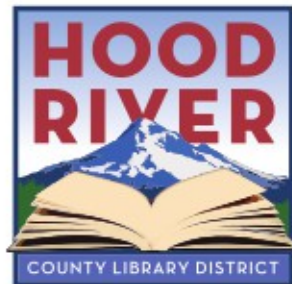


**Budget Committee
Meeting Agenda**
Tuesday, May 13, 2014, 6.00p
Columbia Room Room
502 State St, Hood River
Budget officer: Buzzy Nielsen



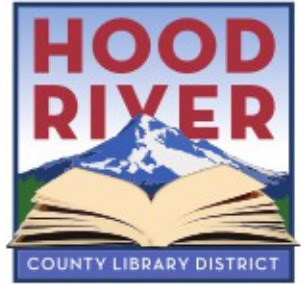
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|---|---------|
| I. Election of chair | |
| II. Additions/deletions from the agenda (ACTION) | Chair |
| III. Budget message | Nielsen |
| IV. Presentation of proposed budget | Nielsen |
| V. Public comment | Chair |
| VI. Budget Committee deliberations | Chair |
| VII. Approval of budget (ACTION) [if applicable] | Chair |
| VIII. Recess or adjournment | Chair |

Additional Budget Committee Scheduled Meetings:

May 20, 2014, 6.00p - 2nd Budget Committee meeting (if necessary) at Hood River Library

- Budget Committee deliberations & questions.

2014-15 budget notes
May 13, 2014
Prepared by Budget Officer Buzzy Nielsen



Thank you all for agreeing to serve once again on the Library District Budget Committee again. Our Budget Committee is composed of the Library District Board of Directors plus five additional individuals. Here are the members: Jen Bayer, Nate DeVol, Mary-Ethel Foley, Monica Zorza Hockett, Nick Hogan, Mike Oates, Sara Duckwall Snyder, Alexis Vaivoda, Suzanne VanOrman, and Erick VonLubken.

The Library District budget is composed of three funds:

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

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

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

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

We have one Budget Committee meeting scheduled. If needed, a second meeting is also scheduled for Tuesday, May 20, at 6.00p.

502 State Street
Hood River - OR 97031

541 386 2535

www.hoodriverlibrary.org

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

- *Attachment I:* 2014-15 proposed personnel costs.
- *Attachment II:* 2014-15 personnel costs with no increases of any kind
- *Attachment III:* 2014-15 personnel costs with a cost of living increase only.
- *Attachment IV:* Data from a salary analysis of similarly-sized Oregon public libraries.
- *Attachment V:* Current and proposed salary schedules. Please note that a new salary schedule requires Board of Directors approval.
- *Attachment VI:* Historical utility use.
- *Attachment VII:* Our most recent financial statements, March 2014
- *Attachment VIII:* The District's Strategic Goals for 2012-16.
- *Attachment IX:* A recommended motion to approve the budget.

Please let me know if you have any questions or would like additional information to help with your deliberations. I can be contacted at buzzy@hoodriverlibrary.org or 971-270-0527.

General Fund - Resources

- *1 - Cash on hand:* This amount assumes monthly expenditures at \$75,000 (a very high estimate based on this year's operating expenses), unexpended contingency, and receipt of an additional \$15,000 in tax revenue.
- *3 - Previously levied taxes:* These amounts are based on this year's receipt of taxes from previous fiscal years. For 2014-15, this would include taxes that were not paid from 2011-2013.
- *6 - Fines and fees:* These are generated from fines, lost item charges, copies and printouts, out-of-area library card fees, and miscellaneous other items.
- *7 - Donations:* This amount differs greatly from last fiscal year because donations from the Foundation and Friends have been shifted to the Grants Fund. See below.
- *8 - Intergovernmental revenue:* These monies are the cost of the Sage Library System Technical Support Specialist, the cost of which is compensated by our library consortium. Sage is invoiced monthly for these costs.
- *12 - Taxes estimated to be received:* Figured based on an assessed value of countywide property at \$2,004,793,904, multiplied by the District millage rate of 0.39, and assuming 6% uncollectible taxes. This estimated amount is a 3.8% increase over last year's estimate.

General Fund - Expenditures

Personal Services

The figures presented here assume that all employees are given a 1.5% cost of living increase (COLI), based on the most recent Western Region Consumer Price Index, plus an additional step (raise). Raises are merit-based and determined during the annual employee evaluation process. Based on a salary survey of similarly-sized libraries, I am proposing an increase in the salaries of the Library Assistant I and II classifications of 5%. Attachments I-III show current and proposed personnel expenses. Attachment IV shows the salary survey.

- *13 - Retirement:* Employees participate in a 403(b) retirement plan. The district contributes 6% of the employee's salary and will match up to an additional 3%. This figure assumes 9%

contributions by the district for all eligible employees.

- *14 - Social Security:* Calculated at 7.65% of payroll.
- *15 - Workers compensation:* Based on recent invoices from Special Districts Association of Oregon (SDAO), with some increase budgeted.
- *16 - Health insurance:* Calculated assuming a \$1,000 cap from the district for each employee. The current cap is \$965 per month, and not all employees' health insurance costs up to the full amount of the cap. This budget amount does not bind the Board to increase the cap.
- *17 - Unemployment insurance:* Calculated at 1.8% of payroll, based on the rate given to us by the State of Oregon.
- *20 - Total Personal Services:* The amount shown in the budget assumes a 1.5% COLI plus a 5% increase to the Library Assistant I and II classifications to bring them more in line with similarly-sized libraries. If we were simply to budget for status quo salaries (no COLI, no increase to the library assistant positions), personnel costs would be \$532,240. If we were only to give a COLI but not increase the library assistant positions other than the COLI, total personnel costs would be \$538,766.

Materials & Services

- *22 – Bank charges:* This line item includes miscellaneous bank fees as well as the monthly charge for our employee direct deposit program.
- *23 - Building lease:* Includes leases for all three branches, plus additional for an anticipated move of the Cascade Locks branch to the Cascade Locks School.
- *24 - Building maintenance:* Includes an HVAC service contracts with TRANE and McDowell & Sons, annual inspection of our boiler, and the current elevator maintenance contract with Thyssenkrupp. It also allows for other maintenance needs.
- *25 - Telecommunications:* Assumes \$325 per month for a 100 Mbps internet at Hood River, \$100/month to connect Parkdale to Hood River's internet via fiber, and \$325/month for telephones. Internet at Cascade Locks is provided as part of our rental fee with the City and School District.
- *26 - Collection Development:* This line item is how we purchase materials for the collection including books, DVDs, audiobooks, electronic resources, and more. Part of our collection development fund is in the Grants Fund, along with the Friends and Foundation donations, as those two groups help fund some library operations. The total Collection Development budget has been increased by 3.8% over last year, commensurate with the increase in tax revenue.
- *27 - Technology:* Again, part of this line item is in the Grants Fund. This assumes replacement of 20% of all public and staff computers (excluding catalog stations) plus miscellaneous other technology needs.
- *28 - Accounting and Auditing:* Includes the quoted amounts for auditing and accounting services.
- *29 - Custodial Services:* Our current rate is \$1,723/month through December 31st. This budget amount assumes a 5% increase afterward.
- *30 - Technical Services:* Includes the annual cost for our out-of-Sage interlibrary loan service as well as our catalog record download service.
- *31 - Library Consortium:* Includes \$10,500 for annual membership, which is the amount the Sage User Council has budgeted for libraries of our size next fiscal year. This line also includes \$1,000 to assist Sage with development projects for the open source Evergreen integrated library system software on which we rely. We contributed to the development of a floating

collections feature last fiscal year.

