

Budget Committee

Meeting Agenda

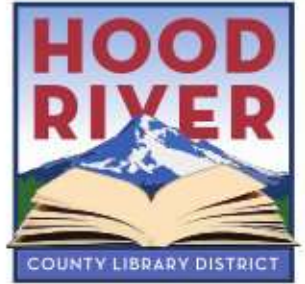
Monday, June 10, 2024, 6:00pm
Jean Marie Gaulke Community Meeting Room
502 State St, Hood River
Budget officer: Rachael Fox

The Hood River County Library District will hold this meeting by offering a hybrid format. Participants can attend in-person or on Zoom Conferencing. Please use the following phone number or video link: 1-253-215-8782, <https://us02web.zoom.us/j/82232072537?pwd=ahqh0OXqLcltkUsYyF9abRElyx8g7V.1>, Meeting ID: 822 3207 2537

- | | |
|---|---------|
| I. Additions/deletions from the agenda (ACTION) | Hackett |
| II. Conflicts or potential conflicts of interest | Hackett |
| III. Correction: Hood River County Library District Recommended Budget Committee Motion Fiscal Year 2024-25 (ACTION) | Hackett |
| IV. Recess or adjournment | Hackett |

2024-2025 Budget Committee Meeting Notes
Monday, June 10, 2024

Prepared by Budget Officer Rachael Fox



Thank you for serving on the Library District Budget Committee. This committee comprises the Library District Board of Directors along with five additional members from the community. The individuals serving on the committee are Jen Bayer, Karen Bureker, Jazmin Contreras, Brian Hackett, Megan Janik, Andrea Krol, Sara Marsden, Angela Schock, Eric Stasak, and Jean Sheppard. Brian Hackett was elected the chair of the Budget Committee on Tuesday, May 14, 2024.

The Library Budget Committee approved the library budget on Tuesday, May 14, 2024. The committee accepted the proposed budget presented by the Library Board Officer Rachael Fox but discussed and agreed upon one change to the budget: a transfer of \$100,000 from the General Fund to the Capital Equipment Reserve Fund. The budget committee passed the Hood River County Library District Recommended Budget Committee Motion to include the transfer, but the adjustments made to the motion were incorrect. In the motion, the General Fund was reduced by \$100,000 and \$100,000 was added to the Capital Equipment Reserve Fund. Fox consulted with the Oregon Department of Revenue Finance, Taxation, and Exemptions team and confirmed the General Fund should have remained the same amount and the Capital Equipment Reserve Fund would have increased by \$100,000. The funds within the General Fund were not reduced, only reallocated. The deduction would be reflected in the General Fund under the Unappropriated Ending Fund Balance. After the beginning of the fiscal year, the funds will transfer from the General Fund to the Capital Equipment Reserve Fund.

The Library Budget Committee will discuss and pass the corrected Hood River County Library District Budget Motion. The updated motion and updated budget sheets are included in the packet.

- Attachments:
 - IV.a. Budget 2024-25
 - IV.b. Hood River County Library District Recommended Budget Committee Motion

502 State Street
Hood River - OR 97031

541 386 2535

www.hoodriverlibrary.org

**GENERAL FUND
Resources**

Hood River County Library District

OR-LB-20

	Historical Data				Adopted Budget This Year 2023-24	RESOURCES DESCRIPTION	Budget for Next Year 2024-25		
	Actual			YTD actuals 2/29/24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	First Preceding Year 2021-22	First Preceding Year 2022-23							
1	845,454	907,602	931,305	915,000	Available cash on hand	910,000	910,000		
2	41,596	27,128	7,906	25,000	Previously levied taxes estimated to be received	10,000	10,000		
3	6,040	25,483	27,753	10,000	Interest	25,000	25,000		
4	3,361	3,573	2,699	3,500	Fees	3,500	3,500		
5	87	-	3,801		Donations				
6	3,534	186	504		Intergovernmental revenue				
7	25	-	100		Miscellaneous revenue				
8									
9	900,097	963,972	974,068	953,500	Total resources, except taxes to be levied	948,500	948,500		
10				1,199,267	Taxes estimated to be received	1,244,834	1,244,834		
11	1,073,215	1,143,258	1,153,419		Taxes collected in year levied				
12	1,973,312	2,107,230		2,152,767	TOTAL RESOURCES	2,193,334	2,193,334		

GENERAL FUND
Detailed Requirements

LB-31

	Historical Data				Adopted Budget This Year 2023-24	REQUIREMENTS FOR: Hood River County Library District LIBRARY OPERATIONS			Budget for Next Year 2024-25		
	Actual		YTD 2/29/2024	Proposed by Budget Officer					Approved by Budget Committee	Adopted by Governing Body	
	First Preceding Year 2021-22	First Preceding Year 2022-23									
1											
2											
3	7,335	7,632	5,377	9,042	Library Clerk I	9,741	9,741	9,741			
4	110,373	152,446	99,738	142,958	Library Clerk II	150,946	150,946	150,946			
5	56,114	69,367	49,741	72,945	Library Assistant I	79,885	79,885	79,885			
6	63,386	68,532	63,047	108,829	Library Assistant II	116,765	116,765	116,765			
7	126,510	102,364	94,845	149,488	Librarian I	157,818	157,818	157,818			
8	57,649	65,844	45,555	69,971	Librarian II	73,861	73,861	73,861			
9	84,924	91,758	64,284	94,644	Library Director	100,443	100,443	100,443			
10	506,291	557,943	422,587	647,877	<i>Total Salaries</i>	689,459	689,459	689,459			
11											
12					Benefits						
13	47,702	45,558	37,989	51,473	Retirement	54,450	54,450	54,450			
14	38,399	42,273	31,882	49,965	FICA	52,744	52,744	52,744			
15	1,074	2,198	462	1,300	Workers' compensation insurance	1,500	1,500	1,500			
16	74,740	76,003	64,715	165,750	Health insurance	164,190	164,190	164,190			
17	4,769	4,145	4,020	4,572	Unemployment insurance	6,205	6,205	6,205			
18	-	5,290	-		Other employee benefits						
19				6,479	Paid family and medical leave	6,895	6,895	6,895			
20	166,684	175,467	139,068	279,539	<i>Total benefits</i>	285,984	285,984	285,984			
21											
22	672,975	733,410	561,655	927,416	TOTAL PERSONAL SERVICES	975,443	975,443	975,443			
22				12,775	Total Full Time Equivalent (FTE)*	12,775	12,775	12,775			
23											
24					LIBRARY OPERATIONS						

