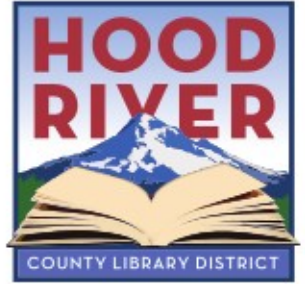


# Budget Committee Meeting Agenda

Tuesday, May 12, 2026, 6:00pm  
Jean Marie Gaulke Community Meeting Room  
502 State St, Hood River  
Budget officer: Rachael Fox



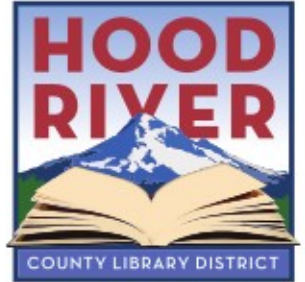
The Hood River County Library District will hold this meeting by offering a hybrid format. Participants can attend in-person or on Zoom Conferencing. Please use the following phone number or video link:

1-253-215-8782, <https://us02web.zoom.us/j/87465214434>, Meeting ID: 874 6521 4434

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

**2026-2027 Budget Committee Meeting  
May 12, 2026**

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 community members: Jen Bayer, Catherine Bourgault, Karen Bureker, Jazmin Contreras, Megan Janik, Sara Marsden, Jessica Metta, Yesi Rojas, Eric Stasak, and Jean Sheppard.

Our current fiscal year budget is organized into three funds:

**General Fund:** The primary fund covering most District operations. It encompasses the majority of the District's income, primarily tax revenue, as well as its expenditures.

**Capital Equipment Reserve Fund:** Used for significant capital improvements or acquisitions of long-lasting physical assets, such as major building repairs, renovations, furniture, shelving, or large equipment purchases. Replacing our HVAC system is one example of an expenditure from this fund.

**Grants Fund:** Used for special-purpose grants awarded by foundations, as well as donations received from our two affiliated nonprofit organizations: the Friends of the Hood River County Library and the Hood River County Library Foundation. Expenditures from this fund must align with the purposes specified in each grant or donation. This fund is typically budgeted at a higher projection to take advantage of grant opportunities that may arise.

Each fund is divided into at least two sections: resources (income) and requirements (expenditures), which are further broken down into individual line items, such as fees or taxes on the income side, and office supplies or building maintenance on the expenditure side.

The attached budget sheets use forms provided by the State of Oregon and are submitted upon approval. The budget process follows these steps:

1. District staff prepare the budget.
2. The Budget Officer (me) presents it to the Budget Committee.
3. The Budget Committee recommends changes and passes a resolution formally recommending the budget to the Board of Directors.
4. The Board of Directors reviews, makes any final changes, and formally approves the budget in June.
5. The adopted budget is submitted to the appropriate authorities.

We have one Budget Committee meeting scheduled for **Tuesday, May 12, 2026, 6:00–8:00 p.m.** If needed, we can recess and continue on **Tuesday, May 19, 6:00–7:00 p.m.** The meeting will be held both in person and electronically via Zoom (Meeting ID: 874 6521 4434). To join by phone, call (253) 215-8782.

To help guide your review, following the budget message I walk through the budget line by line, noting the rationale for each figure and explaining any changes. I have also included

502 State Street  
Hood River · OR 97031

541 386 2535

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

several attachments to help you evaluate the proposed budget:

- Attachment I: Budget 2026–27 (pages 20-26)
- Attachment II: District Strategic Goals, 2023–2028 (pages 27-28)
- Attachment III: Most Recent Financial Statements, March 2026 (pages 29-38)
- Attachment IV: Bookmobile and Outreach Budget (page 39)
- Attachment V: Historical Utility Use (pages 40-42)
- Attachment VI: Financial Management Policy (pages 43-49)
- Attachment VII: Recommended Motion to Approve the Budget (page 50)

Please don't hesitate to reach out if you have questions or would like additional information to support your deliberations. I can be reached at [rachael@hoodriverlibrary.org](mailto:rachael@hoodriverlibrary.org) or 541-387-7062.

### **Budget message**

The 2026 27 fiscal year marks Hood River County Library District's fifteenth year of operation. Since reopening in July 2011, the District has flourished, 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, and welcoming community spaces. Use of our services continues to grow each year.

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 two Urban Renewal districts, an unexpected donation of \$83,000, and reduced operating costs during the pandemic years and savings from open positions. Throughout this journey, fiscal conservatism and prudence have guided our decisions.

We have established reserve funds to support 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 have 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, attendance, collection development and expenditures, and efficient use 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.

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

Despite these challenges, we have managed to achieve break-even status through careful staffing adjustments and additional funding provided by the Friends of the Library and the Library Foundation. Because we are no longer 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. A general fund reserve 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 Hood River County Library District remains a vibrant community resource for many years to come.

## **Strategic Goals**

Our budget reflects our strategic priorities. This fiscal year, we are focused on the second year of our 2023–28 Strategic Plan, developed in 2022–23 with library consulting firm Constructive Disruption (see Attachment II). The plan is organized around five areas of focus, each addressed in this budget.

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

- **Support vibrant locations across the county.** We will complete exterior windowsill repairs and repainting on the historic section of the Hood River Library and hire a consultant to conduct a comprehensive facilities assessment, updating our maintenance plan and replacement schedule.
- **Increase ease of access to library services.** We will expand services at Hood River Gardens Library, including installing a covering for the outdoor seating area and implementing improved signage at all locations. We will also implement Radio Frequency Identification (RFID) technology at all locations to improve operational efficiency and maintain an up-to-date collection, launch a new website with an easy-to-navigate interface and integrated library and meeting room calendars, and install new children's shelving to improve access to popular picture books. These projects will be funded by the Library Foundation.
- **Update library spaces using a universal design approach.** We will add new shelving, signage and more at the Parkdale Library to improve ADA access. These projects will be funded by the Library Foundation. We will also explore adding ADA-accessible buttons for public restrooms at the Hood River Library.

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

- **Provide bookmobile and outreach services to underserved areas.** Our Bookmobile and Outreach Librarian will continue developing programming and refining the service route, with multiple stops throughout Hood River County at residential areas, schools, daycares, preschools, and community locations.
- **Develop partnerships to support service in underserved areas.** We will continue partnering with local organizations to enhance service and program delivery, including FISH Food Bank, Gorge Grown, History Museum of Hood River County, Hood River Christmas Project, Hood River Grange, Hood River Latino Network, Hood River County Prevention Department, Hood River County School District and PTO organizations, Hood River Valley Parks and Recreation, One Community Health, and local senior facilities.
- **Connect services with the whole family.** We will continue developing and offering programs at all locations and in the community that serve multiple generations, including young children, teens, and seniors.

### **3. Create community through the library**

- **Prioritize opportunities for community members to come together.** We will create inclusive gathering opportunities through social events, cultural celebrations, and interest-based activities. We will also expand collaborative learning spaces where community members can share skills, explore local issues, and engage in creative projects.
- **Prioritize co-creation and partnerships in program development.** We will continue structured collaboration with community organizations, local experts, and resident groups to jointly design, implement, and evaluate library programs that address identified community needs.
- **Make a difference in community issues.** We will actively position librarians as community connectors by securing representation on key coalitions, government advisory boards, and civic planning initiatives.

