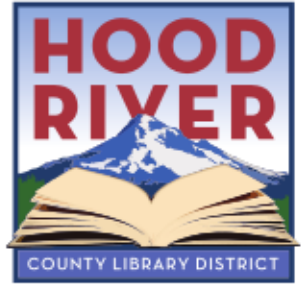


**Budget Committee
Meeting Agenda**
Tuesday, May 10, 2016, 6.00p
Columbia Room
502 State St, Hood River
Budget officer: Buzzy Nielsen



- | | |
|--|---------|
| I. Nomination and election of Chair | Chair |
| II. Additions/deletions from the agenda (ACTION) | Chair |
| III. Conflicts or potential conflicts of interest | Chair |
| IV. Budget message | Nielsen |
| V. Presentation of proposed budget | Nielsen |
| i. General Fund | |
| ii. Capital Equipment Reserve Fund | |
| iii. Grants Fund | |
| iv. Sage Library System 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 |

2016-17 budget notes
May 10, 2016
Prepared by Budget Officer Buzzy Nielsen



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, Monica Zorza Hockett, Nick Hogan, Lani Roberts, John Schoppert, Jean Sheppard, Sara Snyder, Alexis Vaivoda, Suzanne VanOrman, and Erick VonLubken.

Our current fiscal year is composed of four funds:

- *General Fund:* This fund is where most of the action happens. It includes most of the District's major income (namely, tax revenue) and expenses.
- *Capital Equipment Reserve Fund:* This fund is used for major capital improvements or purchases of physical items that last beyond a few years. These could include significant building repairs, renovations, furniture, shelving, or large equipment. Examples of purchases out of this fund are replacement for a small section of our roof, replacement of our HVAC's control box, shelving, and new networking equipment.
- *Grants Fund:* This fund is used for special-purpose grants, such as those given to us by foundations, as well as donations from our two affiliate nonprofit support groups: the Friends of the Hood River County Library and the Hood River County Library Foundation. Expenditures from this fund are for purposes outlined in the grants or donations. Typically, this fund is estimated high to take advantage of potential grant opportunities.
- *Sage Library System Fund:* This fund is used to pay the Sage Systems Librarian and his associated expenses. While he is administratively our employee, this person actually works for the benefit of our entire library consortium and as such is not a part of our regular operations. All costs are reimbursed.

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

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

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

502 State Street
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We have one Budget Committee meeting scheduled for Tuesday, May 10, 2016, 6.00-8.00p in the Columbia Room of Hood River Library. If needed, we can recess the meeting and continue it on Tuesday, May 17, 6.00-7.00p, at the same location. In the past, we have not needed the second meeting.

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 2012-16.
- *Attachment II:* A draft of the District's Strategic Goals for 2016-21.
- *Attachment III:* Current and proposed salary schedules.
- *Attachment IV:* General Fund expenditures with Teen Librarian
- *Attachment V:* 2016-17 proposed personnel costs, including Teen Librarian scenario
- *Attachment VI:* Historical utility use.
- *Attachment VII:* Our most recent financial statements, March 2016
- *Attachment VIII:* A recommended motion to approve the budget (including Teen Librarian scenario).
- *Attachment IX:* Financial Management Policy

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

Budget message

The 2016-17 fiscal year is Hood River County Library District's sixth operational year. The District has come a long way since it first reopened in July 2011. It features a wide range of services including free public Internet, programs for all ages, a vibrant and growing collection, an actively-used meeting room, and much more. Compared to similarly-sized libraries, our District is among the top performers for programs, attendance at programs, additions and expenditures on the collection, and efficient use of limited funds. This budget helps ensure that we continue and add to our success of recent years.

General Fund

Strategic goals

Our budget should reflect our strategic goals. The 2015-16 fiscal year marks the end of our current strategic plan (see Attachment I). We have done admirably in meeting most of the stated goals for the 2012-16 strategic plan, much of which pertained to reopening the libraries after their year of closure. With a new strategic plan, the District can focus on growth rather than just getting things running again. The Board hired library consultant Penny Hummel to craft the District's 2016-21 strategic plan (see the draft as Attachment II). This plan extends many of our current goals and builds upon projects we've already started. Here are the five main areas of focus and how the budget addresses them.

I. Create a stable and permanent presence in Odell.

The District has focused on Odell since the libraries reopened. The community is the only significantly-populated area of the county without a physical library branch. Like the rest of the valley, it is predominantly Latino, a group historically underserved by the library pre-closure.

The District has reached out to Odell. We have a full-time Bilingual Outreach Specialist who spends most of her time in Odell. She is a regular presence at meetings and events. Half of the Outreach Specialist's time was funded by a grant, but in 2016-17 we fully absorb the cost of the position into the General Fund. This has been a goal of the Board since the position was created. We also conduct programming in Odell, including partnering with the Mid Valley Elementary Summer School program to provide a summer reading program. Finally, this year we are using a grant from the Oregon State Library to provide twice-monthly bus service between Odell and the Hood River Library. In HR, staff provide early literacy programming, free books, snacks, and more. The bus has been well-received, averaging about fifteen bus users per day and even more program attendees. We plan to continue using our annual State Library grant for this program next year.

2. *Expand services to tweens and teens.*

Teens were one of our target populations in our original strategic goals. We have active teen volunteers in the Teen Speak advisory group and Literary Trivia Challenge committee. Our Young Adult Services Assistant has been experimenting with creative programming: animation workshops, video production, photography, and more. Our new strategic goals call for more of these types of programs. Our budget increases funds for teen programs. Currently, our position geared at teens is a library assistant. Our current staff member will be leaving at the end of August. There is an alternative budget that promotes the position to librarian level in order to reflect our new strategic focus. This will be discussed later.

3. *Expand outreach activities to continue to grow the library's active users.*

Outreach already is a massive part of what the District does. As was mentioned, there is a dedicated Bilingual Outreach staff member. In addition, our Director and Assistant Director are actively involved in many organizations such as the Lions, Rotary, Cascade Locks Action Team, Chamber of Commerce, and more. Children's and teen staff are regular presences at area schools. The Assistant Director, who coordinates adult programming, has begun monthly visits to senior living facilities around the county. Staff plan to continue these efforts and have the programming budget and off-desk time to support them.

4. *Increase library awareness throughout the county.*

Marketing has been a large effort of the District since reopening. Once reopened, staff greatly increased the amount they communicate with local media and individuals. Events are covered regularly in the *Hood River News* and are mentioned on radio stations. Flyers are put up all around the community. The District uses social media on several platforms to get out the word. Despite these efforts, staff have noticed inconsistent promotion of events as well as a need for more target marketing. Already staff are working on marketing plans and procedures to help with promotion of events. Staff also see our outreach activities as important ways of promoting the libraries. Fortunately, the Friends and Foundation groups are quite strong, and they help the District get out the word.

5. *Continue to develop the library as a cultural and educational hub for people of all ages and backgrounds.*

This goal ties closely with the other four strategic goals. All of the District's activities help with these goals, particularly our healthy programs budget and significant outreach activities. There

is additional money in the adult programs budget to have concerts and related events. Partnerships will continue to be a critical source of our programming as well. Finally, there has been a careful balance of services and open hours since the District reopened. The libraries are not open as many hours as similarly-sized ones. Partially this is due to funding levels. However, the Board committed early on that the District should not sacrifice the quality of services for additional open hours. As such, staff have ample time and budget to do the tasks necessary to keep the libraries vibrant: buy new materials, reach out to the community, run programs, do the back end work to keep things running smoothly, and more. The proposed budget continues in this vein.

Overall, the proposed 2016-17 budget moves the District in a positive direction to fulfill its new strategic goals. It gives staff the resources they need to carry out the plan and provides a good road map for my predecessor. Speaking of which ...

A new library director

As some of you may have heard, my family will be relocating to Central Oregon. I am leaving sometime in late summer or early fall. Our Assistant Director has stated that she will not apply for the position, so the Board will be conducting a search for a new director. Recruitment will start in May. I wrote the 2016-17 budget with a new director in mind. Here are some specific instances where that is the case:

- *Director salary:* I budgeted as if the new director will be at the same salary step as I am, in the middle of the range. While a new person likely would be hired at a lower step, the higher budget gives the Board leeway to offer more incentive to a particularly-qualified individual.
- *Health insurance:* I am enrolled in medical benefits as a single employee. The new director may wish to add their entire family, so I have budgeted as such.
- *Technology funding:* I have doubled the technology budget because the new director may need to contract for technology services that I currently handle. We have a customized Linux-based system, and a new director may choose to go in a different direction.

The Board will prioritize financial acumen, among other things, in selecting a new director. It's important to all of us that the District continue on the prudent fiscal path we've been on for the last five years.

Staffing expenses

Regarding prudent finances, however, personnel costs are increasing nearly 17% increase over last fiscal year. While this may seem alarming, the increase is for good reasons. I detail the reasons below.

- *Minimum wage:* While none of the District's positions are affected by the recent Oregon minimum wage increase in 2016-17, it will start being affected in 2017-18. Currently, the first step of the lowest paid classification is \$10.36/hour (See attachment III). To keep pace with the increases, that position's salary will need to be increased 4% this fiscal year and 5% the next five fiscal years to be at \$13.75/hour in 2022-23. The state minimum wage then for our county will be \$13.50.
- *Salary scale changes:* It's important to have higher salaries for higher classification positions to acknowledge differences in required skills and experience. Usually the District relies on Oregon State Library statistical data to help determine if staff salaries need changes. However,

last year's data is unavailable. Instead, there is a modified salary scale that features roughly equal jumps between classifications.

- Clerk II is paid 15% more than Clerk I.
- Library Assistant I is paid 20% more than Clerk II.
- Library Assistant II is paid 15% more than Library Assistant I.
- Librarian I is paid 20% more than Library Assistant II. This classification will receive a comparatively higher increase than others. However, Librarian I positions typically require a master's degree.
- *Increase to exempt salary floor:* The Obama Administration is increasing the minimum salary for exempt positions (i.e. exempt from overtime pay) from \$23,660 to \$50,440. The Assistant Director (AD) position is affected. The AD fits squarely within the definition of an exempt position: she supervises employees, has ample administrative duties, and often works hours outside of those scheduled. While the current AD makes over the new salary floor, it would be prudent to ensure that the position starts above the floor at step 1. To provide breathing room, the lowest step salary for the Librarian II classification has increased to \$51,958/year. This federal floor wage for exempt positions is anticipated to increase annually based on the Consumer Price Index (CPI).
- *Cost-of-living-increase for Library Director:* Included is a 1.2% increase for the Library Director salary, which is the average increase of the Western Region CPI in 2015.
- *Outreach Specialist now in general fund:* A grant previously funded half of the Bilingual Outreach Specialist's salary and benefits. The grant was intended as bridge funding to turn a half-time position into a full-time one, eventually building it into the General Fund. The grant ended on February 2016, and the position is now fully in the General Fund. That amounts to approximately an additional \$30,000 in GF expenditures.
- *New full-time positions:* This year, four Public Service Clerk positions were merged into two full-time ones. This was done to provide stability and a more attractive position for employees as well as to help make District desk scheduling more consistent. While there is no net increase to FTE, these positions come with retirement and health insurance benefits, hence some increases in those areas.
- *Additional increase in health insurance:* Additional increases to health insurance are due to changing staff members. The Young Adult Services Assistant is departing in August. The budget includes funds if newly staff member enroll their entire families on the plan, which is not the case with the current employees.

Ultimately, these increase can be absorbed long-term. The District need to consider future increases to the minimum wage, which will affect staff costs in the future. The changes to the salary schedule provide some wiggle room in this area. Staff expenses are fairly conservative, so the District likely will not spend as much as budgeted in health insurance or salaries. However, this budget presents the most expensive possible scenario.

Teen Librarian position

Attachment IV shows an alternative scenario for General Fund expenditures. As noted, one of the new strategic goals is to “expand services to tweens and teens”. With the current Young Adult Services Assistant departing, the District has an opportunity to invest staff and funds to meet this goal. The alternative budget keeps the position at thirty hours per week but upgrades it to a Teen Services Librarian. The upgrade would mean that the District would seek someone with higher qualifications

(likely a master's degree in library and information services). Making this change would show commitment to this strategic goal, but it costs approximately \$10,000 more than the default scenario. In the alternative budget, the transfer for Capital Equipment Reserve is reduced by \$10,000. Staff would forgo installing a PA system, one of the proposals in the capital fund, to account for the difference.

