

# **Budget Committee Meeting Agenda**

Wednesday, May 13, 2020, 6:30pm

Zoom meeting ID#891 1409 0012

(301) 715-8592

Budget officer: Rachael Fox

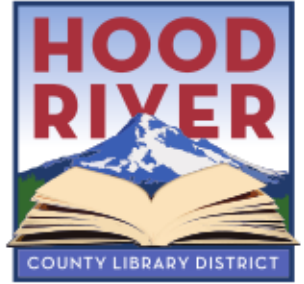


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|--|-------|
| <b>I. Nomination and election of Chair</b>               |       |
| <b>II. Additions/deletions from the agenda (ACTION)</b>  | Chair |
| <b>III. Conflicts or potential conflicts of interest</b> | Chair |
| <b>IV. Budget message</b>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

# 2020-21 Budget Message

May 13, 2020

Prepared by Budget Officer Rachael Fox



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

Our current fiscal year is composed of three funds:

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

Each fund is divided into at least two sections: resources (i.e. income) and requirements (i.e. expenditures). Those are then divided into individual line items, such as 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.

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[www.hoodriverlibrary.org](http://www.hoodriverlibrary.org)

We have one Budget Committee meeting scheduled for Wednesday, May 13, 2020, 6:30-8:30pm. If needed, we can recess the meeting and continue it on Tuesday, May 19, 6:00-7:00pm. Due to COVID-19, the meeting will be held electronically through Zoom (meeting ID#891 1409 0012). The phone number to call into the meeting is (301) 715-8592.

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 2016-21
- *Attachment II:* Current and proposed salary schedules
- *Attachment III:* 2020-21 proposed personnel costs
- *Attachment IV:* Historical utility use
- *Attachment V:* Our most recent financial statements, March 2020
- *Attachment VI:* A recommended motion to approve the budget
- *Attachment VII:* 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 [rachael@hoodriverlibrary.org](mailto:rachael@hoodriverlibrary.org) or 541-387-7062.

## **Budget message**

The 2020-21 fiscal year is Hood River County Library District's tenth 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 collection, an actively-used meeting room, and much more. While many of these services are currently unavailable due to COVID-19, we will strive to find innovative ways to offer library services to our community until this pandemic ends and we can fully restore our services.

Looking toward the future, we need to prepare for the rough months and years ahead. We have additional tax revenue arriving this fiscal year. The downtown Urban Renewal District will be dissolved by FY 20-21. It has been in effect for 20 years. Beginning with the FY 20-21 budget the library district is estimated to receive \$42,000 more dollars in revenue, in addition to our regular tax revenue we receive each year. Due to COVID-19, there will be a pause in collections for the heights and waterfront Urban Renewals Districts in FY 20-21. This will provide a one-time source of funds in the amount of \$35,000. It is important to note that these actions are dependent on the City and Urban Renewal Agency's budget process, so are not guaranteed at this point. The City will be sending a formal letter to all overlapping taxing districts after both budget committees approve their budget.

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.

### ***Strategic goals***

Our budget should reflect our strategic goals. The Board hired library consultant Penny

Hummel to craft the District's 2016-21 strategic plan (see the draft as Attachment I). Here are the five main areas of focus and how the budget addresses them.

1. *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 created a strong foundation to build upon.

Our Bilingual Outreach Librarian Yeli Boots has been working hard to make new connections in the community and build upon relationships already established. I have heard feedback from many people in the community organizations who are pleased with Boots work with the Latinx community in Hood River County and particularly Odell.

Boots worked this past year with the Mid-Valley Elementary school and School District staff to offer a reading buddy program at the monthly parent meetings at Mid-Valley. She also offers a storytime monthly to all the preschool and kindergarten classes at Mid-Valley. Boots has also partnered with organizations to offer GED classes in Odell.

Boots offered a pop up library June through September at the Mercado in Odell. She also worked with Gorge Grown to run the Mercado. This partnership has created many new connections for the library. We had library materials to check out, we opened new library cards, and provided a summer reading program, which included performances every week. Over 70 children participated in Summer Reading and they read over 1,500 hours. Over 817 people attended the market over the summer.

For the fifth year in a row, we had planned to use a grant from the Oregon State Library to provide weekly bus service, June through August, and monthly bus service September-May between Odell and the Hood River Library. In Hood River, staff provide early literacy programming, free books, snacks, and more. The bus has been well-received, the program reached 406 participants for the year of 2019. This has also allowed us to hire two Youth Outreach Assistants to aid with this program.

We tried a weekly pop-up library at the Wyeast Church in Odell and did not have success. The location and services were not used by the community. With a small collection, it didn't meet the needs of the community. This year we also solicited bids for a Feasibility and Scoping Exercise, which did not come to fruition due to the cost of the project. I wish we could have made more traction this year on further developing services and I hope we are able to take more steps this fiscal year. I do know the services we provided were well received by the community.

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. Our Teen Services Librarian provides innovative and creative programming: crafts, SAT aide, trivia events, movies

nights and a robust teen summer reading program. Our budget will allocate a fair portion to the program budget to funds for teen programs. She Teen Services Librarian has weeded the teen collection and orders materials she feels are of interest and relevant to the teens in our community. She is building a relationship with the local high school and attending other events in the community to expand outreach. She now recruits and manages teen volunteers at the library.

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, Soroptimist, and more. Children's, Teen and Bilingual Outreach staff are regular presences at area schools. The Assistant Director, who coordinates adult programming, visits monthly to senior living facilities in Hood River. Staff plan to continue these efforts and have the programming budget and off-desk time to support them.

Staff connect with diverse audiences by collaborating on the annual Unity picnic and Dia de los Niños. The Assistant Director has connected with the tech community to create partnerships to get more involved with STEAM programming in the county and recruit volunteers to teach classes in our new Makerspace.

Children's staff provide outreach, story time and free books to vulnerable populations in our community.

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 were covered regularly in the *Hood River News* and are mentioned on radio stations. Flyers are put up all around the community. We have digital signage in the Hood River building and a new outdoor reader board on the outside of the building. The District uses social media on several platforms to get out the word. We have been successful in using a new vendor for our eNewsletter and have seen an increase in people opening the email and viewing events. The eNewsletter is created by the Assistant Director and she has done a great job of listing all our programs, highlighting services and gathering information from the Friends and Foundation to include in the newsletter.

We now have a handout we can give to all new library patrons and pass out in the community, which highlights our services.

Our Operations Assistant assists with marketing. He has provided high quality flyers for programs. He also creates images for the website, social media and electronic signage to help increase awareness. This year he expanded his efforts to help increase use of our electronic resources by creating bookmarks, flyers and digital advertising to promote the services. He also posted regularly on social media to

promote regular library services.

Staff also see our outreach activities as important ways of promoting the libraries. We have tablecloths which contain our logos, which travel with staff to outreach activities. Fortunately, the Friends and Foundation groups are quite strong, and they help the District get out the word.

We have also expanded and refocused our marketing efforts during our closure. We post daily on Facebook and Instagram highlighting our electronic resources and new features of our redesigned website. Library staff worked hard to quickly update our website right after we closed since our website is the new face of our library during the closure. We also plan to send out electronic newsletters two times per month.

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 numerous outreach activities. Staff are already delivering cultural programming, including celebrations of Native American and Black History months, Unity Picnic, and yearly programs in Odell. Partnerships will continue to be a critical source of our programming as well.

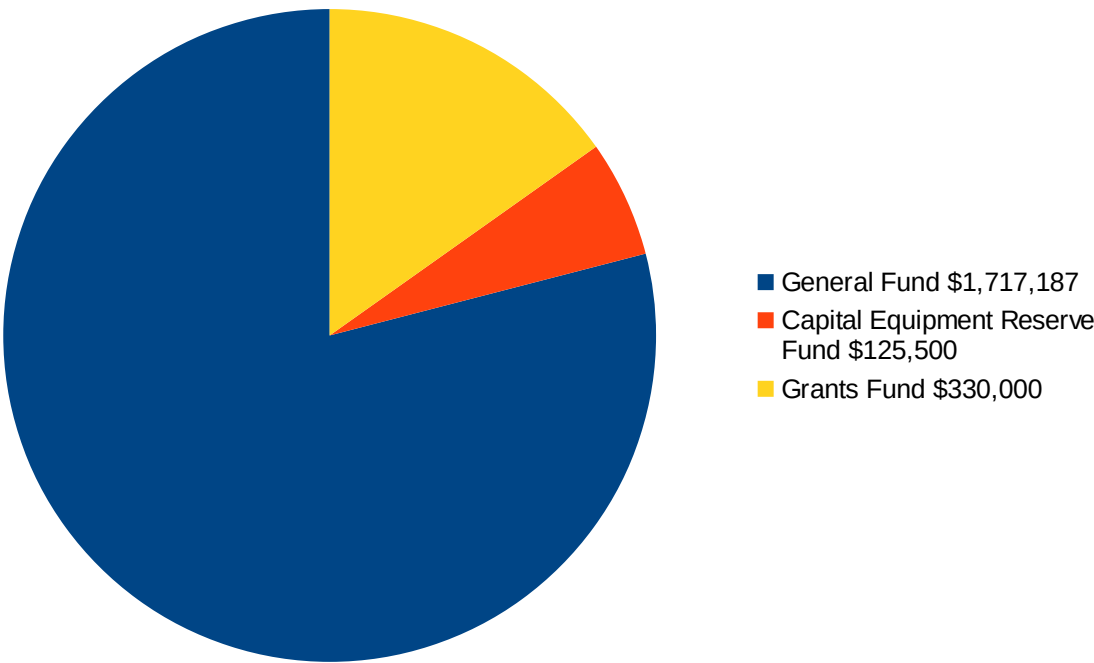
At the end of fiscal year 2017-18, we launched our Makerspace program. It's has been an exciting way to expand on our education programming for all ages. It's innovative and tied into the STEAM programming already happening in the gorge, including our school district. Staff collaborated with other organizations providing these services to gather ideas and share resources to best serve our communities.