### **4. Facilitate learning through experience**

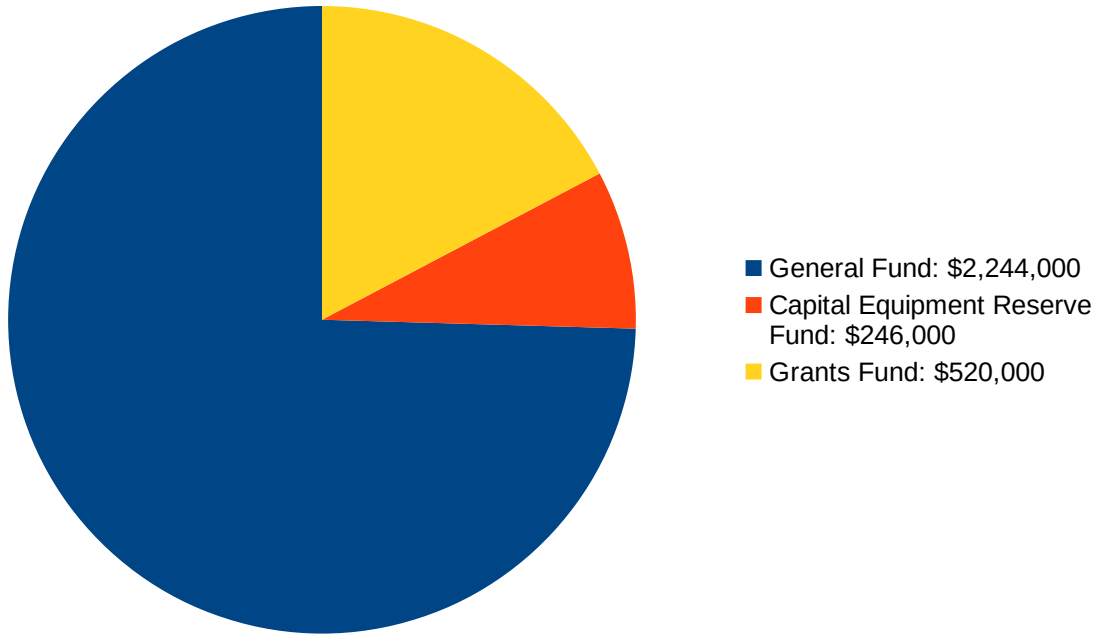
- **Share local, global, and creative culture with residents.** We will develop an experiential learning lab within our Makerspace and continue partnerships with Oregon State University Extension Center, Waucoma Books, and others for year-round programming.
- **Provide opportunities to learn about the local landscape.** We will continue partnering with local experts to develop gardening resources and educational opportunities, expand our seed lending library, and create hands-on learning experiences that connect patrons with the natural world and local history.
- **Expand the Library of Things.** We will grow the Library of Things collection at all locations, ensuring Cascade Locks, Parkdale, and the Bookmobile offer curated selections that reflect the specific needs and interests of each community.

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

- **Communicate the library's value in fun and innovative ways.** We will accomplish this through our new website, social media, newsletters, and mailers.
- **Envision the future of the library together.** We will gather input from community members, staff, and stakeholders through surveys and discussions, using that feedback to shape strategic planning and service development.
- **Raise awareness of the library's impact.** Librarians will participate in community coalitions and local government meetings and deliver presentations sharing success stories, usage data, and community benefits.

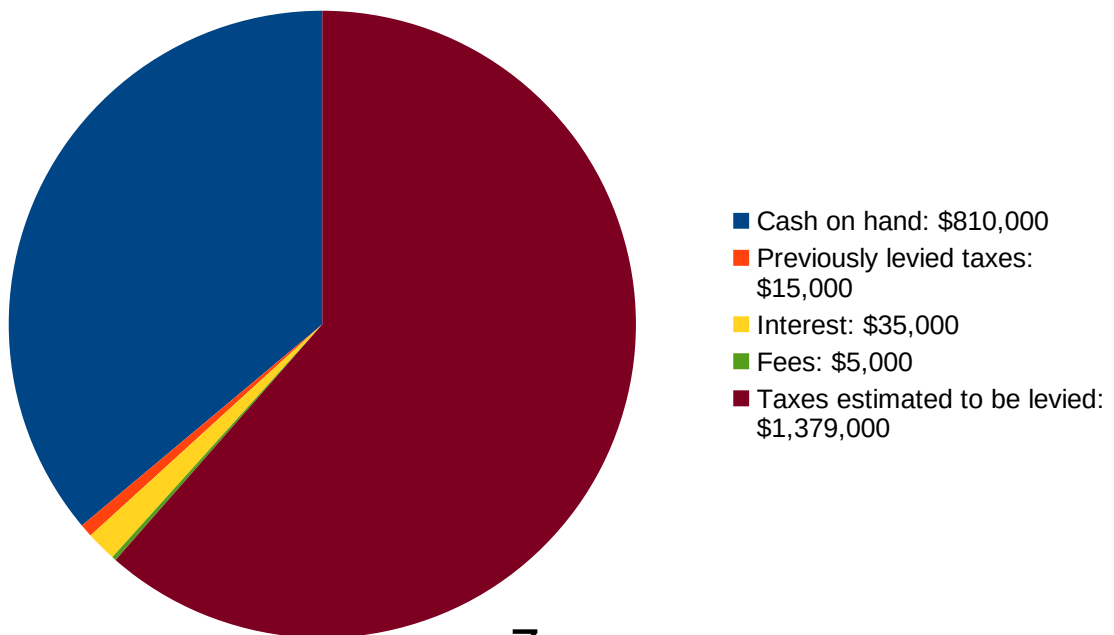
The proposed 2026–27 budget moves the District in a positive direction toward fulfilling these strategic goals and gives staff the resources needed to carry out the plan.

**Hood River County Library District Budget for FY 2026-27**  
**\$3,010,000**



**General Fund**

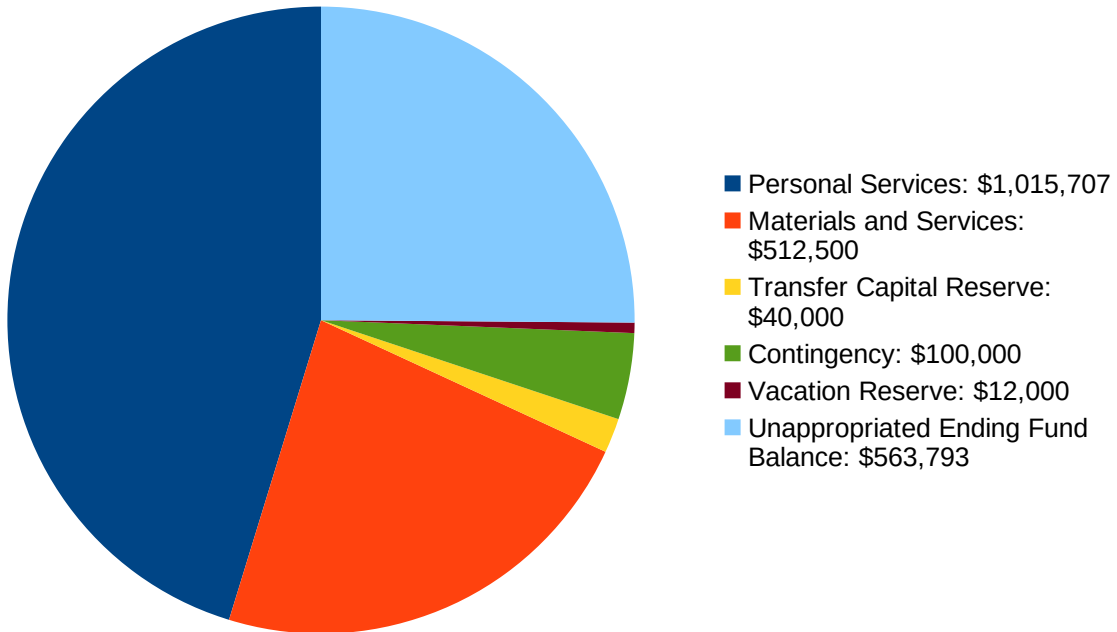
**Total Resources \$2,244,000**



### **Resources**

- **1 - Cash on hand:** This is the estimated amount we will carry over from FY 2025-26.
- **2 - Previously levied taxes:** This includes taxes that were not paid from 2011-2026.
- **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.
- **9 - Taxes estimated to be received:** Revenue figures are calculated by multiplying the total assessed value of countywide property by the District's millage rate of 0.39, with deductions for uncollectible taxes and Urban Renewal allocations to the County and City Urban Renewal Districts. The resulting estimated tax revenue reflects a 6% increase over current fiscal year actual receipts, driven largely by the conclusion of the Waterfront Urban Renewal District. Growth is expected to moderate to 4% in fiscal year 2027-28.