- 32 - *Copiers*: \$70/month for copier and coin acceptor lease, \$100 per quarter for copies.
- 33 - *Elections expense*: This is a biannual expense. We have two Board positions up for election in 2015.
- 34 - *Insurance*: Amount based on previous invoices from SDAO.
- 35 - *Landscape Maintenance*: Costs are based on using WINGS to maintain the Georgiana Smith Memorial Park. Hood River County will continue to be responsible for regularly mowing the lawns and clearing leaves.
- 37 - *Dues and subscriptions*: Includes memberships in local organizations and professional societies. Includes dues for the Chamber of Commerce, Gorge Technology Alliance, Gorge Nonprofit Collaborative, Libraries of Eastern Oregon, the director's dues for Rotary, the Assistant Director's for the Hood River Lions, several employees' memberships in the Oregon Library Association, and the director's dues for the American Library Association, Public Library Association, and Library Leadership & Management Association.
- 38 - *Postage/Freight*: Primarily used for sending bills, checks, and out-of-Sage interlibrary loans.
- 40 - *Programs*: This line item includes the costs for hiring performers and buying supplies for programs. A portion of it is now in Grants Fund, as the Friends donate annually to the Summer Reading Program. Includes amounts for Summer Reading, Libraries of Eastern Oregon programs, and other program costs. Programming at the library has been increasing dramatically and has proven quite popular, hence the increase.
- 41 - *Advertising*: Most recruitment-related expenses fit under this category. This also includes some money for additional advertising to promote district collections and services.
- 42 - *Supplies, Program*: Subsumed into #40
- 43 - *Supplies, Office*: This line item has been decreased as we do not anticipate spending up to \$20,000 for office supplies. You may notice that we've almost hit our budgeted amount for the 2013-14 fiscal year. That is because we had an unexpected expense of purchasing \$10,000 worth of security cases to prevent theft of our DVDs. If you subtract out that \$10,000, we are underspent in this category.
- 44 - *Travel*: Includes travel to trainings, programs, outreach activities, and hotel expenses.
- 47 - *Utilities*: Based on actual utility costs. Includes electricity, garbage, natural gas, and water. Budgets for a possible 5-6% increases in utilities. See Attachment VI for previous costs. Also assumes some increased electricity costs for the potential of an electric courier vehicle.
- 49 - *Furniture and Equipment*: This line will be used for items that would not fall within the definition of capital. Staff have ideas for new furniture for various areas of the libraries.

General Fund - Other

- 53 - *Capital Outlay*: Capital outlay expenses have been moved to the Grants and Capital Equipment Reserve Funds.
- 55 - *Transfer for Equipment Reserve*: Further buildup of equipment reserve. Although our carryover into 2014-15 likely will be higher than anticipated, I feel more comfortable leaving it in the General Fund until later into the year.
- 62 - *Unappropriated ending fund balance*: This amount is ample to get the district through July-November 2014, especially if contingency is not used.

Grants fund

Resources

- *1 - Cash on hand:* Special Districts Association of Oregon safety grant and newspaper digitization grants carryover
- *6 - Grants (specific purposes):* Includes potential grants for newspaper digitization, moving Cascade Locks branch, renovating Parkdale branch, a new courier vehicle, and other unanticipated opportunities.
- *7 - Friends of the Library:* The Friends contribute to collection development, programming, equipment, and other library expenses.
- *8 - Library Foundation:* The Foundation anticipates giving \$40,000 this fiscal year, primarily toward the Cascade Locks and Parkdale projects. They also support magazine subscriptions and electronic resources.
- *9 - Pat Hazelhurst fund:* The District has an endowment at the Gorge Community Foundation, named in honor of long-time library supporter Pat Hazelhurst. This fund must dispense some of its funds to the library annually, although it likely is not yet large enough to begin dispersing.

Requirements

- *4 - Library Assistant II:* Anticipated grant from the Oregon Library Services and Technology Act (LSTA) grant program to fund our Hispanic outreach librarian. Includes retirement and health insurance expenses.
- *Other line items:* Anticipated for various grants, as well as donations from the Friends and Foundation.
- *17 - Capital outlay:* Includes money to help move the Cascade Locks branch and renovate the Parkdale branch.
- *20 - Unappropriated ending fund balance:* 2015 Ready to Read grant carryover.

Capital Equipment Reserve Fund

- *16 - Capital Outlay:* This budgeted amount includes the cost of replacing the sidewalk for the State Street project as well as the District's contributions towards several large capital projects including installing a fire alarm system and PA system.

**FORM
LB-20**

**RESOURCES
General Fund**

Hood River County Library District

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2014-15		
	Actual			Adopted Budget This Year 2013-14		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2011-12	First Preceding Year 2012-13	YTD 3/31/14					
1		\$393,884	\$530,626	\$495,000	Available cash on hand* (cash basis) or	\$473,000		
2					Net working capital (accrual basis)			
3		\$13,142	\$10,114	\$15,000	Previously levied taxes estimated to be received	\$15,000		
4	\$1,813	\$5,660	\$3,347	\$4,000	Interest	\$4,000		
5					Transferred IN, from other funds			
6	\$9,426	\$11,599	\$8,663	\$10,000	Fines and fees	\$10,400		
7	\$106,346	\$46,471	\$100	\$2,000	Donations	\$500		
8		\$30,915	\$24,321	\$35,395	Intergovernmental revenue	\$53,164		
9	\$4,950	\$826	\$100		Miscellaneous revenue	\$500		
10								
11	\$122,535	\$502,497	\$577,271	\$561,395	Total resources, except taxes to be levied	\$556,564	\$0	\$0
12				\$708,287	Taxes estimated to be received	\$734,957		
13	\$668,445	\$703,786	\$694,227		Taxes collected in year levied			
14	\$790,980	\$1,206,283	\$1,271,498	\$1,269,682	32. TOTAL RESOURCES	\$1,291,521	\$0	\$0

**DETAILED REQUIREMENTS
General Fund**

Hood River County Library District

	Historical Data				REQUIREMENTS DESCRIPTION	FTE	Budget for Next Year 2014-15		
	Actual			Adopted Budget This Year 2013-14			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2011-12	First Preceding Year 2012-13	YTD 3/31/2014						
1					PERSONAL SERVICES				
2					Salaries				
3					Library Clerk I	0.25	\$5,413		
4	\$17,474	\$60,246		\$61,628	Library Clerk II	2.5	\$62,803		
5	\$14,939	\$33,906		\$60,730	Library Assistant I	2.375	\$74,608		
6	\$28,997	\$52,768		\$95,904	Library Assistant II	2.875	\$102,385		
7	\$9,388	\$52,886		\$29,374	Librarian I	0.75	\$29,814		
8		\$29,277		\$47,652	Librarian II	1	\$49,334		
9	\$34,325	\$61,022		\$63,069	Library Director	1	\$65,296		
10	\$105,124	\$290,105	\$252,199	\$358,356	Total Salaries	10.750	\$389,653		
11									
12					Benefits				
13	\$10,413	\$17,006		\$24,987	Retirement		\$28,929		
14	\$15,081	\$22,193		\$27,414	Social Security		\$28,479		
15	\$1,775	\$265		\$3,000	Workers Compensation		\$1,200		
16	\$22,832	\$57,593		\$85,500	Health Insurance		\$96,000		
17	\$7,170	\$9,575		\$11,826	Unemployment Insurance		\$6,701		
18	\$57,271	\$106,632	\$83,880	\$152,727	Total Benefits		\$161,309		
19									
20	\$162,395	\$396,737	\$336,079	\$511,083	TOTAL PERSONAL SERVICES		\$550,962		