Our library team is excited for our new Library of Things collection. It has expanded our services to patrons by offering physical items for patrons to explore and provide opportunities for families to try things who might not have the economic means to do otherwise. We plan to expand the collection this fiscal year.

Finally, there has been a careful balance of services and open hours since the District reopened. The Board committed early on that the District should not sacrifice the quality of services for additional open hours. As such, staff have 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, while also striving for staff to be efficient with their time and resourceful with their budgets.

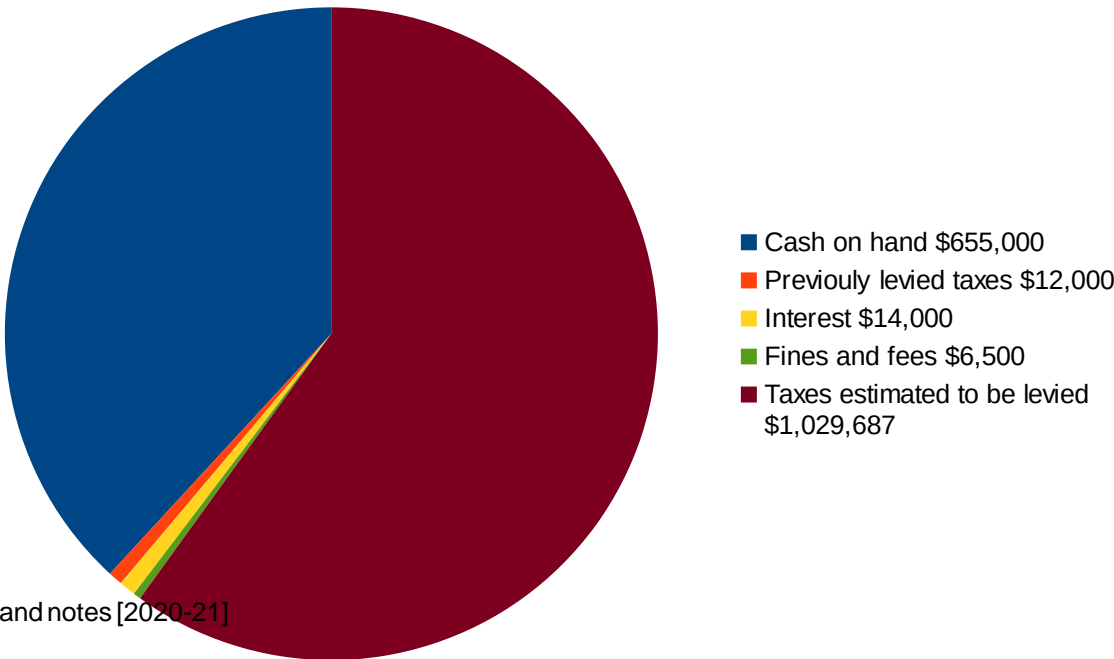
Overall, the proposed 2020-21 budget moves the District in a positive direction to fulfill the strategic goals. It gives staff the resources they need to carry out the plan.

**Hood River County Library District Budget for  
FY 2020-21 - \$2,172,687**



**General Fund**

**Total Resources \$1,717,187**



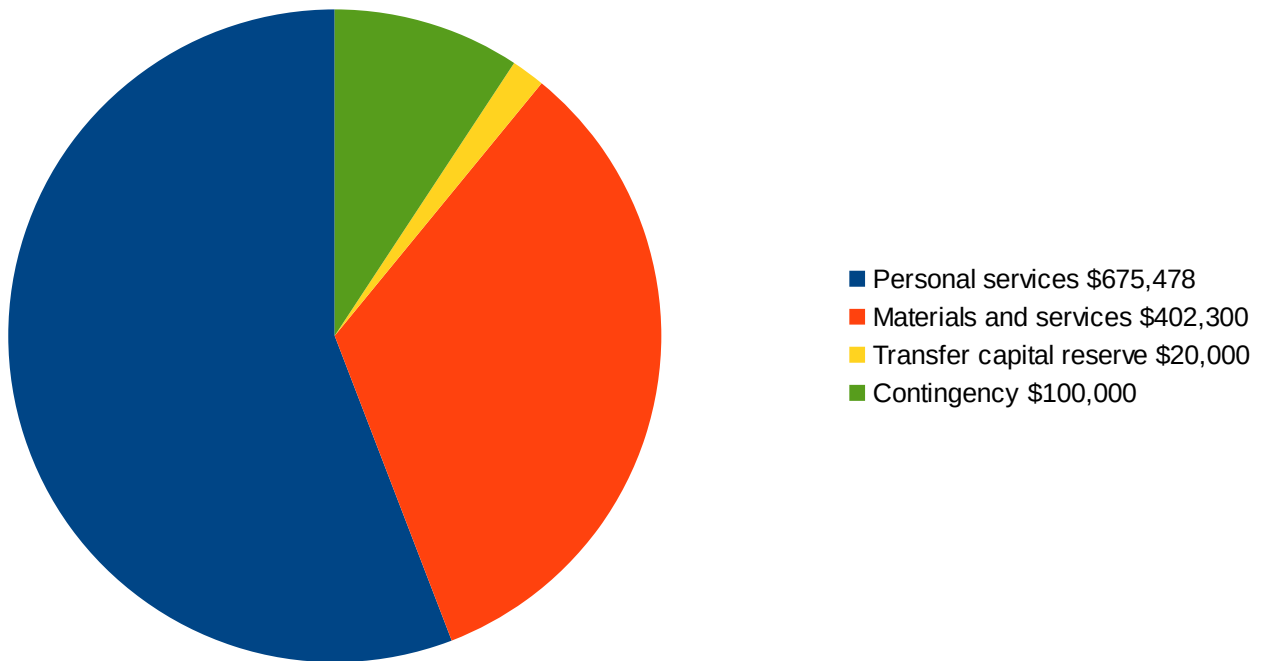
## **Resources**

- **1 - Cash on hand:** This amount assumes monthly operating expenditures at \$86,690 per month and unexpended contingency. Based upon current estimates for expenditures and revenue and the transfer \$20,000 to the Capital Fund, we will carry over \$656,909 next fiscal year. This estimate does not include the additional tax funds we usually end up receiving each year.
- **2 - Previously levied taxes:** This includes taxes that were not paid from 2011-2020. I lowered the estimate due to the current pandemic and its effect on the economy.
- **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. I have reduced the amount for this line item in the amount of \$7,000. I am going to recommend to the library board this fiscal year that we eliminate overdue fines. Many libraries around the country are fine free, including our neighbors across river at the Fort Vancouver Library system. Patrons will continue to be charged for lost and damaged materials but will not accrue fines. The movement to eliminate fines is critical to our commitment to offer free and open access to our resources and services. It is bringing into focus the adverse effects of fines as a barrier to access. This reduction assumes we will generate around \$542 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.
- **10 - Taxes estimated to be received:** Figures based on an assessed value of countywide property at \$2,641,513,573, multiplied by the District millage rate of 0.39, and assuming 7% uncollectible taxes. In the past, we have assumed a 5% noncollectible rate. I have increased this amount due to our current economic situation. This estimated amount of taxes we will receive is a 5.4% 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.

We have additional tax revenue arriving this fiscal year in the amount of \$77,000. The downtown Urban Renewal District will be dissolved by FY 20-21. It has been in effect for 20 years. Beginning with the FY 20-21 budget the library district is estimated to receive \$42,000 more dollars in revenue, in addition to our regular tax revenue we receive each year. Due to COVID-19, there will be a pause in collections for the heights and waterfront Urban Renewals Districts in FY 20-21. This will provide a one-time source of funds in the amount of \$35,000.



## Total expenditures \$1,717,187



## **Expenditures**

### **Personal Services**

- *3-10 – Salaries:* See discussion below for changes here.
- *13 - Retirement:* Employees regularly scheduled for more than twenty hours per week participate in a 403(b) retirement plan. The District contributes 6% of the employee's salary and will match up to an additional 3% of the employee's own contributions. This figure assumes 9% contributions by the District for all eligible employees.
- *14 - FICA:* Calculated at 7.65% of payroll.
- *15 - Workers' compensation insurance:* Based on calculations from the recent workers' compensation renewal from Special Districts Insurance Services (SDIS).
- *16 - Health insurance:* The cap has remained unchanged for four years at \$1,000 per month, although, the increase of health insurance has dramatically increased. I recommend an increase to \$1,100 for the monthly cap for each employee.
- *17 - Unemployment insurance:* Calculated at 0.9% of payroll, based on the rate given by the State of Oregon.

### **Staffing expenses**

*The proposed personnel costs for FY 2020-21 is \$675,478. The increase in personnel expenses are explained below:*

- *Minimum wage:* The District's positions are affected by the Oregon minimum wage increases starting in 2020-2021. Currently, the first step of the lowest paid classification is \$12.00/hour (See attachment II), which will be the minimum wage for Oregon starting July 1, 2020. To ensure the District complies with the minimum

wage increases, I propose we increase our wages for the entire staff by 3.6%. This allows us to retain our Clerk I classification and address wage compression. Last year, I had proposed eliminating our Clerk I position and bumping our Clerk I staff members to Clerk II to address the minimum wage increase but I would like to place this option on hold for this year. Next year, we will have a better idea of the impact of COVID-19 mitigation strategies on our economy. We may be able to retain our Clerk I position and continue to address wage compression due to the increase in our tax revenue from the dissolution of the downtown Urban Renewal District.

