



Kelly Langley
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Henderson District Public Libraries herewith submits the final budget for the fiscal year ending June 30, 2024.

This budget contains two (2) funds requiring property tax revenue total \$8,380,317.

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitations permits, the tax rate will be increased by an amount not to exceed 1%. If the final computation requires, the tax rate will be lowered.

This budget contains three (3) governmental fund types with estimated expenditures of \$11,927,500 and zero (0) proprietary funds with estimated expenses of \$0.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by DocuSign is acceptable)

I Debbie Englund
(Print Name)
Chief Financial Officer
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed 

Dated: April 13, 2023

Phone: 702-492-6583

SCHEDULED PUBLIC HEARING:
(Must be held from May 15, 2023 to May 31, 2023)

Date and Time: May 18, 2023 at 7:45 am

Publication Date: May 9, 2023

Place: Paseo Verde Library, 280 S Green Valley Pkwy, Henderson, NV 89012

Henderson District Public Libraries
Fiscal Year July 1, 2023 - June 30, 2024

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	69.0	76.0	77.0
Community Support			
TOTAL GENERAL GOVERNMENT	69.0	76.0	77.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	69.0	76.0	77.0

POPULATION (AS OF JULY 1)	322,800	330,561	334,640
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured and Unsecured Only)	15,859,064,128	17,867,892,352	20,165,344,921
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	15,859,064,128	17,867,892,352	20,165,344,921
TAX RATE			
General Fund	0.0620	0.0607	0.0612
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Funds			
Other			
TOTAL TAX RATE	0.0620	0.0607	0.0612

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023-2024

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) x (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A) X (4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.0238	20,165,344,921	4,799,352	0.0238	4,799,352	(1,531,028)	3,268,324
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					xxxxxxxxxxxxxxxx		
VOTER APPROVED:							
C. Voter Approved Overrides	0.0332	20,165,344,921	6,694,895	0.0332	6,694,895	(2,169,524)	4,525,371
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Medical Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 454.59816)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.0042	20,165,344,921	841,073	0.0042	841,073	(254,451)	586,622
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0042	20,165,344,921	841,073	0.0042	841,073	(254,451)	586,622
M. SUBTOTAL A, C, L	0.0612		12,335,320	0.0612	12,335,320	(3,955,003)	8,380,317
N. Debt							
O. TOTAL M AND N	0.0612		12,335,320	0.0612	12,335,320	(3,955,003)	8,380,317

Henderson District Public Libraries
 SCHEDULE S-3 - PROPERTY TAX RATE
 AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated.
If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.
 The ad valorem tax abatement was calculated using the preliminary tax rate of 0.0610. We adjusted the abatement to reflect the final tax rate of .0612.

SCHEDULE A - ESTIMATED REVENUES AND OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2024

Budget Summary for Henderson District Public Libraries
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCE (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	4,923,500	3,532,522	8,380,317	0.0612	176,161	-	-	17,012,500
Special Revenue - Contributions & Grants	322,500	-	-	-	6,000	-	-	328,500
Capital Construction	7,210,000	-	-	-	100,000	-	3,000,000	10,310,000
Subtotal Governmental Fund Types, Expendable Trust Funds	12,456,000	3,532,522	8,380,317	0.0612	282,161	-	3,000,000	27,651,000
PROPRIETARY FUNDS								
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal Proprietary Funds	XXXXXXXX	-	-	-	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	XXXXXXXX	3,532,522	8,380,317	0.0612	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2024

Budget Summary for Henderson District Public Libraries
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCE (7)	TOTAL (8)
FUND NAME	*								
General		5,270,000	2,248,000	2,403,700	1,128,300	-	3,000,000	2,962,500	17,012,500
Special Revenue - Contributions & Grants	R	-	-	62,500	89,500	-	-	176,500	328,500
Capital - Construction	C	-	-	225,500	500,000	-	-	9,584,500	10,310,000
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		5,270,000	2,248,000	2,691,700	1,717,800	-	3,000,000	12,723,500	27,651,000

*FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Includes Debt Service Requirements in this column
*** Capital Outlay must agree with CIP.

