

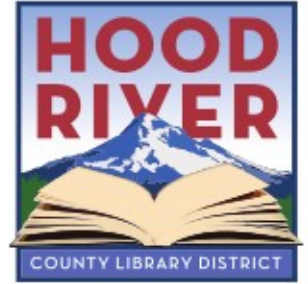
Budget Committee Meeting Agenda

Tuesday, May 10, 2022, 6:00pm

Jean Marie Gaulke Community Meeting Room

502 State St, Hood River

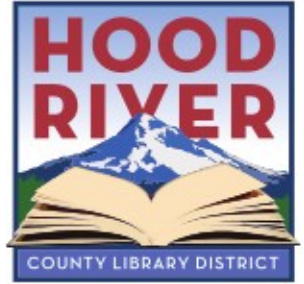
Budget officer: Rachael Fox



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

**2022-2023 Budget Committee Meeting
May 10, 2022**

Prepared by Budget Officer Rachael Fox



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

Our current fiscal year is composed of three funds:

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

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

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

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

We have one Budget Committee meeting scheduled for Tuesday, May 10, 2022, 6:00-8:00pm. If needed, we can recess the meeting and continue it on Tuesday, May 17, 6:00-7:00pm. The meeting will be held in-person and on electronically through Zoom (meeting ID#879 4062 6155). The phone number to

502 State Street
Hood River - OR 97031
541 386 2535

www.hoodriverlibrary.org

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

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

- *Attachment I:* The District's Strategic Goals for 2016-21
- *Attachment II:* Historical utility use
- *Attachment III:* Our most recent financial statements, February 2022
- *Attachment IV:* A recommended motion to approve the budget
- *Attachment V:* 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 or 541-387-7062.

Budget message

The 2022-23 fiscal year is Hood River County Library District's eleventh 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, dynamic outreach programs and much more.

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

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

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

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

We have not had to sacrifice our services to our patrons. Instead, we have been able to grow and thrive. We are now adding a fourth branch, a new bookmobile which will reach patrons in our community unable to access our physical branches. We are a great success story. We have built a strong, vibrant, healthy organization. This budget helps ensure that we continue and add to our success

of recent years.

Strategic goals

Our budget should reflect our strategic goals. This fiscal year we will be creating a new set of five year strategic goals with the firm Constructive Disruption. Due to pandemic, the process was delayed until we could safely gather input from our patrons in-person in addition to virtually. Ideally, the strategic goals would have been set before the new budget cycle. Since pandemic restrictions have recently relaxed, now is the time to create our new plan.

In 2016, 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 Latinx, 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 worked hard to make connections in the community and build strong partnerships. I have heard feedback from many people in the community who are pleased with Boots' work with the Latinx community in Hood River County and particularly Odell.

Pre-pandemic Boots worked 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 offered 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 has resumed the GED classes and plans to resume in-person collaboration with Mid-Valley. This includes the partnership with Mid-Valley Elementary school to provide free books to children throughout the school year and our annual celebration of Dia de los Niños (Children's Day) at Mid-Valley Elementary. Library staff distribute 300 bags with free books and other items from various organizations. In addition, we partnered with the Hood River County School District last fiscal year to use a van to provide weekly delivery services to children in Odell. We will continue this service with our new bookmobile.

The biggest achievement we accomplished last fiscal year was to raise funds and purchase our new bookmobile. The Library Foundation, Friends of the Library, and Library staff successful raised over \$127,000 in two months. Then the Library Foundation contributed \$53,000 they had raised in past projects and bequests they had received. Thanks to the work of former Assistant Director Arwen Ungar we were also awarded a grant for \$75,000 to fund the first year of operation for the bookmobile and any additional expenses not covered by our donations. This success shows how much our community supports and values the work we do.

This summer Boots will be working with new Children's Services Assistant Oralia Diaz to provide bookmobile services to the residents of Odell. They are also planning on working with Mid-Valley summer school to provide outreach services.

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, 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. Teen Services Librarian Rachel Timmons 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. In addition, Timmons received a grant this year from the State Library to hire a teen intern for the summer months.

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, pre-pandemic the Director and Assistant Director were actively involved in many organizations such as the Rotary, Cascade Locks Action Team, Chamber of Commerce, Soroptimist, and more. We plan to resume our membership in several of these organizations. 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.

Pre-pandemic the Assistant Director 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. We plan to resume these activities.

Children's staff will once again be providing outreach, story time and free books to vulnerable populations in our community.

Library staff have given away thousands of books to children in our community during the pandemic. This was possible through partnerships with the school district, Next Door, and the FISH food bank and by donations from the Library Foundation and Friends of the Library.

We plan to expand our outreach with our new bookmobile over the next six months to one year.

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/Columbia Gorge Press* and are mentioned on radio stations. Flyers are put up all around the community. We have digital signage in the Hood River building and an 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 he 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 Assistant Director oversees our 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. 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.

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.

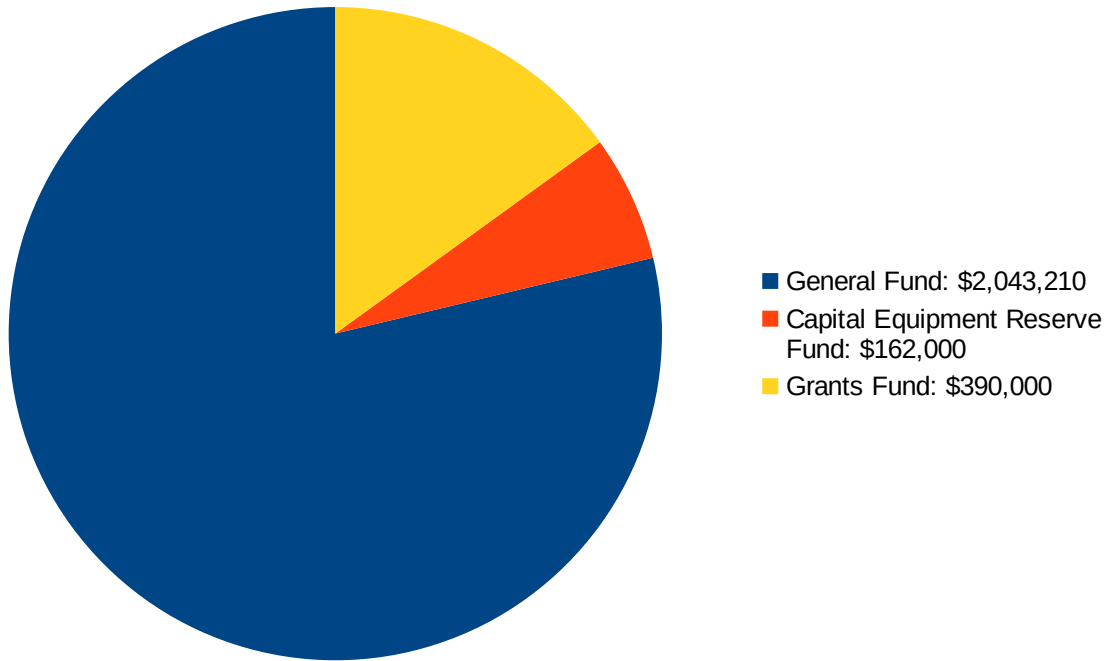
We have a Makerspace program. It's has been an exciting way to expand on our education programming for all ages. It's innovative and tied into the STEAM programming already happening in the gorge, including our school district. Staff collaborated with other organizations providing these services to gather ideas and share resources to best serve our communities. We plan to expand our programming and services this year.

Our library team is excited to increase our Library of Things collection thanks to a \$7,000 grant from the Friends of the Library Pat Hazlehurst Endowment. The collection 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 expanded the collection this fiscal year to include more games, technology and childrens toys.

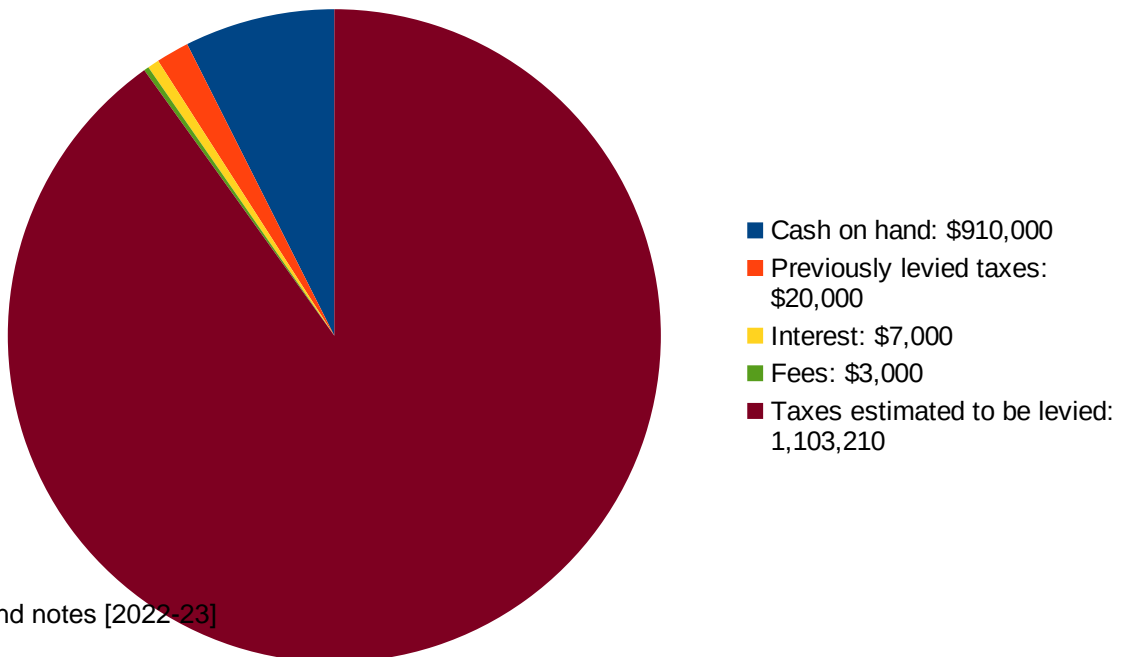
Finally, there has been a careful balance of services and open hours since the District reopened. The Board committed early on that the District should not sacrifice the quality of services for additional open hours. As such, staff have time and budget to do the tasks necessary to keep the libraries 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 2022-23 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 2022-23
\$2,595,210



