

**Library Board of Directors**  
**Regular Meeting Agenda**  
 Tuesday, June 16, 2026, 7:00pm  
 Library Meeting Room and Zoom  
 502 State St, Hood River

**Library Board:**

*Board President:* Sara Marsden, *Board Vice-President:* Karen Bureker, *Board members:* Megan Janik, Yesi Rojas, and Jean Sheppard.

The Hood River County Library District will hold this meeting by offering a hybrid format. Participants can attend in-person or on Zoom Conferencing. Please use the following phone number or video link:

1-253-215-8782, <https://us02web.zoom.us/j/88987942233>, Meeting ID: 889 8794 2233

|             | <b>Agenda Items</b>   | <b>Action</b> | <b>Responsible</b> |
|-------------|---|---------------|--------------------|
| <b>I.</b>   | <b>Call to Order</b>  |               | Sara Marsden       |
| <b>II.</b>  | <b>Roll call</b>  |               | Rachael Fox        |
| <b>III.</b> | <b>Approval of the agenda<br/>(additions/corrections/deletions)</b> | <b>Motion</b> | Sara Marsden       |
| <b>IV.</b>  | <b>Approval of the consent agenda</b>                               | <b>Motion</b> | Sara Marsden       |
| <b>V.</b>   | <b>Actual or potential conflicts of interest</b>                    |               | Sara Marsden       |
| <b>VI.</b>  | <b>Citizen comment (3 minutes each)</b>                             |               | Sara Marsden       |
| <b>VII.</b> | <b>Reports</b>  |               |                    |
|             | <b>i. April and May 2026 Financial Statements</b>                   |               | Rachael Fox        |
|             | <b>ii. Friends update</b>   |               | Rachael Fox        |
|             | <b>iii. Foundation update</b>                                       |               | Rachael Fox        |
|             | <b>iv. Director's report</b>  |               | Rachael Fox        |
| <b>IX.</b>  | <b>Old Business</b>   |               |                    |
| <b>X.</b>   | <b>New Business</b>   |               |                    |
|             | <b>i. 2026-27 Budget hearing and budget approval</b>                | <b>Motion</b> | Sara Marsden       |
|             | <b>ii. Approval of recurring payments for 2026-27</b>               | <b>Motion</b> | Sara Marsden       |
|             | <b>iii. Salary Schedule 2026-27 approval</b>                        | <b>Motion</b> | Sara Marsden       |
|             | <b>iv. Library Director contract renewal</b>                        | <b>Motion</b> | Sara Marsden       |
|             | <b>v. Accounting bid review and approval</b>                        | <b>Motion</b> | Sara Marsden       |
|             | <b>vi. ADA door operators public restroom approval</b>              | <b>Motion</b> | Sara Marsden       |

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|              | <b>vii. Discussion of 2026-27 President and Vice-President positions</b> |  | Sara Marsden |
|              | <b>viii. Discussion of regular meeting time</b>                          |  | Sara Marsden |
| <b>XI.</b>   | <b>Announcements</b>   |  |              |
|              | <b>i. Comments from board members</b>                                    |  | All          |
|              | <b>ii. Requests/Comments from Library Director</b>                       |  | Rachael Fox  |
| <b>XII.</b>  | <b>Agenda items for next meeting</b>                                     |  | Sara Marsden |
| <b>XIII.</b> | <b>Adjournment regular meeting</b>                                       |  | Sara Marsden |

Other matters may be discussed as deemed appropriate by the Board. If necessary, Executive Session may be held in accordance with the following. Bolded topics are scheduled for the current meeting's executive session.

- ORS 192.660 (1) (d) Labor Negotiations
- ORS 192.660 (1) (e) Property
- ORS 192.660 (1) (h) Legal Rights
- ORS 192.660 (1) (i) Personnel

The Board of Directors meets on the 3rd Tuesday each month from 7:00pm to 9:00pm in the Jeanne Marie Gaulke Memorial Meeting Room at 502 State Street, Hood River, Oregon. Sign language interpretation for the hearing impaired is available if at least 48 hours notice is given.

**Library Board of Directors  
Regular Meeting Agenda  
Supplementary Information**

Tuesday, June 16, 2026, 7:00pm  
Library Meeting Room and Zoom  
502 State St, Hood River

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| <b>II.</b>  | <b>Roll call</b>   |               | Rachael Fox        |
| <b>III.</b> | <b>Approval of the agenda (additions/corrections/deletions)</b>  | <b>Motion</b> | Sara Marsden       |
| <b>IV.</b>  | <b>Approval of the consent agenda</b><br><b>i. Minutes from the Library Budget Committee Meeting May 12, 2026</b><br>Attachment:<br><ul style="list-style-type: none"> <li>○ IV.i. Library Budget Committee Meeting Minutes from the May 12, 2026 regular board meeting</li> </ul> <b>ii. Minutes from the May 19 regular board meeting</b><br>Attachment:<br><ul style="list-style-type: none"> <li>○ IV.ii. Minutes from the May 19, 2026 regular board meeting</li> </ul> | <b>Motion</b> | Sara Marsden       |
| <b>V.</b>   | <b>Actual or potential conflicts of interest</b>   |               | Sara Marsden       |
| <b>VI.</b>  | <b>Citizen comment (3 minutes each)</b>  |               | Sara Marsden       |
| <b>VII.</b> | <b>Reports</b>   |               |                    |
|             | <b>i. April and May 2026 Financial Statements</b><br>Attachment:<br><ul style="list-style-type: none"> <li>○ VII.i. April Financial Statements</li> </ul><br>We have received \$1,293,872 this year in total tax revenue (current and previous years) for the General Fund. We are   |               | Rachael Fox        |

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|  | <p>tracking well for this time of year.</p> <p>Tax payers have the option of making their property tax payments in three installments and the third installment was due May 15, 2026 and will be reflected on the May financial statements.</p> <p>The May financial statements were not available at the time of library board packet distribution.</p>  |  |             |
|  | <p><b>ii. Friends update</b></p> <ul style="list-style-type: none"> <li>• The Friends of the Library voted to fill the Vice President and Secretary positions and retained their current officers, Rebecca Abrams and Karen Jager.</li> <li>• The Friends of the Library had additional funds available. The Library District requested funding for the following projects, which were approved by the Friends. <ul style="list-style-type: none"> <li>• <b>Photograph installation in the foyer</b> – We will purchase a striking image for the wall patrons see when they enter the Hood River Library. This photograph would complement the monthly displays created by the Friends of the Library. Since the Friends oversee the lobby space, it seemed fitting for the Friends to fund this purchase. \$1,200. <a href="#">[Link to photography]</a></li> <li>• <b>Playaway audio collection</b> – Patron interest in audio CDs has declined, and many are now using Playaways instead. A Playaway is a small, self-contained device that comes preloaded with a single audiobook or other audio content — no internet or apps required. We have already started a Playaway collection in the children's section and would like to expand into teen and adult titles by building out a solid core collection for all three age groups. \$5,000.</li> <li>• <b>Library programs</b> – The Friends have provided funds to support library programming. \$3,000.</li> </ul> </li> </ul> <p>Total Donation: \$9,200.</p> |  | Rachael Fox |
|  | <p><b>iii. Foundation update</b></p> <ul style="list-style-type: none"> <li>• The Library Foundation elected a new board member Cassandra Nelson and renewed board member Dawn Fitchen.</li> <li>• The Foundation Board approved supporting the</li> </ul>  |  | Rachael Fox |

following projects:

- Magazines and Newspapers — \$4,000 For fifteen years, their support has sustained our magazine and newspaper subscriptions, which continue to see strong circulation and in-library use. Thanks to the library foundation, we maintain a vibrant collection.
- Electronic Resources — \$20,000 Their generosity has been essential to sustaining our electronic resources, which have become indispensable to our patrons. These include Library2Go, a downloadable media service offering ebooks, audiobooks, and magazines; NoveList, our readers' advisory tool; and Kanopy, our streaming platform. Our Cultural Pass checkout system is included through our membership in Libraries of Eastern Oregon.
- Movie Licensing — \$1,500 Each year, we pay Swank and the Motion Picture Licensing Corporation for the rights to screen films publicly. Patrons of all ages enjoy watching movies together, and family screenings have become a popular addition to our programming.
- Free Book Project — \$3,000 The donation will fund a twelve-month supply of library materials for distribution at FISH Food Bank locations and One Community Health Mobile Unit. These materials give patrons of all ages access to a wide variety of resources, promoting literacy and a love of reading throughout our community.
- Feast of Words Project 2026 — \$25,000 These funds will improve children's library spaces and expand access to free books countywide. We'll install forward-facing picture bookshelves — displays showing covers rather than spines — making it easier for young children to browse and choose books independently.
- Bookmobile and Outreach Programs — \$15,000 Your support will allow us to sustain and expand Bookmobile services, ensuring we can reach underserved areas of our community with the resources they need. This investment will help make our library more inclusive and responsive to the diverse needs of our patrons.
- Library Programs — \$10,000 An annual donation from the Stevenson family has funded library programs for several years. We would like to continue offering these programs for adults and

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|  | <p>teens in our community, and these funds will allow us to do so.</p> <ul style="list-style-type: none"> <li>○ Makerspace — \$7,000 The support sustains the Makerspace, a crafting and creation space open to the public during Hood River Library's regular hours. This space has become a treasured resource for families and children, fostering creativity and hands-on learning.</li> <li>○ Restroom ADA Accessibility — \$15,000 New ADA door buttons on Hood River Library's public restrooms will make these spaces more accessible and welcoming for all community members, including patrons with mobility challenges.</li> <li>• Teen Space Refresh — \$2,000 Our Teen and Tween Services librarian will partner with our teen intern and teen council this summer to refresh the teen space — ensuring the updates reflect what teens actually want.</li> </ul> <p>Total Donation: \$102,500</p>  |  |             |
|  | <p><b>iv. Director's report</b></p> <p><b>ADMINISTRATION</b></p> <ul style="list-style-type: none"> <li>• <b>New Public Service Clerk Substitutes</b> <ul style="list-style-type: none"> <li>• To support increased demand during the busy summer months, the District hired two new Public Service Clerks to join the substitute pool, which covers vacation and sick leave within the set budget.</li> </ul> </li> </ul> <p><b>FACILITIES</b></p> <ul style="list-style-type: none"> <li>• <b>Children's Library temporary closure – June 4-June 9</b> <ul style="list-style-type: none"> <li>○ The children's section at Hood River Library was temporarily closed due to water intrusion from an irrigation leak. There was no significant damage and books and furniture were unaffected. Servpro was hired to dry the carpets, and the maintenance contractor will replace the affected baseboards. The irrigation company repaired the line and our plumber cleared the outside drain of debris. The children's library reopened Wednesday, June 10.</li> </ul> </li> </ul> <p><b>PROGRAMS AND EVENTS</b></p> <p><b>Summer Reading Program</b></p> |  | Rachael Fox |

Step into a summer of exciting programs, art adventures, and fantastic performers, at [Hood River Library's All Ages Summer Reading Program!](#)

Early sign up for the All Ages Summer Reading Program starting Wednesday, June 10<sup>th</sup>.

For a complete list of programs - pick up a brochure at any location or visit our [website](#).

*Participate at the following locations:*

Hood River Library, Cascade Locks Library, Parkdale Library, Bookmobile Route, Mercado Del Valle (Odell)

*Thank you to our sponsors and community partners:*

[Friends of the Library](#), [Library Foundation](#), [Mike's Ice Cream](#), [Portland Trailblazers](#), [Lake Taco](#), [Buddy's Arcade](#), [WAAAM](#), [Discover Bicycles](#), [Hood River Railroad](#), [Hood River Soaring](#), [Big Winds](#), [Mount Hood Meadows](#)

## **Pride Month**

Every month, we will highlight nationally recognized heritage months and holidays at our library, providing a platform for celebration and exploration. Many libraries across the nation also participate in honoring these same occasions.

The Hood River County Library District provides free and equitable access to cultural and educational experiences. The library celebrates ideas, promotes creativity, connects people, and enriches lives, with an emphasis on promoting literacy and equity in library collections, services, and programs.

This month-long celebration recognizes June as a time when communities across the country celebrate LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer/Questioning, and other identities) history, culture, and ongoing advocacy for equality and acceptance.

Discover the diverse range of materials available in our collection. Visit the library, search our online catalog, download ebooks and audiobooks or stream movies.

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## **ALL AGES PROGRAMS**

- **Summer Reading All Ages Kick-Off**, Wed, June 17th, 5:30pm, Hood River Library Gardens. Music, tacos, ice cream, sign-up

## ADULT PROGRAMS

- **Hiking Oregon's Fire Lookouts: Author Talk,** Thursday, June 11th, 6:00-7:00pm, Hood River Library Reading Room. Love hidden places and Pacific Northwest adventure? Join author [Cheryl Hill](#) for a fascinating look at fire lookouts and the stories behind these iconic towers of the West.
- **What does it mean to be American? A Community Conversation,** Thursday, June 25th, 6:00-7:30pm, Hood River Library Meeting Room. What does it mean to be “American”? Join [Oregon Humanities](#) facilitator Chisao Hata for a thoughtful community conversation exploring identity, belonging, and the many ways we define ourselves and our communities.
- **Mosier Twin Tunnels,** Friday, June 26th, 9:00am, Mark O. Hatfield West Trailhead. Audio stories with Gorge Happiness. Thursday, May 7th, 6:00am-7:00pm, Hood River Library Reading Room.
- **Hood River Book Club** Wednesday, June 10th, 12:30pm, Meeting Room and Zoom, This month's book club selection is *Careless People: A Cautionary Tale of Power, Greed and Lost Idealism* by Sarah Wynn-Williams.
- **Cascade Locks Book Club** Thursday, June 15, 5:15pm, *The Correspondent* by Virginia Evans.
- **Writing Group** Every Wednesday at 3 pm in the Hood River Library Columbia Room Creative writing together! Join with fellow writers to work on your craft through prompts and (sometimes) share the results. For more information, please contact Patty Kaplan (310.710.3822).
- **Lacing Communities Together,** May - August, 2026, Hood River, Parkdale, & Cascade Locks Libraries. Be part of a Gorge-wide art project—no experience needed! “[Lacing Communities Together](#)” invites beginners and seasoned crafters to create a simple lace triangle inspired by the landscapes and communities of the Columbia River Gorge. Your piece will join others in a large installation that reflects the beauty and diversity of our region.  
Join an in-person session, or starting June 1, stop by the Hood River Library to pick up a take-and-make kit. Then, return your finished lace square to be included in

the final artwork. Learn more and get started: [columbiagorgemuseum.org/lace-project](http://columbiagorgemuseum.org/lace-project), In partnership with Columbia Gorge Museum and Wasco County Library District.

### **TWEEN AND TEEN PROGRAMS**

- **Teen Crafts & Snacks**, Saturday, June 6th, 12-2pm, Parkdale Library. Calling all Upper Valley Teens! We'll be crafting and snacking at the Parkdale library. Bring your friends, meet new ones, and make something fun to take home! All materials included.
- **Tween Laser Tag Night**, Friday, June 26th, 6pm-8pm, Hood River Library Meeting Room. Join your friends for an epic after hours battle in the library! [Sign up required](#), ages 11+
- **Karaoke Party**, Saturday, June 27th, 6-8 PM, Hood River Library Meeting Room  
Sing your hearts out at this teens-only karaoke nights! Intended for incoming Freshmen and up (14+).
- **Teen Council**, Saturday, June 6, 10am-12pm, Hood River Library Teen Area Meet-up with other teen readers and our Teen Services Librarian on the last Saturday of every month to help plan library events and give input on books and materials you would like to see at the library!
- **Teen Game Room** Wednesday, 10am-12pm, beginning June 24th, Hood River Library Meeting Room. Want a space to hang out and play games with friends? Starting June 24th, we'll be hosting a teen game time every Wednesday this summer from 10-12 in our Meeting Room. Snacks provided, all table top games, board games, and RPGs welcome!
- **Craft Studio**, Thursday, 2-4pm, beginning June 25th, Hood River Library Meeting Room. Our Meeting Room will become and open arts and crafts studio for teens! We'll provide all of the materials needed for a different project each week, with options to work on multi-week projects or do your own thing! We'll work on a variety of

projects, like glass bead suncatchers, ceramic wind chimes, resin jewelry, clay flower frogs, and more! Teen Craft Studio will continue every Thursday this summer from 2-4 PM!

- **OBOB Summer Book Club for Middle & High Schoolers**, Thursdays, 4-5pm, beginning June 25th, Hood River Library Meeting Room. Want to compete in Oregon Battle of the Books but feel too busy to focus on so many new books once school starts? Join our library summer book club and start reading OBOB books now, then meet weekly to discuss with friends and start prepping for next year's tournament! You'll get a huge head start and can also earn extra raffle tickets for teen summer reading prizes by reading OBOB books and participating in the OBOB club! Open to all Middle Schoolers and High Schoolers.
- **Magic: the Gathering** Every Friday at 4pm in the Library Theater Program provided by Hood River Hobbies.
- **Dungeons and Dragons** 2<sup>nd</sup> and 4<sup>th</sup> Wednesdays, 5-7pm, Hood River Library Meeting Room/Theater Beginner Dungeons and Dragons group for tweens and teens, led by experienced Dungeon Masters.

### **CHILDREN'S PROGRAMS**

- **Father's Day Craft**, Saturday, June 20, All Day, Kids Library Makerspace. Show your dad some love with this simple Father's Day craft available in the children's area Makerspace!
- **Fruit Loops Crafting Event**, Wednesday, June 24, 5:30-6:30pm, Kids Library Makerspace. Join us for a Fruit Loops crafting event at the library, featuring all kinds of creative activities and hands-on fun, hosted by our amazing local makers!
- **Family Storytime – Hood River Library** Thursdays at 10:30 a.m. The storytime is open to all ages. Storytime will feature stories, songs and fun! Literacy enrichment will be at the heart of every session. Children will learn pre-reading skills, develop an increased vocabulary, and nurture a lifelong love of reading!

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|              | <p><b>BOOKMOBILE OUTREACH</b></p> <ul style="list-style-type: none"> <li>• <b>Mercado del valle</b>, Summer Reading Program, Prizes, Booths, Food, &amp; Entertainment, Thursdays, All dates: 5:00-7:00 pm, Atkinson Rd. Downtown Odell. <ul style="list-style-type: none"> <li>• June 18th</li> <li>• July 2nd &amp; 16th</li> <li>• August 6th &amp; 20th</li> <li>• September 3rd</li> </ul> </li> </ul> <p><b>BOOKMOBILE ROUTE</b></p> <ul style="list-style-type: none"> <li>• <b>1st Thursday</b>, 5:00p-6:30pm Pine Grove, Early Intervention, 2405 Eastside Rd</li> <li>• <b>2nd Thursday, HOOD RIVER</b> <ul style="list-style-type: none"> <li>• 2:30-3:30p Pacific Ave (street parking)</li> <li>• 3:30-4:30 Hood River Aquatic Center</li> <li>• 5:00-6:00p Wyeast Vista Apartments, 1800 8th St.</li> </ul> </li> <li>• <b>3rd Thursday, HOOD RIVER</b> <ul style="list-style-type: none"> <li>• 2:30p-3:30p Walmart Parking Lot</li> <li>• 3:30-4:30p Hood River Crossings Apartments, 3145 Cascade Ave.</li> <li>• 5:00p-6:00p Westside Elementary School</li> </ul> </li> <li>• <b>4th Thursday, HOOD RIVER/ODELL</b> <ul style="list-style-type: none"> <li>• 3p-4p Rockford Grange</li> </ul> </li> <li>• <b>2nd &amp; 4th Saturday, ODELL</b> <ul style="list-style-type: none"> <li>• 10:30a-12:00p Mobile Home Park/AGA RD</li> <li>• 12:30p-1:30p Community Park, 3163 Tamarack Rd.</li> <li>• 2:30p-3:30p Odell (Empty lot next to the Fire Station)</li> </ul> </li> </ul> |               |              |
| <b>VIII.</b> | <b>Old Business</b>  |               | Sara Marsden |
| <b>IX.</b>   | <b>New Business</b>  |               |              |
|              | <p><b>i. 2026-27 Budget hearing and budget approval</b></p> <ul style="list-style-type: none"> <li>• Attachments: <ul style="list-style-type: none"> <li>○ Ix.i.a. Proposed 2026-27 budget</li> <li>○ Ix.i.b. Resolution 2025-26.05, adopting the budget, making appropriations, imposing taxes, and imposing taxes</li> </ul> </li> </ul> <p>Annually, the Board must approve the budget and tax rate for</p>   | <b>Motion</b> | Sara Marsden |

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| <p>the coming fiscal year. The proposed 2026-27 budget, as approved by the Budget Committee at their May 12, 2026 meeting, is attached. Final 2026-27 budget approval requires passage of Resolution 2025-26.05. Following approval, I will submit the proper paperwork to the County and State.</p> <p>Before budget approval, the Chair must open the Budget Hearing, which gives the public an opportunity to comment on the budget. Notice was published in the June 3<sup>rd</sup>, 2026 edition of the <i>Columbia Gorge News</i>.</p>                           |               |              |
| <p><b>ii. Approval of recurring payments for 2026-27</b></p> <p>Attachment</p> <ul style="list-style-type: none"> <li>IX.ii. Resolution No. 2025-26.06 - approving recurring and online payments for 2026-27</li> </ul> <p>Our auditors, Clear Trails CPS., recommend that the Board annually authorize the specific list of vendors whom we pay online and/or automatically. This mainly includes utilities and regular contract payments. The attached resolution provides this authorization. Online payments save significant time and money for the District.</p> | <b>Motion</b> | Sara Marsden |
| <p><b>iii. Salary Schedule 2026-27</b></p> <p><i>Attachments:</i></p> <ul style="list-style-type: none"> <li>IX.iii. 2026-27 salary schedule</li> </ul> <p>The proposed salary schedule for next fiscal year requires Board approval. This salary schedule gives all employees a 3.3% increase to comply with the minimum wage increase in the State of Oregon and cost-of-living increase. The budget committee approved the budget with the current salary schedule at their meeting on May 12, 2026.</p>  | <b>Motion</b> | Sara Marsden |
| <p><b>iv. Library Director contract renewal</b></p> <p><i>Attachments:</i></p> <ul style="list-style-type: none"> <li>IX.iv. Library Director contract [July 2026-December 2026]</li> </ul> <p>The Library Director is the only District employee who works directly for the Board and the District's only contract employee. The contract is renewed annually; Fox's contract was due to expire June 30, 2026.</p> <p>At their February 17 and March 17, 2026 meetings, the Board identified three related changes needed: updating the Library</p>                   | <b>Motion</b> | Sara Marsden |

Director evaluation process, moving the evaluation timeline to the fall, and aligning the contract renewal with that new timeline, requiring a short-term bridge contract.