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	BUDGET YEAR ENDING 06/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property taxes	7,373,307	7,901,413	8,380,317	8,380,317
Intergovernmental revenues:				
Consolidated tax	3,289,123	3,440,712	3,532,522	3,532,522
Charges for services:				
Fines	45,059	52,297	50,000	50,000
Miscellaneous:				
Investment income	(37,350)	156,390	96,000	96,000
Other	35,198	44,462	30,161	30,161
Subtotal	(2,152)	200,852	126,161	126,161
SUBTOTAL	10,705,337	11,595,274	12,089,000	12,089,000
OTHER FINANCING SOURCES				
Leases	809,853			
SUBTOTAL	809,853	-	-	-
BEGINNING FUND BALANCE	5,779,402	5,412,976	4,923,500	4,923,500
Prior Period Adjustment				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,779,402	5,412,976	4,923,500	4,923,500
TOTAL AVAILABLE RESOURCES	17,294,592	17,008,250	17,012,500	17,012,500

Henderson District Public Libraries
(Local Government)
SCHEDULE B - GENERAL FUND RESOURCES
FUND - GENERAL FUND

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation:				
Salaries and wages	4,150,219	4,513,300	5,270,000	5,270,000
Employee benefits	1,667,103	1,841,250	2,248,000	2,248,000
Services and supplies	1,407,294	1,527,250	2,128,950	2,223,950
Capital outlay	1,620,154	1,026,500	1,128,300	1,128,300
Debt Service:				
Principal	32,049	166,250	171,950	171,950
Interest	4,797	10,200	7,800	7,800
SUBTOTAL	8,881,616	9,084,750	10,955,000	11,050,000
OTHER USES				
CONTINGENCY (not to exceed 3% total expenditures)	xxxxxxxxxxxxx	xxxxxxxxxxxxx		
Transfers Out (Schedule T):				
Transfer to Capital Construction	3,000,000	3,000,000	3,000,000	3,000,000
SUBTOTAL	3,000,000	3,000,000	3,000,000	3,000,000
ENDING FUND BALANCE	5,412,976	4,923,500	3,057,500	2,962,500
TOTAL COMMITMENTS AND FUND BALANCE	17,294,592	17,008,250	17,012,500	17,012,500

Henderson District Public Libraries
 (Local Government)
SCHEDULE B - GENERAL FUND EXPENDITURES
FUND - GENERAL FUND

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental revenues:				
Federal grants	107,113	154,840		
State grants	15,739	22,169		
Miscellaneous:				
Private Grants	10,656	-		
Contributions	116,721	99,784		
Investment Income	775	6,023	6,000	6,000
Other	3,359	1,186		
SUBTOTAL	254,363	284,002	6,000	6,000
OTHER FINANCING SOURCES				
SUBTOTAL	-	-	-	-
BEGINNING FUND BALANCE	341,800	325,538	322,500	322,500
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	341,800	325,538	322,500	322,500
TOTAL RESOURCES	596,163	609,540	328,500	328,500
EXPENDITURES				
Culture and Recreation:				
Services and supplies	95,929	135,895	62,500	62,500
Capital outlay	174,696	151,145	89,500	89,500
SUBTOTAL	270,625	287,040	152,000	152,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	xxxxxxxxxxxx	xxxxxxxxxxxx		
SUBTOTAL	-	-	-	-
ENDING FUND BALANCE	325,538	322,500	176,500	176,500
TOTAL COMMITMENTS AND FUND BALANCE	596,163	609,540	328,500	328,500

Henderson District Public Libraries
(Local Government)
SCHEDULE B - Resources & Commitments
FUND - Contributions and Grants

	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous:				
Investment income	13,730	150,129	100,000	100,000
SUBTOTAL	13,730	150,129	100,000	100,000
OTHER FINANCING SOURCES				
Transfers In (Schedule T):				
Transfer from General Fund	3,000,000	3,000,000	3,000,000	3,000,000
SUBTOTAL	3,000,000	3,000,000	3,000,000	3,000,000
BEGINNING FUND BALANCE	2,113,617	4,655,171	7,210,000	7,210,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,113,617	4,655,171	7,210,000	7,210,000
TOTAL RESOURCES	5,127,347	7,805,300	10,310,000	10,310,000
EXPENDITURES				
Culture and recreation:				
Services and supplies	167,293	53,633	225,500	225,500
Capital outlay	304,883	541,667	400,000	500,000
SUBTOTAL	472,176	595,300	625,500	725,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX		
SUBTOTAL	-	-	-	
ENDING FUND BALANCE	4,655,171	7,210,000	9,684,500	9,584,500
TOTAL COMMITMENTS AND FUND BALANCE	5,127,347	7,805,300	10,310,000	10,310,000

Henderson District Public Libraries
 (Local Government)
 SCHEDULE B - Resources & Commitments
 FUND - Capital Construction

ALL EXISTING OR PROPOSED
 GENERAL OBLIGATION BONDS, REVENUE BONDS,
 MEDIUM-TERM FINANCING, CAPITAL LEASES AND
 SPECIAL ASSESSTMENT BOND

