

**GENERAL FUND**  
**Resources**

Hood River County Library District

|           | Historical Data                 |                                 |                        |  | RESOURCES DESCRIPTION                            | Budget for Next Year 2020-21  |                                    |                              |
|-----------|---------------------------------|---------------------------------|------------------------|--|--|-------------------------------|------------------------------------|------------------------------|
|           | Actual                          |                                 |                        | Adopted Budget<br>This Year<br>2019-20 |  | Proposed By<br>Budget Officer | Approved By<br>Budget<br>Committee | Adopted By<br>Governing Body |
|           | First Preceding<br>Year 2017-18 | First Preceding<br>Year 2018-19 | YTD actuals<br>3/31/20 |  |  |                               |                                    |                              |
| 1         | 533,024                         | 647,425                         | 694,723                | 655,000                                | Available cash on hand                           | 655,000                       | 655,000                            | 655,000                      |
| 2         | 14,406                          | 16,071                          | 16,471                 | 15,000                                 | Previously levied taxes estimated to be received | 12,000                        | 12,000                             | 12,000                       |
| 3         | 10,503                          | 17,881                          | 13,158                 | 12,000                                 | Interest   | 14,000                        | 14,000                             | 14,000                       |
| 4         | 15,289                          | 16,697                          | 11,583                 | 13,500                                 | Fines and fees                                   | 6,500                         | 6,500                              | 6,500                        |
| 5         | 82,945                          | -                               | -                      | -                                      | Donations  | -                             | -                                  | -                            |
| 6         | -                               | 4,600                           | 2,637                  | -                                      | Intergovernmental revenue                        | -                             | -                                  | -                            |
| 7         | -                               | 2,736                           | 1,925                  | -                                      | Miscellaneous revenue                            | -                             | -                                  | -                            |
| 8         |                                 |                                 |                        |  |  |                               |                                    |                              |
| 9         | 656,167                         | 705,410                         | 740,497                | 695,500                                | Total resources, except taxes to be levied       | 687,500                       | 687,500                            | 687,500                      |
| 10        |                                 |                                 |                        | 928,493                                | Taxes estimated to be received                   | 1,029,687                     | 1,029,687                          | 1,029,687                    |
| 11        | 861,591                         | 899,699                         | 913,704                |  | Taxes collected in year levied                   |                               |                                    |                              |
| <b>12</b> | <b>1,517,758</b>                | <b>1,605,109</b>                |                        | <b>1,623,993</b>                       | <b>TOTAL RESOURCES</b>                           | <b>1,717,187</b>              | <b>1,717,187</b>                   | <b>1,717,187</b>             |

