	514.7	9342.9
<i>Cost</i>	\$0.00	\$0.00	\$0.00	\$203.04	\$842.23	\$1,747.12	\$1,806.82	\$1,242.97	\$1,054.37	\$1,307.28	\$1,170.30	\$336.60	\$9,710.73
Water													
<i>1K gallons</i>	63	79	241	318	67	7	5	4	6	5	6	6	807
<i>Cost</i>	\$477.73	\$534.85	\$1,113.19	\$1,388.08	\$502.72	\$290.06	\$282.48	\$278.69	\$286.27	\$282.48	\$286.27	\$286.27	\$6,009.09
TOTAL	\$2,313.14	\$2,372.75	\$2,684.38	\$3,238.26	\$2,656.66	\$3,614.71	\$3,764.50	\$2,955.11	\$2,831.00	\$3,178.93	\$3,186.76	\$2,589.08	\$35,385.28

Note: Hood River Library was open 34 hours/week to the public in 2009-10.

Utilities, 2008-09

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>		28,640	25,840	20,880	19,440	21,120	24,160	16,560	19,520	15,760	19,440	22,480	233,840
<i>Cost</i>		\$2,111.96	\$1,783.77	\$1,715.26	\$1,599.66	\$1,698.82	\$1,849.99	\$1,464.85	\$1,631.01	\$1,408.92	\$1,720.60	\$1,896.80	\$18,881.64
Garbage													
<i>Cost</i>	\$96.56	\$96.56	\$96.56	\$96.56		\$194.57	\$96.56	\$103.42	\$103.42	\$103.42	\$103.42	\$103.42	\$1,194.47
Natural gas													
<i>Units</i>		0.0	239.0	592.0	1,109.0	1,343.0	1,663.0	1,460.0	1,474.0	1,275.0	710.0	152.0	10,017.0
<i>Therms</i>		0.0	277.5	699.7	1,333.0	1,641.1	2,070.4	1,804.6	1,799.8	1,536.4	844.2	175.6	12,182.3
<i>Cost</i>		\$0.00	\$330.38	\$820.45	\$1,668.67	\$2,251.66	\$2,778.86	\$2,405.64	\$2,380.51	\$2,042.18	\$1,128.55	\$0.00	\$15,806.90
Water													
<i>1K gallons</i>		257	244	203	121	8	8	6	8	9	10	10	884
<i>Cost</i>		\$1,170.31	\$1,123.90	\$977.53	\$684.79	\$281.38	\$281.38	\$274.24	\$281.38	\$284.95	\$288.52	\$288.52	\$5,936.90
TOTAL	\$96.56	\$3,378.83	\$3,334.61	\$3,609.80	\$3,953.12	\$4,426.43	\$5,006.79	\$4,248.15	\$4,396.32	\$3,839.47	\$3,241.09	\$2,288.74	\$41,819.91

Note: Hood River Library was open 65 hours/week to the public in 2008-09.

**HOOD RIVER COUNTY
LIBRARY DISTRICT**

**Compiled Financial Statements
March 31, 2019**

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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:
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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, 2019, 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 8 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 10, 2019

Hood River County Library District
Balance Sheet - Cash Basis
March 31, 2019

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Columbia State Bank	\$138,894			\$138,894
Cash with Hood River County	762,863	\$64,887	\$75,380	903,130
Petty cash	416			416
Total Current Assets	902,173	64,887	75,380	1,042,440
TOTAL ASSETS	\$902,173	\$64,887	\$75,380	\$1,042,440

LIABILITIES & FUND BALANCES

Liabilities				
Current Liabilities				
Payroll liabilities	\$1,851			\$1,851
Total Current Liabilities	1,851	0	0	1,851
Total Liabilities	1,851	0	0	1,851
Fund Balances:				
Unassigned	900,322	64,887	75,380	1,040,589
TOTAL LIABILITIES & FUND BALANCES	\$902,173	\$64,887	\$75,380	\$1,042,440