- * - Type
- 1 - General Obligation Bonds
 - 2 - G.O. Revenue Support Bonds
 - 3 - G.O. Special Assessment Bonds
 - 4 - Revenue Bonds
 - 5 - Medium-Term Financing
 - 6 - Medium-Term Financing - Lease Purchase
 - 7 - Capital Leases
 - 8 - Special Assessment Bonds
 - 9 - Mortgages
 - 10 - Other (Specify Type)
 - 11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24		(11)
NAME OF BOND OR LOAN List and Subtotal by Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2023	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9) + (10) TOTAL
Copier machine (1)	10-Lease	5 year	\$ 9,075	10/01/19	09/30/24	8.47%	\$ 4,559	\$ 150	\$ 2,100	\$ 2,250
Copier machines (2)	10-Lease	5 year	15,548	01/19/21	12/19/25	7.49%	11,405	540	3,200	3,740
Copier machine (1)	10-Lease	5 year	7,571	01/19/21	12/19/25	7.42%	5,552	260	1,550	1,810
Copier machines (5)	10-Lease	5 year	36,539	01/19/21	12/19/25	7.34%	26,780	1,200	7,500	8,700
WHL building lease	10-Lease	5 year	809,853	05/15/22	05/01/27	1.00%	790,128	5,650	157,600	163,250
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
TOTAL ALL DEBT SERVICE							\$ 838,424	\$ 7,800	\$ 171,950	\$ 177,500

SCHEDULE C-1 - INDEBTEDNESS

Henderson District Public Libraries Budget Fiscal Year 2023-2024
 (Local Government)

Transfer Schedule for Fiscal Year 2023-2024

TRANSFERS IN				TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND					Capital Construction	8	3,000,000
SUBTOTAL			-			3,000,000	
SPECIAL REVENUE FUNDS							
SUBTOTAL			-			-	
CAPITAL PROJECTS FUND	General Fund	10	3,000,000				
SUBTOTAL			3,000,000			-	
DEBT SERVICE							
SUBTOTAL			-			-	
TOTAL TRANSFERS			3,000,000			3,000,000	

Henderson District Public Libraries
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Schedule of Existing Contracts
Budget Year 2023-2024

Local Government: Henderson District Public Libraries
Contact: Debbie Englund
E-mail Address: dmenglund@hendersonlibraries.com
Daytime Telephone: 702-492-6583

Total Number of Existing Contracts: 13

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	Allied Security	7/1/2020	ongoing	\$ 191,000	\$ 194,000	Security services
2	Anderson Pest Control	2/1/2022	ongoing	5,500	5,700	Pest control services
3	Best Janitorial	7/1/2019	6/30/2024	175,000	180,000	Janitorial services
4	Desert West Landscaping	11/1/2007	ongoing	8,400	8,400	Pase Verde andscaping services
5	Gothic Landscaping	10/1/2022	9/30/2023	4,200	4,200	Green Vally landscaping services
6	Hinton Burdick CPAs	3/21/2019	11/30/2023	25,000	27,000	Audit services
7	J Gaynor Law, LTD	11/1/2020	ongoing	10,200	11,000	Legal services
8	Justice Mechanical	1/1/2021	ongoing	4,000	4,000	Gibson Library HVAC preventative maint
9	Justice Mechanical	7/19/2022	ongoing	2,400	2,500	West Henderson HVAC preventative maint
10	Schneider Electric	2/1/2021	2/1/2024	50,000	52,000	Paseo Verde Library HVAC maintenance
11	Schneider Electric	5/1/2019	4/30/2022	43,000	46,000	Green Valley Library HVAC maintenance
12	Unique Management Services	4/1/2006	ongoing	12,000	12,000	Collection services
13	Unique Management Services	2/23/2011	ongoing	9,000	9,000	Print notice/bill outsourcing services
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 539,700	\$ 555,800	

Additional Explanations (Reference Line Number and Vendor):

4000 SALARIES - Payroll for all employees of HDPL. For FY24, this includes 77 full-time equivalent positions, consisting of 61 full-time employees and 32 part-time employees. The budgeted amount for this line item was \$4,817,000 in FY23. The District is increasing this line item by \$453,000 in FY24. Details of this increase are listed below.

