

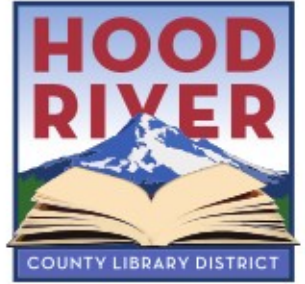
Budget Committee Meeting Agenda

Tuesday, May 9, 2023, 6:00pm

Jean Marie Gaulke Community Meeting Room

502 State St, Hood River

Budget officer: Rachael Fox

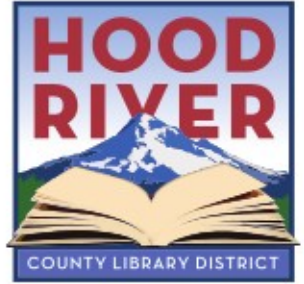


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|--|-------|
| I. Nomination and election of Chair | |
| II. Additions/deletions from the agenda (ACTION) | Chair |
| III. Conflicts or potential conflicts of interest | Chair |
| IV. Budget message | Fox |
| V. Presentation of proposed budget | Fox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

2023-2024 Budget Committee Meeting

May 9, 2023

Prepared by Budget Officer Rachael Fox



Thank you all for agreeing to serve once again on the Library District Budget Committee. Our Budget Committee is composed of the Library District Board of Directors plus five additional individuals. The members are Jen Bayer, Karen Bureker, Brian Hackett, Megan Janik, Andrea Krol, Sara Marsden, Lani Roberts, Angela Schock, Jean Sheppard, and Monica Zorza.

Our current fiscal year is composed of three funds:

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

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 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 in June.
5. The final adopted budget is submitted to the appropriate authorities.

We have one Budget Committee meeting scheduled for Tuesday, May 9, 2023, 6:00-8:00pm. If needed, we can recess the meeting and continue it on Tuesday, May 16, 6:00-7:00pm. The meeting will be held in-person and on electronically through Zoom (meeting ID#860 9050 7678). The phone number to

502 State Street
Hood River - OR 97031

541 386 2535

www.hoodriverlibrary.org

call into the meeting is (253) 215-8782.

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

- *Attachment I:* The District's Strategic Goals for 2023-2028
- *Attachment II:* Historical utility use
- *Attachment III:* Our most recent financial statements, March 2023
- *Attachment IV:* A recommended motion to approve the budget
- *Attachment V:* Financial Management Policy
- *Attachment VI:* Bookmobile 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 rachael@hoodriverlibrary.org or 541-387-7062.

Budget message

The 2023-24 fiscal year is Hood River County Library District's twelfth year. The District has come a long way since it first reopened in July 2011. It features a wide range of services including free public Internet, programs for all ages, a vibrant collection, an actively-used meeting room, dynamic outreach programs, new bookmobile and much more.

The library staff, Library Foundation, Friends of the Library, library donors and the Library Board have worked hard to create a solid foundation for our District.

In 2011, when we reopened we had to build everything from the ground up. It started with the Library Foundation and Friends of the Library raising money to reopen in July 2011, which was four months before we received our first payment of tax revenue as a Special District. Since that reopening, we have been fiscally responsible with our taxpayers funds.

Over the years we have increased our carry over due to an increase in property value and ending of an Urban renewal district, an unanticipated donation of \$83,000 and the pandemic reduced our operating costs for two years. In addition, we have been fiscally conservative and prudent.

We have saved enough reserve funds to fund our capital projects for twenty years. We have restored our staffing back to the level in FY 2016-17 after we had to make unexpected cuts due to a significant increase in personnel costs before I became the Library Director. We have been able to increase our wages for library staff to make sure we are offering comparable wages in the library field and in our community. In addition, we were able to meet the minimum wage increase predetermined requirements for the past six years. We have accomplished all of this with the second lowest tax rate of similar sized special district libraries in the state of Oregon. Compared to similarly-sized libraries, our District is among the top performers for programs, attendance at programs, additions and expenditures on the collection, and efficient use of limited funds.

We have not had to sacrifice our services to our patrons. Instead, we have been able to grow and thrive. We have now added a fourth location, a new bookmobile which will reach patrons in our community unable to access our physical branches. We are a great success story and I believe we

should celebrate the work we all have done to build a strong, vibrant, healthy organization. This budget helps ensure that we continue and add to our success of recent years.

Strategic goals

Our budget should reflect our strategic goals. This fiscal year we will be focusing on our new set of five year strategic goals.

In 2022-23, The Board hired a library consultant firm Constructive Disruption to craft the District's 2023-28 strategic plan (see the draft as Attachment I). Here are the five main areas of focus and how the budget addresses them.

1. Make library service fully accessible to all by reducing barriers to access

- Goal 1: Support vibrant locations across the county.
 - FY 2022-23
 - We adjusted the hours of the Cascade Locks and Parkdale libraries to better suit the communities needs. The new hours were selected based upon feedback from a community survey and using data from an analysis of our hourly people counter data.
 - New professional desks were purchased for both the Cascade Locks and Parkdale libraries. This replaced the tables staff used as desks.
 - FY 2023-24
 - We will add mobile shelving in the Parkdale Library to create an open space for library programs and services.
- Goal 2: Increase ease of access to library services.
 - We will expand the library services in our Hood River Gardens to allow patrons 24 access to services.
 - Install covered seating areas with charging stations.
 - Install a free public phone to allow all patrons in our community to connect with others.
 - Signage
 - New, improved, and clear signage will better direct our patrons at all our locations.
- Goal 3: Using a universal design approach, update library spaces to be more accessible for patrons with a variety of physical abilities and needs.
 - Install assistive technology (screen reader software and adaptive keyboards) at all locations.

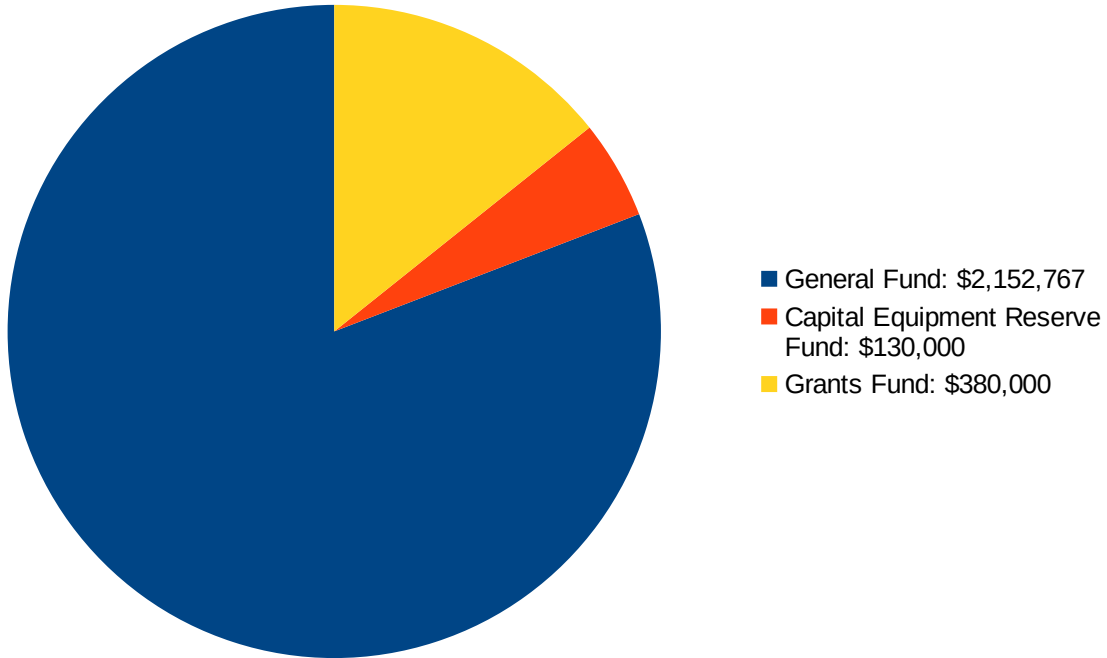
2. Engage our communities at their point of need.

- Goal 1: Provide Bookmobile service to underserved areas of our county.
 - Hire a Bookmobile Specialist dedicated to providing bookmobile services.
 - Develop a service route that stops in multiple locations in Hood River County.
- Goal 2: Develop partnerships to support future service development in underserved areas of the county.
 - Invite community partners to help create our service plan for the Bookmobile.
 - Coordinate with other service delivery groups to travel together.

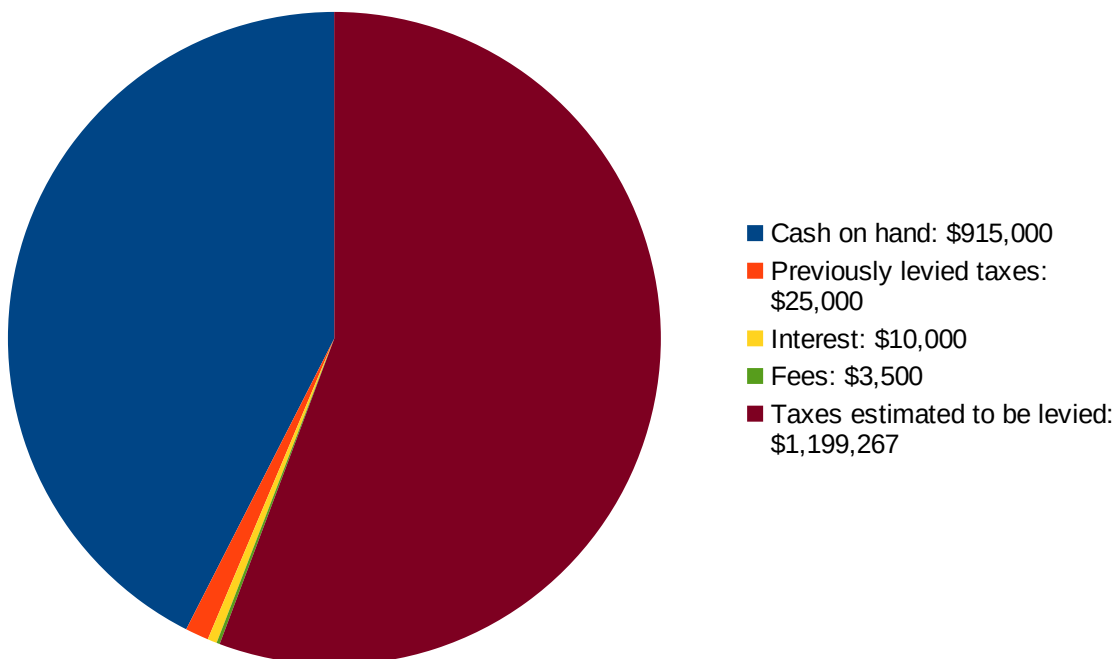
- *Goal 3: Ensure services connect with the whole family, developing programming and access to services that serve families together.*
 - *Develop and offer programs that serve multiple generations including young children, teens, and seniors.*
- 3. *Create community through the Library.*
 - *Goal 1: Prioritize opportunities for local community members to come together, using library space and through activities and programming.*
 - *Create programming around high-interest contemporary topics.*
 - *Goal 2: Prioritize co-creation and partnerships when developing new programs and offerings.*
 - *Develop programming and/or volunteer opportunities that share the expertise of the community.*
 - *Goal 3: Make a difference in community issues by being at the table with community organizations, coalitions, and government agencies.*
 - *Develop services and programs to address community needs in partnership with other agencies and organizations.*
- 4. *Facilitate learning through experience*
 - *Goal 1: Take opportunities to share local, global, and creative culture with local residents.*
 - *Create experiential learning in the community.*
 - *Goal 2: Provide opportunities to learn more about the landscape around us.*
 - *Programs focused on gardening, local history, and the natural world.*
 - *Goal 3: Continue to expand the Library of Things, including collections at each location.*
 - *Add more items similar to Hood River Library collection at the Cascade Locks, Parkdale and Bookmobile.*
- 5. *Tell the story of the Library, with an emphasis on the future.*
 - *Goal 1: Develop fun and innovative ways to broadly communicate the library's value.*
 - *Goal 2: Work together to envision the future of the library in county's communities.*
 - *Goal 3: Raise awareness of the library's impact through participation in and presentations to community coalitions and local government.*
 - *Present the new strategic plan of the Library District to the county, cities, and local organizations.*