**GENERAL FUND**  
**Detailed Requirements**

|    | Historical Data                  |                                 |                  |  | REQUIREMENTS FOR:<br>Hood River County Library District | Budget for Next Year 2020-21  |                                 |                              |
|----|----------------------------------|---------------------------------|------------------|--|---|-------------------------------|---------------------------------|------------------------------|
|    | Actual                           |                                 |                  | Adopted Budget<br>This Year<br>2019-20 |   | Proposed by<br>Budget Officer | Approved by<br>Budget Committee | Adopted by<br>Governing Body |
|    | Second Preceding<br>Year 2017-18 | First Preceding<br>Year 2018-19 | YTD<br>3/31/2020 |  |   |                               |                                 |                              |
|    |                                  |                                 |                  |  | <b>LIBRARY OPERATIONS</b>                               |                               |                                 |                              |
| 1  |                                  |                                 |                  |  | <b>PERSONAL SERVICES</b>                                |                               |                                 |                              |
| 2  |                                  |                                 |                  |  | <b>Salaries</b>   |                               |                                 |                              |
| 3  | 6,116                            | 3,285                           | 5,187            | 7,376                                  | Library Clerk I   | 7,638                         | 7,638                           | 7,638                        |
| 4  | 87,726                           | 92,968                          | 74,621           | 103,314                                | Library Clerk II  | 107,038                       | 107,038                         | 107,038                      |
| 5  | 44,555                           | 48,646                          | 42,254           | 54,228                                 | Library Assistant I                                     | 56,196                        | 56,196                          | 56,196                       |
| 6  | 87,282                           | 88,732                          | 79,984           | 100,477                                | Library Assistant II                                    | 58,378                        | 58,378                          | 58,378                       |
| 7  | 62,673                           | 70,529                          | 50,406           | 68,801                                 | Librarian I   | 118,113                       | 118,113                         | 118,113                      |
| 8  | 52,911                           | 45,246                          | 41,641           | 58,157                                 | Librarian II  | 60,258                        | 60,258                          | 60,258                       |
| 9  | 70,542                           | 72,910                          | 57,941           | 77,542                                 | Library Director  | 80,330                        | 80,330                          | 80,330                       |
| 10 | 411,805                          | 422,316                         | 352,034          | 469,895                                | <i>Total Salaries</i>                                   | 487,951                       | 487,951                         | 487,951                      |
| 11 |                                  |                                 |                  |  |   |                               |                                 |                              |
| 12 |                                  |                                 |                  |  | <b>Benefits</b>   |                               |                                 |                              |
| 13 | 32,318                           | 31,477                          | 23,657           | 34,977                                 | Retirement  | 36,339                        | 36,339                          | 36,339                       |
| 14 | 31,232                           | 32,842                          | 26,839           | 35,947                                 | FICA  | 36,596                        | 36,596                          | 36,596                       |
| 15 | (22)                             | 1,164                           | 152              | 1,200                                  | Workers' compensation insurance                         | 1,300                         | 1,300                           | 1,300                        |
| 16 | 70,809                           | 69,388                          | 48,360           | 100,800                                | Health insurance  | 108,900                       | 108,900                         | 108,900                      |
| 17 | 4,743                            | 3,089                           | 1,712            | 4,229                                  | Unemployment insurance                                  | 4,392                         | 4,392                           | 4,392                        |
|    | 493                              | 480                             | -                | -                                      | Other employee benefits                                 | -                             | -                               | -                            |
| 18 | 139,573                          | 138,440                         | 100,720          | 177,153                                | <i>Total benefits</i>                                   | 187,527                       | 187,527                         | 187,527                      |
| 19 |                                  |                                 |                  |  |   |                               |                                 |                              |
| 20 | <b>551,378</b>                   | <b>560,756</b>                  | <b>452,754</b>   | <b>647,048</b>                         | <b>TOTAL PERSONAL SERVICES</b>                          | <b>675,478</b>                | <b>675,478</b>                  | <b>675,478</b>               |
| 21 |                                  |                                 |                  | <b>11.12</b>                           | Total Full Time Equivalent (FTE)*                       | <b>11.15</b>                  | <b>11.15</b>                    | <b>11.15</b>                 |
|    |                                  |                                 |                  |  | <b>LIBRARY OPERATIONS</b>                               |                               |                                 |                              |