**Total expenditures \$2,244,000**



**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 1% of payroll, based on the rate given by the State of Oregon.
- *18 – Other employee benefits:* An employee assistance program was added in fiscal year 2025–26.

## **Staffing expenses**

*The proposed personnel costs for FY 2026-27:*

- \$1,015,707

*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 3.3%, representing a 50 cent increase from the previous fiscal year. This brings the current minimum wage to \$15.55 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:*
  - During fiscal year 2025–26, we made the following personnel changes: replaced the Collection Development Librarian position with an Adult Services Librarian position and increased that position's hours from 25 to 32 per week; increased the Children's Services Assistant position from 32 to 35 hours per week; and added a Bilingual Pay Differential for eligible staff. I do not recommend any additional changes to staffing or services at this time.

This year, we also had a position that went through multiple recruitment cycles and adjustments to its offerings and requirements before being successfully filled. The new hire will start this summer. The extended vacancy allowed us to carry over additional funds, which will be transferred to the capital equipment reserve fund.

- Salary compensation 3.3% increase
  - I recommend a 3.3% 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 2026-27 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 six 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. Three 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 increase:* Costs have increased from \$152,490 to \$157,170, reflecting the addition of the Adult Services Librarian position and an increase in hours.
  - 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, five positions utilize the maximum benefit amount offered for their positions. Four 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 \$125,200. For the coming year, health insurance premiums will see no increase, while dental premiums will increase by 5.7%. The district's share of the dental increase amounts to 0.26% of the total benefits cost; employees whose premiums exceed the district's cap will absorb the remainder.

We have raised the maximum cap for employee health coverage three times in the last ten years. Given that health insurance costs increased minimally this year, I recommend maintaining the existing cap of \$1,300 per month. However, since the cap has not been increased since fiscal year 2022–23, I suggest revisiting this decision at the start of next fiscal year, with a goal of raising the cap every two to three years when possible.

## Salary Schedule, 2026-27

Steps:	1	2	3	4	5	6	7
<b>Clerk I</b>		\$15.56 \$32,365	\$15.87 \$33,010	\$16.19 \$33,675	\$16.51 \$34,341	\$16.84 \$35,027	\$17.18 \$35,734
<b>Clerk II</b>	\$17.55 \$36,504	\$17.90 \$37,232	\$18.26 \$37,981	\$18.63 \$38,750	\$19.00 \$39,520	\$19.38 \$40,310	\$19.77 \$41,122
<b>Library Assistant I</b>	\$21.08 \$43,846	\$21.50 \$44,720	\$21.93 \$45,614	\$22.37 \$46,530	\$22.82 \$47,466	\$23.28 \$48,422	\$23.75 \$49,400
<b>Library Assistant II</b>	\$24.22 \$50,378	\$24.70 \$51,376	\$25.19 \$52,395	\$25.69 \$53,435	\$26.20 \$54,496	\$26.72 \$55,578	\$27.25 \$56,680
<b>Librarian I</b>	\$29.07 \$60,466	\$29.65 \$61,672	\$30.24 \$62,899	\$30.84 \$64,147	\$31.46 \$65,437	\$32.09 \$66,747	\$32.73 \$68,078
<b>Librarian II</b>	\$35.39 \$73,611	\$36.10 \$75,088	\$36.82 \$76,586	\$37.56 \$78,125	\$38.31 \$79,685	\$39.08 \$81,286	\$39.86 \$82,909
<b>Library Director</b>	\$47.19 \$98,155	\$48.13 \$100,110	\$49.09 \$102,107	\$50.07 \$104,146	\$51.07 \$106,226	\$52.09 \$108,347	\$53.13 \$110,510

Range approved by the Board of Directors,  
Steps established by Library Director, May 12, 2026

### Salaries, 2026-27

Cost of Living/Minimum Wage Adjustment: 3.3%      Insurance: \$1,300

ID	Position	FTE	Current FT Salary	Proposed Salary w/ step increase	Prorated Salary	Current Insurance	Insurance increase: dental 0.26% health 0%	Proposed Insurance monthly cap	Retirement
Shelver	Clerk I	0.375	\$33,238	\$35,027	\$13,135				
Public Service Clerks (FT)	Clerk II	1.000	\$39,811	\$41,122	\$41,122	\$9,948	\$9,984	\$15,600	\$3,701
Public Service Clerks (FT)	Clerk II	1.000	\$39,021	\$41,122	\$41,122	\$9,948	\$9,984	\$15,600	\$3,701
Public Service Clerks (PT & subs)	Clerk II	2.000	\$38,251	\$40,310	\$80,620				
Children's Services Assistant	Assist I	0.875	\$44,179	\$46,530	\$40,714	\$9,948	\$9,984	\$13,650	\$3,664
Operations Assistant	Assist I	1.000	\$45,947	\$48,422	\$48,422	\$15,600	\$15,600	\$15,600	\$4,358
Adult Services Librarian	Lib I	0.800	\$63,918	\$67,350	\$53,880	\$9,948	\$9,984	\$12,480	\$4,849
Cataloging Librarian	Lib I	0.800	\$59,696	\$62,899	\$50,319	\$4,710	\$4,782	\$12,480	\$4,529
Bookmobile Librarian	Lib I	1.000	\$62,691	\$66,040	\$66,040	\$15,600	\$15,600	\$15,600	\$5,944
Children's Services Librarian	Lib I	0.800	\$63,357	\$66,747	\$53,398	\$5,494	\$5,602	\$12,480	\$4,806
Teen and Tween Services Librarian	Lib I	0.800	\$60,882	\$64,147	\$51,318	\$12,480	\$12,480	\$12,480	\$4,619
Assistant Director	Lib II	1.000	\$78,686	\$82,909	\$82,909	\$15,600	\$15,600	\$15,600	\$7,462
Library Director	Director	1.000	\$104,894	\$110,510	\$110,510	\$15,600	\$15,600	\$15,600	\$9,946
	<b>Total FTE</b>	<b>12.450</b>			<b>\$733,508</b>	<b>\$124,876</b>	<b>\$125,200</b>	<b>\$157,170</b>	<b>\$57,578</b>

## **Materials & Services**

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

- 25 – *Bank charges*: This line item covers miscellaneous bank fees. Monthly charges have increased.
- 26 – *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 contribution. See Attachment IV: Bookmobile Budget.
- 27 - *Building rental*: Includes leases for the Cascade Locks (\$17,193) and Parkdale (\$2,000) locations. I estimate we will spend \$19,193 in rent this year. This estimate is an increase from last fiscal year since we renew our lease annually with the School District. We have a 3% increase in rent.
- 28 - *Building Maintenance*: This line item covers general building maintenance including repairs, electrical work, plumbing, light replacements, fire extinguisher upkeep, and roof repairs. Due to the age of the Hood River building, ongoing upkeep expenses are expected to continue. I have increased the budget allocation for this fiscal year in anticipation of rising costs for supplies and services.
- 29 - *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, VAV units, and for potential increase in maintenance costs.
- 30 – *Elevator*: This line item covers the maintenance contract for the Hood River Library elevator. The annual cost has increased due to a new State of Oregon requirement that the fire and elevator contractors be present simultaneously to test the elevator's integration with the fire system, resulting in an additional charge for the fire contractor's time.
- 31 - *Telephone*: This line item covers the District's VOIP telephone service and mobile phone reimbursements for employees who use their personal devices. Monthly costs are estimated as follows: \$475 for VOIP service across all three locations (Hood River, Parkdale, and Cascade Locks); \$15 per month each for the Library Director and Assistant Director; and \$7.50 per month for six staff members who serve as Person-In-Charge and require access to the chat system on their phones. This line item also includes funds to add public fax lines at the Cascade Locks and Parkdale locations.
- 32 - *Internet*: This line item covers bandwidth costs for the Hood River and Parkdale locations (\$235 per month) and the Bookmobile (\$110 per month). Internet service at the Cascade Locks Library is provided through our lease with the Hood River County School District. This line item also includes the cost of our 23 Library of Things mobile hotspots at \$3,840.
- 33 - *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.
- 34 – *Technology*: This line item covers replacement costs for technology equipment,

miscellaneous technology needs, and subscriptions and services including our website, email, design programs, eNewsletter, Zoom, Waiverfile, network switches, staff wiki storage, and IT support. This year we transitioned to a new IT contractor at \$1,100 per month following the departure of our previous technician from the area. The new contractor has generously offered a 50% discount on monthly support in recognition of our status as a public library system and donated 12 computers for public use. We have increased this line item to reflect the higher costs associated with the new contractor and the transition from Linux to Windows, as there are no longer local technicians proficient in Linux; we anticipate completing the migration this fiscal year. This budget also includes a new annual fee for our library website and events calendar/meeting room reservation software.