Overall, the proposed 2023-24 budget moves the District in a positive direction to fulfill the strategic goals. It gives staff the resources they need to carry out the plan.

Hood River County Library District Budget for FY 2023-24
\$2,662,767



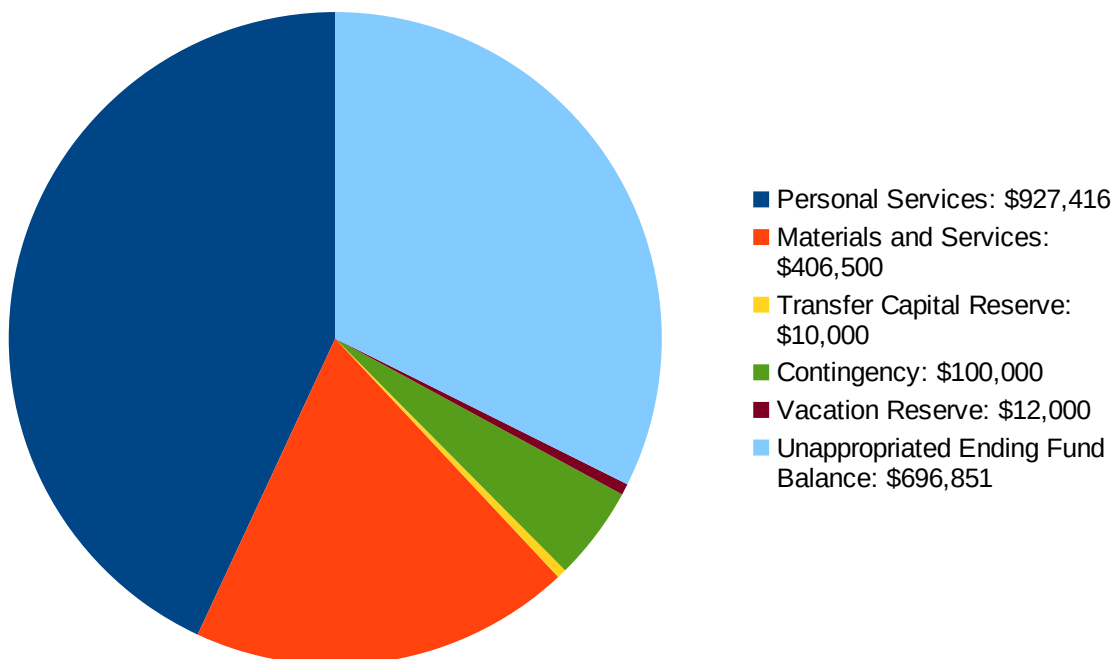
General Fund
Total Resources \$2,152,767



Resources

- **1 - Cash on hand:** This is the estimated amount we will carry over from FY 2022-23.
- **2 - Previously levied taxes:** This includes taxes that were not paid from 2011-2023.
- **3 - Interest:** Interest varies, so the District does not rely on it heavily. Public funds are restricted in terms of how they can be invested, so funds are all invested in the Local Government Investment Pool (LGIP) with Hood River County.
- **4 - Fees:** These are generated from lost and damaged item charges, copies and printouts, out-of-area library card fees, and miscellaneous other items. In 2021, we went fine free. Patrons continue to be charged for lost and damaged materials. The movement to eliminate fines is critical to our commitment to offer free and open access to our resources and services. It is bringing into focus the adverse effects of fines as a barrier to access.
- **5 - Donations:** Donors tend to give to the Library Foundation or Friends of the Library. Any donations given specifically to the District, which are few, go into the Grants Fund. Overages at the cash register (such as someone giving \$1 for \$0.75 in copies) are given to the Friends.
- **10 - Taxes estimated to be received:** Figures based on an assessed value of countywide property, multiplied by the District millage rate of 0.39, and assuming 4% uncollectible taxes. The estimated amount of taxes we will receive is a 5% increase over this fiscal year's actual amount.

Total expenditures \$2,152,767



Expenditures

Personal Services

- *3-10 – Salaries:* See discussion below for changes here.
- *13 - Retirement:* Employees regularly scheduled for more than twenty hours per week participate in a 403(b) retirement plan. The District contributes 6% of the employee's salary and will match up to an additional 3% of the employee's own contributions. This figure assumes 9% contributions by the District for all eligible employees.
- *14 - FICA:* Calculated at 7.65% of payroll.
- *15 - Workers' compensation insurance:* Based on calculations from the recent workers' compensation renewal from Special Districts Insurance Services (SDIS).
- *16 - Health insurance:* The cost of health insurance went down last year by 18%. I recommend we retain \$1,300 for the monthly cap each employee.
- *17 - Unemployment insurance:* Calculated at 0.7% of payroll, based on the rate given by the State of Oregon.
- *19 - Paid family and medical leave insurance (FAMLI):* Starting January 1, 2023 employee payroll contributions will begin for the Oregon paid family medical leave. This is achieved through a payroll tax. The rate will be set by the Director of the Employment Department (not to exceed 1% of the employee's wages). Employers are required to contribute 40% and employees will contribute 60%. Employers may pay the employee's portion as an employer-offered benefit. I budgeted for six months \$6,479. I recommend the District continues to cover the cost 100%.

Staffing expenses

The proposed personnel costs for FY 2023-24:

- \$927,416

The increase in personnel expenses are explained below:

- *Minimum wage:* Last year we completed the sixth and final year of the pre-determined increases by law. Over the six years we raised the salary of our entire team each year which allowed the District to retain the Clerk I classification, address wage compression, and comply with a salary analysis that was conducted in 2021 which showed all our positions were lower than other organizations in our area and the library profession.

Moving forward the Oregon minimum wage rates will be indexed automatically to inflation based on United States Bureau of Labor Statistics' Consumer Price Index (CPI). This year the increase was announced mid-April. The increase was based on the CPI of 5% from March 2022 to March 2023 resulting in a \$.70 increase.

Currently, the first step of the lowest paid classification is \$13.50/hour (See below-Salary Compensation), the minimum wage for Oregon in our area will be \$14.20 starting July 1, 2023.

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

- Staffing: I recommend we make the following addition to our library team.
 - Bookmobile Specialist
 - We are unable to expand bookmobile services beyond our two weekly stops in Odell with our current level of staff. This position will be 32 hours per week and they will work primarily on the Bookmobile. They will have a regular route each week that will visit multiple locations throughout Hood River County. The adult, teen, children, and outreach librarians will work with the Bookmobile Specialist to provide library services to all members of our community. Our Bilingual Outreach Librarian will oversee the bookmobile collection, programs, and services.
 - During fiscal year 2023-24, we added a part-time Public Service Clerk position to cover desk shifts to allow our librarian more time to provide bookmobile and outreach services in our community.
- *Health Insurance increases:* There is a \$12,090 increase to health insurance line item from \$153,660 to \$165,750.
 - We budget for all staff members who receive health insurance to use the entire amount the District offers. This will cover any staffing changes throughout the year. Right now we have one position, which the District covers the staff member's entire family. One employee receives benefits for themselves and their partner. Four employees receive medical and dental benefits for a single person and four employees receive HRA/VEBA and dental benefits.

The current projected actual cost for staff benefits is \$94,644 for the year, which includes a projected 15% increase in health care costs for staff members who fall under the maximum cap.

We have raised the maximum cap three times in the past seven years. Due to the reduction in health care expenses last year, I recommend we retain the current cap of \$1,300 per month to support our staff.

Salary compensation 3.2% increase

This fiscal year, I recommend a 3.2% cost-of-living increase for our entire team. Our Clerk I position will start at step 2 which would meet the minimum wage set for FY 2023-24 and account for wage compression. We have one staff member that is a Clerk I classification. They work 12 hours per week.

To meet the minimum wage requirements for step 1 for the Clerk I position, we would need to increase our wages for the entire staff by 5.2%. If we took this course, we would dip into our reserve by adding the Bookmobile Specialist position. We have waited six years to add new positions to our team and I do not recommend we postpone any longer.

Over the last three fiscal years we have increased the staff salary 0.8% more than the recommended cost-of-living increase in 2022-23, 4.5% more than the recommended cost-of-living increase in 2021-22 and 2% more than the recommended cost-of-living increase in 2020-

21. The increases were needed to address the predetermined required increases for the minimum wage requirements, wage compression and later to follow the recommendations of the salary analysis that was conducted in 2021 which showed all our positions were lower than other organizations in our area and the library profession. I feel comfortable moving forward with this recommendation based upon the increases we made over the past six years. We can reevaluate adding back step 1 next year when inflation is projected to go down.