Ownership transfer of Hood River property

As of July 1, Hood River County will turn over the Hood River property, including the Hood River Library and Georgiana Smith Memorial Gardens, to the District at no cost. The 2000 bond that funded the library expansion ends in June. Prior to this, the District already has absorbed most of the costs to operate the facility, including maintenance of the building and its systems. The ownership comes with additional costs including higher property and liability insurance (see line 41 in General Fund expenditures) and higher Gardens maintenance costs (line 42) as the District pays for grass mowing, previously done by the County. The insurance figure is based on quotes from Special Districts Association of Oregon. For Gardens maintenance, the District hires a professional firm to keep the space at a quality demanded by the community. The contractor does not anticipate significant increases to their contract in 2017 and perhaps even a reduction. The \$22,000 devoted to Gardens maintenance and irrigation is money that the District cannot spend on more library-specific services, such as collection development. In the future, the District may need to work with the Library Foundation to create a sponsorship giving program to help defray some costs associated with the Gardens.

Capital Equipment Reserve Fund

There are some proposed have some capital projects that will be paid from the District's capital fund:

- Assessment for the Hood River State Street sidewalk from the recent urban renewal project. The City of Hood River has not yet assessed the amount, but it should occur soon. The assessment will be approximately \$13,000.
- Replacing the Hood River Oak Street sidewalk from Fifth to Sixth Streets. This sidewalk was not replaced as part of the Oak Street urban renewal project several years ago and is in very poor condition. This project is budgeted at \$12,000.
- Possible installation of a PA system at Hood River Library for approximately \$10,000.
- Possible additional shelving projects at Hood River and Parkdale Libraries: \$10,000.
- District funds contributed to the Cascade Locks Library move project, \$30,000.

Long-term, there are other projects to consider in following fiscal years. These items were noted in our 2014 facilities plan as well as observations from staff.

- Repainting the Hood River Library interior (\$40,000-50,000). The Children's area already is being repainted as part of the Library Foundation's fundraising efforts.
- Replacing roof (\$40,000-50,000). In the next 5-7, the Hood River Library roof will need to be replaced. It is showing wear in areas.
- Replacing the air handling unit and VAV boxes (cost unknown). Although it has run better in recent years, Hood River Library's HVAC continues to be problematic. If it continues to have significant maintenance issues, it may need replacement.

Grants Fund

The District is fortunate to receive several grants and donations throughout the year. Not the least of these are the monies given to us by the Friends of the Library and Library Foundation. Between them,

they add about \$60,000 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 several regular grants that the District receives as well as grants that are carryovers from the 2015-16 fiscal year. Carryovers include the 2016 Ready to Read grant (an Oregon State Library grant used for reading readiness), Library Foundation funds for moving and renovating the Cascade Locks and Parkdale branches, and Library Foundation funds for making over the children's area of Hood River Library. Other outstanding grants will be expended by June 30.

The Grants Fund also includes several grants that the District hopes to receive. These include a safety grant from Special Districts, grants for newspaper digitization, moving Cascade Locks branch, renovating Parkdale branch, rehabilitating the historic exterior of Hood River Library, a new courier vehicle, and other unanticipated opportunities. This fund usually is budgeted optimistically to take advantage of grant opportunities as they arise. However, if the grants are not received, subsequent expenditures are not incurred, either.

Sage Library System Fund

The District employs a staff member, the Sage Systems Librarian, who actually works for the library consortium, Sage Library System. Sage operates through fiscal agents, primarily Baker County Library District. When it came time to hire a Systems Librarian for Sage, Sage and the District determined that they would have a better chance of finding a qualified person in the Hood River area due to Hood River County's many high-tech employers. Hood River also is closer to many other Sage libraries so that Sage's two staff can better cover the service area by being located both in Baker and Hood River Counties. That position therefore became a part of Hood River's budget administratively. However, the individual works for the benefits of all consortium members. Costs associated with this position are separated into their own fund to isolate them from General Fund operations. All costs associated with the position are reimbursed by Sage Library System.

Conclusion

Overall, this budget keeps the District on a positive path of better serving the community's needs for library and literacy services. It also lays the foundation for the District's new strategic goals as well as providing opportunities for a new library director.

Line-item analysis

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

General Fund - Resources

- *1 - Cash on hand:* This amount assumes monthly expenditures at \$70,000 (a high estimate based on this year's operating expenses), unexpended contingency, and receipt of an additional \$35,000 in tax revenue.
- *2 - Previously levied taxes:* These amounts are based on this year's receipt of taxes from previous fiscal years. For 2016-17, this includes taxes that were not paid from 2011-2015.
- *3 - Interest:* Interest varies, so the District does not rely on it heavily. Public funds are restricted in terms of how they can be invested, so funds are all invested in the Local Government Investment Pool (LGIP) with Hood River County.

- *4 - Fines and fees:* These are generated from late fines, lost item charges, copies and printouts, out-of-area library card fees, and miscellaneous other items. This assumes \$1,000 in revenue per month.
- *5 - Donations:* Donors tend to give to the Library Foundation or Friends of the Library. Any donations given specifically to the District, which are few, go into the Grants Fund. Overages at the cash register (such as someone giving \$1 for \$0.75 in copies) are given to the Friends.
- *6 - Intergovernmental revenue:* The revenue in this line item was for the Sage Systems Librarian, which now is in its own fund.
- *10 - Taxes estimated to be received:* Figured based on an assessed value of countywide property at \$2,159,126,399, multiplied by the District millage rate of 0.39, and assuming 5% uncollectible taxes. This estimated amount is a 4.6% increase over last year's estimate. This exceeds the 3% tax increase cap imposed by Measure 50 due to new development in the County or additional properties added to the tax rolls.

General Fund - Expenditures

Personal Services

- *3-10 – Salaries:* See above for a discussion of changes here.
- *13 - Retirement:* Employees regularly scheduled for more than twenty hours per week participate in a 403(b) retirement plan. The District contributes 6% of the employee's salary and will match up to an additional 3% of the employee's own contributions. This figure assumes 9% contributions by the District for all eligible employees.
- *14 - FICA:* Calculated at 7.65% of payroll.
- *15 - Workers' compensation insurance:* Based on calculations from the recent workers' compensation renewal from Special Districts Association of Oregon (SDAO).
- *16 - Health insurance:* Calculated assuming a \$1,000 monthly cap for each employee. The cap is unchanged from last year. See discussion above for details on the increase.
- *17 - Unemployment insurance:* Calculated at 1.3% of payroll, based on the rate given by the State of Oregon. This decreased from 1.8% last year.

Materials & Services

- *23 – Bank charges:* This line item includes miscellaneous bank fees as well as the monthly charge for the employee direct deposit program.
- *24 - Building rental:* Includes leases for all three branches, plus additional for an anticipated move of the Cascade Locks branch to the Cascade Locks School.
- *25 - Building maintenance:* General building maintenance including repairs, electrical work, plumbing, light bulbs, fire extinguisher upkeep, and more.
- *26 - HVAC:* This line item includes the cost of maintaining the heating and cooling system at Hood River Library. It involves work by a local firm as well as occasional regular and on-call maintenance by an outside firm for advanced projects.
- *27 - Elevator:* There is a maintenance contract for the Hood River Library elevator.
- *28 - Telecommunications:* This item was eliminated, being split into two separate items below.
- *29 - Telephone:* This line item includes the cost for the District's VOIP and landline telephones. It assumes \$375 in monthly costs, which includes a policy to reimburse certain employees partially for the cost of using their mobile phones, the use of which is important for their

- positions. This actuals likely will be lower than budgeted due to a potential change in providers.
- *30 - Internet:* This line item includes the cost for bandwidth for the District's facilities.
 - *31 - Collection development:* This line item is how for collection materials including books, DVDs, audiobooks, electronic resources, and more. Part of the collection development money is in the Grants Fund, along with the Friends and Foundation donations, as those two groups help fund some library operations. The total Collection Development budget has been increased by 5.6% over last year.
 - *32 - Technology:* This line item assumes replacement of 20% of all public and staff computers (excluding catalog stations) plus miscellaneous other technology needs. The District likely will need to contract out for some technology services, hence the increase.
 - *33 - Accounting and auditing:* Includes the quoted amounts for auditing and accounting services. The actuals for this year are high because we received two invoices for services rendered in 2014-15 during this fiscal year.
 - *34 - Courier:* This line items represents the cost of moving materials between our three locations and Hood River Valley High School. Currently the District pays mileage to volunteers.
 - *35 - Custodial services:* Our current rate is \$1,923/month through December 31st. This budget amount assumes a 5% increase afterward. This cost covers Hood River and Parkdale Libraries.
 - *36 - Technical services:* Includes the annual cost for our out-of-Sage interlibrary loan service as well as our catalog record download service.
 - *37 - Library consortium:* Includes annual membership, which is the amount the Sage Library System will charge libraries of the District's size next fiscal year.
 - *38 - Copiers:* \$70/month for copier and coin acceptor lease, \$50 per quarter for copies. The copier lease is ending this fiscal year, so some increase is built in.
 - *39 - Elections:* This is a biannual expense happening on odd-numbered years. There are three board members up for election in 2016-17.
 - *40 - Furniture and equipment:* These funds are used to purchase furniture and small equipment that doesn't qualify as capital.
 - *41 - Property and liability insurance:* Amount based on estimates from SDAO. This includes the additional costs of insuring the Hood River property.
 - *42 - 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.
 - *44 - Professional Services:* In 2015-16, the District hired a strategic planning consultant from this line item.
 - *45 - Membership dues:* Includes memberships in local organizations and professional societies. Includes dues for the Chamber of Commerce, Gorge Technology Alliance, Gorge Nonprofit Collaborative, Libraries of Eastern Oregon, Hood River Rotary, Hood River Lions, Oregon Library Association, American Library Association, Public Library Association, and Library Leadership & Management Association.
 - *49 - Programs:* This line item includes the costs for hiring performers and buying supplies for programs. A portion of it is in the Grants Fund, as the Friends donate annually to the Summer Reading Program. Includes amounts for Summer Reading and other program costs. District programming has increased dramatically. It is an area where the District particularly excels when compared to peer libraries. The amount was lowered as staff have not spent as much on programs as expected.

- *50 - Advertising:* Most recruitment-related expenses fit under this category. This also includes some money for additional advertising to promote District collections and services.
- *51 – Office supplies:* The District has made a concerted effort to reduce the number of office supplies needed.
- *52 - Travel:* Includes travel to trainings, programs, outreach activities, and hotel expenses.
- *53 - Training:* Includes registration for training events such as Sage classes and the Oregon Library Association conference.
- *54 - Board development:* This line item is used for Board training expenses, such as attendance at the Special Districts Association of Oregon conference.
- *55-60 - Utilities:* Last year, the general utilities line item was been split into four new ones: electricity, garbage, natural gas, and building water. The split allows better tracking of individual utility expenses. The amounts budgeted are based on actual costs, with room for a possible increases in utilities. Previously, water used to irrigate the Gardens was taken out of this line item, but it is taken out of #42 above. See Attachment VI for previous costs. Decreases in the electricity and natural gas line items are taking into account the increased efficiency of our HVAC now that it's properly timed. There is still some money built in for a colder-than-normal winter.
- *63 - Transfer to capital reserve:* Used for capital projects. There is an equivalent revenue in the Capital Equipment Reserve Fund. This transfer is reduced to \$40,000 if a new Teen Services Librarian is hired.
- *65 - Contingency:* This money is set aside in case something unforeseen arises, such as major facilities issues. Best practices are that contingency should equal about 10% of the fund total. If these funds aren't used, which they haven't been for the last five year, they are rolled back into the budget for the following fiscal year.
- *69 - Vacation reserve:* Last year, the Board created a new reserve fund within the General Fund for vacation liabilities. 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 IX), 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.
- *71 - Unappropriated ending fund balance:* This amount is ample to get the District through July-October 2016, especially if contingency is not used. At \$75,000/month, the District would need \$300,000. This fiscal year, the District has averaged around \$65,000 per month in operating expenses. The UEFB is lower this year due to increased staff expenses and additional costs associated with owning the Hood River property. Within the past several years, UEFB has been getting closer to actual operating needs so that the District is fully using the allotment of taxes the public gives it. As is evident from previous years, the actual ending balance tends to be much higher than what is budgeted.