5,270,000

Changes	Comments	Cost
Cost of Living increases - 4%	Eff July 2023	196,000
Merit increases	Eff on employee anniversary dates	93,500
Job shadowing with CFO	Cont'd through 11/30 to allow for training	67,500
Job shadowing with ABS Assoc Director	Eff 7/1 - 4/30 to allow for training	85,500
Converted 2 PT AS Spec to 1 FT AS Spec	Will fill once 1 PT vacants	22,500
Delete vacant PT MH Specialist	Eff July 2023	(12,000)

SUBTOTAL - SALARIES 5,270,000

4320 HEALTH INSURANCE - The District participates with Clark County to provide group insurance plans for all permanent, full-time employees. The costs of this program changes periodically based on County negotiations. The District is anticipating an increase in this line item by \$30,500. This is attributed to an anticipated premium rate increases of 5% as of 01/01/24 (estimates shown below) and additional premiums for the 2 job shadowing positions and 1 new full-time position.

611,500

PPO			
	Monthly Total	Employee Pays	District Pays
Employee	\$ 570	\$ -	\$ 570
Employee + Spouse	1,070	200	870
Employee + Child	1,040	190	850
Employee + Family	1,490	260	1,230
EPO			
	Monthly Total	Employee Pays	District Pays
Employee	\$ 660	\$ -	\$ 660
Employee + Spouse	1,220	220	1,000
Employee + Child	1,200	220	980
Employee + Family	1,720	310	1,410

4325 POST RETIREMENT BENEFITS - Used to account for health insurance subsidies paid on behalf of employees that retired prior to September 1, 2008. Premiums are determined by the State of Nevada Public Employees Benefit System. We have 6 former employees participating in this plan. The budgeted amount for FY23 was \$6,500. The District is increasing this line item by \$1,000 for an anticipated rate increase.

7,500

4330 PERS - Contributions rates to PERS are statutorily determined pursuant to NRS 286.421 and 286.450. In FY24, the required contribution rate will be increased to 33.5% of the gross salaries for full-time employees that elect the employer-paid retirement plan and 17.50% for those that elect the employer/employee-paid retirement plan. This is an increase of 3.75% and 2%, respectively. The District is increasing this line item by \$296,500 due to the rates increase, COLA and merit raises, and the cost for the additional full-time positions.

1,489,500

4340 MEDICARE - Costs for FY24 will be 1.45% of gross salaries for all employees. The budgeted amount for FY23 was \$70,000. The District anticipates an increase in this line item due of \$6,500 due to COLA and merit raises and the new positions.

76,500

4350 FICA - All part-time employees not carried on PERS are covered through Social Security. The rate is 6.2% for the employer match. The budgeted amount for FY23 was \$36,500. In FY24, the increased costs associated with the COLA and merit raises will be offset by the savings generated from the deletion of 1 part-time positions and the conversion of 2 position into 1 full-time position, resulting in a net increase of \$1,000 in this line item.

37,500

4360 WORKERS COMPENSATION INSURANCE - In FY23, the District's workers comp insurance was budgeted at a rate of .0045 of gross salaries for most employees and .048 of gross salary for the courier. These rates are applied to gross salaries up to a \$36,000 annual salary cap limit. The actual rates were .0040 and .0432, respectively. For the FY24 budget, the budgeted rates were kept at .0045 and .048 resulting in a slight increase of \$500 over the FY23 budget. This increase is attributable to the COLA and merit increases but was limited by the salary cap.