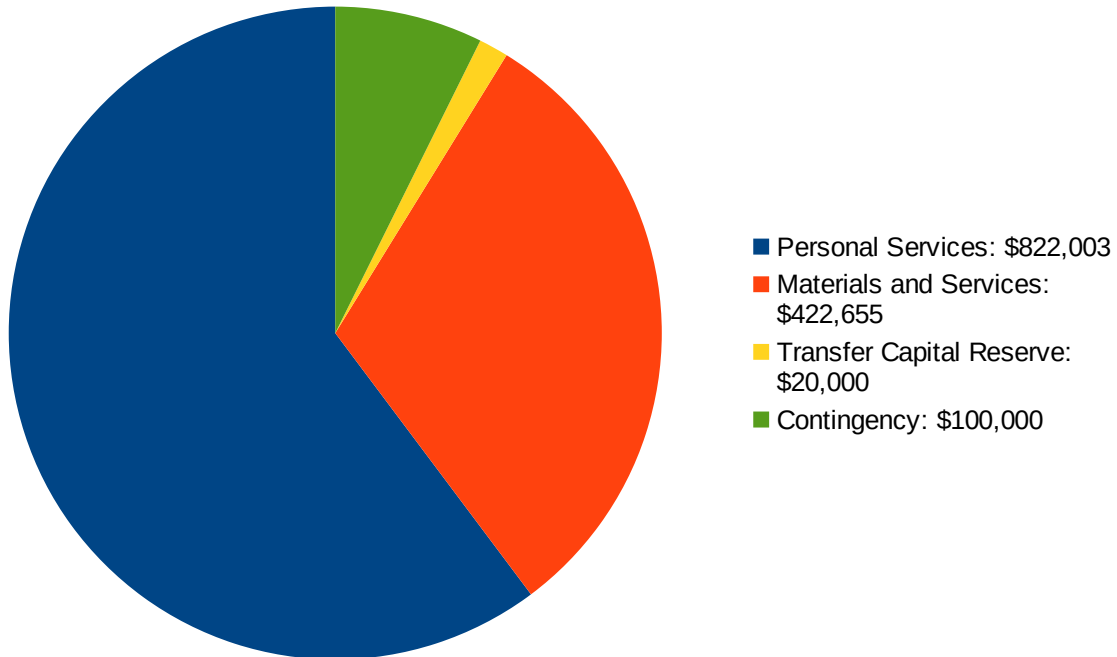
General Fund
Total Resources \$2,043,210



Resources

- **1 - Cash on hand:** This amount assumes monthly operating expenditures at \$96,563 per month and unexpended contingency. Based upon current estimates for expenditures and revenue and the transfer of \$20,000 to the Capital Fund, we will carry over \$884,451 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 2011-2022.
- **3 - Interest:** Interest varies, so the District does not rely on it heavily. Public funds are restricted in terms of how they can be invested, so funds are all invested in the Local Government Investment Pool (LGIP) with Hood River County.
- **4 - Fees:** These are generated from lost item charges, copies and printouts, out-of-area library card fees, and miscellaneous other items. In 2021, we went fine free. Patrons continue to be charged for lost and damaged materials. The movement to eliminate fines is critical to our commitment to offer free and open access to our resources and services. It is bringing into focus the adverse effects of fines as a barrier to access.
- **5 - Donations:** Donors tend to give to the Library Foundation or Friends of the Library. Any donations given specifically to the District, which are few, go into the Grants Fund. Overages at the cash register (such as someone giving \$1 for \$0.75 in copies) are given to the Friends.
- **10 - Taxes estimated to be received:** Figures based on an assessed value of countywide property at \$2,946,607,710, multiplied by the District millage rate of 0.39, and assuming 4% uncollectible taxes. The estimated amount of taxes we will receive is a 3% increase over this fiscal year's actual amount.

Total expenditures \$2,043,210



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 only increased for four out of the last six years, although, the cost of health insurance has dramatically increased. I recommend an increase to \$1,300 for the monthly cap from \$1,200 for each employee.
- *17 - Unemployment insurance:* Calculated at 0.9% of payroll, based on the rate given by the State of Oregon.
- *19 - Paid family and medical leave insurance (FAMLI):* Starting January 1, 2023 employee payroll contributions will begin for the Oregon paid family medical leave. This is achieved through a payroll tax. The rate will be set by the Director of the Employment Department (not to exceed 1% of the employee's wages). Employers are required to contribute 40% and employees will contribute 60%. Employers may pay the employee's portion as an employer-offered benefit. I budgeted for six months \$2,681. I recommend the District covers the cost 100%.

Staffing expenses

The proposed personnel costs for FY 2022-23:

- \$822,003

The increase in personnel expenses are explained below:

- *Minimum wage:* The District's positions were affected by the Oregon minimum wage increases starting in 2020-2021. This will be the sixth and final year we will increase the salaries of our entire staff to comply with the State of Oregon six year plan to raise minimum wages. Currently, the first step of the lowest paid classification is \$12.75/hour (See below-Salary Compensation), the minimum wage for Oregon will be \$13.50 starting July 1, 2022. To ensure the District complies with the minimum wage increases, we would need to increase our wages for the entire staff by 5.9%. This allows us to retain our Clerk I classification and address wage compression.
- *Salary Analysis 2021:* The 5.9% increase would also place us closer to the recommended salary compensation by HR Answers Salary Analysis conducted in 2021. The salary analysis showed all our positions were below the recommended wage (See below-Salary Analysis).
- *Step increases:* This year, we budgeted for each staff member to have a step increase. While we do not plan to give all staff members a step increase, this allows the flexibility to chose a staff member to have an increase at their annual review, and the flexibility to hire a new employee at a higher step, if a position opens during the year.
- *Cost-of-living-increase for staff:* If we were to provide only a cost-of-living increase, the District would offer a 5.1% increase which is the average increase of the Western Region CPI in 2021.
- *Staff changes:* I recommend we make the following staffing changes:
 - Teen Librarian
 - Increase the weekly hours from 30 to 32 hours per week. This fiscal year we increased the weekly hours temporarily because the District had extra funds due to staffing changes. This change supports our Strategic Goal number 2 – Expand services to tweens and teens. I recommend we make this a permanent change.
 - Children's Librarian
 - Restore the position to 30 hours per week. The Children's Librarian position has historically been 30 hours per week. It was reduced to 27 hours per week two years ago at the request of the staff member. These additional hours will be instrumental in providing more services to youth through our Bookmobile.
- *Health Insurance increases:* There is a \$17,380 increase to health insurance line item from \$136,280 to \$153,660.
 - We budget for all staff members who receive health insurance to use the entire amount the District offers. This will cover any staffing changes throughout the year.

Right now we have one position, which the District covers the staff member's entire family. Five employees receive medical and dental benefits for a single person and four employees receive HRA VEBA and dental benefits.

The current projected actual cost for staff benefits is \$93,561 for the year, which includes a projected 15% increase in health care costs for staff members who fall under the maximum cap.

We have only raised the maximum cap twice in the past six years. I recommend we increase the cap from \$1,200 per month to \$1,300 per month to support our staff.