Salary Schedule, 2023-24

Steps:	1	2	3	4	5	6	7
Clerk I		\$14.21 \$29,557	\$14.49 \$30,139	\$14.78 \$30,742	\$15.08 \$31,366	\$15.38 \$31,990	\$15.69 \$32,635
Clerk II	\$16.03 \$33,342	\$16.35 \$34,008	\$16.68 \$34,694	\$17.01 \$35,381	\$17.35 \$36,088	\$17.70 \$36,816	\$18.05 \$37,544
Library Assistant I	\$19.26 \$38,813	\$19.65 \$40,872	\$20.04 \$41,683	\$20.44 \$42,515	\$20.85 \$43,368	\$21.27 \$44,242	\$21.70 \$45,136
Library Assistant II	\$22.13 \$44,595	\$22.57 \$46,946	\$23.02 \$47,882	\$23.48 \$48,838	\$23.95 \$49,816	\$24.43 \$50,814	\$24.92 \$51,834
Librarian I	\$26.55 \$53,526	\$27.08 \$56,326	\$27.62 \$57,450	\$28.17 \$58,594	\$28.73 \$59,758	\$29.30 \$60,944	\$29.89 \$62,171
Librarian II	\$32.33 \$65,156	\$32.98 \$68,598	\$33.64 \$69,971	\$34.31 \$71,365	\$35.00 \$72,800	\$35.70 \$74,256	\$36.41 \$75,733
Library Director	\$43.10 \$86,875	\$43.96 \$91,437	\$44.84 \$93,267	\$45.74 \$95,139	\$46.65 \$97,032	\$47.58 \$98,966	\$48.53 \$100,942

Range approved by the Board of Directors,
Steps established by Library Director, May 9, 2023

Salaries, 2023-24

Cost of Living Adjustment: 3.20% Insurance: \$1,300

ID	Position	FTE	Current FT Salary	Proposed Salary w/ step increase	Prorated Salary	Current Insurance	Insurance assumes 15% increase (Jan.-June)	Proposed Insurance monthly cap	Retirement
Shelver	Clerk I	0.300	\$28,642	\$30,139	\$9,042				
Public Service Clerks (FT)	Clerk II	1.000	\$34,278	\$36,088	\$36,088	\$7,455	\$8,015	\$15,600	\$3,248
Public Service Clerks (FT)	Clerk II	1.000	\$32,947	\$34,694	\$34,694	\$7,455	\$8,015	\$15,600	\$3,122
Public Service Clerks (PT & subs)	Clerk II	2.000	\$34,278	\$36,088	\$72,176				
Children's Services Assistant	Assist I	0.750	\$39,582	\$41,683	\$31,262	\$7,455	\$8,015	\$12,480	\$2,814
Operations Assistant	Assist I	1.000	\$39,582	\$41,683	\$41,683	\$4,668	\$5,365	\$15,600	\$3,751
Collection Development Specialist	Assist II	0.625	\$49,254	\$51,834	\$32,396	\$4,077	\$5,122	\$9,750	\$2,916
Cataloging Specialist	Assist II	0.750	\$49,254	\$51,834	\$38,876	\$4,504	\$5,335	\$12,480	\$3,499
Bookmobile Specialist	Assist II	0.800		\$46,946	\$37,557		\$12,480	\$12,480	\$3,380
Outreach Librarian	Lib I	1.000	\$55,661	\$58,594	\$58,594	\$5,358	\$5,762	\$15,600	\$5,273
Children's Services Librarian	Lib I	0.800	\$54,579	\$57,450	\$45,960	\$4,504	\$5,335	\$12,480	\$4,136
Teen Services Librarian	Lib I	0.800	\$56,784	\$59,758	\$47,806	\$7,455	\$8,015	\$12,480	\$4,303
Assistant Director	Lib II	1.000	\$66,477	\$69,971	\$69,971	\$14,900	\$15,600	\$15,600	\$6,297
Library Director	Director	1.000	\$92,186	\$97,032	\$97,032	\$15,600	\$15,600	\$15,600	\$8,733
Total FTE		12.825			\$653,137	\$83,431	\$94,644	\$165,750	\$51,473

Materials & Services

Please note several categories have a slight increase to account for inflation.

- **26 – Bank charges:** This line item includes miscellaneous bank fees.
- **27 – Bookmobile:** The operational costs for the Bookmobile this year will be covered in Personnel Services, line items in Materials and Services and by the Library Foundation's \$10,000 contribution. See Attachment VI: Bookmobile Budget.
- **28 - Building rental:** Includes leases for the Cascade Locks (\$13,385) and Parkdale (\$2,000) locations. I estimate we will spend \$17,500 in rent this year. This estimate is an increase from last fiscal year since we renew our lease annually with the School District and we can anticipate an increase in rent.
- **29 - Building maintenance:** General building maintenance including repairs, electrical work, plumbing, light bulbs, fire extinguisher upkeep, roof repairs, and more. Due to the age of the Hood River building, we have expenses and upkeep.
- **30 - HVAC:** This line item includes the cost of maintaining the heating and cooling systems at the Hood River Library. It involves work by a local firm for preventative maintenance on our two small heating/cooling units in the Supply room and Columbia room. It also includes work by an outside firm for preventative maintenance and on-call maintenance on our boiler, 14 VAV units, and large rooftop unit. This also includes repairing parts on the 14 remote VAV units showing regular wear and tear.
- **31 - Elevator:** There is a maintenance contract for the Hood River Library elevator.
- **32 - Telephone:** This line item includes the cost for the District's VOIP and landline telephone, and mobile phone reimbursement for employees who use their own devices. It assumes \$525 in monthly costs (Hood River, Parkdale, Cascade Locks) and \$45 per month for the Library Director, Assistant Director, and Bilingual Outreach Librarian cell phone reimbursement. There is an increase because we must switch vendors for our VOIP phone system. Hood River County manages our system and they are moving from in-house management to an outside vendor. We are separating from them and establishing our own account with the same vendor. The new system has several new features which will be helpful to staff.
- **33 - Internet:** This line item includes the cost for bandwidth for the Hood River and Parkdale locations \$235 per month and the bookmobile \$115 per month. The bandwidth at the Cascade Locks Library is included in our lease with the Hood River County School District. It also includes \$3,264 annual cost for our 23 hot spots.
- **34 - Collection development:** This line item is for collection materials including books, DVDs, audiobooks, and more. All physical library materials are budgeted from the General Fund. Electronic resources are budgeted from the Grants Fund, which is paid for by the Foundation. It's standard practice in libraries to spend 10% of the library budget on the collection. This fiscal year we will spend almost 9.2% on our actual operating expenses on the collection.
- **35 - Technology:** This line item assumes replacement of 20% of all public and staff computers, miscellaneous other technology needs and the cost of our website, email, design programs, eNewsletter program, Zoom subscription, Waiverfile subscription, IT support network switches, staff wiki storage, and IT support. The District still maintains the Linux operating system, which allows costs to remain low.
- **36 - Accounting and auditing:** Includes the quoted amounts for auditing and accounting services.
- **37 - Courier:** This line item represents the cost of moving materials between our three locations. Currently the District pays mileage to staff.

- *38 - Custodial services:* Our current rate is \$2,000/month for the Hood River building. This includes cleaning five days per week, shampoo carpets/wax floors and window cleaning annually, and dusting of the library shelves monthly. There is \$2,240 for the Parkdale Library nine months out of the year. We share the building three months out of the year with OCDC and they pay for janitorial services during that time. There is also \$1,200 budgeted for cleaning of the carpets at Cascade Locks and Parkdale locations. There is a slight reduction to this line item because we no longer need the Hood River building cleaned an additional day per week due to COVID regulations.
- *39 - Technical services:* Includes the annual cost for our out-of-Sage interlibrary loan service as well as our catalog record download service.
- *40 - Library consortium:* Includes annual membership, which is the amount the Sage Library System will charge libraries of the District's size next fiscal year. The Sage Budget Committee expects a 7% rise in costs.
- *41 - Copiers:* \$260/month for copier leases and an estimated \$150/month for copies. There is an increase to the line item. We currently lease a large copier/printer/scanner for public use. We will be leasing two small copier/scanner/printers for the Hood River building. They will replace old outdated equipment in the children's library and staff area.
- *42 - Elections:* This is a biannual expense happening on odd-numbered years.
- *43 - Furniture and equipment:* These funds are used to purchase furniture and small equipment that doesn't qualify as capital.
- *44 - Property and liability insurance:* Amount based on estimates from Columbia River Insurance. We anticipate a potential 12% increase in our policy.
- *45 - Georgiana Smith Memorial Gardens:* As the managing entity for the Gardens, the District uses these funds for professional bed maintenance, tree trimming, grass cutting, snow removal, irrigation, and other associated costs.
- *46 - Legal Services:* This covers the fees for our legal counsel Ruben Cleaveland. Cleaveland reviews our contracts and policies.
- *47 - Professional Services:* This fiscal year 2022-23 the District hired a strategic planning consultant from this line item. We do not have any anticipated expenses in this category this fiscal year.
- *48 - Membership dues:* Includes memberships in local organizations and professional societies. Includes dues for the Chamber of Commerce, Gorge Technology Alliance, Libraries of Eastern Oregon, Hood River Rotary, Oregon Library Association, American Library Association, and the Public Library Association.
- *49 - Miscellaneous:* This covers items which do not fit into a category like the ongoing support we give to our volunteer and staff, which includes appreciation parties. I recommend we increase the expenditure in this category.
- *50 - Postage/freight:* This covers postage for items we lend and borrow from outside our SAGE system, items we need to return, and postage for library business. I recommend an increase due to the increase in the cost of postage.
- *51 - Printing:* This covers cost of printing our bookmarks and other various marketing materials. I recommend an increase to allow us to print high quality brochures for our Summer Reading Program.
- *52 - Programs:* This line item includes the costs for hiring performers, buying supplies for programs, Summer Reading expenses and other program costs. The Summer Reading Performers and new programs we plan to add this fiscal year will be funded through the

Grants Fund by the Friends of the Library and the Friends of the Library Pat Hazlehurst Endowment. We have high attendance at our District programs. It is an area where the District particularly excels when compared to peer libraries.

- *53 - Advertising:* Most recruitment-related expenses fit under this category. This also includes money for additional advertising to promote District collections and services. I recommend a slight increase in the line item to fund additional advertising for the District.
- *54 – Office supplies:* Includes all office and cataloging supplies.
- *55 - Travel:* Includes travel to trainings, programs, outreach activities, and hotel expenses.
- *56 - Training:* Includes registration for training events such as Sage classes and the Oregon Library Association conference.
- *57 - Board development:* This line item is used for Board training expenses, such as attendance at the Special Districts Association of Oregon conference.
- *58 – Parking reimbursement –* This fund is to reimburse volunteers for parking fees they accrue while volunteering in the Hood River Library.
- *59-62 - Utilities:* The amounts budgeted are based on actual costs, with room for a possible increases in utilities. There is still some money built in for a colder-than-normal winter and hotter-than-normal summer.
- *66 - Transfer to capital reserve:* Used for capital projects. There is an equivalent revenue in the Capital Equipment Reserve Fund. I recommend a transfer of \$10,000.
- *68 - Contingency:* This money is set aside in case something unforeseen arises, such as major facilities issues. If these funds aren't used, they are rolled back into the budget the following fiscal year. We have only used the funds one time since we became a Library District for the purchase of the HVAC system. We replenished the funds the following fiscal year.
- *72 - Vacation reserve:* These liabilities are employees' unused vacation and holiday leave. If an employee is no longer employed by the District, these amounts are paid out to them. The Board felt it prudent to create a reserve fund to help pay for such liability should an employee(s) depart. Per the Financial Management Policies (attachment V), the reserve amount should equal at least 75% of current outstanding liabilities. Employees are capped at rolling over only 80 hours into a new fiscal year, pro-rated based on a 40-hour workweek, so the District's long-term liabilities are limited.
- *74 - Unappropriated ending fund balance (UEFB):* This amount is ample to get the District from July through half of November 2023, especially if contingency is not used. At an estimated \$104,259/month in actual expenditures, the District would need \$469,165. This fiscal year, the District has averaged around \$98,074 per month.

