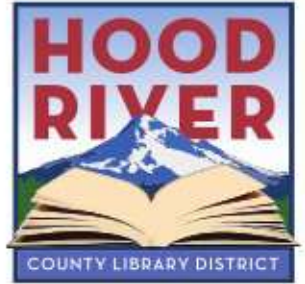


Budget Committee Meeting Agenda

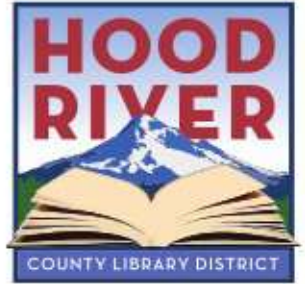
Tuesday, May 13, 2025, 6:00pm
Jean Marie Gaulke Community Meeting Room
502 State St, Hood River
Budget officer: Rachael Fox



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

2025-2026 Budget Committee Meeting
May 13, 2025

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, Catherine Bourgault, Karen Bureker, Jazmin Contreras, Brian Hackett, Megan Janik, Sara Marsden, Jessica Metta, 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 June.

502 State Street
Hood River - OR 97031
541 386 2535

www.hoodriverlibrary.org

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

We have one Budget Committee meeting scheduled for Tuesday, May 13, 2025, 6:00-8:00pm. If needed, we can recess the meeting and continue it on Tuesday, May 20, 6:00-7:00pm. The meeting will be held in-person and on electronically through Zoom (meeting ID#846 1288 6956). 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: Budget 2025-26
- Attachment II: The District's Strategic Goals for 2023-2028
- Attachment III: Our most recent financial statements, March 2025
- Attachment IV: Bookmobile Budget
- Attachment V: Historical utility use
- Attachment VI: Financial Management Policy
- Attachment VII: A recommended motion to approve the 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 or 541-387-7062.

Budget message

The 2025-26 fiscal year marks Hood River County Library District's fourteenth year of operation. Our District has flourished since reopening its doors in July 2011, now offering comprehensive services including diverse programming for all ages, a vibrant collection, well-utilized meeting spaces, dynamic outreach programs, a robust bookmobile, free public Internet access, community-centered spaces, and much more.

Our success stems from the dedicated efforts of library staff, the Library Board, Library Foundation, Friends of the Library, and countless generous donors who have collectively built a solid foundation for our District. When we reopened in 2011, we faced the challenge of rebuilding everything from scratch. The Library Foundation and Friends of the Library raised crucial funds to enable our July 2011 reopening four months before receiving our first tax revenue as a Special District. Since then, we have maintained consistent fiscal responsibility with taxpayer funds.

Through prudent financial management, we have steadily increased our carryover funds thanks to rising property values, the conclusion of an Urban Renewal district, an unexpected donation of \$83,000, and reduced operating costs during the pandemic years. Throughout this journey, fiscal conservatism and prudence have guided our decisions.

We have established reserve funds to support our future capital projects and ongoing building maintenance and replacement needs. Our staffing approach has been deliberate and strategic, maintaining essential personnel while making efficient use of existing staff and gradually adding new positions or expanding current positions when able. We have

consistently increased wages to ensure our library staff receive compensation comparable to both the broader library field and our local community, while meeting mandated minimum wage increases. Remarkably, we've accomplished these goals while maintaining one of the lowest tax rates among similar-sized special district libraries in Oregon. When compared to our peers, our District stands out as a top performer in programming, program attendance, collection development and expenditures, and efficient utilization of limited resources.

We continue to enhance services to our patrons each year. With the addition of our fourth location, our bookmobile now reaches community members who could not otherwise access our physical branches. Our District truly represents a success story worth celebrating, reflecting the collective effort to build a strong vibrant and healthy organization.

Looking ahead beyond this fiscal year, we must carefully consider several factors that will impact our budget: annual minimum wage/cost of living increases, rising healthcare costs, increased library consortium expenses for resource sharing due to lost federal funding, county and city Urban Renewal contributions, and ongoing inflation affecting goods and services. We project moderate annual tax increases of \$35,000-\$70,000 to address these rising costs while maintaining our facilities and planning for future capital expenses.

Despite these challenges, we've managed to achieve near-breakeven status through careful staffing adjustments and additional funding provided by the Friends of the Library and the Library Foundation. Because we aren't generating the surpluses we once did to replenish our capital fund, maintaining our reserve fund remains critical, as we potentially cannot continue to replenish annual capital expenditures from current revenues alone. Additionally, a general fund buffer continues to be an essential component of our financial stability, protecting us from unexpected costs and price increases during the fiscal year.

While challenges lie ahead, our strong foundation and proven track record of fiscal responsibility position us well to navigate future uncertainties. By maintaining our cautious approach to spending while preserving essential services, we can ensure the Hood River County Library District remains a vibrant community resource for many years to come.

Strategic goals

Our budget should reflect our strategic goals. This fiscal year we will be focusing on our set of 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 II). Here are the five main areas of focus and how the budget addresses them.

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

- *Goal 1: Support vibrant locations across the county.*
 - The exterior window sills on the historic section of the Hood River Library will undergo repairs and repainting.
 - Hire consultant to conduct a comprehensive facilities assessment, updating our proposed replacement schedule and maintenance plan for the Hood River Library.

- *Goal 2: Increase ease of access to library services.*
 - We will expand services at Hood River Gardens Library.
 - A covering for the seating area(s) will be installed.
 - New, improved signage will be implemented at all locations to better direct patrons.
 - Implement Radio Frequency Identification (RFID) technology at all locations to improve operational efficiency and maintain an up-to-date collection.
 - Develop a new website featuring an easy-to-navigate interface with integrated library and meeting room calendars.
- *Goal 3: Using a universal design approach, update library spaces to be more accessible for patrons with a variety of physical abilities and needs.*
 - New circulation desks will be installed (May 2025) on both the upper and lower levels of the Hood River Library to accommodate wheelchairs and strollers, enhancing ease of use for patrons and staff. We will be further developing the desk areas this fiscal year.

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

- *Goal 1: Provide Bookmobile and outreach service to underserved areas of our county.*
 - Bookmobile Librarian to continue developing programming and enhancing services through out bookmobile and outreach services.
 - Expand and refine service route with multiple stops throughout Hood River County in residential areas, schools, daycares, preschools, and community locations.
- *Goal 2: Develop partnerships to support future service development in underserved areas of the county.*
 - Continue partnering with local organizations to enhance service and program delivery, including FISH Food Bank, Gorge Grown, Hood River Christmas Project, Hood River Grange, Hood River County Prevention Department, Hood River County School District and PTO organizations, Hood River Valley Parks and Recreation, Odell Hispanic Coalition, One Community Health, and senior facilities
- *Goal 3: Ensure services connect with the whole family, developing programming and access to services that serve families together.*
 - Continue developing and offering programs at all our locations and in the community that serve multiple generations, including young children, teens, and seniors.

3. *Create community through the Library.*

- *Goal 1: Prioritize opportunities for local community members to come together, using library space and through activities and programming.*
 - Create inclusive gathering opportunities through social events, cultural celebrations, and interest-based activities that bring community members together for meaningful connection and dialogue.
 - Expand collaborative learning spaces where community members can share skills, explore local issues, and engage in creative projects that strengthen neighborhood bonds and celebrate diverse talents.
- *Goal 2: Prioritize co-creation and partnerships when developing new programs and offerings.*
 - Continue structured collaboration frameworks with community organizations, local experts, and resident groups to jointly design, implement, and evaluate library programs that address identified community needs and interests.
- *Goal 3: Make a difference in community issues by being at the table with community organizations, coalitions, and government agencies.*
 - Position librarians as essential community connectors by securing their representation on key coalitions, government advisory boards, and civic planning initiatives, leveraging their expertise in information access and community needs to influence local decision-making processes.
 - Empower librarians to serve as partnership ambassadors with 2 high-impact community organizations this year, utilizing their skills in information curation, program development, and community engagement to address pressing needs in our community.

4. *Facilitate learning through experience*

- *Goal 1: Take opportunities to share local, global, and creative culture with local residents.*
 - Create an experiential learning lab with our Makerspace and new 3D printer where patrons can engage with emerging technologies and participate in guided creative projects.
 - Continue to partner with Oregon State University Extension Center, Waucoma Books, and expand our partnership with Columbia Center for the Arts and the History Museum of Hood River County for year-round programming.
- *Goal 2: Provide opportunities to learn more about the landscape around us.*
 - Partner with local expertise to develop comprehensive gardening resources and educational opportunities that celebrate regional growing practices and expand access to sustainable gardening materials through expanding our seed lending library.
 - Create immersive, experiential learning opportunities that take patrons beyond library walls to directly engage with the natural world and local history through guided outdoor activities and hands-on exploration.