Salary compensation 5.9% increase

Clerk I position would start step 1 at the minimum wage set for FY 2022-23 and account for wage compression. This increase would also

Salary Schedule, 2022-23

Steps:	1	2	3	4	5	6	7
Clerk I	\$13.50 \$28,080	\$13.77 \$28,642	\$14.05 \$29,224	\$14.33 \$29,806	\$14.62 \$30,410	\$14.91 \$31,013	\$15.21 \$31,637
Clerk II	\$15.53 \$32,302	\$15.84 \$32,947	\$16.16 \$33,613	\$16.48 \$34,278	\$16.81 \$34,965	\$17.15 \$35,672	\$17.49 \$36,379
Library Assistant I	\$18.66 \$38,813	\$19.03 \$39,582	\$19.41 \$40,373	\$19.80 \$41,184	\$20.20 \$42,016	\$20.60 \$42,848	\$21.01 \$43,701
Library Assistant II	\$21.44 \$44,595	\$21.87 \$45,490	\$22.31 \$46,405	\$22.76 \$47,341	\$23.22 \$48,298	\$23.68 \$49,254	\$24.15 \$50,232
Librarian I	\$25.73 \$53,526	\$26.24 \$54,579	\$26.76 \$55,661	\$27.30 \$56,784	\$27.85 \$57,928	\$28.41 \$59,093	\$28.98 \$60,278
Librarian II	\$31.33 \$65,156	\$31.96 \$66,477	\$32.60 \$67,808	\$33.25 \$69,160	\$33.92 \$70,554	\$34.60 \$71,968	\$35.29 \$73,403
Library Director	\$41.76 \$86,875	\$42.60 \$88,608	\$43.45 \$90,376	\$44.32 \$92,186	\$45.21 \$94,037	\$46.11 \$95,909	\$47.03 \$97,822

Salary Schedule, 2021-22

Steps:	1	2	3	4	5	6	7
Clerk I	\$12.75 \$26,520	\$13.01 \$27,061	\$13.27 \$27,602	\$13.54 \$28,163	\$13.81 \$28,725	\$14.09 \$29,307	\$14.37 \$29,890
Clerk II	\$14.67 \$30,514	\$14.96 \$31,117	\$15.26 \$31,741	\$15.57 \$32,386	\$15.88 \$33,030	\$16.20 \$33,696	\$16.52 \$34,362
Library Assistant I	\$17.62 \$36,650	\$17.97 \$37,378	\$18.33 \$38,126	\$18.70 \$38,896	\$19.07 \$39,666	\$19.45 \$40,456	\$19.84 \$41,267
Library Assistant II	\$20.25 \$42,120	\$20.66 \$42,973	\$21.07 \$43,826	\$21.49 \$44,699	\$21.92 \$45,594	\$22.36 \$46,509	\$22.81 \$47,445
Librarian I	\$24.30 \$50,544	\$24.79 \$51,563	\$25.29 \$52,603	\$25.80 \$53,664	\$26.32 \$54,746	\$26.85 \$55,848	\$27.39 \$56,971
Librarian II	\$29.58 \$61,526	\$30.17 \$62,754	\$30.77 \$64,002	\$31.39 \$65,291	\$32.02 \$66,602	\$32.66 \$67,933	\$33.31 \$69,285
Library Director	\$39.44 \$82,035	\$40.23 \$83,678	\$41.03 \$85,342	\$41.85 \$87,048	\$42.69 \$88,795	\$43.54 \$90,563	\$44.41 \$92,373

Salaries, 2022-23, 5.9% with step increase

Minimum wage increase adjustment: 5.90% Insurance: \$1,300

ID	Position	FTE	Current FT Salary	Proposed Salary w/ step increase	Prorated Salary	Current Insurance	Insurance assumes 15% increase (Jan.-June)	Proposed Insurance monthly cap	Retirement
Shelver	Clerk I	0.300	\$27,061	\$29,224	\$8,767				
Public Service Clerks (FT)	Clerk II	1.000	\$31,117	\$33,613	\$33,613	\$9,060	\$9,740	\$15,600	\$3,025
Public Service Clerks (FT)	Clerk II	1.000	\$32,386	\$34,965	\$34,965	\$9,060	\$9,740	\$15,600	\$3,147
Public Service Clerks (PT & subs)	Clerk II	1.500	\$32,386	\$34,965	\$52,448				
Children's Services Assistant	Assist I	0.750	\$37,378	\$40,373	\$30,280	\$10,800	\$12,480	\$12,480	\$2,725
Operations Assistant	Assist I	1.000	\$36,650	\$39,582	\$39,582	\$5,631	\$6,481	\$15,600	\$3,562
Collection Development Specialist	Assist II	0.625	\$45,594	\$49,254	\$30,784	\$4,679	\$5,619	\$9,750	\$2,771
Cataloging Specialist	Assist II	0.750	\$45,594	\$49,254	\$36,941	\$5,402	\$6,217	\$11,700	\$3,325
Outreach Librarian	Lib I	1.000	\$51,563	\$55,661	\$55,661	\$6,441	\$7,414	\$15,600	\$5,009
Children's Services Librarian	Lib I	0.750	\$52,603	\$56,784	\$42,588	\$9,720	\$10,530	\$10,530	\$3,833
Teen Services Librarian	Lib I	0.800	\$53,664	\$56,784	\$45,427	\$9,060	\$9,740	\$15,600	\$4,088
Assistant Director	Lib II	1.000	\$61,526	\$66,477	\$66,477	\$9,060	\$9,740	\$15,600	\$5,983
Library Director	Director	1.000	\$85,342	\$92,186	\$92,186	\$14,400	\$15,600	\$15,600	\$8,297
Total FTE		11.475			\$569,718	\$84,253	\$93,561	\$153,660	\$45,765

Salary compensation analysis – April 2021

The Salary Analysis was discussed at the budget committee meeting last fiscal year. Please check out [website](#) for prior meeting packets. HR Answers obtained data from several published salary surveys. They determined position matches based on the job descriptions provided and their understanding of the recruitment area and industry. After collecting the salary data, they aged it forward to April 2021. Each year they determine the appropriate aging factor based on the most recent major forecasts of salary structure movement. Based upon these forecasts, they are using an annual factor of 2.9% to age data forward to 2021. They also adjusted the data as necessary, so that it matches the labor market pay level for Hood River, Oregon. They use a service of the Economic Research Institute to do this, which is the nation's leading resource for geographic adjustments.

They also determined a weighted average salary by multiplying the average salary from each survey source by the number of employees reported for the position, summing the totals, and dividing by the total number of employees for all the survey sources. The weighted average represents the market rate and includes short and long term employees, as well as various performance levels. HR Answers recommends that if it is our objective to provide compensation to our staff that reflects market conditions, then our salary range midpoints should approximate the weighted average in the market.

There are a few things to note on the salary survey.

- The Shelver and Public Service Clerk positions should not be near equal in pay. Our Shelver does not have contact with the public and mainly only shelves materials, and checks items in. It is an entry level position.
- The Operations Assistant position should be in the same classification as the Children's Services Assistant. There was no specific equivalent offered in the salary analysis with the same duties and responsibilities as our Operations Assistant.
- Our Collection Development Specialist and Cataloging Specialist positions duties are more equivalent to the librarian classification than the assistant classification. We have not moved the positions up to Librarian I due to our small size library.

I think it is crucial for the District to consider the importance in the long run that we offer similar salaries to organizations in our area and the library profession. This will make sure employees are fairly compensated for their jobs and will result in a higher employee retention rate. It is also important to pay a liveable wage to our staff and to address wage compression associated with the minimum wage increases in Oregon.

Please note: The majority of staff members work less than 40 hours per week and their salaries are prorated. The recommended Salary Survey mid-point below has not been adjusted to reflect COLI for this fiscal year. We would need to conduct another salary analysis to obtain new data.

Salary Analysis 2021 – Please note the recommended Salary Survey mid-point has not been adjusted to reflect COLI			
	Position	Salary Survey mid-point 2021	Mid-point 5.9% increase
Clerk I	Shelver	\$34,441	\$29,806
Clerk II	Public Service Clerk	\$35,207	\$34,278
Library Assistant I	Children's Services Assistant	\$40,219	\$41,184
Library Assistant I	Operations Assistant	\$45,763	\$41,184
Library Assistant II	Cataloging Specialist	\$45,654	\$47,341
Library Assistant II	Collection Development Specialist	\$47,978	\$47,341
Librarian I	Children's Services & Teen Services Librarian	\$56,333	\$56,784
Librarian I	Outreach Specialist	\$57,135	\$56,784
Librarian II	Assistant Director	\$70,824	\$69,160
Librarian II	Library Director	\$99,099	\$92,186

Materials & Services

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

- **26 – Bank charges:** This line item includes miscellaneous bank fees as well as the monthly charge for the employee direct deposit program.
- **27 – Bookmobile:** A significant portion of the bookmobile expenses for this fiscal year will be paid with a \$75,000 grant from the State Library. This line item will cover any expenses not covered by the grant.
- **28 - Building rental:** Includes leases for the Cascade Locks (\$13,200) and Parkdale (\$2,000) branches. I estimate we will spend \$15,200 in rent this year. This estimate is an increase from last fiscal year since we will be renewing our five-year lease with the School District and can anticipate an increase in rent.
- **29 - Building maintenance:** General building maintenance including repairs, electrical work, plumbing, light bulbs, fire extinguisher upkeep, roof repairs, and more. Due to the age of the Hood River building, we have more expenses and upkeep.
- **30 - HVAC:** This line item includes the cost of maintaining the heating and cooling systems at the Hood River Library. It involves work by a local firm for preventative maintenance on our two small heating/cooling units in the Tech room and Columbia room. It also includes work by an outside firm for preventative maintenance and on-call maintenance on our boiler, 14 VAV units, and large rooftop unit. This also includes repairing parts on the 14 remote VAV units showing regular wear and tear.
- **31 - Elevator:** There is a maintenance contract for the Hood River Library elevator. There is slight decrease because the increase last fiscal year was less than I anticipated.
- **32 - Telephone:** This line item includes the cost for the District's VOIP and landline telephone, and mobile phone reimbursement for employees who use their own devices. It assumes \$389 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.
- **33 - Internet:** This line item includes the cost for bandwidth for the Hood River and Parkdale branches \$225 per month. The bandwidth at the Cascade Locks Library is included in our lease with the Hood River County School District. It also includes \$3,132 annual cost for our 21 hot spots.
- **34 - Collection development:** This line item is for collection materials including books, DVDs, audiobooks, and more. All physical library materials are budgeted from the General Fund. Electronic resources are budgeted from the Grants Fund, which is paid for by the Foundation. It's standard practice in libraries to spend 10% of the library budget on the collection. This fiscal year we will spend almost 9.5% on our actual operating expenses on the collection.
- **35 - Technology:** This line item assumes replacement of 20% of all public and staff computers, miscellaneous other technology needs and the cost of our website, email, design programs, photos for marketing purposes, eNewsletter program, Zoom subscription, appointment software, IT support network switches, staff wiki storage, and IT support. The District still maintains the Linux operating system, which allows costs to remain low.
- **36 - Accounting and auditing:** Includes the quoted amounts for auditing and accounting services.
- **37 - Courier:** This line item represents the cost of moving materials between our three locations and Hood River Valley High School. Currently the District pays mileage to staff.
- **38 - Custodial services:** Our current rate is \$2,123/month for the Hood River building. This includes cleaning six days per week, shampoo carpets/wax floors and window cleaning annually,

and dusting of the library shelves monthly. There is also \$1,200 budgeted for cleaning of the carpets at Cascade Locks and Parkdale branches, \$295/month to add cleaning services to the Parkdale Library (October 15-July 15). There is an increase in cost because we added weekly cleaning service at the Parkdale Library.

