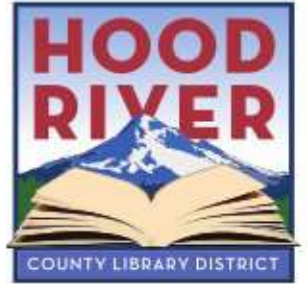


# Budget Committee Meeting Agenda

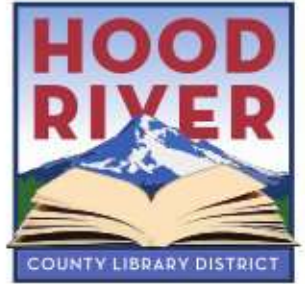
Tuesday, May 14, 2024, 6:00pm  
Jean Marie Gaulke Community Meeting Room  
502 State St, Hood River  
Budget officer: Rachael Fox



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

**2024-2025 Budget Committee Meeting  
May 14, 2024**

Prepared by Budget Officer Rachael Fox



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

Our current fiscal year is composed of three funds:

- **General Fund:** This is the primary fund where most of the District's operations take place. It encompasses the majority of the District's major income sources (primarily tax revenue) and expenditures.
- **Capital Equipment Reserve Fund:** This fund is utilized for significant capital improvements or acquisitions of long-lasting physical assets that extend beyond a few years. These could include major building repairs, renovations, furniture, shelving, or substantial equipment purchases. An example of an expenditure from this fund would be the replacement of our HVAC system.
- **Grants Fund:** This fund is used for special-purpose grants, such as those awarded to us by foundations, as well as donations received from our two affiliated nonprofit support organizations: the Friends of the Hood River County Library and the Hood River County Library Foundation. Expenditures from this fund are allocated for the purposes outlined in the respective grants or donations. Typically, this fund is estimated with a higher projection to take advantage of potential grant opportunities that may arise.

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

502 State Street  
Hood River - OR 97031

541 386 2535

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

June.

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

We have one Budget Committee meeting scheduled for Tuesday, May 14, 2024, 6:00-8:00pm. If needed, we can recess the meeting and continue it on Tuesday, May 21, 6:00-7:00pm. The meeting will be held in-person and on electronically through Zoom (meeting ID#813 6887 9562). The phone number to call into the meeting is (253) 215-8782.

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

- *Attachment I:* The District's Strategic Goals for 2023-2028
- *Attachment II:* Historical utility use
- *Attachment III:* Our most recent financial statements, February 2024
- *Attachment IV:* City of Hood River Urban Renewal, Proposed impacts of Urban Renewal [FY 2024-2030]
- *Attachment V:* Salary Schedule, 2024-25
- *Attachment VI:* Salaries and benefits, 2024-25
- *Attachment VII:* A recommended motion to approve the budget
- *Attachment VIII:* Financial Management Policy
- *Attachment IX:* Bookmobile Budget

Please let me know if you have any questions or would like additional information to help with your deliberations. I can be contacted at [rachael@hoodriverlibrary.org](mailto:rachael@hoodriverlibrary.org) or 541-387-7062.

### **Budget message**

The 2024-25 fiscal year marks Hood River County Library District's thirteenth year of operation. Since reopening in July 2011, the District has made significant strides, now offering a wide array of services such as free public internet access, programs for all ages, a vibrant collection, an actively utilized meeting room, dynamic programming, a new bookmobile, and much more.

The library staff, Library Foundation, Friends of the Library, donors, and the Library Board have worked tirelessly to establish a solid foundation for our District. When we reopened in 2011, everything had to be built from the ground up. The Library Foundation and Friends of the Library raised funds to facilitate the reopening in July 2011, four months before we received our first tax revenue payment as a Special District. Since then, we have been fiscally responsible stewards of taxpayer funds.

Over the years, our carryover has increased due to factors like rising property values, the ending of an Urban renewal district, an unanticipated \$83,000 donation, and reduced operating costs during the pandemic. Additionally, we have exercised fiscal prudence and conservatism.

We have accumulated enough reserve funds to finance our primary capital projects for twenty

years. We have restored staffing levels to the FY 2016-17 levels after having to make unexpected cuts due to a significant increase in personnel costs before I became the Library Director. To enhance our services, we have introduced a new part-time public service clerk role and a 32 hours per week Bookmobile Specialist position. We have been able to increase wages for library staff to ensure competitive compensation within the library field and our community. Furthermore, we were able to meet the predetermined minimum wage increase requirements for six years, although we had to make a slight adjustment to our Clerk I position last year to comply, and we will meet the requirement again this year. We have accomplished all of this while maintaining the second-lowest tax rate among similarly sized special district libraries in Oregon. Compared to libraries of similar size, our District ranks among the top performers in terms of programs, program attendance, collection additions and expenditures, and efficient use of limited funds.

We have not had to sacrifice services to our patrons. Instead, we have been able to grow and thrive. We have added a fourth location, a bookmobile that reaches patrons in our community unable to access our physical branches. We are a great success story, and I believe we should celebrate the work we have all done to build a strong, vibrant, and healthy organization.

The Library District is facing a new budgetary challenges. The City of Hood River's Urban Renewal Agency has established the Westside Urban Renewal Area (URA) and extended the Waterfront Urban Renewal District, which will impact the Library District's budget for this fiscal year and the foreseeable future. We will assess the financial implications of these developments and make necessary adjustments to our budget and operations.

Urban renewal is a state-authorized program implemented by cities or counties that allows for the focused use of revenues, often through tax-increment financing from property taxes, to improve designated urban renewal districts. The program does not raise property taxes but instead reallocates a portion of existing tax rates from current districts to the Urban Renewal Area (URA). When an urban renewal plan is adopted, the county assessor determines the total assessed value of the area, establishing this value as the "frozen base." Taxes from the frozen base continue to be distributed to all taxing jurisdictions, while growth above the base, known as the "increment," is used for urban renewal. Although there are no direct financial impacts on taxpayers, urban renewal does affect overlapping taxing districts.

The Westside URA is expected to receive tax increment revenue starting fiscal year 2025 and close after receiving 25 years of tax increment revenue in FYE 2049. From FY 2019 through FY 2049, the existing City of Hood River URAs and the Westside URA are estimated to result in a *maximum* of \$6.5 million in foregone revenue for the Library District (9.0% of the Library District's total permanent rate property tax revenue). This assumes the assessed value within the Library District will continue to grow at 5% per year (the average growth from FY 2020 to FY 2023), and the existing City of Hood River Urban Renewal Areas will close in FY 2028 (Waterfront) and FY 2032 (Heights).

While the Waterfront District was initially anticipated to close this fiscal year, we received notification in March 2024 that it would be extended for an additional three years, with the new closure date set for 2028. I have made the necessary adjustments to our budget to account for the revenue that will be diverted due to this extension.

Last year, the City of Hood River presented the Library District with a chart detailing the anticipated effects of the Urban Renewal project on the district's revenue. The chart, prepared by consultants, sought to determine the maximum amount of revenue the Library District would forgo as a result of the project. However, the chart's projections were founded on assumptions of swift economic growth in the Westside area and should not be considered a precise instrument for forecasting the Library District's revenue.

To obtain more current information, I reached out to Will Norris, the City of Hood River Urban Renewal Administrator. He provided an updated chart that forecasts the impact on the Library District's revenue for the next five years. (See: Attachment IV: City of Hood River Urban Renewal, Proposed impacts of Urban Renewal [FY 2024-2030]). Moving forward, it will be essential for the Library District to revisit this issue annually and prepare for potential changes in revenue. By staying informed and proactive, the district can better plan for and adapt to the financial implications of Urban Renewal.

As we plan for the future, another crucial budgetary factor to consider is the Library District's obligation to adhere to the minimum wage standards established by the State of Oregon. The state's minimum wage is automatically adjusted based on the inflation rate, which is determined by the Consumer Price Index (CPI) published by the United States Bureau of Labor Statistics. Our organization is dedicated to making every effort to meet these rising wage requirements and providing our employees with the appropriate Cost of Living adjustments whenever possible.

As we progress, our primary objective will be to devise a sustainable financial strategy that ensures the continuity of our current operations. In the foreseeable future, our focus will be on maintaining our existing services while limiting expansion. However, this plan will remain flexible, allowing adjustments should we receive additional donations or grants. We will explore innovative approaches to our services, increase volunteer engagement, and continue exercising fiscal prudence in managing our funds. To aid in formulating a long-term plan, I will consult with Special Districts of Oregon and an accountant specializing in special districts. This plan may potentially involve a levy in the future. Ultimately, our goal remains unwavering: to preserve and continue delivering exceptional services to our patrons.