The projected UEFB in fiscal year 2017-18 was \$336,443, FY 2018-19 it was \$419,338, FY 2019-20 it was \$457,645, FY 2020-21 it was \$507,409, FY 2021-22 it was \$535,000, FY 2022-23 was \$666,552 and the projected UEFB for FY 2023-24 is \$696,851. The goal is to get the UEFB closer to actual operating needs so that the District is fully using the allotment of taxes the public gives us. This year the projected expenditures will be near equal with the expected revenue.

Capital Equipment Reserve Fund

Resources

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

Requirements

- **9 - Capital outlay:** Capital expenditures projects below.

This fund will carry over around \$118,000 from last fiscal year. I recommend transferring \$10,000 this year from the General Fund to the Capital Equipment Reserve Fund. We do not have any large capital projects scheduled for this year.

This year we will restore the front entrance of the library. The total cost of the project is \$19,000. The District will fund \$7,000 and the Library Foundation will fund \$12,000. In addition, I recommend we explore adding a few mobile shelving units in the Parkdale Library to replace a large stationary unit. This will open up the space and allow for more people to attend programs in the library.

Long-term, there are other projects to consider in following fiscal years.

- **5 years: \$140,000**
 - Single ply roof - \$60,000
 - Estimated cost and life span: The roof will need to be replaced between 2023-2033. It is showing wear in areas.
 - Carpet - \$80,000
 - The carpet in the Hood River building will also need to be replaced in 1-5 years (2024-2029) for an estimate of \$70,000 which includes carpet and moving bookshelves, books, and furniture.
- **10 years: \$75,000**
 - Boiler - \$75,000
 - The boiler will need to be replaced in 7-17 years (2030-2040).
- **20 years: \$210,000**
 - HVAC unit
 - We replaced our central air handling/condensing unit (HVAC) in FY 2019-20 for \$104,926. This unit will need to be replaced in 18 years. I estimate it will cost \$140,00 for replacement.
 - Slate shingle roofing - \$70,000
 - Estimated cost and life span: should not need to be replaced until 2043-2053.

Total: \$425,000

- **Ongoing project:**
 - Restoration Hood River Building - \$125,000.
 - Over time we will need to restore the entire exterior elevation of the original library. This includes the concrete around the windows and the brick on the original building. We can break this down into sections. We are repairing the front entrance this coming fiscal year. There is no other area at this time that needs to be addressed due to safety issues. We can apply for matching grants for this work.

We already have a solid foundation of \$462,523.

- \$130,000 in the capital fund (\$118,000 carry over, \$2,00 interest, and \$10,000 transfer)
- I estimate we will have \$332,573 in unallocated carry over in the General Fund at the end of FY 2023-24. This unallocated carry over figure is based upon an estimate of actual expenditures.

We also will have \$100,000 contingency for emergencies.

Grants Fund

Resources

The District is fortunate to receive several grants and donations throughout the year. Not the least of these are the monies given to us by the Friends of the Library and Library Foundation. Between them, they add about \$70,000 to \$100,000 annually to improve the District's services. Friends and Foundation money is done through the Grants Fund to allow us to better track it.

There also are regular grants that the District receives as well as grants that are carryovers from the 2022-23 fiscal year. Carryovers include the 2023 Ready to Read grant (an Oregon State Library grant used for reading readiness), Library Foundation funds for digital and newspapers subscriptions and funds for several projects related to front entrance restoration and the bookmobile, Friends of the Library funds for our Summer Reading programs, Hood River Cultural Trust (bookmobile collection), Friends of the Library Pat Hazlehurst Endowment fund and grant funds from our newspaper digitization project. All other grants will be expended by the end of the fiscal year.

The Grants Fund also includes several grants that the District hopes to receive. These include unanticipated opportunities that might arise for library services. This entire fund usually is budgeted optimistically to take advantage of grant opportunities as they arise. However, if the grants are not received, subsequent expenditures are not incurred, either.

- **2 - Cash on hand:** Carryover of Foundation and Friends funds, Ready to Read 2023 grant monies, Pat Hazlehurst Endowment Fund grant, and Newspaper Digitization projects.
- **3 - Grants (specific purposes):** Includes potential grants as described above.
- **4 - Friends of the Library donations:** The Friends contribute to collection development, programming, equipment, and other library expenses.
- **5 - Library Foundation donations:** The Foundation anticipates giving \$17,500 this fiscal year toward magazine subscriptions, electronic resources, and movie licensing, \$6,000 to community book donations through FISH, \$10,000 for Bookmobile operational costs, and a TBD project for the 2024 Feast of Words fundraiser.
- **6 - Pat Hazlehurst Fund donations:** The District has an endowment at the Gorge Community Foundation, named in honor of long-time library supporter Pat Hazlehurst. This fund must dispense some of its funds to the library annually.

Requirements

- **26 - Materials and services:** The Friends and Foundation contribute toward collection development, the Summer Reading Program, new furniture and technology, and much more. In addition, some funds have been built in to take advantage of unanticipated grant opportunities.
- **36 - Capital outlay:** Rehabilitate the front entrance of the Hood River Library.

- **44 - Unappropriated ending fund balance:** This year, there is no unappropriated ending balance for the Grants Fund. Since the UEFB cannot be spent per state law, the District needs the ability to spend out its grants by the end of the fiscal year should the need arise.

Conclusion

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

GENERAL FUND

Resources

Hood River County Library District

OR-LB-20

	Historical Data				RESOURCES DESCRIPTION	Budget for Next Year 2023-24		
	Actual			Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	First Preceding Year 2020-21	First Preceding Year 2021-22	YTD actuals 3/31/23					
1	671,532	845,454	907,602	910,000	Available cash on hand	915,000		
2	27,171	41,596	25,365	20,000	Previously levied taxes estimated to be received	25,000		
3	6,499	6,040	16,567	7,000	Interest	10,000		
4	1,087	3,361	3,008	3,000	Fees	3,500		
5	100	87	-		Donations			
6	4,081	3,534	-		Intergovernmental revenue			
7	322	25	-		Miscellaneous revenue			
8								
9	710,792	900,097	952,542	940,000	Total resources, except taxes to be levied	953,500		
10				1,103,210	Taxes estimated to be received	1,199,267		
11	1,074,014	1,073,215	1,101,421		Taxes collected in year levied			
12	1,784,806	1,973,312		2,043,210	TOTAL RESOURCES	2,152,767		

GENERAL FUND

Detailed Requirements

	Historical Data				REQUIREMENTS FOR: Hood River County Library District	Budget for Next Year 2023-24		
	Actual			Adopted Budget This Year 2022-23		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	First Preceding Year 2020-21	First Preceding Year 2021-22	YTD 3/31/2023					
					LIBRARY OPERATIONS			
1					PERSONAL SERVICES			
2					Salaries			
3	6,986	7,335	5,683	8,767	Library Clerk I	9,042		
4	91,914	110,373	109,616	121,026	Library Clerk II	142,958		
5	50,075	56,114	51,755	69,862	Library Assistant I	72,945		
6	57,948	63,386	51,116	67,725	Library Assistant II	108,829		
7	117,702	126,510	76,720	143,676	Librarian I	149,488		
8	54,039	57,649	49,225	66,477	Librarian II	69,971		
9	80,098	84,924	68,711	92,186	Library Director	94,644		
10	458,762	506,291	412,826	569,719	Total Salaries	647,877		
11								
12					Benefits			
13	35,923	47,702	32,220	45,765	Retirement	51,473		
14	35,097	38,399	31,329	43,583	FICA	49,965		
15	81	1,074	958	1,300	Workers' compensation insurance	1,300		
16	75,352	74,740	60,717	153,660	Health insurance	165,750		
17	4,969	4,769	3,143	5,128	Unemployment insurance	4,572		
18	-	-	360		Other employee benefits			
19				2,848	Paid family and medical leave	6,479		
20	151,422	166,684	128,727	252,284	Total benefits	279,539		
21								
22	610,184	672,975	541,553	822,003	TOTAL PERSONAL SERVICES	927,416		
22				11.40	Total Full Time Equivalent (FTE)*	12.775		
23								
24					LIBRARY OPERATIONS			

25					MATERIALS AND SERVICES			
26	346	326	144	300	Bank charges	300		
27			1,173	5,000	Bookmobile	5,000		
28	14,269	11,326	11,416	15,200	Building rental	17,500		
29	13,692	23,319	15,946	20,000	Building maintenance	20,000		
30	6,473	17,928	20,461	15,000	HVAC	15,000		
31	1,973	2,220	940	2,315	Elevator	2,500		
32	5,041	4,795	3,981	5,200	Telephone	6,300		
33	2,824	5,833	5,174	5,840	Internet	8,000		
34	73,478	74,143	57,140	90,000	Collection development	90,000		
35	13,987	19,785	13,610	13,000	Technology	13,000		
36	26,444	24,778	23,552	29,000	Accounting and auditing	32,000		
37	2,064	2,036	407	2,300	Courier	2,300		
38	22,033	29,938	24,558	30,000	Custodial services	29,000		
39	3,700	4,114	3,479	4,000	Technical services	4,000		
40	13,396	13,782	15,236	15,400	Library consortium	16,500		
41	3,554	3,077	2,522	3,500	Copiers	5,000		
42	-	2,973	-	3,000	Elections			
43	2,662	7,896	8,640	4,000	Furniture and equipment	4,000		
44	13,134	14,076	16,255	21,000	Property and liability insurance	20,000		
45	20,029	23,654	15,408	20,000	Georgiana Smith Memorial Gardens	20,000		
46	2,135	1,820	1,207	4,000	Legal Services	4,000		
47	1,498	8,211	18,862	25,000	Professional services			
48	3,026	1,994	2,015	4,000	Membership dues	4,000		
49	1,289	2,247	2,313	1,500	Miscellaneous	2,500		
50	793	1,136	1,009	1,000	Postage/freight	1,500		
51	376	248	553	500	Printing	1,000		
52	12,603	18,175	14,724	20,000	Programs	20,000		
53	903	2,616	1,881	2,000	Advertising	2,500		
54	8,149	14,034	11,729	14,000	Office supplies	14,000		
55	222	551	1,600	4,000	Travel	4,000		
56	1,761	753	2,100	3,000	Training	3,000		
57	-	-	752	1,500	Board development	1,500		
58	-	100	-	500	Parking reimbursement	500		
59	13,129	16,214	12,498	20,000	Electricity	20,000		
60	1,586	1,687	1,254	2,000	Garbage	2,000		
61	5,647	7,201	6,658	10,000	Natural gas	10,000		
62	5,005	4,749	3,729	5,600	Water and sewer (building)	5,600		
63								