- 39 - *Technical services*: Includes the annual cost for our out-of-Sage interlibrary loan service as well as our catalog record download service.
- 40 - *Library consortium*: Includes annual membership, which is the amount the Sage Library System will charge libraries of the District's size next fiscal year. The Sage Budget Committee expects an 11% increase in costs this year for our District. The large increase is due to the shift to a variable population-based method to calculate the costs. This method applies variable rates based primarily on each member's population change and pro-rated to the member's proportion of total Sage service population. In the past SAGE used a flat-rate method which applied the same percentage of increase to all members.
- 41 - *Copiers*: \$160/month for copier leases and an estimated \$130/month for copies.
- 42 - *Elections*: This is a biannual expense happening on odd-numbered years. We will have an election this fiscal year. Please note: There was an election expense last fiscal year due to the statement arriving at the end of the fiscal year 2019-20. There was not sufficient time to pay the invoice in the correct fiscal year.
- 43 - *Furniture and equipment*: These funds are used to purchase furniture and small equipment that doesn't qualify as capital.
- 44 - *Property and liability insurance*: Amount based on estimates from SDAO. We anticipate at least a 7.3% increase in our policy and \$6,000 for insurance coverage for the new Bookmobile.
- 45 - *Georgiana Smith Memorial Gardens*: As the managing entity for the Gardens, the District uses these funds for professional bed maintenance, tree trimming, grass cutting, snow removal, irrigation, and other associated costs. There is a decrease due to switching to a new firm to manage our regular maintenance.
- 46 - *Legal Services*: This covers the fees for our legal counsel Ruben Cleaveland. Cleaveland reviews our contracts and policies.
- 47 - *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 budgeted last fiscal year to hire a consultant. We are currently working with the new consultant but they will not bill us until FY 2022-23. The cost will be \$5,000 lower than previously budgeted.
- 48 - *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, Oregon Library Association, American Library Association, Public Library Association, and Library Leadership & Management Association.
- 49 - *Miscellaneous*: This covers items which do not fit into a category like our annual volunteer appreciation party.
- 50 - *Postage/freight*: This covers postage for items we lend and borrow from outside our SAGE system, items we need to return, and postage for library business.
- 51 - *Printing*: This covers cost of printing our bookmarks and other various marketing materials.
- 52 - *Programs*: This line item includes the costs for hiring performers, buying supplies for programs, Summer Reading expenses and other program costs. The Summer Reading Performers and 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.

- *53 - Advertising:* Most recruitment-related expenses fit under this category. This also includes money for additional advertising to promote District collections and services.
- *54 – Office supplies:* Includes all office and cataloging supplies.
- *55 - Travel:* Includes travel to trainings, programs, outreach activities, and hotel expenses.
- *56 - Training:* Includes registration for training events such as Sage classes and the Oregon Library Association conference.
- *57 - Board development:* This line item is used for Board training expenses, such as attendance at the Special Districts Association of Oregon conference.
- *58 – Parking reimbursement –* This fund is to reimburse volunteers for parking fees they accrue while volunteering in the Hood River Library.
- *59-62 - Utilities:* The amounts budgeted are based on actual costs, with room for a possible increases in utilities. There is still some money built in for a colder-than-normal winter and hotter-than-normal summer.
- *66 - Transfer to capital reserve:* Used for capital projects. There is an equivalent revenue in the Capital Equipment Reserve Fund. I recommend a transfer of \$25,000.
- *68 - Contingency:* This money is set aside in case something unforeseen arises, such as major facilities issues. If these funds aren't used, they are rolled back into the budget the following fiscal year.
- *72 - Vacation reserve:* These liabilities are employees' unused vacation and holiday leave. If an employee is no longer employed by the District, these amounts are paid out to them. The Board felt it prudent to create a reserve fund to help pay for such liability should an employee(s) depart. Per the Financial Management Policies (attachment V), the reserve amount should equal at least 75% of current outstanding liabilities. Employees are capped at rolling over only 80 hours into a new fiscal year, pro-rated based on a 40-hour workweek, so the District's long-term liabilities are limited.
- *74 - Unappropriated ending fund balance (UEFB):* This amount is ample to get the District from July through half of November 2022, especially if contingency is not used. At a projected \$96,563/month in expenditures, the District would need \$434,535.

This fiscal year, the District has averaged around \$87,217 per month due to the decrease in spending during the closure. We did also did not spend the \$30,000 I had budgeted for a consultant. We are currently working with the new consultant but they will not bill us until FY 2022-23. Since it was carried over this fiscal year, the actual cost of \$25,000 will be deducted in FY 2022-23.

Since we do not anticipate spending our contingency, vacation reserve, and the full amount in our Personal Services and Materials and Services, I anticipate we will carry over \$884,451 into next fiscal year.

The goal is to get the UEFB closer to actual operating needs so that the District is fully using the allotment of taxes the public gives us. In addition, it's important to have the reserve for future Capital projects.

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 \$141,000 from last fiscal year. I recommend transferring \$20,000 this year from the General Fund to the Capital Equipment Reserve Fund.

We do not have any large projects we need to complete this year. Although, I am going to obtain price quote to replace Single ply roof since it will most likely need to be completed within the next few years.

Long-term, there are other projects to consider in following fiscal years. I have adjusted our figures we used last year to account for inflation.

- **5 years: \$135,000**
 - Single ply roof - \$60,000
 - Estimated cost and life span: 2023-2033. It is showing wear in several areas.
 - Carpet - \$75,000
 - The carpet in the Hood River building will also need to be replaced in 3-8 years (2024-2029) for an estimate of \$75,000 which includes carpet and moving bookshelves, books, and furniture.
- **10 years: \$70,000**
 - Boiler - \$70,000
 - The boiler will need to be replaced in 9-19 years (2030-2040).
- **15 years: \$70,000**
 - Slate shingle roofing - \$70,000
 - Estimated cost and life span: should not need to be replaced until 2043-2053 according to Facilities Maintenance plan created in 2014.
- **20 years: \$130,000**
 - HVAC unit
 - We replaced our central air handling/condensing unit (HVAC) in FY 2019-20 for \$104,926. This unit will need to be replaced in 18 years.
- **Ongoing project:**
 - Restoration Hood River Building - \$175,000
 - Over time we will need to restore the entire exterior elevation of the original library. This includes the concrete around the windows and the brick on the original building. We can break this down into sections. This fiscal year the Library Foundation is raising funds to restore the front entrance for \$25,000. I am also applying for a matching grant for the project. There is no other area at this time that

needs to be addressed due to safety issues. The rest of the project will cost \$150,000. We can apply for matching grants for some of this work.

We already have a solid foundation of \$505,451.

- \$162,000 in the capital fund (\$141,000 carry over, \$20,00 transfer, \$1,000 interest)
- \$343,451 in unallocated carry over in the General Fund at the end of FY 2022-23. This unallocated carry over figure is based upon the projected expenditures. The unallocated carry over figure is described in further detail in General Fund, Resources, line 1. I subtracted the estimated projections for next fiscal year operations July-November 15, from the total and the \$100,000 in contingency for emergencies.

We should continue saving funds to prepare to replenish our reserve. We can start with a minimum of \$20,000 per year. In addition, we can use funds from the Capital Fund and transfer more funds in the future from our unallocated carry over to cover the cost of the capital projects.

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 \$85,000 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 2021-22 fiscal year. Carryovers include the 2022 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 the bookmobile, Friends of the Library funds for our Summer Reading programs and audiobooks, Hood River Cultural Trust (bookmobile collection), Pat Hazlehurst Endowment fund, teen intern State Library grant 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 or will receive. These include rehabilitating the historic exterior of Hood River Library, State Library grant for the bookmobile and other unanticipated opportunities that might arise for library services. Please note: The State Library grant is distributed as funds are spent and we do not hold the balance in the District bank account. 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.

This upcoming fiscal year we will be using Foundation and grant funds to purchase items for our bookmobile and operate the new bookmobile.