- **Step increases:** Due to the uncertainty of our tax revenue due to the potential of an economic recession or depression, I did not budget for staff members to have a step increase.
- ***Change in classification:*** Our Bilingual Outreach Specialist changed classifications this fiscal year from a Library Assistant II to a Librarian I. Oregon is requiring every employer (except Federal Government) to have systems in place that equalize total compensation (wages and benefits) for all protected classes (not just gender) on the basis of substantially similar work under the Oregon Pay Equity Act. The District conducted an equal-pay analysis to assess and correct wage disparities among employees who perform work of comparable character.

The Bilingual Outreach Specialist position shared the same job profile characteristics as the Librarian I positions for Children's Services Librarian and Teen Services Librarian. It was determined the only factor separating the positions was the requirement for education and experience, therefore the Bilingual Outreach Specialist was not being paid an equal wage for the same work. Based upon these factors and the desire to continue with the same level of excellent service to our Latinx community we changed the Bilingual Outreach Specialist position to Bilingual Outreach Librarian.

- ***Health Insurance increases:*** There is a \$8,100 increase to health insurance line item from \$100,800 to \$108,900.
  - We budget for all staff members who receive health insurance to use the entire amount the District offers. This will cover any staffing changes throughout the year. Right now we have three positions, which the District covers the staff member's family. Seven employees receive benefits for a single person or HRA VEBA benefits.

The current projected cost for staff benefits is \$84,057 for the year, which includes a projected 15% increase in health care costs for staff members who fall under the maximum cap.

We have not raised the maximum cap in over four years. I recommend we increase the cap from \$1,000 per month to \$1,100 per month to support our staff.

### **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 current leases for the Cascade Locks (\$11,325.60) and Parkdale (\$2,000) branches. I estimate we will spend \$13,325.60 in rent this year. There is a reduction in the line item because we are no longer renting space in the Wy'East Church in Odell for the Odell Pop-Up Library.
- *25 - Building maintenance:* General building maintenance including repairs, electrical work, plumbing, light bulbs, fire extinguisher upkeep, roof repairs, and more. Due to the age of the Hood River building, we have more expenses and upkeep.
- *26 - HVAC:* This line item includes the cost of maintaining the heating and cooling systems at the Hood River Library. It involves work by a local firm for preventative maintenance on our two small heating/cooling units in the tech room and Columbia room. It also includes work by an outside firm for preventative maintenance and on-call maintenance on our boiler and large rooftop unit. This also includes repairing parts on the 14 remote VAV units showing regular wear and tear. They will need to have parts replaced over the next few years.
- *27 - Elevator:* There is a maintenance contract for the Hood River Library elevator.
- *28 - Telephone:* This line item includes the cost for the District's VOIP and landline telephone, and mobile phone reimbursement for employees who use their own devices. It assumes \$380 in monthly costs (Hood River, Parkdale, Cascade Locks, Odell) and \$45 per month for the Library Director, Assistant Director, and Bilingual Outreach Librarian cell phone reimbursement.
- *29 - Internet:* This line item includes the cost for bandwidth for the Hood River and Parkdale branches. The bandwidth at the Cascade Locks Library is included in our lease with the Hood River County School District. There is a reduction in this line item. We switched internet providers at the Hood River branch this year. We are saving \$200 per month.
- *30 - Collection development:* This line item is for collection materials including books, DVDs, audiobooks, and more. All physical library materials are budgeted from the General Fund. Electronic resources and a portion of the audiobook expenses are budgeted from the Grants Fund, which is paid for by the Friends and Foundation.
- *31 - Technology:* This line item assumes replacement of 20% of all public and staff computers, miscellaneous other technology needs and the cost of our website, email, design programs, eNewsletter program, IT support network switches, staff wiki storage, and cataloging toolkit. The District still maintains the Linux operating system, which allows costs to remain low. Last year, our IT support person had planned to move out of the area, so we increased this line item by \$2,000 to accommodate a potential increase in cost for services. Our IT support person decided to remain in the area and we did not use the full amount of our budget. I recommend we do not reduce the line item since we may spend additional funds this year for technology for staff and patrons due to COVID-19.
- *32 - Accounting and auditing:* Includes the quoted amounts for auditing and accounting services.
- *33 - 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.

- *34 - Custodial services:* Our current rate is \$1,823/month. This cost covers the Hood River Library. We plan to increase areas in the Hood River which need to be cleaned and sanitized due to COVID-19. I'm estimating our costs may rise to \$2,000 per month. There is also \$1,200 budgeted for cleaning of the carpets at Cascade Locks and Parkdale branches and extra clean up, as needed.
- *35 - Technical services:* Includes the annual cost for our out-of-Sage interlibrary loan service as well as our catalog record download service. Please note we have spent \$1,157 more than anticipated this fiscal year. This is due to incorrectly listing website services in this line item. It should be attributed to the technology line item. I will have the accountant make the correction.
- *36 - Library consortium:* Includes annual membership, which is the amount the Sage Library System will charge libraries of the District's size next fiscal year. The Sage Budget Committee expects a 3% rise in costs.
- *37 - Copiers:* \$225/month for copier leases and an estimated \$65/month for copies. This is an increase in expenses from last year. We added a new color/black white copier for the Hood River Library.
- *38 - Elections:* This is a biannual expense happening on odd-numbered years.
- *39 - Furniture and equipment:* These funds are used to purchase furniture and small equipment that doesn't qualify as capital.
- *40 - Property and liability insurance:* Amount based on estimates from SDAO. In March we added earthquake insurance to our policy for a prorated amount of \$2858. We anticipate a 5% maximum increase in our policy.
- *41 - 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.
- *42 – Legal Services:* This covers the fees for our legal counsel Reuben Cleaveland. Cleaveland reviews our contracts and policies.
- *43 - Professional Services:* In 2015-16, the District hired a strategic planning consultant from this line item. Our Strategic Goals 2016-21 plan ends June 30, 2021. I have allocated funds to hire a consultant this fiscal year to work on a new strategic plan. Due to the pandemic, we may need to postpone this project until next fiscal year.
- *44 - 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, Soroptimists, Oregon Library Association, American Library Association, Public Library Association, and Library Leadership & Management Association.
- *45 – Miscellaneous:* This covers items which do not fit into a category like our annual volunteer appreciation party.
- *46 – Postage/freight:* This covers postage for items we lend and borrow from outside our SAGE system, items we need to return, and postage for library business. I recommend we increase this line item to allow for the potential to mail items to patrons unable to visit the library due to COVID-19.
- *47 – Printing:* This covers cost of printing our bookmarks and other various marketing materials.

- *48 - Programs:* This line item includes the costs for hiring performers, buying supplies for programs, Summer Reading expenses and other program costs. The Summer Reading Performers and a portion of our programming in Odell is funded through the Grants Fund by the Friends of the Library and the Library Foundation. We have high attendance at our District programs. It is an area where the District particularly excels when compared to peer libraries. I would like to keep the budget at its current level. We plan to offer programming in a new way during COVID-19. We will offer virtual programs. In addition, we plan to distribute Take and Make craft packets and free books during summer reading and beyond, if needed. The library team is working on expanding our programs but we are still in the brainstorming phase.
- *49 - Advertising:* Most recruitment-related expenses fit under this category. This also includes money for additional advertising to promote District collections and services. I recommend we increase this line item so we may increase advertising of our services on social media, radio and newspaper during COVID-19.
- *50 – Office supplies:* Includes all office and cataloging supplies.
- *51 - Travel:* Includes travel to trainings, programs, outreach activities, and hotel expenses.
- *52 - Training:* Includes registration for training events such as Sage classes and the Oregon Library Association conference.
- *53 - Board development:* This line item is used for Board training expenses, such as attendance at the Special Districts Association of Oregon conference.
- *54 – Parking reimbursement –* This fund is to reimburse volunteers for parking fees they accrue while volunteering in the Hood River Library. This is a new program and we have determined we do not need as many funds as anticipated. I recommend we reduce this line item.
- *55-58 - Utilities:* The amounts budgeted are based on actual costs, with room for a possible increases in utilities. There is still some money built in for a colder-than-normal winter and hotter-than-normal summer.
- *62 - Transfer to capital reserve:* Used for capital projects. There is an equivalent revenue in the Capital Equipment Reserve Fund. I recommend a transfer of \$20,000.
- *65 - Contingency:* This money is set aside in case something unforeseen arises, such as major facilities issues. Last year, we used \$80,000 for the replacement of the HVAC rooftop unit. I recommend we bring our fund back up to \$100,000. If these funds aren't used, they are rolled back into the budget for the following fiscal year.
- *68 - Vacation reserve:* These liabilities are employees' unused vacation and holiday leave. If an employee is no longer employed by the District, these amounts are paid out to them. The Board felt it prudent to create a reserve fund to help pay for such liability should an employee(s) depart. Per the Financial Management Policies (attachment VII), 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.
- *70 - Unappropriated ending fund balance:* This amount is ample to get the District from July through half of November 2020, especially if contingency is not used. At a projected \$86,690/month in expenditures, the District would need \$390,105. This fiscal year, the District has averaged around \$75,753 per month due to the decrease in

spending during the closure.