64	297,221	367,735	322,926	422,655	TOTAL MATERIALS & SERVICES	406,500		
65								
66	20,000	25,000	25,000	20,000	TRANSFER TO CAPITAL RESERVE	10,000		
67								
68	-	-	-	100,000	CONTINGENCY	100,000		
69								
70	927,405	1,065,710	889,479	1,364,658	Total expenditures	1,443,916		
71								
72	-	-	-	12,000	Vacation Reserve	12,000		
73	857,401	907,602			Ending Balance (Prior Years)			
74				666,552	UNAPPROPRIATED ENDING FUND BALANCE	696,851		
75	1,784,806	1,973,312		2,043,210	TOTAL REQUIREMENTS	2,152,767		

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 2023-24		
	Actual			Adopted Budget This Year 2022-23		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	First Preceding Year 2020-21	First Preceding Year 2021-22	YTD 3/31/2023					
1					RESOURCES			
2	109,875	125,338	132,185	141,000	Cash on hand	118,000		-
3	637	770	1,905	1,000	Interest	2,000		-
4	20,000	25,000	20,000	20,000	Transfer from General Fund	10,000		-
5								
6	130,512	151,108	154,090	162,000	TOTAL RESOURCES	130,000	-	-
7								
8					REQUIREMENTS			
9	5,174	18,923	16,062	125,000	Capital outlay			-
10	125,338	132,185			Ending balance (prior years)			
11				37,000	RESERVED FOR FUTURE EXPENDITURE	130,000	-	-
12	130,512	151,108		162,000	TOTAL REQUIREMENTS	130,000	-	-

SPECIAL FUND
Resources and Requirements
GRANTS FUND

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-24		
	Actual			Adopted Budget This Year 2022-23		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	First Preceding Year 2020-21	First Preceding Year 2021-22	YTD 3/31/2023					
1					RESOURCES			
2	114,512	251,794	110,757	70,000	Cash on hand	110,000		
3	33,182	12,228	85,910	150,000	Grants (specific purposes)	125,000		
4	14,300	15,000	12,000	25,000	Friends of the Library donations	25,000		
5	153,500	52,500	-	125,000	Library Foundation donations	100,000		
6	8,000	10,000	-	20,000	Pat Hazelhurst Fund donations	20,000		
7								
8	323,494	341,522	208,667	390,000	TOTAL RESOURCES	380,000	-	-
9								
10					REQUIREMENTS			
11					Personal services			
12					Salaries			
13								
14	-	-	-	5,000	Clerk I	4,400		
15	-	-	1,026	5,000	Library Assistant II	5,000		
16					Benefits			
17	-	-			Retirement			
18	-	-	-	750	FICA	750		
19	-	-		250	Workman's compensation	250		
20	-	-	-		Health insurance			
21	-	-	-	100	Unemployment insurance	100		
22								
23	-	-	99	500	Other personal services	500		
24								
25	-	-	1,125	11,600	Total personal services	11,000	-	-
26								
27					Materials and services			
28	26,681	26,484	34,833	70,000	Collection development	50,000		
29	1,710	-	1,783	35,000	Technology	25,000		
30	16,734	19,351	60,244	38,400	Programs	50,000		
31	6,682	600	28,090	55,000	Furniture and equipment	69,000		

32	7,498	110	4,089	80,000	Other materials and services	75,000		
33								
34	59,305	46,545	129,039	278,400	Total materials and services	269,000	-	-
35								
36	12,395	184,220	3,990	100,000	Capital outlay	100,000		
37				.				
38	251,794	110,757			Ending balance (prior years)			
39				-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
40	323,494	341,522		390,000	TOTAL REQUIREMENTS	380,000	-	-
41								

Hood River County Library District Strategic Plan 2023 — 2028

Mission Statement

We reach out, supporting everyone to learn, create, and grow.

Vision Statement

We come together to create an inclusive, dynamic, and creative community where everyone belongs and there are opportunities for all.

Core Values

Collaboration
Community
Compassion
Fun

Priorities and Goals

Make library service fully accessible to all by reducing barriers to access.

Goal 1: Support vibrant locations across the county.

Goal 2: Increase the ease of access to library services.

Goal 3: Using a universal design approach, update library spaces to be more accessible for patrons with a variety of physical abilities and needs.

Engage our communities at their point of need.

Goal 1: Provide Bookmobile service to underserved areas of the county.

Goal 2: Develop partnerships to support future service development in underserved areas of the county.

Goal 3: Ensure services connect with the whole family, developing programming and access to services that serve families together.

Hood River County Library District

Strategic Plan 2023 — 2028

Create community through the Library.

Goal 1: Prioritize opportunities for local community members to come together, including using library space and through activities and programming.

Goal 2: Prioritize co-creation and partnership when developing new programs and offerings.

Goal 3: Make a difference in community issues by being at the table with community organizations, coalitions, and government agencies.

Facilitate learning through experiences.

Goal 1: Take opportunities to share local, global, and creative culture with local residents.

Goal 2: Provide opportunities to learn more about the landscape around us.

Goal 3: Continue to expand the Library of Things, including collections at each location.

Tell the story of the Library, with an emphasis on the future.

Goal 1: Develop fun and innovative ways to broadly communicate the library's value.

Goal 2: Work together to envision the future of the library in our county's communities.

Goal 3: Raise awareness of the library's impact through participation in and presentations to community coalitions and local government.

Utilities, 2022-23

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	12,240	16,560	14,960	13,440	12,640	13,680	14,080	13,120	12,960	13,120			136,800
<i>Cost</i>	\$1,241.11	\$1,617.41	\$1,503.45	\$1,377.37	\$1,278.00	\$1,312.05	\$1,365.07	\$1,408.26	\$1,395.65	\$1,404.60			\$13,902.97
Garbage													
<i>Cost</i>	\$134.83	\$134.83	\$134.83	\$141.57	\$141.57	\$141.50	\$141.57	\$141.57	\$141.57	\$141.57			\$1,395.41
Internet													
<i>AT&T (Bookmobile)</i>						\$164.50	\$110.15	\$110.95	\$108.50	\$108.50			
<i>Hood River</i>	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$135.00			\$1,305.00
<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
<i>T Mobile</i>	\$62.52	\$51.49	\$43.45	\$63.00	\$62.04	\$62.52	\$62.52	\$125.04	\$0.00	\$62.52			\$595.10
<i>Mobile Beacon Wifi Hotspots</i>		\$2,280.00	\$240.00										\$2,520.00
Natural gas													
<i>Units</i>	107	64	96	157	563	1501	1303	867	963	682			6303
<i>Therms</i>	132.5	79.4	117.0	191.5	973.3	1253.0	1564.4	1077	1,166	810.2			6391.0
<i>Cost</i>	\$151.03	\$96.94	\$135.24	\$211.15	\$814.68	\$1,885.73	\$1,991.36	\$1,103.36	\$1,456.95	\$1,013.50			\$8,859.94
Telephone													
<i>AT&T</i>	\$24.22	-\$81.02	\$24.44	\$34.53	-\$10.09	\$14.35	\$20.44	\$24.22	\$24.22	\$24.43			\$99.74
<i>CenturyLink</i>	\$74.85	\$74.79	\$74.79	\$74.48	\$73.41	\$74.08	\$74.80	\$74.80	\$74.80	\$74.92			\$745.72
<i>County</i>	\$241.85	\$78.60	\$236.96	\$241.85	\$255.36	\$253.84	\$269.15	\$242.26	\$251.29				\$2,071.16
<i>Hood River Electric</i>	\$15.16	\$42.92	\$26.76	\$26.76	\$26.76	\$26.76	\$26.76	\$27.56	\$27.56	\$27.56			
<i>Mobile reimbursement</i>		\$540.00											\$540.00
Water - Building													
<i>1K gallons</i>		9	6	5	2	11	1	1	3	14			52
<i>Cost</i>	\$371.96	\$444.64	\$425.86	\$419.60	\$400.82	\$432.12	\$394.56	\$394.56	\$407.08	\$475.94			\$4,167.14
Water – Gardens													
<i>1K gallons</i>	0	0	0	0	0	0	0	0	0	0			0
<i>Cost</i>	\$41.68	\$42.69	\$42.69	\$42.69	\$42.96	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69			\$426.16
TOTAL	\$2,564.99	\$5,634.31	\$3,094.03	\$2,828.47	\$3,325.60	\$4,461.29	\$4,598.48	\$3,790.10	\$4,027.59	\$3,478.30	\$0.00	\$0.00	\$37,528.60

Utilities, 2021-22

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	14,000	16,560	14,240	13,120	11,920	13,520	13,680	12,720	13,040	12,400	11,920	12,080	159,200
<i>Cost</i>	\$1,503.85	\$1,620.62	\$1,495.64	\$1,356.26	\$1,224.68	\$1,317.21	\$1,314.04	\$1,238.99	\$1,285.90	\$1,230.79	\$1,166.85	\$1,216.12	\$15,970.95
Garbage													
<i>Cost</i>	\$132.86	\$132.86	\$132.86	\$172.41	\$134.83	\$134.83	\$134.83	\$134.83	\$134.83	\$134.83	\$172.41	\$134.83	\$1,687.21
Internet													
<i>Hood River</i>	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$105.00	\$125.00	\$130.00	\$130.00	\$130.00	\$1,495.00
<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>	84	90	202	228	564	759	1513	854	791	514	387	248	6234
<i>Therms</i>	104.4	109.5	244.4	270.9	668.9	913.8	1802.0	1064.9	990	636.8	467.1	205.0	7477.2
<i>Cost</i>	\$105.22	\$109.58	\$224.88	\$247.00	\$639.52	\$980.01	\$1,654.76	\$952.30	\$856.03	\$655.34	\$491.90	\$268.50	\$7,185.04
Telephone													
<i>AT&T</i>	\$52.83	\$52.83	\$52.83	\$52.59	\$52.59	\$52.59	\$52.22	\$52.22	\$52.22	\$52.09	\$24.43	\$139.09	\$688.53
<i>CenturyLink</i>	\$71.99	\$71.99	\$72.09	\$71.62	\$71.62	\$71.62	\$70.88	\$70.88	\$70.88	\$73.24	\$73.24	\$73.24	\$863.29
<i>County</i>	\$251.90	\$243.78	\$251.07	\$243.42	\$231.54	\$273.09	\$273.09	\$174.30	\$255.02	\$249.09	\$244.30	\$248.21	\$2,938.81
<i>T Mobile</i>	\$125.04	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	
<i>Mobile reimbursemen</i>													\$0.00
Water - Building													
<i>1K gallons</i>	3	3	3	3	6	3	4	3	3	3	5	5	44
<i>Cost</i>	\$427.49	\$389.24	\$383.48	\$389.24	\$406.52	\$389.24	\$395.00	\$389.24	\$389.24	\$389.24	\$400.76	\$400.76	\$4,749.45
Water – Gardens													
<i>1K gallons</i>	1	0	0	0	0	0	0	0	0	0	0	0	1
<i>Cost</i>	\$43.91	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$502.39
TOTAL	\$2,887.26	\$2,897.27	\$2,889.22	\$2,809.15	\$3,037.91	\$3,495.20	\$4,171.80	\$3,269.74	\$3,321.10	\$3,066.73	\$2,883.66	\$2,675.86	\$36,592.14