14,500

4370 DISABILITY INSURANCE - In addition to health insurance, the District provides short and long term disability insurance. Over the past 5 years, the District has paid almost \$87,000 in premiums. During the same time period, claims paid to employees amounted to \$10,000. Few employees qualify to use this benefit because they must be in an unpaid status to receive benefits and we have a generous leave policy. Due to this, the District has determined to cancel this coverage and divert the funds to help cover the PERS rate increase effective in FY24.	-
4380 LONG TERM CARE INSURANCE - The District also provides long term care insurance for all full-time employees. The premium is based on the employee's age at the time of enrollment. The average cost is \$12.23/mo per eligible employee. The budgeted amount for FY23 was \$8,300. The District expects this line item to increase in FY24 by \$200 due to the new full-time positions.	8,500
4390 OTHER BENEFITS - Used to account for other benefits offered to employees, such as the administrative fee for the Section 125 plan and required HR notices. The budgeted amount for FY23 was \$2,500. The District anticipates this line item to remain static.	2,500
SUBTOTAL - BENEFITS	<u>2,248,000</u>
5100 DUES & MEMBERSHIP - This includes funding for professional organizations and other memberships for the institution, staff, and Board, as the Board directs. The budgeted amount for FY23 was \$5,000. In FY24, the District is decreasing this line item by \$1,300 to coincide with actual expenditures.	3,700
5105 BANK FEES - This includes the cost of maintaining the District bank accounts and the costs of accepting credit cards. The budgeted amount for FY23 was \$6,025. In FY24, the District is decreasing this line item by \$25 for rounding purposes.	6,000
5110 ADVERTISING - These costs include ad placement in local and specialty newspapers. The budgeted amount for FY23 was \$30,000. The District is increasing this line item by \$21,300, \$20,000 for increased print and radio ads and \$1,300 for One Book Henderson advertising.	51,300
5115 SHORTAGES/OVERAGES - Used to track point of sale register shortages and overages. The budgeted amount for FY23 was \$125. The District expects this line item to remain static.	125
5150 TRAVEL & TRAINING - This item includes registration, and the associated travel, for continuing education to keep abreast of best practices and authoritative pronouncements. The budgeted amount for FY23 was \$51,800. The District is increasing this line item by \$7,850 to allow employees to attend the bi-annual PLA conference.	59,650
5170 MILEAGE REIMBURSEMENT - Used to track local mileage reimbursement costs incurred by employees using their own personal vehicle for business purposes. The budgeted amount for FY23 was \$2,900. The District is increasing this line item by \$200 due to increased costs associated with the West Henderson Library.	3,100
5310 PROGRAMMING SUPPLIES - Used to account for supplies needed for youth services and adult programs. The budgeted amount for FY23 was \$26,800. The District is increasing this line item by \$12,050 in FY24 to get back to pre-pandemic programming, primarily in the Adult Services Department.	38,850
5320 JANITORIAL SUPPLIES - Janitorial supplies are those expendable items which are used for sanitizing supplies and housekeeping supplies not covered under the janitorial contract. The budgeted amount for FY23 was \$700. The District expects this line item to remain static.	700
5330 LIBRARY SUPPLIES - Library supplies are specialty expendables such as bookbinding glue, labels, RFID tags, etc. The budgeted amount for FY23 was \$107,300, which was \$82,500 higher than FY22. This was to accommodate the conversion of our collection to RFID tags. This project will be completed in FY23, however, there will be an ongoing cost for RFID tags for new items, etc. The District is decreasing this line item by \$62,750 to reflect the completed project and the increased ongoing costs.	44,550
5340 OFFICE SUPPLIES - These are expendable items which may be purchased locally, such as staples, tape, paper, pens, etc. The budgeted amount for FY23 was \$19,400. The District is decreasing this line item by \$200 to coincide with actual expenditures.	19,200
5345 COMPUTER SUPPLIES - These are computer expendables such as printer cartridges. The budgeted amount for FY23 was \$8,100. The District is increasing this line item by \$1,100 to coincide with actual expenditures.	9,200
5350 POSTAGE - Used to track postage for all libraries. This line item was budgeted as \$8,000 in FY23. The District is decreasing this line item by \$1,000 to coincide with actual expenditures.	7,000

5360 PRINTING - Printing includes stationery, business cards, promotional brochures, annual plans, nonstandard business forms, and other special items. The budgeted amount for FY23 was \$3,000. The District is increasing this line item by \$50 to coincide with actual expenditures. 3,050

5370 MINOR FURNITURE & EQUIPMENT - Used to track miscellaneous equipment costing under \$5,000, but not classified as office supplies. This line item was budgeted at \$130,500 in FY23. The District is increasing this line item by \$81,800 in FY24 to accommodate replacing all the public PCs, the EOL receipt printers, and the public seating at the Gibson Library. 212,300

5380 SOFTWARE AND LICENSING - This line item is used to track costs associated with software purchases and licensing, as well as general licensing such as the movie license. This was budgeted at \$302,550 in FY23. The District is increasing this line item by \$4,350 in FY24 due to increased costs in existing software. 306,900

5520 EQUIPMENT RENTAL - Payments for equipment rental. GASB Statement 87 restructured how leased equipment should be classified as of FY23. This Statement required leased equipment contracts to be classified as debt and the payments to be recorded as a reduction of this debt and the applicable interest. Because of this reclassification, the District is decreasing this line item from \$21,000 in FY23 to \$3,425 in FY24, a reduction of \$17,575. These funds have been reallocated to line items 8710 LEASE PRINCIPAL and 8730 INTEREST in the FY24 budget. 3,425

5530 LEASED BUILDING - Used to track the costs associated with the lease of the West Henderson Library. GASB Statement 87 also restructured how leased buildings should be classified as of FY23. Building leases are now classified as debt and the lease payments are recorded as a reduction of this debt and the applicable interest. The District is decreasing this line item from \$160,000 in FY23 to \$0 in FY24 due to this reclassification. These funds have been reallocated to line items 8710 LEASE PRINCIPAL and 8730 INTEREST in the FY24 budget. -

5550 B & G REPAIR AND MAINTENANCE - Used for building repairs to plumbing, electrical and heating systems, landscaping, and exterior cleaning. This line item was budgeted at \$227,000 in FY23. This District is increasing this line item by \$29,000 in FY24 to account for increasing CAM fees at the Gibson Library and general inflationary increases at all the facilities. 256,000