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, 2019

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Revenues:				
Donations and grants	\$0	\$24,217		\$24,217
Property tax revenues - current year	865,425			865,425
Property tax revenues - prior year	12,162			12,162
Fines and fees	12,490			12,490
Intergovernmental revenue	4,600			4,600
Interest revenue	13,103		\$1,552	14,655
Miscellaneous	2,736			2,736
Total Revenues	910,516	24,217	1,552	936,285
Expenditures:				
Personal services:				
Wages and salaries	315,268	2,929		318,197
Employee benefits	102,601	183		102,784
Total Personal Services	417,869	3,112	0	420,981
Materials and services:				
Bank charges	143			143
Building rental	10,394			10,394
Building maintenance	15,494	3,690		19,184
HVAC	8,599			8,599
Elevator	1,503			1,503
Telephone	4,565			4,565
Internet	3,841			3,841
Collection development	50,304	17,803		68,107
Technology	5,025	5,728		10,753
Accounting and auditing	19,740			19,740
Courier	1,330			1,330
Custodial services	16,827			16,827
Technical services	5,081			5,081
Library consortium	12,271			12,271
Copiers	750			750
Elections expense	0			0
Furniture and equipment	3,409	5,718		9,127
Insurance	8,908			8,908
Georgiana Smith Memorial Garden	21,051			21,051
Legal services	2,940			2,940
Professional services	0			0
Dues and subscriptions	2,535			2,535
Miscellaneous	678			678
Postage and freight	788			788
Printing	356			356
Programs	8,424	16,438		24,862
Advertising	198			198
Supplies - office	9,903	320		10,223
Travel	1,058	44		1,112
Training	1,506			1,506
Board development	2			2
Parking reimbursement	200			200
Electricity	13,544			13,544
Garbage	1,101			1,101
Natural gas	3,578			3,578
Water & sewer - building	3,694			3,694
Total Materials and Services	239,750	49,741	0	289,491
Capital outlay	0	0	26,938	26,938
Total Expenditures	657,619	52,853	26,938	737,410
Revenues Over Expenditures	252,897	(28,636)	(25,386)	198,875
Other Financing Sources (Uses)				
Operating transfers in	0		0	0
Operating transfers out	0			0
Total Other Financing Sources (Uses)	0	0	0	0
Revenues and Other Financing Sources (Uses) Over Expenditures	252,897	(28,636)	(25,386)	198,875
Fund Balance - July 1, 2018	647,425	93,523	100,766	841,714
Fund Balance - March 31, 2019	\$900,322	\$64,887	\$75,380	\$1,040,589

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, 2019

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Tax revenues - current	\$3,111	\$865,425	\$876,286
Tax revenues - prior year	963	12,162	15,000
Fines and fees	1,431	12,490	13,500
Interest revenue	1,984	13,103	7,000
Intergovernmental revenue	4,600	4,600	0
Donations	0	0	0
Miscellaneous	0	2,736	0
Total Revenues	<u>12,089</u>	<u>910,516</u>	<u>911,786</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	500	1,678	7,195
Library clerk II	7,651	67,162	97,865
Library assistant I	3,984	38,437	52,294
Library assistant II	7,155	65,834	86,051
Librarian I	5,086	53,454	69,170
Librarian II	4,798	34,533	55,557
Library director	6,246	54,170	74,090
Other	0	0	0
Payroll taxes and benefits:			
Retirement	2,577	23,362	32,647
Social security	2,698	24,194	33,830
Workers' compensation	20	162	1,200
Health insurance	6,478	52,829	99,500
Unemployment insurance	317	2,054	5,749
Other employee benefits	0	0	0
Total Personal Services	<u>47,510</u>	<u>417,869</u>	<u>615,148</u>
Materials and services:			
Bank charges	16	143	300
Building rental	1,044	10,394	14,000
Building maintenance	2,368	15,494	15,000
HVAC	1,442	8,599	15,000
Elevator	171	1,503	2,300
Telephone	385	4,565	4,300
Internet	427	3,841	6,400
Collection development	5,519	50,304	78,000
Technology	946	5,025	11,000
Accounting and auditing	0	19,740	26,000
Courier	128	1,330	3,000

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, 2019

	Current Period Actual	Year to Date Actual	Annual Budget
Custodial services	1,922	16,827	25,000
Technical services	0	5,081	4,000
Library consortium	0	12,271	12,300
Copiers	75	750	1,400
Elections expense	0	0	3,200
Furniture and equipment	75	3,409	4,000
Insurance	(407)	8,908	12,000
Georgiana Smith Memorial Garden	7,181	21,051	24,000
Legal services	542	2,940	3,000
Dues and subscriptions	127	2,535	4,000
Miscellaneous	(36)	678	1,000
Postage and freight	32	788	1,000
Printing	0	356	500
Programs	877	8,424	20,000
Advertising	21	198	1,500
Supplies - office	864	9,903	15,000
Travel	(111)	1,068	5,000
Training	662	1,506	3,000
Board development	0	2	1,500
Parking reimbursement	200	200	1,000
Electricity	1,420	13,544	21,000
Garbage	123	1,101	1,600
Natural gas	897	3,578	10,000
Water & sewer - building	422	3,694	5,000
Total Materials and Services	<u>27,332</u>	<u>239,750</u>	<u>355,300</u>
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Contingency	0	0	100,000
Total Expenditures	<u>74,842</u>	<u>657,619</u>	<u>1,070,448</u>
Other Financing Sources (Uses)			
Operating transfers In	0	0	0
Operating transfers out	0	0	(30,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(30,000)</u>
Change in Fund Balance	<u>(\$62,753)</u>	<u>\$252,897</u>	<u>(\$188,662)</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, 2019