Utilities, 2020-21

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	10,160	12,960	12,400	10,000	10,080	11,840	11,680	11,520	11,120	10,720	11,280	12,480	136,240
<i>Cost</i>	\$1,166.73	\$1,388.66	\$1,330.10	\$1,162.62	\$1,139.22	\$1,215.00	\$1,174.93	\$1,107.15	\$1,081.71	\$1,062.47	\$1,128.14	\$1,331.64	\$14,288.37
Garbage													
<i>Cost</i>	\$130.00	\$130.00	\$130.00	\$132.86	\$132.86	\$132.88	\$132.86	\$132.86	\$132.86	\$132.86	\$132.86	\$132.86	\$1,585.76
Internet													
<i>Hood River</i>	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$1,500.00
<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>	95	64	71	85	510	939	903	1047	821	621	302	264	5722
<i>Therms</i>	113.7	76.4	86.3	101.6	614.6	1116.5	1071.9	1248.0	989	736.5	359.1	313.1	6826.2
<i>Cost</i>	\$90.35	\$77.76	\$85.77	\$98.14	\$527.93	\$971.00	\$969.47	\$996.04	\$864.15	\$643.78	\$322.92	\$283.60	\$5,930.91
Telephone													
<i>AT&T</i>	\$50.24	\$50.24	\$50.24	\$50.43	\$50.43	\$50.43	\$52.55	\$52.55	\$52.55	\$52.63	\$52.63	\$52.63	\$617.55
<i>CenturyLink</i>	\$66.34	\$65.89	\$65.89	\$65.89	\$67.31	\$67.31	\$67.52	\$67.22	\$67.22	\$72.11	\$72.00	\$72.00	\$816.70
<i>County</i>	\$250.09	\$253.87	\$273.38	\$247.91	\$242.77	\$263.33	\$246.94	\$320.70	\$242.82	\$239.46	\$246.87	\$247.86	\$3,076.00
<i>Mobile reimbursement</i>													\$0.00
Water - Building													
<i>1K gallons</i>	2	2	1	1	1	1	0	3	3	3	1	1	19
<i>Cost</i>	\$410.95	\$422.21	\$416.93	\$416.93	\$416.93	\$416.93	\$411.65	\$427.49	\$419.33	\$411.65	\$416.93	\$416.93	\$5,004.86
Water – Gardens													
<i>1K gallons</i>	59	97	12	23	27	0	0	0	0	0	2	7	227
<i>Cost</i>	\$187.16	\$289.67	\$72.07	\$100.23	\$110.47	\$41.35	\$41.35	\$41.35	\$41.35	\$41.35	\$46.47	\$59.27	\$1,072.09
TOTAL	\$2,526.62	\$2,853.06	\$2,599.14	\$2,421.42	\$2,852.25	\$3,332.80	\$3,269.72	\$3,317.81	\$3,074.44	\$2,828.68	\$2,591.19	\$2,769.16	\$34,474.69

Utilities, 2019-20

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	14,960	15,280	15,200	14,480	11,920	13,040	12,640	13,040	11,760	7,200	3,600	6,000	139,120
<i>Cost</i>	\$1,553.71	\$1,558.94	\$1,548.67	\$1,496.68	\$1,303.97	\$1,335.50	\$1,260.89	\$1,306.03	\$1,297.17	\$854.54	\$494.36	\$824.14	\$14,834.60
Garbage													
<i>Cost</i>	\$122.59	\$125.79	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$97.51	\$130.00	\$1,515.89
Internet													
<i>Hood River</i>	\$326.74												\$326.74
<i>Parkdale</i>	\$100.00	\$100.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$2,450.00
Natural gas													
<i>Units</i>	139	0	100	379	592	937	1095	782	610	32	10	157	4833
<i>Therms</i>	167.1	0.0	118.1	452.5	705.7	1109.4	1298.7	947.0	732	37.8	11.8	186.2	5766.3
<i>Cost</i>	\$129.07	\$15.96	\$113.82	\$390.90	\$593.84	\$918.97	\$1,087.04	\$813.40	\$605.33	\$50.58	\$27.91	\$17.58	\$4,764.40
Telephone													
<i>AT&T</i>	\$49.94	\$49.94	\$49.98	\$49.98	\$49.87	\$49.87	\$49.82	\$49.82	\$49.82	\$49.68	\$49.68	\$49.68	\$598.08
<i>CenturyLink</i>	\$63.53	\$63.18	\$63.18	\$63.18	\$63.28	\$63.28	\$62.47	\$62.47	\$64.96	\$64.96	\$64.59	\$64.69	\$763.77
<i>County</i>	\$240.83	\$242.41	\$248.07	\$246.70	\$244.05	-	\$498.02	\$246.89	\$242.15	\$252.48	\$248.23		\$2,709.83
<i>Mobile reimbursemen</i>				\$540.00									\$540.00
Water - Building													
<i>1K gallons</i>	7	5	7	6	5	6	4	4	11	5	16	0	76
<i>Cost</i>	\$422.99	\$425.99	\$436.60	\$431.47	\$426.34	\$431.47	\$421.21	\$410.65	\$436.60	\$426.34	\$0.00	\$400.69	\$4,670.35
Water – Gardens													
<i>1K gallons</i>	0	125	96	106	14	0	0	0	0	0	0	70	411
<i>Cost</i>	\$0.00	\$342.75	\$279.29	\$304.19	\$75.11	\$40.25	\$40.25	\$40.25	\$40.25	\$40.25	\$0.00	\$214.55	\$1,417.14
TOTAL	\$2,959.46	\$2,875.02	\$3,044.63	\$3,263.22	\$3,290.67	\$3,144.47	\$3,724.88	\$3,234.69	\$3,041.46	\$2,044.15	\$1,157.60	\$1,876.65	\$33,452.72

Utilities, 2018-19

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	13,600	18,160	15,120	14,000	10,560	12,800	12,640	12,640	14,240	12,480	12,080	12,160	160,480
<i>Cost</i>	\$1,584.41	\$2,020.18	\$1,688.79	\$1,536.62	\$1,252.90	\$1,348.42	\$1,341.87	\$1,350.85	\$1,420.01	\$1,321.54	\$1,308.77	\$1,320.60	\$17,494.96
Garbage													
<i>Cost</i>	\$119.96	\$122.59	\$122.59	\$122.59	\$122.59	\$122.59	\$122.59	\$122.59	\$122.59	\$122.59	\$122.59	\$122.59	\$1,468.45
Internet													
<i>Hood River</i>	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$3,920.88
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
Natural gas													
<i>Units</i>	46	26	73	213	386	924	924	925	820	473	211	117	5138
<i>Therms</i>	56.9	32.4	87.2	257.3	456.3	1093.1	1095.9	1095.2	1,269	557.7	252.4	142.6	6396.0
<i>Cost</i>	\$56.99	\$43.33	\$89.67	\$233.54	\$396.38	\$913.00	\$948.28	\$897.29	\$1,026.87	\$487.81	\$249.90	-\$25.35	\$5,317.71
Telephone													
<i>AT&T</i>	\$91.08	\$79.36	\$225.60	\$145.17	\$145.43	\$145.43	\$145.63	\$78.96	\$103.14	\$103.03	\$49.48	\$49.48	\$1,361.79
<i>CenturyLink</i>	\$59.32	\$59.32	\$59.32	\$60.10	\$60.08	\$60.80	\$60.11	\$61.15	\$62.42	\$62.11	\$62.19	\$62.19	\$729.11
<i>County</i>	\$239.09	\$238.59	None	\$487.26	None	\$477.38	\$236.72	Missing invo	\$244.59	\$242.77	\$246.84	\$245.40	\$2,658.64
<i>Mobile reimbursemen</i>			\$900.00										\$900.00
Water - Building													
<i>1K gallons</i>	7	8	9	5	6	5	14	14	10	8	5	5	96
<i>Cost</i>	\$400.32	\$427.97	\$427.97	\$413.03	\$418.01	\$413.03	\$457.85	\$422.01	\$404.05	\$427.97	\$413.03	\$422.99	\$5,048.23
Water – Gardens													
<i>1K gallons</i>	116	140	196	147	64	0	0	0	0	0	0	0	663
<i>Cost</i>	\$303.98	\$377.84	\$513.36	\$394.78	\$193.92	\$39.04	\$39.04	\$1.39	\$1.39	\$1.39	\$0.00	\$0.00	\$1,866.13
TOTAL	\$3,190.81	\$3,716.56	\$3,328.44	\$3,793.24	\$3,071.48	\$3,801.00	\$3,633.20	\$3,282.02	\$3,708.66	\$3,092.92	\$2,830.06	\$2,575.16	\$39,704.11

HOOD RIVER COUNTY LIBRARY DISTRICT

Compiled Financial Statements March 31, 2023

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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.