Capital Equipment Reserve Fund

Resources

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

Requirements

- 9 - *Capital outlay*: Capital expenditures for projects noted in the above discussion.

Grants Fund

Resources

- 2 - *Cash on hand*: Carryover of Foundation funds used for branch upgrades and Hood River Library children's area improvements as well as Ready to Read 2016 grant monies.
- 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 \$50,000 this fiscal year toward magazine subscriptions and electronic resources and a TBD project for the 2017 Feast of Words fundraiser.
- 6 - *Pat Hazelhurst Fund donations*: The District has an endowment at the Gorge Community Foundation, named in honor of long-time library supporter Pat Hazelhurst. This fund must dispense some of its funds to the library annually, and it is close to being large enough to begin dispersing.

Requirements

- 21 – *Personal Services*: Last year, the District had a grant that paid for half of our Bilingual Outreach Specialist's time. That grant ended in February 2016. Costs associated with this position have been fully absorbed into the General Fund.
- 30 – *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.
- 32 - *Capital outlay*: Includes money to help move the Cascade Locks branch, renovate the Parkdale branch, rehabilitate the old parts of Hood River Library, and buy a courier vehicle.
- 35 - *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.

Sage Fund

Resources

- 3 - *Intergovernmental revenue*: All expenditures in this fund are billed directly back to Sage Library System, so the fund's only revenue source is payments from Sage.

Requirements

- 10 - *Librarian I*: Sage's contract position is a full-time Systems Librarian with commensurate benefits. The employee is administratively a District employee but works for all of Sage.
- 13-17 - *Benefits*: Some benefits costs for this fiscal year have not yet been correctly attributed to this fund. I will be fixing this issue soon.
- 22-25: The Sage Systems Librarian incurs some expenses such as traveling to train other libraries, attending conferences and trainings, and being a member of professional associations. The District bills back the cost of these items to Sage.
- 32 - *Unappropriated ending fund balance*: Since fund expenses are directly billed back, the fund will not have an ending fund balance.

GENERAL FUND

Resources

Hood River County Library District

| | Historical Data | | | | RESOURCES DESCRIPTION | Budget for Next Year 2016-17 | | |
|----|-------------------------------------|---------------------------------|------------------------|--|--|-------------------------------|------------------------------------|------------------------------|
| | Actual | | | Adopted Budget This Year 2016-17 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body |
| | Second Preceding Year 2013-14 | First Preceding Year 2014-15 | YTD actuals 3/31/16 | | | | | |
| 1 | 530,626 | 578,384 | 760,906 | 550,000 | Available cash on hand | 575,000 | | |
| 2 | 10,704 | 15,243 | 19,783 | 15,000 | Previously levied taxes estimated to be received | 20,000 | | |
| 3 | 3,836 | 2,660 | 3,265 | 4,000 | Interest | 3,500 | | |
| 4 | 12,333 | 13,152 | 9,728 | 11,700 | Fines and fees | 12,000 | | |
| 5 | 950 | - | - | 500 | Donations | - | | |
| 6 | 37,753 | 49,111 | - | - | Intergovernmental revenue | - | | |
| 7 | 100 | 31 | - | 500 | Miscellaneous revenue | 500 | | |
| 8 | | | | | | | | |
| 9 | 596,302 | 658,581 | 793,682 | 581,700 | Total resources, except taxes to be levied | 611,000 | - | - |
| 10 | | | | 764,441 | Taxes estimated to be received | 799,956 | 799,956 | 799,956 |
| 11 | 728,349 | 759,419 | 757,513 | | Taxes collected in year levied | | | |
| 12 | 1,324,651 | 1,418,000 | | 1,346,141 | TOTAL RESOURCES | 1,410,956 | 799,956 | 799,956 |

GENERAL FUND
Requirements

Hood River County Library District

| | Historical Data | | | | REQUIREMENTS DESCRIPTION | Budget for Next Year 2016-17 | | |
|----|----------------------------------|---------------------------------|------------------|--|---------------------------------|-------------------------------|---------------------------------|------------------------------|
| | Actual | | | Adopted Budget This Year 2015-16 | | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| | Second Preceding Year 2013-14 | First Preceding Year 2014-15 | YTD 3/31/2016 | | | | | |
| 1 | | | | | PERSONAL SERVICES | | | |
| 2 | | | | | Salaries | | | |
| 3 | 2,925 | 6,414 | 3,376 | 5,494 | Library Clerk I | 6,855 | | |
| 4 | 49,486 | | 47,959 | 81,631 | Library Clerk II | 81,515 | | |
| 5 | 65,559 | 79,239 | 56,954 | 78,443 | Library Assistant I | 80,928 | | |
| 6 | 95,900 | | 54,754 | 75,470 | Library Assistant II | 111,443 | | |
| 7 | 24,536 | 63,875 | 19,933 | 30,261 | Librarian I | 32,651 | | |
| 8 | 36,085 | 49,116 | 26,136 | 51,076 | Librarian II | 55,141 | | |
| 9 | 62,915 | 65,110 | 53,864 | 72,643 | Library Director | 79,608 | | |
| 10 | 337,405 | 263,754 | 262,976 | 395,019 | Total Salaries | 448,140 | - | - |
| 11 | | | | | | | | |
| 12 | | | | | Benefits | | | |
| 13 | 22,072 | 28,285 | 22,633 | 27,710 | Retirement | 35,521 | | |
| 14 | 25,812 | 29,414 | 20,076 | 30,219 | FICA | 34,283 | | |
| 15 | 2,520 | 246 | 1,088 | 1,200 | Workers' compensation insurance | 1,200 | | |
| 16 | 53,303 | 62,383 | 52,475 | 60,125 | Health insurance | 81,498 | | |
| 17 | 6,375 | 6,850 | 3,536 | 7,110 | Unemployment insurance | 5,826 | | |
| 18 | 110,082 | 127,178 | 99,808 | 126,365 | Total benefits | 158,328 | - | - |
| 19 | | | | | | | | |
| 20 | 447,487 | 390,932 | 362,784 | 521,383 | TOTAL PERSONAL SERVICES | 606,468 | - | - |
| 21 | | | | | | | | |

| | | | | | | | | |
|----|--------|--------|--------|--------|----------------------------------|--------|--|--|
| 22 | | | | | MATERIALS AND SERVICES | | | |
| 23 | 183 | 223 | 144 | 300 | Bank charges | 250 | | |
| 24 | 3,700 | 3,700 | 500 | 8,100 | Building rental | 12,400 | | |
| 25 | 24,028 | 22,454 | 11,017 | 15,000 | Building maintenance | 15,000 | | |
| 26 | | | 6,435 | 6,000 | HVAC | 8,000 | | |
| 27 | | | 1,366 | 2,100 | Elevator | 2,000 | | |
| 28 | 8,878 | 10,496 | | - | Telecommunications | - | | |
| 29 | | | 3,472 | 5,340 | Telephone | 4,500 | | |
| 30 | | | 3,825 | 5,400 | Internet | 5,250 | | |
| 31 | 70,508 | 66,326 | 52,906 | 70,000 | Collection development | 75,000 | | |
| 32 | 10,104 | 6,102 | 2,017 | 10,000 | Technology | 20,000 | | |
| 33 | 25,025 | 12,260 | 19,700 | 22,200 | Accounting and auditing | 23,000 | | |
| 34 | - | 1,824 | 1,293 | 3,000 | Courier | 3,000 | | |
| 35 | 20,711 | 20,676 | 15,702 | 21,000 | Custodial services | 24,000 | | |
| 36 | 1,697 | 6,156 | 3,014 | 4,000 | Technical services | 4,000 | | |
| 37 | 4,200 | 10,500 | 11,340 | 12,000 | Library consortium | 12,000 | | |
| 38 | 1,012 | 989 | 743 | 1,100 | Copiers | 1,100 | | |
| 39 | - | 1,479 | - | - | Elections | 2,000 | | |
| 40 | 6,682 | 3,722 | 2,967 | 5,000 | Furniture and equipment | 5,000 | | |
| 41 | 3,497 | 3,872 | 4,254 | 4,000 | Property and liability insurance | 10,000 | | |
| 42 | 3,072 | 11,306 | 9,643 | 20,000 | Georgiana Smith Memorial Gardens | 22,000 | | |
| 43 | 3,587 | 1,837 | 2,063 | 2,500 | Legal Services | 3,000 | | |
| 44 | | | 9,624 | 15,000 | Professional services | - | | |
| 45 | 3,286 | 3,687 | 1,862 | 3,500 | Membership dues | 4,000 | | |
| 46 | 700 | 876 | 294 | 1,000 | Miscellaneous | 1,000 | | |
| 47 | 693 | 820 | 553 | 1,000 | Postage/freight | 1,000 | | |
| 48 | 1,056 | 1,132 | 532 | 1,000 | Printing | 1,000 | | |
| 49 | 15,715 | 15,439 | 10,970 | 25,000 | Programs | 22,000 | | |
| 50 | 1,095 | 1,247 | 295 | 1,000 | Advertising | 1,000 | | |
| 51 | 24,750 | 17,170 | 10,199 | 17,000 | Office supplies | 16,000 | | |
| 52 | 4,087 | 5,087 | 3,005 | 5,000 | Travel | 5,000 | | |
| 53 | 1,337 | 1,194 | 1,546 | 2,000 | Training | 1,750 | | |
| 54 | 461 | 764 | 1,127 | 1,000 | Board development | 1,500 | | |

| | | | | | | | | |
|----|------------------|------------------|----------------|------------------|---|------------------|----------------|----------------|
| 55 | 33,718 | 36,408 | | - | Utilities | - | | |
| 56 | | | 13,227 | 20,500 | Electricity | 20,000 | | |
| 57 | | | 1,038 | 1,500 | Garbage | 1,500 | | |
| 58 | | | 4,162 | 11,500 | Natural gas | 10,000 | | |
| 59 | | | 3,104 | 4,400 | Water and sewer (building) | 4,500 | | |
| 60 | | | | | | | | |
| 61 | 273,782 | 267,746 | 213,939 | 327,440 | TOTAL MATERIALS & SERVICES | 341,750 | - | - |
| 62 | | | | | | | | |
| 63 | 25,000 | 50,000 | 50,000 | 50,000 | TRANSFER TO CAPITAL RESERVE | 50,000 | | |
| 64 | | | | | | | | |
| 65 | - | - | - | 90,000 | CONTINGENCY | 100,000 | | |
| 66 | | | | | | | | |
| 67 | 746,269 | 708,678 | 626,723 | 988,823 | Total expenditures | 1,098,218 | - | - |
| 68 | | | | | | | | |
| 69 | - | | - | 10,000 | Vacation Reserve | 12,500 | | |
| 70 | 578,382 | 597,340 | | | Ending Balance (Prior Years) | | | |
| 71 | | | | 347,318 | UNAPPROPRIATED ENDING FUND BALANCE | 300,238 | 799,956 | 799,956 |
| 72 | 1,324,651 | 1,306,018 | | 1,346,141 | TOTAL REQUIREMENTS | 1,410,956 | 799,956 | 799,956 |

FORM

LB-11

CAPITAL EQUIPMENT RESERVE FUND

Resources and Requirements

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

Fund review year: 2021

Hood River County Library District

| | Historical Data | | | | REQUIREMENTS DESCRIPTION | Budget for Next Year 2016-17 | | |
|----|----------------------------------|---------------------------------|------------------|--|---------------------------------|-------------------------------|---------------------------------|------------------------------|
| | Actual | | | Adopted Budget This Year 2015-16 | | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| | Second Preceding Year 2013-14 | First Preceding Year 2014-15 | YTD 3/31/2016 | | | | | |
| 1 | | | | | RESOURCES | | | |
| 2 | 55,426 | 57,573 | 97,830 | 78,301 | Cash on hand | 80,000 | | |
| 3 | 475 | 352 | 424 | 400 | Interest | 400 | | |
| 4 | 25,000 | 50,000 | 50,000 | 50,000 | Transfer from General Fund | 50,000 | | |
| 5 | | | | | | | | |
| 6 | 80,901 | 107,925 | 148,254 | 128,701 | TOTAL RESOURCES | 130,400 | - | - |
| 7 | | | | | | | | |
| 8 | | | | | REQUIREMENTS | | | |
| 9 | 23,328 | 10,095 | 40,809 | 50,000 | Capital outlay | 75,000 | | |
| 10 | | | | | | | | |
| 11 | 57,573 | 97,830 | | | Ending balance (prior years) | | | |
| 12 | | | | 78,701 | RESERVED FOR FUTURE EXPENDITURE | 55,400 | - | - |
| 13 | 80,901 | 107,925 | | 128,701 | TOTAL REQUIREMENTS | 130,400 | - | - |