|    |                |                |                |                |                                       |                |                |                |
|----|----------------|----------------|----------------|----------------|---------------------------------------|----------------|----------------|----------------|
| 22 |                |                |                |                | <b>MATERIALS AND SERVICES</b>         |                |                |                |
| 23 | 156            | 226            | 143            | 250            | Bank charges                          | 250            | 250            | 250            |
| 24 | 8,207          | 13,526         | 10,050         | 14,530         | Building rental                       | 13,400         | 13,400         | 13,400         |
| 25 | 12,944         | 22,767         | 9,976          | 20,000         | Building maintenance                  | 20,000         | 20,000         | 20,000         |
| 26 | 14,356         | 13,904         | 6,720          | 15,000         | HVAC                                  | 15,000         | 15,000         | 15,000         |
| 27 | 1,791          | 2,185          | 1,382          | 2,350          | Elevator                              | 2,350          | 2,350          | 2,350          |
| 28 | 4,109          | 5,497          | 4,250          | 5,100          | Telephone                             | 5,100          | 5,100          | 5,100          |
| 29 | 5,080          | 5,121          | 1,775          | 5,800          | Internet                              | 3,300          | 3,300          | 3,300          |
| 30 | 61,486         | 74,409         | 57,459         | 83,000         | Collection development                | 83,000         | 83,000         | 83,000         |
| 31 | 9,112          | 10,478         | 8,626          | 13,000         | Technology                            | 13,000         | 13,000         | 13,000         |
| 32 | 26,730         | 23,940         | 22,140         | 27,000         | Accounting and auditing               | 28,000         | 28,000         | 28,000         |
| 33 | 1,702          | 1,866          | 1,747          | 2,300          | Courier                               | 2,300          | 2,300          | 2,300          |
| 34 | 21,876         | 20,473         | 17,106         | 23,000         | Custodial services                    | 25,200         | 25,200         | 25,200         |
| 35 | 3,504          | 5,081          | 5,157          | 4,000          | Technical services                    | 4,000          | 4,000          | 4,000          |
| 36 | 11,914         | 12,271         | 13,069         | 13,070         | Library consortium                    | 13,500         | 13,500         | 13,500         |
| 37 | 1,196          | 987            | 555            | 2,400          | Copiers                               | 3,500          | 3,500          | 3,500          |
| 38 | -              | 1,603          | -              | -              | Elections                             | 4,000          | 4,000          | 4,000          |
| 39 | 1,603          | 4,107          | 2,907          | 4,000          | Furniture and equipment               | 4,000          | 4,000          | 4,000          |
| 40 | 10,760         | 9,059          | 11,979         | 9,000          | Property and liability insurance      | 13,700         | 13,700         | 13,700         |
| 41 | 21,582         | 23,451         | 15,766         | 25,000         | Georgiana Smith Memorial Gardens      | 25,000         | 25,000         | 25,000         |
| 42 | 1,980          | 4,113          | 3,989          | 4,000          | Legal Services                        | 4,000          | 4,000          | 4,000          |
| 43 | 96             | -              | -              | -              | Professional services                 | 25,000         | 25,000         | 25,000         |
| 44 | 2,861          | 4,316          | 2,867          | 4,000          | Membership dues                       | 4,000          | 4,000          | 4,000          |
| 45 | 716            | 827            | 1,687          | 1,000          | Miscellaneous                         | 1,000          | 1,000          | 1,000          |
| 46 | 1,172          | 885            | 615            | 1,200          | Postage/freight                       | 4,000          | 4,000          | 4,000          |
| 47 | 145            | 539            | 277            | 500            | Printing                              | 500            | 500            | 500            |
| 48 | 14,298         | 15,110         | 12,531         | 20,000         | Programs                              | 20,000         | 20,000         | 20,000         |
| 49 | 818            | 779            | 672            | 1,500          | Advertising                           | 2,000          | 2,000          | 2,000          |
| 50 | 12,383         | 12,961         | 8,703          | 14,000         | Office supplies                       | 14,000         | 14,000         | 14,000         |
| 51 | 3,905          | 1,985          | 2,585          | 5,000          | Travel                                | 5,000          | 5,000          | 5,000          |
| 52 | 2,540          | 3,121          | 1,344          | 4,000          | Training                              | 4,000          | 4,000          | 4,000          |
| 53 | 676            | 2              | 81             | 1,500          | Board development                     | 1,500          | 1,500          | 1,500          |
| 54 | 400            | 200            | 200            | 1,000          | Parking reimbursement                 | 500            | 500            | 500            |
| 55 | 18,699         | 17,495         | 12,661         | 21,000         | Electricity                           | 21,000         | 21,000         | 21,000         |
| 56 | 1,440          | 1,468          | 1,158          | 1,600          | Garbage                               | 1,800          | 1,800          | 1,800          |
| 57 | 5,469          | 5,343          | 4,064          | 10,000         | Natural gas                           | 10,000         | 10,000         | 10,000         |
| 58 | 5,249          | 4,535          | 3,407          | 5,200          | Water and sewer (building)            | 5,400          | 5,400          | 5,400          |
| 58 | <b>290,955</b> | <b>324,630</b> | <b>247,648</b> | <b>364,300</b> | <b>TOTAL MATERIALS &amp; SERVICES</b> | <b>402,300</b> | <b>402,300</b> | <b>402,300</b> |