The UEFB is lower this year due to the purchase and installation of a new rooftop HVAC unit in FY 2019-20. The UEFB in fiscal year 2017-18 was \$336,443, FY 2018-19 it was \$419,338 and FY 2019-20 it was \$457,645. This year it is \$507,409. The goal is to get the UEFB closer to actual operating needs so that the District is fully using the allotment of taxes the public gives it but this year we need to save the for future. This year the projected expenditures with be near equal with the expected revenue.

## Capital Equipment Reserve Fund

### Resources

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

### Requirements

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

This fund will carry over around \$100,000 from last fiscal year. I propose we limit spending in the Capital Equipment Reserve Fund to essential projects this year. I recommend transferring \$20,000 this year from the General Fund to the Capital Equipment Reserve Fund. These funds will come from the carry over. We will use up to \$3,130 for the following:

- Installation new light fixture above the library book drop
- Replacing the damaged light pole in the Georgiana Smith Memorial Gardens

We have received a matching safety grant from SDAO in the amount of \$3,130 to fund the new light fixtures.

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

- Replace the single ply Hood River Library roof between 2023-2033 (\$15,000-\$20,000). It is showing wear in areas. The slate shingle roofing should not need to be replaced until 2043-2053 and will cost between \$10,000 to \$20,000. These figures are from the 2014 Facilities plan. I've been working with a local company to receive an updated estimate for roof replacement. The roofing company was not able to meet the deadline for the budget committee packet.
- The carpet in the Hood River building will also need to be replaced in 4-9 years (2024-2029) for an estimate of \$40,000.
- The boiler will need to be replaced in 10-14 years (2030-2040) for an estimate of \$60,000.
- Over time we will need to restore the entire exterior elevation of original library. This includes the concrete around the windows and the brick on the original building. We can break this down into sections. Next year, I propose we address the front entrance for \$24,141. There is no other area at this time that needs to be addressed due to safety issues. The rest of the project will cost \$131,859. We can

- apply for matching grants for this work.
- We replaced our central air handling/condensing unit (HVAC) in FY 2019-20 for \$104,926. This unit will need to be replaced in 20 years. We should start planning ahead and saving money each fiscal year to replace the unit in the future.

As previously mentioned, beginning with the FY 20-21 budget the library district will receive \$77,000 more dollars in revenue, in addition to our regular tax revenue we receive each year due to the downtown Urban Renewal District will be dissolved and the one time pause for the heights and waterfront Urban Renewal Districts. This will help in saving for these large projects.

We already have a solid foundation. We currently have \$100,000 contingency for emergencies, \$100,000 in the capital fund, and \$117,304 in unallocated carry over in the General Fund at the end of FY 2020-21. This unallocated carry over figure is based upon the assumption we will spend our entire projected budget for FY 2020-21, which we will not do. I anticipate we will have a higher balance for unallocated carry over. The unallocated carry over figure is described in further detail in General Fund, Resources, line 1.

Based upon our immediate needs, we need to start saving more funds. We can start with a minimum of \$20,000 per year for three years to address the single ply Hood River Library roof. In addition, we can use funds from our unallocated carry over to cover the cost of the carpets.

After we get through this fiscal year and gain a better understanding of the economic impact on the District due to COVID-19, we can plan for the future. Next year I will present a detailed plan to save for each of our major expenses.

## **Grants Fund**

### **Resources**

The District is fortunate to receive several grants and donations throughout the year. Not the least of these are the monies given to us by the Friends of the Library and Library Foundation. Between them, they add about \$60,000 to \$75,000 annually to improve the District's services. Friends and Foundation money is done through the Grants Fund to allow us to better track it.

There also are regular grants that the District receives as well as grants that are carryovers from the 2019-20 fiscal year. Carryovers include the 2020 Ready to Read grant (an Oregon State Library grant used for reading readiness), Library Foundation funds for digital and newspapers subscriptions and funds for several projects related to signage for the Hood River building and Odell Pop-Up Library collection development, Friends of the Library funds for our Summer Reading programs, Special Districts Association Safety Grant 2019, Pat Hazlehurst Endowment fund and grant funds from our newspaper digitization project. All other grants will be expended by the end of the fiscal year.

The Grants Fund also includes several grants that the District hopes to receive. These

include rehabilitating the historic exterior of Hood River Library and other unanticipated opportunities that might arise for library services in the community of Odell. There is an increase this year to the Foundation donations to take advantage of possibly developments in the community of Odell. This entire fund usually is budgeted optimistically to take advantage of grant opportunities as they arise. However, if the grants are not received, subsequent expenditures are not incurred, either.

- **2 - Cash on hand:** Carryover of Foundation and Friends funds, Ready to Read 2020 grant monies, Special Districts Association Safety Grant 2019, and Newspaper Digitization projects.
- **3 - Grants (specific purposes):** Includes potential grants as described above.
- **4 - Friends of the Library donations:** The Friends contribute to collection development, programming, equipment, and other library expenses.
- **5 - Library Foundation donations:** The Foundation anticipates giving \$20,000 this fiscal year toward magazine subscriptions, electronic resources, and movie licensing and a TBD project for the 2021 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.

### **Requirements**

- **26 - Materials and services:** The Friends and Foundation contribute toward collection development, the Summer Reading Program, new furniture and technology, and much more. In addition, some funds have been built in to take advantage of unanticipated grant opportunities.
- **36 - Capital outlay:** Projects to possibly create a new space in Odell and rehabilitate the old parts of Hood River Library.
- **44 - Unappropriated ending fund balance:** This year, there is no unappropriated ending balance for the Grants Fund. Since the UEFB cannot be spent per state law, the District needs the ability to spend out its grants by the end of the fiscal year should the need arise.

## **Conclusion**

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



**GENERAL FUND**  
**Resources**

Hood River County Library District

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

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

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

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

59	28,000	25,000	123,000	43,000	TRANSFER TO CAPITAL RESERVE	20,000		
60	-	-	-	20,000	CONTINGENCY	100,000		
61	870,333	910,386	823,402	1,074,348	Total expenditures	1,197,778	-	-
62	-	-	-	12,000	Vacation Reserve	12,000		
63	647,425	694,723			Ending Balance (Prior Years)			
64				537,645	UNAPPROPRIATED ENDING FUND BALANCE	507,409	-	-
65	1,517,758	1,605,109		1,623,993	TOTAL REQUIREMENTS	1,717,187	-	-

**CAPITAL EQUIPMENT RESERVE FUND****Resources and Requirements**

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

Fund review year: 2021

**Hood River County Library District**

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2020-21		
	Actual			Adopted Budget This Year 2019-20		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2017-18	First Preceding Year 2018-19	YTD 3/31/2020					
1					RESOURCES			
2	11	100,766	96,230	85,000	Cash on hand	104,000		
3	1,868	2,252	1,894	1,500	Interest	1,500		
4	28,000	25,000	123,000	123,000	Transfer from General Fund	20,000		
5								
6	29,879	128,018	221,124	209,500	TOTAL RESOURCES	125,500	-	-
7								
8					REQUIREMENTS			
9	28,197	31,788	108,114	155,000	Capital outlay	75,000		
10	3,900	-			Material and Services	-		
11	100,766	100,766			Ending balance (prior years)			
12				54,500	RESERVED FOR FUTURE EXPENDITURE	50,500	-	-
13	132,863	132,554		209,500	TOTAL REQUIREMENTS	125,500	-	-

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

Hood River County Library District

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

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

## **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.
- Improve outreach to teens.

### ***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 vulnerable populations (including the homebound and homeless) 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, businesses, nonprofits 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, 2020-21 (Personnel Policies, Appendix A)

<b>Steps:</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>Clerk I</b>	\$12.00 \$24,960	\$12.24 \$25,459	\$12.48 \$25,958	\$12.73 \$26,478	\$12.98 \$26,998	\$13.24 \$27,539	\$13.50 \$28,080
<b>Clerk II</b>	\$13.81 \$28,725	\$14.09 \$29,307	\$14.37 \$29,890	\$14.66 \$30,493	\$14.95 \$31,096	\$15.25 \$31,720	\$15.56 \$32,365
<b>Library Assistant I</b>	\$16.58 \$34,486	\$16.91 \$35,173	\$17.25 \$35,880	\$17.60 \$36,608	\$17.95 \$37,336	\$18.31 \$38,085	\$18.68 \$38,854
<b>Library Assistant II</b>	\$19.06 \$39,645	\$19.44 \$40,435	\$19.83 \$41,246	\$20.23 \$42,078	\$20.63 \$42,910	\$21.04 \$43,763	\$21.46 \$44,637
<b>Librarian I</b>	\$22.87 \$47,570	\$23.33 \$48,526	\$23.80 \$49,504	\$24.28 \$50,502	\$24.77 \$51,522	\$25.27 \$52,562	\$25.78 \$53,622
<b>Librarian II</b>	\$27.84 \$57,907	\$28.40 \$59,072	\$28.97 \$60,258	\$29.55 \$61,464	\$30.14 \$62,691	\$30.74 \$63,939	\$31.35 \$65,208
<b>Library Director</b>	\$37.12 \$77,210	\$37.86 \$78,749	\$38.62 \$80,330	\$39.39 \$81,931	\$40.18 \$83,574	\$40.98 \$85,238	\$41.80 \$86,944

Range approved by the Board of Directors,  
Steps established by Library Director, May 14, 2019