To update the evaluation process, the Board scheduled a planning session with HR Answers for Tuesday, June 16 at 6:00pm. Using an outside entity is the current recommended practice by the Special Districts Association of Oregon, and HR Answers is the consulting firm the District already accesses through that membership. The consultant will review current survey questions, procedures, and the Library Director job description; identify updates; and discuss options with the Board. A five-year review is recommended, the District's evaluation process had not been reviewed since the District was formed in 2011. Following the session, the consultant will create a proposal for the Board to review, with the goal of launching the updated evaluation through HR Answers in the fall.

The Board also agreed to move the annual evaluation from April–June to the fall, avoiding the busy season for staff, the Director, and the Board — budget season, Summer Reading, Hood River County Reads, the Friends of the Library booksale, and the Library Foundation's annual fundraiser. Once in place, the evaluation will be completed on or before December 1, allowing the contract to be renewed at the December board meeting and to run January 1–December 31 each year.

To bridge the transition, Fox worked with the District's legal counsel to prepare a short-term contract covering July 1–December 31, 2026, with the following updates:

- **Salary** updated to \$108,347 per year — Step 6 on the 2026–27 salary scale, Fox's current step — reflecting the 3.3% cost of living adjustment all District employees will receive this fiscal year.
- **Evaluation timeline** updated to reflect the shift to a fall annual evaluation, to be completed on or before December 1.
- **Contract term language**, as recommended by legal counsel, reads: *"This is a renewal of a previous Agreement which has been renewed each year since 2011. The current term of the most recently signed Agreement is from July 1, 2025, to June 30, 2026. The parties desire to change the contract term to coincide with the calendar year, with each renewal term starting on January 1 of each year. Accordingly, the term of this Agreement is from the 1st day of July, 2026, and*

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|  | <p><i>continuing through the 31st day of December, 2026, unless sooner terminated as provided herein. Prior to January 1, 2027, it is anticipated that the parties will enter into a new agreement after the annual evaluation and assessment is conducted in accordance with Section B above. The new agreement is anticipated to be effective on January 1, 2027, with subsequent one-year renewals to be effective as of January 1 of each year thereafter."</i></p>  |               |              |
|  | <p><b>v. Accounting bid review and approval</b><br/> <b>Attachments:</b></p> <ul style="list-style-type: none"> <li>• XI.v.a. 2026-29 bid from Onstott, Broehl, &amp; Cyphers</li> <li>• XI.v.b. 2026-29 bid from Stenberg CPA</li> <li>• XI.i.c. 2026-2029 personal services contract</li> </ul> <p>The accounting services contract with Onstott, Broehl &amp; Cyphers expires June 30, 2026. The contract began July 1, 2023, and the District seeks informal bids for accounting services every three years.</p> <p>Fox issued a request for bids and contacted three firms, including our current accountants. Two proposals were received for 2026-27:</p> <ul style="list-style-type: none"> <li>• Onstott, Broehl &amp; Cyphers: \$24,300</li> <li>• Stenberg CPA: \$25,890, plus a one-time setup fee of \$4,000</li> </ul> <p>The District has been satisfied with the services provided by Onstott, Broehl &amp; Cyphers. Their bid aligns with the 2026-27 proposed budget, and they provide the same services, including processing our 1099 forms. District legal counsel Ruben Cleveland reviewed the contract.</p> <p>Fox requests the Board accept the bid from Onstott, Broehl &amp; Cyphers and approve the contract.</p> | <b>Motion</b> | Sara Marsden |
|  | <p><b>vi. ADA door operators public restroom</b></p> <p>The Library Foundation has provided funding to install ADA door operators on the public restroom at the Hood River Library. ADA-compliant door access helps people with disabilities enter and use restroom facilities safely and independently. It also improves accessibility for older adults, parents with strollers, and individuals with temporary mobility limitations.</p> <p>I contacted three companies and received two quotes. I</p>   | <b>Motion</b> | Sara Marsden |

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|-------------|--|--|--------------|
|             | <p>recommend accepting the quote from The Door Works Co. in the amount of \$8,560. In addition, Gorge Electric will install power to the location at a cost of \$608.35. The other quote for the door operator installation was \$11,000.</p> <p>The total recommended project cost is \$9,168.35. As this amount exceeds my authorized spending limit, I request Board approval to authorize the expenditure.</p>   |  |              |
|             | <p><b>vii. Discussion of 2026-27 President and Vice-President positions</b></p> <p>At the July meeting, the Board will elect a President and Vice President. This agenda item is an opportunity for members to discuss interest and willingness to serve in those roles.</p> <p>At the March 17, 2026 meeting, the Board discussed rotating officer roles annually to build a stronger, more well-rounded board. This is a practice recommended by the Special Districts Association of Oregon.</p> <p>As the Board considers rotation, one important factor is ensuring continuity of check-signing authority during the transition. Per the District's Financial Management policy, the Board President or Vice President must sign checks, which typically occurs one to two times per month. Gaps in signing authority can disrupt the District's ability to conduct normal business.</p> <p>This year, the transition process includes additional steps: officer changes must first be submitted to the Secretary of State, and the District's bank will not process the change until the Secretary of State's website reflects the updated officers. After that, bank paperwork must be completed and all current signers must resign the documents. Historically, this process has taken four to eight weeks without the new requirement.</p> <p>To avoid any interruption, the Board may want to consider retaining at least one current officer in a signing role, or discussing another solution, to bridge the gap while the transition is completed.</p> |  | Sara Marsden |
|             | <p><b>viii. Discussion of regular meeting time</b></p> <p>The Board's current regular meeting time is the third Tuesday of the month at 7:00pm. Annually the Board must adopt a resolution setting its regular meeting time. The Board will discuss the best meeting times so that a resolution can be passed during the July meeting.</p>   |  | Sara Marsden |
| <b>XII.</b> | <b>Announcements</b>   |  |              |

|              |   |  |               |
|--------------|---|--|---------------|
|              | <b>i. Comments from board members</b>   |  | Board members |
|              | <b>ii. Requests/Comments from Library Director</b>  |  | Rachael Fox   |
| <b>XIII.</b> | <b>Agenda items for next meeting</b> <ul style="list-style-type: none"> <li>• City of Hood River presentation on the proposed Safety and Housing bond measure for the November 2026 ballot</li> <li>• Board officer elections</li> <li>• Appointing agents of record</li> <li>• Resolution establishing regular meeting time</li> <li>• Discussion Board Library Friends and Foundation liaisons</li> <li>• Employee Handbook update</li> </ul> |  | Sara Marsden  |
| <b>XII.</b>  | <b>Adjournment regular meeting</b>  |  | Sara Marsden  |

Other matters may be discussed as deemed appropriate by the Board. If necessary, Executive Session may be held in accordance with the following. Bolded topics are scheduled for the current meeting's executive session.

- ORS 192.660 (1) (d) Labor Negotiations
- ORS 192.660 (1) (e) Property
- ORS 192.660 (1) (h) Legal Rights
- ORS 192.660 (1) (i) Personnel

The Board of Directors meets on the 3rd Tuesday each month from 7:00pm to 9:00pm in the Jeanne Marie Gaulke Memorial Meeting Room at 502 State Street, Hood River, Oregon. Sign language interpretation for the hearing impaired is available if at least 48 hours notice is given.

## **Budget Committee**

### **Meeting Minutes**

Tuesday, May 12, 2026, 6:00pm  
Jean Marie Gaulke Community Meeting Room  
502 State St, Hood River  
Budget officer: Rachael Fox

Meeting notes prepared: Rachael Fox and Mo Burford

Present: Rachael Fox (Staff), Mo Burford (Staff), Budget Committee Members: Jen Bayer, Catherine Bourgault, Karen Bureker, Megan Janik, Sara Marsden, Jessica Metta, Yesi Rojas, Jean Sheppard and Eric Stasak. Uplift Local Documenter Natasha White.

#### **I. Nomination and election of Chair** Fox

Library Director Rachael Fox called the meeting to order at 6:00pm. Marsden nominated Bayer to serve as Committee Chair. Janik seconded. The motion carried unanimously with affirmative votes from Bayer, Bourgault, Bureker, Janik, Marsden, Metta, Rojas, Sheppard and Stasak.

#### **II. Additions/deletions from the agenda (ACTION)** Bayer

Janik moved to approve the agenda as presented. Rojas seconded. The motion carried unanimously with affirmative votes from Bayer, Bourgault, Bureker, Janik, Marsden, Metta, Rojas, Sheppard and Stasak.

#### **III. Conflicts or potential conflicts of interest** Bayer

None stated.

#### **IV. Budget message** Fox

Fox presented the budget as outlined in the budget packet. Under the section on expanding services at Hood River Gardens Library, she noted that the plan includes installing a covering for the outdoor seating areas. The current pergola on the west side of the garden will receive a covering for shade and rain protection, and a separate round area in the garden will also be covered for the same reasons. Stasak asked if there was a pergola and what kind of covering is currently on the pergola. Fox clarified that the pergola is currently open and will receive the new covering, and that the round area above in the garden will also become a covered area for shade and wet weather protection.

Fox also stated the District will implement Radio Frequency Identification (RFID) technology at all locations to improve operational efficiency and maintain an up-to-date collection, launch a new website with an easy-to-navigate interface and integrated library and meeting room calendars, and install new children's shelving to improve access to popular picture books. These projects will be funded by the Library Foundation.

Bayer noted the outdoor structures are not part of this year's budget but will be completed in the coming year. Fox clarified these items were from the previous budget, carried over to be completed this coming fiscal year. Stasak confirmed they would be spent in this fiscal year, and Fox agreed.

Fox also explained the District will update library spaces using a universal design approach, adding new shelving, signage, and more at the Parkdale Library to improve ADA access, also funded by the Library Foundation. The District will additionally explore adding ADA-accessible buttons for public restrooms at the Hood River Library.

During discussion of strategic goals and programming, Stasak asked where patrons can find information about what's going on. Fox referenced the current events calendar, the website, and the newsletter, noting that more people are visiting the website than social media. She added that paid online advertising has had little effect, and that the new website calendar will launch in June on the current website.

Bourgault asked how the District determines which items to add to the library of things. Fox explained that a committee meets a few times a year to review patron suggestions and plan purchases for the coming quarter, considering factors such as upkeep, price, anticipated community use, and what other libraries offer.

Bayer asked if there were any further questions. There were none.

## **V. Presentation of proposed budget**

### **i. General Fund**

Fox

Fox directed participants to follow along using their handouts. Fox read through the revenue section of the budget committee packet. Sheppard asked why the cash balance was significantly lower than the previous year. Fox explained that \$100,000 had been transferred to the capital fund one year and \$50,000 the following year; these transfers represent funds reserved for capital expenditures. She noted the balance would have been even lower, but savings from a vacant position had resulted in more funds being carried over than anticipated. Bayer asked for clarification. Fox confirmed that the higher-than-expected carryover was tied to the vacant position and indicated the topic would be addressed in more detail later in the budget presentation. Bayer acknowledged and stated it was her only question.

Fox read through the expenditure section of the budget committee packet starting with personnel services. Stasak asked for insight into the hiring of the Youth Services position, including how long the search took and whether the candidate was local. Fox explained the District hired someone from out of the area who is studying to earn their Master of Library Information Science. She noted there were delays along the way, as one candidate accepted the position but ultimately did not take it. Stasak asked where the position was advertised. Fox stated the District advertised through the Pacific

Northwest Library Association, Indeed, the District newsletter, social media and on site. She added that additional delays occurred because a more immediate position needed to be filled, with she and Mo covering those duties in the interim. Fox explained the position was expanded to provide greater support for Children, Teen and Tween, and Outreach services.

Bayer noted the position is close to but not quite full-time and asked if that was intentional given the District has few full-time employees. Fox explained that some applicants prefer not to work full-time and the position at 32-35 hours attracted more candidates than 32 hours, and that some current team members are not wanting full-time work at this time.

Sheppard noted the budget reflects approximately \$71,000 higher than the prior year and asked whether the final figures were expected to be close and whether the staffing budget was significantly higher than what was actually spent last year. Fox explained that the staffing budget includes potential cost increases for items such as insurance and cost of living, and that the District budgets conservatively because those costs can be unpredictable.

Sheppard acknowledged the approach and noted the District was fortunate that healthcare costs did not increase. Fox agreed, calling it unusual. Sheppard asked which insurance provider the District uses. Fox stated the District uses the Special Districts Insurance Services, which provides coverage through Blue Cross Blue Shield, and noted costs are expected to increase next year.

Bayer questioned whether the table heading "Current FT Salary" was accurate and suggested it be changed to "Current Salary." She noted the math in the column appeared correct but felt the label could be clearer. Fox reviewed the chart and acknowledged the heading could be relabeled for next year to better reflect the pro-rated nature of the figures. Bayer suggested someone verify the math, and Fox thanked her for the observation.

Bureker asked whether new healthcare coverage begins in January. Fox clarified that while the benefits year runs on the calendar year, the District's coverage renewal through Special Districts Association now aligns with the fiscal year, renewing in July, meaning prices will not change until the next budget cycle. Bureker acknowledged the same arrangement applies to her organization.

Fox read through the expenditure section of the budget committee packet materials and services.

Stasak asked who handles the library's IT. Fox responded that Radcomp provides IT services. She also noted that the budget includes a new annual fee for the library website and events calendar/meeting room reservation software.

Sheppard asked whether courier funding would continue through July of the following year. Fox confirmed it is guaranteed, noting no changes are expected. She added that Sage is stabilizing prices and working toward sustainability, and that the library ranks first in borrowing and third in lending.

Janik asked about the charge for faxing. Fox explained it is free for patrons, running over the phone line, and said she could provide exact costs once the numbers are ordered.

Janik noted the Cascade Locks Justice court is one of the last places in Cascade Locks that offers faxing, and that because they have no charge sheet, they do not offer public faxing — suggesting the service at the Cascade Locks Library could be beneficial.

Sheppard asked whether the library is still paying for the outdoor public phone. Fox confirmed it is part of the phone system, described it as cost-effective, and noted it is free for patrons and makes about 50 calls per month. Sheppard noted she has observed patrons using it.

Fox noted that the training and professional services line items are increasing to reflect a growing number of staff attending professional conferences and the hiring of trainers, including an upcoming de-escalation training on Friday.

Stasak remarked that he found this encouraging and asked whether de-escalation has proven to be an important skill in library operations. Fox confirmed it has been very helpful and valuable for staff.

Bayer asked what was actually spent from June 1 through mid-November compared to the estimated 10–12% budget padding, and said she would need to pull the figures. She characterized the padding as generous and noted the funds are continually being carried over.

Fox estimated the amount at approximately \$80,000 and expressed concern about rising health insurance costs and minimum wage increases, noting the library may need to draw on those reserves in the future. She cautioned that projected income may not cover those increases alone, and that once the money is spent it will not replenish the following year.

Bayer acknowledged the reasoning but said she consistently advocates for directing public dollars toward staff and facilities — whether through additional staff hours or programming. She suggested that historical spending data from prior years could help inform the discussion, and recognized that Fox's projections are experience-based, not guesses.

Fox reiterated her concern about adding staffing without sustainable funding, noting that income and expenses are currently running close to even. Fox stated she did not

want have to lay off staff in the future.

Janik confirmed her understanding that income is not expected to grow significantly.

Sheppard asked whether the RFID system would help reduce staff time. Fox confirmed it would, noting it speeds up processing items and locating holds — estimating it to be three to four times faster than current methods.

Sheppard asked whether new self-checkout stations would be installed. Fox confirmed there would be units both upstairs and downstairs. Sheppard noted this should also reduce demands on staff time.

Stasak observed that income growth has not kept pace with inflation in services, despite rising property values, and suggested a 3% annual increase is a reasonable expectation going forward.

Bayer added that new residential construction will continue to grow the tax base incrementally.

Sheppard noted that available land for development is limited, as much of it is already owned by various entities, constraining significant growth.

Stasak acknowledged the budget constraints and commended Fox for her careful stewardship of the 3.3% figure.

Fox noted that materials, insurance, and cost of living continue to rise across the board. Janik added that cost-of-living increases affect all employees, not just one position. Sheppard agreed that utilities and insurance rise every year and may increase sharply in the coming year.

Bayer suggested it would be worthwhile to reassess the cost of materials in light of ongoing inflation. Fox welcomed the suggestion and confirmed she would do so, then asked if there were any further questions.

ii. **Capital Equipment Reserve Fund**

Fox

Fox presented the budget as presented in the budget packet.

Stasak paused to offer broader context, drawing a contrast with other community projects he has been involved with. He noted that the library's resources are meeting expenditures, the facility is available at no cost, and there is no backlog of deferred maintenance — a situation markedly different from what the community is experiencing elsewhere.

Sheppard observed that the library is one of the few special districts capable of maintaining quality services within its budget, calling it a remarkable achievement.

Stasak credited the three-legged stool of the Friends of the Library, the Library

Foundation, and tax funding as the foundation of that stability, noting the momentum and community support are clearly reflected in the budget.

Metta added that the excellence of library staff deserves equal recognition.

Sheppard noted that unexpected donations, such as those from the Carnegie Foundation, further strengthen the library's position.

Fox expressed gratitude, noting that the Foundation's fundraising letter had been particularly successful.

Bayer added that the Foundation is expected to contribute nearly \$135,000 this year.

Fox noted the section under the Unappropriated Ending Fund balance starting with "Estimating \$83,000 in carryover" should have been placed at the end of the Unappropriated Ending Fund balance section in the General Fund.

iii. **Grants Fund**

Fox

Fox presented the budget as presented in the budget packet.

Bayer noted a small error on the right side of the document, indicating it should read "26–27." Fox thanked her and confirmed the correction would be made.

Stasak asked about the identity of Pat Hazlehurst. Fox explained that Hazlehurst helped establish the Hood River Reads program at the library. She had relocated from Maine, joined the Friends of the Library, and introduced the concept of a community reads program based on one she knew from her previous community. After her passing from cancer, her friends established a fund in her name with the intent that proceeds would support library programming. Those funds now go toward children's programming at the library.

Bayer noted that the fund is held by the Gorge Community Foundation.

Fox presented the conclusion statement as presented in the budget packet.