64	367,735	422,515	288,752	407,500	TOTAL MATERIALS & SERVICES	413,600	413,600
65							
66	25,000	20,000	10,000	10,000	TRANSFER TO CAPITAL RESERVE	-	100,000
67							
68	-	-	-	100,000	CONTINGENCY	100,000	100,000
69							
70	1,065,710	1,175,925	860,407	1,444,916	Total expenditures	1,489,043	1,589,043
71							
72	-	-	-	12,000	Vacation Reserve	12,000	12,000
73	907,602	931,305			Ending Balance (Prior Years)		
74				695,851	UNAPPROPRIATED ENDING FUND BALANCE	692,291	592,291
75	1,973,312	2,107,230		2,152,767	TOTAL REQUIREMENTS	2,193,334	2,193,334

CAPITAL EQUIPMENT RESERVE FUND

Resources and Requirements

LB-11

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

Hood River County Library District

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-25		
	Actual			Adopted Budget This Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	First Preceding Year 2021-22	First Preceding Year 2022-23	YTD 2/29/2024					
1					RESOURCES			
2	125,338	132,185	122,156	118,000	Cash on hand	112,000		112,000
3	770	2,861	3,239	2,000	Interest	3,000		3,000
4	25,000	20,000	10,000	10,000	Transfer from General Fund	-		100,000
5								
6	151,108	155,046	135,395	130,000	TOTAL RESOURCES	115,000		215,000
7								
8					REQUIREMENTS			
9	18,923	32,890	30,528	75,000	Capital outlay	75,000		75,000
10	132,185	122,156			Ending balance (prior years)			
11				55,000	RESERVED FOR FUTURE EXPENDITURE	40,000		140,000
12	151,108	155,046		130,000	TOTAL REQUIREMENTS	115,000		215,000

SPECIAL FUND
Resources and Requirements
GRANTS FUND

Hood River County Library District

LB-10

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-25		
	Actual			Adopted Budget This Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	First Preceding Year 2021-22	First Preceding Year 2022-23	YTD 2/29/2024					
1					RESOURCES			
2	251,794	110,757	134,034	110,000	Cash on hand	132,000	132,000	
3	12,228	67,410	8,509	125,000	Grants (specific purposes)	125,000	125,000	
4	15,000	14,525	17,742	25,000	Friends of the Library donations	50,000	50,000	
5	52,500	88,500	-	100,000	Library Foundation donations	150,000	150,000	
6	10,000	11,000	-	20,000	Pat Hazelhurst Fund donations	20,000	20,000	
7								
8	341,522	292,192	160,285	380,000	TOTAL RESOURCES	477,000	477,000	
9								
10					REQUIREMENTS			
11					Personal services			
12					Salaries			
13								
14	-	-	-	4,400	Clerk I	4,400	4,400	
15	-	1,125	-	5,000	Library Assistant II	5,000	5,000	
16					Benefits			
17	-				Retirement			
18	-	-	-	750	FICA	750	750	
19	-			250	Workman's compensation	250	250	
20	-	-	-		Health insurance			
21	-	-	-	100	Unemployment insurance	100	100	
22								
23	-	-	-	500	Other personal services	500	500	
24								
25	-	1,125	-	11,000	Total personal services	11,000	11,000	
26								
27					Materials and services			
28	26,681	42,419	21,311	50,000	Collection development	80,000	80,000	
29	1,710	1,783	-	25,000	Technology	40,000	40,000	
30	16,734	74,880	34,536	50,000	Programs	80,000	80,000	
31	6,682	28,252	6,730	69,000	Furniture and equipment	70,000	70,000	

32	7,498	5,709	296	75,000	Other materials and services	96,000	96,000	
33								
34	59,305	153,043	62,873	269,000	Total materials and services	366,000	366,000	
35								
36	12,395	3,990	-	100,000	Capital outlay	100,000	100,000	
37								
38	251,794	134,034			Ending balance (prior years)			
39				-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	
40	323,494	292,192		380,000	TOTAL REQUIREMENTS	477,000	477,000	
41								

Hood River County Library District
Recommended Budget Committee Motion
Fiscal Year 2024-25

I move to approve the Hood River County Library District budget for the 2024-25 fiscal year for the total amount of \$2,885,334 and the amounts per fund as shown below:

<u>Fund</u>	
General Fund	\$ 2,193,334
Capital Equipment Reserve Fund	215,000
Grants Fund	477,000
Total:	<u>\$ 2,885,334</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