### ***Strategic goals***

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

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

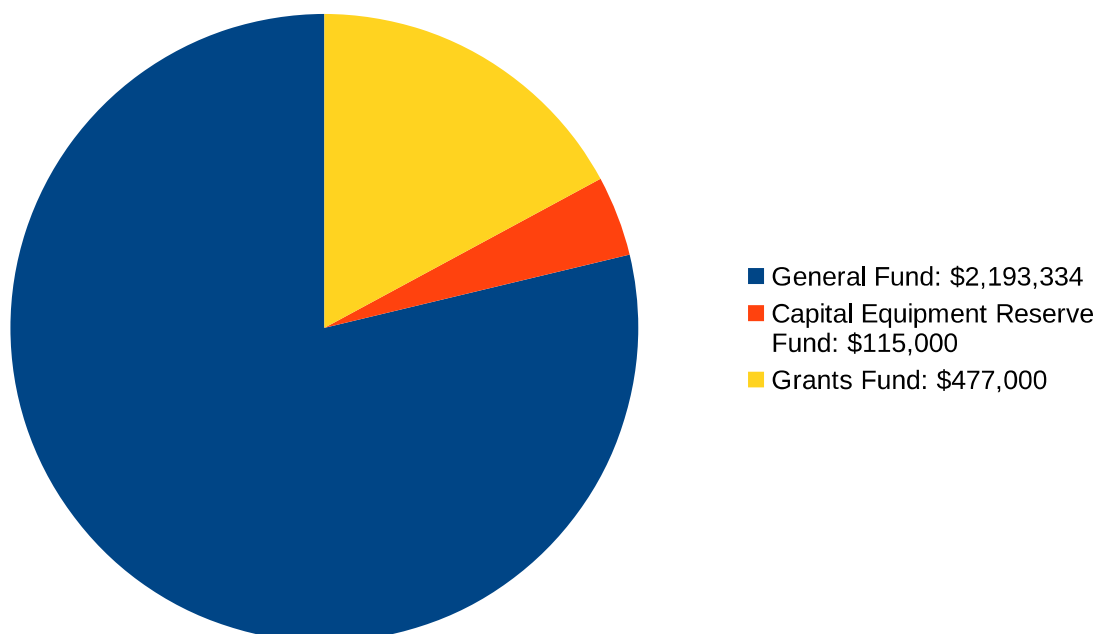
1. Make library services fully accessible to all by reducing barriers to access
  - Goal 1: Maintain vibrant locations throughout the county
  - Goal 2: Simplify access to library services
    - Expand library services at Hood River Gardens to provide patrons with 24/7 access
      - Install covered seating areas equipped with charging stations
      - Improve signage for better patron guidance at all locations

- Goal 3: Implement a universal design approach to update library spaces for increased accessibility for patrons with diverse physical abilities and needs
    - Install assistive technology (screen reader software and adaptive keyboards) at all locations
    - Add new circulation desks at the Hood River Library to accommodate wheelchairs and strollers, enhancing ease of use for patrons and staff
2. Engage our community at their point of need
- Goal 1: Extend Bookmobile service to underserved areas of the county
    - Bookmobile Specialist to continue developing programming and enhancing services
    - Expand and refine service route with multiple stops throughout Hood River County
  - Goal 2: Foster partnerships to support future service development in underserved county areas
    - Continue partnering with local organizations such as FISH foodbank, Gorge Grown, Hood River Parks and Rec, One Community Health, Hood River County School District, senior facilities, Hood River Christmas Project, Odell Hispanic Coalition, and Hood River Grange for service and programming delivery
  - Goal 3: Ensure services cater to the whole family by developing programming and access that serve families together
    - Continue to offer multi-generational programs for young children, teens, and seniors
3. Create community through the Library
- Goal 1: Prioritize opportunities for local community members to gather, utilizing library space, activities, and programming
    - Continue programming focused on high-interest contemporary topics in partnership with community partners.
  - Goal 2: Emphasize co-creation and partnerships when developing new programs and offerings
    - Develop programming and/or volunteer opportunities that share community expertise
    - Engage dedicated teen volunteers through the Odell Hispanic Coalition
    - Utilize the State Library Teen Intern grant to fund a Teen Intern for summer outreach services in Odell
  - Goal 3: Contribute to community issues by collaborating with community organizations, coalitions, and government agencies
    - Continue collaborating with partner agencies and organizations to deliver services and programs that meet community needs. This includes events such as Dia de los Niños and supporting initiatives like the Christmas project to foster community engagement and serve the local population effectively.
4. Facilitate learning through experience

- Goal 1: Share local, global, and creative culture with local residents
    - Create experiential learning opportunities in the community
    - Continue to partner with OSU Extension Center, Waucoma Books, and expand our partnership to include Columbia Center of the Arts and the History Museum of Hood River County for year-round programming
  - Goal 2: Offer opportunities to learn about the surrounding landscape
    - Provide programs focused on gardening, local history, and the natural world
  - Goal 3: Expand the Library of Things, including collections at each location
    - Add items similar to the Hood River Library collection at Cascade Locks, Parkdale, and Bookmobile
5. Tell the story of the library, with an emphasis on the future
- Goal 1: Develop engaging and innovative ways to communicate the library's value broadly like annual report and mass mailing
  - Goal 2: Collaborate to envision the future of the library in the county's communities
  - Goal 3: Increase awareness of the library's impact through participation in and presentations to community coalitions and local government
    - Continue to present the Library District's new strategic plan to the county, cities, and local organizations

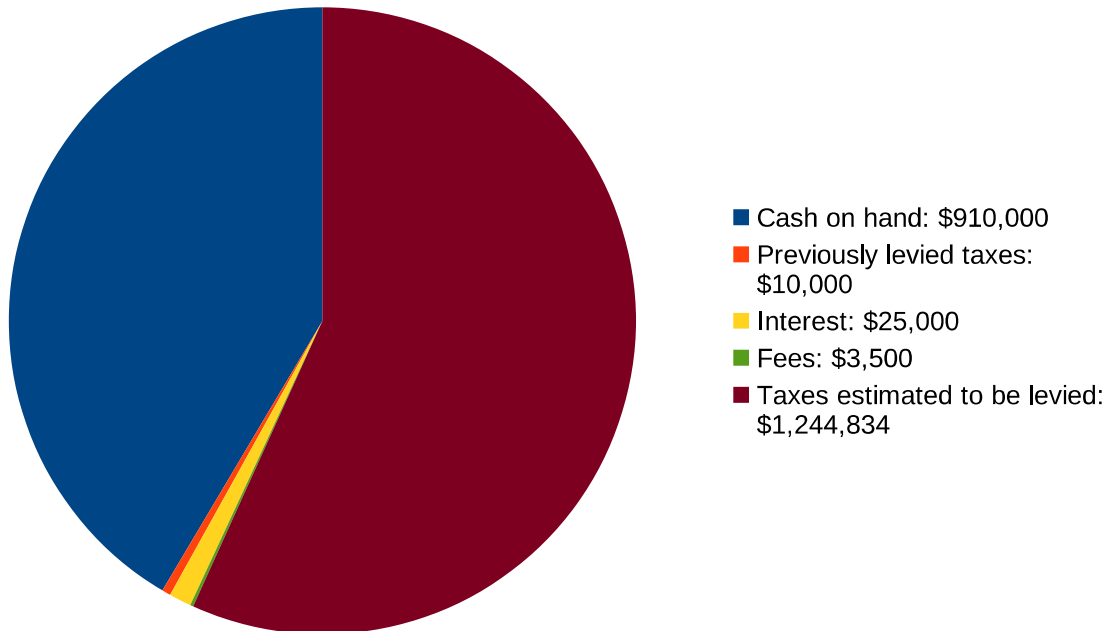
The proposed 2024-25 budget aligns with and supports the strategic goals, enabling staff to effectively implement the plan.