- *35 - Accounting and auditing:* Includes the quoted amounts for auditing and accounting services.
- *36 - 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.
- *37 - 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 \$3,875 budgeted for cleaning of the carpets at Cascade Locks and Parkdale locations and unanticipated expenses.
- *38 - Technical Services:* This line item covers the annual cost of our interlibrary loan service (outside of Sage), our catalog record download service, and an online cataloging resource.
- *39 - Library consortium:* Includes annual membership, which is the amount the Sage Library System will charge libraries of the District's size next fiscal year. The Sage Budget Committee expects a 10.2% rise in costs.
- *40 - Copiers:* This line item covers copier lease costs, copies, and fax charges. We currently lease the following equipment: one large copier/printer/scanner/fax for public use, two small printers, and one small copier/scanner/printer at the Hood River building, plus one copier/printer/scanner each at the Cascade Locks and Parkdale libraries. The annual cost has increased due to higher copy volume and the addition of copiers at the Cascade Locks and Parkdale locations. Patrons receive their first 20 copies per day free of charge; staff also use the copiers to print flyers.
- *41 - Elections:* This is a biannual expense happening on odd-numbered years.
- *42 - Furniture and equipment:* These funds are used to purchase furniture and small equipment that doesn't qualify as capital.
- *43 - Property and liability insurance:* Amount based on estimates from Columbia River Insurance. We anticipate a potential increase in our policy; projections suggest an increase of at least 5%, but I have budgeted 15% to ensure adequate coverage given the increases we have seen over the past few years. *Please note: The March 2026 financials contain an error. Two checks were issued for this policy due to one being lost in the mail, resulting in a reflected cost of \$53,156 instead of the actual annual cost of \$28,078. This will be corrected in the April 2026 financials.*

- *44 - 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.
- *45 – Legal Services:* This covers the fees for our legal counsel Ruben Cleaveland. Cleaveland reviews our contracts and policies.
- *46 - Professional Services:* This line item covers human resources consulting fees beyond our standard contract, trainer costs for staff in-service days, and professional consulting.
- *47 - Membership Dues:* This line item covers memberships in local organizations and professional societies, including the Chamber of Commerce, Gorge Technology Alliance, Hood River Rotary, Oregon Library Association, and American Library Association. I recommend an increase to this line item to reflect rising dues costs and the growing number of staff participating in professional organizations.
- *48 – 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.
- *49 – 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.
- *50 – Printing:* This covers cost of printing our bookmarks, summer reading and bookmobile brochures and other various marketing materials.
- *51 - Programs:* This line item covers the costs of hiring performers, purchasing supplies, and other program-related expenditures. Our District programs have high attendance and are a recognized strength of the library system. Program funding has been shifted entirely to the Friends of the Library, the Library Foundation, and the Friends of the Library Pat Hazlehurst Endowment Fund, with Bookmobile and outreach programming funded by the Library Foundation. No spending is anticipated from the General Fund; however, this line item is maintained as a placeholder for any unanticipated General Fund expenditures.
- *52 - 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.
- *53 – Office supplies:* Includes all office and cataloging supplies.
- *54 - Travel:* This line item covers travel to trainings, programs, and outreach activities, including hotel expenses. I have increased this allocation to reflect the growing number of staff attending professional conferences.
- *55 - Training:* This line item covers registration fees for training events, including Sage classes, online trainings, the Special Districts Association of Oregon conference, the Oregon Library Association conference, and other professional development opportunities. I have increased this allocation to reflect the growing number of staff attending professional conferences.
- *56 - Board development:* This line item is used for Board training expenses, such as attendance at the Special Districts Association of Oregon conference.
- *57 – Parking reimbursement –* This fund is to reimburse volunteers for parking fees they accrue while volunteering in the Hood River Library.
- *58-61 - 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.
- **65 - Transfer to capital reserve:** Used for capital projects. This line item has an equivalent revenue in the Capital Equipment Reserve Fund. I recommend a transfer of \$40,000. Last year, we transferred \$50,000 to properly allocate general fund balances earmarked for future capital expenses. This year's transfer reflects savings from an extended position vacancy — the role went through multiple recruitment cycles and offer adjustments before being successfully filled. The salary savings accumulated during the vacancy will be transferred to the Capital Equipment Reserve Fund.
  - **67 - 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.
  - **71 - 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.
  - **73 - Unappropriated ending fund balance (UEFB):** The UEFB must cover District expenses from July through mid-November, when the bulk of annual tax revenue is received. Based on estimated monthly expenditures of \$124,170, the District needs approximately \$558,765 to bridge that gap in the next fiscal year (July 2026 through mid-November 2026). This figure assumes full spending in every line item — an outcome I do not anticipate, but the balance ensures flexibility if additional spending is needed in any category.
- This fiscal year, estimated expenditures in personnel and materials are expected to nearly equal anticipated revenue. Based on current estimates, we expect to carry over approximately \$642,000, plus the \$100,000 contingency allocated for next fiscal year. Combined, this provides a reserve equal to 12% of the estimated expenditures, in line with best practices for covering unexpected expenses, rising costs, and emergencies.

## **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 \$200,000 from last fiscal year. I recommend a transfer of \$40,000. Last year we transferred \$40,000 to properly allocate money we had been carrying in the general fund which will be used for future capital expenses. This year's transfer reflects savings from an extended position vacancy. The role went through

multiple recruitment cycles and offer adjustments before being successfully filled. The salary savings accumulated during the vacancy will be transferred to the Capital Equipment Reserve Fund. In fiscal year 2025-26, we spent \$35,000 on technology equipment replacement, restoration work on the Hood River Library, security cameras, AED for our two smaller locations, and a new projector for our meeting room. We do not have any large capital projects scheduled for fiscal year 2026-27, but we will continue to use \$25,000- \$35,000 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 ongoing restoration work over time. To date, we have completed front entrance repairs and addressed concrete deterioration around windowsills and exterior windows, with that work continuing into next fiscal year. We have also engaged a contractor to repoint mortar between bricks in several locations.

There are currently no areas posing immediate safety concerns. The remaining restoration work can be addressed in planned phases, and the District is eligible to apply for matching grants to help offset project costs.

We already have a solid foundation:

- \$246,000 in the capital fund (\$200,000 carry over, \$6,000 interest, and \$40,000 transfer)
- I estimate we will have \$83,000 in carryover if we do not spend the projected amount in the General Fund at the end of FY 2026 27. In the past, we have discussed reserving these funds for capital expenditures, but two years ago we also discussed maintaining a reserve for unanticipated increases in costs. I recommend we continue to hold these funds. This carryover figure is based upon an estimate of actual expenditures.

We also will have a \$100,000 contingency for emergencies in the General Fund. Combined, this provides a reserve equal to 12% of estimated expenditures, in line with best practices for covering unexpected expenses, rising costs, and emergencies.