GRANTS FUND

Resources and Requirements

Hood River County Library District

| | Historical Data | | | | REQUIREMENTS DESCRIPTION | Budget for Next Year 2016-17 | | |
|----|----------------------------------|---------------------------------|------------------|--|----------------------------------|-------------------------------|---------------------------------|------------------------------|
| | Actual | | | Adopted Budget This Year 2015-16 | | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| | Second Preceding Year 2013-14 | First Preceding Year 2014-15 | YTD 3/31/2016 | | | | | |
| 1 | | | | | RESOURCES | | | |
| 2 | 25,523 | 12,869 | 62,010 | 35,000 | Cash on hand | 43,500 | | |
| 3 | 23,021 | 28,946 | 29,231 | 250,000 | Grants (specific purposes) | 150,000 | | |
| 4 | 10,449 | 10,865 | 17,524 | 10,000 | Friends of the Library donations | 10,000 | | |
| 5 | 20,000 | 70,000 | 15,000 | 15,000 | Library Foundation donations | 50,000 | | |
| 6 | - | - | - | 1,000 | Pat Hazelhurst Fund donations | 1,000 | | |
| 7 | | | | | | | | |
| 8 | 78,993 | 122,680 | 61,755 | 311,000 | TOTAL RESOURCES | 254,500 | - | - |
| 9 | | | | | | | | |
| 10 | | | | | REQUIREMENTS | | | |
| 11 | | | | | Personal services | | | |
| 12 | | | | | Salaries | - | | |
| 13 | - | | | 12,239 | Library Assistant II | - | | |
| 14 | | | | | | | | |
| 15 | - | | | | Benefits | | | |
| 16 | - | | | 1,102 | Retirement | - | | |
| 17 | - | | | 4,000 | Health insurance | - | | |
| 18 | | | | | | | | |
| 19 | - | | | - | Other personal services | - | | |
| 20 | | | | | | | | |
| 21 | 3,956 | 24,997 | 17,851 | 17,340 | Total personal services | - | - | - |
| 22 | | | | | | | | |
| 23 | | | | | Materials and services | | | |
| 24 | 23,247 | 18,802 | 7,113 | 20,000 | Collection development | 20,000 | | |
| 25 | 2,663 | 6,913 | - | 5,000 | Technology | 2,000 | | |
| 26 | 8,031 | 7,330 | 6,815 | 10,000 | Programs | 15,000 | | |
| 27 | 6,319 | 1,294 | 4,684 | 25,000 | Furniture and equipment | 15,000 | | |
| 28 | 562 | 1,334 | 10,722 | 30,000 | Other materials and services | 27,500 | | |
| 29 | | | | | | | | |
| 30 | 40,822 | 35,673 | 29,334 | 90,000 | Total materials and services | 79,500 | - | - |
| 31 | | | | | | | | |

| | | | | | | | | |
|-----------|---------------|----------------|---------------|----------------|---|----------------|----------|----------|
| 32 | 21,346 | - | 15,579 | 175,000 | Capital outlay | 175,000 | | |
| 33 | | | | | | | | |
| 34 | 12,869 | 62,010 | | | Ending balance (prior years) | | | |
| 35 | | | | 28,660 | UNAPPROPRIATED ENDING FUND BALANCE | - | - | - |
| 36 | 53,691 | 122,680 | | 311,000 | TOTAL REQUIREMENTS | 254,500 | - | - |

SAGE LIBRARY SYSTEM FUND

Resources and Requirements

Hood River County Library District

| | Historical Data | | | | REQUIREMENTS DESCRIPTION | Budget for Next Year 2016-17 | | |
|----|----------------------------------|---------------------------------|------------------|--|---------------------------------|-------------------------------|---------------------------------|------------------------------|
| | Actual | | | Adopted Budget This Year 2015-16 | | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| | Second Preceding Year 2013-14 | First Preceding Year 2014-15 | YTD 3/31/2016 | | | | | |
| 1 | | | | | RESOURCES | | | |
| 2 | - | - | - | - | Cash on hand | - | | |
| 3 | - | - | 43,525 | 65,875 | Intergovernmental revenue | 68,698 | | |
| 4 | | | | | | | | |
| 5 | - | - | 43,525 | 65,875 | TOTAL RESOURCES | 68,698 | - | - |
| 6 | | | | | | | | |
| 7 | | | | | REQUIREMENTS | | | |
| 8 | | | | | Personal Services | | | |
| 9 | | | | | Salaries | | | |
| 10 | - | - | 29,814 | 40,953 | Librarian I | 43,534 | | |
| 11 | | | | | | | | |
| 12 | | | | | Benefits | | | |
| 13 | - | - | - | 3,686 | Retirement | 3,918 | - | - |
| 14 | - | - | 2,271 | 3,133 | FICA | 3,330 | - | - |
| 15 | - | - | 27 | 66 | Workers' compensation insurance | 50 | | |
| 16 | - | - | (125) | 6,000 | Health insurance | 6,000 | | |
| 17 | - | - | 414 | 737 | Unemployment insurance | 566 | - | - |
| 18 | | | | | | | | |
| 19 | - | - | 32,401 | 54,575 | Total personal services | 57,398 | - | - |
| 20 | | | | | | | | |
| 21 | | | | | Materials and services | | | |
| 22 | - | - | - | 300 | Membership dues | 300 | | |
| 23 | - | - | 228 | 3,000 | Travel | 3,000 | | |
| 24 | - | - | - | 1,000 | Training | 1,000 | | |
| 25 | - | - | - | 2,000 | Other materials and services | 2,000 | | |
| 26 | | | | | | | | |
| 27 | - | - | 228 | 6,300 | Total materials and services | 6,300 | - | - |
| 28 | | | | | | | | |

| | | | | | | | | |
|----|---|---|---|--------|------------------------------------|--------|---|---|
| 29 | - | - | - | 5,000 | Contingency | 5,000 | | |
| 30 | | | | | | | | |
| 31 | - | - | | | Ending balance (prior years) | | | |
| 32 | | | | - | UNAPPROPRIATED ENDING FUND BALANCE | - | - | - |
| 33 | - | - | | 65,875 | TOTAL REQUIREMENTS | 68,698 | - | - |

Strategic Goals, 2012-2016

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



I. Promotion

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

II. Outreach

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

III. Involvement

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

IV. Currency

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

V. Access

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

VI. Community

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

Key performance measures

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

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

Approved by the Board of Directors, January 17, 2012

Hood River County Library District Strategic Goals 2016 – 2021

1. *Create a stable and permanent presence in Odell.*

- Evaluate effectiveness of current bus pilot and determine next steps.
- Develop a service plan and explore collaboration with prospective partners.
- Expand adult literacy and ESL opportunities for Spanish speakers.

2. *Expand services to tweens and teens.*

- Facilitate creative learning opportunities and provide a venue (at the library and/or online) for them to showcase their work.
- Modify teen space to address their needs.
- Revitalize the teen advisory group .

3. *Expand outreach activities to continue to grow the library's active users.*

- Connect with diverse audiences (and create connections between diverse communities) with large scale community events.
- Develop collections, services and programs targeted to nonusers.
- Reach out to homebound individuals and seniors through ongoing staff outreach.

4. *Increase library awareness throughout the county.*

- Expand alternative ways of promoting library news (including targeted and word of mouth marketing) to increase participation and attendance.
- Implement consistent branding to highlight all library sponsored events and activities.
- Effectively communicate the positive impact of the library district and develop a plan for long-term funding sustainability.

5. *Continue to develop the library as a cultural and educational hub for people of all ages and backgrounds.*

- Provide access to diverse resources to meet the community's diverse needs.
- Offer literary events, musical concerts and other expressions of community creativity.
- Offer access to current and relevant technology.
- Continue to strengthen ongoing partnerships with other service providers and educational institutions.
- Ensure that the Friends of the Library and the Library Foundation continue to thrive as library support organizations.
- Explore options for maximizing the library's open hours.

Salary Schedule, 2016-17
(Personnel Policies, Appendix A) [PROPOSED]

| Steps: | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Clerk I | \$10.77 \$22,402 | \$10.99 \$22,859 | \$11.21 \$23,317 | \$11.43 \$23,774 | \$11.66 \$24,253 | \$11.89 \$24,731 | \$12.13 \$25,230 |
| Clerk II | \$12.39 \$25,771 | \$12.64 \$26,291 | \$12.89 \$26,811 | \$13.15 \$27,352 | \$13.41 \$27,893 | \$13.68 \$28,454 | \$13.95 \$29,016 |
| Library Assistant I | \$14.87 \$30,930 | \$15.17 \$31,554 | \$15.47 \$32,178 | \$15.78 \$32,822 | \$16.10 \$33,488 | \$16.42 \$34,154 | \$16.75 \$34,840 |
| Library Assistant II | \$17.10 \$35,568 | \$17.44 \$36,275 | \$17.79 \$37,003 | \$18.15 \$37,752 | \$18.51 \$38,501 | \$18.88 \$39,270 | \$19.26 \$40,061 |
| Librarian I | \$20.52 \$42,682 | \$20.93 \$43,534 | \$21.35 \$44,408 | \$21.78 \$45,302 | \$22.22 \$46,218 | \$22.66 \$47,133 | \$23.11 \$48,069 |
| Librarian II | \$24.98 \$51,958 | \$25.48 \$52,998 | \$25.99 \$54,059 | \$26.51 \$55,141 | \$27.04 \$56,243 | \$27.58 \$57,366 | \$28.13 \$58,510 |
| Library Director | \$33.30 \$69,264 | \$33.97 \$70,658 | \$34.65 \$72,072 | \$35.34 \$73,507 | \$36.05 \$74,984 | \$36.77 \$76,482 | \$37.51 \$78,021 |

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

Salary Schedule, 2015-16 (Personnel Policies, Appendix A)

| Steps: | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Clerk I | \$10.36 \$21,549 | \$10.57 \$21,980 | \$10.78 \$22,419 | \$10.99 \$22,868 | \$11.21 \$23,325 | \$11.44 \$23,792 | \$11.67 \$24,267 |
| Clerk II | \$11.78 \$24,502 | \$12.02 \$24,992 | \$12.26 \$25,492 | \$12.50 \$26,002 | \$12.75 \$26,522 | \$13.01 \$27,053 | \$13.27 \$27,594 |
| Library Assistant I | \$14.41 \$29,979 | \$14.70 \$30,579 | \$15.00 \$31,190 | \$15.30 \$31,814 | \$15.60 \$32,450 | \$15.91 \$33,099 | \$16.23 \$33,761 |
| Library Assistant II | \$16.63 \$34,581 | \$16.96 \$35,273 | \$17.30 \$35,979 | \$17.64 \$36,698 | \$18.00 \$37,432 | \$18.36 \$38,181 | \$18.72 \$38,944 |
| Librarian I | \$19.02 \$39,562 | \$19.40 \$40,353 | \$19.79 \$41,160 | \$20.18 \$41,983 | \$20.59 \$42,823 | \$21.00 \$43,679 | \$21.42 \$44,553 |
| Librarian II | \$22.69 \$47,195 | \$23.14 \$48,139 | \$23.61 \$49,102 | \$24.08 \$50,084 | \$24.56 \$51,086 | \$25.05 \$52,107 | \$25.55 \$53,149 |
| Library Director | \$32.91 \$68,453 | \$33.57 \$69,822 | \$34.24 \$71,218 | \$34.92 \$72,643 | \$35.62 \$74,096 | \$36.34 \$75,577 | \$37.06 \$77,089 |