### **Hood River County Library District Budget for FY 2024-25** **\$2,785,334**



## General Fund

**Total Resources \$2,193,334**



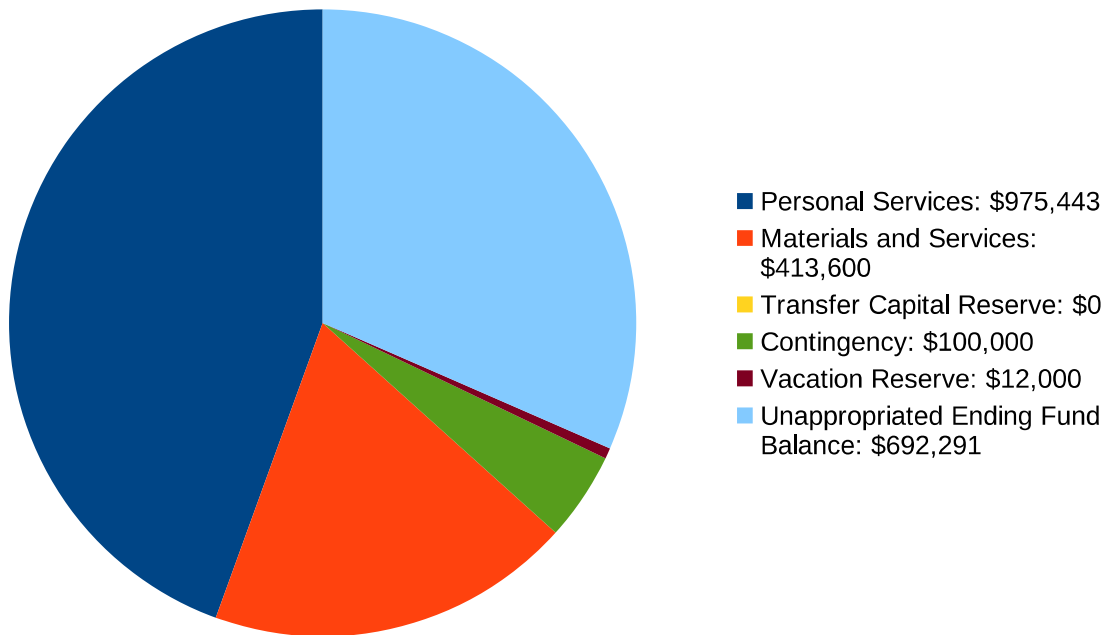
### **Resources**

- **1 - Cash on hand:** This is the estimated amount we will carry over from FY 2023-24.
- **2 - Previously levied taxes:** This includes taxes that were not paid from 2011-2024.
- **3 - Interest:** Interest varies, so the District does not rely on it heavily. Public funds are restricted in terms of how they can be invested, so funds are all invested in the Local Government Investment Pool (LGIP) with Hood River County.
- **4 - Fees:** These are generated from lost and damaged item charges, copies and printouts, out-of-area library card fees, and miscellaneous other items. In 2021, we went fine free. Patrons continue to be charged for lost and damaged materials. The movement to eliminate fines is critical to our commitment to offer free and open access to our resources and services. It is bringing into focus the adverse effects of fines as a barrier to access.
- **5 - Donations:** Donors tend to give to the Library Foundation or Friends of the Library. Any donations given specifically to the District, which are few, go into the Grants Fund. Overages at the cash register (such as someone giving \$1 for \$0.75 in copies) are given to the Friends.
- **10 - Taxes estimated to be received:** Figures based on an assessed value of countywide property, multiplied by the District millage rate of 0.39, and assuming uncollectible taxes/Urban Renewal. The estimated amount of taxes we will receive is a 5% increase over this fiscal year's actual amount. This estimate is based upon



the average growth from FY 2020 to FY 2023.

**Total expenditures \$2,193,334**



**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 workers' compensation from SAIF Workman's Compensation Insurance.
- *16 - Health insurance:* I recommend we retain \$1,300 for the monthly cap 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 began for the Oregon paid family medical leave. This is achieved through a payroll tax. The rate will be set by the Director of the Employment Department (not to exceed 1% of the employee's wages). Employers are required to contribute 40% and employees will contribute 60%. Employers may pay the employee's portion as an employer-offered benefit. I budgeted for six

months \$6,479. I recommend the District continues to cover the cost 100%.

### **Staffing expenses**

*The proposed personnel costs for FY 2024-25:*

- \$975,443

*The increase in personnel expenses are explained below:*

- *Minimum wage:* The Oregon minimum wage is automatically adjusted for inflation based on the United States Bureau of Labor Statistics' Consumer Price Index (CPI). This year, the increase was announced in mid-April. With a CPI of 3.45% from March 2023 to March 2024, the minimum wage will see a \$0.50 increase.

As the second step of our lowest paid classification is currently \$14.21/hour (See Salary Compensation section), the new minimum wage of \$14.71 for our area will take effect on July 1, 2024.

- *Step increases:* For the current fiscal year, we have allocated funds to provide step increases for each staff member. However, our intent is not to grant a step increase to all employees. Instead, this budgetary allocation allows us the flexibility to offer a step increase to select staff members during their annual performance reviews. Additionally, it provides the flexibility to hire new employees at a higher step level should any positions become vacant throughout the year.
- *Staffing:* I recommend we make the following permanent change.
  - Children's Services Assistant:
    - In the fiscal year 2023-24, we added 2 hours per week to the Children's Services Assistant position to handle marketing responsibilities for the library district. This decision was made possible due to a higher-than-anticipated carryover of funds from the previous fiscal year. The individual in this role is responsible for creating flyers and images for social media and the website, as well as posting events on our website calendar. Additionally, they manage our social media presence and submit flyers to the Hood River County School District. This addition has significantly streamlined the process, saving considerable time and energy for our entire team. The cost associated with this 2-hour increase for the year amounts to \$2,520.
- *Health Insurance increases:*
  - 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. Three employees receive benefits for themselves and

their partners. Three employees receive medical and dental benefits for a single person and five employees receive HRA VEBA and dental benefits.

The staff benefits line item is currently projected to be \$118,223 for the fiscal year. This figure takes into account a 10% increase in health care costs for the latter half of the year, starting from January 1, 2025, when the plan renewal occurs. The increase applies only to staff members whose benefits fall under the maximum cap.

We have raised the maximum cap three times in the past eight years. Due to current budget constraints, I recommend we retain the current cap of \$1,300 per month.

### **Salary compensation 3.45% increase**

For the current fiscal year, I recommend implementing a 3.45% cost-of-living increase for our entire staff. Our Clerk I position will start at step 2, which would meet the minimum wage requirement set for FY 2024-25 and address potential wage compression concerns. We currently have one staff member in the Clerk I classification, working 12 hours per week.

In three out of the last four fiscal years, staff salaries have been raised above the suggested cost-of-living adjustments to address various factors. In 2022-23, we increased salaries by 0.8% more than the recommended cost-of-living increase. In 2021-22, the increase was 4.5% higher, and in 2020-21, it was 2% higher than the recommended adjustment. These increases were necessary to comply with the predetermined minimum wage requirements, mitigate wage compression, and later align with the recommendations of the salary analysis conducted in 2021, which revealed that all our positions were lower than other organizations in our area and the library profession. Last year, we implemented a 3.5% increase for the entire team instead of the 5.2% needed to address minimum wage. Additionally, we eliminated step 1 for the Clerk 1 position. This adjustment was made to facilitate the creation of our new 32-hour per week Bookmobile Specialist position. For the current fiscal year, I recommend providing the 3.45% minimum wage cost-of-living increase for our entire staff.

### **Materials & Services**

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

- *26 – Bank charges:* This line item includes miscellaneous bank fees.
- *27 – Bookmobile:* The operational costs for the Bookmobile this year will be covered in Personnel Services, line items in Materials and Services and by the Library Foundation's \$10,000 contribution. See Attachment IX: Bookmobile Budget.
- *28 - Building rental:* This includes the leases for the Cascade Locks (\$13,385) and Parkdale (\$2,000) locations. I estimate our total rent expenditure for this year to be \$20,000. This estimate represents an increase from the previous fiscal year, as we

renew our lease annually with the School District, and an increase in rent is expected. Additionally, we will be renewing our five year lease with the Parkdale Fire District for the Parkdale Library, where a rent increase can also be anticipated.

- *29 - Building maintenance:* This covers general building maintenance, including repairs, electrical work, plumbing, light bulb replacements, fire extinguisher upkeep, roof repairs, and more. Due to the age of the Hood River building, we incur expenses for ongoing upkeep and maintenance. I have increased the budget allocation for this fiscal year because our actual expenditures have exceeded the projected amount over the past few fiscal years.
- *30 - HVAC:* This line item includes the cost of maintaining the heating and cooling systems at the Hood River Library. It involves work by a local firm for preventative maintenance on our two small heating/cooling units in the Supply room and Columbia room. It also includes work by an outside firm for preventative maintenance and on-call maintenance on our boiler, 14 VAV units, and large rooftop unit. This also includes repairing parts on the 14 remote VAV units showing regular wear and tear.
- *31 - Elevator:* This line item covers the maintenance contract for the elevator at the Hood River Library location. I have increased the budgeted amount for this expense due to an anticipated increase in maintenance costs for the upcoming fiscal year.
- *32 - Telephone:* This budget line covers expenses related to the District's communication services. It includes the cost of the VOIP system and landline telephone for the elevator, as well as mobile phone reimbursements for employees who use their personal devices for work. The monthly costs for the Hood River, Parkdale, and Cascade Locks locations are estimated at \$450. The Library Director, Assistant Director, and Bilingual Outreach Librarian receive an annual cell phone reimbursement of \$540 each, while program team members who occasionally use their cell phones for work purposes receive \$240 annually. Additionally, the landline for elevator emergency calls costs \$960 per year.  
The increase in this line item is due to the addition of extra lines for our VOIP phone system and the inclusion of more team members in the reimbursement program, as they use their personal phones for library programming purposes.
- *33 - Internet:* This budget line covers the cost of internet bandwidth for the Hood River and Parkdale locations at \$239 per month and the bookmobile at \$110 per month. The bandwidth for the Cascade Locks Library is included in our lease agreement with the Hood River County School District. To reduce this line item, I plan to request that the Foundation allow us to reallocate funds from a discontinued project to cover the internet service expenses for our public wifi hotspots.
- *34 - Collection Development:* This line item covers the cost of acquiring books, DVDs, audiobooks, and other library materials. The General Fund is used for physical items, while the Grants Fund, supported by the Library Foundation, covers electronic resources. Due to reduced funding this fiscal year resulting from the forgone fund to the Urban Renewal District, we will shift our audiobook funding to The Friends of the Library, subject to their approval. We will also use past Library Foundation funding allocated for English and Spanish materials in Odell (bookmobile). The budget has been adjusted to reflect these changes. Although libraries typically allocate 10% of their budget to collection development, we will dedicate around 8% of our operating expenses to maintaining our collection this fiscal year.