## **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.

The District receives recurring annual grants as well as carryover funds from the 2025–26 fiscal year. Carryovers include the Ready to Read grant (an Oregon State Library grant supporting reading readiness programming), Library Foundation funds for digital resources, magazine and newspaper subscriptions, bookmobile and outreach services, programs, and free books distributed through the FISH Food Bank. Additional carryovers include FOW funds for projects, Friends of the Library and Pat Hazlehurst Endowment funds for library programs, grant funds for the newspaper digitization project, and unanticipated donations and grants for the Library of Things collection, including a grant from the Carnegie Foundation. All other grants are expected to be fully expended by the end of the current 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 2026 and Newspaper Digitization grant monies, Pat Hazlehurst Endowment Fund grant, Carnegie Foundation 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 Hazelhurst Endowment Fund donations:** The District has an endowment at the Gorge Community Foundation, named in honor of long-time library supporter Pat Hazelhurst. This fund must dispense some of its funds to the library annually.

### **Requirements**

- **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:** This fiscal year, the library plans to use Library Foundation and Carnegie Foundation funds to complete remaining projects.
- **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**

Hood River County Library District enters its next chapter with fourteen years of community-driven growth behind it and a clear sense of purpose ahead. The continued support of our Library Board, Foundation, Friends, and community donors, paired with our commitment to fiscal responsibility, allows us to protect essential services while planning strategically for the future.

Our approach is straightforward: manage resources carefully, balance immediate needs against long-term sustainability, and make deliberate decisions that keep our libraries and services accessible to every resident we serve.

What has made us successful is not any single initiative, but consistent stewardship applied year after year. Through strong partnerships and careful planning, we are well positioned to meet the evolving needs of our community and deliver exceptional library service for generations to come.

**GENERAL FUND**

**Resources**

**Hood River County Library District**

**OR-LB-20**

	Historical Data				RESOURCES DESCRIPTION	Budget for Next Year 2026-27		
	Actual			Adopted Budget This Year 2025-26		Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2023-24	First Preceding Year 2024-25	YTD actuals 3/31/26					
1	931,305	926,692	827,228	810,000	Available cash on hand	810,000		
2	10,630	15,224	13,234	10,000	Previously levied taxes estimated to be received	15,000		
3	38,506	36,687	32,565	30,000	Interest	35,000		
4	4,221	4,881	5,241	4,000	Fees	5,000		
5	100	-	-		Donations			
6	640	4,505	747		Intergovernmental revenue			
7	-	2,221	-		Miscellaneous revenue			
8	985,402	990,210	879,015	854,000	Total resources, except taxes to be levied	865,000		
9				1,278,547	Taxes estimated to be received	1,379,000		
10	1,213,323	1,238,575	1,266,269		Taxes collected in year levied			
11	<b>2,198,725</b>	<b>2,228,785</b>		<b>2,132,547</b>	<b>TOTAL RESOURCES</b>	<b>2,244,000</b>		

## GENERAL FUND Detailed Requirements

	Historical Data				<b>REQUIREMENTS FOR: Hood River County Library District</b>	Budget for Next Year 2026-27			
	Actual			Adopted Budget This Year 2025-26		<b>LIBRARY OPERATIONS</b>	Proposed by Budget Officer		
	Second Preceding Year 2023-24	First Preceding Year 2024-25	YTD 3/31/2026						
					<b>LIBRARY OPERATIONS</b>				
1					<b>PERSONAL SERVICES</b>				
2					<b>Salaries</b>				
3	11,667	12,894	8,142	12,464	Library Clerk I	13,135			
4	142,570	123,644	113,262	155,334	Library Clerk II	162,864			
5	78,926	98,255	36,362	83,437	Library Assistant I	89,136			
6	100,536	33,368	-	-	Library Assistant II	-			
7	144,781	211,343	179,584	244,155	Librarian I	274,955			
8	68,421	73,537	57,334	77,147	Librarian II	82,909			
9	96,628	100,159	78,300	104,894	Library Director	110,510			
10	643,529	653,200	472,984	677,431	<i>Total Salaries</i>	733,509			
11									
12					<b>Benefits</b>				
13	51,516	57,768	37,272	52,962	Retirement	57,578			
14	48,314	54,001	34,285	51,847	FICA	56,115			
15	560	645	(765)	1,500	Workers' compensation insurance	1,500			
16	90,498	114,775	98,096	152,490	Health insurance	157,170			
17	7,241	9,048	5,408	8,449	Unemployment insurance	7,335			
18	-	-	2,500		Other employee benefits	2,500			
19	198,129	236,237	176,796	267,248	<i>Total benefits</i>	282,198			
20									
21	<b>841,658</b>	<b>889,437</b>	<b>649,780</b>	<b>944,679</b>	<b>TOTAL PERSONAL SERVICES</b>	<b>1,015,707</b>			
22				<b>12.105</b>	Total Full Time Equivalent (FTE)*	<b>12.45</b>			
22									
23					<b>LIBRARY OPERATIONS</b>				
24					<b>MATERIALS AND SERVICES</b>				
25	438	497	722	500	Bank charges	1,000			

26	1,207	3,177	3,552	5,000	Bookmobile	5,000	
27	15,608	16,206	15,910	20,000	Building rental	20,000	
28	24,946	34,724	27,389	30,000	Building maintenance	35,000	
29	7,382	16,608	19,599	20,000	HVAC	22,000	
30	2,912	2,264	5,343	3,500	Elevator	5,600	
31	7,039	7,061	6,324	8,000	Telephone	8,000	
32	6,955	3,253	5,885	8,000	Internet	8,000	
33	83,794	77,079	64,704	80,000	Collection development	80,000	
34	15,238	17,370	20,011	20,000	Technology	27,000	
35	37,790	31,895	26,895	35,000	Accounting and auditing	37,000	
36	3,644	4,593	3,355	4,200	Courier	4,500	
37	25,488	27,330	31,850	37,000	Custodial services	38,000	
38	3,627	4,747	4,295	4,500	Technical services	4,600	
39	16,309	18,239	20,317	21,000	Library consortium	24,000	
40	6,532	7,440	7,932	8,000	Copiers	12,000	
41	2,637	-	3,258	-	Elections	3,500	
42	3,333	4,425	3,314	5,000	Furniture and equipment	5,000	
43	20,671	24,165	53,156	29,000	Property and liability insurance	31,000	
44	19,434	16,980	16,175	20,000	Georgiana Smith Memorial Gardens	20,000	
45	22,812	7,393	2,373	5,000	Legal Services	5,000	
46	5,310	9,288	5,027	5,000	Professional services	10,000	
47	4,616	4,782	5,192	5,000	Membership dues	6,000	
48	3,265	4,618	2,839	4,000	Miscellaneous	4,000	
49	1,261	1,692	1,199	2,000	Postage/freight	2,000	
50	869	1,933	1,164	2,000	Printing	2,000	
51	17,982	15	(140)	13,000	Programs	15,000	
52	399	2,299	394	2,500	Advertising	2,500	
53	18,789	19,978	11,960	20,000	Office supplies	20,000	
54	3,741	3,996	2,062	5,000	Travel	6,000	
55	2,544	2,311	4,295	3,000	Training	5,000	
56	1,369	785	-	1,500	Board development	1,500	
57	-	-	-	500	Parking reimbursement	500	
58	18,821	20,392	16,410	22,000	Electricity	23,000	
59	1,891	1,899	1,523	2,300	Garbage	2,300	
60	6,626	6,969	5,915	10,000	Natural gas	10,000	
61	5,096	5,717	4,178	6,000	Water and sewer (building)	6,500	
62	<b>420,375</b>	<b>412,120</b>	<b>404,377</b>	<b>467,500</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>512,500</b>	
64							
65	<b>10,000</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>TRANSFER TO CAPITAL RESERVE</b>	<b>40,000</b>	