Range approved by the Board of Directors, May 19, 2015

Steps established by Library Director, May 19, 2015

GENERAL FUND
Requirements

| | Historical Data | | | | REQUIREMENTS DESCRIPTION | Budget for Next Year 2016-17 | | |
|----|----------------------------------|---------------------------------|------------------|--|---------------------------------|-------------------------------|---------------------------------|------------------------------|
| | Actual | | | Adopted Budget This Year 2015-16 | | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| | Second Preceding Year 2013-14 | First Preceding Year 2014-15 | YTD 3/31/2016 | | | | | |
| 1 | | | | | PERSONAL SERVICES | | | |
| 2 | | | | | Salaries | | | |
| 3 | 2,925 | 6,414 | 3,376 | 5,494 | Library Clerk I | 6,855 | | |
| 4 | 49,486 | | 47,959 | 81,631 | Library Clerk II | 81,515 | | |
| 5 | 65,559 | 79,239 | 56,954 | 78,443 | Library Assistant I | 60,817 | | |
| 6 | 95,900 | | 54,754 | 75,470 | Library Assistant II | 111,443 | | |
| 7 | 24,536 | 63,875 | 19,933 | 30,261 | Librarian I | 59,859 | | |
| 8 | 36,085 | 49,116 | 26,136 | 51,076 | Librarian II | 55,141 | | |
| 9 | 62,915 | 65,110 | 53,864 | 72,643 | Library Director | 79,608 | | |
| 10 | 337,405 | 263,754 | 262,976 | 395,019 | Total Salaries | 455,238 | - | - |
| 11 | | | | | | | | |
| 12 | | | | | Benefits | | | |
| 13 | 22,072 | 28,285 | 22,633 | 27,710 | Retirement | 36,160 | | |
| 14 | 25,812 | 29,414 | 20,076 | 30,219 | FICA | 34,826 | | |
| 15 | 2,520 | 246 | 1,088 | 1,200 | Workers' compensation insurance | 1,200 | | |
| 16 | 53,303 | 62,383 | 52,475 | 60,125 | Health insurance | 81,498 | | |
| 17 | 6,375 | 6,850 | 3,536 | 7,110 | Unemployment insurance | 5,918 | | |
| 18 | 110,082 | 127,178 | 99,808 | 126,365 | Total benefits | 159,602 | - | - |
| 19 | | | | | | | | |
| 20 | 447,487 | 390,932 | 362,784 | 521,383 | TOTAL PERSONAL SERVICES | 614,840 | - | - |
| 21 | | | | | | | | |

| | | | | | | | | |
|----|--------|--------|--------|--------|----------------------------------|--------|--|--|
| 22 | | | | | MATERIALS AND SERVICES | | | |
| 23 | 183 | 223 | 144 | 300 | Bank charges | 250 | | |
| 24 | 3,700 | 3,700 | 500 | 8,100 | Building rental | 12,400 | | |
| 25 | 24,028 | 22,454 | 11,017 | 15,000 | Building maintenance | 15,000 | | |
| 26 | | | 6,435 | 6,000 | HVAC | 8,000 | | |
| 27 | | | 1,366 | 2,100 | Elevator | 2,000 | | |
| 28 | 8,878 | 10,496 | | - | Telecommunications | - | | |
| 29 | | | 3,472 | 5,340 | Telephone | 4,500 | | |
| 30 | | | 3,825 | 5,400 | Internet | 5,250 | | |
| 31 | 70,508 | 66,326 | 52,906 | 70,000 | Collection development | 75,000 | | |
| 32 | 10,104 | 6,102 | 2,017 | 10,000 | Technology | 20,000 | | |
| 33 | 25,025 | 12,260 | 19,700 | 22,200 | Accounting and auditing | 23,000 | | |
| 34 | - | 1,824 | 1,293 | 3,000 | Courier | 3,000 | | |
| 35 | 20,711 | 20,676 | 15,702 | 21,000 | Custodial services | 24,000 | | |
| 36 | 1,697 | 6,156 | 3,014 | 4,000 | Technical services | 4,000 | | |
| 37 | 4,200 | 10,500 | 11,340 | 12,000 | Library consortium | 12,000 | | |
| 38 | 1,012 | 989 | 743 | 1,100 | Copiers | 1,100 | | |
| 39 | - | 1,479 | - | - | Elections | 2,000 | | |
| 40 | 6,682 | 3,722 | 2,967 | 5,000 | Furniture and equipment | 5,000 | | |
| 41 | 3,497 | 3,872 | 4,254 | 4,000 | Property and liability insurance | 10,000 | | |
| 42 | 3,072 | 11,306 | 9,643 | 20,000 | Georgiana Smith Memorial Gardens | 22,000 | | |
| 43 | 3,587 | 1,837 | 2,063 | 2,500 | Legal Services | 3,000 | | |
| 44 | | | 9,624 | 15,000 | Professional services | - | | |
| 45 | 3,286 | 3,687 | 1,862 | 3,500 | Membership dues | 4,000 | | |
| 46 | 700 | 876 | 294 | 1,000 | Miscellaneous | 1,000 | | |
| 47 | 693 | 820 | 553 | 1,000 | Postage/freight | 1,000 | | |
| 48 | 1,056 | 1,132 | 532 | 1,000 | Printing | 1,000 | | |
| 49 | 15,715 | 15,439 | 10,970 | 25,000 | Programs | 22,000 | | |
| 50 | 1,095 | 1,247 | 295 | 1,000 | Advertising | 1,000 | | |
| 51 | 24,750 | 17,170 | 10,199 | 17,000 | Office supplies | 16,000 | | |
| 52 | 4,087 | 5,087 | 3,005 | 5,000 | Travel | 5,000 | | |
| 53 | 1,337 | 1,194 | 1,546 | 2,000 | Training | 1,750 | | |
| 54 | 461 | 764 | 1,127 | 1,000 | Board development | 1,500 | | |

| | | | | | | | | |
|----|------------------|------------------|----------------|------------------|---|------------------|----------------|----------------|
| 55 | 33,718 | 36,408 | | - | Utilities | - | | |
| 56 | | | 13,227 | 20,500 | Electricity | 20,000 | | |
| 57 | | | 1,038 | 1,500 | Garbage | 1,500 | | |
| 58 | | | 4,162 | 11,500 | Natural gas | 10,000 | | |
| 59 | | | 3,104 | 4,400 | Water and sewer (building) | 4,500 | | |
| 60 | | | | | | | | |
| 61 | 273,782 | 267,746 | 213,939 | 327,440 | TOTAL MATERIALS & SERVICES | 341,750 | - | - |
| 62 | | | | | | | | |
| 63 | 25,000 | 50,000 | 50,000 | 50,000 | TRANSFER TO CAPITAL RESERVE | 40,000 | | |
| 64 | | | | | | | | |
| 65 | - | - | - | 90,000 | CONTINGENCY | 100,000 | | |
| 66 | | | | | | | | |
| 67 | 746,269 | 708,678 | 626,723 | 988,823 | Total expenditures | 1,096,590 | - | - |
| 68 | | | | | | | | |
| 69 | - | | - | 10,000 | Vacation Reserve | 12,500 | | |
| 70 | 578,382 | 597,340 | | | Ending Balance (Prior Years) | | | |
| 71 | | | | 347,318 | UNAPPROPRIATED ENDING FUND BALANCE | 301,866 | 799,956 | 799,956 |
| 72 | 1,324,651 | 1,306,018 | | 1,346,141 | TOTAL REQUIREMENTS | 1,410,956 | 799,956 | 799,956 |

Salaries, 2016-17 Proposed

COLI:

Insurance:

\$1,000

| ID | Position | FTE | Current FT Salary + step | Proposed Salary | Prorated Salary | Insurance | Retirement |
|-----------------------------------|-----------|-------|--------------------------------|--------------------|--------------------|-----------|------------|
| Shelver | Clerk I | 0.300 | \$21,980 | \$22,850 | \$6,855 | | |
| Public Service Clerks (FT) | Clerk II | | | | | | |
| | | 1.000 | \$25,492 | \$26,811 | \$26,811 | \$6,000 | \$2,413 |
| | | 1.000 | \$26,002 | \$27,352 | \$27,352 | \$6,000 | \$2,462 |
| Public Service Clerks (PT & subs) | | 1.000 | N/A | \$27,352 | \$27,352 | | |
| Children's Services Assistant | Assist I | 0.750 | \$31,814 | \$32,822 | \$24,617 | \$9,000 | \$2,215 |
| Operations Assistant | Assist I | 1.000 | \$31,190 | \$32,178 | \$32,178 | \$3,000 | \$2,896 |
| Young Adult Services Assistant | Assist I | 0.125 | \$31,190 | \$32,178 | \$4,022 | \$375 | \$362 |
| | Assist I | 0.625 | N/A | \$32,178 | \$20,111 | \$7,500 | \$1,810 |
| Collection Development Specialist | Assist II | 0.625 | \$36,698 | \$38,501 | \$24,063 | \$1,875 | \$2,166 |
| Outreach Specialist | Assist II | 1.000 | \$36,698 | \$38,501 | \$38,501 | \$12,000 | \$3,465 |
| Cataloging Specialist | Assist II | | | | | | |
| | | 0.500 | \$37,432 | \$38,501 | \$19,251 | N/A | N/A |
| | | 0.750 | N/A | \$35,568 | \$26,676 | \$2,250 | \$2,401 |
| | | 0.083 | \$35,568 | \$35,568 | \$2,952 | \$498 | \$266 |
| Children's Services Librarian | Lib I | 0.750 | \$40,348 | \$43,534 | \$32,651 | \$9,000 | \$2,939 |
| Assistant Director | Lib II | 1.000 | \$51,076 | \$55,141 | \$55,141 | \$12,000 | \$4,963 |
| Library Director | Director | 1.083 | \$72,643 | \$73,507 | \$79,608 | \$12,000 | \$7,165 |

Total FTE**11.591****\$448,140****\$81,498****\$35,521****\$565,160**

Sage Library System

| | | | | | | | |
|------------------------|-------|-------|----------|----------|----------|---------|---------|
| Sage Systems Librarian | Lib I | 1.000 | \$40,348 | \$43,534 | \$43,534 | \$6,000 | \$3,918 |
|------------------------|-------|-------|----------|----------|----------|---------|---------|

Salaries, 2016-17
With Teen Librarian added

COLI:

Insurance:

\$1,000

| ID | Position | FTE | Current FT Salary + step | Proposed Salary | Prorated Salary | Insurance | Retirement |
|-----------------------------------|-----------|-------|--------------------------------|--------------------|--------------------|-----------|------------|
| Shelver | Clerk I | 0.300 | \$21,980 | \$22,850 | \$6,855 | | |
| Public Service Clerks (FT) | Clerk II | | | | | | |
| | | 1.000 | \$25,492 | \$26,811 | \$26,811 | \$6,000 | \$2,413 |
| | | 1.000 | \$26,002 | \$27,352 | \$27,352 | \$6,000 | \$2,462 |
| Public Service Clerks (PT & subs) | | 1.000 | N/A | \$27,352 | \$27,352 | | |
| Children's Services Assistant | Assist I | 0.750 | \$31,814 | \$32,822 | \$24,617 | \$9,000 | \$2,215 |
| Operations Assistant | Assist I | 1.000 | \$31,190 | \$32,178 | \$32,178 | \$3,000 | \$2,896 |
| Young Adult Services Assistant | Assist I | 0.125 | \$31,190 | \$32,178 | \$4,022 | \$375 | \$362 |
| Collection Development Specialist | Assist II | 0.625 | \$36,698 | \$38,501 | \$24,063 | \$1,875 | \$2,166 |
| Outreach Specialist | Assist II | 1.000 | \$36,698 | \$38,501 | \$38,501 | \$12,000 | \$3,465 |
| Cataloging Specialist | Assist II | | | | | | |
| | | 0.500 | \$37,432 | \$38,501 | \$19,251 | N/A | N/A |
| | | 0.750 | N/A | \$35,568 | \$26,676 | \$2,250 | \$2,401 |
| | | 0.083 | \$35,568 | \$35,568 | \$2,952 | \$498 | \$266 |
| Children's Services Librarian | Lib I | 0.750 | \$40,348 | \$43,534 | \$32,651 | \$9,000 | \$2,939 |
| Teen Services Librarian | Lib I | 0.625 | N/A | \$43,534 | \$27,209 | \$7,500 | \$2,449 |
| Assistant Director | Lib II | 1.000 | \$51,076 | \$55,141 | \$55,141 | \$12,000 | \$4,963 |
| Library Director | Director | 1.083 | \$72,643 | \$73,507 | \$79,608 | \$12,000 | \$7,165 |