21					MATERIALS AND SERVICES				
22	\$280	\$75	\$151	\$100	Bank charges		\$200		
23	\$3,700	\$3,700	\$3,700	\$5,000	Building Lease		\$8,100		
24	\$5,282	\$14,389	\$19,678	\$20,000	Building Maintenance		\$20,000		
25	\$7,585	\$7,378	\$6,577	\$10,900	Telecommunications		\$9,600		
26	\$57,210	\$69,333	\$57,518	\$60,000	Collection Development		\$63,000		
27	\$5,306	\$13,375	\$9,820	\$11,000	Technology		\$11,000		
28	\$11,550	\$23,315	\$14,985	\$21,600	Accounting and Auditing		\$22,400		
29	\$21,650	\$20,707	\$15,542	\$21,693	Custodial Services		\$21,693		
30	\$1,182	\$3,574	\$1,070	\$4,000	Technical Services		\$4,000		
31	\$8,600	\$10,500	\$4,200	\$12,200	Library Consortium		\$13,620		
32	\$545	\$1,019	\$802	\$1,250	Copiers		\$1,250		
33		\$2,416	\$0		Elections Expense		\$3,000		

	Historical Data				REQUIREMENTS DESCRIPTION	FTE	Budget for Next Year 2014-15		
	Actual			Adopted Budget This Year 2013-14			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2011-12	First Preceding Year 2012-13	YTD 3/31/2014						
34	\$3,772	\$3,237	\$3,497	\$4,000	Insurance		\$4,000		
35	\$686	\$1,917	\$2,327	\$4,000	Landscape Maintenance		\$8,000		
36	\$4,662	\$1,813	\$2,275	\$2,500	Legal Services		\$2,500		
37	\$2,532	\$2,824	\$1,878	\$3,500	Dues and Subscriptions		\$3,500		
38	\$860	\$1,307	\$360	\$2,000	Postage/Freight		\$1,500		
39	\$3,963	\$568	\$484	\$1,000	Printing		\$1,000		
40	\$2,860	\$6,213	\$13,490	\$11,000	Programs		\$25,000		
41	\$2,706	\$855	\$1,015	\$2,000	Advertising		\$1,000		
42	\$2,944	\$4,867	\$0		Supplies, Programs				
43	\$11,146	\$16,369	\$19,251	\$20,000	Supplies, Office		\$17,500		
44	\$2,379	\$2,957	\$2,002	\$4,000	Travel		\$4,000		
45	\$3,651	\$1,837	\$1,072	\$2,000	Training		\$2,000		
46			\$199	\$1,000	Board Development		\$1,000		
47	\$29,796	\$33,380	\$26,312	\$37,500	Utilities		\$38,725		
48		\$336	\$600	\$1,000	Miscellaneous		\$1,000		
49		\$5,659	\$8,988	\$7,000	Furniture and Equipment		\$3,000		
50				\$1,000	Courier		\$1,000		
51									
52	\$194,847	\$253,920	\$217,793	\$271,243	TOTAL MATERIALS & SERVICES		\$292,588		

1	\$9,854				CAPITAL OUTLAY		\$0		
2									
3	\$30,000	\$25,000	\$25,000	\$25,000	TRANSFER TO CAPITAL RESERVE		\$25,000		
4									
5			\$0	\$100,000	CONTINGENCY		\$100,000		
6									
7	\$397,096	\$675,657	\$578,872	\$907,326	Total Expenditures		\$968,550		
8									
9	\$393,884	\$530,626			Ending balance (prior years)				
10				\$362,356	UNAPPROPRIATED ENDING FUND BALANCE		\$322,971		
11				\$1,269,682	TOTAL REQUIREMENTS		\$1,291,521		

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Grants Fund**

Hood River County Library District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2014-15		
	Actual			Adopted Budget This Year 2013-14		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2011-12	First Preceding Year 2012-13	YTD 3/31/2014					
					RESOURCES			
1	\$11,888	\$2,443	\$25,523	\$3,000	Cash on hand * (cash basis), or	\$8,440		
2					Working Capital (accrual basis)			
3					Previously levied taxes estimated to be received			
4					Interest			
5					Transferred IN, from other funds			
6	\$94,665	\$8,042	\$19,065	\$113,000	Grants (specific purpose grants)	\$243,000		
7		\$6,613	\$4,202	\$10,000	Friends of the Library donations	\$10,000		
8		\$15,659	\$20,000	\$25,000	Library Foundation donations	\$40,000		
9			\$0	\$1,000	Pat Hazelhurst fund donations	\$1,000		
10								
11	\$106,553	\$32,757	\$43,267	\$152,000	Total Resources, except taxes to be levied	\$302,440	\$0	\$0
12					Taxes estimated to be received			
13					Taxes collected in year levied			
14	\$106,553	\$32,757	\$43,267	\$152,000	TOTAL RESOURCES	\$302,440	\$0	\$0

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Grants Fund**

Hood River County Library District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2014-15		
	Actual			Adopted Budget This Year 2013-14		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2011-12	First Preceding Year 2012-13	YTD 3/31/2014					
15					REQUIREMENTS			
16	\$89,962				Personal services	\$28,068		
17					Salaries			
18				\$3,000	Library Clerk II			
19				\$8,072	Library Assistant II	\$17,376		
20								
21					Benefits			
22				\$726	Retirement	\$1,564		
23				\$3,000	Health insurance	\$6,000		
24								
25				\$19,202	Other personal services	\$3,128		
26								
27	\$14,148	\$7,234		\$50,000	Materials and services	\$45,000		
28		\$1,808	\$7,906	\$20,000	Collection development	\$20,000		
29			\$1,628	\$3,000	Technology			
30		\$3,352	\$4,040	\$3,000	Programs	\$10,000		
31		\$104	\$0	\$1,000	Travel			
32			\$3,654	\$3,000	Furniture and equipment	\$10,000		
33		\$1,970	\$562	\$20,000	Other materials and services	\$5,000		
34								
35			\$21,346	\$50,000	Capital outlay	\$225,000		
36								
37	\$2,443	\$25,523			Ending balance (prior years)			
38				\$18,000	UNAPPROPRIATED ENDING FUND BALANCE	\$4,372		
39	\$106,553	\$39,991		\$236,000	TOTAL REQUIREMENTS	\$302,440	\$0	\$0

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 2013-14.008 on (date) May 20, 2014 for the following specified purpose: capital outlay for land acquisition, building construction/improvements, installation and repair of major building systems, and depreciable equipment