|           |                  |                  |                |                  |   |                  |                  |                  |
|-----------|------------------|------------------|----------------|------------------|---|------------------|------------------|------------------|
|           |                  |                  |                |                  |   |                  |                  |                  |
| <b>59</b> | <b>28,000</b>    | <b>25,000</b>    | <b>123,000</b> | <b>123,000</b>   | <b>TRANSFER TO CAPITAL RESERVE</b>        | <b>20,000</b>    | <b>20,000</b>    | <b>20,000</b>    |
|           |                  |                  |                |                  |   |                  |                  |                  |
| <b>60</b> | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>20,000</b>    | <b>CONTINGENCY</b>                        | <b>100,000</b>   | <b>100,000</b>   | <b>100,000</b>   |
|           |                  |                  |                |                  |   |                  |                  |                  |
| <b>61</b> | <b>870,333</b>   | <b>910,386</b>   | <b>823,402</b> | <b>1,154,348</b> | <b>Total expenditures</b>                 | <b>1,197,778</b> | <b>1,197,778</b> | <b>1,197,778</b> |
|           |                  |                  |                |                  |   |                  |                  |                  |
| 62        | -                | -                | -              | 12,000           | Vacation Reserve                          | 12,000           | 12,000           | 12,000           |
| 63        | 647,425          | 694,723          |                |                  | Ending Balance (Prior Years)              |                  |                  |                  |
| <b>64</b> |                  |                  |                | <b>457,645</b>   | <b>UNAPPROPRIATED ENDING FUND BALANCE</b> | <b>507,409</b>   | <b>507,409</b>   | <b>507,409</b>   |
| <b>65</b> | <b>1,517,758</b> | <b>1,605,109</b> |                | <b>1,623,993</b> | <b>TOTAL REQUIREMENTS</b>                 | <b>1,717,187</b> | <b>1,717,187</b> | <b>1,717,187</b> |