- *35 - Technology:* This line item accounts for the replacement of 20% of all public and staff computers, miscellaneous other technology needs, and the costs associated with our website, email, design programs, eNewsletter program, Zoom subscription, Waiverfile subscription, IT support, network switches, staff wiki storage, and IT support services. The District continues to utilize the Linux operating system, allowing costs to remain relatively low. I have made a slight increase to this budgeted amount to accommodate potential increases in subscription fees.
- *36 - Accounting and auditing:* Includes the quoted amounts for auditing and accounting services.
- *37 - Courier:* This line item represents the cost associated with transporting materials between our three library locations. Currently, the District reimburses staff for mileage incurred during these courier trips. There is an increase in this budgeted amount due to the recent rise in the federal mileage reimbursement rate.
- *38 - Custodial Services:* The current rate for the Hood River building is \$2,000 per month, which covers cleaning five days a week, annual carpet shampooing, floor waxing, and window cleaning, as well as monthly dusting of library shelves. For the Parkdale Library, \$2,655 is allocated for janitorial services nine months out of the year. During the remaining three months, we share the building with OCDC, who covers the cleaning expenses. The budget includes an extra \$2,345 allocated for carpet cleaning at the Cascade Locks and Parkdale locations, as well as any other necessary cleanup.
- *39 - Technical services:* Includes the annual cost for our out-of-Sage interlibrary loan service as well as our catalog record download service.
- *40 - Library consortium:* Includes annual membership, which is the amount the Sage Library System will charge libraries of the District's size next fiscal year. The Sage Budget Committee expects a 6.1% rise in costs.
- *41 - Copiers:* This line item includes \$276 per month for copier leases and an estimated \$300 per month for copies, resulting in an increase from the previous budget. We currently lease a large copier/printer/scanner for public use. Additionally, we have added one small copier/scanner/printer and two small copiers in the Hood River building. These new copiers replace outdated equipment in the children's library, staff area, and Library Director's office, ensuring more efficient and reliable printing and scanning capabilities throughout the library.
- *42 - Elections:* This is a biannual expense happening on odd-numbered years.
- *43 - Furniture and equipment:* These funds are used to purchase furniture and small equipment that doesn't qualify as capital.
- *44 - Property and liability insurance:* Amount based on a potential 15-18% increase in our policy.
- *45 - Georgiana Smith Memorial Gardens:* As the managing entity for the Gardens, the District uses these funds for professional bed maintenance, tree trimming, grass cutting, snow removal, irrigation, and other associated costs.
- *46 - Legal Services:* This allocation covers the fees for our legal counsel, Ruben Cleaveland. Cleaveland reviews our contracts and policies. While we incurred some unanticipated costs this year, we will maintain our regular budgeted amount of \$4,000 for legal services in the upcoming fiscal year.
- *47 - Professional Services:* We do not have any anticipated expenses in this category this fiscal year.

- *48 - Membership dues:* Includes memberships in local organizations and professional societies. Includes dues for the Chamber of Commerce, Gorge Technology Alliance, Libraries of Eastern Oregon, Hood River Rotary, Oregon Library Association, and the American Library Association.
- *49 – Miscellaneous:* This category covers expenses that do not fit into other specific line items, such as the ongoing support we provide to our volunteers and staff, including appreciation events and gatherings. I recommend slightly increasing the budgeted expenditure for this category to accommodate potential increases in costs associated with these activities.
- *50 – Postage/freight:* This line item covers postage costs for materials we lend and borrow from libraries outside our SAGE system, items we need to return, and postage expenses related to general library business operations.
- *51 – Printing:* This budget covers printing costs for marketing materials. I suggest an increase to allow for high-quality brochures promoting our Summer Reading Program and library services.
- *52 - Programs:* This budget line covers expenses for hiring performers, purchasing program supplies, Summer Reading costs, and other program-related expenditures. Due to receiving less funding than expected this fiscal year because of the forgone funds to the Urban Renewal District, we will shift all our program funding to be supported by The Friends of the Library and the Friends of the Library Pat Hazlehurst Endowment. Our District programs have high attendance and are an area where we excel compared to peer libraries. I will allocate \$10,000 to this line item in case we receive donations to our general fund that we wish to use for programming.
- *53 - Advertising:* This category primarily covers recruitment expenses and additional advertising to promote library collections and services. Based on lower spending this fiscal year, I suggest a minor reduction in this line item.
- *54 – Office supplies:* This covers office supplies and materials for cataloging library resources. Due to rising costs and increased expenses this fiscal year, I suggest a budget increase for this category.
- *55 - Travel:* This category covers travel expenses for trainings, programs, outreach, and lodging. I suggest an increase to accommodate sending more staff to professional development conferences.
- *56 - Training:* This covers registration fees for staff training events, including Sage classes and Oregon Library Association conferences.
- *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 advise against transferring any funds from the General Fund to the Capital Equipment Reserve Fund to maintain our budgetary balance. Nevertheless, we should aim to reinstate these transfers in the upcoming fiscal year, as there are no significant capital projects planned for the Capital

- Fund for this upcoming fiscal year.
- **68 - Contingency:** This money is set aside in case something unforeseen arises, such as major facilities issues. If these funds aren't used, they are rolled back into the budget the following fiscal year. We have only used the funds one time since we became a Library District for the purchase of the HVAC system. We replenished the funds the following fiscal year.
  - **72 - Vacation reserve:** This reserve fund was established by the Board to cover payouts of unused vacation and holiday leave when employees leave the District. Per the Financial Management Policies (attachment VIII), the reserve should be at least 75% of current outstanding liabilities. The District limits long-term liabilities by capping employee rollover hours to 80 per fiscal year, pro-rated for a 40-hour workweek.
  - **74 - Unappropriated ending fund balance (UEFB):** The UEFB is sufficient to cover the District's expenses from July through mid-November 2024, even if the contingency fund remains unused. With an estimated monthly expenditure of \$107,155, the District requires \$482,197. This fiscal year, the average monthly expenditure has been approximately \$105,953. The UEFB has steadily increased over the past few years:
    - FY 2017-18: \$336,443
    - FY 2018-19: \$419,338
    - FY 2019-20: \$457,645
    - FY 2020-21: \$507,409
    - FY 2021-22: \$535,000
    - FY 2022-23: \$666,552
    - FY 2023-24: \$696,851
    - FY 2024-25 (projected): \$692,291

The objective is to align the UEFB more closely with actual operating requirements, ensuring that the District fully utilizes the tax allocation provided by the public. For this fiscal year, the projected expenditures are expected to be nearly equal to the anticipated revenue.

## **Capital Equipment Reserve Fund**

### **Resources**

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

### **Requirements**

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

For the current fiscal year, the fund will carry over around \$112,000 from the previous year. I advise against transferring any funds from the General Fund to the Capital Equipment Reserve Fund to maintain our budgetary balance. Nevertheless, we should aim to reinstate these transfers in the upcoming fiscal year, as there are no significant capital projects planned for the current year.

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

**5-10 years (2024-2034): \$140,000**

- Single ply roof: \$60,000
  - The roof will need to be replaced between 2024-2033 due to visible wear in areas.
- Carpet: \$80,000
  - The carpet in the Hood River building will need to be replaced in 5-10 years (2029-2034), with an estimated cost of \$70,000 for carpet and \$10,000 for moving bookshelves, books, and furniture.

**10 years (2030-2040): \$75,000**

- Boiler: \$75,000
  - The boiler will need to be replaced in 6-16 years (2030-2040).

**16-20 years (2035-2053): \$210,000**

- HVAC unit: \$140,000
  - The central air handling/condensing unit (HVAC), replaced in FY 2019-20 for \$104,926, will need to be replaced again in 16 years. The estimated replacement cost is \$140,000.
- Slate shingle roofing: \$70,000
  - The slate shingle roofing should not need to be replaced until 2043-2053.

**Total estimated cost for long-term projects: \$425,000**

**Ongoing project:**

**Restoration of the Hood River Building - \$125,000**

- The entire exterior elevation of the original library will need to be restored over time, including the concrete around the windows and the brick on the original building.
- The restoration can be divided into sections, with the front entrance having been repaired last fiscal year.
- Currently, no other areas require immediate attention due to safety concerns.
- Matching grants can be applied for to support this restoration work.

We have a strong starting point with \$428,902 already in place:

- The capital fund holds \$115,000 (\$112,000 carried over from the previous year and \$3,000 in interest).
- Based on projected actual expenditures, I anticipate an unallocated carry-over of \$313,902 in the General Fund by the close of FY 2024-25.

Additionally, we have set aside a \$100,000 contingency fund for unforeseen circumstances.

**Grants Fund**

**Resources**

The District is privileged to receive various grants and donations throughout the year, most notably from the Friends of the Library and Library Foundation. Combined, they contribute approximately \$70,000 to \$100,000 annually to enhance the District's services. To



facilitate better tracking, Friends and Foundation funds are managed through the Grants Fund.

In addition to these contributions, the District benefits from regular grants and carryover grants from the 2023-24 fiscal year. Carryovers encompass the 2024 Ready to Read grant (an Oregon State Library grant for reading readiness), Library Foundation funds for digital and newspaper subscriptions, as well as funds for multiple indoor, outdoor, and bookmobile projects. The Friends of the Library provide funds for our programs and audiobook collection, along with the Friends of the Library Pat Hazlehurst Endowment fund. Furthermore, grant funds support our newspaper digitization project. I anticipate that other grants will be fully utilized by the end of the fiscal year.