66								
67	-	-	-	100,000	CONTINGENCY	100,000		
68								
69	1,272,033	1,401,557	1,104,157	1,562,179	Total expenditures	1,668,207		
70								
71	-	-		12,000	Vacation Reserve	12,000		
72	926,692	827,228			Ending Balance (Prior Years)			
73				558,368	UNAPPROPRIATED ENDING FUND BALANCE	563,793		
74	2,198,725	2,228,785		2,132,547	TOTAL REQUIREMENTS	2,244,000		

# 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 2026-27		
	Actual			Adopted Budget This Year 2025-26		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	First Preceding Year 2023-24	First Preceding Year 2024-25	YTD 3/31/2026					
1					<b>RESOURCES</b>			
2	122,156	111,533	183,831	190,000	Cash on hand	200,000		
3	6,041	6,345	4,806	6,000	Interest	6,000		
4	10,000	100,000	50,000	50,000	Transfer from General Fund	40,000		
5								
6	<b>138,197</b>	<b>217,878</b>	<b>238,637</b>	<b>246,000</b>	<b>TOTAL RESOURCES</b>	<b>246,000</b>		
7								
8					<b>REQUIREMENTS</b>			
9	<b>26,664</b>	<b>34,047</b>	<b>25,707</b>	<b>75,000</b>	Capital outlay	<b>100,000</b>		
10	111,533	183,831			Ending balance (prior years)			
11				171,000	<b>RESERVED FOR FUTURE EXPENDITURE</b>	146,000		
12	<b>138,197</b>	<b>217,878</b>		<b>246,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>246,000</b>		

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

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year 2025-26		
	Actual			Adopted Budget This Year 2025-26		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	First Preceding Year 2023-24	First Preceding Year 2024-25	YTD 3/31/2026					
<b>1</b>					<b>RESOURCES</b>			
2	134,034	146,466	149,548	135,000	Cash on hand	200,000		
3	21,645	12,322	18,072	100,000	Grants (specific purposes)	100,000		
4	29,742	24,300	22,600	50,000	Friends of the Library donations	50,000		
5	78,000	97,500	30,000	150,000	Library Foundation donations	150,000		
6	11,000	11,000	13,000	20,000	Pat Hazelhurst Fund donations	20,000		
7								
<b>8</b>	<b>274,421</b>	<b>291,588</b>	<b>233,220</b>	<b>455,000</b>	<b>TOTAL RESOURCES</b>	<b>520,000</b>		
9								
10					<b>REQUIREMENTS</b>			
11					<b>Personal services</b>			
12					<i>Salaries</i>			
13								
14	-	-	-	4,400	Clerk I			
		2,455			Clerk II	5,000		
15	-	-	-	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	-	<b>2,455</b>	-	<b>11,000</b>	<b>Total personal services</b>	<b>6,600</b>		
25								
26					<b>Materials and services</b>			
27	38,802	23,793	16,988	50,000	Collection development	50,000		
28	-	2,332	-	25,000	Technology	20,000		
29	60,480	69,140	74,872	50,000	Programs	150,000		
30	6,956	180	603	69,000	Furniture and equipment	93,400		

31	2,693	4,352	1,706	75,000	Other materials and services	75,000		
32								
33	<b>108,931</b>	<b>99,797</b>	<b>94,169</b>	<b>269,000</b>	<b>Total materials and services</b>	<b>388,400</b>		
34								
35	<b>19,024</b>	<b>39,789</b>	<b>-</b>	<b>100,000</b>	<b>Capital outlay</b>	<b>125,000</b>		
36								
37	146,466	149,547			Ending balance (prior years)			
38					<b>- UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>-</b>		
39	<b>274,421</b>	<b>291,588</b>		<b>380,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>520,000</b>		

# 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

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## 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, 2026**

**HOOD RIVER COUNTY  
LIBRARY DISTRICT**

**Compiled Financial Statements  
March 31, 2026**

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

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

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

Management is responsible for the accompanying interim financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of March 31, 2026, 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 9, 2026

**Hood River County Library District**  
**Balance Sheet - Cash Basis**  
**March 31, 2026**

**ASSETS**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Columbia Bank	\$71,633			\$71,633
Cash with Hood River County	971,982	\$139,051	\$212,930	1,323,963
Petty cash	224			224
Total Current Assets	<u>1,043,839</u>	<u>139,051</u>	<u>212,930</u>	<u>1,395,820</u>
TOTAL ASSETS	<u>\$1,043,839</u>	<u>\$139,051</u>	<u>\$212,930</u>	<u>\$1,395,820</u>

**LIABILITIES & FUND BALANCES**

Liabilities				
Current Liabilities				
Payroll liabilities	\$2,712			\$2,712
Total Current Liabilities	<u>2,712</u>	<u>0</u>	<u>0</u>	<u>2,712</u>
Total Liabilities	<u>2,712</u>	<u>0</u>	<u>0</u>	<u>2,712</u>
Fund Balances:				
Unassigned	<u>1,041,127</u>	<u>139,051</u>	<u>212,930</u>	<u>1,393,108</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$1,043,839</u>	<u>\$139,051</u>	<u>\$212,930</u>	<u>\$1,395,820</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, 2026**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
<b>Revenues:</b>				
Donations and grants	\$0	\$78,325		\$78,325
Property tax revenues - current year	1,266,269			1,266,269
Property tax revenues - prior year	13,234			13,234
Fines and fees	5,241			5,241
Intergovernmental revenue	747	5,347		6,094
Interest revenue	32,565		\$4,806	37,371
Grants and donations	0			0
Miscellaneous	0			0
<b>Total Revenues</b>	<u>1,318,056</u>	<u>83,672</u>	<u>4,806</u>	<u>1,406,534</u>
<b>Expenditures:</b>				
Personal services:				
Wages and salaries	472,984			472,984
Employee benefits	174,296			174,296
Other	2,500			2,500
<b>Total Personal Services</b>	<u>649,780</u>	<u>0</u>	<u>0</u>	<u>649,780</u>
Materials and services:				
Bank charges	722			722
Bookmobile	3,552			3,552
Building rental	15,910			15,910
Building maintenance	27,389	1,674		29,063
HVAC	19,599			19,599
Elevator	5,343			5,343
Telephone	6,324			6,324
Internet	5,885			5,885
Collection development	64,704	16,988		81,692
Technology	20,011			20,011
Accounting and auditing	26,895			26,895
Courier	3,355			3,355
Custodial services	31,850			31,850
Technical services	4,295			4,295
Library consortium	20,317			20,317
Copiers	7,932			7,932
Elections expense	3,258			3,258
Furniture and equipment	3,314	603		3,917
Insurance	53,156			53,156
Georgiana Smith Memorial Garden	16,175			16,175
Legal services	2,373			2,373
Professional services	5,027			5,027
Dues and subscriptions	5,192			5,192
Miscellaneous	2,839	32		2,871
Postage and freight	1,199			1,199
Printing	1,164			1,164
Programs	(140)	74,872		74,732
Advertising	394			394
Supplies - office	11,960			11,960
Travel	2,062			2,062
Training	4,295			4,295
Board development	0			0
Electricity	16,410			16,410
Garbage	1,523			1,523
Natural gas	5,915			5,915
Water & sewer - building	4,178			4,178
<b>Total Materials and Services</b>	<u>404,377</u>	<u>94,169</u>	<u>0</u>	<u>498,546</u>
Capital outlay	0	0	25,707	25,707
<b>Total Expenditures</b>	<u>1,054,157</u>	<u>94,169</u>	<u>25,707</u>	<u>1,174,033</u>
Revenues Over (Under) Expenditures	<u>263,899</u>	<u>(10,497)</u>	<u>(20,901)</u>	<u>232,501</u>
Other Financing Sources (Uses)				
Operating transfers in			50,000	50,000
Operating transfers out	(50,000)			(50,000)
<b>Total Other Financing Sources (Uses)</b>	<u>(50,000)</u>	<u>0</u>	<u>50,000</u>	<u>0</u>
Revenues and Other Financing Sources (Uses) Over (Under) Expenditures	213,899	(10,497)	29,099	232,501
Fund Balance - July 1, 2025	827,228	149,548	183,831	1,160,607
<b>Fund Balance - March 31, 2026</b>	<u>\$1,041,127</u>	<u>\$139,051</u>	<u>\$212,930</u>	<u>\$1,393,108</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, 2026**