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. Review Year: 2020-21

Capital Reserve Fund

Hood River County Library District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2014-15		
	Actual			Adopted Budget This Year 2013-14		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2011-12	First Preceding Year 2012-13	YTD 3/31/2014					
					RESOURCES			
1		\$30,135	\$55,426	\$40,000	Cash on hand* (cash basis) or	\$58,000		
2					Working Capital (accrual basis)			
3					Previously levied taxes estimated to be received			
4	\$135	\$291	\$398	\$150	Interest	\$400		
5	\$30,000	\$25,000	\$25,000	\$25,000	Transferred IN, from other funds	\$25,000		
6								
7	\$30,135	\$55,426	\$80,824	\$65,150	Total Resources, except taxes to be levied	\$83,400		
8					Taxes estimated to be received			
9					Taxes collected in year levied			
10	\$30,135	\$55,426	\$80,824	\$65,150	TOTAL RESOURCES	\$83,400		
11					REQUIREMENTS			
12			\$0		Personal Services			
13								
14			\$0	\$5,000	Materials & Services			
15								
16			\$0	\$25,000	Capital Outlay	\$50,000		
17								
18	\$30,135	\$55,426			Ending balance (prior years)			
19				\$35,150	RESERVED FOR FUTURE EXPENDITURE	\$33,400		
20	\$30,135	\$55,426		\$65,150	TOTAL REQUIREMENTS	\$83,400		

Staffing, 2014-15
Salaries + 1 step, proposed

COLI: 1.5%

NAME	Position	FTE	Location	Current FT Salary + step	Proposed Salary	Prorated Salary	Insurance	Retirement
Rhonda Mitchell	Clerk I	0.250	HR	\$21,332	\$21,652	\$5,413		
		0.250				\$5,413		
Dulce Cavender	Clerk II	0.500	HR/PK	\$25,241	\$25,620	\$12,810		
Joanne Gibeaut	Clerk II	0.500	HR	\$24,261	\$24,625	\$12,312		
Heidi Hansen	Clerk II	0.500	HR/PK	\$25,241	\$25,620	\$12,810		
Ashley Salisbury	Clerk II	0.500	HR/PK	\$24,261	\$24,625	\$12,312		
Additional substitutes	Clerk II	0.500		\$24,746	\$25,117	\$12,559		
		2.500				\$62,803		
Yeli Boots	Assist I	0.625	HR/PK	\$28,607	\$31,344	\$19,590	\$7,500	\$1,763
Kathleen Winsor	Assist I	1.000	HR	\$29,179	\$31,971	\$31,971	\$12,000	\$2,877
Harley Judd	Assist I	0.750	HR/CL	\$28,046	\$30,729	\$23,047	\$9,000	\$2,074
		2.375				\$74,608		
Michele Dearing	Assist II	0.625	HR	\$33,928	\$36,156	\$22,598	\$7,500	\$2,034
Patty Lara-Martinez	Assist II	1.000	HR/PK	\$32,610	\$34,752	\$34,752	\$12,000	\$3,128
Brent Mills	Assist II	1.000	Sage	\$32,610	\$34,752	\$34,752	\$12,000	\$3,128
Sarah Samuels	Assist II	0.750	HR	\$34,606	\$36,879	\$27,659	\$9,000	\$2,489
		3.375				\$119,761		
Jana Hannigan	Lib I	0.750	HR	\$39,165	\$39,752	\$29,814	\$9,000	\$2,683
		0.750				\$29,814		
Rachael Fox	Lib II	1.000	HR/CL	\$48,605	\$49,334	\$49,334	\$12,000	\$4,440
		1.000				\$49,334		
Buzzy Nielsen	Director	1.000	HR/CL	\$64,331	\$65,296	\$65,296	\$12,000	\$5,877
		1.000				\$65,296		
Total FTE		11.250	Totals:			\$407,029	\$102,000	\$30,493

Staffing, 2014-15
Salaries + 1 step, no increases

COLI: 0.0%

NAME	Position	FTE	Location	Current FT Salary + step	Proposed Salary	Prorated Salary	Insurance	Retirement
Rhonda Mitchell	Clerk I	0.250	HR	\$21,332	\$21,332	\$5,333		
		0.250				\$5,333		
Dulce Cavender	Clerk II	0.500	HR/PK	\$25,241	\$25,241	\$12,621		
Joanne Gibeaut	Clerk II	0.500	HR	\$24,261	\$24,261	\$12,130		
Heidi Hansen	Clerk II	0.500	HR/PK	\$25,241	\$25,241	\$12,621		
Ashley Salisbury	Clerk II	0.500	HR/PK	\$24,261	\$24,261	\$12,130		
Additional substitutes	Clerk II	0.500		\$24,746	\$24,746	\$12,373		
		2.500				\$61,875		
Yeli Boots	Assist I	0.625	HR/PK	\$28,607	\$28,607	\$17,879	\$7,500	\$1,609
Kathleen Winsor	Assist I	1.000	HR	\$29,179	\$29,179	\$29,179	\$12,000	\$2,626
Harley Judd	Assist I	0.750	HR/CL	\$28,046	\$28,046	\$21,034	\$9,000	\$1,893
		2.375				\$68,092		
Michele Dearing	Assist II	0.625	HR	\$33,928	\$33,928	\$21,205	\$7,500	\$1,908
Patty Lara-Martinez	Assist II	1.000	HR/PK	\$32,610	\$32,610	\$32,610	\$12,000	\$2,935
Brent Mills	Assist II	1.000	Sage	\$32,610	\$32,610	\$32,610	\$12,000	\$2,935
Sarah Samuels	Assist II	0.750	HR	\$34,606	\$34,606	\$25,955	\$9,000	\$2,336
		3.375				\$112,380		
Jana Hannigan	Lib I	0.750	HR	\$39,165	\$39,165	\$29,374	\$9,000	\$2,644
		0.750				\$29,374		
Rachael Fox	Lib II	1.000	HR/CL	\$48,605	\$48,605	\$48,605	\$12,000	\$4,374
		1.000				\$48,605		
Buzzy Nielsen	Director	1.000	HR/CL	\$64,331	\$64,331	\$64,331	\$12,000	\$5,790
		1.000				\$64,331		
Total FTE		11.250	Totals:			\$389,990	\$102,000	\$29,050

Staffing, 2014-15
Salaries + 1 step, with COLI

COLI: 1.5%

NAME	Position	FTE	Location	Current FT Salary + step	Proposed Salary	Prorated Salary	Insurance	Retirement
Rhonda Mitchell	Clerk I	0.250	HR	\$21,332	\$21,652	\$5,413		
		0.250				\$5,413		
Dulce Cavender	Clerk II	0.500	HR/PK	\$25,241	\$25,620	\$12,810		
Joanne Gibeaut	Clerk II	0.500	HR	\$24,261	\$24,625	\$12,312		
Heidi Hansen	Clerk II	0.500	HR/PK	\$25,241	\$25,620	\$12,810		
Ashley Salisbury	Clerk II	0.500	HR/PK	\$24,261	\$24,625	\$12,312		
Additional substitutes	Clerk II	0.500		\$24,746	\$25,117	\$12,559		
		2.500				\$62,803		
Yeli Boots	Assist I	0.625	HR/PK	\$28,607	\$29,036	\$18,148	\$7,500	\$1,633
Kathleen Winsor	Assist I	1.000	HR	\$29,179	\$29,616	\$29,616	\$12,000	\$2,665
Harley Judd	Assist I	0.750	HR/CL	\$28,046	\$28,466	\$21,350	\$9,000	\$1,921
		2.375				\$69,114		
Michele Dearing	Assist II	0.625	HR	\$33,928	\$34,437	\$21,523	\$7,500	\$1,937
Patty Lara-Martinez	Assist II	1.000	HR/PK	\$32,610	\$33,099	\$33,099	\$12,000	\$2,979
Brent Mills	Assist II	1.000	Sage	\$32,610	\$33,099	\$33,099	\$12,000	\$2,979
Sarah Samuels	Assist II	0.750	HR	\$34,606	\$35,125	\$26,344	\$9,000	\$2,371
		3.375				\$114,065		
Jana Hannigan	Lib I	0.750	HR	\$39,165	\$39,752	\$29,814	\$9,000	\$2,683
		0.750				\$29,814		
Rachael Fox	Lib II	1.000	HR/CL	\$48,605	\$49,334	\$49,334	\$12,000	\$4,440
		1.000				\$49,334		
Buzzy Nielsen	Director	1.000	HR/CL	\$64,331	\$65,296	\$65,296	\$12,000	\$5,877
		1.000				\$65,296		
Total FTE		11.250	Totals:			\$395,840	\$102,000	\$29,486