## Salary Schedule, 2019-20 (Personnel Policies, Appendix A)

<b>Steps:</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>Clerk I</b>	\$11.59 \$24,107	\$11.82 \$24,586	\$12.06 \$25,085	\$12.30 \$25,584	\$12.55 \$26,104	\$12.80 \$26,624	\$13.06 \$27,165
<b>Clerk II</b>	\$13.33 \$27,726	\$13.60 \$28,288	\$13.87 \$28,850	\$14.15 \$29,432	\$14.43 \$30,014	\$14.72 \$30,618	\$15.01 \$31,221
<b>Library Assistant I</b>	\$16.00 \$33,280	\$16.32 \$33,946	\$16.65 \$34,632	\$16.98 \$35,318	\$17.32 \$36,026	\$17.67 \$36,754	\$18.02 \$37,482
<b>Library Assistant II</b>	\$18.40 \$38,272	\$18.77 \$39,042	\$19.15 \$39,832	\$19.53 \$40,622	\$19.92 \$41,434	\$20.32 \$42,266	\$20.73 \$43,118
<b>Librarian I</b>	\$22.08 \$45,926	\$22.52 \$46,842	\$22.97 \$47,778	\$23.43 \$48,734	\$23.90 \$49,712	\$24.38 \$50,710	\$24.87 \$51,730
<b>Librarian II</b>	\$26.87 \$55,890	\$27.41 \$57,013	\$27.96 \$58,157	\$28.52 \$59,322	\$29.09 \$60,507	\$29.67 \$61,714	\$30.26 \$62,941
<b>Library Director</b>	\$35.83 \$74,526	\$36.55 \$76,024	\$37.28 \$77,542	\$38.03 \$79,102	\$38.79 \$80,683	\$39.57 \$82,306	\$40.36 \$83,949

Range approved by the Board of Directors,  
Steps established by Library Director, May 14, 2019

**Salaries, 2020-21**

Minimum wage increase adjustment: 3.6%

Insurance: \$1,100

ID	Position	FTE	Current FT Salary	Proposed Salary	Prorated Salary	Current Insurance	Insurance assumes 15% increase	Proposed Insurance monthly cap	Retirement
Shelver	Clerk I	0.300	\$24,586	\$25,459	\$7,638				
Public Service Clerks (FT)	Clerk II	1.000	\$29,432	\$30,493	\$30,493	\$7,440	\$8,556	\$13,200	\$2,744
Public Service Clerks (PT & subs)	Clerk II	1.500	\$29,432	\$30,493	\$45,740				
Public Service Clerks (PT)	Clerk II	0.500	\$28,850	\$29,890	\$14,945				
Public Service Clerks (PT)	Clerk II	0.500	\$30,618	\$31,720	\$15,860				
Children's Services Assistant	Assist I	0.750	\$34,632	\$35,880	\$26,910	\$7,440	\$8,556	\$9,900	\$2,422
Operations Assistant	Assist I	0.800	\$35,318	\$36,608	\$29,286	\$7,440	\$8,556	\$10,560	\$2,636
Collection Development Specialist	Assist II	0.625	\$41,434	\$42,910	\$26,819	\$4,017	\$4,622	\$8,250	\$2,414
Cataloging Specialist	Assist II	0.750	\$40,622	\$42,078	\$31,559	\$4,726	\$5,117	\$9,900	\$2,840
Outreach Librarian	Lib I	1.000	\$45,926	\$47,570	\$47,570	\$5,308	\$6,104	\$13,200	\$4,281
Children's Services Librarian	Lib I	0.675	\$47,778	\$49,504	\$33,415	\$8,100	\$8,910	\$8,910	\$3,007
Teen Services Librarian	Lib I	0.750	\$47,778	\$49,504	\$37,128	\$7,440	\$8,556	\$9,900	\$3,342
Assistant Director	Lib II	1.000	\$58,157	\$60,258	\$60,258	\$10,800	\$11,880	\$11,880	\$5,423
Library Director	Director	1.000	\$77,542	\$80,330	\$80,330	\$12,000	\$13,200	\$13,200	\$7,230
<b>Total FTE</b>		<b>11.150</b>			<b>\$487,950</b>	<b>\$74,711</b>	<b>\$84,057</b>	<b>\$108,900</b>	<b>\$36,339</b>

## Utilities, 2019-20

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	14,960	15,280	15,200	14,480	11,920	13,040	12,640	13,040	11,760	7,200			129,520
<i>Cost</i>	\$1,553.71	\$1,558.94	\$1,548.67	\$1,496.68	\$1,303.97	\$1,335.50	\$1,260.89	\$1,306.03	\$1,297.17	\$854.54			\$13,516.10
<b>Garbage</b>													
<i>Cost</i>	\$122.59	\$125.79	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00			\$1,288.38
<b>Internet</b>													
<i>Hood River</i>	\$326.74												\$326.74
<i>Parkdale</i>	\$100.00	\$100.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00			\$2,000.00
<b>Natural gas</b>													
<i>Units</i>	139	0	100	379	592	937	1095	782	610	32			4666
<i>Therms</i>	167.1	0.0	118.1	452.5	705.7	1109.4	1298.7	947.0	732	37.8			5568.3
<i>Cost</i>	\$129.07	\$15.96	\$113.82	\$390.90	\$593.84	\$918.97	\$1,087.04	\$813.40	\$605.33	\$50.58			\$4,718.91
<b>Telephone</b>													
<i>AT&amp;T</i>	\$49.94	\$49.94	\$49.98	\$49.98	\$49.87	\$49.87	\$49.82	\$49.82	\$49.82	\$49.68			\$498.72
<i>CenturyLink</i>	\$63.53	\$63.18	\$63.18	\$63.18	\$63.28	\$63.28	\$62.47	\$62.47	\$64.96	\$64.96			\$634.49
<i>County</i>	\$240.83	\$242.41	\$248.07	\$246.70	\$244.05	-	\$498.02	\$246.89	\$242.15				\$2,209.12
<i>Mobile reimbursement</i>				\$540.00									\$540.00
<b>Water - Building</b>													
<i>1K gallons</i>	7	5	7	6	5	6	4	4	11	5			60
<i>Cost</i>	\$422.99	\$425.99	\$436.60	\$431.47	\$426.34	\$431.47	\$421.21	\$410.65	\$436.60	\$426.34			\$4,269.66
<b>Water – Gardens</b>													
<i>1K gallons</i>	0	125	96	106	14	0	0	0	0	0			341
<i>Cost</i>	\$0.00	\$342.75	\$279.29	\$304.19	\$75.11	\$40.25	\$40.25	\$40.25	\$40.25	\$40.25			\$1,202.59
<b>TOTAL</b>	\$2,959.46	\$2,875.02	\$3,044.63	\$3,263.22	\$3,290.67	\$3,144.47	\$3,724.88	\$3,234.69	\$3,041.46	\$1,791.67	\$0.00	\$0.00	\$30,165.99

## Utilities, 2018-19

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

## Utilities, 2017-18

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	17,040	17,680	21,600	16,720	12,640	12,960	14,480	12,280	14,320	9,760	13,120	12,160	174,760
<i>Cost</i>	\$1,802.66	\$1,886.56	\$2,207.78	\$1,744.66	\$1,370.30	\$1,383.04	\$1,500.51	\$1,404.54	\$1,478.98	\$1,120.38	\$1,316.37	\$1,383.54	\$18,599.32
<b>Garbage</b>													
<i>Cost</i>	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$119.96	\$1,439.52
<b>Internet</b>													
<i>Hood River</i>	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$3,920.88
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
<b>Natural gas</b>													
<i>Units</i>	121	92	203	287	396	712	1124	623	726	452	196	100	5032
<i>Therms</i>	150.9	113.5	244.4	343.0	471.6	853.0	1347.7	773.8	874.8	557.3	244.6	124.6	6099.2
<i>Cost</i>	\$153.37	\$119.28	\$238.62	\$328.77	\$426.89	\$739.01	\$1,173.41	\$707.43	\$724.70	\$483.67	\$243.62	\$7.06	\$5,345.83
<b>Telephone</b>													
<i>AT&amp;T</i>	\$24.44	\$24.44	\$24.44	\$24.57	\$24.57	\$24.57	\$24.63	\$24.63	\$24.63	\$25.08	\$25.08	\$25.08	\$296.16
<i>CenturyLink</i>	\$58.96	\$58.93	\$58.93	\$59.32	\$59.32	\$51.97	\$59.47	\$59.42	\$59.42	\$59.19	\$59.32	\$59.19	\$703.44
<i>County</i>	\$240.35	\$242.80	\$240.20	\$238.10	\$243.94	\$242.73	\$243.97	\$249.18	\$243.97	\$238.85	\$244.92		\$2,669.01
<b>Water - Building</b>													
<i>1K gallons</i>	7	8	9	5	26	6	7	5	5	11	5	8	102
<i>Cost</i>	\$376.56	\$405.02	\$409.72	\$390.42	\$489.62	\$395.62	\$400.32	\$390.92	\$390.92	\$419.12	\$390.92	\$405.02	\$4,864.18
<b>Water – Gardens</b>													
<i>1K gallons</i>	111	160	271	208	64	2	0	0	0	0	0	65	881
<i>Cost</i>	\$278.50	\$405.18	\$660.48	\$515.58	\$184.34	\$41.78	\$37.18	\$37.18	\$37.18	\$37.18	\$37.18	\$186.68	\$2,458.44
<b>TOTAL</b>	\$3,457.10	\$3,664.47	\$4,362.43	\$3,823.55	\$3,321.11	\$3,400.85	\$3,961.56	\$3,395.37	\$3,481.87	\$2,905.09	\$2,839.03	\$2,588.19	\$41,200.62