- **2 - Cash on hand:** Carryover of Foundation and Friends funds, Ready to Read 2022 grant monies, Pat Hazlehurst Endowment Fund grant, and Newspaper Digitization projects.
- **3 - Grants (specific purposes):** Includes potential grants as described above.
- **4 - Friends of the Library donations:** The Friends contribute to collection development,

- programming, equipment, and other library expenses.
- **5 - Library Foundation donations:** I will request the Foundation provide \$10,000 this fiscal year toward magazine subscriptions, electronic resources, and movie licensing and a TBD project for the 2023 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

- **14 – Clerk I:** Anticipated funds from the State Library grant for the Teen intern to be employed June-August 2022.
- **15 - Library Assistant II:** We may use funds from State Library Ready to Read grant to fund more hours for our Children's Services Assistant position.
- **27 – Materials and services:** The Friends and Foundation contribute toward collection development, the Summer Reading Program, new furniture and technology, and much more. In addition, some funds have been built in to take advantage of unanticipated grant opportunities.
- **36 - Capital outlay:** Rehabilitate the old parts of Hood River Library and purchase items for our new bookmobile.
- **39 - 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**

	Historical Data				RESOURCES DESCRIPTION	Budget for Next Year 2022-23		
	Actual			Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	First Preceding Year 2019-20	First Preceding Year 2020-21	YTD actuals 2/28/22					
1	694,723	671,532	845,454	830,000	Available cash on hand	910,000	910,000	
2	19,915	27,171	33,429	15,000	Previously levied taxes estimated to be received	20,000	20,000	
3	16,178	6,499	3,510	10,000	Interest	7,000	7,000	
4	12,299	1,087	2,162	4,000	Fees	3,000	3,000	
5	200	100	-		Donations			
6	2,637	4,081	3,383		Intergovernmental revenue			
7	4,354	322	25		Miscellaneous revenue			
8								
9	750,306	710,792	887,963	859,000	Total resources, except taxes to be levied	940,000	940,000	
10				1,091,490	Taxes estimated to be received	1,103,210	1,103,210	
11	948,558	1,074,014	1,032,150		Taxes collected in year levied			
12	1,698,864	1,784,806		1,950,490	TOTAL RESOURCES	2,043,210	2,043,210	

GENERAL FUND

Detailed Requirements

	Historical Data				REQUIREMENTS FOR: Hood River County Library District	Budget for Next Year 2022-23		
	Actual			Adopted Budget This Year 2021-22		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	First Preceding Year 2019-20	First Preceding Year 2020-21	YTD 2/28/2022					
					LIBRARY OPERATIONS			
1					PERSONAL SERVICES			
2					Salaries			
3	6,769	6,986	4,752	8,281	Library Clerk I	8,767		-
4	98,255	91,914	73,742	115,605	Library Clerk II	121,026		-
5	57,568	50,075	39,055	68,838	Library Assistant I	69,862		-
6	104,607	57,948	41,429	63,265	Library Assistant II	67,725		-
7	67,269	117,702	85,978	128,034	Librarian I	143,676		-
8	45,511	54,039	37,140	65,291	Librarian II	66,477		-
9	77,327	80,098	56,477	87,048	Library Director	92,186		-
10	457,306	458,762	338,573	536,362	Total Salaries	569,719		-
11								
12					Benefits			
13	33,446	35,923	27,213	43,068	Retirement	45,765		-
14	35,564	35,097	25,664	40,226	FICA	43,583		-
15	118	81	996	1,300	Workers' compensation insurance	1,300		-
16	68,356	75,352	49,427	136,280	Health insurance	153,660		-
17	3,206	4,969	3,283	6,310	Unemployment insurance	5,128		-
18	-	-	-		Other employee benefits			
19				2,681	Paid family and medical leave	2,848		-
20	140,690	151,422	106,583	229,865	Total benefits	252,284		-
21								
22	597,996	610,184	445,156	766,227	TOTAL PERSONAL SERVICES	822,003		-
22				11.35	Total Full Time Equivalent (FTE)*	11.40		
23								
24					LIBRARY OPERATIONS			

25					MATERIALS AND SERVICES			
26	190	346	158	300	Bank charges	300		-
27					Bookmobile	5,000		
28	13,938	14,269	5,663	13,400	Building rental	15,200		-
29	16,940	13,692	14,619	20,000	Building maintenance	20,000		-
30	8,359	6,473	9,892	15,000	HVAC	15,000		-
31	2,086	1,973	1,468	2,450	Elevator	2,315		-
32	5,336	5,041	3,155	5,220	Telephone	5,200		-
33	2,450	2,824	4,599	5,840	Internet	5,840		-
34	74,051	73,478	41,163	90,000	Collection development	90,000		-
35	13,275	13,987	8,772	13,000	Technology	13,000		-
36	26,715	26,444	20,038	29,000	Accounting and auditing	29,000		-
37	1,747	2,064	1,177	2,300	Courier	2,300		-
38	20,136	22,033	17,869	29,000	Custodial services	30,000		-
39	5,157	3,700	3,326	4,000	Technical services	4,000		-
40	13,069	13,396	13,782	14,200	Library consortium	15,400		-
41	1,417	3,554	2,022	3,500	Copiers	3,500		-
42	-	-	2,973	-	Elections	3,000		-
43	4,445	2,662	4,615	4,000	Furniture and equipment	4,000		-
44	13,002	13,134	14,076	16,000	Property and liability insurance	21,000		-
45	19,449	20,029	16,101	25,000	Georgiana Smith Memorial Gardens	20,000		-
46	2,915	2,135	963	4,000	Legal Services	4,000		-
47	-	1,498	-	30,000	Professional services	25,000		-
48	3,880	3,026	1,614	4,000	Membership dues	4,000		-
49	1,670	1,289	1,631	1,500	Miscellaneous	1,500		-
50	710	793	677	1,000	Postage/freight	1,000		-
51	298	376	195	500	Printing	500		-
52	13,213	12,603	7,740	20,000	Programs	20,000		-
53	1,250	903	2,048	2,000	Advertising	2,000		-
54	10,713	8,149	7,737	14,000	Office supplies	14,000		-
55	2,594	222	408	4,000	Travel	4,000		-
56	1,409	1,761	363	4,000	Training	3,000		-
57	81	-	-	1,500	Board development	1,500		-
58	200	-	100	500	Parking reimbursement	500		-
59	14,835	13,129	11,071	21,000	Electricity	20,000		-
60	1,418	1,586	1,110	2,000	Garbage	2,000		-
61	4,748	5,647	4,245	10,000	Natural gas	10,000		-
62	4,640	5,005	3,169	5,600	Water and sewer (building)	5,600		-
63								

64	306,336	297,221	228,539	417,810	TOTAL MATERIALS & SERVICES	422,655		-
65								
66	123,000	20,000	25,000	25,000	TRANSFER TO CAPITAL RESERVE	20,000		-
67								
68	-	-	-	100,000	CONTINGENCY	100,000		-
69								
70	1,027,332	927,405	698,695	1,309,037	Total expenditures	1,364,658		-
71								
72	-	-	-	12,000	Vacation Reserve	12,000		-
73	671,532	857,401			Ending Balance (Prior Years)			
74				629,453	UNAPPROPRIATED ENDING FUND BALANCE	666,552		-
75	1,698,864	1,784,806		1,950,490	TOTAL REQUIREMENTS	2,043,210		-

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.

Fund review year: 2021

Hood River County Library District

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2022-23		
	Actual			Adopted Budget This Year 2021-22		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	First Preceding Year 2019-20	First Preceding Year 2020-21	YTD 2/28/2022					
1					RESOURCES			
2	93,230	109,875	125,338	120,000	Cash on hand	141,000	-	-
3	2,359	637	417	2,000	Interest	1,000	-	-
4	123,000	20,000	25,000	25,000	Transfer from General Fund	20,000	-	-
5								
6	218,589	130,512	150,755	147,000	TOTAL RESOURCES	162,000	-	-
7								
8					REQUIREMENTS			
9	111,714	5,174	10,602	100,000	Capital outlay	125,000	-	-
10	109,875	125,338			Ending balance (prior years)			
11				47,000	RESERVED FOR FUTURE EXPENDITURE	37,000	-	-
12	221,589	130,512		147,000	TOTAL REQUIREMENTS	162,000	-	-

SPECIAL FUND
Resources and Requirements
GRANTS FUND

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2022-23		
	Actual			Adopted Budget This Year 2021-22		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	First Preceding Year 2019-20	First Preceding Year 2020-21	YTD 2/28/2022					
1					RESOURCES			
2	110,203	114,512	114,512	245,000	Cash on hand	70,000	-	-
3	9,133	33,182	31,692	150,000	Grants (specific purposes)	150,000	-	-
4	15,010	14,300	14,300	20,000	Friends of the Library donations	25,000	-	-
5	30,694	153,500	3,000	100,000	Library Foundation donations	125,000	-	-
6	5,500	8,000	8,000	20,000	Pat Hazelhurst Fund donations	20,000	-	-
7								
8	170,540	323,494	171,504	535,000	TOTAL RESOURCES	390,000	-	-
9								
10					REQUIREMENTS			
11					Personal services			
12					Salaries			
13								
14	886	-	-	5,000	Clerk I	5,000	-	-
15	1,065	-	-	5,000	Library Assistant II	5,000	-	-
16					Benefits			
17	-	-			Retirement			
18	(7)	-	-	750	FICA	750	-	-
19	-	-		250	Workman's compensation	250	-	-
20	-	-	-		Health insurance			
21	(1)	-	-	100	Unemployment insurance	100	-	-
22								
23	-	-	-	500	Other personal services	500	-	-
24								
25	1,943	-	-	11,600	Total personal services	11,600	-	-
26								
27					Materials and services			
28	20,832	26,681	15,188	60,000	Collection development	70,000	-	-
29	1,429	1,710	815	30,000	Technology	35,000	-	
30	15,676	16,734	11,173	38,400	Programs	38,400		
31	8,300	6,682	6,682	60,000	Furniture and equipment	55,000		

32	7,848	7,498	7,498	80,000	Other materials and services	80,000		
33								
34	54,085	59,305	41,356	268,400	Total materials and services	278,400	-	-
35								
36	-	12,395	9,950	250,000	Capital outlay	100,000		
37						.		
38	114,512	251,794			Ending balance (prior years)			
39				-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
40	170,540	323,494		530,000	TOTAL REQUIREMENTS	390,000	-	-
41								

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.