VI. **Public comment**

Bayer

Bayer opened the floor for comments, but first acknowledged Fox for another excellent job preparing and presenting the budget. She then invited comments from anyone in the room or online.

VII. **Budget Committee questions and deliberations**

Bayer

Bayer invited comments from anyone in the room or online. There were no additional comments.

VIII. **Approval of budget (ACTION)**

Bayer

Sheppard made a motion to approve the recommended budget committee motion for \$3,010,000. Janik seconded. The motion carried unanimously with affirmative votes from Bayer, Bourgault, Bureker, Janik, Marsden, Metta, Rojas, Sheppard and Stasak.

Metta made a motion to approve the tax rate of \$.39 per \$1,000 of assessed value for the permanent rate tax levy. Stasak seconded. The motion carried unanimously with affirmative votes from Bayer, Bourgault, Bureker, Janik, Marsden, Metta, Rojas, Sheppard and Stasak.

IX. **Recess or adjournment**

Bayer

The meeting was adjourned at 7:21pm.

**Library Board of Directors**  
**Regular Meeting Minutes**  
 Tuesday, May 19, 2026, 7:00pm  
 Library Meeting Room and Zoom  
 502 State St, Hood River

*Board President:* Sara Marsden, *Board Vice-President:* Karen Bureker, *Board members:* Yesi Rojas, Megan Janik and Jean Sheppard.

The Hood River County Library District will hold this meeting by offering a hybrid format. Participants can attend in-person or on Zoom Conferencing. Please use the following phone number or video link:

1-253-215-8782, <https://us02web.zoom.us/j/88987942233>, Meeting ID: 889 8794 2233

|             | <b>Agenda Items</b>  | <b>Action</b> | <b>Responsible</b> |
|-------------|--|---------------|--------------------|
| <b>I.</b>   | <b>Call to Order</b><br>Library Board President Sara Marsden called the meeting to order at 7:00pm.  |               | Sara Marsden       |
| <b>II.</b>  | <b>Roll call</b><br>Fox conducted a roll call. Sara Marsden, Karen Bureker, Megan Janik, Jean Sheppard and Yesi Rojas were present. Library Director Rachael Fox was also present.   |               | Rachael Fox        |
| <b>III.</b> | <b>Approval of the agenda (additions/corrections/deletions)</b><br>Fox distributed a list of donation projects approved by the Library Foundation at its May 19, 2006 meeting. She will discuss the items during the Library Foundation report.<br><br>Sheppard moved to approve the agenda as amended. Janik seconded the motion. The motion carried unanimously with affirmative votes from Bureker, Janik, Marsden, Sheppard and Rojas. | <b>Motion</b> | Sara Marsden       |
| <b>IV.</b>  | <b>Approval of the consent agenda</b><br><b>i. Minutes from the April 21, 2026 regular board meeting</b><br>Janik moved to approve the consent agenda with the Library Board meeting minutes from April 21, 2026. Bureker seconded the motion. The motion carried unanimously with affirmative votes from Bureker, Janik, Marsden, Sheppard, and Rojas.  | <b>Motion</b> | Sara Marsden       |
| <b>V.</b>   | <b>Actual or potential conflicts of interest</b><br>None stated  |               | Sara Marsden       |
| <b>VI.</b>  | <b>Citizen comment (3 minutes each)</b>  |               | Sara Marsden       |

|  |              |             |             |
|--|--------------|-------------|-------------|
|  | None present |             |             |
| <b>VII. Reports</b>  |              |             |             |
| <b>i. April 2026 Financial Statements</b><br>There was nothing to add to the written report.   |              |             | Rachael Fox |
| <b>ii. Friends update</b><br>There was nothing to add to the written report.   |              |             | Rachael Fox |
| <b>iii. Foundation update</b><br><br>Fox distributed a handout to the Library Board detailing the list of projects and funding the Library Foundation approved at their meeting on Tuesday, May 19, 2026.<br><br><ul style="list-style-type: none"> <li>• Magazines and Newspapers — \$4,000 For fifteen years, their support has sustained our magazine and newspaper subscriptions, which continue to see strong circulation and in-library use. Thanks to the library foundation, we maintain a vibrant collection.</li> <li>• Electronic Resources — \$20,000 Their generosity has been essential to sustaining our electronic resources, which have become indispensable to our patrons. These include Library2Go, a downloadable media service offering ebooks, audiobooks, and magazines; NoveList, our readers' advisory tool; and Kanopy, our streaming platform. Our Cultural Pass checkout system is included through our membership in Libraries of Eastern Oregon.</li> <li>• Movie Licensing — \$1,500 Each year, we pay Swank and the Motion Picture Licensing Corporation for the rights to screen films publicly. Patrons of all ages enjoy watching movies together, and family screenings have become a popular addition to our programming.</li> <li>• Free Book Project — \$3,000 The donation will fund a twelve-month supply of library materials for distribution at FISH Food Bank locations and One Community Health Mobile Unit. These materials give patrons of all ages access to a wide variety of resources, promoting literacy and a love of reading throughout our community.</li> <li>• Feast of Words Project 2026 — \$25,000 These funds will improve children's library spaces and expand access to free books countywide. We'll install forward-facing picture bookshelves — displays showing covers rather than spines — making it easier for young children to browse and choose books independently.</li> </ul> |              | Rachael Fox |             |

|  |  |  |             |
|--|--|--|-------------|
|  | <ul style="list-style-type: none"> <li>• Bookmobile and Outreach Programs — \$15,000 Your support will allow us to sustain and expand Bookmobile services, ensuring we can reach underserved areas of our community with the resources they need. This investment will help make our library more inclusive and responsive to the diverse needs of our patrons.</li> <li>• Library Programs — \$10,000 An annual donation from the Stevenson family has funded library programs for several years. We would like to continue offering these programs for adults and teens in our community, and these funds will allow us to do so.</li> <li>• Makerspace — \$7,000 The support sustains the Makerspace, a crafting and creation space open to the public during Hood River Library's regular hours. This space has become a treasured resource for families and children, fostering creativity and hands-on learning.</li> <li>• Restroom ADA Accessibility — \$15,000 New ADA door buttons on Hood River Library's public restrooms will make these spaces more accessible and welcoming for all community members, including patrons with mobility challenges.</li> <li>• Teen Space Refresh — \$2,000 Our Teen and Tween Services librarian will partner with our teen intern and teen council this summer to refresh the teen space — ensuring the updates reflect what teens actually want.</li> </ul> <p>Total Donation: \$102,500</p> <p>Fox also mentioned that the Library Foundation may donate an additional \$10,000–\$20,000 this fall. Combined with the Carnegie donation, these funds could support a special project to reorganize the space into a community hub with display areas, gathering and meeting spaces with two-top tables, improved signage, and updated layout to increase circulation — ideas Fox gathered at the Library Association Conference.</p> |  |             |
|  | <p><b>iv. Director's report</b><br/> <b>ADMINISTRATION</b></p> <p>Fox added to the written report hired a new Teen Intern, Bela Cook. Cook attends Hood River Valley High School and is currently completing her sophomore year. She has been an enthusiastic library patron since the age of five. She is also involved in the AVID program at the High School and has experience volunteering through the school district and in our gorge community.</p>  |  | Rachael Fox |

|  |  |               |               |
|--|--|---------------|---------------|
|  | This position is funded by the State Library of Oregon and is temporary, running June–August at 19 hours per week. Teen and Tween Services Librarian Elizabeth Backer will serve as Bela's mentor, and Cook will be assisting with teen services, children's services, and outreach.   |               |               |
| <b>VIII. Old Business</b>                  |  |               | Sara Marsden  |
| <b>IX. New Business</b>                    |  |               |               |
|  | <p><b>i. Technology replacement quote</b></p> <p>Marsden inquired whether the organization would be transitioning to a new vendor from Radcomp. Fox clarified that the current vendor would remain the same, but would assume responsibility for the purchase, installation, and monitoring of the new system. Marsden questioned the necessity of all purchases. Fox explained that the security firewall, network switches, and Wi-Fi equipment are outdated and will no longer properly communicate with one another unless all equipment is replaced, making replacement necessary. Janik noted that the county is undergoing a similar initiative, stating that although the equipment is still functional, it is no longer network-secure after July 1, 2026.</p> <p>Sheppard moved to approve the technology quote \$8,163 for equipment and \$124/month for recurring costs. Janik seconded the motion. The motion carried unanimously with affirmative votes from Bureker, Janik, Marsden, Sheppard, and Rojas.</p> | <b>Motion</b> | Sara Marsden  |
|  | <p><b>ii. Driving Policy update</b></p> <p>Marsden inquired whether staff are required to sign an acknowledgment of the update driving policy. Fox responded that no signed acknowledgment is required for the driving policy, but that she informs all staff of policy changes as they are updated.</p> <p>Janik moved to approve the updated Driving Policy. Rojas seconded the motion. The motion carried unanimously with affirmative votes from Bureker, Janik, Marsden, Sheppard, and Rojas.</p>   | <b>Motion</b> | Sara Marsden  |
| <b>XII. Announcements</b>                  |  |               |               |
|  | <p><b>i. Comments from board members</b></p> <p>None stated.</p>   |               | Board members |
|  | <p><b>ii. Requests/Comments from Library Director</b></p> <p>None stated.</p>  |               | Rachael Fox   |
| <b>XIII. Agenda items for next meeting</b> |  |               | Sara Marsden  |

|             |   |  |              |
|-------------|---|--|--------------|
|             | <ul style="list-style-type: none"> <li>• 2026-27 budget hearing and approval</li> <li>• 2026-27 salary schedule approval</li> <li>• Approval of recurring payments for 2026-27</li> <li>• Discussion of 2026-27 President and Vice-President positions</li> <li>• Discussion of 2026-27 regular meeting time</li> <li>• Library Director Contract approval</li> <li>• Accountant bid review and approval</li> <li>• Policy review</li> </ul> <p>Special meeting Tuesday, June 16, 2026 to discuss updating the Library Director Evaluation process.</p> |  |              |
| <b>XII.</b> | <p><b>Adjournment regular meeting</b><br/>The meeting was adjourned at 7:29pm.</p>  |  | Sara Marsden |

Other matters may be discussed as deemed appropriate by the Board. If necessary, Executive Session may be held in accordance with the following. Bolded topics are scheduled for the current meeting's executive session.

- ORS 192.660 (1) (d) Labor Negotiations
- ORS 192.660 (1) (e) Property
- ORS 192.660 (1) (h) Legal Rights
- ORS 192.660 (1) (i) Personnel

The Board of Directors meets on the 3rd Tuesday each month from 7:00pm to 9:00pm in the Jeanne Marie Gaulke Memorial Meeting Room at 502 State Street, Hood River, Oregon. Sign language interpretation for the hearing impaired is available if at least 48 hours notice is given.

**HOOD RIVER COUNTY  
LIBRARY DISTRICT**

**Compiled Financial Statements  
April 30, 2026**

**HOOD RIVER COUNTY  
LIBRARY DISTRICT**

**Compiled Financial Statements  
April 30, 2026**

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**Onstott, Broehl & Cyphers, P.C.**  
Certified Public Accountants

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

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

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100 EAST FOURTH STREET  
THE DALLES, OREGON 97058  
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Board of Directors  
Hood River County Library District  
Hood River, Oregon

Management is responsible for the accompanying interim financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of April 30, 2026, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month and ten 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*  
May 18, 2026

**Hood River County Library District**  
**Balance Sheet - Cash Basis**  
**April 30, 2026**

**ASSETS**

|                              | General<br>Fund         | Grants<br>Fund          | Capital<br>Equipment<br>Reserve<br>Fund | Total                     |
|------------------------------|-------------------------|-------------------------|---|---------------------------|
| Current Assets:              |                         |                         |   |                           |
| Cash in bank - Columbia Bank | \$151,333               |                         |   | \$151,333                 |
| Cash with Hood River County  | 842,293                 | \$138,164               | \$213,665                               | 1,194,122                 |
| Petty cash                   | 224                     |                         |   | 224                       |
| Total Current Assets         | <u>993,850</u>          | <u>138,164</u>          | <u>213,665</u>                          | <u>1,345,679</u>          |
| <b>TOTAL ASSETS</b>          | <b><u>\$993,850</u></b> | <b><u>\$138,164</u></b> | <b><u>\$213,665</u></b>                 | <b><u>\$1,345,679</u></b> |

**LIABILITIES & FUND BALANCES**

|  |                         |                         |                         |                           |
|--|-------------------------|-------------------------|-------------------------|---------------------------|
| Liabilities                                  |                         |                         |                         |                           |
| Current Liabilities                          |                         |                         |                         |                           |
| Payroll liabilities                          | \$899                   |                         |                         | \$899                     |
| Total Current Liabilities                    | <u>899</u>              | <u>0</u>                | <u>0</u>                | <u>899</u>                |
| Total Liabilities                            | <u>899</u>              | <u>0</u>                | <u>0</u>                | <u>899</u>                |
| Fund Balances:                               |                         |                         |                         |                           |
| Unassigned                                   | <u>992,951</u>          | <u>138,164</u>          | <u>213,665</u>          | <u>1,344,780</u>          |
| <b>TOTAL LIABILITIES &amp; FUND BALANCES</b> | <b><u>\$993,850</u></b> | <b><u>\$138,164</u></b> | <b><u>\$213,665</u></b> | <b><u>\$1,345,679</u></b> |

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Cash Basis**  
**For the Ten Months Ended April 30, 2026**

|  | General Fund     | Grants Fund      | Capital<br>Equipment<br>Reserve<br>Fund | Total              |
|--|------------------|------------------|---|--------------------|
| <b>Revenues:</b>   |                  |                  |   |                    |
| Donations and grants   | \$0              | \$83,520         |   | \$83,520           |
| Property tax revenues - current year                                     | 1,273,818        |                  |   | 1,273,818          |
| Property tax revenues - prior year                                       | 20,054           |                  |   | 20,054             |
| Fines and fees   | 5,642            |                  |   | 5,642              |
| Intergovernmental revenue  | 747              | 5,347            |   | 6,094              |
| Interest revenue   | 37,621           |                  | 5,541                                   | 43,162             |
| Grants and donations   | 0                |                  |   | 0                  |
| Miscellaneous  | 0                |                  |   | 0                  |
| <b>Total Revenues</b>  | <u>1,337,882</u> | <u>88,867</u>    | <u>5,541</u>                            | <u>1,432,290</u>   |
| <b>Expenditures:</b>   |                  |                  |   |                    |
| <b>Personal services:</b>  |                  |                  |   |                    |
| Wages and salaries   | 525,987          |                  |   | 525,987            |
| Employee benefits  | 195,565          |                  |   | 195,565            |
| Other  | 2,500            |                  |   | 2,500              |
| <b>Total Personal Services</b>   | <u>724,052</u>   | <u>0</u>         | <u>0</u>                                | <u>724,052</u>     |
| <b>Materials and services:</b>   |                  |                  |   |                    |
| Bank charges   | 821              |                  |   | 821                |
| Bookmobile   | 3,726            |                  |   | 3,726              |
| Building rental  | 17,301           |                  |   | 17,301             |
| Building maintenance   | 28,388           | 1,674            |   | 30,062             |
| HVAC   | 20,858           |                  |   | 20,858             |
| Elevator   | 5,569            |                  |   | 5,569              |
| Telephone  | 6,496            |                  |   | 6,496              |
| Internet   | 6,124            |                  |   | 6,124              |
| Collection development   | 70,405           | 17,838           |   | 88,243             |
| Technology   | 22,534           |                  |   | 22,534             |
| Accounting and auditing  | 26,895           |                  |   | 26,895             |
| Courier  | 3,404            |                  |   | 3,404              |
| Custodial services   | 31,850           |                  |   | 31,850             |
| Technical services   | 4,295            |                  |   | 4,295              |
| Library consortium   | 20,317           |                  |   | 20,317             |
| Copiers  | 8,879            |                  |   | 8,879              |
| Elections expense  | 3,258            |                  |   | 3,258              |
| Furniture and equipment  | 3,314            | 603              |   | 3,917              |
| Insurance  | 26,578           |                  |   | 26,578             |
| Georgiana Smith Memorial Garden  | 17,148           |                  |   | 17,148             |
| Legal services   | 2,625            |                  |   | 2,625              |
| Professional services  | 5,027            |                  |   | 5,027              |
| Dues and subscriptions   | 5,133            |                  |   | 5,133              |
| Miscellaneous  | 2,672            | 32               |   | 2,704              |
| Postage and freight  | 1,241            |                  |   | 1,241              |
| Printing   | 1,399            |                  |   | 1,399              |
| Programs   | 218              | 80,104           |   | 80,322             |
| Advertising  | 420              |                  |   | 420                |
| Supplies - office  | 12,391           |                  |   | 12,391             |
| Travel   | 1,144            |                  |   | 1,144              |
| Training   | 4,605            |                  |   | 4,605              |
| Board development  | 1,302            |                  |   | 1,302              |
| Electricity  | 18,199           |                  |   | 18,199             |
| Garbage  | 1,682            |                  |   | 1,682              |
| Natural gas  | 7,263            |                  |   | 7,263              |
| Water & sewer - building   | 4,626            |                  |   | 4,626              |
| <b>Total Materials and Services</b>                                      | <u>398,107</u>   | <u>100,251</u>   | <u>0</u>                                | <u>498,358</u>     |
| Capital outlay   | 0                | 0                | 25,707                                  | 25,707             |
| <b>Total Expenditures</b>  | <u>1,122,159</u> | <u>100,251</u>   | <u>25,707</u>                           | <u>1,248,117</u>   |
| Revenues Over (Under) Expenditures                                       | <u>215,723</u>   | <u>(11,384)</u>  | <u>(20,166)</u>                         | <u>184,173</u>     |
| <b>Other Financing Sources (Uses)</b>                                    |                  |                  |   |                    |
| Operating transfers in   |                  |                  | 50,000                                  | 50,000             |
| Operating transfers out  | (50,000)         |                  |   | (50,000)           |
| <b>Total Other Financing Sources (Uses)</b>                              | <u>(50,000)</u>  | <u>0</u>         | <u>50,000</u>                           | <u>0</u>           |
| Revenues and Other Financing Sources<br>(Uses) Over (Under) Expenditures | 165,723          | (11,384)         | 29,834                                  | 184,173            |
| Fund Balance - July 1, 2025  | 827,228          | 149,548          | 183,831                                 | 1,160,607          |
| <b>Fund Balance - April 30, 2026</b>                                     | <u>\$992,951</u> | <u>\$138,164</u> | <u>\$213,665</u>                        | <u>\$1,344,780</u> |

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**General Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Ten Months Ended**  
**April 30, 2026**

|                                | Current Period<br>Actual | Year to Date<br>Actual | Annual<br>Budget |
|--------------------------------|--------------------------|------------------------|------------------|
| <b>Revenues:</b>               |                          |                        |                  |
| Tax revenues - current         | \$7,549                  | \$1,273,818            | \$1,278,547      |
| Tax revenues - prior year      | 6,820                    | 20,054                 | 10,000           |
| Interest revenue               | 5,057                    | 37,621                 | 30,000           |
| Fines and fees                 | 401                      | 5,642                  | 4,000            |
| Intergovernmental revenue      | 0                        | 747                    | 0                |
| Grants and donations           | 0                        | 0                      | 0                |
| Miscellaneous                  | 0                        | 0                      | 0                |
| <b>Total Revenues</b>          | <b>19,827</b>            | <b>1,337,882</b>       | <b>1,322,547</b> |
| <b>Expenditures:</b>           |                          |                        |                  |
| Personal services:             |                          |                        |                  |
| Wages and salaries:            |                          |                        |                  |
| Library clerk I                | 743                      | 8,885                  | 12,464           |
| Library clerk II               | 12,384                   | 125,606                | 155,334          |
| Library assistant I            | 3,733                    | 40,095                 | 83,437           |
| Librarian I                    | 20,974                   | 200,598                | 244,155          |
| Librarian II                   | 6,429                    | 63,762                 | 77,147           |
| Library director               | 8,741                    | 87,041                 | 104,894          |
| Payroll taxes and benefits:    |                          |                        |                  |
| Retirement                     | 4,163                    | 41,435                 | 52,962           |
| Social security                | 3,971                    | 38,256                 | 51,847           |
| Workers' compensation          | 17                       | (748)                  | 1,500            |
| Health insurance               | 12,651                   | 110,747                | 152,490          |
| Unemployment insurance         | 467                      | 5,875                  | 8,449            |
| Paid family and medical leave  | 0                        | 0                      | 0                |
| Other                          | 0                        | 2,500                  | 0                |
| <b>Total Personal Services</b> | <b>74,273</b>            | <b>724,052</b>         | <b>944,679</b>   |
| Materials and services:        |                          |                        |                  |
| Bank charges                   | 99                       | 821                    | 500              |
| Bookmobile                     | 174                      | 3,726                  | 5,000            |
| Building rental                | 1,391                    | 17,301                 | 20,000           |
| Building maintenance           | 999                      | 28,388                 | 30,000           |
| HVAC                           | 1,259                    | 20,858                 | 20,000           |
| Elevator                       | 226                      | 5,569                  | 3,500            |
| Telephone                      | 172                      | 6,496                  | 8,000            |
| Internet                       | 239                      | 6,124                  | 8,000            |
| Collection development         | 5,701                    | 70,405                 | 80,000           |
| Technology                     | 2,523                    | 22,534                 | 20,000           |
| Accounting and auditing        | 0                        | 26,895                 | 35,000           |
| Courier                        | 267                      | 3,404                  | 4,200            |