The Grants Fund also incorporates several grants the District anticipates receiving, including unforeseen opportunities that may emerge for library services. This fund is typically budgeted optimistically to capitalize on grant opportunities as they arise. However, if the anticipated grants are not obtained, the corresponding expenditures are not incurred.

- **2 - Cash on hand:** This category includes carryover funds from the Foundation and Friends, the Ready to Read 2024 grant, the Pat Hazlehurst Endowment Fund grant, and the Newspaper Digitization projects.
- **3 - Grants (specific purposes):** This section accounts for potential grants as outlined in the previous description.
- **4 - Friends of the Library donations:** The Friends of the Library contribute to various aspects of the library, such as collection development, programming, equipment, and other expenses.
- **5 - Library Foundation donations:** In the forthcoming fiscal year, I intend to request the same amount from the Foundation as the prior year. This includes allocations of \$17,500 for magazine subscriptions, electronic resources, and movie licensing; \$6,000 for community book donations through FISH; \$10,000 to support Bookmobile operational costs; and an unspecified project for the 2025 Feast of Words fundraiser. Furthermore, I will suggest reallocating \$4,600 from an unused project last year to cover the annual expense of our 34 hot spots available to check out by our patrons.
- **6 - Pat Hazlehurst Fund donations:** The District is the beneficiary of an endowment at the Gorge Community Foundation, established in honor of long-time library supporter Pat Hazlehurst and founder of the Hood River County Reads program. As per the terms of the endowment, a portion of the funds must be disbursed to the library each year.

### **Requirements**

- **26 - Materials and services:** The library receives substantial assistance from the Friends of the Library and the Library Foundation, which contributes to various facets

of the library's operations. These areas include expanding the library's collection, organizing programs, acquiring new furniture and technology, and more. Moreover, a portion of the funds has been designated to take advantage of unanticipated grant opportunities that may emerge throughout the year.

- **36 - Capital outlay:** In this fiscal year, the library plans to utilize funds generated from the Library Foundation Fundraisers in 2023 and 2024 to invest in the construction of an outdoor covered area, the installation of new signage, and the purchase of circulation desks.
- **44 - Unappropriated ending fund balance:** The Grants Fund for this fiscal year does not incorporate an unappropriated ending balance. According to state law, the UEFB cannot be expended. As a result, the District necessitates the ability to completely exhaust its grants by the conclusion of the fiscal year, should the need arise.

### **Conclusion**

The Hood River County Library District has made remarkable progress since its reopening in 2011, offering a wide range of services and steadily expanding its offerings. Despite facing challenges, the District has maintained a fiscally responsible approach. With a strong financial foundation, the District aims to devise a sustainable strategy that ensures the continuity of its current operations while exploring innovative approaches to services and increasing volunteer engagement. The primary focus will be on maintaining existing services while limiting expansion in the near future, but the plan will remain flexible to accommodate additional funding sources. Ultimately, the District's goal is to preserve and continue delivering exceptional library and literacy services to its patrons, guided by fiscal prudence and a commitment to meeting the community's needs.

**GENERAL FUND  
Resources**

**Hood River County Library District**

**OR-LB-20**

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





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

# CAPITAL EQUIPMENT RESERVE FUND

## Resources and Requirements

LB-11

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

**Hood River County Library District**

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

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

**Hood River County Library District**

**LB-10**

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



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

# Hood River County Library District Strategic Plan 2023 – 2028

## Mission Statement

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

## Vision Statement

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

## Core Values

Collaboration  
Community  
Compassion  
Fun

## Priorities and Goals

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

Goal 1: Support vibrant locations across the county.

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

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

***Engage our communities at their point of need.***

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

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

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

# Hood River County Library District Strategic Plan 2023 — 2028

## ***Create community through the Library.***

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

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

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

## ***Facilitate learning through experiences.***

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

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

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

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

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

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

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

# Utilities, 2023-24

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	12,640	16,560	14,720	13,440	12,400	13,760	13,120	12,960	12,400	11,120			133,120
<i>Cost</i>	\$1,490.36	\$1,865.56	\$1,714.42	\$1,559.84	\$1,424.96	\$1,504.53	\$1,474.98	\$1,627.71	\$1,563.51	\$1,460.55			\$15,686.42
<b>Garbage</b>													
<i>Cost</i>	\$141.57	\$157.32	\$141.57	\$234.40	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00			\$1,586.86
<b>Internet</b>													
AT&T (Bookmobile)	\$108.50	\$108.50	\$110.11	\$110.13	\$110.13	\$110.13	\$100.38	\$110.38	\$108.75	\$100.75			\$1,077.76
Hood River	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00			\$1,350.00
Parkdale	\$100.00	\$104.00	\$100.00	\$100.00	\$100.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00			\$1,024.00
T Mobile	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00			\$630.00
Mobile Beacon													
Wifi Hotspots	\$3,840.00												\$3,840.00
<b>Natural gas</b>													
<i>Units</i>	0	0	1	159	762	762	1180	877	672	359			4772
<i>Therms</i>	0.0	0.0	1.2	190.8	916.7	916.7	1431.3	157	810.4	430.0			4853.9
<i>Cost</i>	\$16.61	\$16.61	\$18.13	\$258.38	\$763.54	\$1,102.84	\$1,640.16	\$992.34	\$937.99	\$452.31			\$6,198.91
<b>Telephone</b>													
AT&T	\$24.44												\$24.44
CenturyLink	\$7.21	\$74.20	\$74.20	\$75.13	\$75.13	\$75.13	\$75.61	\$75.61	\$75.61	\$75.29			\$683.12
Class 5 VOIP phone	\$365.84	\$413.74	\$433.54	\$433.54	\$433.54	\$433.54	\$413.74	\$413.74	\$413.74	\$413.74			\$4,168.70
Hood River Electric	\$27.56	\$27.56	\$1.77										
Mobile reimbursement			\$720.00										\$720.00
<b>Water - Building</b>													
1K gallons	7	5	8	5	5	4	7		7	0			48
<i>Cost</i>	\$432.12	\$432.68	\$453.20	\$462.38	\$432.68	\$425.84	\$446.36	\$398.48	\$446.36	\$398.48			\$4,328.58
<b>Water - Gardens</b>													
1K gallons	0	0	0	0	0	0	0	0	0	0			0
<i>Cost</i>	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69			\$426.90
<b>TOTAL</b>	\$6,320.56	\$2,918.62	\$3,463.98	\$2,930.82	\$3,189.00	\$3,605.03	\$4,133.80	\$3,590.83	\$3,520.16	\$2,883.32	\$0.00	\$0.00	\$36,474.79

# Utilities, 2022-23

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	12,240	16,560	14,960	13,440	12,640	13,680	14,080	13,120	12,960	13,120	12,560	13,760	163,120
<i>Cost</i>	\$1,241.11	\$1,617.41	\$1,503.45	\$1,377.37	\$1,278.00	\$1,312.05	\$1,365.07	\$1,408.26	\$1,395.65	\$1,404.60	\$1,425.79	\$1,581.35	\$16,910.11
<b>Garbage</b>													
<i>Cost</i>	\$134.83	\$134.83	\$134.83	\$141.57	\$141.57	\$141.50	\$141.57	\$141.57	\$141.57	\$141.57	\$141.57	\$141.57	\$1,678.55
<b>Internet</b>													
<i>AT&amp;T (Bookmobile)</i>						\$164.50	\$110.15	\$110.95	\$108.50	\$108.50	\$110.11	\$24.43	
<i>Hood River</i>	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$135.00	\$135.00	\$135.00	\$1,575.00
<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
<i>T Mobile</i>	\$62.52	\$51.49	\$43.45	\$63.00	\$62.04	\$62.52	\$62.52	\$125.04	\$0.00	\$62.52	\$62.52	\$62.52	\$720.14
<i>Mobile Beacon Wifi Hotspots</i>		\$2,280.00	\$240.00										\$2,520.00
<b>Natural gas</b>													
<i>Units</i>	107	64	96	157	563	1501	1303	867	963	682	382	66	6751
<i>Therms</i>	132.5	79.4	117.0	191.5	973.3	1253.0	1564.4	1077	1,166	810.2	165.7	81.4	6638.1
<i>Cost</i>	\$151.03	\$96.94	\$135.24	\$211.15	\$814.68	\$1,885.73	\$1,991.36	\$1,103.36	\$1,456.95	\$1,013.50	\$606.71	\$119.75	\$9,586.40
<b>Telephone</b>													
<i>AT&amp;T</i>	\$24.22	-\$81.02	\$24.44	\$34.53	-\$10.09	\$14.35	\$20.44	\$24.22	\$24.22	\$24.43	\$24.43	\$24.43	\$148.60
<i>CenturyLink</i>	\$74.85	\$74.79	\$74.79	\$74.48	\$73.41	\$74.08	\$74.80	\$74.80	\$74.80	\$74.92	\$74.16	\$74.21	\$894.09
<i>County</i>	\$241.85	\$78.60	\$236.96	\$241.85	\$255.36	\$253.84	\$269.15	\$242.26	\$251.29	\$242.83	\$424.83	\$243.57	\$2,982.39
<i>Hood River Electric</i>	\$15.16	\$42.92	\$26.76	\$26.76	\$26.76	\$26.76	\$26.76	\$27.56	\$27.56	\$27.56	\$26.76	\$26.76	\$540.00
<i>Mobile reimbursement</i>		\$540.00											
<b>Water - Building</b>													
<i>1K gallons</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Cost</i>	\$371.96	\$444.64	\$425.86	\$419.60	\$400.82	\$432.12	\$394.56	\$394.56	\$407.08	\$475.94	\$388.30	\$400.82	\$4,956.26
<b>Water - Gardens</b>													
<i>1K gallons</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Cost</i>	\$41.68	\$42.69	\$42.69	\$42.69	\$42.96	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$511.54
<b>TOTAL</b>	\$2,564.99	\$5,634.31	\$3,094.03	\$2,828.47	\$3,325.60	\$4,461.29	\$4,598.48	\$3,790.10	\$4,027.59	\$3,721.13	\$3,428.33	\$2,928.24	\$44,074.48