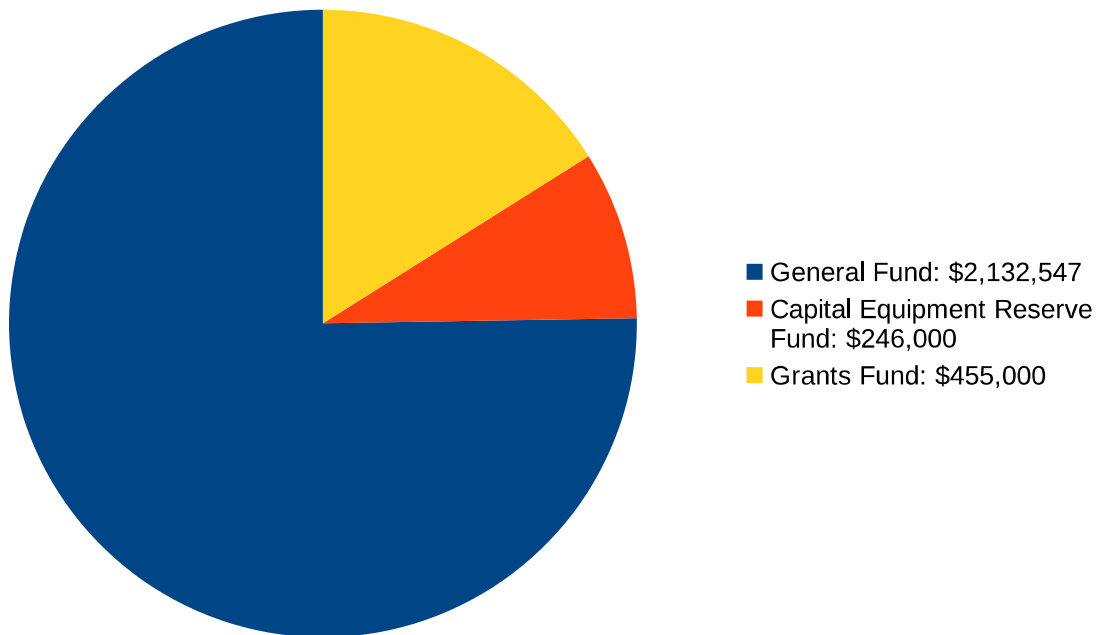
- *Goal 3: Continue to expand the Library of Things, including collections at each location.*
 - Expand the Library of Things collection at all locations, ensuring Cascade Locks, Parkdale, and the Bookmobile offer curated selections of high-demand items that reflect the specific needs and interests of each community they serve.

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

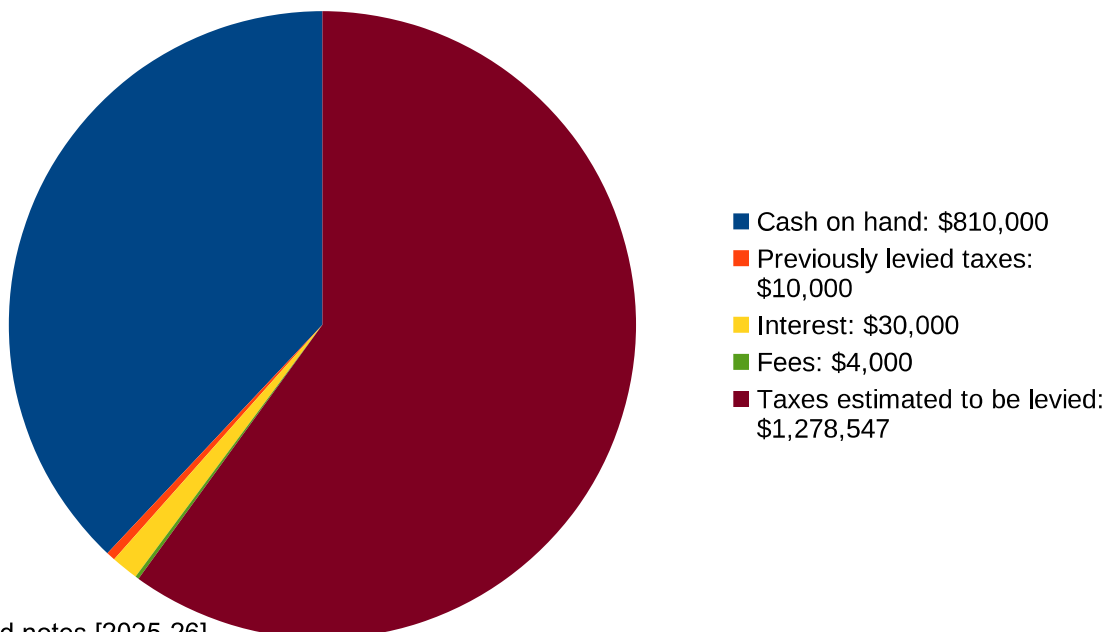
- *Goal 1: Develop fun and innovative ways to broadly communicate the library's value.*
 - Accomplish this through our new website, social media and newsletter and mailers.
 - Hire a marketing consultant to create and implement a comprehensive outreach strategy for the library district - top priority for fiscal year 2025-26.
- *Goal 2: Work together to envision the future of the library in county's communities.*
 - Actively gather input from community members, staff, and stakeholders through surveys and discussions.
 - Use feedback to shape strategic planning and service development.
- *Goal 3: Raise awareness of the library's impact through participation in and presentations to community coalitions and local government.*
 - Participate in community coalitions and local government meetings.
 - Deliver presentations by librarians to share success stories, usage data, and community benefits.

Overall, the proposed 2025-26 budget moves the District in a positive direction to fulfill the strategic goals. It gives staff the resources they need to carry out the plan.

Hood River County Library District Budget for FY 2025-26
\$2,833,547



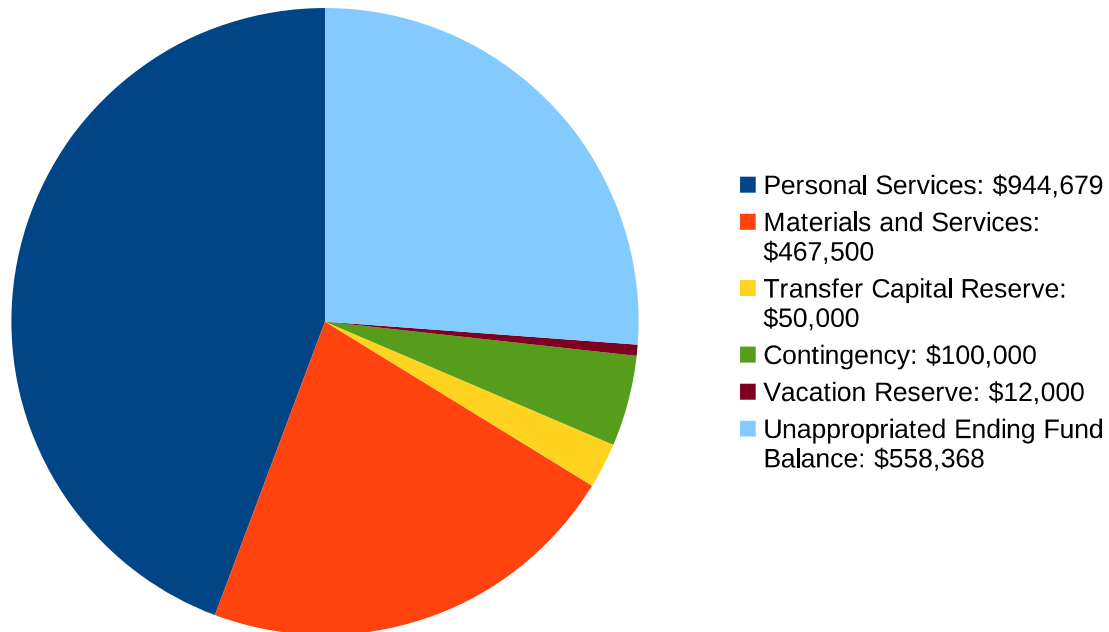
General Fund
Total Resources \$2,132,541



Resources

- **1 - Cash on hand:** This is the estimated amount we will carry over from FY 2024-25.
- **2 - Previously levied taxes:** This includes taxes that were not paid from 2011-2025.
- **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:** Revenue figures are calculated based on the total assessed value of countywide property, multiplied by the District's millage rate of 0.39. This calculation factors in a reduction for uncollectible taxes and Urban Renewal allocations to the County and City Urban Renewal Districts (FY 2025-26 \$70,000). The resulting estimated tax revenue represents a 3% increase compared to the current fiscal year's actual receipts. This calculation methodology follows standard practices as recommended by Hood River County Records and Assessment and Budget and Finance Department.