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**General Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Ten Months Ended**  
**April 30, 2026**

|                                       | Current Period<br><u>Actual</u> | Year to Date<br><u>Actual</u> | Annual<br><u>Budget</u>   |
|---------------------------------------|---------------------------------|-------------------------------|---------------------------|
| Custodial services                    | 0                               | 31,850                        | 37,000                    |
| Technical services                    | 0                               | 4,295                         | 4,500                     |
| Library consortium                    | 0                               | 20,317                        | 21,000                    |
| Copiers                               | 946                             | 8,879                         | 8,000                     |
| Elections expense                     | 0                               | 3,258                         | 0                         |
| Furniture and equipment               | 0                               | 3,314                         | 5,000                     |
| Insurance                             | 0                               | 26,578                        | 29,000                    |
| Georgiana Smith Memorial Garden       | 973                             | 17,148                        | 20,000                    |
| Legal services                        | 252                             | 2,625                         | 5,000                     |
| Professional services                 | 0                               | 5,027                         | 5,000                     |
| Membership dues                       | 295                             | 5,133                         | 5,000                     |
| Miscellaneous                         | 0                               | 2,672                         | 4,000                     |
| Postage and freight                   | 42                              | 1,241                         | 2,000                     |
| Printing                              | 234                             | 1,399                         | 2,000                     |
| Programs                              | 218                             | 218                           | 13,000                    |
| Advertising                           | 27                              | 420                           | 2,500                     |
| Office supplies                       | 431                             | 12,391                        | 20,000                    |
| Travel                                | 0                               | 1,144                         | 5,000                     |
| Training                              | 310                             | 4,605                         | 3,000                     |
| Board development                     | 0                               | 1,302                         | 1,500                     |
| Parking reimbursement                 | 0                               | 0                             | 500                       |
| Electricity                           | 1,789                           | 18,199                        | 22,000                    |
| Garbage                               | 159                             | 1,682                         | 2,300                     |
| Natural gas                           | 1,348                           | 7,263                         | 10,000                    |
| Water & sewer - building              | 448                             | 4,626                         | 6,000                     |
| <br>                                  |                                 |                               |                           |
| Total Materials and Services          | <u>20,522</u>                   | <u>398,107</u>                | <u>467,500</u>            |
| <br>                                  |                                 |                               |                           |
| Capital Outlay                        | <u>0</u>                        | <u>0</u>                      | <u>0</u>                  |
| <br>                                  |                                 |                               |                           |
| Contingency                           | <u>0</u>                        | <u>0</u>                      | <u>100,000</u>            |
| <br>                                  |                                 |                               |                           |
| <b>Total Expenditures</b>             | <u>94,795</u>                   | <u>1,122,159</u>              | <u>1,512,179</u>          |
| <br>                                  |                                 |                               |                           |
| <b>Other Financing Sources (Uses)</b> |                                 |                               |                           |
| Operating transfers In                | 0                               | 0                             | 0                         |
| Operating transfers out               | 0                               | (50,000)                      | (50,000)                  |
| <br>                                  |                                 |                               |                           |
| Total Other Financing Sources (Uses)  | <u>0</u>                        | <u>(50,000)</u>               | <u>(50,000)</u>           |
| <br>                                  |                                 |                               |                           |
| <b>Change in Fund Balance</b>         | <u><u>(\$74,968)</u></u>        | <u><u>\$165,723</u></u>       | <u><u>(\$239,632)</u></u> |

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**Grants Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Ten Months Ended**  
**April 30, 2026**

|                                     | Current Period<br>Actual | Year to Date<br>Actual   | Annual<br>Budget          |
|-------------------------------------|--------------------------|--------------------------|---------------------------|
| <b>Revenues:</b>                    |                          |                          |                           |
| Donations and grants                | \$5,195                  | \$83,520                 | \$320,000                 |
| Intergovernmental revenue           | 0                        | 5,347                    | 0                         |
| <b>Total Revenues</b>               | <u>5,195</u>             | <u>88,867</u>            | <u>320,000</u>            |
| <b>Expenditures:</b>                |                          |                          |                           |
| Personal services:                  |                          |                          |                           |
| Wages and salaries:                 |                          |                          |                           |
| Library clerk I                     | 0                        | 0                        | 4,000                     |
| Library clerk II                    | 0                        | 0                        | 4,400                     |
| Library assistant II                | 0                        | 0                        | 0                         |
| Payroll taxes and benefits:         |                          |                          |                           |
| Social security                     | 0                        | 0                        | 750                       |
| Workers' compensation               | 0                        | 0                        | 250                       |
| Unemployment insurance              | 0                        | 0                        | 100                       |
| Other personal services             |                          |                          | 500                       |
| <b>Total Personal Services</b>      | <u>0</u>                 | <u>0</u>                 | <u>10,000</u>             |
| Materials and services:             |                          |                          |                           |
| Building maintenance                | 0                        | 1,674                    | 0                         |
| Internet                            | 0                        | 0                        | 0                         |
| Collection development              | 850                      | 17,838                   | 75,000                    |
| Technology                          | 0                        | 0                        | 50,000                    |
| Programs                            | 5,372                    | 80,104                   | 100,000                   |
| Furniture and equipment             | 0                        | 603                      | 60,000                    |
| Miscellaneous                       | 0                        | 32                       | 0                         |
| Office supplies                     | 0                        | 0                        | 0                         |
| Other materials and services        | 0                        | 0                        | 60,000                    |
| <b>Total Materials and Services</b> | <u>6,222</u>             | <u>100,251</u>           | <u>345,000</u>            |
| Capital outlay                      | 0                        | 0                        | 100,000                   |
| <b>Total Expenditures</b>           | <u>6,222</u>             | <u>100,251</u>           | <u>455,000</u>            |
| <b>Change in Fund Balance</b>       | <u><u>(\$1,027)</u></u>  | <u><u>(\$11,384)</u></u> | <u><u>(\$135,000)</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 Ten Months Ended**  
**April 30, 2026**

|   | Current Period<br>Actual | Year to Date<br>Actual | Annual<br>Budget         |
|---|--------------------------|------------------------|--------------------------|
| <b>Revenues:</b>                            |                          |                        |                          |
| Interest revenue                            | \$735                    | \$5,541                | \$6,000                  |
| <b>Other Financing Sources</b>              |                          |                        |                          |
| Transfer from General Fund                  | 0                        | 50,000                 | 50,000                   |
| <b>Total Revenues and<br/>Other Sources</b> | <u>735</u>               | <u>55,541</u>          | <u>56,000</u>            |
| <b>Expenditures:</b>                        |                          |                        |                          |
| Materials and services                      | 0                        | 0                      | 0                        |
| Capital outlay                              | 0                        | 25,707                 | 75,000                   |
| <b>Total Expenditures</b>                   | <u>0</u>                 | <u>25,707</u>          | <u>75,000</u>            |
| <b>Change in Fund Balance</b>               | <u><u>\$735</u></u>      | <u><u>\$29,834</u></u> | <u><u>(\$19,000)</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 Ten Months Ended April 30, 2026**

|                                      | Newspaper Digitization | Foundation Grants | Other Grants   | Friends of the Library | Pat Hazelhurst  | CARES Act      | R2R 2024     | R2R 2025       | Carnegie        | Teen Intern    | Total            |
|--------------------------------------|------------------------|-------------------|----------------|------------------------|-----------------|----------------|--------------|----------------|-----------------|----------------|------------------|
| <b>Revenues:</b>                     |                        |                   |                |                        |                 |                |              |                |                 |                |                  |
| Donations and grants                 | \$0                    | \$30,000          | \$4,220        | \$22,600               | \$13,000        | \$0            | \$0          | \$5,347        | \$10,000        | \$3,700        | \$83,520         |
| Intergovernmental revenue            |                        |                   |                |                        |                 |                |              |                |                 |                | 5,347            |
| <b>Total Revenues</b>                | <b>0</b>               | <b>30,000</b>     | <b>4,220</b>   | <b>22,600</b>          | <b>13,000</b>   | <b>0</b>       | <b>0</b>     | <b>5,347</b>   | <b>10,000</b>   | <b>3,700</b>   | <b>88,867</b>    |
| <b>Expenditures:</b>                 |                        |                   |                |                        |                 |                |              |                |                 |                |                  |
| Personal services:                   |                        |                   |                |                        |                 |                |              |                |                 |                |                  |
| Wages and salaries                   |                        |                   |                |                        |                 |                |              |                |                 |                | 0                |
| Employee benefits                    |                        |                   |                |                        |                 |                |              |                |                 |                | 0                |
| <b>Total Personal Services</b>       | <b>0</b>               | <b>0</b>          | <b>0</b>       | <b>0</b>               | <b>0</b>        | <b>0</b>       | <b>0</b>     | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>         |
| Materials and services:              |                        |                   |                |                        |                 |                |              |                |                 |                |                  |
| Building maintenance                 |                        | 1,674             |                |                        |                 |                |              |                |                 |                | 1,674            |
| Collection development               |                        | 14,952            | 1,424          | 1,462                  |                 |                |              |                |                 |                | 17,838           |
| Furniture and equipment              |                        | 553               |                | 50                     |                 |                |              |                |                 |                | 603              |
| Miscellaneous Programs               |                        | 41,353            | 6,726          | 18,387                 | 32              |                | 213          | 3,604          |                 |                | 80,104           |
| <b>Total Materials and Services</b>  | <b>0</b>               | <b>58,532</b>     | <b>8,150</b>   | <b>19,899</b>          | <b>9,853</b>    | <b>0</b>       | <b>213</b>   | <b>3,604</b>   | <b>0</b>        | <b>0</b>       | <b>100,251</b>   |
| Capital outlay                       |                        |                   |                |                        |                 |                |              |                |                 |                |                  |
| <b>Total Expenditures</b>            | <b>0</b>               | <b>58,532</b>     | <b>8,150</b>   | <b>19,899</b>          | <b>9,853</b>    | <b>0</b>       | <b>213</b>   | <b>3,604</b>   | <b>0</b>        | <b>0</b>       | <b>100,251</b>   |
| <b>Net Change in Fund Balance</b>    | <b>0</b>               | <b>(28,532)</b>   | <b>(3,930)</b> | <b>2,701</b>           | <b>3,147</b>    | <b>0</b>       | <b>(213)</b> | <b>1,743</b>   | <b>10,000</b>   | <b>3,700</b>   | <b>(11,384)</b>  |
| Fund Balance - July 1, 2025          | 338                    | 122,175           | 6,194          | 4,285                  | 10,958          | 1,781          | 213          | 3,604          | 0               | 0              | 149,548          |
| <b>Fund Balance - April 30, 2026</b> | <b>\$338</b>           | <b>\$93,643</b>   | <b>\$2,264</b> | <b>\$6,986</b>         | <b>\$14,105</b> | <b>\$1,781</b> | <b>\$0</b>   | <b>\$5,347</b> | <b>\$10,000</b> | <b>\$3,700</b> | <b>\$138,164</b> |

**GENERAL FUND**

**OR-LB-20**

**Resources**

**Hood River County Library District**

|    | Historical Data                     |                                 |                        |  | RESOURCES DESCRIPTION                            | Budget for Next Year 2026-27  |                                    |                              |
|----|-------------------------------------|---------------------------------|------------------------|--|--|-------------------------------|------------------------------------|------------------------------|
|    | Actual                              |                                 |                        | Adopted Budget<br>This Year<br>2025-26 |  | Proposed by<br>Budget Officer | Approved By<br>Budget<br>Committee | Adopted By<br>Governing Body |
|    | Second<br>Preceding<br>Year 2023-24 | First Preceding<br>Year 2024-25 | YTD actuals<br>3/31/26 |  |  |                               |                                    |                              |
| 1  | 931,305                             | 926,692                         | 827,228                | 810,000                                | Available cash on hand                           | 810,000                       | 810,000                            |                              |
| 2  | 10,630                              | 15,224                          | 13,234                 | 10,000                                 | Previously levied taxes estimated to be received | 15,000                        | 15,000                             |                              |
| 3  | 38,506                              | 36,687                          | 32,565                 | 30,000                                 | Interest   | 35,000                        | 35,000                             |                              |
| 4  | 4,221                               | 4,881                           | 5,241                  | 4,000                                  | Fees   | 5,000                         | 5,000                              |                              |
| 5  | 100                                 | -                               | -                      |  | Donations  |                               |                                    |                              |
| 6  | 640                                 | 4,505                           | 747                    |  | Intergovernmental revenue                        |                               |                                    |                              |
| 7  | -                                   | 2,221                           | -                      |  | Miscellaneous revenue                            |                               |                                    |                              |
| 8  | 985,402                             | 990,210                         | 879,015                | 854,000                                | Total resources, except taxes to be levied       | 865,000                       | 865,000                            |                              |
| 9  |                                     |                                 |                        | 1,278,547                              | Taxes estimated to be received                   | 1,379,000                     | 1,379,000                          |                              |
| 10 | 1,213,323                           | 1,238,575                       | 1,266,269              |  | Taxes collected in year levied                   |                               |                                    |                              |
| 11 | <b>2,198,725</b>                    | <b>2,228,785</b>                |                        | <b>2,132,547</b>                       | <b>TOTAL RESOURCES</b>                           | <b>2,244,000</b>              | <b>2,244,000</b>                   |                              |

## GENERAL FUND Detailed Requirements

|    | Historical Data                  |                                 |                  |  | <b>REQUIREMENTS FOR:<br/>Hood River County Library District</b> | Budget for Next Year 2026-27 |                               |                                 |                              |
|----|----------------------------------|---------------------------------|------------------|--|---|------------------------------|-------------------------------|---------------------------------|------------------------------|
|    | Actual                           |                                 |                  | Adopted Budget<br>This Year<br>2025-26 |   | LIBRARY OPERATIONS           | Proposed by<br>Budget Officer | Approved by<br>Budget Committee | Adopted by<br>Governing Body |
|    | Second Preceding<br>Year 2023-24 | First Preceding<br>Year 2024-25 | YTD<br>3/31/2026 |  |   |                              |                               |                                 |                              |
|    |                                  |                                 |                  |  | <b>LIBRARY OPERATIONS</b>                                       |                              |                               |                                 |                              |
| 1  |                                  |                                 |                  |  | <b>PERSONAL SERVICES</b>  |                              |                               |                                 |                              |
| 2  |                                  |                                 |                  |  | <b>Salaries</b>   |                              |                               |                                 |                              |
| 3  | 11,667                           | 12,894                          | 8,142            | 12,464                                 | Library Clerk I   | 13,135                       | 13,135                        |                                 |                              |
| 4  | 142,570                          | 123,644                         | 113,262          | 155,334                                | Library Clerk II  | 162,864                      | 162,864                       |                                 |                              |
| 5  | 78,926                           | 98,255                          | 36,362           | 83,437                                 | Library Assistant I   | 89,136                       | 89,136                        |                                 |                              |
| 6  | 100,536                          | 33,368                          | -                | -                                      | Library Assistant II  | -                            | -                             |                                 |                              |
| 7  | 144,781                          | 211,343                         | 179,584          | 244,155                                | Librarian I   | 274,955                      | 274,955                       |                                 |                              |
| 8  | 68,421                           | 73,537                          | 57,334           | 77,147                                 | Librarian II  | 82,909                       | 82,909                        |                                 |                              |
| 9  | 96,628                           | 100,159                         | 78,300           | 104,894                                | Library Director  | 110,510                      | 110,510                       |                                 |                              |
| 10 | 643,529                          | 653,200                         | 472,984          | 677,431                                | <i>Total Salaries</i>   | 733,509                      | 733,509                       |                                 |                              |
| 11 |                                  |                                 |                  |  |   |                              |                               |                                 |                              |
| 12 |                                  |                                 |                  |  | <b>Benefits</b>   |                              |                               |                                 |                              |
| 13 | 51,516                           | 57,768                          | 37,272           | 52,962                                 | Retirement  | 57,578                       | 57,578                        |                                 |                              |
| 14 | 48,314                           | 54,001                          | 34,285           | 51,847                                 | FICA  | 56,115                       | 56,115                        |                                 |                              |
| 15 | 560                              | 645                             | (765)            | 1,500                                  | Workers' compensation insurance                                 | 1,500                        | 1,500                         |                                 |                              |
| 16 | 90,498                           | 114,775                         | 98,096           | 152,490                                | Health insurance  | 157,170                      | 157,170                       |                                 |                              |
| 17 | 7,241                            | 9,048                           | 5,408            | 8,449                                  | Unemployment insurance  | 7,335                        | 7,335                         |                                 |                              |
| 18 | -                                | -                               | 2,500            |  | Other employee benefits   | 2,500                        | 2,500                         |                                 |                              |
| 19 | 198,129                          | 236,237                         | 176,796          | 267,248                                | <i>Total benefits</i>   | 282,198                      | 282,198                       |                                 |                              |
| 20 |                                  |                                 |                  |  |   |                              |                               |                                 |                              |
| 21 | <b>841,658</b>                   | <b>889,437</b>                  | <b>649,780</b>   | <b>944,679</b>                         | <b>TOTAL PERSONAL SERVICES</b>                                  | <b>1,015,707</b>             | <b>1,015,707</b>              |                                 |                              |
| 22 |                                  |                                 |                  | <b>12.105</b>                          | Total Full Time Equivalent (FTE)*                               | <b>12.45</b>                 | <b>12.45</b>                  |                                 |                              |
| 22 |                                  |                                 |                  |  |   |                              |                               |                                 |                              |
| 23 |                                  |                                 |                  |  | <b>LIBRARY OPERATIONS</b>                                       |                              |                               |                                 |                              |
| 24 |                                  |                                 |                  |  | <b>MATERIALS AND SERVICES</b>                                   |                              |                               |                                 |                              |
| 25 | 438                              | 497                             | 722              | 500                                    | Bank charges  | 1,000                        | 1,000                         |                                 |                              |