Library salary survey

Data source: Oregon Public Library data for FY 11-12

Libraries analyzed: 37 libraries, serving from between 12,000 and 32,000 residents

	Director			Assistant Director			Librarian			Library Assistant			Library Clerk		
	<i>Low</i>	<i>High</i>	<i>Fixed</i>	<i>Low</i>	<i>High</i>	<i>Fixed</i>	<i>Low</i>	<i>High</i>	<i>Fixed</i>	<i>Low</i>	<i>High</i>	<i>Fixed</i>	<i>Low</i>	<i>High</i>	<i>Fixed</i>
Lowest	\$21.50	\$25.00	\$23.08	\$14.34	\$18.00	\$17.13	\$8.95	\$9.00	\$13.79	\$10.91	\$13.00	\$12.38	\$8.80	\$10.82	\$9.04
1st quartile	\$29.50	\$37.32	\$28.85	\$18.03	\$20.52	\$21.83	\$15.96	\$21.19	\$16.90	\$13.29	\$16.89	\$12.78	\$9.86	\$12.20	\$9.39
2nd quartile	\$32.48	\$40.00	\$33.44	\$20.13	\$26.50	\$24.79	\$18.47	\$23.34	\$20.00	\$14.85	\$19.40	\$13.18	\$11.41	\$15.19	\$9.52
3rd quartile	\$36.06	\$46.25	\$39.27	\$25.29	\$32.37	\$26.48	\$21.10	\$26.95	\$23.07	\$17.21	\$22.99	\$13.57	\$14.02	\$18.16	\$10.09
4th quartile	\$49.20	\$59.79	\$45.58	\$39.40	\$47.88	\$27.36	\$23.44	\$28.82	\$26.14	\$20.55	\$24.98	\$13.97	\$18.61	\$22.62	\$11.73
Highest	\$49.20	\$59.79	\$45.58	\$39.40	\$47.88	\$27.36	\$23.44	\$28.82	\$26.14	\$20.55	\$24.98	\$13.97	\$18.61	\$22.62	\$11.73
HRCLD	\$29.58	\$33.31	\$30.78	\$22.35	\$25.17	\$23.25	\$18.74	\$21.10	\$18.74	\$13.15	\$17.57	N/A	\$10.21	\$13.07	N/A
Diff from Q1	0.27%	-10.74%	6.69%	23.96%	22.69%	6.53%	17.46%	-0.42%	10.92%	-1.02%	4.01%	N/A	3.60%	7.11%	N/A

Salary Schedule, 2013-14

	Step 1	Step 2	Step 3	Step 4	Step 5
Clerk I	\$10.05 \$20,914	\$10.26 \$21,332	\$10.46 \$21,759	\$10.67 \$22,194	\$10.88 \$22,638
Clerk II	\$11.44 \$23,785	\$11.66 \$24,261	\$11.90 \$24,746	\$12.14 \$25,241	\$12.38 \$25,746
Library Assistant I	\$12.96 \$26,957	\$13.22 \$27,496	\$13.48 \$28,046	\$13.75 \$28,607	\$14.03 \$29,179
Library Assistant II	\$15.37 \$31,971	\$15.68 \$32,610	\$15.99 \$33,262	\$16.31 \$33,928	\$16.64 \$34,606
Librarian I	\$18.46 \$38,397	\$18.83 \$39,165	\$19.21 \$39,948	\$19.59 \$40,747	\$19.98 \$41,562
Librarian II	\$22.02 \$45,802	\$22.46 \$46,718	\$22.91 \$47,652	\$23.37 \$48,605	\$23.84 \$49,577
Library Director	\$29.14 \$60,620	\$29.73 \$61,833	\$30.32 \$63,069	\$30.93 \$64,331	\$31.55 \$65,617

Range approved by the Board of Directors, May 21, 2013

Steps established by Library Director, May 22, 2013

Salary Schedule, 2014-15

	Step 1	Step 2	Step 3	Step 4	Step 5
Clerk I	\$10.21 \$21,228	\$10.41 \$21,652	\$10.62 \$22,085	\$10.83 \$22,527	\$11.05 \$22,977
Clerk II	\$11.61 \$24,142	\$11.84 \$24,625	\$12.08 \$25,117	\$12.32 \$25,620	\$12.56 \$26,132
Library Assistant I	\$14.20 \$29,536	\$14.48 \$30,127	\$14.77 \$30,729	\$15.07 \$31,344	\$15.37 \$31,971
Library Assistant II	\$16.38 \$34,070	\$16.71 \$34,752	\$17.04 \$35,447	\$17.38 \$36,156	\$17.73 \$36,879
Librarian I	\$18.74 \$38,973	\$19.11 \$39,752	\$19.49 \$40,547	\$19.88 \$41,358	\$20.28 \$42,185
Librarian II	\$22.35 \$46,489	\$22.80 \$47,418	\$23.25 \$48,367	\$23.72 \$49,334	\$24.19 \$50,321
Library Director	\$29.58 \$61,530	\$30.17 \$62,760	\$30.78 \$64,015	\$31.39 \$65,296	\$32.02 \$66,602

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

Step 6	Step 7
\$11.27	\$11.49
\$23,437	\$23,906
\$12.81	\$13.07
\$26,655	\$27,188
\$15.68	\$15.99
\$32,610	\$33,262
\$18.08	\$18.45
\$37,616	\$38,369
\$20.69	\$21.10
\$43,029	\$43,890
\$24.68	\$25.17
\$51,327	\$52,354
\$32.66	\$33.31
\$67,934	\$69,292