Total expenditures \$2,132,541



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:* Workers' compensation costs are projected based on historical data from SAIF Corporation
- *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):* Oregon's paid family medical leave program began collecting employee payroll contributions on January 1, 2023. The contribution rate is determined by the Director of the Employment Department and cannot exceed 1% of employee wages. While the standard split requires employers to pay 40% and employees to contribute 60%, employers with fewer than 25 employees are exempt from the employer contribution portion. Since our organization has 20 employees, we qualify for this exemption and therefore do not need to include this as a budget line item.

Staffing expenses

The proposed personnel costs for FY 2025-26:

- \$944,679

The increase in personnel expenses are explained below:

- *Minimum wage:* The Oregon minimum wage automatically adjusts each year based on the Consumer Price Index (CPI) published by the United States Bureau of Labor Statistics. For this fiscal year, the adjustment was estimated at 2.4%, representing a 35 cent increase from the previous fiscal year. This brings the current minimum wage to \$15.05 per hour.
- *Step increases:* The budget includes funding for potential step increases for all staff members. While not every employee will necessarily receive a step increase, this approach allows us to award merit-based increases to selected staff during their annual reviews and to hire new employees at higher compensation steps should any positions become vacant during the fiscal year.
- *Staffing:*
 - For fiscal year 2024-25, we reclassified three positions from Library Assistant II to Librarian I to accurately reflect their updated job duties and responsibilities. Additionally, when our Bilingual Outreach Librarian position became vacant, we incorporated those duties into the Bookmobile Librarian position and expanded it to full-time. This transition was beneficial for our District as the Bookmobile Librarian (a position added in September 2023) had already assumed many of the Bilingual Outreach responsibilities. We distributed the remaining outreach duties among our Bookmobile Librarian and other librarians who now provide outreach services specific to the age groups they serve. This strategy is proving to be successful.
 - I recommend we make the following permanent change.
 - Children's Services Librarian
 - For fiscal year 2024-25, we increased the Children's Services Librarian position by 2 hours per week to accommodate the growing demand for children's programs and services in our library district.
 - I recommend adding 2 hours per week of cataloging time for this fiscal year. Previously, our Bookmobile Librarian contributed 2 hours weekly to cataloging library materials, providing support to our Cataloging Librarian and serving as backup during vacations and emergencies. However, due to increased responsibilities, the Bookmobile Librarian can no longer fulfill these cataloging duties. We need to allocate these 2 hours to another staff member to ensure continuity of these essential cataloging tasks.

- Salary compensation 2.4% increase
 - I recommend a 2.4% cost-of-living increase for all staff this fiscal year. Additionally, the Clerk I position (currently filled by one part-time employee at 14.25 hours weekly) will continue to start at step 2 to meet FY 2025-26 minimum wage requirements. Implementing annual cost-of-living increases for our entire staff remains our standard practice for responding to Oregon's minimum wage requirements, which adjust annually according to the Consumer Price Index. By increasing for the entire staff we can also address wage compression and support our staff with cost-of-living increases.
 - In three of the past five years, we implemented above-recommended salary increases (0.8% in 2022-23, 4.5% in 2021-22, and 2% in 2020-21) to address minimum wage requirements, wage compression, and align with the 2021 salary analysis findings of staff are paid lower than other organizations in our area and the library profession. Two years ago, we implemented a 3.5% increase instead of the full 5.2% needed for minimum wage compliance, while eliminating step 1 for Clerk I positions to accommodate the new Bookmobile Specialist position. This recent history of proactive compensation adjustments has helped us maintain competitive wages while meeting state requirements.
- *Health Insurance decrease:* Health insurance costs have decreased by \$11,700 (from \$164,190 to \$152,490) due to the elimination of one full-time position.

- We budget for the maximum health insurance allowance for all eligible staff members. This approach accommodates any staffing changes throughout the year. The allowance is \$1,300 per month for full-time employees (40 hours per week), with prorated benefits for part-time staff based on their weekly hours. Employees are responsible for any costs beyond this allowance.

Currently, six positions utilize the maximum benefit amount offered for their positions. Three employees use less than the full allowance, resulting in a lower overall rate. Additionally, two employees receive HRA VEBA and dental benefits instead of the standard health insurance package. The HRA VEBA is calculated at 50% of the medical cost and prorated based on employees' weekly hours. These funds are provided in lieu of medical benefits but must be used exclusively for healthcare expenses.

The current projected actual cost for staff benefits is \$128,902 for the year, which includes a projected 20% increase in health care costs for nine months of this fiscal year.

We have raised the maximum cap for employee health coverage three times in the last nine years. I recommend maintaining the existing cap of \$1,300 per month. Since the cap has not been increased since fiscal year 2022-23, I suggest we revisit this decision at the beginning of the next fiscal year and aim to raise the cap every 2 to 3 years if possible.

Salary Schedule, 2025-26

Steps:	1	2	3	4	5	6	7
Clerk I		\$15.06	\$15.36	\$15.67	\$15.98	\$16.30	\$16.63
		\$31,325	\$31,949	\$32,594	\$33,238	\$33,904	\$34,590
Clerk II	\$16.99	\$17.33	\$17.68	\$18.03	\$18.39	\$18.76	\$19.14
	\$35,339	\$36,046	\$36,774	\$37,502	\$38,251	\$39,021	\$39,811
Library Assistant I	\$20.41	\$20.82	\$21.24	\$21.66	\$22.09	\$22.53	\$22.98
	\$42,453	\$43,306	\$44,179	\$45,053	\$45,947	\$46,862	\$47,798
Library Assistant II	\$23.45	\$23.92	\$24.40	\$24.89	\$25.39	\$25.90	\$26.42
	\$48,776	\$49,754	\$50,752	\$51,771	\$52,811	\$53,872	\$54,954
Librarian I	\$28.14	\$28.70	\$29.27	\$29.86	\$30.46	\$31.07	\$31.69
	\$58,531	\$59,696	\$60,882	\$62,109	\$63,357	\$64,626	\$65,915
Librarian II	\$34.26	\$34.95	\$35.65	\$36.36	\$37.09	\$37.83	\$38.59
	\$71,261	\$72,696	\$74,152	\$75,629	\$77,147	\$78,686	\$80,267
Library Director	\$45.68	\$46.59	\$47.52	\$48.47	\$49.44	\$50.43	\$51.44
	\$95,014	\$96,907	\$98,842	\$100,818	\$102,835	\$104,894	\$106,995

Range approved by the Board of Directors,
Steps established by Library Director, May 13, 2025

Salaries, 2025-26

Cost of Living/Minimum Wage Adjustment: 2.40% Insurance: \$1,300

ID	Position	FTE	Current FT Salary	Proposed Salary w/ step increase	Prorated Salary	Current Insurance	Insurance assumes 20% increase (Sept.-June)	Proposed Insurance monthly cap	Retirement
Shelver	Clerk I	0.375	\$31,824	\$33,238	\$12,464				
Public Service Clerks (FT)	Clerk II	1.000	\$37,357	\$39,021	\$39,021	\$9,359	\$10,920	\$15,600	\$3,512
Public Service Clerks (FT)	Clerk II	1.000	\$38,875	\$39,811	\$39,811	\$9,359	\$10,920	\$15,600	\$3,583
Public Service Clerks (PT & subs)	Clerk II	2.000	\$36,629	\$38,251	\$76,502				
Children's Services Assistant	Assist I	0.800	\$44,866	\$46,862	\$37,490	\$9,359	\$10,920	\$12,480	\$3,374
Operations Assistant	Assist I	1.000	\$43,992	\$45,947	\$45,947	\$15,600	\$15,600	\$15,600	\$4,135
Collection Development Librarian	Lib I	0.625	\$57,158	\$59,696	\$37,310	\$9,750	\$9,750	\$9,750	\$3,358
Cataloging Librarian	Lib I	0.800	\$57,158	\$59,696	\$47,757	\$4,396	\$5,128	\$11,700	\$4,298
Bookmobile Librarian	Lib I	1.000	\$57,158	\$59,696	\$59,696	\$15,600	\$15,600	\$15,600	\$5,373
Children's Services Librarian	Lib I	0.800	\$60,653	\$63,357	\$50,686	\$5,318	\$6,384	\$12,480	\$4,562
Teen and Tween Services Librarian	Lib I	0.800	\$58,302	\$60,882	\$48,706	\$0	\$12,480	\$12,480	\$4,384
Assistant Director	Lib II	1.000	\$73,861	\$77,147	\$77,147	\$15,600	\$15,600	\$15,600	\$6,943
Library Director	Director	1.000	\$100,443	\$104,894	\$104,894	\$15,600	\$15,600	\$15,600	\$9,440
	Total FTE	12.200			\$677,430	\$109,941	\$128,902	\$152,490	\$52,962