## CAPITAL EQUIPMENT RESERVE FUND

### Resources and Requirements

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

Fund review year: 2021

### Hood River County Library District

|          | Historical Data                  |                                 |                  |  | REQUIREMENTS DESCRIPTION               | Budget for Next Year 2020-21  |                                 |                              |
|----------|----------------------------------|---------------------------------|------------------|--|--|-------------------------------|---------------------------------|------------------------------|
|          | Actual                           |                                 |                  | Adopted Budget<br>This Year<br>2019-20 |  | Proposed by<br>Budget Officer | Approved by<br>Budget Committee | Adopted by<br>Governing Body |
|          | Second Preceding<br>Year 2017-18 | First Preceding<br>Year 2018-19 | YTD<br>3/31/2020 |  |  |                               |                                 |                              |
| <b>1</b> |                                  |                                 |                  |  | <b>RESOURCES</b>                       |                               |                                 |                              |
| 2        | 11                               | 100,766                         | 96,230           | 85,000                                 | Cash on hand                           | 104,000                       | 104,000                         | 104,000                      |
| 3        | 1,868                            | 2,252                           | 1,894            | 1,500                                  | Interest                               | 1,500                         | 1,500                           | 1,500                        |
| 4        | 28,000                           | 25,000                          | 123,000          | 123,000                                | Transfer from General Fund             | 20,000                        | 20,000                          | 20,000                       |
| 5        |                                  |                                 |                  |  |  |                               |                                 |                              |
| 6        | <b>29,879</b>                    | <b>128,018</b>                  | <b>221,124</b>   | <b>209,500</b>                         | <b>TOTAL RESOURCES</b>                 | <b>125,500</b>                | <b>125,500</b>                  | <b>125,500</b>               |
| 7        |                                  |                                 |                  |  |  |                               |                                 |                              |
| <b>8</b> |                                  |                                 |                  |  | <b>REQUIREMENTS</b>                    |                               |                                 |                              |
| 9        | <b>28,197</b>                    | <b>31,788</b>                   | <b>108,114</b>   | <b>155,000</b>                         | Capital outlay                         | <b>75,000</b>                 | <b>75,000</b>                   | <b>75,000</b>                |
| 10       | 3,900                            | -                               |                  |  | Material and Services                  | -                             | -                               | -                            |
| 11       | 100,766                          | 96,230                          |                  |  | Ending balance (prior years)           |                               |                                 |                              |
| 12       |                                  |                                 |                  | 54,500                                 | <b>RESERVED FOR FUTURE EXPENDITURE</b> | 50,500                        | 50,500                          | 50,500                       |
| 13       | <b>132,863</b>                   | <b>128,018</b>                  |                  | <b>209,500</b>                         | <b>TOTAL REQUIREMENTS</b>              | <b>125,500</b>                | <b>125,500</b>                  | <b>125,500</b>               |