# Utilities, 2016-17

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	11,200	14,960	15,600	15,600	13,040	14,160	15,760	13,760	13,520	12,800	13,120		153,520
<i>Cost</i>	\$1,307.43	\$1,606.59	\$1,643.69	\$1,589.05	\$1,358.59	\$1,455.68	\$1,554.87	\$1,427.07	\$1,403.97	\$1,336.49	\$1,391.01	\$1,642.57	\$17,717.01
<b>Garbage</b>													
<i>Cost</i>	\$116.16	\$138.29	\$116.59	\$116.59	\$116.59	\$116.59	\$116.59	\$117.58	\$117.58	\$117.58	\$117.58	\$119.96	\$1,427.68
<b>Internet</b>													
<i>Hood River</i>	\$324.95	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$3,919.09
<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
<b>Natural gas</b>													
<i>Units</i>	0	0	0	23	372	978	1484	994	705	522	337	198	5613
<i>Therms</i>	0.0	0.0	0.0	0.0	460.2	1186.3	1751.1	1173.9	9436.0	646.8	416.9	243.9	15315.1
<i>Cost</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,085.92	\$1,575.18	\$1,049.02	\$791.45	\$598.38	\$395.86	\$129.90	\$5,625.71
<b>Telephone</b>													
<i>CenturyLink</i>	\$116.26	\$59.07	\$59.07	\$58.91	\$58.96	\$58.96	\$58.96	\$58.85	\$58.85	\$59.01	\$58.96	\$58.96	\$764.82
<i>County</i>	\$236.90	\$231.71	\$246.50	\$239.15	\$243.75	\$237.09	\$229.23	\$238.07	\$234.39	\$239.92	\$238.84	\$240.35	\$2,855.90
<i>Parkdale</i>	\$73.45	\$73.45	\$24.38	\$24.38									
<b>Water - Building</b>													
<i>1K gallons</i>	7	7	8	6	26	0	5	0	11	6	6	6	88
<i>Cost</i>	\$365.09	\$380.99	\$385.42	\$376.56	\$465.16	\$292.39	\$372.13	\$372.13	\$376.56	\$376.56	\$376.56	\$376.56	\$4,516.11
<b>Water – Gardens</b>													
<i>1K gallons</i>	117	187	185	155	57	1	0	0	0	0	0	51	753
<i>Cost</i>	\$265.02	\$444.94	\$440.56	\$374.86	\$160.24	\$37.60	\$35.41	\$35.41	\$35.41	\$35.41	\$37.60	\$147.10	\$2,049.56
<b>TOTAL</b>	\$2,831.81	\$3,288.33	\$3,318.57	\$3,181.86	\$2,830.03	\$3,710.97	\$4,369.11	\$3,724.87	\$3,444.95	\$3,190.09	\$3,043.15	\$3,142.14	\$40,075.88

## Utilities, 2015-16

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	15,520	16,160	16,000	12,880	12,400	12,160	14,240	12,160	11,840	11,200	13,040	11,840	159,440
<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	\$1,406.34	\$1,319.59	\$17,203.10
<b>Garbage</b>													
<i>Cost</i>	\$115.14	\$115.14	\$115.14	\$115.14	\$115.14	\$115.14	\$115.14	\$116.16	\$116.16	\$116.16	\$116.16	\$116.16	\$1,386.78
<b>Internet</b>													
<i>Hood River</i>	\$324.95		\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$3,574.45
<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
<b>Natural gas</b>													
<i>Units</i>	160	72	90	143	211	347	964	1139	590	649	410	28	4803
<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	34.5	5758.2
<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	\$55.28	\$5,496.83
<b>Telephone</b>													
<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	\$110.93	\$1,384.76
<i>County</i>	\$231.56	\$236.47	\$236.50	\$234.19	\$237.93	\$234.64	\$232.53	\$232.83	\$238.96	\$229.25	\$237.80	\$237.75	\$2,820.41
<b>Water - Building</b>													
<i>1K gallons</i>	6	7	8	8	8	5	6	6	6	7	8	12	87
<i>Cost</i>	\$327.76	\$331.63	\$335.50	\$335.50	\$356.19	\$345.63	\$349.71	\$360.86	\$360.86	\$365.09	\$351.40	\$352.40	\$4,172.53
<b>Water – Gardens</b>													
<i>1K gallons</i>	47	234	208	100	56	28	0	0	0	0	0	9	682
<i>Cost</i>	\$112.40	\$445.26	\$398.98	\$206.74	\$131.87	\$83.93	\$32.19	\$32.19	\$32.19	\$32.19	\$32.19	\$211.69	\$1,751.82
<b>TOTAL</b>	\$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	\$3,292.57	\$3,192.63	\$2,828.75	\$38,990.68



## Utilities, 2014-15

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<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
<b>Garbage</b>													
<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
<b>Internet</b>													
<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
<b>Natural gas</b>													
<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
<b>Telephone</b>													
<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
<b>Water - Building</b>													
<i>1K 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
<b>Water – Gardens</b>													
<i>1K 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
<b>TOTAL</b>	\$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
<b>Electricity</b>													
<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	###	\$1,196.47	\$17,376.60
<b>Garbage</b>													
<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
<b>Internet</b>													
<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
<b>Natural gas</b>													
<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
<b>Telephone</b>													
<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
<b>Water - Building</b>													
<i>1K 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
<b>Water - Park</b>													
<i>1K 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
<b>TOTAL</b>	\$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	###	\$2,190.80	\$42,250.16

## Utilities, 2012-13

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	13,840	13,920	16,800	9,920	13,360	11,600	17,040	19,840	18,880	17,440	12,880	13,280	178,800
<i>Cost</i>	\$1,348.38	\$1,428.27	\$1,633.76	\$1,167.39	\$1,362.38	\$1,132.34	\$1,524.29	\$1,852.04	\$1,797.25	\$1,704.49	###	\$1,520.68	\$17,841.87
<b>Garbage</b>													
<i>Cost</i>	\$108.76	\$108.76	\$108.76	\$108.76	\$108.76	\$108.76	\$110.92	\$110.92	\$110.92	\$110.92	\$110.92	\$110.92	\$1,318.08
<b>Internet</b>													
<i>Hood River</i>	\$84.99	\$84.99	\$92.94	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$1,027.83
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
<b>Natural gas</b>													
<i>Units</i>		87		411	543		965	1708	1757	1540	1642		8653.0
<i>Therms</i>		100.6		484.1	644.0		1159.0	2095.7	2140.0	1854.2	1949.2		10426.8
<i>Cost</i>		\$36.79		\$503.73	\$637.79		\$1,105.08	\$1,916.77	\$1,983.27	\$1,723.55	###		\$9,745.24
<b>Telephone</b>													
<i>CenturyLink</i>	\$248.91	\$257.97	\$171.50	\$179.82	\$179.46	\$179.57	\$178.58	\$178.88	\$178.88	\$178.52	\$179.09	\$178.64	\$2,289.82
<i>County</i>	\$224.95	\$229.29	\$230.80	\$233.26	\$230.64	\$227.79	\$232.24	\$229.75	\$226.11	\$237.87	\$250.56	\$244.37	\$2,797.63
<b>Water - Building</b>													
<i>1K gallons</i>	6	8	6	5	6	5	5	6	4	6	6	6	69
<i>Cost</i>	\$290.85	\$298.59	\$290.85	\$286.98	\$290.85	\$286.98	\$286.98	\$290.85	\$283.11	\$290.85	\$290.85	\$290.85	\$3,478.59
<b>Water - Park</b>													
<i>1K gallons</i>	1	148	191	108	27	0	0	0	0	0	0	0	475
<i>Cost</i>	\$30.52	\$292.18	\$368.72	\$220.98	\$76.80	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$1,190.38
<b>TOTAL</b>	\$1,778.51	\$2,164.59	\$2,905.82	\$2,287.84	\$2,476.58	\$2,661.90	\$3,056.01	\$4,199.32	\$4,203.29	\$3,858.55	###	\$1,951.19	\$33,574.16

## Utilities, 2011-12

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	6,480	14,320	12,880	11,680	11,120	11,360	14,160	15,600	16,800	11,360	9,840	12,960	148,560
<i>Cost</i>	\$996.16	\$1,621.27	\$1,297.53	\$1,245.25	\$1,124.02	\$1,088.82	\$1,285.74	\$1,458.08	\$1,536.42	\$1,167.19	\$0.00	\$821.09	\$13,641.57
<b>Garbage</b>													
<i>Cost</i>	\$80.88	\$106.17	\$106.17	\$106.17		\$213.93	\$106.17	\$108.76	\$108.76	\$108.76	\$108.76	\$108.76	\$1,263.29
<b>Internet</b>													
<i>Hood River</i>	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$1,019.88
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
<b>Natural gas</b>													
<i>Units</i>		102.0	0.0	88.0	692.0		933.0	1,226.0	1,309.0	1,981.0		374.0	6705.0
<i>Therms</i>		118.5	0.0	101.1	823.7		1,130.8	1,496.9	1,593.1	2,374.5		442.1	8080.7
<i>Cost</i>		\$133.22	\$8.40	\$114.89	\$871.82		\$1,148.41	\$1,549.25	\$1,635.69	\$2,404.04		\$456.97	\$8,322.69
<b>Telephone</b>													
<i>CenturyLink</i>	\$210.37	\$335.15	\$188.89	\$239.31	\$232.89	\$236.45	\$234.91	\$234.24	\$249.10	\$248.73	\$248.82		\$2,658.86
<i>County</i>		\$679.12			\$225.00	\$229.36	\$223.19	\$224.33	\$228.31	\$232.35	\$224.27		\$2,265.93
<b>Water - Building</b>													
<i>1K gallons</i>		3		15	5	6	6	5			4	21	65
<i>Cost</i>		\$274.90	\$263.53	\$320.38	\$286.58		\$581.70	\$286.98	\$267.63	\$267.63	\$283.11	\$348.90	\$3,181.34
<b>Water - Park</b>													
<i>1K gallons</i>			412	310	49	1							772
<i>Cost</i>			\$800.74	\$554.38	\$112.04	\$30.52	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$1,670.12
<b>TOTAL</b>	\$1,077.04	\$2,135.56	\$2,476.37	\$2,341.07	\$2,394.46	\$1,333.27	\$3,150.76	\$3,431.81	\$3,577.24	\$3,976.36	\$420.61	\$1,764.46	\$28,079.01