Materials & Services

Please note several categories have an 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 IV: Bookmobile Budget.
- *28 - Building rental:* Includes leases for the Cascade Locks (\$16,692) and Parkdale (\$2,000) locations. I estimate we will spend \$18,700 in rent this year. This estimate is an increase from last fiscal year since we renew our lease annually with the School District. We can anticipate an increase in rent, which is why I have allocated extra funds in case the increase is more than anticipated.
- *29 - Building maintenance:* General building maintenance including repairs, electrical work, plumbing, light replacements, fire extinguisher upkeep, roof repairs, and more. Due to the age of the Hood River building, we have expenses for ongoing upkeep. I have increased the budget allocation for this fiscal year because the actual expenditures will exceed the projected amount this fiscal year.
- *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. 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. I am increasing the budget this year since we've seen more repairs needed for our boiler and for potential increase in maintenance costs.
- *31 - Elevator:* There is a maintenance contract for the Hood River Library elevator.
- *32 - Telephone:* This line item includes the cost for the District's VOIP telephone, and mobile phone reimbursement for employees who use their own devices. It assumes \$475 in monthly costs (Hood River, Parkdale, Cascade Locks) and \$60 per month for the Library Director, Assistant Director, and Bookmobile Librarian cell phone reimbursement and \$60 per month for six staff members who serve as Person-In-Charge and need to access chat system on phone.
- *33 - Internet:* This line item includes the cost for bandwidth for the Hood River and Parkdale locations (\$235 per month) and the bookmobile (\$110 per month). The bandwidth at the Cascade Locks Library is included in our lease with the Hood River County School District. There is an increase from last year to add the annual cost of our 23 hot spots at \$3,840.
- *34 - Collection development:* This line item is for collection materials including books, DVDs, audiobooks, and more. Physical library materials are budgeted from the General Fund. Electronic resources are budgeted from the Grants Fund, which is paid for by the Foundation. It's standard practice in libraries to spend 10% of the library budget on the collection. This fiscal year we will spend almost 7.5% on our actual operating expenses on the collection.
- *35 - Technology:* This line item assumes replacement of 20% of all public and staff computers, miscellaneous other technology needs and the cost of our website, email, design programs, eNewsletter program, Zoom subscription, Waiverfile subscription, network switches, staff wiki storage, IT support and more. The District still maintains the Linux operating system, which allows costs to remain low. I have increased the line item because we will have an increase in expenses for our new website and we need to hire a new contractor to replace our existing technology contractor due to relocation out of state.

- *36 - Accounting and auditing:* Includes the quoted amounts for auditing and accounting services.
- *37 - Courier:* This line item represents the cost of moving materials between our three locations. Currently the District pays mileage to staff. We need to increase the amount due to the increase in federal mileage rate which we currently pay.
- *38 - Custodial services:* Our current rate is \$2,600/month for the Hood River building. This includes cleaning five days per week, shampoo carpets/wax floors and window cleaning annually, and dusting of the library shelves monthly. There is \$2,925 for the Parkdale Library nine months out of the year. We share the building three months out of the year with OCDC and they pay for janitorial services during that time. There is also \$2,875 budgeted for cleaning of the carpets at Cascade Locks and Parkdale locations and unanticipated expenses. There is an increase in this line item because our janitorial company increased their rates.
- *39 - Technical services:* Includes the annual cost for our out-of-Sage interlibrary loan service as well as our catalog record download service.
- *40 - Library consortium:* Includes annual membership, which is the amount the Sage Library System will charge libraries of the District's size next fiscal year. The Sage Budget Committee expects an 8% rise in costs.
- *41 - Copiers:* The cost of copier leases, copies, and faxing charges. We currently lease a large copier/printer/scanner/fax for public use, two small printers, and one small copier/scanner/printer for the Hood River building. We are increasing the annual cost due to an increase in copies printed and we have recently added faxing services.
- *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 estimates from Columbia River Insurance. We anticipate a potential 15% 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 covers the fees for our legal counsel Ruben Cleaveland. Cleaveland reviews our contracts and policies. I have made an increase from last year to anticipate any increase in hourly rates. As it varies annually based on needs, this fiscal year we anticipate the projected amount.
- *47 - Professional Services:* This fiscal year 2025-26 I would like to hire a consultant to assist with a new marketing plan and a comprehensive facilities assessment for future planning purposes.
- *48 - Membership dues:* Includes memberships in local organizations and professional societies. Includes dues for the Chamber of Commerce, Gorge Technology Alliance, Hood River Rotary, Oregon Library Association, and American Library Association.
- *49 - Miscellaneous:* This covers items which do not fit into a category like the ongoing support we give to our staff and volunteers, which includes appreciation parties. I recommend we increase the expenditure in this category to accommodate potential increases in costs associated with these activities.
- *50 - Postage/freight:* This covers postage for items we lend and borrow from outside our SAGE system, items we need to return, and postage for library business. I

recommend an increase due to the increase in the cost of postage.

- *51 – Printing:* This covers cost of printing our bookmarks and other various marketing materials. I recommend an increase to allow us to print high quality brochures for our new library services brochures.
- *52 - Programs:* This line item includes the costs for hiring performers, buying supplies for programs, and other program-related expenditures. Our District programs have high attendance and are an area where we excel. We have shifted all our in-house program funding to be supported by the Friends of Library and the Friends of the Library Pat Hazlehurst Endowment fund, and bookmobile and outreach programming will be funded by the Library Foundation. We do not anticipate spending in this general fund, but this is a placeholder if we wish to spend unanticipated funding in our general fund.
- *53 - Advertising:* Most recruitment-related expenses fit under this category. This also includes money for additional advertising to promote District collections and services. I recommend a slight increase in the line item to fund additional advertising for the District.
- *54 – Office supplies:* Includes all office and cataloging supplies. Due to inflation, we have increased this line item.
- *55 - Travel:* Includes travel to trainings, programs, outreach activities, and hotel expenses.
- *56 - Training:* Includes registration for training events such as Sage classes, Special Districts Association of Oregon conference, and the Oregon Library Association conference.
- *57 - Board development:* This line item is used for Board training expenses, such as attendance at the Special Districts Association of Oregon conference.
- *58 – Parking reimbursement –* This fund is to reimburse volunteers for parking fees they accrue while volunteering in the Hood River Library.
- *59-62 - Utilities:* The amounts budgeted are based on actual costs, with room for a possible increases in utilities. There is still some money built in for a colder-than-normal winter and hotter-than-normal summer. See Attachment V: Historical utility use.
- *66 - Transfer to capital reserve:* Used for capital projects. There is an equivalent revenue in the Capital Equipment Reserve Fund. I recommend a transfer of \$50,000. Last year we transferred \$100,000 to properly allocate money we had been carrying in the general fund which will be used for future capital expenses. The \$50,000 will be similar in purpose to last year's transfer.
- *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:* These liabilities are employees' unused vacation and holiday leave. If an employee is no longer employed by the District, these amounts are paid out to them. A past Board felt it prudent to create a reserve fund to help pay for such liability should an employee(s) depart. Per the Financial Management Policies (attachment VI), the reserve amount should equal at least 75% of current outstanding liabilities. Employees are capped at rolling over only 80 hours into a new fiscal year, pro-rated based on a 40-hour workweek, so the District's long-term liabilities are

limited.

- **74 - Unappropriated ending fund balance (UEFB):** The UEFB needs to cover the District's expenses from July through half of November when the bulk of the tax revenue for the fiscal year is received. With an estimated monthly expenditure of \$111,650 the District requires \$502,425 this fiscal year. The UEFB needs to fund next fiscal year from July 2025 through half of November 2026. We can anticipate we will need to have a higher UEFB so \$558,368 should be sufficient. This is the balance if we spend our full amount in each line item which I do not anticipate we will do but will provide us with the option if we need to spend more funds in each category.