	<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	\$1,750	\$24,217	\$225,000
Intergovernmental revenue	0	0	0
Total Revenues	<u>1,750</u>	<u>24,217</u>	<u>225,000</u>
Expenditures:			
Personal services	102	3,112	7,500
Materials and services:	3,446	49,741	150,000
Capital outlay	0	0	112,500
Total Expenditures	<u>3,548</u>	<u>52,853</u>	<u>270,000</u>
Change in Fund Balance	<u><u>(\$1,798)</u></u>	<u><u>(\$28,636)</u></u>	<u><u>(\$45,000)</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, 2019

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
Revenues:			
Interest revenue	\$183	\$1,552	\$1,000
Other Financing Sources			
Transfer from General Fund	0	0	25,000
Total Revenues and Other Sources	<u>183</u>	<u>1,552</u>	<u>26,000</u>
Expenditures:			
Materials and services	0	0	0
Capital outlay	0	26,938	75,000
Total Expenditures	<u>0</u>	<u>26,938</u>	<u>75,000</u>
Change in Fund Balance	<u><u>\$183</u></u>	<u><u>(\$25,386)</u></u>	<u><u>(\$49,000)</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, 2019

	Newspaper Digitization	SDAO Safety 2016	Foundation Grants	Other Grants	State Grants	CL Branch	Friends of the Library	Makerspace Grant	RTR 2018	RTR 2019	Total
Revenues:											
Donations and grants	\$0	\$0	\$1,700	\$1,745	\$3,000		\$12,800	\$0	\$0	\$4,972	\$24,217
Total Revenues	0	0	1,700	1,745	3,000	0	12,800	0	0	4,972	24,217
Expenditures:											
Personal services:											
Wages and salaries:											
Library clerk II			728				387		1,524		1,911
Library assistant II							290				1,018
Employee benefits:											
Retirement							30		116		146
FICA									2		2
Workers compensation											0
Health insurance							5		29		34
Unemployment insurance											0
Total Personal Services	0	0	728	0	0	0	712	0	1,671	0	3,111
Materials and services:											
Building maintenance			3,691								3,691
Collection development			10,987		2,962		3,826		28		17,803
Technology			5,068				144	517			5,729
Programs			4,534	899		906	7,263	462	2,373		16,437
Furniture and equipment	0		4,578	169		333	621	18			5,719
Office supplies			319								319
Travel					44						44
Total Materials and Services	0	0	29,177	1,068	3,006	1,239	11,854	997	2,401	0	49,742
Capital outlay	0	0	0	0	0	0		0	0	0	0
Total Expenditures	0	0	29,905	1,068	3,006	1,239	12,566	997	4,072	0	52,853
Net Change in Fund Balance	0	0	(28,205)	677	(6)	(1,239)	234	(997)	(4,072)	4,972	(28,636)
Fund Balance - July 1, 2018	825	3,000	79,678	(607)	0	1,304	4,021	997	4,305	0	93,523
Fund Balance - March 31, 2019	\$825	\$3,000	\$51,473	\$70	(\$6)	\$65	\$4,255	\$0	\$233	\$4,972	\$64,867

See Independent Accountants' Compilation Report

Hood River County Library District
Recommended Budget Committee Motion
Fiscal Year 2019-20

I move to approve the Hood River County Library District budget for the 2019-20 fiscal year for the total amount of \$2,163,493 and the amounts per fund as shown below:

<u>Fund</u>	
General Fund	\$ 1,623,993
Capital Equipment Reserve Fund	129,500
Grants Fund	410,000
Total:	<u>\$ 2,163,493</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.

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Hood River · OR 97031

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www.hoodriverlibrary.org

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.
 - Purchases that exceed \$3,000 but cannot be delayed until the next Board meeting because such delay would cause unnecessary hardship or financial detriment to the District; provided, the purchase is made after approval by the Library Director and the Board President.
 - 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
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