5560 EQUIPMENT MAINTENANCE - For maintenance of copiers, computers, etc. The budgeted amount was \$76,000 in FY23. The District is increasing this line item by \$24,500 in FY24 to account for maintenance of the AMH machines added to all the libraries in FY23. Detailed costs are listed below. 100,500

Service Provided	Type of Contract	Amount
GIB copiers	Monthly	\$ 6,000
GIB AMH	Annual	12,000
PVL admin copier	Monthly	4,800
PVL copiers	Monthly	2,400
PVL AMH	Annual	17,000
GRE copier	Monthly	3,000
GRE AMH	Annual	10,000
WHL copier	Monthly	1,500
WHL AMH	Annual	10,000
ABS copier	Annual	100
Finance copier	Annual	300
water cooler filters	Annual	400
computer equipment repair	As Needed	33,000

5730 ELECTRICITY - This line item is for electricity at all District facilities. This line item was budgeted at \$170,000 in FY23. The District is increasing this line item by \$4,000 in FY24 to account for the proposed rate increase on services. 174,000

5740 GAS - This item includes usage charges for natural gas. This line item was budgeted at \$21,000 in FY23. The District is increasing this line item by \$4,000 in FY24 to account for the proposed rate increase on services. 25,000

5750 WATER & SEWER - Water & sewer expenses for District facilities. This line item was budgeted as \$50,000 in FY23. After preparing the FY23 budget, we were informed that the water for the West Henderson Library will be paid out of the CAM fees. The District is removing those costs from the FY24 budget, resulting in a \$10,000 decrease in this line item. 40,000

5760 TRASH - Used for regular trash removal at all libraries. This line item was budgeted at \$14,000 in FY23. The District is increasing this line item by \$3,200 in FY24 due to rising disposal costs. 17,200

5785 CELLULAR TELEPHONES - Used to track expenditures associated with cellular service. The budgeted amount for FY23 was \$70,000. The District expects this line item to remain static.	70,000
5790 DATA COMMUNICATION - This includes computer communication data lines, T-1 lines, etc. The budgeted amount for FY23 was \$20,000. The District expects this line item to remain static.	20,000
6100 INSURANCE - Insurance includes general liability insurance, board personal liability insurance, and automotive insurance. The budgeted amount for FY23 was \$52,200. The District is increasing this line item by \$4,00 in FY24 for an anticipated increase in rates.	56,200
6310 PROFESSIONAL SERVICES - AUDITOR - Used to account for the expenses associated with the annual financial audit of HDPL. The budgeted amount for FY23 was \$19,500. The District is increasing this line item by \$5,500 to accomodate a new contract in FY24. Changes in District management are expected to be reflected in the new contract rates.	25,000
6320 PROFESSIONAL SERVICES - CONSULTING - This includes professional services provided by various consultants. The budgeted amount for FY23 was \$129,000. The District is increasing this line item by a net of \$65,500 in FY24. This net increase reflects a decrease of \$34,000 for the RFID implementation consultant, a decrease of \$40,000 for the removal of a facilities masterplan consultant, an increase of \$125,000 for a strategic planning consultant, an increase of \$15,000 for an IT consultant to aid in network security and an increase of \$500 to coincide with actual expenditures.	194,500
6325 PROFESSIONAL SERVICES - HONORARIUMS - This is used to account for professional services including storytelling and honorariums. The budgeted amount for FY23 was \$14,400. The District is increasing this line item by \$6,100 in FY24 to allow for the selection of a prominent author for the One Book Henderson program.	20,500
6340 PROFESSIONAL SERVICES - SECURITY - For security services at the libraries. This line item was budgeted for \$186,000 in FY23. The District is increasing this line item by \$5,000 in FY24 to stay competitive with industry average.	191,000
6500 VEHICLES & MAINTENANCE - This line is used to account for gas and vehicle maintenance. This line item was budgeted at \$8,200 in FY23. The District is decreasing this line item by \$200 to coincide with actual expenditures.	8,000
6710 CONTRACT SERVICES - EMPLOYEE BACKGROUND CHECKS - Used to account for fingerprinting fees and background checks associated with newly hired employees. The budgeted amount for FY23 was \$1,300. The District expects this line item to remain static.	1,300
6715 CONTRACT SERVICES - COLLECTION SERVICES - Used to account for costs associated with patrons sent to our asset recovery agency. The cost for this service is generally offset by the fines collected by this service, which are recorded in the line item 3400 FINES. The budgeted amount for FY23 was \$12,000. The District anticipates this line item to remain static.	12,000
6720 CONTRACT SERVICES - JANITORIAL - To provide custodial and cleaning services for all buildings. The budgeted amount for FY23 was \$171,500. The District is increasing this line item by \$3,500 for anticipated rate increases.	175,000
6730 CONTRACT SERVICES - LEGAL - Used to account for legal advice provided the District. The budgeted amount for FY23 was \$16,000. The District expects this line item to remain static.	16,000
6750 CONTRACT SERVICES - ACQUISITIONS AND BIBLIOGRAPHIC SERVICES - Costs associated with computer readable cataloging records. The budgeted amount for FY23 was \$42,800. The District is increasing this line item by \$4,400 in FY24 due to contractual rate increases in cataloging services.	47,200
6760 CONTRACT SERVICES - PEST CONTROL - Fees associated with pest control at all District facilities. This was budgeted at \$5,300 in FY23. The District is increasing this line item by \$200 in FY24 for anticipated rate increases.	5,500
SUBTOTAL - SERVICES AND SUPPLIES	<u>2,223,950</u>
7110 LIBRARY BOOKS - Books, serials, non-print materials and electronic resources purchased for addition to collections. This was budgeted at \$1,010,300 in FY23. The District is increasing this line item by \$37,000 in FY24 to allow for increased collection development.	1,047,300
8100 VEHICLE - Purchase of motor vehicles for use in District operations. The District replaced the IT vehicle during FY23 and plans to replace the Courier van in FY24.	41,000