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

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

Management is responsible for the accompanying financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of March 31, 2023, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month and nine months then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

The supplementary information contained on pages 4 through 8 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Onstott, Broehl & Cyphers, P.C
April 14, 2023

Hood River County Library District
Balance Sheet - Cash Basis
March 31, 2023

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Columbia State Bank	\$101,936			\$101,936
Cash with Hood River County	1,069,712	\$74,513	\$138,028	1,282,253
Petty cash	416			416
Total Current Assets	<u>1,172,064</u>	<u>74,513</u>	<u>138,028</u>	<u>1,384,605</u>
TOTAL ASSETS	<u><u>\$1,172,064</u></u>	<u><u>\$74,513</u></u>	<u><u>\$138,028</u></u>	<u><u>\$1,384,605</u></u>

LIABILITIES & FUND BALANCES

Liabilities				
Current Liabilities				
Payroll liabilities	\$2,580			\$2,580
Total Current Liabilities	<u>2,580</u>	<u>0</u>	<u>0</u>	<u>2,580</u>
Total Liabilities	<u>2,580</u>	<u>0</u>	<u>0</u>	<u>2,580</u>
Fund Balances:				
Unassigned	1,169,484	74,513	138,028	1,382,025
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$1,172,064</u></u>	<u><u>\$74,513</u></u>	<u><u>\$138,028</u></u>	<u><u>\$1,384,605</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, 2023

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Revenues:				
Donations and grants	\$0	\$16,310		\$16,310
Property tax revenues - current year	1,101,421			1,101,421
Property tax revenues - prior year	25,365			25,365
Fines and fees	3,008			3,008
Intergovernmental revenue	0	81,600		81,600
Interest revenue	16,567		\$1,905	18,472
Miscellaneous	0			0
Total Revenues	1,146,361	97,910	1,905	1,246,176
Expenditures:				
Personal services:				
Wages and salaries	412,826	1,026		413,852
Employee benefits	128,727	99		128,826
Total Personal Services	541,553	1,125	0	542,678
Materials and services:				
Bank charges	144			144
Bookmobile	1,173	588		1,761
Building rental	11,416			11,416
Building maintenance	15,946	2,770		18,716
HVAC	20,461			20,461
Elevator	940			940
Telephone	3,981			3,981
Internet	5,174			5,174
Collection development	57,140	34,833		91,973
Technology	13,610	1,783		15,393
Accounting and auditing	23,552			23,552
Courier	407			407
Custodial services	24,558			24,558
Technical services	3,479			3,479
Library consortium	15,236			15,236
Copiers	2,522			2,522
Elections expense	0			0
Furniture and equipment	8,640	28,090		36,730
Insurance	16,255	508		16,763
Georgiana Smith Memorial Garden	15,408			15,408
Legal services	1,207			1,207
Professional services	18,862			18,862
Dues and subscriptions	2,015			2,015
Miscellaneous	2,313			2,313
Postage and freight	1,009			1,009
Printing	553			553
Programs	14,724	60,244		74,968
Advertising	1,881			1,881
Supplies - office	11,729	223		11,952
Travel	1,600			1,600
Training	2,100			2,100
Board development	752			752
Parking reimbursement	0			0
Electricity	12,498			12,498
Garbage	1,254			1,254
Natural gas	6,658			6,658
Water & sewer - building	3,729			3,729
Total Materials and Services	322,926	129,039	0	451,965
Capital outlay	0	3,990	16,062	20,052
Total Expenditures	864,479	134,154	16,062	1,014,695
Revenues Over Expenditures	281,882	(36,244)	(14,157)	231,481
Other Financing Sources (Uses)				
Operating transfers in			20,000	20,000
Operating transfers out	(20,000)			(20,000)
Total Other Financing Sources (Uses)	(20,000)	0	20,000	0
Revenues and Other Financing Sources (Uses) Over Expenditures	261,882	(36,244)	5,843	231,481
Fund Balance - July 1, 2022	907,602	110,757	132,185	1,150,544
Fund Balance - March 31, 2023	\$1,169,484	\$74,513	\$138,028	\$1,382,025

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2023

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Tax revenues - current	\$7,627	\$1,101,421	\$1,103,210
Tax revenues - prior year	482	25,365	20,000
Interest revenue	3,625	16,567	7,000
Fines and fees	185	3,008	3,000
Intergovernmental revenue	0	0	0
Miscellaneous	0	0	0
Total Revenues	11,919	1,146,361	1,133,210
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	578	5,683	8,767
Library clerk II	13,226	109,616	121,026
Library assistant I	5,328	51,755	69,862
Library assistant II	5,316	51,116	67,725
Librarian I	7,789	76,720	143,676
Librarian II	5,540	49,225	66,477
Library director	7,682	68,711	92,186
Payroll taxes and benefits:			
Retirement	6,912	32,220	45,765
Social security	3,430	31,329	43,583
Workers' compensation	20	958	1,300
Health insurance	6,324	60,717	153,660
Unemployment insurance	314	3,143	5,128
Paid family and medical leave	0	0	2,848
Other employee benefits	360	360	0
Total Personal Services	62,819	541,553	822,003
Materials and services:			
Bank charges	16	144	300
Bookmobile	228	1,173	5,000
Building rental	1,115	11,416	15,200
Building maintenance	3,618	15,946	20,000
HVAC	2,104	20,461	15,000
Elevator	0	940	2,315
Telephone	703	3,981	5,200
Internet	258	5,174	5,840
Collection development	7,184	57,140	90,000
Technology	1,083	13,610	13,000
Accounting and auditing	0	23,552	29,000
Courier	0	407	2,300

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2023

	Current Period	Year to Date	Annual
	Actual	Actual	Budget
Custodial services	2,592	24,558	30,000
Technical services	0	3,479	4,000
Library consortium	0	15,236	15,400
Copiers	330	2,522	3,500
Elections expense	0	0	3,000
Furniture and equipment	1,315	8,640	4,000
Insurance	(2,178)	16,255	21,000
Georgiana Smith Memorial Garden	838	15,408	20,000
Legal services	88	1,207	4,000
Professional services	0	18,862	25,000
Membership dues	(201)	2,015	4,000
Miscellaneous	27	2,313	1,500
Postage and freight	36	1,009	1,000
Printing	0	553	500
Programs	1,019	14,724	20,000
Advertising	(157)	1,881	2,000
Office supplies	1,342	11,729	14,000
Travel	0	1,600	4,000
Training	0	2,100	3,000
Board development	0	752	1,500
Parking reimbursement	0	0	500
Electricity	1,396	12,498	20,000
Garbage	142	1,254	2,000
Natural gas	1,103	6,658	10,000
Water & sewer - building	407	3,729	5,600
Total Materials and Services	24,408	322,926	422,655
Capital Outlay	0	0	0
Contingency	0	0	100,000
Total Expenditures	87,227	864,479	1,344,658
Other Financing Sources (Uses)			
Operating transfers In	0	0	0
Operating transfers out	0	(20,000)	(20,000)
Total Other Financing Sources (Uses)	0	(20,000)	(20,000)
Change in Fund Balance	(\$75,308)	\$261,882	(\$231,448)

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2023

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Donations and grants	\$3,209	\$16,310	\$320,000
Intergovernmental revenue	0	81,600	0
Total Revenues	<u>3,209</u>	<u>97,910</u>	<u>320,000</u>
Expenditures:			
Personal services	0	1,125	11,600
Materials and services:	1,751	129,039	278,400
Capital outlay	0	3,990	100,000
Total Expenditures	<u>1,751</u>	<u>134,154</u>	<u>390,000</u>
Change in Fund Balance	<u><u>\$1,458</u></u>	<u><u>(\$36,244)</u></u>	<u><u>(\$70,000)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2023

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Interest revenue	\$342	\$1,905	\$1,000
Other Financing Sources			
Transfer from General Fund	0	20,000	20,000
Total Revenues and			
Other Sources	<u>342</u>	<u>21,905</u>	<u>21,000</u>
Expenditures:			
Materials and services	0	0	0
Capital outlay	0	16,062	125,000
Total Expenditures	<u>0</u>	<u>16,062</u>	<u>125,000</u>
Change in Fund Balance	<u><u>\$342</u></u>	<u><u>\$5,843</u></u>	<u><u>(\$104,000)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
Grants Funds
For the Nine Months Ended March 31, 2023

	Newspaper Digitization	Foundation Grants	Other Grants	Friends of the Library	Pat Hazelhurst	CARES Act	R2R 2022	R2R 2023	Teen Intern	State Library	State Library Newspaper	Cascade Locks	HR Cultural Trust	Safety Grant	Total
Revenues:															
Donations and grants	\$0	\$0	\$2,214	\$12,000	\$0	\$0	\$0	\$5,154	\$0	\$74,972	\$1,474	\$0	\$0	\$2,096	\$16,310
Intergovernmental revenue															81,600
Total Revenues	0	0	2,214	12,000	0	0	0	5,154	0	74,972	1,474	0	0	2,096	97,910
Expenditures:															
Personal services:															
Wages and salaries									1,026						1,026
Employee benefits									99						99
Total Personal Services	0	0	0	0	0	0	0	0	1,125	0	0	0	0	0	1,125
Materials and services:															
Bookmobile										588					588
Building maintenance		2,770													2,770
Supplies - office		10,756		2,944	3,828					223	1,474				223
Collection development										15,831					34,833
Technology										1,783					1,783
Programs			2,127	5,393	478		2,737		2,125	41,264		221			60,244
Furniture & equipment		9,681		8,965						9,444					28,090
Property and liability insurance										508					508
Total Materials and Services	0	29,106	2,127	17,302	4,306	0	2,737	0	2,125	69,641	1,474	221	0	0	129,039
Capital outlay															
	0	0	0	0	0	0	0	0	0	3,990	0	0	0	0	3,990
Total Expenditures	0	29,106	2,127	17,302	4,306	0	2,737	0	3,250	73,631	1,474	221	0	0	134,154
Net Change in Fund Balance	0	(29,106)	87	(5,302)	(4,306)	0	(2,737)	5,154	(3,250)	1,341	0	(221)	0	2,096	(36,244)
Fund Balance - July 1, 2022	338	71,752	2,041	16,208	10,150	1,781	2,737	0	3,250	0	0	0	2,500	0	110,757
Fund Balance - March 31, 2023	\$338	\$42,646	\$2,128	\$10,906	\$5,844	\$1,781	\$0	\$5,154	\$0	\$1,341	\$0	(\$221)	\$2,500	\$2,096	\$74,513

See Independent Accountants' Compilation Report

Hood River County Library District
Recommended Budget Committee Motion
Fiscal Year 2023-24

I move to approve the Hood River County Library District budget for the 2023-24 fiscal year for the total amount of \$2,662,767 and the amounts per fund as shown below:

Fund

General Fund	\$ 2,152,767
Capital Equipment Reserve Fund	130,000
Grants Fund	380,000
Total:	<u>\$ 2,662,767</u>

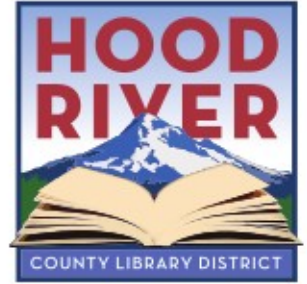
I also move to approve:

- 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

Financial Management Policy



I. Purpose

The Hood River County Library District approves this Financial Management Policy as a demonstration of our commitment to financial integrity. It is the purpose of this Policy to be accountable to our citizens for the use of public dollars and resources, and to ensure there is adequate funding to meet community needs. This Policy is adopted by the Board of Directors to establish the framework for the District's financial planning and management, guide day-to-day operations, promote sustainable long range fiscal planning, and ensure responsible decision making.