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
<b>Revenues:</b>			
Tax revenues - current	\$5,047	\$1,266,269	\$1,278,547
Tax revenues - prior year	3,721	13,234	10,000
Interest revenue	4,211	32,565	30,000
Fines and fees	623	5,241	4,000
Intergovernmental revenue	0	747	0
Grants and donations	0	0	0
Miscellaneous	0	0	0
<b>Total Revenues</b>	<u>13,602</u>	<u>1,318,056</u>	<u>1,322,547</u>
<b>Expenditures:</b>			
Personal services:			
Wages and salaries:			
Library clerk I	1,426	8,142	12,464
Library clerk II	11,434	113,262	155,334
Library assistant I	3,534	36,362	83,437
Librarian I	19,748	179,584	244,155
Librarian II	6,429	57,334	77,147
Library director	8,741	78,300	104,894
Payroll taxes and benefits:			
Retirement	4,010	37,272	52,962
Social security	3,838	34,285	51,847
Workers' compensation	240	(765)	1,500
Health insurance	9,120	98,096	152,490
Unemployment insurance	452	5,408	8,449
Paid family and medical leave	0	0	0
Other	0	2,500	0
<b>Total Personal Services</b>	<u>68,972</u>	<u>649,780</u>	<u>944,679</u>
Materials and services:			
Bank charges	105	722	500
Bookmobile	75	3,552	5,000
Building rental	1,391	15,910	20,000
Building maintenance	2,431	27,389	30,000
HVAC	1,137	19,599	20,000
Elevator	3,622	5,343	3,500
Telephone	1,085	6,324	8,000
Internet	239	5,885	8,000
Collection development	6,095	64,704	80,000
Technology	2,346	20,011	20,000
Accounting and auditing	0	26,895	35,000
Courier	541	3,355	4,200

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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, 2026**

	Current Period	Year to Date	Annual
	Actual	Actual	Budget
Custodial services	5,850	31,850	37,000
Technical services	0	4,295	4,500
Library consortium	0	20,317	21,000
Copiers	1,035	7,932	8,000
Elections expense	0	3,258	0
Furniture and equipment	257	3,314	5,000
Insurance	26,578	53,156	29,000
Georgiana Smith Memorial Garden	973	16,175	20,000
Legal services	210	2,373	5,000
Professional services	423	5,027	5,000
Membership dues	121	5,192	5,000
Miscellaneous	0	2,839	4,000
Postage and freight	21	1,199	2,000
Printing	167	1,164	2,000
Programs	0	(140)	13,000
Advertising	266	394	2,500
Office supplies	1,278	11,960	20,000
Travel	108	2,062	5,000
Training	1,245	4,295	3,000
Board development	0	0	1,500
Parking reimbursement	0	0	500
Electricity	1,704	16,410	22,000
Garbage	159	1,523	2,300
Natural gas	1,315	5,915	10,000
Water & sewer - building	473	4,178	6,000
<b>Total Materials and Services</b>	<u>61,250</u>	<u>404,377</u>	<u>467,500</u>
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Contingency	0	0	100,000
<b>Total Expenditures</b>	<u>130,222</u>	<u>1,054,157</u>	<u>1,512,179</u>
<b>Other Financing Sources (Uses)</b>			
Operating transfers In	0	0	0
Operating transfers out	0	(50,000)	(50,000)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>(50,000)</u>	<u>(50,000)</u>
<b>Change in Fund Balance</b>	<u><u>(\$116,620)</u></u>	<u><u>\$213,899</u></u>	<u><u>(\$239,632)</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, 2026**

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
<b>Revenues:</b>			
Interest revenue	\$242	\$4,806	\$6,000
<b>Other Financing Sources</b>			
Transfer from General Fund	0	50,000	50,000
<b>Total Revenues and Other Sources</b>	<u>242</u>	<u>54,806</u>	<u>56,000</u>
<b>Expenditures:</b>			
Materials and services	0	0	0
Capital outlay	3,592	25,707	75,000
<b>Total Expenditures</b>	<u>3,592</u>	<u>25,707</u>	<u>75,000</u>
<b>Change in Fund Balance</b>	<u><u>(\$3,350)</u></u>	<u><u>\$29,099</u></u>	<u><u>(\$19,000)</u></u>

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**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**Grants Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Nine Months Ended**  
**March 31, 2026**

	Current Period Actual	Year to Date Actual	Annual Budget
<b>Revenues:</b>			
Donations and grants	\$0	\$78,325	\$320,000
Intergovernmental revenue	0	5,347	0
<b>Total Revenues</b>	<u>0</u>	<u>83,672</u>	<u>320,000</u>
<b>Expenditures:</b>			
Personal services:			
Wages and salaries:			
Library clerk I	0	0	4,000
Library clerk II	0	0	4,400
Library assistant II	0	0	0
Payroll taxes and benefits:			
Social security	0	0	750
Workers' compensation	0	0	250
Unemployment insurance	0	0	100
Other personal services			500
<b>Total Personal Services</b>	<u>0</u>	<u>0</u>	<u>10,000</u>
Materials and services:			
Building maintenance	0	1,674	0
Internet	0	0	0
Collection development	357	16,988	75,000
Technology	0	0	50,000
Programs	18,119	74,872	100,000
Furniture and equipment	0	603	60,000
Miscellaneous	0	32	0
Office supplies	0	0	0
Other materials and services	0	0	60,000
<b>Total Materials and Services</b>	<u>18,476</u>	<u>94,169</u>	<u>345,000</u>
Capital outlay	0	0	100,000
<b>Total Expenditures</b>	<u>18,476</u>	<u>94,169</u>	<u>455,000</u>
<b>Change in Fund Balance</b>	<u><u>(\$18,476)</u></u>	<u><u>(\$10,497)</u></u>	<u><u>(\$135,000)</u></u>

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**HOOD RIVER COUNTY LIBRARY**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Cash Basis**  
**Grants Funds**

For the Nine Months Ended March 31, 2026

	Newspaper Digitization	Foundation Grants	Other Grants	Friends of the Library	Pat Hazelhurst	CARES Act	R2R 2024	R2R 2025	Carnegie	Total
<b>Revenues:</b>										
Donations and grants	\$0	\$30,000	\$2,725	\$22,600	\$13,000	\$0	\$0	\$5,347	\$10,000	\$78,325
Intergovernmental revenue										5,347
<b>Total Revenues</b>	<u>0</u>	<u>30,000</u>	<u>2,725</u>	<u>22,600</u>	<u>13,000</u>	<u>0</u>	<u>0</u>	<u>5,347</u>	<u>10,000</u>	<u>83,672</u>
<b>Expenditures:</b>										
Personal services:										
Wages and salaries										0
Employee benefits										0
<b>Total Personal Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Materials and services:										
Building maintenance		1,674								1,674
Collection development		14,102	1,424	1,462						16,988
Furniture and equipment		553		50						603
Miscellaneous					32					32
Programs		40,058	6,226	15,885	8,886		213	3,604		74,872
<b>Total Materials and Services</b>	<u>0</u>	<u>56,387</u>	<u>7,650</u>	<u>17,397</u>	<u>8,918</u>	<u>0</u>	<u>213</u>	<u>3,604</u>	<u>0</u>	<u>94,169</u>
Capital outlay	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<u>0</u>	<u>56,387</u>	<u>7,650</u>	<u>17,397</u>	<u>8,918</u>	<u>0</u>	<u>213</u>	<u>3,604</u>	<u>0</u>	<u>94,169</u>
<b>Net Change in Fund Balance</b>	<u>0</u>	<u>(26,387)</u>	<u>(4,925)</u>	<u>5,203</u>	<u>4,082</u>	<u>0</u>	<u>(213)</u>	<u>1,743</u>	<u>10,000</u>	<u>(10,497)</u>
Fund Balance - July 1, 2025	338	122,175	6,194	4,285	10,958	1,781	213	3,604	0	149,548
<b>Fund Balance - March 31, 2026</b>	<u>\$338</u>	<u>\$95,788</u>	<u>\$1,269</u>	<u>\$9,488</u>	<u>\$15,040</u>	<u>\$1,781</u>	<u>\$0</u>	<u>\$5,347</u>	<u>\$10,000</u>	<u>\$139,051</u>