|    |                |                |                |                |                                       |                |                |
|----|----------------|----------------|----------------|----------------|---------------------------------------|----------------|----------------|
| 26 | 1,207          | 3,177          | 3,552          | 5,000          | Bookmobile                            | 5,000          | 5,000          |
| 27 | 15,608         | 16,206         | 15,910         | 20,000         | Building rental                       | 20,000         | 20,000         |
| 28 | 24,946         | 34,724         | 27,389         | 30,000         | Building maintenance                  | 35,000         | 35,000         |
| 29 | 7,382          | 16,608         | 19,599         | 20,000         | HVAC                                  | 22,000         | 22,000         |
| 30 | 2,912          | 2,264          | 5,343          | 3,500          | Elevator                              | 5,600          | 5,600          |
| 31 | 7,039          | 7,061          | 6,324          | 8,000          | Telephone                             | 8,000          | 8,000          |
| 32 | 6,955          | 3,253          | 5,885          | 8,000          | Internet                              | 8,000          | 8,000          |
| 33 | 83,794         | 77,079         | 64,704         | 80,000         | Collection development                | 80,000         | 80,000         |
| 34 | 15,238         | 17,370         | 20,011         | 20,000         | Technology                            | 27,000         | 27,000         |
| 35 | 37,790         | 31,895         | 26,895         | 35,000         | Accounting and auditing               | 37,000         | 37,000         |
| 36 | 3,644          | 4,593          | 3,355          | 4,200          | Courier                               | 4,500          | 4,500          |
| 37 | 25,488         | 27,330         | 31,850         | 37,000         | Custodial services                    | 38,000         | 38,000         |
| 38 | 3,627          | 4,747          | 4,295          | 4,500          | Technical services                    | 4,600          | 4,600          |
| 39 | 16,309         | 18,239         | 20,317         | 21,000         | Library consortium                    | 24,000         | 24,000         |
| 40 | 6,532          | 7,440          | 7,932          | 8,000          | Copiers                               | 12,000         | 12,000         |
| 41 | 2,637          | -              | 3,258          | -              | Elections                             | 3,500          | 3,500          |
| 42 | 3,333          | 4,425          | 3,314          | 5,000          | Furniture and equipment               | 5,000          | 5,000          |
| 43 | 20,671         | 24,165         | 53,156         | 29,000         | Property and liability insurance      | 31,000         | 31,000         |
| 44 | 19,434         | 16,980         | 16,175         | 20,000         | Georgiana Smith Memorial Gardens      | 20,000         | 20,000         |
| 45 | 22,812         | 7,393          | 2,373          | 5,000          | Legal Services                        | 5,000          | 5,000          |
| 46 | 5,310          | 9,288          | 5,027          | 5,000          | Professional services                 | 10,000         | 10,000         |
| 47 | 4,616          | 4,782          | 5,192          | 5,000          | Membership dues                       | 6,000          | 6,000          |
| 48 | 3,265          | 4,618          | 2,839          | 4,000          | Miscellaneous                         | 4,000          | 4,000          |
| 49 | 1,261          | 1,692          | 1,199          | 2,000          | Postage/freight                       | 2,000          | 2,000          |
| 50 | 869            | 1,933          | 1,164          | 2,000          | Printing                              | 2,000          | 2,000          |
| 51 | 17,982         | 15             | (140)          | 13,000         | Programs                              | 15,000         | 15,000         |
| 52 | 399            | 2,299          | 394            | 2,500          | Advertising                           | 2,500          | 2,500          |
| 53 | 18,789         | 19,978         | 11,960         | 20,000         | Office supplies                       | 20,000         | 20,000         |
| 54 | 3,741          | 3,996          | 2,062          | 5,000          | Travel                                | 6,000          | 6,000          |
| 55 | 2,544          | 2,311          | 4,295          | 3,000          | Training                              | 5,000          | 5,000          |
| 56 | 1,369          | 785            | -              | 1,500          | Board development                     | 1,500          | 1,500          |
| 57 | -              | -              | -              | 500            | Parking reimbursement                 | 500            | 500            |
| 58 | 18,821         | 20,392         | 16,410         | 22,000         | Electricity                           | 23,000         | 23,000         |
| 59 | 1,891          | 1,899          | 1,523          | 2,300          | Garbage                               | 2,300          | 2,300          |
| 60 | 6,626          | 6,969          | 5,915          | 10,000         | Natural gas                           | 10,000         | 10,000         |
| 61 | 5,096          | 5,717          | 4,178          | 6,000          | Water and sewer (building)            | 6,500          | 6,500          |
| 62 | <b>420,375</b> | <b>412,120</b> | <b>404,377</b> | <b>467,500</b> | <b>TOTAL MATERIALS &amp; SERVICES</b> | <b>512,500</b> | <b>512,500</b> |
| 64 |                |                |                |                |                                       |                |                |
| 65 | <b>10,000</b>  | <b>100,000</b> | <b>50,000</b>  | <b>50,000</b>  | <b>TRANSFER TO CAPITAL RESERVE</b>    | <b>40,000</b>  | <b>40,000</b>  |

|    |           |           |           |           |                                    |           |           |  |
|----|-----------|-----------|-----------|-----------|------------------------------------|-----------|-----------|--|
| 66 |           |           |           |           |                                    |           |           |  |
| 67 | -         | -         | -         | 100,000   | CONTINGENCY                        | 100,000   | 100,000   |  |
| 68 |           |           |           |           |                                    |           |           |  |
| 69 | 1,272,033 | 1,401,557 | 1,104,157 | 1,562,179 | Total expenditures                 | 1,668,207 | 1,668,207 |  |
| 70 |           |           |           |           |                                    |           |           |  |
| 71 | -         | -         |           | 12,000    | Vacation Reserve                   | 12,000    | 12,000    |  |
| 72 | 926,692   | 827,228   |           |           | Ending Balance (Prior Years)       |           |           |  |
| 73 |           |           |           | 558,368   | UNAPPROPRIATED ENDING FUND BALANCE | 563,793   | 563,793   |  |
| 74 | 2,198,725 | 2,228,785 |           | 2,132,547 | TOTAL REQUIREMENTS                 | 2,244,000 | 2,244,000 |  |

# CAPITAL EQUIPMENT RESERVE FUND

## Resources and Requirements

LB-11

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.

**Hood River County Library District**

|    | Historical Data                 |                                 |                  |  | REQUIREMENTS DESCRIPTION               | Budget for Next Year 2026-27  |                                 |                              |
|----|---------------------------------|---------------------------------|------------------|--|--|-------------------------------|---------------------------------|------------------------------|
|    | Actual                          |                                 |                  | Adopted Budget<br>This Year<br>2025-26 |  | Proposed by<br>Budget Officer | Approved by<br>Budget Committee | Adopted by<br>Governing Body |
|    | First Preceding<br>Year 2023-24 | First Preceding<br>Year 2024-25 | YTD<br>3/31/2026 |  |  |                               |                                 |                              |
| 1  |                                 |                                 |                  |  | <b>RESOURCES</b>                       |                               |                                 |                              |
| 2  | 122,156                         | 111,533                         | 183,831          | 190,000                                | Cash on hand                           | 200,000                       | 200,000                         |                              |
| 3  | 6,041                           | 6,345                           | 4,806            | 6,000                                  | Interest                               | 6,000                         | 6,000                           |                              |
| 4  | 10,000                          | 100,000                         | 50,000           | 50,000                                 | Transfer from General Fund             | 40,000                        | 40,000                          |                              |
| 5  |                                 |                                 |                  |  |  |                               |                                 |                              |
| 6  | <b>138,197</b>                  | <b>217,878</b>                  | <b>238,637</b>   | <b>246,000</b>                         | <b>TOTAL RESOURCES</b>                 | <b>246,000</b>                | <b>246,000</b>                  |                              |
| 7  |                                 |                                 |                  |  |  |                               |                                 |                              |
| 8  |                                 |                                 |                  |  | <b>REQUIREMENTS</b>                    |                               |                                 |                              |
| 9  | <b>26,664</b>                   | <b>34,047</b>                   | <b>25,707</b>    | <b>75,000</b>                          | Capital outlay                         | <b>100,000</b>                | <b>100,000</b>                  |                              |
| 10 | 111,533                         | 183,831                         |                  |  | Ending balance (prior years)           |                               |                                 |                              |
| 11 |                                 |                                 |                  | 171,000                                | <b>RESERVED FOR FUTURE EXPENDITURE</b> | 146,000                       | 146,000                         |                              |
| 12 | <b>138,197</b>                  | <b>217,878</b>                  |                  | <b>246,000</b>                         | <b>TOTAL REQUIREMENTS</b>              | <b>246,000</b>                | <b>246,000</b>                  |                              |

**SPECIAL FUND**  
**Resources and Requirements**  
**GRANTS FUND**

|          | Historical Data                 |                                 |                  |  | REQUIREMENTS DESCRIPTION         | Budget for Next Year 2026-27  |                                 |                              |
|----------|---------------------------------|---------------------------------|------------------|--|----------------------------------|-------------------------------|---------------------------------|------------------------------|
|          | Actual                          |                                 |                  | Adopted Budget<br>This Year<br>2025-26 |                                  | Proposed by<br>Budget Officer | Approved by<br>Budget Committee | Adopted by<br>Governing Body |
|          | First Preceding<br>Year 2023-24 | First Preceding<br>Year 2024-25 | YTD<br>3/31/2026 |  |                                  |                               |                                 |                              |
| <b>1</b> |                                 |                                 |                  |  | <b>RESOURCES</b>                 |                               |                                 |                              |
| 2        | 134,034                         | 146,466                         | 149,548          | 135,000                                | Cash on hand                     | 200,000                       | 200,000                         |                              |
| 3        | 21,645                          | 12,322                          | 18,072           | 100,000                                | Grants (specific purposes)       | 100,000                       | 100,000                         |                              |
| 4        | 29,742                          | 24,300                          | 22,600           | 50,000                                 | Friends of the Library donations | 50,000                        | 50,000                          |                              |
| 5        | 78,000                          | 97,500                          | 30,000           | 150,000                                | Library Foundation donations     | 150,000                       | 150,000                         |                              |
| 6        | 11,000                          | 11,000                          | 13,000           | 20,000                                 | Pat Hazelhurst Fund donations    | 20,000                        | 20,000                          |                              |
| 7        |                                 |                                 |                  |  |                                  |                               |                                 |                              |
| <b>8</b> | <b>274,421</b>                  | <b>291,588</b>                  | <b>233,220</b>   | <b>455,000</b>                         | <b>TOTAL RESOURCES</b>           | <b>520,000</b>                | <b>520,000</b>                  |                              |
| 9        |                                 |                                 |                  |  |                                  |                               |                                 |                              |
| 10       |                                 |                                 |                  |  | <b>REQUIREMENTS</b>              |                               |                                 |                              |
| 11       |                                 |                                 |                  |  | <b>Personal services</b>         |                               |                                 |                              |
| 12       |                                 |                                 |                  |  | <i>Salaries</i>                  |                               |                                 |                              |
| 13       |                                 |                                 |                  |  |                                  |                               |                                 |                              |
| 14       | -                               | -                               | -                | 4,400                                  | Clerk I                          |                               |                                 |                              |
|          |                                 | 2,455                           |                  |  | Clerk II                         | 5,000                         | 5,000                           |                              |
| 15       | -                               | -                               | -                | 5,000                                  | Library Assistant II             | -                             | -                               |                              |
| 16       |                                 |                                 |                  |  | <i>Benefits</i>                  |                               |                                 |                              |
| 17       |                                 |                                 |                  |  | Retirement                       |                               |                                 |                              |
| 18       | -                               | -                               | -                | 750                                    | FICA                             | 750                           | 750                             |                              |
| 19       |                                 |                                 |                  | 250                                    | Workman's compensation           | 250                           | 250                             |                              |
| 20       | -                               | -                               | -                |  | Health insurance                 |                               |                                 |                              |
| 21       | -                               | -                               | -                | 100                                    | Unemployment insurance           | 100                           | 100                             |                              |
| 22       |                                 |                                 |                  |  |                                  |                               |                                 |                              |
| 23       | -                               | -                               | -                | 500                                    | Other personal services          | 500                           | 500                             |                              |
| 24       | -                               | <b>2,455</b>                    | -                | <b>11,000</b>                          | <b>Total personal services</b>   | <b>6,600</b>                  | <b>6,600</b>                    |                              |
| 25       |                                 |                                 |                  |  |                                  |                               |                                 |                              |
| 26       |                                 |                                 |                  |  | <b>Materials and services</b>    |                               |                                 |                              |
| 27       | 38,802                          | 23,793                          | 16,988           | 50,000                                 | Collection development           | 50,000                        | 50,000                          |                              |
| 28       | -                               | 2,332                           | -                | 25,000                                 | Technology                       | 20,000                        | 20,000                          |                              |
| 29       | 60,480                          | 69,140                          | 74,872           | 50,000                                 | Programs                         | 150,000                       | 150,000                         |                              |
| 30       | 6,956                           | 180                             | 603              | 69,000                                 | Furniture and equipment          | 93,400                        | 93,400                          |                              |

|    |                |                |               |                |   |                |                |  |
|----|----------------|----------------|---------------|----------------|---|----------------|----------------|--|
| 31 | 2,693          | 4,352          | 1,706         | 75,000         | Other materials and services                | 75,000         | 75,000         |  |
| 32 |                |                |               |                |   |                |                |  |
| 33 | <b>108,931</b> | <b>99,797</b>  | <b>94,169</b> | <b>269,000</b> | <b>Total materials and services</b>         | <b>388,400</b> | <b>388,400</b> |  |
| 34 |                |                |               |                |   |                |                |  |
| 35 | <b>19,024</b>  | <b>39,789</b>  | <b>-</b>      | <b>100,000</b> | <b>Capital outlay</b>                       | <b>125,000</b> | <b>125,000</b> |  |
| 36 |                |                |               |                |   |                |                |  |
| 37 | 146,466        | 149,547        |               |                | Ending balance (prior years)                |                |                |  |
| 38 |                |                |               |                | <b>- UNAPPROPRIATED ENDING FUND BALANCE</b> | <b>-</b>       | <b>-</b>       |  |
| 39 | <b>274,421</b> | <b>291,588</b> |               | <b>380,000</b> | <b>TOTAL REQUIREMENTS</b>                   | <b>520,000</b> | <b>520,000</b> |  |

# Resolution No. 2025-26.05

## Resolution adopting the budget, making appropriations, imposing taxes, and categorizing taxes

### Adopting the budget

Be it RESOLVED, that the Board of Directors of the Hood River County Library District hereby adopts the budget for the fiscal year 2026-27 in the total of \$3,010,000, now on file in the Hood River Library

### Making appropriations

Be it further RESOLVED, that the amounts for the fiscal year beginning July 1, 2026, are hereby appropriated for the purposes shown on page 2 (except General Fund "Unappropriated Ending Fund Balance / Reserve" is not appropriated).

### Imposing the tax

Be it further RESOLVED, that the Board of Directors of the Hood River County Library District hereby imposes the taxes as provided for in the adopted budget at the rate of \$0.3900 per \$1,000 of assessed value for operations, and that these taxes are hereby imposed and categorized for the tax year 2026-27 upon the assessed value of all taxable property within the District as follows:

### Categorizing the tax

|                | <u>General government limitation</u> | <u>Excluded from limitation</u> |
|----------------|--------------------------------------|---------------------------------|
| Permanent Rate | \$0.3900 / \$1,000                   | \$0.00                          |

Adopted by the Board of Directors of Hood River County Library District this 16th day of June, 2026.

ATTEST:

\_\_\_\_\_  
Sara Marsden, President

\_\_\_\_\_  
Rachael Fox, Library Director

**Resolution No. 2025-26.05**  
**2026-27 budget adoption**

**General Fund**

|                    |             |
|--------------------|-------------|
| Library Services   | \$1,528,207 |
| Transfers Out      | \$ 40,000   |
| Contingency        | \$ 112,000  |
| Total General Fund | \$1,680,207 |

**Capital Reserve Fund**

|                            |           |
|----------------------------|-----------|
| Facilities                 | \$100,000 |
| Total Capital Reserve Fund | \$100,000 |

**Grants Fund**

|                   |           |
|-------------------|-----------|
| Administration    | \$520,000 |
| Total Grants Fund | \$520,000 |

Total Appropriations \$2,300,207

Unappropriated Ending Fund Balance \$709,793

Total Adopted Budget \$3,010,000

**Resolution No. 2025-26.06**  
**Resolution authorizing vendors for**  
**online and automatic payment of bills in 2026-27**

WHEREAS, many companies allow paying for products and services electronically; and

WHEREAS, paying online and automatically rather than by paper check would save the Hood River County Library District time and money; and

WHEREAS, Hood River County Library District's Financial Management policy allows for such online payments;

Now, therefore be it RESOLVED, that the Hood River County Library District Board of Directors authorizes the following vendors for online payments and deposits in 2026-27.

- Amazon (Prime shipping benefits)
- AT&T (telecommunications)
- Canva (marketing software)
- CenturyLink (telecommunications)
- City of Hood River (water)
- Columbia Bank (bank fees, payroll deposits, and employee reimbursements)
- Constant Contact (eNewsletter)
- Dropbox (Cloud storage)
- Facebook (Advertising)
- GoogleSuite (Email)
- Hood River Electric Co-op (telecommunications)
- Hostwinds (Web and email hosting)
- HRA VEBA (employee in-lieu health benefits)
- Mobile Text Alerts (texting for library programs)
- NW Natural (natural gas)
- Oregon Department of Revenue (state taxes)
- Pacific Power (electricity)
- SLACK (Messaging software)
- Solutions Yes (Copier lease)
- Stamps.com (postage)
- T. Rowe Price (employee retirement)
- ThyssenKrup Elevator Corp. (building maintenance)
- US Bank (copier lease)
- US Treasury (federal taxes)
- Verde (FSA deductions)
- Waiverfile (Online forms)
- Waste Connections/Hood River Garbage (garbage/recycling)
- Zoom (Video conferencing software)

Adopted by the Board of Directors of Hood River County Library District this 16th day of June 2026.

ATTEST:

\_\_\_\_\_  
Sara Marsden, President

\_\_\_\_\_  
Rachael Fox, Library Director

# Salary Schedule, 2026-27

| Steps:                      | 1        | 2         | 3         | 4         | 5         | 6         | 7         | Bilingual differential |
|-----------------------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------------|
| <b>Clerk I</b>              |          | \$15.56   | \$15.87   | \$16.19   | \$16.51   | \$16.84   | \$17.18   | +5% base pay           |
|                             |          | \$32,365  | \$33,010  | \$33,675  | \$34,341  | \$35,027  | \$35,734  |                        |
| <b>Clerk II</b>             | \$17.55  | \$17.90   | \$18.26   | \$18.63   | \$19.00   | \$19.38   | \$19.77   | +5% base pay           |
|                             | \$36,504 | \$37,232  | \$37,981  | \$38,750  | \$39,520  | \$40,310  | \$41,122  |                        |
| <b>Library Assistant I</b>  | \$21.08  | \$21.50   | \$21.93   | \$22.37   | \$22.82   | \$23.28   | \$23.75   | +5% base pay           |
|                             | \$43,846 | \$44,720  | \$45,614  | \$46,530  | \$47,466  | \$48,422  | \$49,400  |                        |
| <b>Library Assistant II</b> | \$24.22  | \$24.70   | \$25.19   | \$25.69   | \$26.20   | \$26.72   | \$27.25   | +5% base pay           |
|                             | \$50,378 | \$51,376  | \$52,395  | \$53,435  | \$54,496  | \$55,578  | \$56,680  |                        |
| <b>Librarian I</b>          | \$29.07  | \$29.65   | \$30.24   | \$30.84   | \$31.46   | \$32.09   | \$32.73   | +5% base pay           |
|                             | \$60,466 | \$61,672  | \$62,899  | \$64,147  | \$65,437  | \$66,747  | \$68,078  |                        |
| <b>Librarian II</b>         | \$35.39  | \$36.10   | \$36.82   | \$37.56   | \$38.31   | \$39.08   | \$39.86   | +5% base pay           |
|                             | \$73,611 | \$75,088  | \$76,586  | \$78,125  | \$79,685  | \$81,286  | \$82,909  |                        |
| <b>Library Director</b>     | \$47.19  | \$48.13   | \$49.09   | \$50.07   | \$51.07   | \$52.09   | \$53.13   | +5% base pay           |
|                             | \$98,155 | \$100,110 | \$102,107 | \$104,146 | \$106,226 | \$108,347 | \$110,510 |                        |

Range approved by the Board of Directors,  
Steps established by Library Director, May 12, 2026

**HOOD RIVER COUNTY LIBRARY DISTRICT  
LIBRARY DIRECTOR CONTRACT**

**PARTIES:**

Hood River County Library District, an  
Oregon Special District  
502 State Street  
Hood River, OR 97031

(“District”)

Rachael Fox  
502 State Street  
Hood River, OR 97031

(“Director”)

**RECITALS:**

I. The District desires to employ Rachael Fox as Director and Rachael Fox desires employment as Director for the District.

II. The parties desire to create an agreement that comprehensively details the terms and conditions of the Director’s employment with the District.

**TERMS CONDITIONS AND COVENANTS:**

**A. Employment.**

1. The District agrees to employ Rachael Fox as Director to perform the functions and duties of Director as specified in the position description, policies and procedures, rules, and regulations of the District, as may be prescribed by the Board of the District (“District Board” or “Board”) periodically. The District Board vests in the Director day-to-day control of District operations, and reserves to the District Board sole policy making authority and exclusive control over matters of fiscal policy, budget, and financial matters of the District.

2. The authority of the Director shall include, without limitation, the following: (a) management, administration, and direction of District operations; (b) hiring, disciplining and discharging of District employees, and volunteers; (c) execution and administration of District policies within budget appropriations pursuant to District policy, ordinance, or resolution; (d) policy advice to District Board; and (e) such additional and further duties as the District Board may require from time to time.

**B. Performance Goals and Evaluation.** The District Board shall meet with the Director annually on or before December 1 of each year to establish performance goals for the coming year and to evaluate and assess the performance of the Director in meeting goals of the past year and progress toward achieving the District’s current strategic plan.