Utilities, 2021-22

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	14,000	16,560	14,240	13,120	11,920	13,520	13,680	12,720	13,040	12,400			135,200
<i>Cost</i>	\$1,503.85	\$1,620.62	\$1,495.64	\$1,356.26	\$1,224.68	\$1,317.21	\$1,314.04	\$1,238.99	\$1,285.90	\$1,230.79			\$13,587.98
Garbage													
<i>Cost</i>	\$132.86	\$132.86	\$132.86	\$172.41	\$134.83	\$134.83	\$134.83	\$134.83	\$134.83	\$134.83			\$1,379.97
Internet													
<i>Hood River</i>	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$105.00	\$125.00	\$125.00			\$1,230.00
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00			\$1,000.00
Natural gas													
<i>Units</i>	84	90	202	228	564	759	1513	854	791	514			5599
<i>Therms</i>	104.4	109.5	244.4	270.9	668.9	913.8	1802.0	1064.9	990	636.8			6805.1
<i>Cost</i>	\$105.22	\$109.58	\$224.88	\$247.00	\$639.52	\$980.01	\$1,654.76	\$952.30	\$856.03	\$655.34			\$6,424.64
Telephone													
<i>AT&T</i>	\$52.83	\$52.83	\$52.83	\$52.59	\$52.59	\$52.59	\$52.22	\$52.22	\$52.22	\$52.09			\$525.01
<i>CenturyLink</i>	\$71.99	\$71.99	\$72.09	\$71.62	\$71.62	\$71.62	\$70.88	\$70.88	\$70.88	\$73.24			\$716.81
<i>County</i>	\$251.90	\$243.78	\$251.07	\$243.42	\$231.54	\$273.09	\$273.09	\$174.30	\$255.02				\$2,197.21
<i>T Mobile</i>	\$125.04	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52			
<i>Mobile reimbursemen</i>													\$0.00
Water - Building													
<i>1K gallons</i>	3	3	3	3	6	3	4	3	3	3			34
<i>Cost</i>	\$427.49	\$389.24	\$383.48	\$389.24	\$406.52	\$389.24	\$395.00	\$389.24	\$389.24	\$389.24			\$3,947.93
Water – Gardens													
<i>1K gallons</i>	1	0	0	0	0	0	0	0	0	0			1
<i>Cost</i>	\$43.91	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68			\$419.03
TOTAL	\$2,887.26	\$2,897.27	\$2,889.22	\$2,809.15	\$3,037.91	\$3,495.20	\$4,171.80	\$3,269.74	\$3,321.10	\$2,812.64	\$0.00	\$0.00	\$30,903.57

Utilities, 2020-21

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	10,160	12,960	12,400	10,000	10,080	11,840	11,680	11,520	11,120	10,720	11,280	12,480	136,240
<i>Cost</i>	\$1,166.73	\$1,388.66	\$1,330.10	\$1,162.62	\$1,139.22	\$1,215.00	\$1,174.93	\$1,107.15	\$1,081.71	\$1,062.47	\$1,128.14	\$1,331.64	\$14,288.37
Garbage													
<i>Cost</i>	\$130.00	\$130.00	\$130.00	\$132.86	\$132.86	\$132.88	\$132.86	\$132.86	\$132.86	\$132.86	\$132.86	\$132.86	\$1,585.76
Internet													
<i>Hood River</i>	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$1,500.00
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
Natural gas													
<i>Units</i>	95	64	71	85	510	939	903	1047	821	621	302	264	5722
<i>Therms</i>	113.7	76.4	86.3	101.6	614.6	1116.5	1071.9	1248.0	989	736.5	359.1	313.1	6826.2
<i>Cost</i>	\$90.35	\$77.76	\$85.77	\$98.14	\$527.93	\$971.00	\$969.47	\$996.04	\$864.15	\$643.78	\$322.92	\$283.60	\$5,930.91
Telephone													
<i>AT&T</i>	\$50.24	\$50.24	\$50.24	\$50.43	\$50.43	\$50.43	\$52.55	\$52.55	\$52.55	\$52.63	\$52.63	\$52.63	\$617.55
<i>CenturyLink</i>	\$66.34	\$65.89	\$65.89	\$65.89	\$67.31	\$67.31	\$67.52	\$67.22	\$67.22	\$72.11	\$72.00	\$72.00	\$816.70
<i>County</i>	\$250.09	\$253.87	\$273.38	\$247.91	\$242.77	\$263.33	\$246.94	\$320.70	\$242.82	\$239.46	\$246.87	\$247.86	\$3,076.00
<i>Mobile reimbursemen</i>													\$0.00
Water - Building													
<i>1K gallons</i>	2	2	1	1	1	1	0	3	3	3	1	1	19
<i>Cost</i>	\$410.95	\$422.21	\$416.93	\$416.93	\$416.93	\$416.93	\$411.65	\$427.49	\$419.33	\$411.65	\$416.93	\$416.93	\$5,004.86
Water – Gardens													
<i>1K gallons</i>	59	97	12	23	27	0	0	0	0	0	2	7	227
<i>Cost</i>	\$187.16	\$289.67	\$72.07	\$100.23	\$110.47	\$41.35	\$41.35	\$41.35	\$41.35	\$41.35	\$46.47	\$59.27	\$1,072.09
TOTAL	\$2,526.62	\$2,853.06	\$2,599.14	\$2,421.42	\$2,852.25	\$3,332.80	\$3,269.72	\$3,317.81	\$3,074.44	\$2,828.68	\$2,591.19	\$2,769.16	\$34,474.69

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Utilities, 2019-20

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

Utilities, 2018-19

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

Utilities, 2017-18

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<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
Garbage													
<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
Internet													
<i>Hood River</i>	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$326.74	\$3,920.88
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
Natural gas													
<i>Units</i>	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
Telephone													
<i>AT&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
Water - Building													
<i>1 K 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
Water – Gardens													
<i>1 K 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
TOTAL	\$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
Electricity													
<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
Garbage													
<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
Internet													
<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
Natural gas													
<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
Telephone													
<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									
Water - Building													
<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
Water – Gardens													
<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
TOTAL	\$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
Electricity													
<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
Garbage													
<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
Internet													
<i>Hood River</i>	\$324.95		\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$324.95	\$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
Natural gas													
<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
Telephone													
<i>CenturyLink</i>	\$130.70	\$130.01	\$107.16	\$109.59	\$139.50	\$110.49	\$108.43	\$109.43	\$110.02	\$109.31	\$109.19	\$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
Water - Building													
<i>1 K 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
Water – Gardens													
<i>1 K 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
TOTAL	\$3,101.60	\$3,220.98	\$3,472.64	\$3,058.45	\$3,027.28	\$2,996.99	\$3,742.93	\$3,809.83	\$3,246.03	\$3,292.57	\$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
Electricity													
<i>Kwh</i>	18,800	20,320	22,000	20,480	14,960	13,920	12,400	12,560	11,760	12,640	12,800	14,880	187,520
<i>Cost</i>	\$1,922.48	\$2,054.94	\$2,151.97	\$1,931.51	\$1,516.76	\$1,427.67	\$1,267.10	\$1,290.34	\$1,272.22	\$1,348.56	\$1,372.36	\$1,556.48	\$19,112.39
Garbage													
<i>Cost</i>	\$112.66	\$112.66	\$112.66	\$112.66	\$121.10	\$116.88	\$112.66	\$115.14	\$115.14	\$115.14	\$115.14	\$115.14	\$1,376.98
Internet													
<i>Hood River</i>	\$315.12	\$315.12	\$315.12	\$315.12	\$315.12	\$315.12	\$315.12	\$315.12	\$1,353.16	\$324.95	\$324.95	\$324.95	\$4,848.97
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
Natural gas													
<i>Units</i>	365	329	368	466	576	1043	1158	1247	886	670	569	367	8044
<i>Therms</i>	434.7	383.9	427.6	536.4	675.6	1274.5	1413.9	1553.8	1102.2	826.8	689.0	444.8	9763.2
<i>Cost</i>	\$202.05	\$385.46	\$427.53	\$532.30	\$666.33	\$1,271.32	\$1,430.11	\$1,597.47	\$1,152.31	\$877.44	\$719.65	\$478.24	\$9,740.21
Telephone													
<i>CenturyLink</i>	\$118.21	\$121.57	\$120.13	\$120.13	\$130.08	\$129.62	\$129.90	\$129.93	\$130.36	\$129.83	\$130.07	\$130.53	\$1,520.36
<i>County</i>	\$234.39		\$258.13	\$237.13	\$243.59	\$249.25	\$251.92	\$232.88	\$230.57	\$241.97	\$240.10	\$239.26	\$2,659.19
Water - Building													
<i>1 K gallons</i>	8	4	10	8	8	18	4	6	6	6	8	6	92
<i>Cost</i>	\$335.50	\$320.02	\$343.24	\$335.50	\$335.50	\$374.20	\$320.02	\$327.76	\$327.76	\$327.76	\$335.50	\$327.76	\$4,010.52
Water – Gardens													
<i>1 K gallons</i>	45	108	209	244	309	108	0	0	0	0	0	1	1,024
<i>Cost</i>	\$108.84	\$220.98	\$400.76	\$463.06	\$578.76	\$220.98	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$30.52	\$2,167.60
TOTAL	\$3,449.25	\$3,630.75	\$4,229.54	\$4,147.41	\$4,007.24	\$4,205.04	\$3,955.57	\$4,137.38	\$4,710.26	\$3,494.39	\$3,366.51	\$3,302.88	\$46,636.22