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

## Utilities, 2009-10

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	19,520	19,200	14,800	16,400	11,680	16,690	18,400	14,240	14,240	14,400	17,200	20,720	197,490
<i>Cost</i>	\$1,731.99	\$1,734.48	\$1,467.77	\$1,543.72	\$1,208.29	\$1,474.11	\$1,571.78	\$1,328.70	\$1,385.61	\$1,484.42	\$1,625.44	\$1,861.46	\$18,417.77
<b>Garbage</b>													
<i>Cost</i>	\$103.42	\$103.42	\$103.42	\$103.42	\$103.42	\$103.42	\$103.42	\$104.75	\$104.75	\$104.75	\$104.75	\$104.75	\$1,247.69
<b>Natural gas</b>													
<i>Units</i>	0.0	0.0	66.0	328.0	562.0	1346.0	1355.0	920.0	797.0	1020.0	916.0	438.0	7748.0
<i>Therms</i>	0.0	0.0	75.6	389.3	675.5	1650.2	1658.5	1114.1	966.0	1220.9	1078.1	514.7	9342.9
<i>Cost</i>	\$0.00	\$0.00	\$0.00	\$203.04	\$842.23	\$1,747.12	\$1,806.82	\$1,242.97	\$1,054.37	\$1,307.28	\$1,170.30	\$336.60	\$9,710.73
<b>Water</b>													
<i>1K gallons</i>	63	79	241	318	67	7	5	4	6	5	6	6	807
<i>Cost</i>	\$477.73	\$534.85	\$1,113.19	\$1,388.08	\$502.72	\$290.06	\$282.48	\$278.69	\$286.27	\$282.48	\$286.27	\$286.27	\$6,009.09
<b>TOTAL</b>	\$2,313.14	\$2,372.75	\$2,684.38	\$3,238.26	\$2,656.66	\$3,614.71	\$3,764.50	\$2,955.11	\$2,831.00	\$3,178.93	\$3,186.76	\$2,589.08	\$35,385.28

Note: Hood River Library was open 34 hours/week to the public in 2009-10.

## Utilities, 2008-09

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>		28,640	25,840	20,880	19,440	21,120	24,160	16,560	19,520	15,760	19,440	22,480	233,840
<i>Cost</i>		\$2,111.96	\$1,783.77	\$1,715.26	\$1,599.66	\$1,698.82	\$1,849.99	\$1,464.85	\$1,631.01	\$1,408.92	\$1,720.60	\$1,896.80	\$18,881.64
<b>Garbage</b>													
<i>Cost</i>	\$96.56	\$96.56	\$96.56	\$96.56		\$194.57	\$96.56	\$103.42	\$103.42	\$103.42	\$103.42	\$103.42	\$1,194.47
<b>Natural gas</b>													
<i>Units</i>		0.0	239.0	592.0	1,109.0	1,343.0	1,663.0	1,460.0	1,474.0	1,275.0	710.0	152.0	10,017.0
<i>Therms</i>		0.0	277.5	699.7	1,333.0	1,641.1	2,070.4	1,804.6	1,799.8	1,536.4	844.2	175.6	12,182.3
<i>Cost</i>		\$0.00	\$330.38	\$820.45	\$1,668.67	\$2,251.66	\$2,778.86	\$2,405.64	\$2,380.51	\$2,042.18	\$1,128.55	\$0.00	\$15,806.90
<b>Water</b>													
<i>1K gallons</i>		257	244	203	121	8	8	6	8	9	10	10	884
<i>Cost</i>		\$1,170.31	\$1,123.90	\$977.53	\$684.79	\$281.38	\$281.38	\$274.24	\$281.38	\$284.95	\$288.52	\$288.52	\$5,936.90
<b>TOTAL</b>	\$96.56	\$3,378.83	\$3,334.61	\$3,609.80	\$3,953.12	\$4,426.43	\$5,006.79	\$4,248.15	\$4,396.32	\$3,839.47	\$3,241.09	\$2,288.74	\$41,819.91

Note: Hood River Library was open 65 hours/week to the public in 2008-09.

# HOOD RIVER COUNTY LIBRARY DISTRICT

## Compiled Financial Statements March 31, 2020

### TABLE OF CONTENTS

Independent Accountants' Compilation Report . . . . .	1
Balance Sheet – Cash Basis . . . . .	2
Statement of Revenues, Expenditures and Changes in Fund Balances – Cash Basis. . . . .	3
Supplementary Information:	
Statement of Revenues and Expenditures – Cash Basis:	
General Fund. . . . .	4-5
Grants Fund. . . . .	6
Capital Equipment Reserve Fund .. . . .	7
Schedule of Revenues and Expenditures and Changes in Fund Balance – Cash Basis – Grants Funds. . . . .	8

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

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

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

MEMBERS:  
American Institute 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

Management is responsible for the accompanying financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of March 31, 2020, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the nine months then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

*Onstott, Broehl & Cyphers, P.C.*  
April 15, 2020



**Hood River County Library District**  
**Balance Sheet - Cash Basis**  
**March 31, 2020**

**ASSETS**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Columbia State Bank	\$124,718			\$124,718
Cash with Hood River County	706,889	\$98,039	\$113,010	917,938
Petty cash	416			416
Other	1,702			1,702
Total Current Assets	<u>833,725</u>	<u>98,039</u>	<u>113,010</u>	<u>1,044,774</u>
TOTAL ASSETS	<u><u>\$833,725</u></u>	<u><u>\$98,039</u></u>	<u><u>\$113,010</u></u>	<u><u>\$1,044,774</u></u>

**LIABILITIES & FUND BALANCES**

Liabilities				
Current Liabilities				
Payroll liabilities	\$2,726			\$2,726
Total Current Liabilities	<u>2,726</u>	<u>0</u>	<u>0</u>	<u>2,726</u>
Total Liabilities	<u>2,726</u>	<u>0</u>	<u>0</u>	<u>2,726</u>
Fund Balances:				
Unassigned	<u>830,999</u>	<u>98,039</u>	<u>113,010</u>	<u>1,042,048</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$833,725</u></u>	<u><u>\$98,039</u></u>	<u><u>\$113,010</u></u>	<u><u>\$1,044,774</u></u>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Cash Basis**  
**For the Nine Months Ended March 31, 2020**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
<b>Revenues:</b>				
Donations and grants	\$200	\$24,164		\$24,364
Property tax revenues - current year	913,704			913,704
Property tax revenues - prior year	16,471			16,471
Fines and fees	11,583			11,583
Intergovernmental revenue	2,637	5,114		7,751
Interest revenue	13,158		\$1,894	15,052
Miscellaneous	1,925			1,925
<b>Total Revenues</b>	<b>959,678</b>	<b>29,278</b>	<b>1,894</b>	<b>990,850</b>
<b>Expenditures:</b>				
Personal services:				
Wages and salaries	352,034	1,808		353,842
Employee benefits	100,720	23		100,743
<b>Total Personal Services</b>	<b>452,754</b>	<b>1,831</b>	<b>0</b>	<b>454,585</b>
Materials and services:				
Bank charges	143			143
Building rental	10,050			10,050
Building maintenance	9,976	6,297		16,273
HVAC	6,720			6,720
Elevator	1,382			1,382
Telephone	4,250			4,250
Internet	1,775			1,775
Collection development	57,459	11,984		69,443
Technology	8,626	1,430		10,056
Accounting and auditing	22,140			22,140
Courier	1,747	27		1,774
Custodial services	17,106			17,106
Technical services	5,157			5,157
Library consortium	13,069			13,069
Copiers	555			555
Elections expense	0			0
Furniture and equipment	2,907	8,300		11,207
Insurance	11,979			11,979
Georgiana Smith Memorial Garden	15,766	75		15,841
Legal services	3,989			3,989
Professional services	0	1,148		1,148
Dues and subscriptions	2,867			2,867
Miscellaneous	1,687	300		1,987
Postage and freight	615			615
Printing	277			277
Programs	12,531	10,050		22,581
Advertising	672			672
Supplies - office	8,703			8,703
Travel	2,585			2,585
Training	1,344			1,344
Board development	81			81
Parking reimbursement	200			200
Electricity	12,661			12,661
Garbage	1,158			1,158
Natural gas	4,064			4,064
Water & sewer - building	3,407			3,407
<b>Total Materials and Services</b>	<b>247,648</b>	<b>39,611</b>	<b>0</b>	<b>287,259</b>
Capital outlay	0	0	108,114	108,114
<b>Total Expenditures</b>	<b>700,402</b>	<b>41,442</b>	<b>108,114</b>	<b>849,958</b>
<b>Revenues Over Expenditures</b>	<b>259,276</b>	<b>(12,164)</b>	<b>(106,220)</b>	<b>140,892</b>
Other Financing Sources (Uses)				
Operating transfers in	0		123,000	123,000
Operating transfers out	(123,000)			(123,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(123,000)</b>	<b>0</b>	<b>123,000</b>	<b>0</b>
<b>Revenues and Other Financing Sources (Uses) Over Expenditures</b>	<b>136,276</b>	<b>(12,164)</b>	<b>16,780</b>	<b>140,892</b>
Fund Balance - July 1, 2019	694,723	110,203	96,230	901,156
<b>Fund Balance - March 31, 2020</b>	<b>\$830,999</b>	<b>\$98,039</b>	<b>\$113,010</b>	<b>\$1,042,048</b>