### **C. Hours of Work and Outside Activities.**

1. Director's Time. The parties acknowledge that the performance of the duties of Director constitutes a full-time job. It is recognized that the Director must devote time outside of normal office hours to the business of the District and, to that end, the parties recognize that the Director is exempt as a professional from the overtime provisions of the Federal Fair Labor Standards Act, and its counterpart in Oregon law.
2. Outside Business. The Director shall not be engaged in teaching, consulting, or other non-district related business without the prior written approval of the District Board. In this event, the District Board approves this non-district related business, the Director must, to the greatest extent possible, utilize his/her vacation or other leave time to perform such outside business.
3. Civic Involvement. The parties agree it is necessary for the Director to be an active participant in community activities, and the Director agrees to be actively involved in community and civic organizations.

### **D. Term of Employment.**

1. This is a renewal of a previous Agreement which has been renewed each year since 2011. The current term of the most recently signed Agreement is from July 1, 2025, to June 30, 2026. The parties desire to change the contract term to coincide with the calendar year, with each renewal term starting on January 1 of each year. Accordingly, the term of this Agreement is from the 1st day of July, 2026, and continuing through the 31st day of December, 2026, unless sooner terminated as provided herein. Prior to January 1, 2027, it is anticipated that the parties will enter into a new agreement after the annual evaluation and assessment is conducted in accordance with Section B above. The new agreement is anticipated to be effective on January 1, 2027, with subsequent one-year renewals to be effective as of January 1 of each year thereafter.
2. Nothing in this Agreement shall grant the Director a property right in his/her position, nor prevent, limit, or otherwise interfere with the right of the District to terminate the services of the Director at any time, with or without cause, subject only to the provisions of this Agreement pertaining to termination and severance pay. The Director is an at-will employee of the District.
3. The Board may suspend the Director with full pay and benefits at any time during the term of this Agreement if it deems that this action is in the best interests of the District and reasonably necessary.

### **F. Termination and severance.**

1. Termination without Cause. This Agreement may be terminated either by the District or the Director for any reason whatsoever upon the giving of sixty (60) days written notice to the other party.
2. Termination For Cause. This Agreement may be terminated immediately at the discretion of the District upon a determination by the Board that:
  - a. The Director failed or has refused to comply with the policies, standards or regulations of the District.
  - b. There is probable cause to believe that the Director is guilty of fraud, dishonesty, or misappropriation of funds, embezzlement, or other act of misconduct or dishonesty in the rendering of the services on behalf of the District.

c. The Director has failed or refused to perform his/her duties as provided for in this Agreement.

4. Severance for Termination with Cause. Upon termination for cause by the District the Director shall not be entitled to receive any severance pay. The Director will be entitled to receive compensation for all earned but unused vacation leave and accrued holidays, subject to the general guidelines of the District.

## **G. Compensation.**

1. Salary. The base salary for the Director shall be \$108,347 per year, payable by the District on a monthly basis.

a. The District agrees to review the base salary and other benefits of the Director at the Director's annual performance review with any salary increase to be effective if and when determined by the District Board.

b. Based upon the review, the parties will negotiate any desired changes, subject to the economic realities facing the District and the results of the performance evaluation. Raises will be based on merit and availability of funds.

2. Automobile. The Director may submit mileage reimbursement requests for business-related automobile use, which, following approval by the Board, will be paid per District policy.

3. General Reimbursements. The District may reimburse the Director for expenses of non-personal and job-related nature that are incurred, upon receipt of expense vouchers or receipts, accompanied by a written explanation.

4. Professional Development and Organizations. In accordance with District policy and subject to available funds, the District may budget and pay reasonable registration, travel, and subsistence expenses of the Director for professional and official travel, meetings, and occasions deemed necessary or desirable by the Board to continue the professional development of the Director and to carry out official functions of the District.

5. Membership Dues for Professional Organizations: The District will pay for the Director's membership dues in the Oregon Library Association, American Library Association, and other organizations, subject to the Board's approval.

6. Membership dues for Civic Organizations: The District encourages the Director to be involved in civic activities and organizations if such involvement advances the District's mission, vision, and values. Accordingly, the District may reimburse the Director for expenses associated with the Director's membership in one or more civic organizations.

**H. Benefits.** The Director shall receive the benefits as the District has provided and may hereafter provide during the term of this contract and any renewals thereof. These benefits include all of those offered to full-time, exempt District employees, as delineated in the Personnel Policies.

## **I. General Provisions.**

1. If any provision of this Agreement is held to be invalid or unenforceable, the remainder of this Agreement shall be deemed severable and shall not be affected but shall remain in full force and effect.

2. This contract embodies the entire agreement between the parties and, except as expressly provided herein, it cannot be varied except by written agreement of the parties. Amendments to this Agreement shall be in writing and signed by both parties.

3. It is agreed that this Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Oregon, and the venue of any action brought hereunder shall be exclusively in the Circuit Court, County of Hood River, State of Oregon. If any suit or action is brought to enforce the terms of this Agreement, the prevailing party shall be awarded reasonable costs and attorney fees, at arbitration, if any, trial and on appeal.

4. Any notice provided for or concerning this Agreement shall be in writing and shall be deemed sufficiently given when sent by certified or registered mail if sent to the respective address of each party as set forth at the beginning of this Agreement, or such other address as a party may provide by written notice to the other party.

5. By the Director's signature below, the Director acknowledges that he/she is an at will employee and that his or her employment may be terminated without cause by the District Board, at any time.

6. The Director's employment shall also be governed by the terms and conditions of the District's Personnel Policies to the extent the policies therein are not contrary to the foregoing terms and conditions. In the event of a conflict between the policies and this Agreement, the terms and conditions of this Agreement shall control.

7. The failure of either party to enforce any provision of this Agreement will not be construed as a waiver or limitation of that party's right subsequently to enforce and compel strict compliance with every provision of this Agreement.

8. This Agreement may be executed in one or more counterparts, including by signature pages delivered in electronic format, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument.

Approved by the Hood River County Library District at an open, public meeting on the 16th day of June, 2026.

**Hood River County Library District:**

\_\_\_\_\_ Date \_\_\_\_\_  
Sara Marsden, Board President

**Director:**

\_\_\_\_\_ Date \_\_\_\_\_  
Rachael Fox

Approved as to form:

\_\_\_\_\_ Date \_\_\_\_\_  
Ruben Cleaveland  
Library District Legal Counsel

**HOOD RIVER COUNTY  
LIBRARY DISTRICT**

**Accounting Proposal**

**Onstott, Broehl & Cyphers, P.C.**

100 E. 4<sup>TH</sup> Street  
The Dalles, OR 97058  
541-296-9131 (Telephone)  
541-296-6151 (Fax)  
Ken@columbiagorgecpa.com

Contact Person: Ken Onstott , shareholder

June 2, 2026

# 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.

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

OFFICE:

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

June 2, 2026

Hood River County Library District  
502 State Street  
Hood River, OR 97031

Re: Proposal for Accounting Services

Onstott, Broehl & Cyphers, P.C., CPA's are pleased to submit this proposal to perform financial accounting services as described in your Request for Proposal for Financial Accounting Services. Our firm is capable of providing Hood River County Library District quality accounting services in a timely and efficient manner and at a competitive price.

We are a local firm with an office in The Dalles. The firm has been in existence since 1952. We provide accounting services for a number of small and medium sized municipal, non-profit, and private sector organizations. We are licensed by the Oregon State Board of Accountancy to practice public accounting in Oregon.

We have the personnel, expertise, and facilities to provide the services outlined in your request for proposals including:

- Establishment of a financial accounting system.
- Preparation and recording of monthly payrolls and applicable reports.
- Preparation and recording of invoice payments.
- Preparation of monthly and annual financial statements.
- Other consultation and assistance as requested.

Such services will be provided to the District in a timely basis as mutually agreed upon.

## Authorized Firm Representative

The firm representative who is authorized to make representations for our firm is:

Kenneth L. Onstott, CPA  
100 E. 4<sup>th</sup> Street  
The Dalles, OR 97058  
Telephone 541-296-9131  
Fax 541-296-6151  
[Ken@columbiagorgecpa.com](mailto:Ken@columbiagorgecpa.com)

The proposal outlined will serve as an irrevocable offer for 60 days from the date of this letter.

We appreciate your time and consideration. Should you have any questions not answered by this proposal, please contact us.

Submitted By:

Onstott, Broehl & Cyphers, P.C.

  
\_\_\_\_\_  
Signature/Title

## **ORGANIZATION/ LOCAL OFFICE TECHNICAL QUALIFICATIONS AND APPROACH**

### Audit Organization

Onstott, Broehl & Cyphers, P.C. is a local firm with an office in The Dalles. The firm has been in existence since 1952. We provide accounting services for a number of small and medium sized municipal and non-profit corporations. Onstott, Broehl & Cyphers presently employs three certified public accountants. All are licensed by the Oregon State Board of Accountancy to practice public accounting in Oregon.

### Staff

The Dalles office employs the following staff:

|                              |   |
|------------------------------|---|
| Certified Public Accountants | 3 |
| Professional staff           | 1 |
| Clerical staff               | 2 |

### Experience in Providing Services

Through the years we have provided a variety of services to governmental, non-profit and business clients. Such services include:

- Assistance with payroll reporting and preparation.
- Budget preparation assistance.
- Assistance with general accounting and bookkeeping questions.
- Grant cost allocation plans

### Approach

Based on the criteria outlined in your request for proposals and our conversations with District personnel, we propose providing our services as follows:

- All work will be processed through The Dalles office.
- We will utilize QuickBooks to process all accounting data.
- We ask that a duplicate copy of the monthly bank statement be provided directly to us.
- District personnel provide us with coded invoices for preparation of the check disbursements. Generally, a check run will be made once each week on a scheduled day and checks will be returned to District personnel within 2-3 days for signature and mailing.
- Employee time sheets will be submitted to us at least 2 days prior to the designated pay dates for preparation of payroll checks. Checks and pay stubs will be returned to the District for signature and dissemination. All appropriate payroll reports will be prepared by the respective filing deadline and provided to the District for signature and mailing.
- Records of cash deposits will be provided to us on a weekly basis for recording.
- Monthly financial statements with budget comparisons will be provided to the District by the third Tuesday of each month.

- We will provide appropriate information to the District’s auditors in conjunction with the annual audit.
- We will maintain confidentiality of District information and provide for password protected financial information. Regular backups of financial information will be made and maintained at an off-site location.
- We will be available for consultation and special requests on an as-needed basis.

## INDIVIDUAL STAFF TECHNICAL QUALIFICATIONS

### Qualifications of Staff

Qualifications of members of the team are as follows:

Kenneth Onstott, CPA (Shareholder) Mr. Onstott graduated in 1971 and was on the audit staff of a large national CPA firm before joining our firm in 1978. He has been a shareholder of the firm since 1979 and has been actively involved in accounting and auditing of municipal entities since that time. He is licensed as a municipal auditor by the State of Oregon. Mr. Onstott would act as supervisor, overseeing the work of other staff, as well as performing portions of the work and acting as primary contact with the District.

Michael Williams (Staff Accountant) Michael has a B.S. in accounting. He has worked on various governmental engagements since joining the firm in 2021, including the Hood River County Library District. Mr. Williams will provide significant amounts of the service.

### Specialized Skill, Training or Background in Public Finance

As previously noted, each member of the team has had significant experience in the accounting and auditing of municipal entities. This provides a solid background and knowledge of Local Budget Law and Oregon public finance.

## FEE PROPOSAL

Based on the projected services as outlined above we propose the following fees:

|   |           |
|---|-----------|
| Monthly fee for routine accounting services | \$ 2,025  |
| Annual fee for routine accounting services  | \$ 24,300 |

Routine communications and questions between the District and our staff are included in the fees proposed above.

Charges for additional services will be billed at \$150 per hour or such amount as mutually agreed upon.

These fees would remain in effect for the initial year of the contract and be subject to renegotiation for succeeding years.

Because we are a local firm, we do not have travel or other out-of-pocket expenses. Any such expenses would be included in the fee estimated above.

#### Best Value

We believe you should choose Onstott, Broehl & Cyphers, P.C. because:

- We are a local firm employing local people.
- We have performed these services for you for the past fifteen years and are familiar with your system.
- We have extensive experience working with governments of similar size and complexity.
- We are available throughout the year to assist and answer your questions. We are only a few short minutes away.
- Our friendly staff maintains an attitude of independence while demonstrating respect and consideration for your staff.
- We consistently meet our promised deadlines.
- Our fees are very competitive with others in the industry.

#### Summary

We appreciate the opportunity of presenting this proposal to you. We have provided services of this nature to various entities for a number of years and believe that we can provide a high level of timely service to you. We can provide references upon request. We are confident that we can give you quality service in the coming years and look forward to doing so.

## V. Proposal certifications

### Non-Discrimination Clause (ORS 279A.110)

Proposer hereby certifies they have not discriminated and will not discriminate against any minority, women, or emerging small business enterprise in obtaining any required subcontract.

It is further understood that any contractor who is in violation of this clause shall be barred from receiving awards of any contracts or purchases from the Library District unless a satisfactory showing is made that discriminatory practices have terminated and that a recurrence of such acts is unlikely.

Certified by: 

Firm Name: Onstott, Broehl & Cyphers, PC

Address: 100 E. 4<sup>th</sup> Street, The Dalles, OR 97058

## VI. Signature page

The undersigned proposes to perform all work as listed in this request, for the prices stated; and that all articles supplied under any resultant contract will conform to the specifications herein.

The undersigned certifies that the proposal has been arrived at by the Proposer independently and has been submitted without any collusion designed to limit independent competition.

The undersigned certifies that the following addenda have been received and duly considered and that all associated costs have been included in this proposal:

Addenda: No. \_\_\_ x \_\_\_ to No. \_\_\_ x \_\_\_ inclusive.

The proposer has examined all parts of this Request for Proposal, including all requirements and contract terms and conditions thereof. If its proposal is accepted, Proposer agrees to execute a contract which incorporates the terms and conditions of this request.

Name of firm: Onstott, Broehl & Cyphers, PC

Address: 100 E 4<sup>th</sup> Street, The Dalles, OR 97058

Telephone number: 541-296-9131

Email address: Ken@columbiagorgecpa.com

Submitted by:  June 2, 2026  
Authorized Signer Date

Kenneth Onstott  
Printed Name

# **REQUEST FOR PROPOSALS ACCOUNTING SERVICES**

*Proposals due: Wednesday, June 10, 5:00pm*  
*Mailing address: 502 State St, Hood River, OR 97031*  
*Email: rachael@hoodriverlibrary.org*

Hood River County Library District is seeking informally solicited proposals from qualified entities for accounting services for the reporting of all financial transactions including the recording of revenues, regular payment of budgeted obligations including payroll, the delivery of regular monthly financial statements with budget comparisons and the filing of applicable governmental reports for payrolls. This procurement is being conducted pursuant to ORS 279B.070. Proposal specifications as well as information and clarification on this request may be obtained by contacting:

Rachael Fox, Library Director  
Hood River County Library District  
502 State St, Hood River, OR 97031  
rachael@hoodriverlibrary.org  
541-387-7062

Questions must be in writing or electronic and be received by 12:00pm, Monday, June 8, 2026.

Proposers are required to comply with all provisions of Oregon Revised Statutes and District policy. The District reserves the right to:

1. Reject any or all proposals not in compliance with public proposal procedures,
2. To postpone award of the contract for a period not to exceed sixty (60) days from date of proposal opening,
3. To waive informalities in proposals,
4. To select the proposal which appears to be in the best interest of the District.

## **I. Statement of work**

### **A. Purpose of request**

Hood River County Library District is seeking proposals from qualified entities for accounting services for the reporting of all financial transactions including the recording of revenues, regular payment of budgeted obligations including payroll, the delivery of regular monthly financial statements with budget comparisons and the filing of applicable governmental reports for payrolls. Our objective is to select the firm best qualified to provide financial services for Hood River County Library District.

The accounting firm recommended by the Library Director will be awarded the contract. Contract award is contingent on approval by the Library District Board of Directors.

The term of the contract will be for one year and may be renewed for annually for two additional one-year terms thereafter, at the option of the District and Contractor.

## **B. Description of District**

Hood River County Library District serves all of Hood River County, Oregon. The District includes the Hood River Library and two smaller branches in Cascade Locks and Parkdale. This proposal is to provide financial services for all of the District's financial operations.

### *1. Background information*

Hood River County Library District serves all of Hood River County, Oregon. The District includes the Hood River Library, two smaller branches in Cascade Locks and Parkdale and a bookmobile. This proposal is to provide financial services for all of the District's financial operations. The fiscal year begins on July 1 and ends on June 30th.

### *2. Fund structure*

Hood River County Library District has a General fund supported by a countywide ad valorem tax and revenues from fines, fees, grants, donations, and other sources. It also has two additional funds for restricted grants and capital reserve. Expenditures will be made as approved within the annual operating budget. In the 2025-26 fiscal year, the District has budgeted approximately \$2 million in expenditures. The District writes 300-400 paper checks annually, has payroll for 20 employees, and has EFT transactions for about 25 monthly bills.

### *3. Availability of prior financial data*

The District's current and past two fiscal year budgets, as well as audits from the previous two fiscal years, are available online at <https://hoodriverlibrary.org/about/budget/>. Other financial information is available upon request to the Library Director.

## **C. Scope of financial services required**

### *1. Scope of work*

- The Contractor will establish a financial accounting system to provide for the timely and complete recording of all financial transactions for the District including the payment of budgeted obligations and recording the receipt of all funds received by the District.
- The Contractor will provide for the timely and regular payments for District monthly payrolls and complete the applicable forms for the reporting of payroll taxes to meet both State and Federal requirements.
- The Contractor will prepare regular monthly financial statements with comparison to the adopted budget and deliver such financial statements at least three days before the third Tuesday of the month in a timely fashion to the District Director and the Board of Directors to allow for their required oversight of District operations.
- The Contractor will prepare the annual Financial Statements for the District.
- Financial records will be adequate to meet the needs of the District within the requirement of Oregon Revised Statutes, as required by the Minimum Standards for Audits of Oregon Municipal Corporations.
- The Contractor will maintain the District records in accordance with

governmental generally accepted accounting principles.

- The scope of work will include occasional technical accounting and financial reporting assistance throughout the year. This generally has consisted of answering questions on setting up funds, compliance issues, recording and reporting issues.
- The accounting records will be subject to an annual audit performed by an independent auditor retained by the District at District expense.
- The District will provide coded invoices for payment, copies of the adopted budgets, receipts of deposits and adequate information to create timely and accurate payrolls and other source documents as needed to allow for the complete recording of all District financial activity.
- The Contractor will be responsible to provide and maintain adequate software to meet the needs of the District as described herein. The proposal should address procedures for data security and file backup. The District's current records are maintained in Intuit QuickBooks.

## 2. Working paper retention and access to working papers

- All working papers and reports must be retained, at the Contractor's expense, until returned to the Hood River County Library District. All financial records created for the benefit of the Hood River County Library District will be the property of the District. The Contractor will be required to make working papers available, upon request, to the following parties or their designees: Hood River County Library District, audit CPA firm designated to perform the annual audit of the financial records for the Hood River County Library District, and entities classifying the Hood River County Library District as a sub recipient of grant funds. In addition, the contractor shall respond to the reasonable inquiries of any immediate successor contractor and allow such successor contractor to review working papers.

### **D. Contract period**

The contract will cover one calendar year and may be renewed for two additional one-year terms thereafter at the option of the District. It will include a sixty-day cancellation provision. Work would begin on July 1, 2026.

## **II. Proposal submission procedures**

### **A. Proposal submission**

Proposals must be received by Wednesday, June 10, 5:00pm. Proposals must be clearly designated as "Accounting Proposal". Electronic proposals are highly preferred. Late proposals will not be accepted.

### **B. Summary of accounting firm's qualifications**

Firms should describe their recent experience providing accounting services for governmental agencies or large nonprofit organizations.

### **C. Request for additional information**

Potential bidders may request additional information by contacting Library Director Rachael

Fox at rachael@hoodriverlibrary.org or 541-387-7062. Requests must be received by 12:00pm on Monday, June 8, 2026.

#### **D. Submission sections**

1. *Transmittal letter*: A letter of transmittal including the firm's name, address and telephone number of the contact person, briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period and a statement that the proposal is a firm and irrevocable offer for 60 days.
2. *Detailed proposal*
3. *Qualifications*: Provide detailed qualification of the firm for performing these accounting services.
4. *Fee proposal*: Specify the fee for the entire project on an annual basis. Also include the rates you would charge for any additional or specialized services that may be necessary.