II. Accounting System

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

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

The accounting system shall include:

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

III. Control Policies and Procedures

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

1. All financial transactions shall conform to standard accounting procedures and Oregon Revised Statutes and Administrative Regulations Oregon Law.
2. All transactions are authorized properly.
3. Duties are segregated. As much as is practical, no single individual should be able to (1) authorize a transaction, (2) record the transaction in the accounting system, and (3) take custody of the assets resulting from the transaction.
4. Accounting records and documentation are designed and maintained properly.
5. Access to assets and records is controlled.
6. Accounting data is reviewed periodically and compared to underlying records.
7. All financial records are retained and secured in accordance with Oregon Law.
8. Records no longer required to be retained are destroyed securely.
9. Payroll records and processing are reviewed periodically.
10. Physical assets are reviewed periodically and an inventory is maintained.

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541 386 2535

www.hoodriverlibrary.org

11. The Library Director shall submit the prior month's financial report to the Board of Directors with the packet for the regular monthly meeting.
12. Financial computer systems shall be maintained in a secure environment, accessed only by documented/authorized personnel, and regularly maintained to prevent data loss.
13. Annual audits shall be performed in compliance with Oregon Law and generally accepted accounting principles (GAAP) for governmental entities.
14. The Library Director and any other staff significantly involved in District financial procedures shall be required to take a vacation of at least five consecutive business days per year.
15. Financial duties shall be rotated to staff not normally involved in financial procedures for at least a consecutive two-week period per year. This rotation may coincide with the Library Director and other financial staff's mandatory absence.

IV. Cash and Purchasing

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

1. Cash disbursement:
 - Check-signing authority is limited to the Library Director, Assistant Director, Board President, and Board Vice-President.
 - Two signatures are required on each check: the signature of the Board President or Vice-President and the signature of the Library Director or Assistant Director.
 - Some regularly-recurring bills and payments may be paid electronically by the Library Director or designee. Bills and payments authorized to be paid electronically shall be established annually by Board resolution. Invoices must be retained and reviewed by the Board President or Vice-President.
 - Authorization of payment is required by the Library Director or designee.
 - Original invoices shall be attached to checks before signing.
 - Pre-signing any check is prohibited.
 - Blank checks are prohibited.
 - Checks shall be numbered sequentially.
 - The check stock shall contain security safeguards to prevent fraud.
 - The check stock shall be secured and use shall be documented.
 - Voided checks shall be defaced and retained in the financial records.
 - Signature stamps are prohibited.
2. Cash handling
 - Daily cash counts shall be performed.
 - Deposits shall be performed monthly or when cash to be deposited exceeds \$1,000, whichever comes first. More frequent deposits may be required by the Library Director as circumstances require.
 - Cash till control and reconciliation shall be standard policy.
3. Management shall review bank account reconciliations monthly.
4. Available surplus funds may be invested according to Oregon Law with the primary consideration being the security of public funds.
5. Banking shall be conducted according to Oregon Law and applicable accounting practices.
6. Purchasing
 - Original invoices shall be required.
 - Employees of the District shall not serve as independent contractors to the District.
 - Employees of the District shall not accept consideration from an outside entity while performing District duties unless specifically authorized by a Board approved intergovernmental Agreement of similar contractual arrangement by the Board.
7. Vacation reserve
 - The District shall retain a vacation reserve of at least 75 percent of all employees'

outstanding vacation and holiday accrual.

7. Expenditures approval

- The Board of Directors shall approve all expenditures for supplies, materials, equipment, or any contract obligating the District in excess of \$5,000 with the following exceptions:
 - Purchase of emergency services or materials which cannot be delayed until the next Board meeting but exceed \$5,000. Such purchases must be approved by the Library Director and the Board President and comply with Oregon Law. The Library Director will inform the District Board of the purchase at the next board meeting.
 - Purchases that exceed \$5,000 but cannot be delayed until the next Board meeting because such delay would cause unnecessary hardship or financial detriment to the District; provided, the purchase is made after approval by the Library Director and the Board President. The Library Director will inform the District Board of the purchase at the next board meeting.
 - Payments of monthly statements, composed of individual invoices not exceeding \$5,000, incurred while conducting regular library business such as purchasing collection materials or office supplies or paying credit statements.
 - Regular payments on contracts that have been pre-approved by the Board of Directors.
- The Library Director shall authorize all expenditures or contracts up to \$5,000 except Contracts for legal services.
 - Total expenditures within a budgetary fund category (e.g. Materials and Services) may not exceed the budgeted allocation of that category without prior approval of the Board of Directors.

V. Credit Cards

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

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

VI. Personnel

Employment policies shall include procedures that reasonably protect District assets:

1. Employment applications shall include:
 - A statement that false information or misrepresentation can be cause for disqualification or dismissal.
 - A criminal background check with candidate's written approval.
 - Reference checks.
2. Appropriate staff supervision.
3. Rotation of duties/cross-training.
4. Communication and confirmation of policies and ethics.
5. Employee and financial contractor fidelity coverage (bonding) is required (when applicable).

VII. District Assets and Capital Outlay

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

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

Capital outlay shall include expenditures on the following:

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

VIII. Surplus Property

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

1. *Recycled internally:* Staff should first deem whether property has use for District purposes other than its original use.
2. *Sold or traded:* If property is deemed to have significant value, it shall be sold or traded for something of equivalent value. Property shall be sold "as is". If property is deemed of particular use to a library, it shall first be offered for sale to other libraries in the District's consortium or in Oregon. If no other library is interested in the property, the District may offer it for sale to local nonprofits organizations. Funds received from sale of property shall be considered miscellaneous income into the fund from which the property was or would have been

purchased.

3. *Donated:* If property is deemed to have little value, it shall be offered for donation if it is not cumbersome to do so. Property also may be donated rather than sold if the donation would provide significant good will benefits to the District. If property is deemed of particular use to a library, it shall first be offered for donation to other libraries in the District's consortium or in Oregon. If no other library is interested in the property, the District may offer it for donation to local nonprofits. Unless they are considered of particular value, discarded collection materials shall be donated to the Friends of the Hood River County Library.
4. *Discarded:* Property that has no value or cannot be sold, traded, or donated shall be discarded. The District prefers to discard property with a service that recycles all or a portion of the property. Otherwise, the District shall discard property through its regular waste disposal service.
 - Hazardous substances shall be discarded in accordance with proper safety procedures. Any electronic equipment that stores documents, licensed software, copyrighted material, personal information about District patrons, staff, or Board members, or other sensitive information shall be erased before being disposed per this policy.

VIII. Contracts

The District follows the Oregon Model Public Contracting Rules (ORS 279A.065) when purchasing goods and services and for construction projects, subject to the additions or exceptions provided in this policy.

1. Local Contract Review Board

Except when otherwise provided in District policies, the powers and duties of the Local Contract Review Board (LCRB) under the Public Contracting Code shall be exercised and performed by the District Board of Directors.

2. Delegation of Contracting Authority

Unless expressly limited by the Local Contract Review Board or District policies, all powers and duties given or assigned to contract agencies by the Public Contracting Code may be exercised or performed by the Board President, Library Director, or his/her designee, including the authority to enter into emergency contract.

3. Professional Services Contracts

Professional services shall be defined to include those services that require specialized technical, creative, professional, or communication skills or talents, unique and specialized knowledge, or the exercise of discretionary judgment, and for which the quality of the service depends on attributes that are unique to the service provider.

Such services shall include, but are not limited to: architects, engineers, surveyors, attorneys, accountants, auditors, computer programmers, artists, designers, performers, and consultants. The library director or his/her designee shall have the authority to determine whether a particular service is a "personal service" under this definition.

Professional service contracts do not require a competitive bidding process. When screening or selecting a personal service contractor, the district will consider qualifications, performance history, expertise, knowledge, creativity, and the ability to exercise sound judgment. The selection is based primarily on these factors rather than price.

Unless otherwise provided in this section, contracts for architectural, engineering, photogrammetric mapping, transportation planning or land surveying services shall be awarded according to ORS 279C. A contract for architectural, engineering, photogrammetric mapping, transportation planning or land surveying services may be entered into by direct appointment if such contract is estimated not to exceed \$100,000.

4. Sole Source Procurement

When necessary, the district's Local Contract Review Board, Library Director, or his/her designee may enter into a sole source procurement pursuant to ORS 279B.075.

5. Electronic Advertising

The Board hereby determines that electronically providing public notice of bids and proposals is likely to be cost-effective; therefore, advertisement by electronic means instead of in a newspaper of general circulation is allowed when so authorized by Oregon law.

IX. Grants

The District seeks grants to fund projects beyond the provision of the standard operations budget.

1. Evaluating Grant Opportunities

The library director shall inform the District Board of Directors of the initiation of any new projects that will require grant funding.

The library director shall be authorized to submit grant proposals requesting up to \$100,000 providing the proposed project is within the scope of the District library core services or the District strategic framework.

The District library core services are to:

- a. Maintain and circulate a curated and balanced collection of catalogued books and other materials selected for a wide range of interests for adults, youth, and children in the community.
- b. Provide a pleasant experience and convenient space for library users, with trained volunteers and professional staff available for guidance in the acquisition of information.
- c. Provide access to the Internet and a variety of digital media with subsequent digital skills training.
- d. Provide special programming to encourage children's literacy.
- e. Provide adult and teen programs that encourage lifelong learning.

2. Grant Contracts

The library director shall be authorized to sign contracts for and accept grant awards up to \$100,000 providing that the grant-funded project is within the scope of the District library core services and/or the District strategic framework. According to ORS 279A.025, grant contracts are not subject to competitive bid requirements.

3. Grant Funds Management

Grant funds shall be used only for the project for which the funder approved the grant.

Progress on the grant project and expenditures shall be tracked and reported back to the funder

according to the funder's requirements.

Approved by the Board of Directors, March 15, 2011

Last reviewed, July 15, 2022

Last revised, July 15, 2022

Bookmobile Budget FY 2023-24

General Fund

Materials & Services	Insurance	\$6,000.00
Materials & Services	Internet (Wifi)	\$1,302.00
Materials & Services	Bookmobile	\$5,000.00 Gas and maintenance
Personnel	Bookmobile Specialist	\$53,417.00 Salary and benefits

Grants Fund

Free Books	Library Foundation	\$3,000.00 FOW donation
Programs	Library Foundation	\$4,000.00
Snacks	Library Foundation	\$3,000.00
Collection	Library Foundation	\$8,400.00 Previous funds for Odell collection
Collection	Cultural Trust Grant	\$2,500.00

\$86,619.00