Utilities, 2013-14

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

Utilities, 2012-13

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	13,840	13,920	16,800	9,920	13,360	11,600	17,040	19,840	18,880	17,440	12,880	13,280	178,800
<i>Cost</i>	\$1,348.38	\$1,428.27	\$1,633.76	\$1,167.39	\$1,362.38	\$1,132.34	\$1,524.29	\$1,852.04	\$1,797.25	\$1,704.49	\$1,370.60	\$1,520.68	\$17,841.87
Garbage													
<i>Cost</i>	\$108.76	\$108.76	\$108.76	\$108.76	\$108.76	\$108.76	\$110.92	\$110.92	\$110.92	\$110.92	\$110.92	\$110.92	\$1,318.08
Internet													
<i>Hood River</i>	\$84.99	\$84.99	\$92.94	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$1,027.83
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
Natural gas													
<i>Units</i>		87		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	\$1,838.26		\$9,745.24
Telephone													
<i>CenturyLink</i>	\$248.91	\$257.97	\$171.50	\$179.82	\$179.46	\$179.57	\$178.58	\$178.88	\$178.88	\$178.52	\$179.09	\$178.64	\$2,289.82
<i>County</i>	\$224.95	\$229.29	\$230.80	\$233.26	\$230.64	\$227.79	\$232.24	\$229.75	\$226.11	\$237.87	\$250.56	\$244.37	\$2,797.63
Water - Building													
<i>IK gallons</i>	6	8	6	5	6	5	5	6	4	6	6	6	69
<i>Cost</i>	\$290.85	\$298.59	\$290.85	\$286.98	\$290.85	\$286.98	\$286.98	\$290.85	\$283.11	\$290.85	\$290.85	\$290.85	\$3,478.59
Water - Park													
<i>IK gallons</i>	1	148	191	108	27	0	0	0	0	0	0	0	475
<i>Cost</i>	\$30.52	\$292.18	\$368.72	\$220.98	\$76.80	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$1,190.38
TOTAL	\$1,778.51	\$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	\$3,639.37	\$1,951.19	\$33,574.16

Utilities, 2011-12

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	6,480	14,320	12,880	11,680	11,120	11,360	14,160	15,600	16,800	11,360	9,840	12,960	148,560
<i>Cost</i>	\$996.16	\$1,621.27	\$1,297.53	\$1,245.25	\$1,124.02	\$1,088.82	\$1,285.74	\$1,458.08	\$1,536.42	\$1,167.19	\$0.00	\$821.09	\$13,641.57
Garbage													
<i>Cost</i>	\$80.88	\$106.17	\$106.17	\$106.17		\$213.93	\$106.17	\$108.76	\$108.76	\$108.76	\$108.76	\$108.76	\$1,263.29
Internet													
<i>Hood River</i>	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$84.99	\$1,019.88
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
Natural gas													
<i>Units</i>		102.0	0.0	88.0	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
Telephone													
<i>CenturyLink</i>	\$210.37	\$335.15	\$188.89	\$239.31	\$232.89	\$236.45	\$234.91	\$234.24	\$249.10	\$248.73	\$248.82		\$2,658.86
<i>County</i>		\$679.12			\$225.00	\$229.36	\$223.19	\$224.33	\$228.31	\$232.35	\$224.27		\$2,265.93
Water - Building													
<i>1K gallons</i>		3		15	5	6	6	5			4	21	65
<i>Cost</i>		\$274.90	\$263.53	\$320.38	\$286.58		\$581.70	\$286.98	\$267.63	\$267.63	\$283.11	\$348.90	\$3,181.34
Water - Park													
<i>1K gallons</i>			412	310	49	1							772
<i>Cost</i>			\$800.74	\$554.38	\$112.04	\$30.52	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$28.74	\$1,670.12
TOTAL	\$1,077.04	\$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
Electricity													
<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
Garbage													
<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
Natural gas													
<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
Water													
<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
TOTAL	\$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
Electricity													
<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
Garbage													
<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
Natural gas													
<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
Water													
<i>1 K 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
TOTAL	\$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 February 28, 2022

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Onstott, Broehl & Cyphers, P.C.

Certified Public Accountants

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

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

Management is responsible for the accompanying financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of February 28, 2022, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month and eight 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.
March 16, 2022

Hood River County Library District
Balance Sheet - Cash Basis
February 28, 2022

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Columbia State Bank	\$123,683			\$123,683
Cash with Hood River County	1,097,506	\$196,167	\$141,071	1,434,744
Petty cash	416			416
Total Current Assets	<u>1,221,605</u>	<u>196,167</u>	<u>141,071</u>	<u>1,558,843</u>
TOTAL ASSETS	<u><u>\$1,221,605</u></u>	<u><u>\$196,167</u></u>	<u><u>\$141,071</u></u>	<u><u>\$1,558,843</u></u>

LIABILITIES & FUND BALANCES

Liabilities				
Current Liabilities				
Payroll liabilities	\$1,105			\$1,105
Total Current Liabilities	<u>1,105</u>	<u>0</u>	<u>0</u>	<u>1,105</u>
Total Liabilities	<u>1,105</u>	<u>0</u>	<u>0</u>	<u>1,105</u>
Fund Balances:				
Unassigned	<u>1,220,500</u>	<u>196,167</u>	<u>141,071</u>	<u>1,557,738</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$1,221,605</u></u>	<u><u>\$196,167</u></u>	<u><u>\$141,071</u></u>	<u><u>\$1,558,843</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the Eight Months Ended February 28, 2022

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Revenues:				
Donations and grants	\$0	\$18,235		\$18,235
Property tax revenues - current year	1,032,150			1,032,150
Property tax revenues - prior year	33,429			33,429
Fines and fees	2,162			2,162
Intergovernmental revenue	3,383	5,208		8,591
Interest revenue	3,510		\$417	3,927
Miscellaneous	25			25
Total Revenues	1,074,659	23,443	417	1,098,519
Expenditures:				
Personal services:				
Wages and salaries	338,573			338,573
Employee benefits	106,583			106,583
Total Personal Services	445,156	0	0	445,156
Materials and services:				
Bank charges	158			158
Building rental	5,663			5,663
Building maintenance	14,619			14,619
HVAC	9,892			9,892
Elevator	1,468			1,468
Telephone	3,155			3,155
Internet	4,599			4,599
Collection development	41,163	11,818		52,981
Technology	8,772			8,772
Accounting and auditing	20,038			20,038
Courier	1,177			1,177
Custodial services	17,869			17,869
Technical services	3,326			3,326
Library consortium	13,782			13,782
Copiers	2,022			2,022
Elections expense	2,973			2,973
Furniture and equipment	4,615			4,615
Insurance	14,076			14,076
Georgiana Smith Memorial Garden	16,101	110		16,211
Legal services	963			963
Professional services	0			0
Dues and subscriptions	1,614			1,614
Miscellaneous	1,631			1,631
Postage and freight	677			677
Printing	195			195
Programs	7,740	11,876		19,616
Advertising	2,048			2,048
Supplies - office	7,737			7,737
Travel	408			408
Training	363			363
Board development	0			0
Parking reimbursement	100			100
Electricity	11,071			11,071
Garbage	1,110			1,110
Natural gas	4,245			4,245
Water & sewer - building	3,169			3,169
Total Materials and Services	228,539	23,804	0	252,343
Capital outlay	918	55,266	9,684	65,868
Total Expenditures	674,613	79,070	9,684	763,367
Revenues Over Expenditures	400,046	(55,627)	(9,267)	335,152
Other Financing Sources (Uses)				
Operating transfers in	0		25,000	25,000
Operating transfers out	(25,000)			(25,000)
Total Other Financing Sources (Uses)	(25,000)	0	25,000	0
Revenues and Other Financing Sources (Uses) Over Expenditures	375,046	(55,627)	15,733	335,152
Fund Balance - July 1, 2021	845,454	251,794	125,338	1,222,586
Fund Balance - February 28, 2022	<u>\$1,220,500</u>	<u>\$196,167</u>	<u>\$141,071</u>	<u>\$1,557,738</u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Eight Months Ended
February 28, 2022