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, 2020**

	Current Period Actual	Year to Date Actual	Annual Budget
<b>Revenues:</b>			
Tax revenues - current	\$3,640	\$913,704	\$928,493
Tax revenues - prior year	1,737	16,471	15,000
Interest revenue	1,608	13,158	12,000
Fines and fees	331	11,583	13,500
Intergovernmental revenue	0	2,637	0
Donations	0	200	0
Miscellaneous	(160)	1,925	0
<b>Total Revenues</b>	<b>7,156</b>	<b>959,678</b>	<b>968,993</b>
<b>Expenditures:</b>			
Personal services:			
Wages and salaries:			
Library clerk I	529	5,187	7,376
Library clerk II	7,757	74,621	103,314
Library assistant I	4,950	42,254	54,228
Library assistant II	7,871	79,984	100,477
Librarian I	5,290	50,406	68,801
Librarian II	4,120	41,641	58,157
Library director	6,462	57,941	77,542
Payroll taxes and benefits:			
Retirement	0	23,657	34,977
Social security	2,794	26,839	35,947
Workers' compensation	18	152	1,200
Health insurance	4,099	48,360	100,800
Unemployment insurance	26	1,712	4,229
<b>Total Personal Services</b>	<b>43,916</b>	<b>452,754</b>	<b>647,048</b>
Materials and services:			
Bank charges	16	143	250
Building rental	944	10,050	14,530
Building maintenance	979	9,976	20,000
HVAC	0	6,720	15,000
Elevator	176	1,382	2,350
Telephone	360	4,250	5,100
Internet	225	1,775	5,800
Collection development	6,185	57,459	83,000
Technology	374	8,626	13,000
Accounting and auditing	0	22,140	27,000
Courier	184	1,747	2,300

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**General Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Nine Months Ended**  
**March 31, 2020**

	Current Period Actual	Year to Date Actual	Annual Budget
Custodial services	3,646	17,106	23,000
Technical services	0	5,157	4,000
Library consortium	0	13,069	13,070
Copiers	201	555	2,400
Elections expense	0	0	0
Furniture and equipment	35	2,907	4,000
Insurance	2,312	11,979	9,000
Georgiana Smith Memorial Garden	1,140	15,766	25,000
Legal services	175	3,989	4,000
Professional services	0	0	0
Dues and subscriptions	0	2,867	4,000
Miscellaneous	88	1,687	1,000
Postage and freight	0	615	1,200
Printing	0	277	500
Programs	978	12,531	20,000
Advertising	233	672	1,500
Supplies - office	1,106	8,703	14,000
Travel	0	2,585	5,000
Training	18	1,344	4,000
Board development	0	81	1,500
Parking reimbursement	0	200	1,000
Electricity	1,297	12,661	21,000
Garbage	130	1,158	1,600
Natural gas	813	4,064	10,000
Water & sewer - building	437	3,407	5,200
<b>Total Materials and Services</b>	<b>22,052</b>	<b>247,648</b>	<b>364,300</b>
Capital Outlay	0	0	0
Contingency	0	0	20,000
<b>Total Expenditures</b>	<b>65,968</b>	<b>700,402</b>	<b>1,031,348</b>
<b>Other Financing Sources (Uses)</b>			
Operating transfers in	0	0	0
Operating transfers out	0	(123,000)	(123,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(123,000)</b>	<b>(123,000)</b>
<b>Change in Fund Balance</b>	<b>(\$58,812)</b>	<b>\$136,276</b>	<b>(\$185,355)</b>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**Grants Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Nine Months Ended**  
**March 31, 2020**

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
<b>Revenues:</b>			
Donations and grants	\$0	\$24,164	\$410,000
Intergovernmental revenue	0	5,114	0
<b>Total Revenues</b>	<u>0</u>	<u>29,278</u>	<u>410,000</u>
<b>Expenditures:</b>			
Personal services	97	1,831	5,500
Materials and services:	854	39,611	235,000
Capital outlay	0	0	169,500
<b>Total Expenditures</b>	<u>951</u>	<u>41,442</u>	<u>410,000</u>
<b>Change in Fund Balance</b>	<u><u>(\$951)</u></u>	<u><u>(\$12,164)</u></u>	<u><u>\$0</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, 2020**

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
<b>Revenues:</b>			
Interest revenue	\$297	\$1,894	\$1,500
<b>Other Financing Sources</b>			
Transfer from General Fund	0	123,000	123,000
<b>Total Revenues and Other Sources</b>	<u>297</u>	<u>124,894</u>	<u>124,500</u>
<b>Expenditures:</b>			
Materials and services	0	0	0
Capital outlay	28,297	108,114	155,000
<b>Total Expenditures</b>	<u>28,297</u>	<u>108,114</u>	<u>155,000</u>
<b>Change in Fund Balance</b>	<u><u>(\$28,000)</u></u>	<u><u>\$16,780</u></u>	<u><u>(\$30,500)</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, 2020**

	Newspaper Digitization	SDAO Safety 2016	Foundation Grants	Other Grants	Friends of the Library	Parkdale Library	Pat Hazelhurst	Safety	RTR 2018	RTR 2019	RTR 2020	Total
<b>Revenues:</b>												
Donations and grants	\$0	\$0	\$1,694	\$290	\$13,050	\$500	\$5,500	\$3,130	\$0	\$0	\$0	\$24,164
Intergovernmental revenue												5,114
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>1,694</b>	<b>290</b>	<b>13,050</b>	<b>500</b>	<b>5,500</b>	<b>3,130</b>	<b>0</b>	<b>0</b>	<b>5,114</b>	<b>29,278</b>
<b>Expenditures:</b>												
Personal services:												
Wages and salaries:												841
Library clerk I					649						192	967
Library assistant II					773						194	
Employee benefits:												0
Retirement					(7)						30	23
FICA												0
Workers compensation												0
Health insurance					(1)						1	0
Unemployment insurance												0
<b>Total Personal Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>417</b>	<b>1,831</b>
Materials and services:												
Building maintenance			6,298									6,298
Collection development			10,071		1,584		329					11,984
Technology			230		1,200							1,430
Courier					27							27
Programs			2,886	111	5,635	395			147	875		10,049
Furniture and equipment	0		2,622		3,996		1,682					8,300
Georgia Smith Memorial Garden			75									75
Professional services				1,148								1,148
Miscellaneous			300									300
<b>Total Materials and Services</b>	<b>0</b>	<b>0</b>	<b>22,482</b>	<b>1,259</b>	<b>12,442</b>	<b>395</b>	<b>2,011</b>	<b>0</b>	<b>147</b>	<b>875</b>	<b>0</b>	<b>39,611</b>
Capital outlay	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>22,482</b>	<b>1,259</b>	<b>13,856</b>	<b>395</b>	<b>2,011</b>	<b>0</b>	<b>147</b>	<b>875</b>	<b>417</b>	<b>41,442</b>
<b>Net Change in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>(20,788)</b>	<b>(969)</b>	<b>(806)</b>	<b>105</b>	<b>3,489</b>	<b>3,130</b>	<b>(147)</b>	<b>(875)</b>	<b>4,697</b>	<b>(12,164)</b>
<b>Fund Balance - July 1, 2019</b>	<b>825</b>	<b>3,000</b>	<b>99,732</b>	<b>105</b>	<b>5,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>147</b>	<b>1,305</b>	<b>0</b>	<b>110,203</b>
<b>Fund Balance - March 31, 2020</b>	<b>\$825</b>	<b>\$3,000</b>	<b>\$78,944</b>	<b>(\$664)</b>	<b>\$4,283</b>	<b>\$105</b>	<b>\$3,489</b>	<b>\$3,130</b>	<b>\$0</b>	<b>\$430</b>	<b>\$4,697</b>	<b>\$98,039</b>

See Independent Accountants' Compilation Report

Hood River County Library District  
Recommended Budget Committee Motion  
Fiscal Year 2020-21

I move to approve the Hood River County Library District budget for the 2020-21 fiscal year for the total amount of \$2,172,687 and the amounts per fund as shown below:

<u>Fund</u>	
General Fund	\$ 1,717,187
Capital Equipment Reserve Fund	125,500
Grants Fund	330,000
Total:	<u>\$ 2,172,687</u>

I also move to approve:

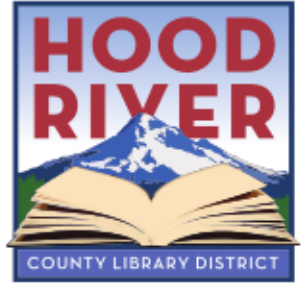
- 1) A tax rate of \$0.39 per \$1,000 of assessed value in support of the General Fund

_____	_____
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.

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541 386 2535

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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.
- Purchases that exceed \$3,000 but cannot be delayed until the next Board meeting because such delay would cause unnecessary hardship or financial detriment to the District; provided, the purchase is made after approval by the Library Director and the Board President.
- 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  
Last revised, August 15, 2017