Total FTE

11.591

\$455,238

\$81,498

\$36,160

\$572,896

Sage Library System

| | | | | | | | |
|------------------------|-------|-------|----------|----------|----------|---------|---------|
| Sage Systems Librarian | Lib I | 1.000 | \$40,348 | \$43,534 | \$43,534 | \$6,000 | \$3,918 |
|------------------------|-------|-------|----------|----------|----------|---------|---------|

Utilities, 2015-16

Attachment VI

| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | YTD |
|-------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|--------|-------------|
| Electricity | | | | | | | | | | | | | |
| <i>Kwh</i> | 15,520 | 16,160 | 16,000 | 12,880 | 12,400 | 12,160 | 14,240 | 12,160 | 11,840 | 11,200 | | | 134,560 |
| <i>Cost</i> | \$1,692.83 | \$1,759.26 | \$1,729.45 | \$1,443.80 | \$1,354.41 | \$1,276.90 | \$1,427.24 | \$1,292.51 | \$1,250.56 | \$1,250.21 | | | \$14,477.17 |
| Garbage | | | | | | | | | | | | | |
| <i>Cost</i> | \$115.14 | \$115.14 | \$115.14 | \$115.14 | \$115.14 | \$115.14 | \$115.14 | \$116.16 | \$116.16 | \$116.16 | | | \$1,154.46 |
| Internet | | | | | | | | | | | | | |
| <i>Hood River</i> | \$324.95 | | \$324.95 | \$324.95 | \$324.95 | \$324.95 | \$324.95 | \$324.95 | \$324.95 | \$324.95 | \$324.95 | | \$3,249.50 |
| <i>Parkdale</i> | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | | | \$1,000.00 |
| Natural gas | | | | | | | | | | | | | |
| <i>Units</i> | 160 | 72 | 90 | 143 | 211 | 347 | 964 | 1139 | 590 | 649 | 410 | | 4775 |
| <i>Therms</i> | 194.6 | 87.7 | 109.5 | 173.2 | 252.1 | 412.2 | 1136.6 | 1342.9 | 715.7 | 793.7 | 505.5 | | 5723.7 |
| <i>Cost</i> | \$66.26 | \$103.21 | \$124.96 | \$188.54 | \$267.29 | \$405.31 | \$1,052.74 | \$1,240.90 | \$712.33 | \$765.41 | \$514.60 | | \$5,441.55 |
| Telephone | | | | | | | | | | | | | |
| <i>CenturyLink</i> | \$130.70 | \$130.01 | \$107.16 | \$109.59 | \$139.50 | \$110.49 | \$108.43 | \$109.43 | \$110.02 | \$109.31 | \$109.19 | | \$1,273.83 |
| <i>County</i> | \$231.56 | \$236.47 | \$236.50 | \$234.19 | \$237.93 | \$234.64 | \$232.53 | \$232.83 | \$238.96 | | | | \$2,115.61 |
| Water - Building | | | | | | | | | | | | | |
| <i>IK gallons</i> | 6 | 7 | 8 | 8 | 8 | 5 | 6 | 6 | 6 | 7 | | | 67 |
| <i>Cost</i> | \$327.76 | \$331.63 | \$335.50 | \$335.50 | \$356.19 | \$345.63 | \$349.71 | \$360.86 | \$360.86 | \$365.09 | | | \$3,468.73 |
| Water – Gardens | | | | | | | | | | | | | |
| <i>IK gallons</i> | 47 | 234 | 208 | 100 | 56 | 28 | 0 | 0 | 0 | 0 | | | 673 |
| <i>Cost</i> | \$112.40 | \$445.26 | \$398.98 | \$206.74 | \$131.87 | \$83.93 | \$32.19 | \$32.19 | \$32.19 | \$32.19 | | | \$1,507.94 |
| TOTAL | \$3,101.60 | \$3,220.98 | \$3,472.64 | \$3,058.45 | \$3,027.28 | \$2,996.99 | \$3,742.93 | \$3,809.83 | \$3,246.03 | \$3,063.32 | \$948.74 | \$0.00 | \$33,688.79 |

Utilities, 2014-15

| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | YTD |
|-------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| Electricity | | | | | | | | | | | | | |
| <i>Kwh</i> | 18,800 | 20,320 | 22,000 | 20,480 | 14,960 | 13,920 | 12,400 | 12,560 | 11,760 | 12,640 | 12,800 | 14,880 | 187,520 |
| <i>Cost</i> | \$1,922.48 | \$2,054.94 | \$2,151.97 | \$1,931.51 | \$1,516.76 | \$1,427.67 | \$1,267.10 | \$1,290.34 | \$1,272.22 | \$1,348.56 | \$1,372.36 | \$1,556.48 | \$19,112.39 |
| Garbage | | | | | | | | | | | | | |
| <i>Cost</i> | \$112.66 | \$112.66 | \$112.66 | \$112.66 | \$121.10 | \$116.88 | \$112.66 | \$115.14 | \$115.14 | \$115.14 | \$115.14 | \$115.14 | \$1,376.98 |
| Internet | | | | | | | | | | | | | |
| <i>Hood River</i> | \$315.12 | \$315.12 | \$315.12 | \$315.12 | \$315.12 | \$315.12 | \$315.12 | \$315.12 | \$1,353.16 | \$324.95 | \$324.95 | \$324.95 | \$4,848.97 |
| <i>Parkdale</i> | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$1,200.00 |
| Natural gas | | | | | | | | | | | | | |
| <i>Units</i> | 365 | 329 | 368 | 466 | 576 | 1043 | 1158 | 1247 | 886 | 670 | 569 | 367 | 8044 |
| <i>Therms</i> | 434.7 | 383.9 | 427.6 | 536.4 | 675.6 | 1274.5 | 1413.9 | 1553.8 | 1102.2 | 826.8 | 689.0 | 444.8 | 9763.2 |
| <i>Cost</i> | \$202.05 | \$385.46 | \$427.53 | \$532.30 | \$666.33 | \$1,271.32 | \$1,430.11 | \$1,597.47 | \$1,152.31 | \$877.44 | \$719.65 | \$478.24 | \$9,740.21 |
| Telephone | | | | | | | | | | | | | |
| <i>CenturyLink</i> | \$118.21 | \$121.57 | \$120.13 | \$120.13 | \$130.08 | \$129.62 | \$129.90 | \$129.93 | \$130.36 | \$129.83 | \$130.07 | \$130.53 | \$1,520.36 |
| <i>County</i> | \$234.39 | | \$258.13 | \$237.13 | \$243.59 | \$249.25 | \$251.92 | \$232.88 | \$230.57 | \$241.97 | \$240.10 | \$239.26 | \$2,659.19 |
| Water - Building | | | | | | | | | | | | | |
| <i>IK gallons</i> | 8 | 4 | 10 | 8 | 8 | 18 | 4 | 6 | 6 | 6 | 8 | 6 | 92 |
| <i>Cost</i> | \$335.50 | \$320.02 | \$343.24 | \$335.50 | \$335.50 | \$374.20 | \$320.02 | \$327.76 | \$327.76 | \$327.76 | \$335.50 | \$327.76 | \$4,010.52 |
| Water – Gardens | | | | | | | | | | | | | |
| <i>IK gallons</i> | 45 | 108 | 209 | 244 | 309 | 108 | 0 | 0 | 0 | 0 | 0 | 1 | 1,024 |
| <i>Cost</i> | \$108.84 | \$220.98 | \$400.76 | \$463.06 | \$578.76 | \$220.98 | \$28.74 | \$28.74 | \$28.74 | \$28.74 | \$28.74 | \$30.52 | \$2,167.60 |
| TOTAL | \$3,449.25 | \$3,630.75 | \$4,229.54 | \$4,147.41 | \$4,007.24 | \$4,205.04 | \$3,955.57 | \$4,137.38 | \$4,710.26 | \$3,494.39 | \$3,366.51 | \$3,302.88 | \$46,636.22 |

Utilities, 2013-14

| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | YTD |
|-------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| Electricity | | | | | | | | | | | | | |
| <i>Kwh</i> | 13,360 | 23,120 | 20,000 | 16,080 | 10,000 | 14,480 | 13,040 | 12,320 | 12,000 | 12,560 | 12,480 | 11,680 | 171,120 |
| <i>Cost</i> | \$1,463.92 | \$2,296.71 | \$1,961.46 | \$1,691.77 | \$1,135.85 | \$1,365.17 | \$1,262.02 | \$1,249.78 | \$1,223.76 | \$1,270.60 | \$1,259.09 | \$1,196.47 | \$17,376.60 |
| Garbage | | | | | | | | | | | | | |
| <i>Cost</i> | \$110.92 | \$110.92 | \$110.92 | \$110.92 | \$119.24 | \$110.92 | \$110.92 | \$112.66 | \$112.66 | \$112.66 | \$112.66 | \$112.66 | \$1,348.06 |
| Internet | | | | | | | | | | | | | |
| <i>Hood River</i> | \$84.99 | \$84.99 | \$84.99 | \$353.54 | \$601.93 | \$315.12 | \$315.12 | \$315.12 | \$315.12 | \$315.12 | \$315.12 | | \$3,101.16 |
| <i>Parkdale</i> | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$1,200.00 |
| Natural gas | | | | | | | | | | | | | |
| <i>Units</i> | 388.0 | 404.0 | 357.0 | 366.0 | 409.0 | 575.0 | 1,526.0 | 1,127.0 | 1,093.0 | 871.0 | 593.0 | 434.0 | 8,143.0 |
| <i>Therms</i> | 460.9 | 466.2 | 413.0 | 426.0 | 486.3 | 682.0 | 1,873.9 | 1,378.3 | 1,346.6 | 1,048.7 | 707.4 | 518.6 | 9,807.9 |
| <i>Cost</i> | \$292.88 | \$443.42 | \$394.65 | \$406.57 | \$461.86 | \$652.18 | \$1,766.73 | \$1,376.49 | \$1,262.68 | \$1,035.67 | \$707.73 | \$521.30 | \$9,322.16 |
| Telephone | | | | | | | | | | | | | |
| <i>CenturyLink</i> | \$184.04 | \$182.06 | \$117.60 | \$117.84 | \$117.91 | \$117.78 | \$118.10 | \$118.39 | \$118.26 | \$118.10 | \$118.22 | | \$1,428.30 |
| <i>County</i> | \$223.96 | \$226.41 | \$246.06 | \$239.09 | \$228.48 | \$231.51 | \$230.10 | \$237.73 | \$238.40 | \$237.25 | \$231.68 | \$231.85 | \$2,802.52 |
| Water - Building | | | | | | | | | | | | | |
| <i>IK gallons</i> | 6 | 6 | 8 | 7 | 7 | 5 | 4 | 5 | 7 | 5 | 8 | 7 | 75 |
| <i>Cost</i> | \$290.85 | \$327.76 | \$335.50 | \$331.63 | \$331.63 | \$323.89 | \$320.02 | \$323.89 | \$331.63 | \$323.89 | \$335.50 | \$331.63 | \$3,907.82 |
| Water - Park | | | | | | | | | | | | | |
| <i>IK gallons</i> | 0 | 201 | 220 | 218 | 158 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 797 |
| <i>Cost</i> | \$28.74 | \$386.52 | \$420.34 | \$416.78 | \$309.98 | \$28.74 | \$28.74 | \$28.74 | \$28.74 | \$28.74 | \$28.74 | \$28.74 | \$1,763.54 |
| TOTAL | \$2,187.31 | \$3,565.33 | \$3,222.87 | \$2,957.67 | \$2,358.56 | \$2,480.90 | \$3,488.43 | \$3,091.56 | \$2,959.47 | \$2,771.56 | \$2,443.72 | \$2,190.80 | \$42,250.16 |

**HOOD RIVER COUNTY
LIBRARY DISTRICT**

**Compiled Financial Statements
March 31, 2016**

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

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

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

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

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

We have compiled the accompanying balance sheet - cash basis of the Hood River County Library District, as of March 31, 2016 and the related statement of revenues, expenditures, and changes in fund balances - cash basis for the one month and nine months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

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

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

The supplementary information contained on pages 4 through 9 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