8320 EQUIPMENT - TECHNOLOGY - Purchase of computer equipment costing \$5,000 or more. This line item was increased in FY23 by \$75,000 to accommodate the purchase of new RFID self checkout stations. In FY24, the District is decreasing this line item by \$75,000 as those purchases were completed.	30,000
8340 FURNITURE & EQUIPMENT - Purchase of furniture and equipment costing \$5,000 or more. The District budgeted \$10,000 for this line item in FY23. The District anticipates this line item to remain static.	10,000
SUBTOTAL - EQUIPMENT	<u>1,128,300</u>
8710 LEASE PRINCIPAL - Principal payment for leased equipment/buildings. These costs were previously recorded under 5520 EQUIPMENT RENTAL and 5530 LEASED BUILDING. Reclassification of these payments is due to GASB Statement 87.	171,950
8730 INTEREST - Interest paid on leased equipment/buildings. These costs were previously recorded under 5520 EQUIPMENT RENTAL and 5530 LEASED BUILDING. Reclassification of these payments is due to GASB Statement 87.	7,800
SUBTOTAL - DEBT SERVICE	<u>179,750</u>
9100 TRANSFERS OUT - Transfers to other funds. In FY24, the District is transferring \$3,000,000 into the Construction Fund to be used for capital projects such as remodeling the IT Department, the exterior repainting at the Paseo Verde Library, the roof replacement at Gibson Library, a landscaping refresh at the Green Valley Library and replacement of HVAC units at the Gibson Library. Remaining funds will be used for projects to be determined in future fiscal years.	3,000,000
SUBTOTAL - TRANSFERS	<u>3,000,000</u>
GRAND TOTAL BUDGET	<u><u>14,050,000</u></u>

Henderson District Public Libraries
Final Budget FY 2023-2024
Summary of Expenditures
General Fund