This fiscal year the projected expenditures in personnel services and materials and services are expected to nearly equal the anticipated revenue. It's estimated our actual expenditures will allow us to carry over around \$645,000 plus the \$100,000 which we will allocate as contingency next fiscal year.

Capital Equipment Reserve Fund

Resources

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

Requirements

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

This fund will carry over around \$190,000 from last fiscal year. I recommend a transfer of \$50,000. Last year we transferred \$100,000 to properly allocate money we had been carrying in the general fund which will be used for future capital expenses. The \$50,000 will be similar in purpose to last year's transfer. We do not have any large capital projects scheduled for this year but we will continue to use \$10,000-\$25,000 each fiscal year on expected and unexpected repairs such as replacing heat tape and control units in library rain gutters, light fixtures, and more.

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

- 5 years: \$140,000
 - Single ply roof - \$60,000
 - Carpet - \$80,000
- 10 years: \$75,000
 - Boiler - \$75,000
- 15 years: \$140,000
 - HVAC unit - \$140,000
- 15 – 20 years: \$70,000
 - Slate shingle roofing - \$70,000

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

Ongoing project:

- Restoration Hood River Building
 - The original library building's exterior will require restoration work over time. We've already completed the front entrance repairs two years ago, and our maintenance contractor is addressing some of the concrete around windowsills and exterior windows and it will extend into next fiscal year.
- Currently, there are no areas posing immediate safety concerns that require attention. We can approach the remaining restoration work in phases. For this restoration work, we're eligible to apply for matching grants to help fund the project.

We already have a solid foundation: \$333,000

- \$246,000 in the capital fund (\$190,000 carry over, \$6,000 interest, and \$50,000 transfer)
- I estimate we will have \$87,000 in unallocated carry over if we do not spend the full projected amount in the General Fund at the end of FY 2025-26. In the past, we have discussed reserving these funds for capital expenditures but last year we also discussed having a buffer due to unanticipated increase in costs if we need to use the funds during the year. I recommend we continue to hold these funds in the general fund until we get a better idea next fiscal year of expenditures. This unallocated carry over figure is based upon an estimate of actual expenditures.
- Last fiscal year, I projected we could fund the projects listed above with our reserve amounts, but this calculation included the contingency from the general fund (which is now referenced separately below). We should be prepared to fund three critical projects (single-ply roof, carpet, and boiler) earlier than scheduled if they deteriorate faster than expected. Hiring a consultant this year will provide accurate timing and cost estimates. This will help us create a clear plan for annual savings to replenish funds used for smaller projects while continuing to build reserves for large purchases.

We also will have \$100,000 contingency for emergencies in the general fund.

Grants Fund

Resources

The District is fortunate to receive several grants and donations throughout the year. Notably, the Friends of the Library and Library Foundation contribute significantly to our resources, providing approximately \$115,000 to \$125,000 annually to improve the District's services. All Friends and Foundation money is processed through the Grants Fund to allow us to better track it.

There are regular grants that the District receives as well as grants that are carryovers from the 2024-25 fiscal year. Carryovers include the 2025 Ready to Read grant (an Oregon State Library grant used for reading readiness), Library Foundation funds for digital resources, magazine and newspaper subscriptions, bookmobile and outreach

services and programs, free books to distribute to FISH food bank, and FOW funds for projects related to signage and covered structure for gardens. Additional carryovers include Friends of the Library and Pat Hazlehurst Endowment funds for our library programs, grant funds for our newspaper digitization project, and collection of unanticipated donations and grants for our Library of Things collection. Other grants are planned to be expended by the end of the fiscal year.

The Grants Fund also includes several grants that the District hopes to receive. These include unanticipated opportunities that might arise for library services. This fund is intentionally budgeted optimistically to allow us to take advantage of grant opportunities as they arise. However, if grants are not received, the corresponding expenditures are not incurred either.

- **2 - Cash on hand:** Carryover funds from multiple sources: Foundation and Friends contributions, Ready to Read 2025 and Newspaper Digitization grant monies, Pat Hazlehurst Endowment Fund grant, and unanticipated grants designated for the Library of Things collection.
- **3 - Grants (specific purposes):** Includes potential grants as described above.
- **4 - Friends of the Library donations:** The Friends contribute to collection development and programming.
- **5 - Library Foundation donations:** The Library Foundation annually funds electronic resources, newspapers and magazine subscriptions, movie licensing, free book distribution through community partner FISH, bookmobile and outreach operational costs, Makerspace supplies, and a project for the annual Feast of Words fundraiser.
- **6 - Friends of the Library Pat Hazlehurst Endowment Fund donations:** The District has an endowment at the Gorge Community Foundation, named in honor of long-time library supporter Pat Hazlehurst. This fund must dispense some of its funds to the library annually.

Requirements

- **11-24 – Personal services:** Potential grant opportunities to fund interns.
- **26-33 – Materials and services:** The Friends and Foundation contribute toward collection development, library programs, new furniture, technology, bookmobile and outreach programs and services and much more. In addition, some funds have been built in to take advantage of unanticipated grant opportunities.
- **35 - Capital outlay:** In this fiscal year, the library plans to utilize funds generated from the Library Foundation Fundraiser 2023 to complete remaining projects of creating a covered area in the Hood River Library gardens and installing new signage, and from the 2024 fundraiser to fund RFID equipment.
- **38 - Unappropriated ending fund balance:** There is no unappropriated ending balance for the Grants Fund. Since the UEFB cannot be spent per state law, the District needs the ability to spend out its grants by the end of the fiscal year should the need arise.

Conclusion

As we enter our next chapter, Hood River County Library District draws strength from fourteen years of community-driven growth and service. Our commitment to fiscal responsibility, coupled with the ongoing support of our Library Board, Foundation, Friends, and community donors, enables us to maintain essential services while planning thoughtfully for the future. As we navigate the challenges of rising costs, we remain dedicated to prudent financial management that balances immediate needs with long-term sustainability. Our success story continues because we approach each budget year with careful consideration, ensuring that our libraries remain vibrant community hubs accessible to all residents. Through strategic planning and collaborative partnerships, we will preserve our legacy of exceptional service while adapting to meet the evolving needs of our community for generations to come.

GENERAL FUND
Resources

Hood River County Library District

OR-LB-20

	Historical Data				RESOURCES DESCRIPTION	Budget for Next Year 2025-26		
	Actual			Adopted Budget This Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	First Preceding Year 2022-23	First Preceding Year 2023-24	YTD actuals 3/31/25					
1	907,602	931,305	926,692	910,000	Available cash on hand	810,000		
2	27,128	10,630	11,945	10,000	Previously levied taxes estimated to be received	10,000		
3	25,483	38,506	28,315	25,000	Interest	30,000		
4	3,573	4,221	3,810	3,500	Fees	4,000		
5	-	100	-		Donations			
6	186	640	4,393		Intergovernmental revenue			
7	-	-	77		Miscellaneous revenue			
8								
9	963,972	985,402	975,232	948,500	Total resources, except taxes to be levied	854,000		
10				1,244,834	Taxes estimated to be received	1,278,547		
11	1,143,258	1,213,323	1,191,308		Taxes collected in year levied			
12	2,107,230	2,198,725		2,193,334	TOTAL RESOURCES	2,132,547		

GENERAL FUND
Detailed Requirements

LB-31

	Historical Data				Adopted Budget This Year 2024-25	REQUIREMENTS FOR: Hood River County Library District	Budget for Next Year 2025-26		
	Actual			Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body	
	First Preceding Year 2022-23	First Preceding Year 2023-24	YTD 3/31/2025						
						LIBRARY OPERATIONS			
						PERSONAL SERVICES			
1						Salaries			
2									
3	7,632	11,667	8,986	9,741	Library Clerk I		12,464		
4	152,446	142,570	91,985	150,946	Library Clerk II		155,334		
5	69,367	78,926	73,915	79,885	Library Assistant I		83,437		
6	68,532	100,536	33,368	116,765	Library Assistant II		-		
7	102,364	144,781	150,233	157,818	Librarian I		244,155		
8	65,844	68,421	55,072	73,861	Librarian II		77,147		
9	91,758	96,628	75,048	100,443	Library Director		104,894		
10	557,943	643,529	488,607	689,459	Total Salaries		677,431		
11									
12					Benefits				
13	45,558	51,516	44,472	54,450	Retirement		52,962		
14	42,273	48,314	41,581	52,744	FICA		51,847		
15	2,198	560	586	1,500	Workers' compensation insurance		1,500		
16	76,003	90,498	88,670	164,190	Health insurance		152,490		
17	4,145	7,241	6,613	6,205	Unemployment insurance		8,449		
18	5,290	-	-		Other employee benefits				
19			-	6,895	Paid family and medical leave		-		
20	175,467	198,129	181,922	285,984	Total benefits		267,248		
21									
22	733,410	841,658	670,529	975,443	TOTAL PERSONAL SERVICES		944,679		
22				12.775	Total Full Time Equivalent (FTE)*		12.105		
23									
24					LIBRARY OPERATIONS				