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

Onstott, Broehl & Cyphers, P.C.
May 2, 2016

Hood River County Library District
Balance Sheet - Cash Basis
March 31, 2016

ASSETS

| | General Fund | Grants Fund | Capital Equipment Reserve Fund | Sage Library System Fund | Total |
|------------------------------------|------------------|-----------------|---|-----------------------------------|------------------|
| Current Assets: | | | | | |
| Cash in bank - Columbia State Bank | \$76,568 | | | | \$76,568 |
| Cash with Hood River County | 685,889 | \$61,001 | \$107,445 | \$10,896 | 865,231 |
| Petty cash | 416 | | | | 416 |
| Total Current Assets | <u>762,873</u> | <u>61,001</u> | <u>107,445</u> | <u>10,896</u> | <u>942,215</u> |
| TOTAL ASSETS | <u>\$762,873</u> | <u>\$61,001</u> | <u>\$107,445</u> | <u>\$10,896</u> | <u>\$942,215</u> |

LIABILITIES & FUND BALANCES

| | | | | | |
|-----------------------------------|------------------|-----------------|------------------|-----------------|------------------|
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Payroll liabilities | \$1,967 | | | | \$1,967 |
| Total Current Liabilities | <u>1,967</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,967</u> |
| Total Liabilities | <u>1,967</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,967</u> |
| Fund Balances: | | | | | |
| Unassigned | 760,906 | 61,001 | 107,445 | 10,896 | 940,248 |
| TOTAL LIABILITIES & FUND BALANCES | <u>\$762,873</u> | <u>\$61,001</u> | <u>\$107,445</u> | <u>\$10,896</u> | <u>\$942,215</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, 2016

| | General Fund | Grants Fund | Capital Equipment Reserve Fund | Sage Library System Fund | Total |
|--|------------------|-----------------|---|-----------------------------|------------------|
| Revenues: | | | | | |
| Donations and grants | \$0 | \$37,757 | | | \$37,757 |
| Property tax revenues - current year | 757,513 | | | | 757,513 |
| Property tax revenues - prior year | 19,783 | | | | 19,783 |
| Fines and fees | 9,728 | | | | 9,728 |
| Intergovernmental revenue | | 23,998 | | \$43,525 | 67,523 |
| Interest revenue | 3,265 | | \$424 | | 3,689 |
| Miscellaneous | | | | | 0 |
| Total Revenues | 790,289 | 61,755 | 424 | 43,525 | 895,993 |
| Expenditures: | | | | | |
| Personal services: | | | | | |
| Wages and salaries | 262,976 | 12,210 | | 29,814 | 305,000 |
| Employee benefits | 99,808 | 5,641 | | 2,587 | 108,036 |
| Total Personal Services | 362,784 | 17,851 | 0 | 32,401 | 413,036 |
| Materials and services: | | | | | |
| Bank charges | 144 | | | | 144 |
| Building rental | 500 | | | | 500 |
| Building maintenance | 11,017 | 3,216 | | | 14,233 |
| HVAC | 6,435 | | | | 6,435 |
| Elevator | 1,366 | | | | 1,366 |
| Telephone | 3,472 | | | | 3,472 |
| Internet | 3,825 | | | | 3,825 |
| Collection development | 52,906 | 7,114 | | | 60,020 |
| Technology | 2,017 | | | | 2,017 |
| Accounting and auditing | 19,700 | | | | 19,700 |
| Courier | 1,293 | | | | 1,293 |
| Custodial services | 15,702 | | | | 15,702 |
| Technical services | 3,014 | | | | 3,014 |
| Library consortium | 11,340 | | | | 11,340 |
| Copiers | 743 | | | | 743 |
| Elections expense | 0 | | | | 0 |
| Furniture and equipment | 2,967 | 4,684 | | | 7,651 |
| Insurance | 4,254 | | | | 4,254 |
| Georgiana Smith Memorial Garden | 9,643 | 7,505 | | | 17,148 |
| Legal services | 2,063 | | | | 2,063 |
| Professional services | 9,624 | | | | 9,624 |
| Dues and subscriptions | 1,862 | | | | 1,862 |
| Miscellaneous | 294 | | | | 294 |
| Postage and freight | 553 | | | | 553 |
| Printing | 532 | | | | 532 |
| Programs | 10,970 | 6,815 | | | 17,785 |
| Advertising | 295 | | | | 295 |
| Supplies - office | 10,199 | | | | 10,199 |
| Travel | 3,005 | | | | 3,233 |
| Training | 1,546 | | | 228 | 1,546 |
| Board development | 1,127 | | | | 1,127 |
| Electricity | 13,227 | | | | 13,227 |
| Garbage | 1,038 | | | | 1,038 |
| Natural gas | 4,162 | | | | 4,162 |
| Water & sewer - building | 3,104 | | | | 3,104 |
| Total Materials and Services | 213,939 | 29,334 | 0 | 228 | 243,501 |
| Capital outlay | 0 | 15,579 | 40,809 | | 56,388 |
| Total Expenditures | 576,723 | 62,764 | 40,809 | 32,629 | 712,925 |
| Revenues Over Expenditures | 213,566 | (1,009) | (40,385) | 10,896 | 183,068 |
| Other Financing Sources (Uses) | | | | | |
| Operating transfers in | | | 50,000 | | 50,000 |
| Operating transfers out | (50,000) | | | | (50,000) |
| Total Other Financing Sources (Uses) | (50,000) | 0 | 50,000 | 0 | 0 |
| Revenues and Other Financing Sources (Uses) Over Expenditures | 163,566 | (1,009) | 9,615 | 10,896 | 183,068 |
| Fund Balance - July 1, 2015 | 597,340 | 62,010 | 97,830 | 0 | 757,180 |
| Fund Balance - March 31, 2016 | \$760,906 | \$61,001 | \$107,445 | \$10,896 | \$940,248 |

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, 2016

| | <u>Current Period</u> <u>Actual</u> | <u>Year to Date</u> <u>Actual</u> | <u>Annual</u> <u>Budget</u> |
|--------------------------------|--|--------------------------------------|--------------------------------|
| Revenues: | | | |
| Donations and grants | \$0 | \$0 | \$500 |
| Tax revenues - current | 4,653 | 757,513 | 764,441 |
| Tax revenues - prior year | 5,238 | 19,783 | 15,000 |
| Fines and fees | 1,186 | 9,728 | 11,700 |
| Interest revenue | 1,354 | 3,265 | 4,000 |
| Miscellaneous | 0 | 0 | 500 |
| Total Revenues | <u>12,431</u> | <u>790,289</u> | <u>796,141</u> |
| Expenditures: | | | |
| Personal services: | | | |
| Wages and salaries: | | | |
| Library clerk I | 409 | 3,376 | 5,494 |
| Library clerk II | 5,627 | 47,959 | 81,631 |
| Library assistant I | 5,904 | 56,954 | 78,443 |
| Library assistant II | 7,539 | 54,754 | 75,470 |
| Librarian I | 2,116 | 19,933 | 30,261 |
| Librarian II | 4,174 | 26,136 | 51,076 |
| Library director | 6,053 | 53,864 | 72,643 |
| Payroll taxes and benefits: | | | |
| Retirement | 2,685 | 22,633 | 27,710 |
| Social security | 2,419 | 20,076 | 30,219 |
| Workers' compensation | 19 | 1,088 | 1,200 |
| Health insurance | 9,695 | 52,475 | 60,125 |
| Unemployment insurance | 194 | 3,536 | 7,110 |
| Total Personal Services | <u>46,834</u> | <u>362,784</u> | <u>521,382</u> |
| Materials and services: | | | |
| Bank charges | 16 | 144 | 300 |
| Building rental | 0 | 500 | 8,100 |
| Building maintenance | 1,246 | 11,017 | 15,000 |
| HVAC | 0 | 6,435 | 6,000 |
| Elevator | 155 | 1,366 | 2,100 |
| Telephone | 343 | 3,472 | 5,340 |
| Internet | 426 | 3,825 | 5,400 |
| Collection development | 5,376 | 52,906 | 70,000 |
| Technology | 60 | 2,017 | 10,000 |
| Accounting and auditing | 0 | 19,700 | 22,200 |
| Courier | 189 | 1,293 | 3,000 |
| Custodial services | 1,768 | 15,702 | 21,000 |
| Technical services | 0 | 3,014 | 4,000 |

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2016

| | Current Period <u>Actual</u> | Year to Date <u>Actual</u> | Annual <u>Budget</u> |
|-----------------------------------|---------------------------------|-------------------------------|-------------------------------|
| Library consortium | 0 | 11,340 | 12,000 |
| Copiers | 70 | 743 | 1,100 |
| Elections expense | 0 | 0 | 0 |
| Furniture and equipment | 686 | 2,967 | 5,000 |
| Insurance | 0 | 4,254 | 4,000 |
| Georgiana Smith Memorial Garden | 1,267 | 9,643 | 20,000 |
| Legal services | 0 | 2,063 | 2,500 |
| Professional services | 5,262 | 9,624 | 15,000 |
| Dues and subscriptions | 65 | 1,862 | 3,500 |
| Miscellaneous | 70 | 294 | 1,000 |
| Postage and freight | 132 | 553 | 1,000 |
| Printing | 287 | 532 | 1,000 |
| Programs | 1,016 | 10,970 | 25,000 |
| Advertising | 0 | 295 | 1,000 |
| Supplies - office | 1,699 | 10,199 | 17,000 |
| Travel | 291 | 3,005 | 5,000 |
| Training | 1,202 | 1,546 | 2,000 |
| Board development | 365 | 1,127 | 1,000 |
| Electricity | 1,250 | 13,227 | 20,500 |
| Garbage | 116 | 1,038 | 1,500 |
| Natural gas | 712 | 4,162 | 11,500 |
| Water & sewer - building | 361 | 3,104 | 4,400 |
| Total Materials and Services | <u>24,430</u> | <u>213,939</u> | <u>327,440</u> |
| Capital Outlay | <u>0</u> | <u>0</u> | <u>0</u> |
| Transfer to Equipment Reserve | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> |
| Contingency | <u>0</u> | <u>0</u> | <u>90,000</u> |
| Total Expenditures | <u>121,264</u> | <u>626,723</u> | <u>988,822</u> |
| Change in Fund Balance | <u><u>(\$108,833)</u></u> | <u><u>\$163,566</u></u> | <u><u>(\$192,681)</u></u> |

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2016

| | Current Period Actual | Year to Date Actual | Annual Budget |
|-------------------------------|--------------------------|-------------------------|-------------------------|
| Revenues: | | | |
| Donations and grants | \$223 | \$37,757 | \$276,000 |
| Intergovernmental revenue | 0 | 23,998 | 0 |
| Total Revenues | <u>223</u> | <u>61,755</u> | <u>276,000</u> |
| Expenditures: | | | |
| Personal services | 133 | 17,851 | 17,340 |
| Materials and services: | 415 | 29,334 | 90,000 |
| Capital outlay | 0 | 15,579 | 175,000 |
| Total Expenditures | <u>548</u> | <u>62,764</u> | <u>282,340</u> |
| Change in Fund Balance | <u><u>(\$325)</u></u> | <u><u>(\$1,009)</u></u> | <u><u>(\$6,340)</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, 2016

| | <u>Current Period</u> <u>Actual</u> | <u>Year to Date</u> <u>Actual</u> | <u>Annual</u> <u>Budget</u> |
|--------------------------------|--|--------------------------------------|--------------------------------|
| Revenues: | | | |
| Interest revenue | \$97 | \$424 | \$400 |
| Other Financing Sources | | | |
| Transfer from General Fund | 50,000 | 50,000 | 50,000 |
| Total Revenues and | | | |
| Other Sources | <u>50,097</u> | <u>50,424</u> | <u>50,400</u> |
| Expenditures: | | | |
| Materials and services | 0 | 0 | 0 |
| Capital outlay | 0 | 40,809 | 50,000 |
| Total Expenditures | <u>0</u> | <u>40,809</u> | <u>50,000</u> |
| Change in Fund Balance | <u><u>\$50,097</u></u> | <u><u>\$9,615</u></u> | <u><u>\$400</u></u> |