# Utilities, 2021-22

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	14,000	16,560	14,240	13,120	11,920	13,520	13,680	12,720	13,040	12,400	11,920	12,080	159,200
<i>Cost</i>	\$1,503.85	\$1,620.62	\$1,495.64	\$1,356.26	\$1,224.68	\$1,317.21	\$1,314.04	\$1,238.99	\$1,285.90	\$1,230.79	\$1,166.85	\$1,216.12	\$15,970.95
<b>Garbage</b>													
<i>Cost</i>	\$132.86	\$132.86	\$132.86	\$172.41	\$134.83	\$134.83	\$134.83	\$134.83	\$134.83	\$134.83	\$172.41	\$134.83	\$1,687.21
<b>Internet</b>													
<i>Hood River</i>	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$105.00	\$125.00	\$130.00	\$130.00	\$130.00	\$1,495.00
<i>Parkdale</i>	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
<b>Natural gas</b>													
<i>Units</i>	84	90	202	228	564	759	1513	854	791	514	387	248	6234
<i>Therms</i>	104.4	109.5	244.4	270.9	668.9	913.8	1802.0	1064.9	990	636.8	467.1	205.0	7477.2
<i>Cost</i>	\$105.22	\$109.58	\$224.88	\$247.00	\$639.52	\$980.01	\$1,654.76	\$952.30	\$856.03	\$655.34	\$491.90	\$268.50	\$7,185.04
<b>Telephone</b>													
<i>AT&amp;T</i>	\$52.83	\$52.83	\$52.83	\$52.59	\$52.59	\$52.59	\$52.22	\$52.22	\$52.22	\$52.09	\$24.43	\$139.09	\$688.53
<i>CenturyLink</i>	\$71.99	\$71.99	\$72.09	\$71.62	\$71.62	\$71.62	\$70.88	\$70.88	\$70.88	\$73.24	\$73.24	\$73.24	\$863.29
<i>County</i>	\$251.90	\$243.78	\$251.07	\$243.42	\$231.54	\$273.09	\$273.09	\$174.30	\$255.02	\$249.09	\$244.30	\$248.21	\$2,938.81
<i>T Mobile</i>	\$125.04	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$62.52	\$0.00
<i>Mobile reimbursement</i>													
<b>Water - Building</b>													
<i>1K gallons</i>	3	3	3	3	6	3	4	3	3	3	5	5	44
<i>Cost</i>	\$427.49	\$389.24	\$383.48	\$389.24	\$406.52	\$389.24	\$395.00	\$389.24	\$389.24	\$389.24	\$400.76	\$400.76	\$4,749.45
<b>Water - Gardens</b>													
<i>1K gallons</i>	1	0	0	0	0	0	0	0	0	0	0	0	1
<i>Cost</i>	\$43.91	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$41.68	\$502.39
<b>TOTAL</b>	\$2,887.26	\$2,897.27	\$2,889.22	\$2,809.15	\$3,037.91	\$3,495.20	\$4,171.80	\$3,269.74	\$3,321.10	\$3,066.73	\$2,883.66	\$2,675.86	\$36,592.14

# Utilities, 2020-21

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<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
<b>Garbage</b>													
<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
<b>Internet</b>													
<i>Hood River</i>													
<i>Parkdale</i>													
<i>Natural gas</i>													
<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
<b>Telephone</b>													
<i>AT&amp;T</i>	\$50.24	\$50.24	\$50.24	\$50.43	\$50.43	\$50.43	\$52.55	\$52.55	\$52.55	\$52.63	\$52.63	\$52.63	\$617.55
<i>CenturyLink</i>	\$66.34	\$65.89	\$65.89	\$65.89	\$67.31	\$67.31	\$67.52	\$67.22	\$67.22	\$72.11	\$72.00	\$72.00	\$816.70
<i>County</i>	\$250.09	\$253.87	\$273.38	\$247.91	\$242.77	\$263.33	\$246.94	\$320.70	\$242.82	\$239.46	\$246.87	\$247.86	\$3,076.00
<i>Mobile reimbursement</i>													\$0.00
<b>Water - Building</b>													
<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
<b>Water - Gardens</b>													
<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
<b>TOTAL</b>	\$2,526.62	\$2,653.06	\$2,599.14	\$2,421.42	\$2,852.25	\$3,332.80	\$3,269.72	\$3,317.81	\$3,074.44	\$2,828.68	\$2,591.19	\$2,769.16	\$34,474.69

# Utilities, 2019-20

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	14,960	15,280	15,200	14,480	11,920	13,040	12,640	13,040	11,760	7,200	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
<b>Garbage</b>													
<i>Cost</i>	\$122.59	\$125.79	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	\$97.51	\$130.00	\$1,515.89
<b>Internet</b>													
Hood River	\$326.74												\$326.74
Parkdale	\$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
<b>Natural gas</b>													
<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
<b>Telephone</b>													
AT&T	\$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
CenturyLink	\$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
County	\$240.83	\$242.41	\$248.07	\$246.70	\$244.05	-	\$498.02	\$246.89	\$242.15	\$252.48	\$248.23		\$2,709.83
Mobile reimbursement				\$540.00									\$540.00
<b>Water - Building</b>													
1K gallons	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
<b>Water - Gardens</b>													
1K gallons	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
<b>TOTAL</b>	\$2,959.46	\$2,875.02	\$3,044.63	\$3,263.22	\$3,290.67	\$3,144.47	\$3,724.88	\$3,234.69	\$3,041.46	\$2,044.15	\$1,157.60	\$1,876.65	\$33,452.72



**HOOD RIVER COUNTY  
LIBRARY DISTRICT**

**Compiled Financial Statements  
February 29, 2024**

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

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

MEMBERS:  
American Institute of c.p.a.'s  
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Board of Directors  
Hood River County Library District  
Hood River, Oregon

Management is responsible for the accompanying interim financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of February 29, 2024, 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 21, 2024

**Hood River County Library District**  
**Balance Sheet - Cash Basis**  
**February 29, 2024**

**ASSETS**

	<u>General</u> <u>Fund</u>	<u>Grants</u> <u>Fund</u>	<u>Capital</u> <u>Equipment</u> <u>Reserve</u> <u>Fund</u>	<u>Total</u>
Current Assets:				
Cash in bank - Umpqua Bank	\$144,902			\$144,902
Cash with Hood River County	1,126,442	\$97,412	\$104,867	1,328,721
Petty cash	416			416
Prepaid expenses	3,251			3,251
Total Current Assets	<u>1,275,011</u>	<u>97,412</u>	<u>104,867</u>	<u>1,477,290</u>
TOTAL ASSETS	<u>\$1,275,011</u>	<u>\$97,412</u>	<u>\$104,867</u>	<u>\$1,477,290</u>