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 2025-26		
	Actual			Adopted Budget This Year 2024-25		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	First Preceding Year 2022-23	First Preceding Year 2023-24	YTD 3/31/2025					
1					RESOURCES			
2	132,185	122,156	111,533	112,000	Cash on hand	190,000		
3	2,861	6,041	4,945	3,000	Interest	6,000		
4	20,000	10,000	100,000	100,000	Transfer from General Fund	50,000		
5								
6	155,046	138,197	216,478	215,000	TOTAL RESOURCES	246,000		
7								
8					REQUIREMENTS			
9	32,890	26,664	17,116	75,000	Capital outlay	75,000		
10	122,156	111,533			Ending balance (prior years)			
11				140,000	RESERVED FOR FUTURE EXPENDITURE	171,000		
12	155,046	138,197		215,000	TOTAL REQUIREMENTS	246,000		

SPECIAL FUND
Resources and Requirements
GRANTS FUND

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2025-26		
	Actual		YTD 3/31/2025	Adopted Budget This Year 2024-25		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1					RESOURCES			
2	110,757	134,034	146,466	132,000	Cash on hand	135,000		
3	67,410	21,645	9,322	125,000	Grants (specific purposes)	100,000		
4	14,525	29,742	24,000	50,000	Friends of the Library donations	50,000		
5	88,500	78,000	-	150,000	Library Foundation donations	150,000		
6	11,000	11,000	-	20,000	Pat Hazelhurst Fund donations	20,000		
7								
8	292,192	274,421	179,788	477,000	TOTAL RESOURCES	455,000		
9								
10					REQUIREMENTS			
11					Personal services			
12					<i>Salaries</i>			
13								
14	-	-	-	4,400	Clerk I	4,000		
			2,455		Clerk II	4,400		
15	1,125	-	-	5,000	Library Assistant II	-		
16					<i>Benefits</i>			
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	1,125	-	2,455	11,000	Total personal services	10,000		
25								
26					Materials and services			
27	42,419	38,802	19,945	50,000	Collection development	75,000		
28	1,783	-	2,106	25,000	Technology	50,000		
29	74,880	60,480	55,355	50,000	Programs	100,000		
30	28,252	6,956	180	69,000	Furniture and equipment	60,000		

31	5,709	2,693	4,084	75,000	Other materials and services	60,000	
32							
33	153,043	108,931	81,670	269,000	Total materials and services	345,000	
34							
35	3,990	19,024	14,653	100,000	Capital outlay	100,000	
36							
37	134,034	146,466			Ending balance (prior years)		
38				-	UNAPPROPRIATED ENDING FUND BALANCE	-	
39	292,192	274,421		380,000	TOTAL REQUIREMENTS	455,000	

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.

HOOD RIVER COUNTY LIBRARY DISTRICT

Compiled Financial Statements March 31, 2025

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Onstott, Broehl & Cyphers, P.C.
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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 March 31, 2025, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month and nine months then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

Onstott, Broehl & Cyphers, P.C.
April 30, 2025

Hood River County Library District
Balance Sheet - Cash Basis
March 31, 2025

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Umpqua Bank	\$189,593			\$189,593
Cash with Hood River County	865,555	\$81,010	\$199,362	1,145,927
Petty cash	416			416
Total Current Assets	<u>1,055,564</u>	<u>81,010</u>	<u>199,362</u>	<u>1,335,936</u>
TOTAL ASSETS	<u><u>\$1,055,564</u></u>	<u><u>\$81,010</u></u>	<u><u>\$199,362</u></u>	<u><u>\$1,335,936</u></u>

LIABILITIES & FUND BALANCES

Liabilities				
Current Liabilities				
Payroll liabilities	\$2,830			\$2,830
Total Current Liabilities	<u>2,830</u>	<u>0</u>	<u>0</u>	<u>2,830</u>
Total Liabilities	<u>2,830</u>	<u>0</u>	<u>0</u>	<u>2,830</u>
Fund Balances:				
Unassigned	<u>1,052,734</u>	<u>81,010</u>	<u>199,362</u>	<u>1,333,106</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$1,055,564</u></u>	<u><u>\$81,010</u></u>	<u><u>\$199,362</u></u>	<u><u>\$1,335,936</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the Nine Months Ended March 31, 2025

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Revenues:				
Donations and grants	\$0	\$28,035		\$28,035
Property tax revenues - current year	1,191,308			1,191,308
Property tax revenues - prior year	11,945			11,945
Fines and fees	3,810			3,810
Intergovernmental revenue	4,393	5,287		9,680
Interest revenue	28,315		\$4,945	33,260
Grants and donations	0			0
Miscellaneous	77			77
Total Revenues	<u>1,239,848</u>	<u>33,322</u>	<u>4,945</u>	<u>1,278,115</u>
Expenditures:				
Personal services:				
Wages and salaries	488,607	2,455		491,062
Employee benefits	181,922	-		181,922
Total Personal Services	<u>670,529</u>	<u>2,455</u>	<u>0</u>	<u>672,984</u>
Materials and services:				
Bank charges	410			410
Bookmobile	2,428			2,428
Building rental	13,505			13,505
Building maintenance	29,234	1,160		30,394
HVAC	13,899			13,899
Elevator	1,841			1,841
Telephone	5,583			5,583
Internet	3,690	2,520		6,210
Collection development	59,699	19,945		79,644
Technology	14,611	2,106		16,717
Accounting and auditing	26,750			26,750
Courier	3,522			3,522
Custodial services	21,480			21,480
Technical services	4,148			4,148
Library consortium	18,239			18,239
Copiers	5,328			5,328
Elections expense	0			0
Furniture and equipment	4,425	180		4,605
Insurance	24,165			24,165
Georgiana Smith Memorial Garden	15,391			15,391
Legal services	6,952			6,952
Professional services	6,538			6,538
Dues and subscriptions	4,487			4,487
Miscellaneous	3,816	404		4,220
Postage and freight	1,104			1,104
Printing	1,472			1,472
Programs	15	55,355		55,370
Advertising	1,771			1,771
Supplies - office	16,144			16,144
Travel	2,730			2,730
Training	2,311			2,311
Board development	785			785
Electricity	15,495			15,495
Garbage	1,430			1,430
Natural gas	5,415			5,415
Water & sewer - building	4,464			4,464
Total Materials and Services	<u>343,277</u>	<u>81,670</u>	<u>0</u>	<u>424,947</u>
Capital outlay	<u>0</u>	<u>14,653</u>	<u>17,116</u>	<u>31,769</u>
Total Expenditures	<u>1,013,806</u>	<u>98,778</u>	<u>17,116</u>	<u>1,129,700</u>
Revenues Over (Under) Expenditures	<u>226,042</u>	<u>(65,456)</u>	<u>(12,171)</u>	<u>148,415</u>
Other Financing Sources (Uses)				
Operating transfers in			100,000	100,000
Operating transfers out	(100,000)			(100,000)
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>0</u>	<u>100,000</u>	<u>0</u>
Revenues and Other Financing Sources (Uses) Over (Under) Expenditures	<u>126,042</u>	<u>(65,456)</u>	<u>87,829</u>	<u>148,415</u>
Fund Balance - July 1, 2024	926,692	146,466	111,533	1,184,691
Fund Balance - March 31, 2025	<u>\$1,052,734</u>	<u>\$81,010</u>	<u>\$199,362</u>	<u>\$1,333,106</u>

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HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2025