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

Hood River County Library District

|           | Historical Data                  |                                 |                  |  | REQUIREMENTS DESCRIPTION         | Budget for Next Year 2020-21  |                                 |                              |
|-----------|----------------------------------|---------------------------------|------------------|--|----------------------------------|-------------------------------|---------------------------------|------------------------------|
|           | Actual                           |                                 |                  | Adopted Budget<br>This Year<br>2019-20 |                                  | Proposed by<br>Budget Officer | Approved by<br>Budget Committee | Adopted by<br>Governing Body |
|           | Second Preceding<br>Year 2017-18 | First Preceding<br>Year 2018-19 | YTD<br>3/31/2020 |  |                                  |                               |                                 |                              |
| <b>1</b>  |                                  |                                 |                  |  | <b>RESOURCES</b>                 |                               |                                 |                              |
| 2         | 51,396                           | 93,523                          | 110,203          | 70,000                                 | Cash on hand                     | 115,000                       | 115,000                         | 115,000                      |
| 3         | 11,029                           | 9,752                           | 8,744            | 100,000                                | Grants (specific purposes)       | 75,000                        | 75,000                          | 75,000                       |
| 4         | 11,923                           | 14,838                          | 13,050           | 20,000                                 | Friends of the Library donations | 20,000                        | 20,000                          | 20,000                       |
| 5         | 121,836                          | 60,300                          | 1,694            | 200,000                                | Library Foundation donations     | 100,000                       | 100,000                         | 100,000                      |
| 6         | -                                | -                               | 5,500            | 20,000                                 | Pat Hazelhurst Fund donations    | 20,000                        | 20,000                          | 20,000                       |
| 7         |                                  |                                 |                  |  |                                  |                               |                                 |                              |
| <b>8</b>  | <b>196,184</b>                   | <b>178,413</b>                  | <b>139,191</b>   | <b>410,000</b>                         | <b>TOTAL RESOURCES</b>           | <b>330,000</b>                | <b>330,000</b>                  | <b>330,000</b>               |
| 9         |                                  |                                 |                  |  |                                  |                               |                                 |                              |
| <b>10</b> |                                  |                                 |                  |  | <b>REQUIREMENTS</b>              |                               |                                 |                              |
| 11        |                                  |                                 |                  |  | <b>Personal services</b>         |                               |                                 |                              |
| 12        |                                  |                                 |                  |  | <i>Salaries</i>                  |                               |                                 |                              |
| 13        | 243                              | 1,019                           | 967              | -                                      | Library Assistant II             | 5,000                         | 5,000                           | 5,000                        |
|           |                                  | 2,197                           | 841              | 5,000                                  | Clerk I                          | 5,000                         | 5,000                           | 5,000                        |
|           |                                  |                                 |                  |  |                                  |                               |                                 |                              |
| 1         |                                  |                                 |                  | -                                      | <i>Benefits</i>                  |                               |                                 |                              |
| 2         | 18                               | -                               | -                | -                                      | - Retirement                     | -                             | -                               | -                            |
|           |                                  |                                 | 23               |  | FICA                             | 750                           | 750                             | 750                          |
|           |                                  |                                 |                  |  | Workman's compensation           | 250                           | 250                             | 250                          |
| 3         | 5                                | -                               | -                | -                                      | - Health insurance               | -                             | -                               | -                            |
|           |                                  |                                 | -                |  | Unemployment insurance           | 100                           | 100                             | 100                          |
| 4         |                                  |                                 |                  |  |                                  |                               |                                 |                              |
| 5         | -                                | -                               | -                | 500                                    | Other personal services          | 500                           | 500                             | 500                          |
| 6         |                                  |                                 |                  |  |                                  |                               |                                 |                              |
| <b>7</b>  | <b>266</b>                       | <b>3,216</b>                    | <b>1,831</b>     | <b>5,500</b>                           | <b>Total personal services</b>   | <b>11,600</b>                 | <b>11,600</b>                   | <b>11,600</b>                |
| 8         |                                  |                                 |                  |  |                                  |                               |                                 |                              |
| 9         |                                  |                                 |                  |  | <b>Materials and services</b>    |                               |                                 |                              |
| 10        | 21,222                           | 25,988                          | 11,984           | 50,000                                 | Collection development           | 40,000                        | 40,000                          | 40,000                       |
| 11        | 2,150                            | 6,030                           | 1,430            | 20,000                                 | Technology                       | 15,000                        | 15,000                          | 15,000                       |
| 12        | 16,490                           | 21,879                          | 10,049           | 40,000                                 | Programs                         | 30,000                        | 30,000                          | 30,000                       |
| 13        | 41,336                           | 5,842                           | 8,300            | 50,000                                 | Furniture and equipment          | 40,000                        | 40,000                          | 40,000                       |

|           |                |                |               |                |   |                |                |                |
|-----------|----------------|----------------|---------------|----------------|---|----------------|----------------|----------------|
| 14        | 13,088         | 4,055          | 7,848         | 75,000         | Other materials and services              | 75,000         | 75,000         | 75,000         |
| 15        |                |                |               |                |   |                |                |                |
| <b>16</b> | <b>94,286</b>  | <b>63,794</b>  | <b>39,611</b> | <b>235,000</b> | <b>Total materials and services</b>       | <b>200,000</b> | <b>200,000</b> | <b>200,000</b> |
| 17        |                |                |               |                |   |                |                |                |
| <b>18</b> | <b>8,109</b>   | <b>1,200</b>   | <b>-</b>      | <b>169,500</b> | <b>Capital outlay</b>                     | <b>118,400</b> | <b>118,400</b> | <b>118,400</b> |
| 19        |                |                |               |                |   |                |                |                |
| 20        | 93,523         | 110,203        |               |                | Ending balance (prior years)              |                |                |                |
| <b>21</b> |                |                |               | <b>-</b>       | <b>UNAPPROPRIATED ENDING FUND BALANCE</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>22</b> | <b>196,184</b> | <b>178,413</b> |               | <b>410,000</b> | <b>TOTAL REQUIREMENTS</b>                 | <b>330,000</b> | <b>330,000</b> | <b>330,000</b> |