**LIABILITIES & FUND BALANCES**

Liabilities				
Current Liabilities				
Payroll liabilities	\$7,931			\$7,931
Total Current Liabilities	<u>7,931</u>	<u>0</u>	<u>0</u>	<u>7,931</u>
Total Liabilities	<u>7,931</u>	<u>0</u>	<u>0</u>	<u>7,931</u>
Fund Balances:				
Unassigned	1,267,080	97,412	104,867	1,469,359
TOTAL LIABILITIES & FUND BALANCES	<u>\$1,275,011</u>	<u>\$97,412</u>	<u>\$104,867</u>	<u>\$1,477,290</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 29, 2024**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
<b>Revenues:</b>				
Donations and grants	\$3,801	\$20,970		\$24,771
Property tax revenues - current year	1,153,419			1,153,419
Property tax revenues - prior year	7,906			7,906
Fines and fees	2,699			2,699
Intergovernmental revenue	504	5,281		5,785
Interest revenue	27,753		\$3,239	30,992
Grants and donations	0			-
Miscellaneous	100			100
<b>Total Revenues</b>	<u>1,196,182</u>	<u>26,251</u>	<u>3,239</u>	<u>1,225,672</u>
<b>Expenditures:</b>				
<b>Personal services:</b>				
Wages and salaries	422,587			422,587
Employee benefits	139,068			139,068
<b>Total Personal Services</b>	<u>561,655</u>	<u>0</u>	<u>0</u>	<u>561,655</u>
<b>Materials and services:</b>				
Bank charges	220			220
Bookmobile	415			415
Building rental	11,927			11,927
Building maintenance	21,343			21,343
HVAC	1,781			1,781
Elevator	1,705			1,705
Telephone	4,625	29		4,654
Internet	5,250			5,250
Collection development	59,997	21,311		81,308
Technology	9,219			9,219
Accounting and auditing	28,765			28,765
Courier	2,604			2,604
Custodial services	14,013			14,013
Technical services	3,627			3,627
Library consortium	16,309			16,309
Copiers	4,000			4,000
Elections expense	2,637			2,637
Furniture and equipment	2,504	6,730		9,234
Insurance	20,671			20,671
Georgiana Smith Memorial Garden	12,627			12,627
Legal services	4,163			4,163
Professional services	1,935			1,935
Dues and subscriptions	3,433			3,433
Miscellaneous	2,522			2,522
Postage and freight	674			674
Printing	607			607
Programs	12,109	34,536		46,645
Advertising	179			179
Supplies - office	13,549	267		13,816
Travel	1,820			1,820
Training	1,392			1,392
Board development	795			795
Electricity	12,662			12,662
Garbage	1,283			1,283
Natural gas	3,936			3,936
Water & sewer - building	3,454			3,454
<b>Total Materials and Services</b>	<u>288,752</u>	<u>62,873</u>	<u>0</u>	<u>351,625</u>
Capital outlay	0	0	30,528	30,528
<b>Total Expenditures</b>	<u>850,407</u>	<u>62,873</u>	<u>30,528</u>	<u>943,808</u>
<b>Revenues Over Expenditures</b>	<u>345,775</u>	<u>(36,622)</u>	<u>(27,289)</u>	<u>281,864</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in			10,000	10,000
Operating transfers out	(10,000)			(10,000)
<b>Total Other Financing Sources (Uses)</b>	<u>(10,000)</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
<b>Revenues and Other Financing Sources (Uses) Over Expenditures</b>	<u>335,775</u>	<u>(36,622)</u>	<u>(17,289)</u>	<u>281,864</u>
Fund Balance - July 1, 2023	931,305	134,034	122,156	1,187,495
<b>Fund Balance - February 29, 2024</b>	<u>\$1,267,080</u>	<u>\$97,412</u>	<u>\$104,867</u>	<u>\$1,469,359</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 29, 2024**

	Current Period Actual	Year to Date Actual	Annual Budget
<b>Revenues:</b>			
Tax revenues - current	\$43,178	\$1,153,419	\$1,199,267
Tax revenues - prior year	898	7,906	25,000
Interest revenue	5,600	27,753	10,000
Fines and fees	274	2,699	3,500
Intergovernmental revenue	259	504	0
Grants and donations	0	3,801	0
Miscellaneous	0	100	0
<b>Total Revenues</b>	<b>50,209</b>	<b>1,196,182</b>	<b>1,237,767</b>
<b>Expenditures:</b>			
Personal services:			
Wages and salaries:			
Library clerk I	698	5,377	9,042
Library clerk II	12,113	99,738	142,958
Library assistant I	6,239	49,741	72,945
Library assistant II	9,563	63,047	108,829
Librarian I	12,571	94,845	149,488
Librarian II	5,717	45,555	69,971
Library director	8,086	64,284	94,644
Payroll taxes and benefits:			
Retirement	8,309	37,989	51,473
Social security	4,143	31,882	49,965
Workers' compensation	21	462	1,300
Health insurance	474	64,715	165,750
Unemployment insurance	923	4,020	4,572
Paid family and medical leave	0	0	6,479
<b>Total Personal Services</b>	<b>68,857</b>	<b>561,655</b>	<b>927,416</b>
Materials and services:			
Bank charges	60	220	300
Bookmobile	0	415	5,000
Building rental	1,227	11,927	17,500
Building maintenance	0	21,343	20,000
HVAC	0	1,781	15,000
Elevator	0	1,705	2,500
Telephone	186	4,625	6,300
Internet	302	5,250	8,000
Collection development	5,655	59,997	90,000
Technology	1,216	9,219	14,000
Accounting and auditing	0	28,765	32,000
Courier	248	2,604	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 29, 2024**

	Current Period <u>Actual</u>	Year to Date <u>Actual</u>	Annual <u>Budget</u>
Custodial services	0	14,013	29,000
Technical services	0	3,627	4,000
Library consortium	0	16,309	16,500
Copiers	469	4,000	5,000
Elections expense	0	2,637	0
Furniture and equipment	0	2,504	4,000
Insurance	0	20,671	20,000
Georgiana Smith Memorial Garden	4,818	12,627	20,000
Legal services	1,374	4,163	4,000
Professional services	630	1,935	0
Membership dues	946	3,433	4,000
Miscellaneous	31	2,522	2,500
Postage and freight	152	674	1,500
Printing	0	607	1,000
Programs	126	12,109	20,000
Advertising	50	179	2,500
Office supplies	463	13,549	14,000
Travel	0	1,820	4,000
Training	20	1,392	3,000
Board development	0	795	1,500
Parking reimbursement	0	0	500
Electricity	1,628	12,662	20,000
Garbage	152	1,283	2,000
Natural gas	1,640	3,936	10,000
Water & sewer - building	398	3,454	5,600
Total Materials and Services	<u>21,791</u>	<u>288,752</u>	<u>407,500</u>
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Contingency	0	0	100,000
<b>Total Expenditures</b>	<u>90,648</u>	<u>850,407</u>	<u>1,434,916</u>
<b>Other Financing Sources (Uses)</b>			
Operating transfers In	0	0	0
Operating transfers out	0	(10,000)	(10,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(10,000)</u>	<u>(10,000)</u>
<b>Change in Fund Balance</b>	<u>(\$40,439)</u>	<u>\$335,775</u>	<u>(\$207,149)</u>

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 29, 2024**

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
<b>Revenues:</b>			
Donations and grants	\$10,848	\$20,970	\$270
Intergovernmental revenue	0	5,281	0
<b>Total Revenues</b>	<u>10,848</u>	<u>26,251</u>	<u>270</u>
<b>Expenditures:</b>			
Personal services	0	0	11,000
Materials and services:	3,539	62,873	269,000
Capital outlay	0	0	100,000
<b>Total Expenditures</b>	<u>3,539</u>	<u>62,873</u>	<u>380,000</u>
<b>Change in Fund Balance</b>	<u><u>\$7,309</u></u>	<u><u>(\$36,622)</u></u>	<u><u>(\$379,730)</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 29, 2024**

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
<b>Revenues:</b>			
Interest revenue	\$344	\$3,239	\$2,000
<b>Other Financing Sources</b>			
Transfer from General Fund	0	10,000	10,000
<b>Total Revenues and Other Sources</b>	<u>344</u>	<u>13,239</u>	<u>12,000</u>
<b>Expenditures:</b>			
Materials and services	0	0	0
Capital outlay	0	30,528	75,000
<b>Total Expenditures</b>	<u>0</u>	<u>30,528</u>	<u>75,000</u>
<b>Change in Fund Balance</b>	<u><u>\$344</u></u>	<u><u>(\$17,289)</u></u>	<u><u>(\$63,000)</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 29, 2024

	Newspaper Digitization	Foundation Grants	Other Grants	Friends of the Library	Pat Hazelhurst	CARES Act	R2R 2023	R2R 2024	HR Cultural Trust	Safety Grant	Total
<b>Revenues:</b>											
Donations and grants	\$0	\$0	\$3,228	\$17,742	\$0	\$0	\$0	\$5,281	\$0	\$0	\$20,970
Intergovernmental revenue											5,281
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>3,228</u>	<u>17,742</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,281</u>	<u>0</u>	<u>0</u>	<u>26,251</u>
<b>Expenditures:</b>											
Personal services:											
Wages and salaries											0
Employee benefits											0
<b>Total Personal Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Materials and services:											
Telephone					29						29
Supplies - office		267									267
Collection development		12,784		1,627	3,915		485		2,500		21,311
Programs		15,089	2,610	8,630	3,538		4,669				34,536
Furniture & equipment		5,724			530					476	6,730
<b>Total Materials and Services</b>	<u>0</u>	<u>33,864</u>	<u>2,610</u>	<u>10,257</u>	<u>8,012</u>	<u>0</u>	<u>5,154</u>	<u>0</u>	<u>2,500</u>	<u>476</u>	<u>62,873</u>
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<u>0</u>	<u>33,864</u>	<u>2,610</u>	<u>10,257</u>	<u>8,012</u>	<u>0</u>	<u>5,154</u>	<u>0</u>	<u>2,500</u>	<u>476</u>	<u>62,873</u>
<b>Net Change in Fund Balance</b>	<u>0</u>	<u>(33,864)</u>	<u>618</u>	<u>7,485</u>	<u>(8,012)</u>	<u>0</u>	<u>(5,154)</u>	<u>5,281</u>	<u>(2,500)</u>	<u>(476)</u>	<u>(36,622)</u>
Fund Balance - July 1, 2023	338	102,259	3,052	4,381	14,093	1,781	5,154	0	2,500	476	134,034
<b>Fund Balance - February 29, 2024</b>	<u>\$338</u>	<u>\$68,395</u>	<u>\$3,670</u>	<u>\$11,866</u>	<u>\$6,081</u>	<u>\$1,781</u>	<u>\$0</u>	<u>\$5,281</u>	<u>\$0</u>	<u>\$0</u>	<u>\$97,412</u>

See Independent Accountants' Compilation Report

# Westside Urban Renewal District Impacts of Urban Renewal on Library District (gross, w/o collection loss)

Chart created by Will Norris, City of Hood River Urban Renewal Administrator

Assumption: General Tax Growth Rate	<b>5.00%</b>
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General tax growth rate estimated by Library Director based upon average from the past four fiscal years.