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Tax revenues - current	\$13,381	\$1,191,308	\$1,244,834
Tax revenues - prior year	301	11,945	10,000
Interest revenue	3,095	28,315	25,000
Fines and fees	537	3,810	3,500
Intergovernmental revenue	0	4,393	0
Grants and donations	0	0	0
Miscellaneous	0	77	0
Total Revenues	17,314	1,239,848	1,283,334
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	1,130	8,986	9,741
Library clerk II	10,484	91,985	150,946
Library assistant I	7,212	73,915	79,885
Library assistant II	0	33,368	116,765
Librarian I	17,023	150,233	157,818
Librarian II	6,155	55,072	73,861
Library director	8,370	75,048	100,443
Payroll taxes and benefits:			
Retirement	4,867	44,472	54,450
Social security	3,616	41,581	52,744
Workers' compensation	240	586	1,500
Health insurance	8,561	88,670	164,190
Unemployment insurance	781	6,613	6,205
Paid family and medical leave	0	0	6,895
Total Personal Services	68,439	670,529	975,443
Materials and services:			
Bank charges	16	410	300
Bookmobile	102	2,428	5,000
Building rental	1,350	13,505	20,000
Building maintenance	0	29,234	25,000
HVAC	1,781	13,899	15,000
Elevator	211	1,841	3,500
Telephone	621	5,583	8,000
Internet	239	3,690	5,000
Collection development	5,959	59,699	80,000
Technology	1,509	14,611	15,000
Accounting and auditing	5,145	26,750	33,000
Courier	377	3,522	3,200

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2025

	Current Period	Year to Date	Annual
	Actual	Actual	Budget
Custodial services	2,925	21,480	29,000
Technical services	0	4,148	4,000
Library consortium	0	18,239	17,500
Copiers	710	5,328	7,000
Elections expense	0	0	3,000
Furniture and equipment	70	4,425	4,000
Insurance	0	24,165	25,000
Georgiana Smith Memorial Garden	2,193	15,391	20,000
Legal services	84	6,952	4,000
Professional services	0	6,538	0
Membership dues	52	4,487	4,000
Miscellaneous	578	3,816	3,000
Postage and freight	67	1,104	1,500
Printing	0	1,472	1,500
Programs	0	15	10,000
Advertising	62	1,771	2,000
Office supplies	2,367	16,144	17,000
Travel	424	2,730	5,000
Training	820	2,311	3,000
Board development	785	785	1,500
Parking reimbursement	0	0	500
Electricity	1,699	15,495	20,000
Garbage	156	1,430	2,300
Natural gas	1,355	5,415	10,000
Water & sewer - building	405	4,464	5,800
Total Materials and Services	32,062	343,277	413,600
Capital Outlay	0	0	0
Contingency	0	0	100,000
Total Expenditures	100,501	1,013,806	1,489,043
Other Financing Sources (Uses)			
Operating transfers In	0	0	0
Operating transfers out	0	(100,000)	(100,000)
Total Other Financing Sources (Uses)	0	(100,000)	(100,000)
Change in Fund Balance	(\$83,187)	\$126,042	(\$305,709)

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2025

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Donations and grants	\$500	\$28,035	\$345,000
Intergovernmental revenue	0	5,287	0
Total Revenues	<u>500</u>	<u>33,322</u>	<u>345,000</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I			4,400
Library clerk II		2,455	0
Library assistant II			5,000
Payroll taxes and benefits:			
Social security	(188)	0	750
Workers' compensation	(1)	0	250
Unemployment insurance	(37)	0	100
Other personal services			500
Total Personal Services	<u>(226)</u>	<u>2,455</u>	<u>11,000</u>
Materials and services:			
Building maintenance	0	1,160	0
Internet	0	2,520	0
Collection development	0	19,945	80,000
Technology	0	2,106	40,000
Programs	8,603	55,355	80,000
Furniture and equipment	0	180	70,000
Other materials and services	0	404	96,000
Total Materials and Services	<u>8,603</u>	<u>81,670</u>	<u>366,000</u>
Capital outlay	0	14,653	100,000
Total Expenditures	<u>8,377</u>	<u>98,778</u>	<u>477,000</u>
Change in Fund Balance	<u><u>(\$7,877)</u></u>	<u><u>(\$65,456)</u></u>	<u><u>(\$132,000)</u></u>

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HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Nine Months Ended
March 31, 2025

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
Revenues:			
Interest revenue	\$613	\$4,945	\$3,000
Other Financing Sources			
Transfer from General Fund	0	100,000	100,000
Total Revenues and Other Sources	<u>613</u>	<u>104,945</u>	<u>103,000</u>
Expenditures:			
Materials and services	0	0	0
Capital outlay	0	17,116	75,000
Total Expenditures	<u>0</u>	<u>17,116</u>	<u>75,000</u>
Change in Fund Balance	<u><u>\$613</u></u>	<u><u>\$87,829</u></u>	<u><u>\$28,000</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 Nine Months Ended March 31, 2025

	Newspaper Digitization	Foundation Grants	Other Grants	Friends of the Library	Pat Hazelhurst	CARES Act	R2R 2024	R2R 2025	Teen Intern	SDIS Security	Safety Grant	Total
Revenues:												
Donations and grants	\$0	\$0	\$1,535	\$24,000	\$0	\$0	\$0	\$5,287	\$0	\$2,500	\$0	\$28,035
Intergovernmental revenue												5,287
Total Revenues	0	0	1,535	24,000	0	0	0	5,287	0	2,500	0	33,322
Expenditures:												
Personal services:												
Wages and salaries									2,455			2,455
Employee benefits												0
Total Personal Services	0	0	0	0	0	0	0	0	2,455	0	0	2,455
Materials and services:												
Building maintenance												1,160
Internet												2,520
Collection development				4,161	2,901							19,945
Technology									1,182		924	2,106
Furniture and equipment												180
Miscellaneous									136			404
Programs				22,222	6,213		5,281	1,470				55,355
Total Materials and Services	0	35,941	971	26,353	9,382	0	5,281	1,470	1,318	0	924	81,670
Capital outlay	0	13,077		0	0	0	0	0	0	0	1,576	14,653
Total Expenditures	0	49,018	971	26,383	9,382	0	5,281	1,470	3,773	0	2,500	98,778
Net Change in Fund Balance	0	(49,018)	564	(2,383)	(9,382)	0	(5,281)	3,817	(3,773)	2,500	(2,500)	(65,456)
Fund Balance - July 1, 2024	338	107,974	3,873	13,611	9,608	1,781	5,281	0	4,000	0	0	146,466
Fund Balance - March 31, 2025	\$338	\$58,956	\$4,437	\$11,228	\$226	\$1,781	\$0	\$3,817	\$227	\$2,500	(\$2,500)	\$81,010

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Bookmobile Budget FY 2025-26

General Fund

Materials & Services	Insurance	\$2,500.00	
Materials & Services	Internet (Wifi)	\$1,320.00	
Materials & Services	Bookmobile	\$5,000.00	Gas and maintenance
Personnel	Bookmobile Librarian	\$80,669.00	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	
		\$99,489.00	

Utilities, 2024-25

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	15,200	12,560	12,640	10,160	12,674	12,400	12,480	9,999	12,080	10,720			120,913
<i>Cost</i>	\$2,048.48	\$1,765.91	\$1,781.14	\$1,417.81	\$1,642.12	\$1,681.59	\$1,711.51	\$1,354.44	\$1,698.98	\$1,567.13			\$16,669.11
Elevator													
	\$201.26	\$537.40	\$201.26	\$201.26	\$201.26	\$211.32	\$211.32	\$211.32	\$211.32	\$211.32			
Garbage													
<i>Cost</i>	\$152.00	\$152.00	\$152.00	\$152.00	\$156.03	\$156.03	\$156.03	\$153.06	\$156.03	\$156.03			\$1,541.21
Internet													
<i>AT&T (Bookmobile)</i>	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75			\$1,087.50
<i>Hood River</i>	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00			\$1,350.00
<i>Parkdale</i>	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00			\$1,040.00
<i>T Mobile</i>	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00				\$567.00
<i>Mobile Beacon</i>													
<i>Wifi Hotspots</i>			\$2,520.00				\$1,320.00						\$3,840.00
Natural gas													
<i>Units</i>	88	64	77	122	323	1082	1048	999	491	325			4619
<i>Therms</i>	109.7	51.0	97.0	150.8	404.0	888.0	853.0	1227	614.7	400.7			4795.7
<i>Cost</i>	\$144.88	\$92.30	\$130.46	\$191.97	\$505.50	\$1,354.99	\$1,356.38	\$1,354.44	\$811.84	\$545.37			\$6,488.13
Telephone													
<i>CenturyLink</i>	\$75.61	\$75.61	\$75.61	\$75.84	\$75.84	\$75.84	\$76.01	\$76.01	\$77.90	\$77.26			\$761.53
<i>Class 5 VOIP phone</i>	\$435.50	\$435.50	\$435.50	\$435.50	\$436.95	\$439.95	\$436.11	\$436.11	\$436.11	\$436.22			
<i>Mobile reimbursement</i>			\$900.00										\$900.00
Water - Building													
<i>1K gallons</i>													0
<i>Cost</i>	\$405.15	\$405.15	\$405.15	\$405.15	\$405.15	\$405.15	\$405.15	\$405.15	\$405.15	\$405.15			\$4,051.50
Water – Gardens													
<i>1K gallons</i>													0
<i>Cost</i>													
TOTAL	\$309.71	\$1,229.07	\$384.07	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$52.83			\$2,231.82
	\$2,134.86	\$3,337.78	\$5,614.80	\$1,915.16	\$2,234.17	\$3,096.72	\$4,414.44	\$3,089.53	\$2,551.79	\$2,231.93	\$0.00	\$0.00	\$23,858.69