#### **E. Addenda**

Addenda, if any, will be issued prior to the proposal due date. To ensure receipt of addenda, verify that the District has the name, phone number, and email for a contact person for the firm.

#### **F. Equal employment compliance requirement**

By submitting this proposal, Proposer certifies conformance to the applicable federal acts, executive orders, and Oregon statutes and regulations concerning affirmative action toward equal employment opportunities.

#### **G. Additional information**

Please provide any other information you feel would help the Library Director evaluate your firm for this engagement.

### **III. Proposal evaluation procedures**

#### **A. Evaluation of proposals**

Proposals will be evaluated to determine which proposal best meet the needs of the District. Proposals will be evaluated on the experience of the firm and fees. The District reserves the right to make the final selection by exercise of its own discretion.

#### **B. Proposal rejection**

The District reserves the right to:

1. reject any or all proposals not in compliance with all public procedures and requirements;
2. reject any proposal(s) not meeting the specifications set forth herein;
3. waive any or all irregularities in proposals submitted;
4. reject all proposals;
5. award any or all parts of any proposal.
6. request references and other data to determine responsiveness.

#### **IV. General terms and conditions**

##### **A. Submission of proposals**

The submission of a proposal shall indicate the intention of the firm to adhere to the provisions described in this request.

##### **B. District clarification of proposals**

The District reserves the right to obtain clarification of any point in a firm's proposal or to obtain additional information necessary to properly evaluate a particular proposal. Failure of a proposer to respond to such a request for additional information or clarification could result in rejection of the firm's proposal.

##### **C. Cost of preparing a proposal**

The request does not commit the District to paying any costs incurred by any Proposer in the submission or presentation of a proposal, or in making the necessary studies for the preparation thereof.

#### **V. Proposal certifications**

Non-Discrimination Clause (ORS 279A.110)

Proposer hereby certifies they have not discriminated and will not discriminate against any minority, women, or emerging small business enterprise in obtaining any required subcontract.

It is further understood that any contractor who is in violation of this clause shall be barred from receiving awards of any contracts or purchases from the Library District unless a satisfactory showing is made that discriminatory practices have terminated and that a recurrence of such acts is unlikely.

Certified by: Andrew Stenberg, CPA

Firm Name: Stenberg CPA LLC dba Stenberg CPA

Address: 4505 N Shiva Ln, Spokane, WA 99212

**VI. Signature page**

The undersigned proposes to perform all work as listed in this request, for the prices stated; and that all articles supplied under any resultant contract will conform to the specifications herein.

The undersigned certifies that the proposal has been arrived at by the Proposer independently and has been submitted without any collusion designed to limit independent competition.

The undersigned certifies that the following addenda have been received and duly considered and that all associated costs have been included in this proposal:

Addenda: No. \_\_\_\_\_ to No. \_\_\_\_\_ inclusive.

The proposer has examined all parts of this Request For Proposal, including all requirements and contract terms and conditions thereof. If it's proposal is accepted, Proposer agrees to execute a contract which incorporates the terms and conditions of this request.

Name of firm: Stenberg CPA LLC dba Stenberg CPA

Address: 4505 N Shiva Ln, Spokane, WA 99212

Telephone number: 541.645.0783

Email address: raquel@astenbergcpa.com

Submitted by: Andrew Stenberg, CPA  
Authorized Signer

06.05.2026  
Date

Andrew Stenberg  
Printed Name

## Proposal Transmittal Letter

06/05/2026

**Hood River County Library District**

Attn: Rachael Fox  
502 State St  
Hood River, OR 97031

**Re: Proposal for Accounting Services**

Dear Ms. Fox:

On behalf of Stenberg CPA, I am pleased to submit the enclosed proposal in response to the Hood River County Library District's Request for Proposals for Accounting Services.

We understand that the District is seeking ongoing accounting support, including recording financial transactions, accounts payable support, payroll processing and payroll tax reporting, preparation of monthly financial statements with budget comparisons, annual financial statement preparation, and related accounting assistance in compliance with applicable Oregon requirements and municipal audit standards.

Our firm is well qualified to provide these services. Andrew Stenberg, the engagement lead, is a Certified Public Accountant licensed in both Oregon and Washington and has substantial experience supporting public-sector and nonprofit clients with practical, responsive, and accurate financial management services.

Enclosed for your review are our proposal materials, including the response packet (RPM), firm qualifications, relevant experience and reference, and proposed fee information. Our proposed fee is set forth in the attached fee schedule. By submitting this proposal, Stenberg CPA affirms its understanding of the services requested and its acceptance of the RFP's terms and conditions, subject to any clarifications expressly noted in the enclosed materials. Stenberg CPA also agrees to perform the work within the time period requested in the RFP and the proposal is a firm and irrevocable offer for 60 days.

We appreciate the opportunity to be considered by the Hood River County Library District. If you have any questions or would like additional information, please contact our office at **541-645-0783** or **raquel@astenbergcpa.com**.

Sincerely,

*Andrew Stenberg, CPA*

**Andrew Stenberg, CPA**  
Stenberg CPA

# Annual Maintenance Services Proposal

## Scope of Maintenance Services Proposal

This proposal will outline the scope of services provided by Stenberg CPA for your annual tax preparation and maintenance. Your invoice from Stenberg CPA will include your tax preparation and other services.

- Tax Year: All services quoted will be provided over the fiscal year 07.01.2026 – 06.30.2027.
- Change Orders or additional billing: Any Change Order items will be discussed and billed at the time of preparation.
- Maintenance Proposal effective date: 06/05/2026. All fees quoted are valid for 60 days.
- Payment of fees: All payments will be applied to your maintenance work for the tax year stated. If services are terminated prior to the completion of services, refunds will be based on the number of months remaining in the calendar year that the maintenance service proposal covers.

## Entities for Proposed Stenberg CPA Services

- Business – Hood River County Library District

## Annual Maintenance Services Details

### Audit Services

- Assist auditors as needed with the following:
  - Annual Audit/Review
  - SAIF Audit (if applicable)

### Accounting Services

- Refer to the attached Accounting Service Details
- Financial Statements will be provided in the Modified Cash Basis Method currently in place
- Financial Statements will be produced as nonattest, “preparation only” statements

### Payroll Services

- Refer to the attached Payroll Service Details
- File Annual SAIF Report (if applicable)

## **This Annual Maintenance Services fee will include**

- Client communication
  - Phone calls/emails - All Stenberg CPA clients can call or e-mail our office for no additional hourly charges
- Tax questions and information
  - No charge for general tax information or tax structure ideas. NOTE - Exception will be for any advanced research and you will be notified before research commences
- Client Access
  - You will be provided with your own personal secure portal account with Onvio
  - All tax data will be accessible through your account
  - You are responsible for uploading all tax documents needed to prepare your return
  - If you are unable to upload your requested documents and need special assistance a potential additional fee will be assessed.

## Accounting Services Offered with Our Full-Service AP and AR Accounting Plan

- Transaction Entries and Accounts Reconciliation
- Month End Closing and Reporting
- Accounts Payable
- Accounts Receivable

### Transaction Entries and Accounts Reconciliation

NOTE: The most efficient way for us to receive statements is to set up our accounting system to automatically import transactions from your bank account. Another option is for you to set us up as an additional user (with viewing access) with your online bank or lender. Our preferred method is both to ensure timely reconciliations.

| <u>Our Responsibilities</u>  | <u>Your Responsibilities</u>   |
|--|--|
| <ul style="list-style-type: none"> <li>• Record transactions using one bank statement, and one account with HR County statement.</li> <li>• Enter receipts only if not on a bank, credit card, or loan statement</li> <li>• Categorization of all transactions to the correct account in the general ledger to assure accurate and reliable tax-ready financial statements</li> <li>• Ask you questions: If any transactions are unclear, we will ask you to verify the nature of the transaction</li> <li>• Reconcile the general ledger accounts in the accounting software with your bank and HR County statements</li> </ul> | <ul style="list-style-type: none"> <li>• Provide us with information: We will need to be provided with either Report User or 3<sup>rd</sup> Party Administrator access</li> <li>• Provide receipts for anything not included on bank, credit card, and loan statements</li> <li>• Assist with the classification of unknown transactions</li> <li>• Review provided financial statements for errors or re-classifications as needed</li> </ul> |

### Month End Closing and Reporting

| <u>Our Responsibilities</u>   | <u>Your Responsibilities</u>   |
|---|--|
| <ul style="list-style-type: none"> <li>• Monthly reconciliation of one bank statement, and one account with HR County statement.</li> <li>• Adjust entries for accruals, prepaid expenses, and income (if applicable)</li> <li>• Set closing date in the accounting software so that no changes can be made</li> <li>• Prepare monthly financial statements with budget comparisons requested reports.</li> </ul> | <ul style="list-style-type: none"> <li>• We do not provide financial planning or business analysis unless separately engaged</li> <li>• Custom financial reports – we do not provide custom financial reports other than those mentioned above unless separately engaged</li> <li>• Budgets – we do not provide client budgets unless separately engaged (we can always export transactions to aid in budget preparation)</li> </ul> |

## Accounts Payable

### Our Responsibilities

- Enter bills in the accounting software
- Setup new vendors in the accounting software
- Identify 1099 vendors
- Print/Mail checks or pay online (if applicable)
- Upload check stubs/confirmations to our secure portal

### Your Responsibilities

- Provide bills to us within 10 days of receipt to ensure they are paid on time
- Record account and expense code on bill
- Sign the printed check or approve the bill pay transaction
- Provide us with any supporting documents needed to pay bills appropriately
- Request W-9 and other required information from vendors
- Follow up with vendors regarding questions and concerns

## Accounts Receivable

### Our Responsibilities

- Enter payments received in the accounting software
- Identify outstanding invoices and send Accounts Receivable Aging Summary report to you (if applicable)

### Your Responsibilities

- Deposit funds to your financial institution
- Provide us with information to accurately create and send invoices to your customers
- Manage Accounts Receivable collections – we do not act as a collection agency and do not contact your customers to collect on any monies due to you

## Other Services We Do Not Provide

Our Full Service without AP and AR Accounting Plan covers many areas. However, there are many parts to a business operation this agreement does not cover. The list below is not an all-inclusive list. Stenberg CPA will take responsibility for the items listed above; any other items will be your responsibility.

Additional fees may apply if you wish to add something to the “Services offered with our Full Service without AP and AR Accounting Plan” list. Please understand not all requests can be accommodated due to expertise, licensing, or time resources.

- **Inventory Management:** This includes, but is not limited to, inventory counts and reconciliation of inventory records. Stenberg CPA will not make decisions on inventory management levels or costs.
- **Contracts:** Stenberg CPA cannot provide any legal advice or draft legal contracts. Stenberg CPA does not provide or draft any contracts with your customers or vendors. All contracts will need to be negotiated by you. Details about a contract which have an impact on your listed services above will need to be provided. If you need assistance with contracts, we can refer you to a legal representative.
- **Human Resources Management:** Stenberg CPA cannot provide any legal advice. Stenberg CPA will not act as your Human Resources management outsource. We do not provide Human Resources advice. This includes management of employee files, timekeeping, or any other employment related issues.
- **Asset Management:** Stenberg CPA does not provide asset management services. We will record business asset purchases in the accounting software file. It is your responsibility to ensure accuracy of this asset list and update us as necessary.
- **1099 Processing – This is an additional fee item if not included in your scope:** Stenberg CPA will prepare the accounting software file to ensure accurate 1099 reporting can be pulled. If any 1099s need to be filed, Stenberg CPA can prepare them for an additional fee.
- **Vendor Center Management:** Stenberg CPA does not manage the information about your vendors. Any changes or updates to your vendors will need to be provided to Stenberg CPA. Stenberg CPA does not reconcile vendor accounts.
- **Customer Center Management:** Stenberg CPA does not manage the information about your customers. Any changes or updates to customer information will need to be provided to Stenberg CPA. Stenberg CPA does not reconcile customer accounts.

## Services Offered with Our Payroll Service Plan

- Live Payroll Service or Officer Only Payroll
- Employee Payroll Deductions Requested

## Live Payroll Service or Officer Only Payroll

### Our Responsibilities

- We will provide electronic payroll tax payment and employee payment with your payroll service
  - Direct deposit ONLY
  - Payroll funds will be withdrawn from your business checking account directly.
  - Or we will provide net check amounts to be delivered by you.
- Calculate payroll taxes and ensure the correct deductions
- Integrating third-party 401(k) and benefit plans
- Providing electronic payroll records to employees and employers
- Ensuring compliance with all state and federal laws governing payroll
- We will file all necessary Federal, State, Local and State Unemployment Forms
  - Federal Reporting and Forms – Forms W2, W3, W4, 940, 941, 944, ACA Reports and Forms
  - State Payroll Reports – state income taxes and state unemployment taxes
  - Annual Worker’s Compensation Report
  - Retirement Plan Contribution Reporting and Forms
  - Benefits Reporting and Forms
  - Garnishments Reporting and Forms
  - Other Forms and Reporting: To be discussed as needed

### Your Responsibilities

- Provide us with payroll information
- Fund the payroll
- Retirement Plan Audit Plan Responsibilities
- Primary communicator with Retirement TPA
- Primary communicator with Retirement Plan Auditor (if applicable)
- Comply with Federal and State laws regarding the completion and storage of all Federal and State Forms required for payroll
- Ensure retirement plan follows ERISA and all federal and state laws

## Employee Payroll Deductions Requested

### Our Responsibilities

- Tax payments for employees and employer payroll taxes (These payments will be made online or through EFTPS and will be withdrawn from your business checking account directly)
- Retirement account contributions (if preferred by client)
- Additional pay withholding requests

### Your Responsibilities

- Provide us with information needed to handle payroll deductions appropriately (e.g. Retirement account contributions, child support, garnishments)
- Fund the tax payments
- Submit garnishment notices
- Submit and update retirement plan deductions
- Submit and update benefit deduction amounts

## Other Service Details

- Client is required to ensure all proper insurances are in place for worker’s compensation, liability etc.
- Fee quoted may change due to the following:
  - A change in payroll frequency
  - A change in the number of employees (built for up to 25 employees)
  - A change between live employee payroll and officer only payroll
- There may be additional fees for last-minute changes to payroll

## Other Service We Do Not Provide

Our Payroll Service Plan covers many areas. However, there are many parts to a business operation this agreement does not cover. The list below is not an all-inclusive list. Stenberg CPA will take responsibility for the items listed above; any other items will be your responsibility. Additional fees may apply if you wish to add something to the “Services offered with our Payroll Service Plan” list. Please understand not all requests can be accommodated due to expertise, licensing, or time resources.

- **Human Resources Management:** Stenberg CPA cannot provide any legal advice. Stenberg CPA does not act as your plan administrator for any retirement account plans. Stenberg CPA will not act as your Human Resources management outsource. We do not provide Human Resources advice. This includes:
  - Management of employee files, timekeeping, or any other employment related issues
  - Any employee Human Resources services or documents
  - Any employment related Human Resources forms
  - Any fringe benefits or selling of any financial products/insurance
  - Any employment legal advice (Hiring, termination, etc.)

## Qualifications & References

Stenberg CPA's team lead, Andrew Stenberg has spent over a decade in public accounting. He has worked on numerous clients with restricted funds including non-profit and other exempt organizations. The work performed ranged from Reviewing financial statements, bookkeeping and financial statement preparation, payroll and tax return filing. The most similar experience is in dealing with a non-profit that has 8 different funds, 28 employees, \$1.5M in Revenue (involving County grants) and between 60-80 AP/AR transactions a month (involving check, online payment or direct deposit). They are still a client with us.

We also have intimate experience with that same non-profit going through a recurring annual audit for which we developed our A/P and A/R policies and procedures to ensure timely responses and accurate documentation when requested by an external auditor. We are providing this as an additional qualification showcasing the competence and processes our firm initiates to ensure proper documentation and record retention is met. See the next 4 pages for those A/P and A/R Policies and Procedures our firm utilizes. We would build out a nearly identical set up except the A/R wouldn't need to have as many folders since you don't necessarily have "tenants".

Lastly, we did request permission from a client of ours to be a reference in case you wished to reach out to them. Our client Hood River County Library Foundation and primary contact Jen Bayer ([foundation@hoodriverlibrary.org](mailto:foundation@hoodriverlibrary.org)) has given us permission to share her information and that she is a client with our firm.

## Accounts Payable Policies & Procedures

Within Onvio, our secure portal, we have a folder labeled as “A/P”. Within this folder the months are separated out with the naming structure “MM” (“01” for January for example). Within the current month that is active you will see the following 8 folders within the month’s Onvio folder.

- Invoice Checks Printed
- Invoice Checks to Print
- Invoices (Admin Uploads)
- Invoices Recorded
- Invoices to Input
- Online Payment Confirmations
- Payments DD
- Printed Checks (Admin Uploads)

There are three different levels of folder access within Onvio. Contributor, Reviewer & Owner.

- **Reviewers** are capable of simply viewing & downloading documents.
- **Contributors** are capable of the same as Reviewer as well as uploading & deleting their own uploaded documents.
- **Owner** is capable of the same as Contributor as well as deleting documents uploaded by others. (Stenberg CPA, hereafter referred to as “Firm”, is default considered owner on all folders)

As you can see the client assigned admin(s), hereafter referred to as “Admin(s)”, have two specific folders with their names attached with the term “Uploads”. On these two folders the Admin(s) have Contributor access, whereas in all other folders they are only granted Reviewer access. This permits the Admin(s) to upload documents which our firm can access, without deleting documents that our firm records.

The A/P procedure is as follows:

1. Admins receive an invoice via mail or email
2. Admins notate the account code(s) and amounts for the code(s) on the invoice
3. Admins will then upload the invoice to folder “Invoices (Admin Uploads)” (this grants permission to firm to input and make the payment for the invoice)
4. Firm will do one of two things:
  - a. If Firm is currently processing A/P:
    - i. They will input the invoice into their software
    - ii. Move the invoice into folder “Invoices Recorded”
  - b. If Firm isn’t currently processing A/P:
    - i. They will move the invoice into folder “Invoices to Input”
    - ii. Then when it is time to process A/P they will move to step 4(a)(i)
5. Firm will then record the payment in their software via one of three ways:
  - a. Paper Check
  - b. Online Payment
  - c. Direct Deposit (through 3<sup>rd</sup> party vendor KotaPay)
6. Firm will save in the following location the confirmation:
  - a. Online Payment goes to folder “Online Payment Confirmations”
  - b. Direct Deposit goes to folder “Payments DD”
7. If Firm prints a Paper Check that is uploaded to folder “Invoice Checks to Print”
8. Admins will then print the paper checks
9. Admins then upload copies of the printed paper checks to folder “Printed Checks (Admin Uploads)”
10. Firm will then move both paper check from folder “Invoice Checks to Print” and copy of printed paper check from folder “Printed Checks (Admin Uploads)” to folder “Invoice Checks Printed”
11. Firm will then merge the two PDFs together showing the check stub to be printed and the final printed copy by the Admins

This A/P Procedure ensures that documents are not deleted accidentally and that everything is easily tracked and can be found quickly.

## Accounts Receivable Policies & Procedures

Within Onvio, our secure portal, we have a folder labeled as “A/P”. Within this folder the month’s are separated out with the naming structure “MM” (“01” for January for example). Within the current month that is active you will see the following 8 folders within the month’s Onvio folder.

- Deposit Slips Received (Admin Uploads)
- Deposit Slips Recorded
- New Tenant Admissions
- New Tenant Admissions (Admin Uploads)
- Printed Check(s)
- Refund Check(s) Printed (Admin Uploads)
- Refund Check(s) to print
- Tenant Invoices

There are three different levels of folder access within Onvio. Contributor, Reviewer & Owner.

- **Reviewers are** capable of simply viewing & downloading documents.
- **Contributors are** capable of the same as Reviewer as well as uploading & deleting their own uploaded documents.
- **Owner** is capable of the same as Contributor as well as deleting documents uploaded by others. (Stenberg CPA, hereafter referred to as “Firm”, is default considered owner on all folders)

As you can see the client admin(s), hereafter referred to as “Admins”, have three specific folders with their names attached with the term “Uploads”. On these three folders the Admins have Contributor access, whereas in all other folders they are only granted Reviewer access. This permits the Admins to upload documents which our firm can access, without deleting documents that our firm records.