Utilities, 2013-14

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	13,360	23,120	20,000	16,080	10,000	14,480	13,040	12,320	12,000	12,560			146,960
<i>Cost</i>	\$1,463.92	\$2,296.71	\$1,961.46	\$1,691.77	\$1,135.85	\$1,365.17	\$1,262.02	\$1,249.78	\$1,223.76	\$1,270.60			\$14,921.04
Garbage													
<i>Cost</i>	\$110.92	\$110.92	\$110.92	\$110.92	\$119.24	\$110.92	\$110.92	\$112.66	\$112.66	\$112.66			\$1,122.74
Internet													
<i>Hood River</i>	\$84.99	\$84.99	\$84.99	\$353.54	\$601.93	\$315.12	\$315.12	\$315.12	\$315.12	\$315.12			\$2,786.04
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00			\$1,000.00
Natural gas													
<i>Units</i>	404	357	366	409	575	1526	1127	1093	871	593			7321
<i>Therms</i>	466.2	413.0	426.0	486.3	682.0	1873.9	1378.3	1346.6	1048.7	707.4			8828.4
<i>Cost</i>	\$443.42	\$394.65	\$406.57	\$461.86	\$652.18	\$1,766.73	\$1,376.49	\$1,262.68	\$1,035.67	\$707.73			\$8,507.98
Telephone													
<i>CenturyLink</i>	\$184.04	\$182.06	\$117.60	\$117.84	\$117.91	\$117.78	\$118.10	\$118.39	\$118.26	\$118.10			\$1,310.08
<i>County</i>	\$223.96	\$226.41	\$246.06	\$239.09	\$228.48	\$231.51	\$230.10	\$237.73	\$238.40	\$237.25			\$2,338.99
Water - Building													
<i>IK gallons</i>	6	6	8	7	7	5	4	5	7	5			60
<i>Cost</i>	\$290.85	\$327.76	\$335.50	\$331.63	\$331.63	\$323.89	\$320.02	\$323.89	\$331.63	\$323.89			\$3,240.69
Water - Park													
<i>IK gallons</i>	0	201	220	218	158	0	0	0	0	0			797
<i>Cost</i>	\$28.74	\$386.52	\$420.34	\$416.78	\$309.98	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74			\$1,706.06
TOTAL	\$2,337.85	\$3,516.56	\$3,234.79	\$3,012.96	\$2,548.88	\$3,595.45	\$3,098.19	\$2,977.75	\$2,732.46	\$2,443.62	\$0.00	\$0.00	\$29,498.51

Utilities, 2012-13

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	13,840	13,920	16,800	9,920	13,360	11,600	17,040	19,840	18,880	17,440	12,880	13,280	178,800
<i>Cost</i>	\$1,348.38	\$1,428.27	\$1,633.76	\$1,167.39	\$1,362.38	\$1,132.34	\$1,524.29	\$1,852.04	\$1,797.25	\$1,704.49	\$1,370.60	\$1,520.68	\$17,841.87
Garbage													
<i>Cost</i>	\$108.76	\$108.76	\$108.76	\$108.76	\$108.76	\$108.76	\$110.92	\$110.92	\$110.92	\$110.92	\$110.92	\$110.92	\$1,318.08
Internet													
<i>Hood River</i>	\$84.99	\$84.99	\$92.94	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$1,027.83
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
Natural gas													
<i>Units</i>	87	0	25	386	543	965	1708	1757	1540	1208	434	388	9041.0
<i>Therms</i>	100.6	0.0	29.0	455.1	644.0	1159.0	2095.7	2140.0	1854.2	1437.5	511.7	460.9	10887.7
<i>Cost</i>	\$28.38	\$8.41	\$37.58	\$466.15	\$637.79	\$1,105.08	\$1,916.77	\$1,983.27	\$1,723.55	\$1,336.40	\$501.86	\$292.88	\$10,038.12
Telephone													
<i>CenturyLink</i>	\$248.91	\$257.97	\$171.50	\$179.82	\$179.46	\$179.57	\$178.58	\$178.88	\$178.88	\$178.52	\$179.09	\$178.64	\$2,289.82
<i>County</i>	\$224.95	\$229.29	\$230.80	\$233.26	\$230.64	\$227.79	\$232.24	\$229.75	\$226.11	\$237.87	\$250.56	\$244.37	\$2,797.63
Water - Building													
<i>1K gallons</i>	6	8	6	5	6	5	5	6	4	6	6	6	69
<i>Cost</i>	\$290.85	\$298.59	\$290.85	\$286.98	\$290.85	\$286.98	\$286.98	\$290.85	\$283.11	\$290.85	\$290.85	\$290.85	\$3,478.59
Water - Park													
<i>1K gallons</i>	1	148	191	108	27	0	0	0	0	0	0	0	475
<i>Cost</i>	\$30.52	\$292.18	\$368.72	\$220.98	\$76.80	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$1,190.38
TOTAL	\$1,806.89	\$2,136.21	\$2,439.67	\$2,250.26	\$2,476.58	\$2,661.90	\$3,867.70	\$4,265.82	\$3,943.57	\$3,471.40	\$2,302.97	\$2,244.07	\$33,867.04

Utilities, 2011-12

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	6,480	14,320	12,880	11,680	11,120	11,360	14,160	15,600	16,800	11,360	9,840	12,960	148,560
<i>Cost</i>	\$996.16	\$1,621.27	\$1,297.53	\$1,245.25	\$1,124.02	\$1,088.82	\$1,285.74	\$1,458.08	\$1,536.42	\$1,167.19	\$0.00	\$821.09	\$13,641.57
Garbage													
<i>Cost</i>	\$80.88	\$106.17	\$106.17	\$106.17		\$213.93	\$106.17	\$108.76	\$108.76	\$108.76	\$108.76	\$108.76	\$1,263.29
Internet													
<i>Hood River</i>	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$1,019.88
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
Natural gas													
<i>Units</i>	102.0	0.0	88.0	140.0	552.0	933.0	1226.0	1309.0	1364.0	617.0	374.0		6705.0
<i>Therms</i>	118.5	0.0	101.1	163.5	660.2	1130.8	1496.9	1593.1	1640.9	733.6	442.1		8080.7
<i>Cost</i>	\$133.22	\$8.40	\$114.89	\$180.62	\$691.20	\$1,148.41	\$1,549.25	\$1,635.69	\$1,664.27	\$739.77	\$456.97		\$8,322.69
Telephone													
<i>CenturyLink</i>	\$210.37	\$335.15	\$188.89	\$239.31	\$232.89	\$236.45	\$234.91	\$234.24	\$249.10	\$248.73	\$248.82		\$2,658.86
<i>County</i>		\$679.12			\$225.00	\$229.36	\$223.19	\$224.33	\$228.31	\$232.35	\$224.27		\$2,265.93
Water - Building													
<i>1K gallons</i>		3		15	5	6	6	5			4	21	65
<i>Cost</i>		\$274.90	\$263.53	\$320.38	\$286.58		\$581.70	\$286.98	\$267.63	\$267.63	\$283.11	\$348.90	\$3,181.34
Water - Park													
<i>1K gallons</i>			412	310	49	1							772
<i>Cost</i>			\$800.74	\$554.38	\$112.04	\$30.52	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$1,670.12
TOTAL	\$1,210.26	\$2,010.74	\$2,582.86	\$2,406.80	\$2,213.84	\$2,481.68	\$3,551.60	\$3,518.25	\$3,605.82	\$2,312.09	\$877.58	\$1,307.49	\$28,079.01

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

HOOD RIVER COUNTY LIBRARY DISTRICT

Compiled Financial Statements March 31, 2014

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Onstott, Broehl & Cyphers, P. C.

Certified Public Accountants

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

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

MEMBERS:

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

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

We have compiled the accompanying balance sheet - cash basis of the Hood River County Library District, as of March 31, 2014 and the related statement of revenues, expenditures, and changes in fund balances - cash basis for the one month and nine months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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.