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Tax revenues - current	\$28,098	\$1,032,150	\$1,091,490
Tax revenues - prior year	1,985	33,429	15,000
Interest revenue	340	3,510	10,000
Fines and fees	255	2,162	4,000
Intergovernmental revenue	243	3,383	0
Donations	0	0	0
Miscellaneous	25	25	0
Total Revenues	30,946	1,074,659	1,120,490
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	598	4,752	8,281
Library clerk II	8,905	73,742	115,605
Library assistant I	2,696	39,055	68,838
Library assistant II	5,195	41,429	63,265
Librarian I	10,717	85,978	128,034
Librarian II	5,127	37,140	65,291
Library director	7,112	56,477	87,048
Payroll taxes and benefits:			
Retirement	3,411	27,213	43,068
Social security	3,063	25,664	40,226
Workers' compensation	19	996	1,300
Health insurance	6,808	49,427	136,280
Unemployment insurance	237	3,283	6,310
Paid family and medical leave	0	0	2,681
Total Personal Services	53,888	445,156	766,227
Materials and services:			
Bank charges	46	158	300
Building rental	0	5,663	13,400
Building maintenance	2,992	14,619	20,000
HVAC	2,095	9,892	15,000
Elevator	188	1,468	2,450
Telephone	123	3,155	5,220
Internet	225	4,599	5,840
Collection development	4,971	41,163	90,000
Technology	652	8,772	13,000
Accounting and auditing	0	20,038	29,000
Courier	139	1,177	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 Eight Months Ended
February 28, 2022

	Current Period Actual	Year to Date Actual	Annual Budget
Custodial services	2,418	17,869	29,000
Technical services	0	3,326	4,000
Library consortium	0	13,782	14,200
Copiers	160	2,022	3,500
Elections expense	0	2,973	0
Furniture and equipment	0	4,615	4,000
Insurance	(1,101)	14,076	16,000
Georgiana Smith Memorial Garden	2,662	16,101	25,000
Legal services	140	963	4,000
Professional services	0	0	30,000
Membership dues	65	1,614	4,000
Miscellaneous	466	1,631	1,500
Postage and freight	27	677	1,000
Printing	0	195	500
Programs	429	7,740	20,000
Advertising	34	2,048	2,000
Office supplies	1,248	7,737	14,000
Travel	97	408	4,000
Training	0	363	4,000
Board development	0	0	1,500
Parking reimbursement	0	100	500
Electricity	1,239	11,071	21,000
Garbage	135	1,110	2,000
Natural gas	1,655	4,245	10,000
Water & sewer - building	388	3,169	5,600
Total Materials and Services	21,493	228,539	417,810
 Capital Outlay	 0	 918	 0
 Contingency	 0	 0	 100,000
Total Expenditures	75,381	674,613	1,284,037
 Other Financing Sources (Uses)			
Operating transfers In	0	0	0
Operating transfers out	0	(25,000)	(25,000)
 Total Other Financing Sources (Uses)	 0	 (25,000)	 (25,000)
 Change in Fund Balance	 (\$44,435)	 \$375,046	 (\$188,547)

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Eight Months Ended
February 28, 2022

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Donations and grants	\$0	\$18,235	\$290,000
Intergovernmental revenue	0	5,208	0
Total Revenues	<u>0</u>	<u>23,443</u>	<u>290,000</u>
Expenditures:			
Personal services	0	0	16,600
Materials and services:	2,352	23,804	268,400
Capital outlay	0	55,266	250,000
Total Expenditures	<u>2,352</u>	<u>79,070</u>	<u>535,000</u>
Change in Fund Balance	<u><u>(\$2,352)</u></u>	<u><u>(\$55,627)</u></u>	<u><u>(\$245,000)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Eight Months Ended
February 28, 2022

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
Revenues:			
Interest revenue	\$43	\$417	\$2,000
Other Financing Sources			
Transfer from General Fund	0	25,000	25,000
Total Revenues and Other Sources	<u>43</u>	<u>25,417</u>	<u>27,000</u>
Expenditures:			
Materials and services	0	0	0
Capital outlay	809	9,684	100,000
Total Expenditures	<u>809</u>	<u>9,684</u>	<u>100,000</u>
Change in Fund Balance	<u><u>(\$766)</u></u>	<u><u>\$15,733</u></u>	<u><u>(\$73,000)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
Grants Funds
For the Eight Months Ended February 28, 2022

	Newspaper Digitization	Foundation Grants	Other Grants	Friends of the Library	Pat Hazelhurst	CARES Act	R2R 2021	R2R 2022	HR Cultural Trust	Total
Revenues:										
Donations and grants	\$0	\$0	\$1,735	\$6,500	\$10,000	\$0	\$0	\$5,208	\$0	\$18,235
Intergovernmental revenue										5,208
Total Revenues	0	0	1,735	6,500	10,000	0	0	5,208	0	23,443
Expenditures:										
Personal services:										
Wages and salaries:										0
Library clerk I										0
Library assistant II										0
Employee benefits:										0
Retirement										0
FICA										0
Workers compensation										0
Health insurance										0
Unemployment insurance										0
Total Personal Services	0	0	0	0	0	0	0	0	0	0
Materials and services:										
Collection development		9,452	1,678	65	57		567			11,819
Programs		3,502	814	5,600	21		1,938			11,875
Georgia Smith Memorial Garden		110								110
Total Materials and Services	0	13,064	2,492	5,665	78	0	2,505	0	0	23,804
Capital outlay	0	55,266	0	0	0	0	0	0	0	55,266
Total Expenditures	0	68,330	2,492	5,665	78	0	2,505	0	0	79,070
Net Change in Fund Balance	0	(68,330)	(757)	835	9,922	0	(2,505)	5,208	0	(55,627)
Fund Balance - July 1, 2021	338	227,852	798	12,479	3,592	1,781	2,454	0	2,500	251,794
Fund Balance - February 28, 2022	\$338	\$159,522	\$41	\$13,314	\$13,514	\$1,781	(\$51)	\$5,208	\$2,500	\$196,167

See Independent Accountants' Compilation Report

Hood River County Library District
Recommended Budget Committee Motion
Fiscal Year 2022-23

I move to approve the Hood River County Library District budget for the 2022-23 fiscal year for the total amount of \$2,595,210 and the amounts per fund as shown below:

Fund

General Fund	\$ 2,043,210
Capital Equipment Reserve Fund	162,000
Grants Fund	390,000
Total:	<u>\$ 2,595,210</u>

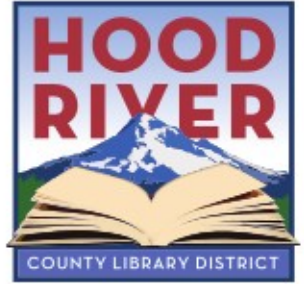
I also move to approve:

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

_____	_____
Budget Committee Chairperson	Date

_____	_____
Budget Officer	Date

Financial Management Policy



I. 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 Oregon Law.
2. All transactions are authorized properly.
3. Duties are segregated. As much as is practical, no single individual should be able to (1) authorize a transaction, (2) record the transaction in the accounting system, and (3) take custody of the assets resulting from the transaction.
4. Accounting records and documentation are designed and maintained properly.
5. Access to assets and records is controlled.
6. Accounting data is reviewed periodically and compared to underlying records.
7. All financial records are retained and secured in accordance with Oregon Law.
8. Records no longer required to be retained are destroyed securely.
9. Payroll records and processing are reviewed periodically.
10. Physical assets are reviewed periodically and an inventory is maintained.
11. The Library Director shall submit the prior month's financial report to the Board of Directors with the packet for the regular monthly meeting.
12. Financial computer systems shall be maintained in a secure environment, accessed only by documented/authorized personnel, and regularly maintained to prevent data loss.
13. Annual audits shall be performed in compliance with Oregon Law and generally accepted accounting principles (GAAP) for governmental entities.
14. The Library Director and any other staff significantly involved in District financial

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541 386 2535

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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 \$1,000, whichever comes first. More frequent deposits may be required by the Library Director as circumstances require.
 - Cash till control and reconciliation shall be standard policy.
3. Management shall review bank account reconciliations monthly.
4. Available surplus funds may be invested according to Oregon Law with the primary consideration being the security of public funds.
5. Banking shall be conducted according to Oregon Law and applicable accounting practices.
6. Purchasing
 - Original invoices shall be required.
 - Employees of the District shall not serve as independent contractors to the District.
 - Employees of the District shall not accept consideration from an outside entity while performing District duties unless specifically authorized by a Board approved intergovernmental Agreement of similar contractual arrangement by the Board.
7. Vacation reserve
 - The District shall retain a vacation reserve of at least 75 percent of all employees' outstanding vacation and holiday accrual.

8. Expenditures approval

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

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

VIII. Contracts

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

1. **Local Contract Review Board**
Except when otherwise provided in District policies, the powers and duties of the Local Contract Review Board (LCRB) under the Public Contracting Code shall be exercised and performed by the District Board of Directors.
2. **Delegation of Contracting Authority**
Unless expressly limited by the Local Contract Review Board or District policies, all powers and duties given or assigned to contract agencies by the Public Contracting Code may be exercised or performed by the Board President, Library Director, or his/her designee, including the authority to enter into emergency contract.

3. Professional Services Contracts

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

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

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

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

4. Sole Source Procurement

When necessary, the district's Local Contract Review Board, Library Director, or his/her designee may enter into a sole source procurement pursuant to ORS 279B.075.5.

5. Electronic Advertising

The Board hereby determines that electronically providing public notice of bids and proposals is likely to be cost-effective. Instead of in a newspaper of general circulation when so authorized by Oregon law.

IX. Grants

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

1. Evaluating Grant Opportunities

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

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

The District library core services are to:

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

2. Grant Contracts

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

3. Grant Funds Management

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

Progress on the grant project and expenditures shall be tracked and reported back to the funder according to the funder's requirements.

Approved by the Board of Directors, March 15, 2011

Last reviewed, December 15, 2020

Last revised, December 15, 2020