FY	Library Taxable Assessed Value	Library District Gross Collections (before Urban Renewal and w/o collection loss)
2020	\$2,564,576,284	\$1,000,185
2021	\$2,883,580,276	\$1,124,596
2022	\$2,860,784,184	\$1,115,706
2023	\$3,046,757,649	\$1,188,235
2024	\$3,147,460,034	\$1,227,509
2025	\$3,304,833,036	\$1,288,885
2026	\$3,470,074,687	\$1,353,329
2027	\$3,643,578,422	\$1,420,996
2028	\$3,825,757,343	\$1,492,045
2029	\$4,017,045,210	\$1,566,648
2030	\$4,217,897,471	\$1,644,980

Figures 2020-2024 provided by Hood River County and then estimated 2025-2030.

	Windmaster	Downtown	Waterfront	Heights	Westside	Net Library Revenue	Percent of Total Revenue Lost due to Westside
	\$9,467	\$42,660	\$25,309	\$7,847	\$0	\$914,903	0.0%
	\$10,480	\$0	\$0	\$0	\$0	\$1,114,116	0.0%
	\$11,543	\$18,599	\$28,932	\$9,603	\$0	\$1,047,028	0.0%
	\$13,072	\$0	\$31,459	\$10,444	\$0	\$1,133,262	0.0%
	\$0	\$0	\$31,582	\$10,966	\$0	\$1,184,961	0.0%
	\$0	\$0	\$30,392	\$11,514	\$2,145	\$1,244,834	0.2%
	\$0	\$0	\$31,608	\$12,090	\$4,210	\$1,305,421	0.3%
	\$0	\$0	\$7,468	\$12,694	\$6,355	\$1,394,478	0.4%
	\$0	\$0	\$0	\$13,329	\$8,576	\$1,470,140	0.6%
	\$0	\$0	\$0	\$13,996	\$10,875	\$1,541,777	0.7%
	\$0	\$0	\$0	\$14,695	\$13,256	\$1,617,029	0.8%



## Salary Schedule, 2024-25

<b>Steps:</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>Clerk I</b>		\$14.71	\$15.00	\$15.30	\$15.61	\$15.92	\$16.24
		\$30,597	\$31,200	\$31,824	\$32,469	\$33,114	\$33,779
<b>Clerk II</b>	\$16.59	\$16.92	\$17.26	\$17.61	\$17.96	\$18.32	\$18.69
	\$34,507	\$35,194	\$35,901	\$36,629	\$37,357	\$38,106	\$38,875
<b>Library Assistant</b>	\$19.93	\$20.33	\$20.74	\$21.15	\$21.57	\$22.00	\$22.44
	\$38,813	\$42,286	\$43,139	\$43,992	\$44,866	\$45,760	\$46,675
<b>Library Assistant</b>	\$22.90	\$23.36	\$23.83	\$24.31	\$24.80	\$25.30	\$25.81
	\$44,595	\$48,589	\$49,566	\$50,565	\$51,584	\$52,624	\$53,685
<b>Librarian I</b>	\$27.48	\$28.03	\$28.59	\$29.16	\$29.74	\$30.33	\$30.94
	\$53,526	\$58,302	\$59,467	\$60,653	\$61,859	\$63,086	\$64,355
<b>Librarian II</b>	\$33.46	\$34.13	\$34.81	\$35.51	\$36.22	\$36.94	\$37.68
	\$65,156	\$70,990	\$72,405	\$73,861	\$75,338	\$76,835	\$78,374
<b>Library Director</b>	\$44.61	\$45.50	\$46.41	\$47.34	\$48.29	\$49.26	\$50.25
	\$86,875	\$94,640	\$96,533	\$98,467	\$100,443	\$102,461	\$104,520

Range approved by the Board of Directors,  
Steps established by Library Director, May 14, 2024

**Salaries, 2024-25**

Cost of Living/Minimum Wage Adjustment: 3.45%

Insurance: \$1,300

ID	Position	FTE	Current FT Salary	Proposed Salary w/ step increase	Prorated Salary	Current Insurance	Insurance assumes 10% increase (Jan.-June)	Proposed Insurance monthly cap	Retirement
Shelver	Clerk I	0.300	\$31,824	\$32,469	\$9,741				
Public Service Clerks (FT)	Clerk II	1.000	\$38,106	\$38,875	\$38,875	\$8,800	\$9,240	\$15,600	\$3,499
Public Service Clerks (FT)	Clerk II	1.000	\$35,381	\$37,357	\$37,357	\$8,800	\$9,240	\$15,600	\$3,362
Public Service Clerks (PT & subs)	Clerk II	2.000	\$35,381	\$37,357	\$74,714				
Children's Services Assistant	Assist I	0.800	\$42,515	\$44,866	\$35,893	\$8,800	\$9,240	\$12,480	\$3,230
Operations Assistant	Assist I	1.000	\$41,683	\$43,992	\$43,992	\$15,600	\$15,600	\$15,600	\$3,959
Collection Development Specialist	Assist II	0.625	\$51,834	\$53,685	\$33,553	\$4,890	\$5,205	\$9,750	\$3,020
Cataloging Specialist	Assist II	0.750	\$51,834	\$53,685	\$40,264	\$4,890	\$5,205	\$11,700	\$3,624
Bookmobile Specialist	Assist II	0.800	\$51,834	\$53,685	\$42,948	\$12,480	\$12,480	\$12,480	\$3,865
Outreach Librarian	Lib I	1.000	\$58,594	\$61,859	\$61,859	\$5,924	\$6,220	\$15,600	\$5,567
Children's Services Librarian	Lib I	0.750	\$59,467	\$60,653	\$45,490	\$5,098	\$5,353	\$11,700	\$4,094
Teen Services Librarian	Lib I	0.800	\$59,758	\$63,086	\$50,469	\$8,800	\$9,240	\$12,480	\$4,542
Assistant Director	Lib II	1.000	\$72,405	\$73,861	\$73,861	\$15,600	\$15,600	\$15,600	\$6,647
Library Director	Director	1.000	\$95,139	\$100,443	\$100,443	\$15,600	\$15,600	\$15,600	\$9,040
<b>Total FTE</b>					<b>12.825</b>	<b>\$115,282</b>	<b>\$118,223</b>	<b>\$164,190</b>	<b>\$54,450</b>

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

I move to approve the Hood River County Library District budget for the 2024-25 fiscal year for the total amount of \$2,785,334 and the amounts per fund as shown below:

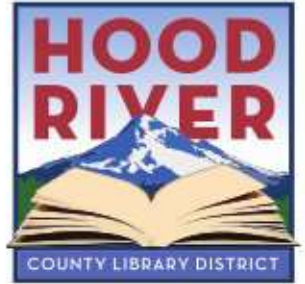
<u>Fund</u>	
General Fund	\$ 2,193,334
Capital Equipment Reserve Fund	115,000
Grants Fund	477,000
Total:	<u>\$ 2,785,334</u>

I also move to approve:

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

\_\_\_\_\_  
Budget Committee Chairperson                      Date

\_\_\_\_\_  
Budget Officer    Date



## Financial Management Policy

### I. Purpose

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

### II. Accounting System

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

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

The accounting system shall include:

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

### III. Control Policies and Procedures

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

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

502 State Street  
Hood River - OR 97031

541 386 2535

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

#### **IV. Cash and Purchasing**

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

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

outstanding vacation and holiday accrual.

#### 7. Expenditures approval

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

## V. Credit Cards

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

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



## VI. Personnel

Employment policies shall include procedures that reasonably protect District assets:

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

## VII. District Assets and Capital Outlay

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

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

Capital outlay shall include expenditures on the following:

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

## VIII. Surplus Property

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

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

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

## VIII. Contracts

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

### 1. Local Contract Review Board

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

### 2. Delegation of Contracting Authority

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

### 3. Professional Services Contracts

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

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

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

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

#### 4. Sole Source Procurement

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

#### 5. Electronic Advertising

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

### IX. Grants

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

#### 1. Evaluating Grant Opportunities

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

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

The District library core services are to:

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

#### 2. Grant Contracts

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

#### 3. Grant Funds Management

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

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

according to the funder's requirements.

Approved by the Board of Directors, March 15, 2011

Last reviewed, July 15, 2022

Last revised, July 15, 2022

**Bookmobile Budget FY 2024-25**

**General Fund**

Materials & Services	Insurance	\$6,000.00
Materials & Services	Internet (Wifi)	\$1,320.00
Materials & Services	Bookmobile	\$5,000.00 Gas and maintenance
Personnel	Bookmobile Specialist	\$59,337.00 Salary and benefits

**Grants Fund**

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

\$90,057.00