Management has elected to omit substantially all of the disclosures ordinarily included in a financial statement 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 expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Onstott, Broehl & Cyphers, PC

April 8, 2014

Hood River County Library District
Balance Sheet - Cash Basis
March 31, 2014

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Columbia State Bank	\$133,159			\$133,159
Cash with Hood River County	563,426	\$29,654	\$80,824	673,904
Petty cash	416			416
Employee draws	1,500			1,500
Total Current Assets	<u>698,501</u>	<u>29,654</u>	<u>80,824</u>	<u>808,979</u>
TOTAL ASSETS	<u><u>\$698,501</u></u>	<u><u>\$29,654</u></u>	<u><u>\$80,824</u></u>	<u><u>\$808,979</u></u>

LIABILITIES & FUND BALANCES

Liabilities				
Current Liabilities				
Payroll liabilities	\$3,285			\$3,285
Total Current Liabilities	<u>3,285</u>	<u>0</u>	<u>0</u>	<u>3,285</u>
Total Liabilities	<u>3,285</u>	<u>0</u>	<u>0</u>	<u>3,285</u>
Fund Balances:				
Unassigned	<u>695,216</u>	<u>29,654</u>	<u>80,824</u>	<u>805,694</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$698,501</u></u>	<u><u>\$29,654</u></u>	<u><u>\$80,824</u></u>	<u><u>\$808,979</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the Nine Months Ended March 31, 2014

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Revenues:				
Donations and grants	\$100	\$43,267		\$43,367
Property tax revenues	706,931			706,931
Fines and fees	8,663			8,663
Intergovernmental revenue	24,321			24,321
Interest revenue	3,347		\$398	3,745
Miscellaneous	100			100
Total Revenues	743,462	43,267	398	787,127
Expenditures:				
Personal services:				
Wages and salaries	252,199			252,199
Employee benefits	83,880			83,880
Total Personal Services	336,079	0	0	336,079
Materials and services:				
Bank charges	151			151
Building lease	3,700			3,700
Building maintenance	19,678			19,678
Telecommunications and bandwidth	6,577			6,577
Collection development	57,518	7,906		65,424
Technology	9,820	1,628		11,448
Accounting and auditing	14,985			14,985
Courier	0			0
Custodial services	15,542			15,542
Library consortium	4,200			4,200
Technical services	1,070			1,070
Copiers	802			802
Elections expense	0			0
Furniture and equipment	8,988	3,654		12,642
Insurance	3,497			3,497
Landscape maintenance	2,327			2,327
Legal services	2,275			2,275
Dues and subscriptions	1,878			1,878
Miscellaneous	600			600
Postage and freight	360			360
Printing	484	198		682
Programs	13,490	4,040		17,530
Advertising	1,015			1,015
Supplies - office	19,251	52		19,303
Training	1,072	312		1,384
Travel	2,002			2,002
Board development	199			199
Utilities	26,312			26,312
Total Materials and Services	217,793	17,790	0	235,583
Capital outlay	0	21,346		21,346
Total Expenditures	553,872	39,136	0	593,008
Revenues Over Expenditures	189,590	4,131	398	194,119
Other Financing Sources (Uses)				
Operating transfers in			25,000	25,000
Operating transfers out	(25,000)			(25,000)
Total Other Financing Sources (Uses)	(25,000)	0	25,000	0
Revenues and Other Financing Sources (Uses) Over Expenditures	164,590	4,131	25,398	194,119
Fund Balance - July 1, 2013	530,626	25,523	55,426	611,575
Fund Balance - March 31, 2014	\$695,216	\$29,654	\$80,824	\$805,694

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT

General Fund

Statement of Revenues and Expenditures with Budgets and Variances-Cash Basis

For the One Month and Nine Months Ended

March 31, 2014

	Current Period			Year to Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenues:							
Donations and grants	\$0	\$166	(\$166)	\$100	\$1,500	(\$1,400)	\$2,000
Tax revenues	4,289	60,274	(55,985)	706,931	542,465	164,466	723,287
Fines and fees	712	833	(121)	8,663	7,499	1,164	10,000
Intergovernmental revenue	0	2,949	(2,949)	24,321	26,547	(2,226)	35,395
Interest revenue	272	334	(62)	3,347	3,000	347	4,000
Miscellaneous	0	0	0	100	0	100	
Total Revenues	5,273	64,556	(59,283)	743,462	581,011	162,451	774,682
Expenditures:							
Personal services:							
Wages and salaries	24,429	29,862	5,433	252,199	268,768	16,569	358,356
Payroll taxes and benefits:							
Retirement	5,242	2,083	(3,159)	16,233	18,741	2,508	24,987
Social security	1,869	2,285	416	19,293	20,561	1,268	27,414
Workers' compensation	24	250	226	1,278	2,250	972	3,000
Health insurance	4,717	7,125	2,408	39,346	64,125	24,779	85,500
Unemployment insurance	915	985	70	7,730	8,870	1,140	11,826
Total Personal Services	37,196	42,590	5,394	336,079	383,315	47,236	511,083
Materials and services:							
Bank charges	6	9	3	151	75	(76)	100
Building lease	0	416	416	3,700	3,750	50	5,000
Building maintenance	1,119	1,666	547	19,678	15,000	(4,678)	20,000
Telecommunications and bandwidth	457	909	452	6,577	8,175	1,598	10,900
Collection development	7,032	5,000	(2,032)	57,518	45,000	(12,518)	60,000
Technology	337	916	579	9,820	8,250	(1,570)	11,000
Accounting and auditing	0	1,800	1,800	14,985	16,200	1,215	21,600
Courier	0	84	84	0	750	750	1,000
Custodial services	0	1,807	1,807	15,542	16,269	727	21,693
Library consortium	0	1,016	1,016	4,200	9,150	4,950	12,200
Technical services	0	334	334	1,070	3,000	1,930	4,000
Copiers	70	104	34	802	937	135	1,250
Elections expense	0	0	0	0	0	0	0
Furniture and equipment	0	584	584	8,988	5,250	(3,738)	7,000
Insurance	0	334	334	3,497	3,000	(497)	4,000
Landscape maintenance	220	334	114	2,327	3,000	673	4,000
Legal services	963	209	(754)	2,275	1,875	(400)	2,500
Dues and subscriptions	0	291	291	1,878	2,625	747	3,500

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT

General Fund

Statement of Revenues and Expenditures with Budgets and Variances-Cash Basis

For the One Month and Nine Months Ended

March 31, 2014

	Current Period			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Miscellaneous	3	84	81	600	750	150	1,000
Postage and freight	16	166	150	360	1,500	1,140	2,000
Printing	92	84	(8)	484	750	266	1,000
Programs	624	916	292	13,490	8,250	(5,240)	11,000
Advertising	0	166	166	1,015	1,500	485	2,000
Supplies - office	446	1,666	1,220	19,251	15,000	(4,251)	20,000
Training	0	166	166	1,072	1,500	428	2,000
Travel	670	334	(336)	2,002	3,000	998	4,000
Board development	0	84	84	199	750	551	1,000
Utilities	2,959	3,125	166	26,312	28,125	1,813	37,500
Total Materials and Services	15,014	22,604	7,590	217,793	203,431	(14,362)	271,243
Capital Outlay	0	0	0	0	0	0	0
Transfer to Equipment Reserve	0	2,084	2,084	25,000	18,750	(6,250)	25,000
Contingency	0	100,000	100,000	0	100,000	100,000	100,000
Total Expenditures	52,210	167,278	115,068	578,872	705,496	126,624	907,326
Change in Fund Balance	(\$46,937)	(\$102,722)	\$55,785	\$164,590	(\$124,485)	\$289,075	(\$132,644)