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# Utilities, 2025-26

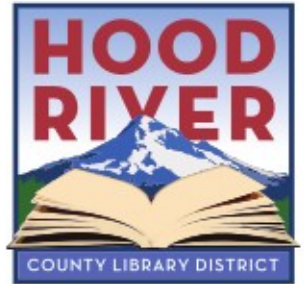
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	12,400	14,800	15,360	12,480	10,800	12,000	12,800	12,960	12,080	12,320			128,000
<i>Cost</i>	\$1,830.73	\$2,081.73	\$2,200.51	\$1,841.36	\$1,563.58	\$1,634.66	\$1,756.20	\$1,797.49	\$1,703.90	\$1,788.62			\$18,198.78
<b>Elevator</b>	\$211.32	\$211.32	\$211.32	\$211.32	\$211.32	\$211.32	\$211.32	\$211.32	\$3,607.57	\$211.32			\$5,509.45
<b>Garbage</b>													
<i>Cost</i>	\$179.19	\$156.03	\$156.03	\$217.55	\$159.28	\$177.01	\$159.28	\$159.28	\$159.28	\$159.28			\$1,682.21
<b>Internet</b>													
<i>AT&amp;T (Bookmobile)</i>	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$109.25	\$109.25	\$109.25	\$109.25			\$1,089.50
<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>Mobile Beacon     Wifi Hotspots</i>			\$2,520.00					\$1,320.00					\$3,840.00
<b>Natural gas</b>													
<i>Units</i>	46	0	0	128	593	740	1108	900	795	575			4885
<i>Therms</i>	57.4	0.0	0.0	160.0	716.9	923.5	1387.2	1134	984.2	715.3			6078.5
<i>Cost</i>	\$95.01	\$23.34	\$23.34	\$223.11	\$938.04	\$1,269.98	\$1,877.37	\$1,314.69	\$1,347.80	\$1,000.11			\$8,112.79
<b>Telephone</b>													
<i>CenturyLink</i>	\$62.52	\$62.52	\$62.52	\$62.71	\$62.71	\$62.71	\$62.71	\$62.68	\$62.68	\$62.68			\$626.44
<i>Class 5 VOIP phone</i>	\$436.22	\$455.81	\$455.81	\$456.52	\$456.52	\$456.54	\$456.34	\$456.34	\$456.34	\$170.43			
<i>Mobile reimbursement</i>			\$630.00										\$630.00
<b>Water - Building</b>													
<i>1K gallons</i>	7		8	8	5	5	6	8	5	7			59
<i>Cost</i>	\$463.10	\$464.50	\$472.74	\$472.74	\$448.02	\$448.02	\$456.26	\$472.74	\$448.02	\$464.50			\$4,610.64
<b>Water - Gardens</b>													
<i>1K gallons</i>	75	7	82	37	0	0	0	0	0	17			218
<i>Cost</i>	\$296.19	\$479.45	\$336.25	\$175.15	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$103.55			\$1,604.04
<b>TOTAL</b>	\$3,984.55	\$4,344.97	\$7,478.79	\$4,070.92	\$4,292.62	\$4,713.39	\$5,433.13	\$6,248.16	\$8,239.21	\$4,371.42	\$0.00	\$0.00	\$48,920.29

# Utilities, 2024-25

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	15,200	12,560	12,640	10,160	12,674	12,400	12,480	9,999	12,080	10,720	10,800	1,200	132,913
<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	\$1,582.37	\$1,747.41	\$19,998.89
<b>Elevator</b>	\$201.26	\$537.40	\$201.26	\$201.26	\$201.26	\$211.32	\$211.32	\$211.32	\$211.32	\$211.32	\$211.32	\$211.32	\$2,821.68
<b>Garbage</b>													
<i>Cost</i>	\$152.00	\$152.00	\$152.00	\$152.00	\$156.03	\$156.03	\$156.03	\$153.06	\$156.03	\$156.03	\$156.03	\$156.03	\$1,853.27
<b>Internet</b>													
<i>AT&amp;T (Bookmobile)</i>	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$108.75	\$1,305.00
<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>	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$1,248.00
<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
<b>Natural gas</b>													
<i>Units</i>	88	64	77	122	323	1082	1048	999	491	325	111	85	4815
<i>Therms</i>	109.7	51.0	97.0	150.8	404.0	888.0	853.0	1227	614.7	400.7	139.0	105.1	5039.8
<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	\$196.90	\$150.08	\$6,835.11
<b>Telephone</b>													
<i>CenturyLink</i>	\$75.61	\$75.61	\$75.61	\$75.84	\$75.84	\$75.84	\$76.01	\$76.01	\$77.90	\$77.96	\$77.96	\$126.40	\$966.59
<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	\$435.50	\$435.50	
<i>Mobile reimbursement</i>			\$900.00										\$900.00
<b>Water - Building</b>													
<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	\$405.15	\$465.31	\$4,921.96
<b>Water - Gardens</b>													
<i>1K gallons</i>													0
<i>Cost</i>	\$309.71	\$1,229.07	\$384.07	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$42.69	\$52.83	\$204.93	\$363.79	\$2,800.54
<b>TOTAL</b>	\$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	\$2,232.63	\$2,035.54	\$2,256.18	\$29,679.15

# Utilities, 2023-24

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Electricity</b>													
<i>Kwh</i>	12,640	16,560	14,720	13,440	12,400	13,760	13,120	12,960	12,400	11,120	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
<b>Elevator</b>	\$194.55	\$194.55	\$194.55	\$194.55	\$194.55	\$731.95	\$201.26	\$201.26	\$201.26	\$201.26	\$201.26	\$805.04	\$3,516.04
													\$0.00
<b>Garbage</b>													
<i>Cost</i>	\$141.57	\$157.32	\$141.57	\$234.40	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$1,890.86
<b>Internet</b>													
<i>AT&amp;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
<b>Natural gas</b>													
<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
<b>Telephone</b>													
<i>AT&amp;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
<b>Water - Building</b>													
<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
<b>Water - Gardens</b>													
<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
<b>TOTAL</b>	\$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



# 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.

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Hood River - OR 97031  
541 386 2535

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9. Payroll records and processing are reviewed periodically.
10. Physical assets are reviewed periodically and an inventory is maintained.
11. The Library Director shall submit the prior month's financial report to the Board of Directors with the packet for the regular monthly meeting.
12. Financial computer systems shall be maintained in a secure environment, accessed only by documented/authorized personnel, and regularly maintained to prevent data loss.
13. Annual audits shall be performed in compliance with Oregon Law and generally accepted accounting principles (GAAP) for governmental entities.
14. The Library Director and any other staff significantly involved in District financial 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
  - Weekly 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 Library 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 polices 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, they 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 their 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 their 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, November 18, 2025

Last revised, November 18, 2025, July 15, 2022

Hood River County Library District  
 Recommended Budget Committee Motion  
 Fiscal Year 2026-27

I move to approve the Hood River County Library District budget for the 2026-27 fiscal year for the total amount of \$3,010,000 and the amounts per fund as shown below:

**General Fund**

Library	\$ 1,528,207
Transfers	\$ 40,000
Contingency	\$ 112,000
Total:	<u>\$ 1,680,207</u>

**Capital Reserve Fund**

Facilities	\$ 100,000
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**Grants Fund**

Library	\$ 520,000
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**Total Appropriations** \$ 2,300,207

**UEFB** \$ 709,793

**Total Approved Budget** \$ 3,010,000

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

\_\_\_\_\_  
 Budget Officer    Date