The A/R procedure is as follows:

1. Admins receive a payment from a customer
2. Admins make the deposit at the bank
3. Admins upload a copy of the deposit slip with customer notated next to amount to the folder “Deposit Slips Received (Admin Uploads)”
4. Firm will process the A/R in the following manner:
  - a. Firm will record all payments against the customer account in the software
  - b. Firm will then move the deposit slip from folder “Deposit Slips Received (Admin Uploads)” into the folder “Deposit Slips Recorded”

This A/R Procedure ensures that documents are not deleted accidentally and that everything is easily tracked and can be found quickly.

## Annual Maintenance Services Fees

Set-Up Fee: \$ 4,000 **(one-time fee for set-up)**

Maint. Fee: \$25,890

**Total Fee: \$29,890**

(See last page for installment plan)

## Additional Fee Services

### **Stenberg CPA Tax Preparation, Payroll, and Accounting Maintenance**

- Tax services – Additional if not listed above (including any tax notices, IRS or State representation, payroll tax forms, or any other tax preparation not listed above)
- Payroll services – Additional if not listed above
- Accounting services – Additional if not listed in the Accounting Service Details

### **Change Order/Additional Services Identified at any Point in the Future**

- New Advisory Service and Best Practice planning
- New business structuring
- Value/impact to you and your business will be discussed for no additional cost
- **If action is needed – Fee will be quoted up front prior to client commitment, we do not have a set hourly rate for additional services, we build things out at fixed rates.**

Client personally agrees to pay and understands all services to be provided by Stenberg CPA as outlined in this proposal. Client personally guarantees to pay Stenberg CPA the above amount for services provided.

\_\_\_\_\_  
Client Signature

\_\_\_\_\_  
Date

*Andrew Stenberg, CPA*

\_\_\_\_\_  
Stenberg CPA

## Installment Plan

|                            | <b>Advisory Down Payment</b> | <b>Total Due Upon Engagement</b> |
|----------------------------|------------------------------|----------------------------------|
| <b>Due Upon Engagement</b> | <b>\$ 4,000.00</b>           | <b>\$ 4,000.00</b>               |

| <b>Payment Month</b> | <b>Proposed Fees</b> |                     |
|----------------------|----------------------|---------------------|
|                      | <b>Maintenance</b>   | <b>Total</b>        |
| July                 | \$ 2,157.50          | \$ 2,157.50         |
| August               | \$ 2,157.50          | \$ 2,157.50         |
| September            | \$ 2,157.50          | \$ 2,157.50         |
| October              | \$ 2,157.50          | \$ 2,157.50         |
| November             | \$ 2,157.50          | \$ 2,157.50         |
| December             | \$ 2,157.50          | \$ 2,157.50         |
| January              | \$ 2,157.50          | \$ 2,157.50         |
| February             | \$ 2,157.50          | \$ 2,157.50         |
| March                | \$ 2,157.50          | \$ 2,157.50         |
| April                | \$ 2,157.50          | \$ 2,157.50         |
| May                  | \$ 2,157.50          | \$ 2,157.50         |
| June                 | \$ 2,157.50          | \$ 2,157.50         |
| <b>Totals</b>        | <b>\$ 25,890.00</b>  | <b>\$ 25,890.00</b> |

**Special Notes:**

Installment payments are due on the 1st of the month.

## Payment Agreement Form

I will be paying the **\$4,000.00** due upon engagement fee with the following method:

- Payment Portal at <https://www.astenbergcpa.com/make-a-payment> :
  - One Time payment will be scheduled for the **1<sup>st</sup> of July**.

\*Please note that **NO** work will be performed in 2026, unless the proposal is accepted, and payment has been received or scheduled per the installment schedule. If installment payments aren't scheduled for the 1<sup>st</sup> of each month, we will cancel them and ask you to please reschedule them prior to any work being performed. After signing, please use the link below to schedule your payment(s).

### Make a Payment:

<https://www.astenbergcpa.com/make-a-payment>

### How to Make a Payment/Schedule Installment Payments Video:

<https://www.loom.com/share/8dc847a1224443e081e9c9fc6e57b2e6?sid=098ff815-bc61-4935-8dc1-52eae927b3f>

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Signature

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Date

## Payment Agreement Form

I will be paying the **\$25,890.00** maintenance fee with the following method:

- Payment Portal at <https://www.astenbergcpa.com/make-a-payment> :
  - One Time payment will be scheduled for the **1<sup>st</sup> of July**.
  - Auto recurring payments for the **1<sup>st</sup> of each month**, per the installment schedule.

\*Please note that **NO** work will be performed in 2026, unless the proposal is accepted, and payment has been received or scheduled per the installment schedule. If installment payments aren't scheduled for the 1<sup>st</sup> of each month, we will cancel them and ask you to please reschedule them prior to any work being performed. After signing, please use the link below to schedule your payment(s).

### Make a Payment:

<https://www.astenbergcpa.com/make-a-payment>

### How to Make a Payment/Schedule Installment Payments Video:

<https://www.loom.com/share/8dc847a1224443e081e9c9fc6e57b2e6?sid=098ff815-bc61-4935-8dc1-52eae927b3f>

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Signature

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Date

**PERSONAL SERVICES CONTRACT BETWEEN  
HOOD RIVER COUNTY LIBRARY DISTRICT AND ONSTOTT, BROEHL & CYPHERS, P.C.**

This contract is between Hood River County Library District (“HRCLD”) and Onstott, Broehl & Cyphers, P.C. (“Contractor”). HRCLD’s supervising representative for this contract is the Board President or the Board President’s designee as noted in Paragraph 21, Notices. HRCLD and Contractor agree to the following:

**1. Effective Date and Duration.** This contract shall become effective on July 1, 2026. Unless extended or earlier terminated, this contract shall expire when HRCLD has accepted Contractor’s completed performance on June 30, 2029. However, expiration or termination shall not extinguish or prejudice HRCLD’s right to enforce this contract with respect to: (a) any breach of Contractor warranty or indemnity; or (b) any default or defect in Contractor performance that has not been cured.

**2. Statement of Work.** Contractor shall perform the work (“Work”) as set forth in the Statement of Work and these terms and conditions. The Statement of Work, including the delivery schedule for the Work, is contained in the attached Exhibit A.

**3. Consideration.**

(a) The maximum, not-to-exceed compensation payable to Contractor under this Contract, which includes any allowable expenses, is \$24,300/year payable at a rate of \$2,025/month. Compensation will be reviewed on or by June 30, 2027, and amended as necessary by both parties for the next fiscal year. HRCLD will not pay Contractor any amount in excess of the not-to-exceed compensation for completing the Work, and will not pay for Work performed before the date this Contract becomes effective or after the termination of this Contract. If the maximum compensation is increased by amendment of this Contract, the amendment must be fully effective before Contractor performs Work subject to the amendment.

(b) All interim payments to Contractor shall be made only in accordance with the terms and conditions of this contract. Unless another schedule is stated in Exhibit A, the Statement of Work, Contractor shall submit monthly invoices to HRCLD for Work performed.

(c) Invoices shall describe all Work performed with particularity. Each invoice also shall include the total amount invoiced to date by Contractor prior to the current invoice. Contractor shall send invoices to the person designated in Paragraph 21, Notices.

(d) HRCLD shall have the right to withhold from payments due Contractor such sums as are necessary in HRCLD’s sole opinion to protect HRCLD from any loss, damage, or claim which may result from Contractor’s failure to perform in accordance with the terms of the Contract.

**4. Travel and Other Expenses.** Travel time, travel expenses and other expenses of the Contractor shall not be reimbursed by the HRCLD.

**5. Independent Contractor; Responsibility for Taxes and Withholding; Retirement System Status.**

(a) Contractor shall perform all Work as an independent contractor. Although the HRCLD reserves the right (i) to determine (and modify) the delivery schedule for the Work and (ii) to evaluate the quality of the completed performance, the HRCLD cannot and will not control the means or manner of the Contractor’s performance. The Contractor is responsible for determining the appropriate means and manner of performing the Work.

(b) If Contractor is currently performing work for the State of Oregon or the federal government, Contractor by signature to this Contract, represents and warrants that: Contractor’s Work to be performed under this Contract creates no potential or actual conflict of interest as defined by ORS 244 and no statutes, rules or regulations of the state or federal agency for which Contractor currently performs work would prohibit Contractor’s Work under this Contract.

(c) Contractor is not an “officer,” “employee” or “agent” of the HRCLD, as those terms are used in ORS 30.265.

(d) Contractor shall be responsible for all federal or state taxes applicable to compensation or payments paid to Contractor under this Contract and, unless Contractor is subject to backup withholding, HRCLD will not withhold from such compensation or payments any amount(s) to cover Contractor's federal or state tax obligations. Contractor is not eligible for any social security, unemployment insurance or workers' compensation benefits from compensation or payments paid to Contractor under this Contract, except as a self-employed individual.

**6. Subcontracts and Assignment; Successors in Interest.** Contractor shall not enter into any subcontracts for any of the Work, and shall not assign, delegate or transfer any of its rights or obligations under this Contract without HRCLD's prior written consent. The provisions of this contract shall be binding upon and shall inure to the benefit of the parties hereto, and their respective successors and assigns, if any.

**7. No Third Party Beneficiaries.** HRCLD and Contractor are the only parties to this contract and are the only parties entitled to enforce its terms. Nothing in this contract gives, is intended to give, or shall be construed to give or provide any benefit or right not held by or made generally available to the public, whether directly, indirectly or otherwise, to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of this contract.

**8. Funds Available and Authorized.** HRCLD has sufficient funds currently available and authorized for expenditure to finance the costs of this contract within the HRCLD's current annual budget. Contractor understands and agrees that HRCLD's payment of amounts under this contract attributable to work performed is contingent on HRCLD budgetary limitations and other expenditure authority sufficient to allow HRCLD, in the exercise of its reasonable administrative discretion, to continue to make payments under this contract. HRCLD may terminate this contract without penalty or liability to HRCLD, effective upon the delivery of written notice to Contractor, with no further liability if HRCLD determines that there are insufficient funds available to make payments under this contract.

**9. Representations and Warranties.** Contractor represents and warrants to HRCLD that (a) Contractor has the power and authority to enter into and perform this Contract, (b) this Contract, when executed and delivered, shall be a valid and binding obligation of Contractor enforceable in accordance with its terms, (c) Contractor has the skill and knowledge possessed by well-informed members of its industry, trade or profession and Contractor will apply that skill and knowledge with care and diligence to perform the Work in a professional manner and in accordance with standards prevalent in Contractor's industry, trade or profession, and (d) Contractor shall, at all times during the term of this Contract, be qualified, professionally competent, and duly licensed to perform the work. The warranties set forth in this section are in addition to, and not in lieu of, any other warranties provided.

**10. Termination; Breach; Remedies.**

(a) Early Termination. This Contract may be terminated as follows:

1. HRCLD and Contractor, by mutual written agreement, may terminate this Contract at any time.
2. HRCLD in its sole discretion may terminate this Contract for any reason on 30 days written notice to Contractor.
3. Either HRCLD or Contractor may terminate this Contract in the event of a breach of the Contract by the other. Prior to such termination the party seeking termination shall give to the other party written notice of the breach and intent to terminate. If the party committing the breach has not entirely cured the breach within 15 days of the date of the notice, then the party giving the notice may terminate the Contract at any time thereafter by giving a written notice of termination.
4. Notwithstanding paragraph 10(a)(c), HRCLD may terminate this Contract immediately by written notice to Contractor upon denial, suspension, revocation or non-renewal of any license, permit or certificate that Contractor must hold to provide services under this Contract.

(b) Payment on Early Termination. Upon termination pursuant to paragraph 10, payment shall be made as follows:

1. If terminated under 10(a)(1) or 10(a)(2) for the convenience of the HRCLD, the HRCLD shall pay Contractor for work performed prior to the termination date if such work was performed in accordance with the Contract. HRCLD shall not be liable for direct, indirect or consequential damages. Termination shall not result in a waiver of any other claim HRCLD may have against Contractor.

2. If terminated under 10(a)(3) by the Contractor due to a breach by the HRCLD, then the HRCLD shall pay the Contractor for work performed prior to the termination date if such work was performed in accordance with the Contract.
3. If terminated under 10(a)(3) or 10(a)(4) by the HRCLD due to a breach by the Contractor, then the HRCLD shall pay the Contractor for work performed prior to the termination date provided such work was performed in accordance with the Contract less any setoff to which the HRCLD is entitled.

(c) Remedies. In the event of breach of this Contract the parties shall have the following remedies:

1. If terminated under 10(a)(3) by the HRCLD due to a breach by the Contractor, the HRCLD may complete the work either itself, by agreement with another Contractor, or by a combination thereof. If the cost of completing the work exceeds the remaining unpaid balance of the total compensation provided under this Contract, then the Contractor shall pay to the HRCLD the amount of the reasonable excess.
2. In addition to the remedies in paragraphs 10(a) and 10(c) for a breach by the Contractor, the HRCLD also shall be entitled to any other equitable and legal remedies that are available.
3. If the HRCLD breaches this Contract, Contractor's remedy shall be limited to termination of the Contract and receipt of Contract payments to which Contractor is entitled.

**11. Records Maintenance; Access.** Contractor shall maintain all financial records relating to this contract in accordance with generally accepted accounting principles. In addition, Contractor shall maintain any other records pertinent to this contract in such a manner as to clearly document Contractor's performance. Contractor acknowledges and agrees that HRCLD and their duly authorized representative shall have access to such financial records and to all other books, documents, papers, plans and writings of Contractor that are pertinent to this contract for the purpose of performing examinations and audits, and making excerpts and transcripts. All such financial records, books, documents, papers, plans, and writings shall be retained by Contractor and kept accessible for a minimum of 6 years, except as required longer by law, following final payment and termination of this contract, or until the conclusion of any audit, controversy or litigation arising out of or related to this contract, whichever date is later.

**12. Compliance with Applicable Law.** Contractor shall comply with all federal, state and local laws, regulations, executive orders and ordinances applicable to the Contract. Without limiting the generality of the foregoing, Contractor expressly agrees to comply with the following laws, regulations and executive orders to the extent they are applicable to the Contract: (a) Titles VI and VII of the Civil Rights Act of 1964, as amended; (b) Sections 503 and 504 of the Rehabilitation Act of 1973, as amended; (c) the Americans with Disabilities Act of 1990, as amended; (d) Executive Order 11246, as amended; (e) the Health Insurance Portability and Accountability Act of 1996; (f) the Age Discrimination in Employment Act of 1967, as amended, and the Age Discrimination Act of 1975, as amended; (g) the Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended; (h) ORS Chapter 659, as amended; (i) all regulations and administrative rules established pursuant to the foregoing laws; and (j) all other applicable requirements of federal and state civil rights and rehabilitation statutes, rules and regulations. These laws, regulations and executive orders are incorporated by reference herein to the extent that they are applicable to the Contract and required by law to be so incorporated. HRCLD's performance under the Contract is conditioned upon Contractor's compliance with the provisions of ORS 279B.220, 279B.225, 279B.230 and 279B.235 which are incorporated by reference herein.

**13. Foreign Contractor.** If the Contractor is not domiciled in or registered to do business in the State of Oregon, Contractor shall promptly provide to the Oregon Department of Revenue and the Secretary of State Corporation Division all information required by those agencies relative to this Contract. The Contractor shall demonstrate its legal capacity to perform these services in the State of Oregon prior to entering into this contract.

**14. Governing Law; Jurisdiction; Venue.** This contract shall be governed and construed in accordance with the laws of Hood River County and the State of Oregon without resort to any jurisdiction's conflict of laws rules or doctrines. Any claim, action, suit or proceeding (collectively, "claim") between the HRCLD and the Contractor that arises from or relates to this contract shall be brought and conducted solely and exclusively within the

Circuit Court of Hood River County for the State of Oregon. Provided, however, if the claim must be brought in a federal forum, then it shall be brought and conducted solely and exclusively with the United States District Court for the District of Oregon. Contractor by the signature below of its authorized representative, hereby consents to the *in personam* jurisdiction of said courts.

**15. Indemnity.** Contractor shall defend (with legal counsel of HRCLD's choice), save, hold harmless, and indemnify the Hood River County Library District or its officers, employees, agents, and members, from all claims, suits, losses, damages, liabilities, costs, expenses or actions, of any nature whatsoever resulting from, arising out of or relating to the activities of Contractor or its officers, employees, subcontractors, or agents under this contract. HRCLD shall defend (with legal counsel of HRCLD's choice), save, hold harmless, and indemnify Contractor, its officers, employees, agents, and members, from all claims, suits, losses, damages, liabilities, costs, expenses or actions, of any nature whatsoever resulting from, arising out of or relating to the activities of HRCLD or its officers, employees, subcontractors, or agents under this contract.

**16. Insurance.** Contractor shall provide insurance as indicated on Exhibit C, attached hereto and incorporated by this reference.

**17. Ownership of Work Product.** Not Applicable.

**18. Severability.** If any term or provision of this Agreement is declared to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular term or provision held to be invalid.

**19. Waiver.** The failure of the HRCLD to enforce any provision of this contract shall not constitute a waiver by the HRCLD of that or any other provision.

**20. Amendments.** HRCLD may amend this Contract to the extent permitted by applicable statutes, administrative rule, and as provided in the solicitation documents, if any. The terms of this contract shall not be waived, altered, modified, supplemented or amended in any manner whatsoever, except by written instrument signed by the parties.

**21. Notices.** All notices to the respective parties shall either be personally delivered or sent certified mail to the following addresses:

HRCLD:  
Rachael Fox, Library Director  
Hood River County Library District  
502 State Street  
Hood River, OR 97031

**Contractor:**  
Ken Onstott, Shareholder  
Onstott, Broehl & Cyphers, P.C.  
100 E. 4<sup>th</sup> St.  
The Dalles, OR 97058

**22. Survival.** All rights and obligations shall cease upon termination or expiration of this Contract, except those rights and obligations set forth in Sections 1, 7, 8, 9, 10, 11, 14, 15, 16, 17, 19, 22, 24 and 25.

**23. Time is of the Essence.** Contractor agrees that time is of the essence under this Contract.

**24. Force Majeure.** Neither HRCLD nor Contractor shall be held responsible for delay or default caused by fire, riot, acts of God, terrorist acts, or other acts of political sabotage, or war where such cause was beyond the reasonable control of HRCLD or Contractor, respectively. Contractor shall, however, make all reasonable efforts to remove or eliminate such a cause of delay or default and shall, upon the cessation of the cause, diligently pursue performance of its obligations under this Contract.

**25. Attorney Fees.** In the event of a dispute between Contractor and HRCLD, each shall pay his or her own attorney fees. Attorney fees are not recoverable from the other party.



**EXHIBIT A**  
**STATEMENT OF WORK**

See Attached Proposal for Accounting Services

**Exhibit B**  
**W-9**  
**(please attach)**

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**Exhibit C  
INSURANCE**

During the term of this contract Contractor shall maintain in force at Contractor's own expense, each insurance noted below:

**1. Workers Compensation Insurance** is required for Contractors that employ subject workers, as defined in ORS 656.027. All those Contractors shall comply with ORS 656.017 and shall provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). Contractor shall require and ensure that each of its subcontractors complies with these requirements.

**2. Professional Liability Insurance:**

is not required.

is required with a combined single limit or the equivalent, of not less than:

\$200,000       \$500,000       \$1,000,000       \$2,000,000

for each claim, incident or occurrence. This is to cover damages caused by error, omission or negligent acts related to the services to be provided under this contract.

**3. General Liability Insurance:**

is not required.

is required with a combined single limit or the equivalent, of not less than:

\$200,000       \$500,000       \$1,000,000       \$2,000,000

for each claim, incident or occurrence.

**4. Automobile Liability Insurance:**

is not required.

is required with a combined single limit or the equivalent, of not less than:

Oregon Financial Responsibility Law (ORS 806.070)  
 \$200,000  
 \$500,000  
 \$1,000,000

each accident for Bodily Injury and Property Damage, including coverage for owned, hired or non-owned vehicles, as applicable.

**5. Notice of cancellation or change.** There shall be no cancellation, material change, reduction of limits or intent not to renew the insurance coverage(s) without 30 days written notice from the Contractor or its insurer(s) to HRCLD.

**6. Certificates of insurance.** As evidence of the insurance coverages required by this contract, the Contractor shall furnish acceptable insurance certificates to HRCLD within 30 days of signing this contract. The certificate will specify all of the parties who are Additional Insureds. Insuring companies or entities are subject to HRCLD acceptance. If requested, complete copies of insurance policies, trust agreements, etc. shall be provided to the HRCLD. The Contractor shall be financially responsible for all pertinent deductibles, self-insured retentions and/or self-insurance.