HOOD RIVER COUNTY LIBRARY DISTRICT

Grants Fund

Statement of Revenues and Expenditures with Budgets and Variances-Cash Basis

For the One Month and Nine Months Ended

March 31, 2014

	Current Period			Year to Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenues:							
Donations and grants	\$0	\$12,418	(\$12,418)	\$43,267	\$111,750	(\$68,483)	\$149,000
Total Revenues	<u>0</u>	<u>12,418</u>	<u>(12,418)</u>	<u>43,267</u>	<u>111,750</u>	<u>(68,483)</u>	<u>149,000</u>
Expenditures:							
Personal services	0	2,832	2,832	0	25,499	25,499	34,000
Materials and services:	693	4,166	3,473	17,790	37,500	19,710	50,000
Capital outlay	0	4,166	4,166	21,346	37,500	16,154	50,000
Total Expenditures	<u>693</u>	<u>11,164</u>	<u>10,471</u>	<u>39,136</u>	<u>100,499</u>	<u>61,363</u>	<u>134,000</u>
Change in Fund Balance	<u>(\$693)</u>	<u>\$1,254</u>	<u>(\$1,947)</u>	<u>\$4,131</u>	<u>\$11,251</u>	<u>(\$7,120)</u>	<u>\$15,000</u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures with Budgets and Variances-Cash Basis
For the One Month and Nine Months Ended
March 31, 2014

	Current Period			Year to Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenues:							
Interest revenue	\$37	\$12	\$25	\$398	\$113	\$285	\$150
Other Financing Sources							
Transfer from General Fund	0	2,084	(2,084)	25,000	18,750	6,250	25,000
Total Revenues and Other Sources	<u>37</u>	<u>2,096</u>	<u>(2,059)</u>	<u>25,398</u>	<u>18,863</u>	<u>6,535</u>	<u>25,150</u>
Expenditures:							
Materials and services	0	416	416	0	3,750	3,750	5,000
Capital outlay	0	2,084	2,084	0	18,750	18,750	25,000
Total Expenditures	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>22,500</u>	<u>22,500</u>	<u>30,000</u>
Change in Fund Balance	<u><u>\$37</u></u>	<u><u>(\$404)</u></u>	<u><u>\$441</u></u>	<u><u>\$25,398</u></u>	<u><u>(\$3,637)</u></u>	<u><u>\$29,035</u></u>	<u><u>(\$4,850)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Cash Basis

Grants Funds

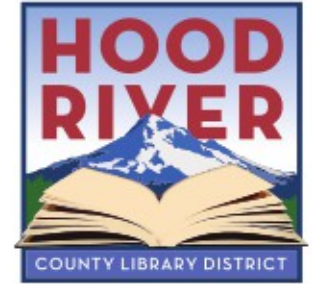
For the Nine Months Ended March 31, 2014

	RTR 2013 Grant	RTR 2014 Grant	JCD Grant	Foundation Atrium Remodel	Newspaper Digitization	SDAO Safety 2014	Foundation Grants	Friends of the Library	Total
Revenues:									
Donations and grants	\$0	\$4,425	\$10,000	\$0	\$1,640	\$3,000	\$20,000	\$4,202	\$43,267
Total Revenues	0	4,425	10,000	0	1,640	3,000	20,000	4,202	43,267
Expenditures:									
Personal services:									
Wages and salaries									0
Employee benefits									0
Total Personal Services	0	0	0	0	0	0	0	0	0
Materials and services:									
Collection development	1,901	2,886					1,728	1,391	7,906
Technology							1,372	256	1,628
Printing	198								198
Programs	909	746						2,385	4,040
Furniture and equipment				3,654					3,654
Supplies - office		52							52
Training							312		312
Total Materials and Services	3,008	3,684	0	3,654	0	0	3,412	4,032	17,790
Capital outlay	0	0	10,000	11,346	0	0	0	0	21,346
Total Expenditures	3,008	3,684	10,000	15,000	0	0	3,412	4,032	39,136
Net Change in Fund Balance	(3,008)	741	0	(15,000)	1,640	3,000	16,588	170	4,131
Fund Balance - July 1, 2013	3,008	0	0	15,000	3,800	0	315	3,400	25,523
Fund Balance - March 31, 2014	\$0	\$741	\$0	\$0	\$5,440	\$3,000	\$16,903	\$3,570	\$29,654

See Independent Accountants' Compilation Report

Strategic Goals, 2012-2016

The Board of Directors, in consultation with MaryKay Dahlgreen, Program Manager for Library Development Services at the Oregon State Library, established the following strategic goals for the Hood River County Library District from January 2012 to June 2016.



I. Promotion

- i. Promote the libraries' materials and services to the Hood River County community.
 - I. Create a promotion/marketing plan for the 2012-13 fiscal year and beyond. Target audiences shall include second grade students, Latino residents, young adults, seniors, and adult non-users of the libraries.
 - II. Merchandise library collections through displays and appealing placement.
- ii. Regularly celebrate the community's reopening of its libraries.
 - I. Have a Reopening Day celebration every year on or around July 1.

II. Outreach

- i. Ensure that language is not a barrier to involvement with the libraries.
 - I. Hire a dedicated bilingual staff member.
 - II. Build Spanish language capacity on staff.
- ii. Reach out to specific audiences whom the libraries can help.
 - I. Staff, in cooperation with the Friends and Foundation, establish outreach activities for Latino residents, seniors, preschool children, and Odell residents.

III. Involvement

- i. Build a collection and services that appeal to a diverse citizenry.
 - I. Maintain and grow the funding level of the collection development budget.
 - II. Increase focus on audiovisual and electronic materials.
- ii. Target collections and services that appeal to a diverse citizenry.
 - I. Dedicate significant portions of the collection development budget to specific populations, including young adults, children, and native Spanish speakers.
 - II. Create a young adult area in the Hood River Library.

IV. Currency

- i. Build and maintain relevant and appropriately up-to-date collections and technology.
 - I. Weed and acquire updated materials for the adult and children's nonfiction collections.
 - II. Write a technology plan that incorporates technology replacement cycles and emerging technologies.

V. Access

- i. Assure access to library locations based on community needs.
 - I. Balance open hours at all three locations with other community needs to optimize library quality.
 - II. Establish regular library service in Odell.

502 State Street
Hood River - OR 97031

541 386 2535

www.hoodriverlibrary.org

VI. Community

- i. Be an irreplaceable member of the community.
 - I. Establish library district memberships in local business and professional associations.
 - II. Develop partnerships with other community organizations and governmental agencies.
 - III. Staff actively go out into the community to present, participate in community organizations, and attend community events and meetings.

Key performance measures

These measures will be compared over the same periods on an annualized basis. Targets for the key performance measures will be established by the Board of Directors annually.

- Increased circulation and in-house use of materials.
- Increased use of library resources, including computers, wireless internet, and electronic resources.
- Increased programs and program attendance, both in and outside the libraries.
- Increased volunteers and volunteer hours.
- Addition and deletion of items by collection.

Approved by the Board of Directors, January 17, 2012

Hood River County Library District
Recommended Budget Committee Motion
Fiscal Year 2014-15

I move to approve the Hood River County Library District budget for the 2014-15 fiscal year for the total amount of \$1,471,832 and the amounts per fund as shown below:

<u>Fund</u>	
General Fund	\$ 1,291,521
Grants Fund	302,440
Capital Equipment Reserve Fund	<u>83,400</u>
Total:	<u>\$ 1,677,361</u>

I also move to approve:

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

_____	_____
Budget Committee Chairperson	Date

_____	_____
Budget Officer	Date