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Sage Library System Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2016

| | <u>Current Period Actual</u> | <u>Year to Date Actual</u> | <u>Annual Budget</u> |
|-------------------------------------|----------------------------------|--------------------------------|--------------------------|
| Revenues: | | | |
| Intergovernmental revenue | \$4,179 | \$43,525 | \$65,875 |
| Total Revenues | <u>4,179</u> | <u>43,525</u> | <u>65,875</u> |
| Expenditures: | | | |
| Personal services: | | | |
| Wages and salaries: | | | |
| Librarian I | 3,195 | 29,814 | 40,953 |
| Payroll taxes and benefits: | | | |
| Retirement | 0 | 0 | 3,686 |
| Social security | 241 | 2,271 | 3,133 |
| Workers' compensation | 3 | 27 | 66 |
| Health insurance | (42) | (125) | 6,000 |
| Unemployment insurance | 51 | 414 | 737 |
| Total Personal Services | <u>3,448</u> | <u>32,401</u> | <u>54,575</u> |
| Materials and services: | | | |
| Dues and subscriptions | 0 | 0 | 300 |
| Miscellaneous | 0 | 0 | 2,000 |
| Travel | 0 | 228 | 3,000 |
| Training | 0 | 0 | 1,000 |
| Total Materials and Services | <u>0</u> | <u>228</u> | <u>6,300</u> |
| Contingency | 0 | 0 | 5,000 |
| Total Expenditures | <u>3,448</u> | <u>32,629</u> | <u>65,875</u> |
| Change in Fund Balance | <u><u>\$731</u></u> | <u><u>\$10,896</u></u> | <u><u>\$0</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, 2016

| | Newspaper Digitization | SDAO Safety 2014 | SDAO Safety 2016 | Foundation Grants | Friends of the Library | Foster Donation | LSTA Outreach 2015 | MCMC Grant | GCF Nichols | RTR 2016 | RTR 2015 | Total |
|--------------------------------------|---------------------------|---------------------|---------------------|----------------------|---------------------------|--------------------|--------------------------|---------------|----------------|-----------------|----------------|-----------------|
| Revenues: | | | | | | | | | | | | |
| Donations and grants | \$1,000 | \$0 | \$3,000 | \$15,000 | \$17,524 | \$0 | \$10,681 | \$403 | \$830 | \$13,317 | \$0 | \$37,757 |
| Intergovernmental revenue | | | | | | | | | | | | 23,998 |
| Total Revenues | <u>1,000</u> | <u>0</u> | <u>3,000</u> | <u>15,000</u> | <u>17,524</u> | <u>0</u> | <u>10,681</u> | <u>403</u> | <u>830</u> | <u>13,317</u> | <u>0</u> | <u>61,755</u> |
| Expenditures: | | | | | | | | | | | | |
| Personal services: | | | | | | | | | | | | |
| Wages and salaries: | | | | | | | | | | | | 12,210 |
| Library assistant II | | | | | | | | | | | | 1,099 |
| Employee benefits: | | | | | | | | | | | | 930 |
| Retirement | | | | | | | | | | | | 193 |
| FICA | | | | | | | | | | | | 3,408 |
| Workers compensation | | | | | | | | | | | | 11 |
| Health insurance | | | | | | | | | | | | |
| Unemployment insurance | | | | | | | | | | | | |
| Total Personal Services | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>17,851</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>17,851</u> |
| Materials and services: | | | | | | | | | | | | |
| Building maintenance | | | | | | | | | | | | 3,216 |
| Collection development | | | | 2,488 | 3,001 | 215 | | 322 | | | 1,283 | 7,113 |
| Technical services | | | | | 3,020 | | | | | | | 0 |
| Programs | | | | | 4,338 | | 570 | | | 610 | 1,297 | 6,815 |
| Furniture and equipment | | | | | 2,899 | 1,785 | | | | | | 4,684 |
| Georgiana Smith Memorial Garden | | | | 7,506 | | | | | | | | 7,506 |
| Total Materials and Services | <u>0</u> | <u>0</u> | <u>0</u> | <u>9,994</u> | <u>13,258</u> | <u>2,000</u> | <u>570</u> | <u>322</u> | <u>0</u> | <u>610</u> | <u>2,580</u> | <u>29,334</u> |
| Capital outlay | <u>0</u> | <u>3,000</u> | <u>0</u> | <u>9,648</u> | <u>2,101</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>830</u> | <u>0</u> | <u>0</u> | <u>15,579</u> |
| Total Expenditures | <u>0</u> | <u>3,000</u> | <u>0</u> | <u>19,642</u> | <u>15,359</u> | <u>2,000</u> | <u>18,421</u> | <u>322</u> | <u>830</u> | <u>610</u> | <u>2,580</u> | <u>62,764</u> |
| Net Change in Fund Balance | <u>1,000</u> | <u>(3,000)</u> | <u>3,000</u> | <u>(4,642)</u> | <u>2,165</u> | <u>(2,000)</u> | <u>(7,740)</u> | <u>81</u> | <u>0</u> | <u>12,707</u> | <u>(2,580)</u> | <u>(1,009)</u> |
| Fund Balance - July 1, 2015 | <u>642</u> | <u>3,000</u> | <u>0</u> | <u>52,688</u> | <u>3,926</u> | <u>2,000</u> | <u>(2,826)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>2,580</u> | <u>62,010</u> |
| Fund Balance - March 31, 2016 | <u>\$1,642</u> | <u>\$0</u> | <u>\$3,000</u> | <u>\$48,046</u> | <u>\$6,091</u> | <u>\$0</u> | <u>(\$10,566)</u> | <u>\$81</u> | <u>\$0</u> | <u>\$12,707</u> | <u>\$0</u> | <u>\$61,001</u> |

See Independent Accountants' Compilation Report

Hood River County Library District
Recommended Budget Committee Motion
Fiscal Year 2016-17

I move to approve the Hood River County Library District budget for the 2016-17 fiscal year for the total amount of \$1,864,554 and the amounts per fund as shown below:

| | |
|--------------------------------|---------------------|
| <u>Fund</u> | |
| General Fund | \$ 1,410,956 |
| Capital Equipment Reserve Fund | 130,400 |
| Grants Fund | 254,500 |
| Sage Library System Fund | 68,698 |
| Total: | <u>\$ 1,864,554</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 |

Teen Librarian scenario

**Hood River County Library District
Recommended Budget Committee Motion
Fiscal Year 2016-17**

I move to approve the Hood River County Library District budget for the 2016-17 fiscal year for the total amount of \$1,864,554 and the amounts per fund as shown below:

| <u>Fund</u> | |
|--------------------------------|---------------------|
| General Fund | \$ 1,410,956 |
| Capital Equipment Reserve Fund | 120,400 |
| Grants Fund | 254,500 |
| Sage Library System Fund | 68,698 |
| Total: | <u>\$ 1,854,554</u> |

I also move to approve:

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

| | |
|------------------------------|-------|
| _____ | _____ |
| Budget Committee Chairperson | Date |

| | |
|----------------|-------|
| _____ | _____ |
| Budget Officer | Date |

Financial Management Policy



I. Accounting System

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

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

The accounting system shall include:

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

II. Control Policies and Procedures

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

1. All financial transactions shall conform to standard accounting procedures and Oregon Revised Statutes and Administrative Regulations (ORS).
2. All transactions are authorized properly.
3. Duties are segregated. As much as is practical, no single individual should be able to (1) authorize a transaction, (2) record the transaction in the accounting system, and (3) take custody of the assets resulting from the transaction.
4. Accounting records and documentation are designed and maintained properly.
5. Access to assets and records is controlled.
6. Accounting data is reviewed periodically and compared to underlying records.
7. All financial records are retained and secured in accordance with ORS .
8. Records no longer required to be retained are destroyed securely.
9. Payroll records and processing are reviewed periodically.
10. Physical assets are reviewed periodically and an inventory is maintained.
11. The Library Director shall submit the prior month's financial report to the Board of Directors with the packet for the regular monthly meeting.
12. Financial computer systems shall be maintained in a secure environment, accessed only by documented/authorized personnel, and regularly maintained to prevent data loss.
13. Annual audits shall be performed in compliance with ORS and generally accepted accounting principles (GAAP) for governmental entities.
14. The Library Director and any other staff significantly involved in District financial procedures shall be required to take a vacation of at least five consecutive business days.
15. Financial duties shall be rotated to staff not normally involved in financial procedures for at

least a consecutive two-week period. This rotation may coincide with the Library Director and other financial staff's mandatory absence.

III. Cash and Purchasing

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

1. Cash disbursement:
 - Check-signing authority is limited to the Library Director, Assistant Director, Board President, and Board Vice-President.
 - Two signatures are required on each check: the signature of the Board President or Vice-President and the signature of the Library Director or Assistant Director.
 - Some regularly-recurring bills and payments may be paid electronically by the Library Director or designee. Bills and payments authorized to be paid electronically shall be established annually by Board resolution. Invoices must be retained and reviewed by the Board President or Vice-President.
 - Authorization of payment is required by the Library Director or designee.
 - Original invoices shall be attached to checks before signing.
 - Pre-signing any check is prohibited.
 - Blank checks are prohibited.
 - Checks shall be numbered sequentially.
 - The check stock shall contain security safeguards to prevent fraud.
 - The check stock shall be secured and use shall be documented.
 - Voided checks shall be defaced and retained in the financial records.
 - Signature stamps are prohibited.
2. Cash handling
 - Daily cash counts shall be performed.
 - Deposits shall be performed weekly or when cash to be deposited exceeds \$500, whichever comes first.
 - Cash till control and reconciliation shall be standard policy.
3. Management shall review bank account reconciliations monthly.
4. Available surplus funds may be invested according to ORS with the primary consideration being the security of public funds.
5. Banking shall be conducted according to ORS and applicable accounting practices.
6. Purchasing
 - Original invoices shall be required.
 - Employees of the District shall not serve as independent contractors to the District.
 - Employees of the District shall not accept consideration from an outside entity while performing District duties.
7. Vacation reserve
 - The District shall retain a vacation reserve of at least 75 percent of all employees' outstanding vacation and holiday accrual.
8. Expenditures approval
 - The Board of Directors shall approve all expenditures for supplies, materials, equipment, or any contract obligating the District in excess of \$3,000 with the following exceptions:
 - Purchase of emergency services or materials which cannot be delayed until the next Board meeting but exceed \$3,000. Such purchases must be approved by the Board

- President and comply with ORS.
- Payments of monthly statements, composed of individual invoices not exceeding \$3,000, incurred while conducting regular library business such as purchasing collection materials or office supplies or paying credit statements.
- Regular payments on contracts that have been pre-approved by the Board of Directors.
- The Library Director shall authorize all expenditures or contracts up to \$3,000 except Contracts for legal services.
- Total expenditures within a budgetary fund category (e.g. Materials and Services) may not exceed the budgeted allocation of that category without prior approval of the Board of Directors.

IV. Credit Cards

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

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

V. Personnel

Employment policies shall include procedures that reasonably protect District assets:

1. Employment applications shall include:
 - A statement that false information or misrepresentation can be cause for disqualification or dismissal.
 - A criminal background check with candidate's written approval.
 - Reference checks.
2. Appropriate staff supervision.
3. Rotation of duties/cross-training.

4. Communication and confirmation of policies and ethics.
5. Employee and financial contractor fidelity coverage (bonding) is required (when applicable).

VI. District Assets and Capital Outlay

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

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

Capital outlay shall include expenditures on the following:

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

Equipment, including nonexpendable equipment costing less than \$5,000, must be inventoried.

VII. Surplus Property

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

1. *Recycled internally:* Staff should first deem whether property has use for District purposes other than its original use.
2. *Sold or traded:* If property is deemed to have significant value, it shall be sold or traded for something of equivalent value. Property shall be sold "as is". If property is deemed of particular use to a library, it shall first be offered for sale to other libraries in the District's consortium or in Oregon. Funds received from sale of property shall be considered miscellaneous income into the fund from which the property was or would have been purchased.
3. *Donated:* If property is deemed to have little value, it shall be offered for donation if it is not cumbersome to do so. Property also may be donated rather than sold if the donation would provide significant good will benefits to the District. If property is deemed of particular use to a library, it shall first be offered for donation to other libraries in the District's consortium or in Oregon. Unless they are considered of particular value, discarded collection materials shall be donated to the Friends of the Hood River County Library.

4. *Discarded:* Property that has no value or cannot be sold, traded, or donated shall be discarded. The District prefers to discard property with a service that recycles all or a portion of the property. Otherwise, the District shall discard property through its regular waste disposal service.
 - Hazardous substances shall be discarded in accordance with proper safety procedures.

Any electronic equipment that stores documents, licensed software, copyrighted material, personal information about District patrons, staff, or Board members, or other sensitive information shall be erased before being disposed per this policy.

Approved by the Board of Directors, March 15, 2011
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