Utilities, 2023-24

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	12,640	16,560	14,720	13,440	12,400	13,760	13,120	12,960	12,400	11,120	10,880	12,160	156,160
<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	\$1,448.02	\$1,686.43	\$18,820.87
Elevator													
Garbage													
<i>Cost</i>	\$141.57	\$157.32	\$141.57	\$234.40	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$1,890.86
Internet													
<i>AT&T (Bookmobile)</i>	\$108.50	\$108.50	\$110.11	\$110.13	\$110.13	\$110.13	\$100.38	\$110.38	\$108.75	\$100.75	\$108.75	\$108.75	\$1,295.26
<i>Hood River</i>	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$1,620.00
<i>Parkdale</i>	\$100.00	\$104.00	\$100.00	\$100.00	\$100.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$1,232.00
<i>T Mobile</i>	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$756.00
<i>Mobile Beacon</i>													
<i>Wifi Hotspots</i>	\$3,600.00												\$3,600.00
Natural gas													
<i>Units</i>	0	0	1	159	762	762	1180	877	672	359	218	185	5175
<i>Therms</i>	0.0	0.0	1.2	190.8	916.7	916.7	1431.3	157	810.4	430.0	266.0	230.9	5350.8
<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	\$307.53	\$283.74	\$6,790.18
Telephone													
<i>AT&T</i>	\$24.44												\$24.44
<i>CenturyLink</i>	\$7.21	\$74.20	\$74.20	\$75.13	\$75.13	\$75.13	\$75.61	\$75.61	\$75.61	\$75.29	\$75.29	\$75.29	\$833.70
<i>Class 5 VOIP phone</i>	\$365.84	\$413.74	\$433.54	\$433.54	\$433.54	\$433.54	\$413.74	\$413.74	\$413.74	\$413.74	\$616.00	\$434.56	
<i>Hood River Electric</i>	\$27.56	\$27.56	\$1.77										
<i>Mobile reimbursement</i>			\$720.00										\$720.00
Water - Building													
<i>1K gallons</i>	7	5	8	5	5	4	7		7	0	0	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	\$398.48	\$398.48	\$5,125.54
Water – Gardens													
<i>1K gallons</i>	0	0	0	0	0	0	0	0	0	0	0	91	91
<i>Cost</i>	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$49.07	\$269.18	\$745.15
TOTAL	\$6,080.56	\$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	\$2,732.39	\$3,167.12	\$42,142.30

Utilities, 2022-23

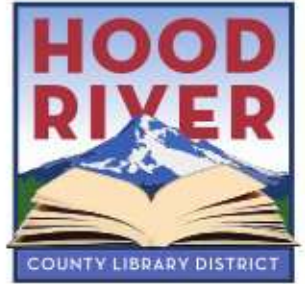
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Electricity													
<i>Kwh</i>	12,240	16,560	14,960	13,440	12,640	13,680	14,080	13,120	12,960	13,120	12,560	13,760	163,120
<i>Cost</i>	\$1,241.11	\$1,617.41	\$1,503.45	\$1,377.37	\$1,278.00	\$1,312.05	\$1,365.07	\$1,408.26	\$1,395.65	\$1,404.60	\$1,425.79	\$1,581.35	\$16,910.11
Garbage													
<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
Internet													
<i>AT&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
Natural gas													
<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
Telephone													
<i>AT&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	
<i>Mobile reimbursement</i>		\$540.00											\$540.00
Water - Building													
<i>1K gallons</i>		9	6	5	2	11	1	1	3	14	0	2	54
<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
Water – Gardens													
<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
TOTAL	\$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
Electricity													
<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
Garbage													
<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
Internet													
<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
Natural gas													
<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
Telephone													
<i>AT&T</i>	\$52.83	\$52.83	\$52.83	\$52.59	\$52.59	\$52.59	\$52.22	\$52.22	\$52.22	\$52.09	\$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	\$62.52
<i>Mobile reimbursement</i>													\$0.00
Water - Building													
<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
Water – Gardens													
<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
TOTAL	\$2,887.26	\$2,897.27	\$2,889.22	\$2,809.15	\$3,037.91	\$3,495.20	\$4,171.80	\$3,269.74	\$3,321.10	\$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
Electricity													
<i>Kwh</i>	10,160	12,960	12,400	10,000	10,080	11,840	11,680	11,520	11,120	10,720	11,280	12,480	136,240
Cost	\$1,166.73	\$1,388.66	\$1,330.10	\$1,162.62	\$1,139.22	\$1,215.00	\$1,174.93	\$1,107.15	\$1,081.71	\$1,062.47	\$1,128.14	\$1,331.64	\$14,288.37
Garbage													
Cost	\$130.00	\$130.00	\$130.00	\$132.86	\$132.86	\$132.88	\$132.86	\$132.86	\$132.86	\$132.86	\$132.86	\$132.86	\$1,585.76
Internet													
<i>Hood River</i>													
<i>Parkdale</i>													
Natural gas													
<i>Units</i>	95	64	71	85	510	939	903	1047	821	621	302	264	5722
<i>Therms</i>	113.7	76.4	86.3	101.6	614.6	1116.5	1071.9	1248.0	989	736.5	359.1	313.1	6826.2
Cost	\$90.35	\$77.76	\$85.77	\$98.14	\$527.93	\$971.00	\$969.47	\$996.04	\$864.15	\$643.78	\$322.92	\$283.60	\$5,930.91
Telephone													
<i>AT&T</i>													
	\$50.24	\$50.24	\$50.24	\$50.43	\$50.43	\$50.43	\$52.55	\$52.55	\$52.55	\$52.63	\$52.63	\$52.63	\$617.55
<i>CenturyLink</i>													
	\$66.34	\$65.89	\$65.89	\$65.89	\$67.31	\$67.31	\$67.52	\$67.22	\$67.22	\$72.11	\$72.00	\$72.00	\$816.70
<i>County</i>													
	\$250.09	\$253.87	\$273.38	\$247.91	\$242.77	\$263.33	\$246.94	\$320.70	\$242.82	\$239.46	\$246.87	\$247.86	\$3,076.00
<i>Mobile reimbursement</i>													\$0.00
Water - Building													
<i>1K gallons</i>	2	2	1	1	1	1	0	3	3	3	1	1	19
Cost	\$410.95	\$422.21	\$416.93	\$416.93	\$416.93	\$416.93	\$411.65	\$427.49	\$419.33	\$411.65	\$416.93	\$416.93	\$5,004.86
Water – Gardens													
<i>1K gallons</i>	59	97	12	23	27	0	0	0	0	0	2	7	227
Cost	\$187.16	\$289.67	\$72.07	\$100.23	\$110.47	\$41.35	\$41.35	\$41.35	\$41.35	\$41.35	\$46.47	\$59.27	\$1,072.09
TOTAL	\$2,526.62	\$2,853.06	\$2,599.14	\$2,421.42	\$2,852.25	\$3,332.80	\$3,269.72	\$3,317.81	\$3,074.44	\$2,828.68	\$2,591.19	\$2,769.16	\$34,474.69



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.

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Hood River - OR 97031
541 386 2535

www.hoodriverlibrary.org

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

Hood River County Library District
Recommended Budget Committee Motion
Fiscal Year 2025-26

I move to approve the Hood River County Library District budget for the 2025-26 fiscal year for the total amount of \$2,798,547 and the amounts per fund as shown below:

General Fund

Library	\$ 1,412,179
Transfers	\$ 50,000
Contingency	\$ 112,000
Total:	<u>\$ 1,574,179</u>

Capital Reserve Fund

Facilities	\$ 75,000
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Grants Fund

Library	\$ 455,000
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Total Appropriations	\$ 2,104,179
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UEFB	\$ 729,368
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Total Approved Budget	\$ 2,833,547
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I also move to approve:

- 1) A tax rate of \$0.39 per \$1,000 of assessed value for the permanent rate tax levy.

_____ Budget Committee Chairperson	_____ Date
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_____ Budget Officer	_____ Date
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