General Fund #	Category	Final 2022-23	Final 2023-24	Percent Change
41XX	SUBTOTAL SALARIES	4,817,000	5,270,000	9.40%
43XX	SUBTOTAL BENEFITS	1,935,000	2,248,000	16.18%
5100	Dues & Memberships	5,000	3,700	-26.00%
5105	Bank Fees	6,025	6,000	-0.41%
5110	Advertising	30,000	51,300	71.00%
5115	Shortages/Overages	125	125	0.00%
5150	Travel & Training	51,800	59,650	15.15%
5170	Mileage Reimbursements	2,900	3,100	6.90%
5310	Programming Supplies	26,800	38,850	44.96%
5320	Janitorial Supplies	700	700	0.00%
5330	Library Supplies	107,300	44,550	-58.48%
5340	Office Supplies	19,400	19,200	-1.03%
5345	Computer Supplies	8,100	9,200	13.58%
5350	Postage	8,000	7,000	-12.50%
5360	Printing	3,000	3,050	1.67%
5370	Minor Furniture & Equipment	130,500	212,300	62.68%
5380	Software & Licensing	302,550	306,900	1.44%
5520	Equipment Rental	21,000	3,425	-83.69%
5530	Leased Building	160,000	0	N/A
5550	B & G Repair & Maintenance	227,000	256,000	12.78%
5560	Equipment Maintenance	76,000	100,500	32.24%
5730	Electricity	170,000	174,000	2.35%
5740	Gas	21,000	25,000	19.05%
5750	Water & Sewer	50,000	40,000	-20.00%
5760	Trash	14,000	17,200	22.86%
5785	Cellular Telephone	70,000	70,000	0.00%
5790	Data Communication	20,000	20,000	0.00%
6100	Insurance	52,200	56,200	7.66%
6310	Professional Services - Auditor	19,500	25,000	28.21%
6320	Professional Services - Consulting	129,000	194,500	50.78%
6325	Professional Services - Honorariums	14,400	20,500	42.36%
6340	Professional Services - Security	186,000	191,000	2.69%
6500	Vehicle Maintenance	8,200	8,000	-2.44%
6710	Contract Services - Employee Background Ck	1,300	1,300	0.00%
6715	Contract Services - Collection Services	12,000	12,000	0.00%
6720	Contract Services - Janitorial	171,500	175,000	2.04%
6730	Contract Services - Legal	16,000	16,000	0.00%
6750	Contract Services - ABS	42,800	47,200	10.28%
6760	Contract Services - Pest Control	5,300	5,500	3.77%
5000/6000	SUBTOTAL - SERVICES AND SUPPLIES	2,189,400	2,223,950	1.58%
7110	Library Books & Materials	1,010,300	1,047,300	3.66%
8100	Vehicle	32,000	41,000	28.13%
8320	Technology Equipment	105,000	30,000	-71.43%
8340	Furniture & Equipment	10,000	10,000	0.00%
7000/8000	SUBTOTAL - EQUIPMENT	1,157,300	1,128,300	-2.51%
8710	Lease principal	0	171,950	100.00%
8730	Interest	0	7,800	100.00%
9100	SUBTOTAL - TRANSFERS	0	179,750	100.00%
9100	Transfer to Capital Construction	3,000,000	3,000,000	0.00%
9100	Transfer to Contributions & Grants	0	0	100.00%
9100	SUBTOTAL - TRANSFERS	3,000,000	3,000,000	0.00%
	GRAND TOTAL	13,098,700	14,050,000	7.26%

FY23-24 Final Budget
 Summary of Expenditures by Location/Initiative

	ABS	Admin	Customer Care	IT	Library Services	Gibson	Green Valley	Heritage	Paseo Verde	West Henderson	Outreach	CS5- Collections	OSL1 - Pre-K	OSL2 - Learning at Grade Level	OSL3 - Steam	OSL4 - Patron Programs	OSL7 - Teen Services	Total	
General Fund																			
Salaries & wages	515,000	625,500	266,500	533,500	150,000	1,157,500	284,000	-	1,315,000	345,000	78,000								5,270,000
Benefits	233,800	296,800	126,150	261,700	30,000	465,450	98,300		511,800	182,200	41,800								2,248,000
Dues & fees		2,200		150	1,350														3,700
Bank fees		1,200			4,800														6,000
Advertising		1,000			46,000									3,000		1,300			51,300
Shortages/overages						25	25		50	25									125
Travel & Training	500	14,000	2,500	5,000	15,650	6,000	4,000		8,000	4,000									59,650
Mileage reimbursement		500		300		900	400		500	500									3,100
Programming supplies													9,200	16,400		7,900	5,350		38,850
Janitorial supplies						200	100		200	200									700
Library supplies	29,550					4,000	2,500	1,000	5,000	2,500									44,550
Office supplies	300	1,500	300	400		5,500	2,500	200	6,000	2,500									19,200
Computer supplies		1,000		5,000		800	600	200	1,000	600									9,200
Postage		1,000			6,000														7,000
Printing		500				500	250		750	250			800						3,050
Minor equipment	500	2,000	300	185,000	5,000	12,500	1,000		5,000	1,000									212,300
Software & licensing	4,000	26,000		250,000	19,000							7,900							306,900
Equipment rental					625	600	600		600	1,000									3,425
B&G repairs & maint					3,000	51,000	95,000		82,000	25,000									256,000
Equipment maint	100	300		82,000		6,100	3,100		7,300	1,600									100,500
Electricity						41,000	33,000		90,000	10,000									174,000
Gas						5,000	6,000		11,000	3,000									25,000
Water & sewer						10,000	10,000		20,000	-									40,000
Trash						7,000	7,000		1,600	1,600									17,200
Mobile services				70,000															70,000
Data communications				20,000															20,000
Insurance		4,200			52,000														56,200
Prof Serv-auditor		25,000																	25,000
Prof Serv-consultant		149,000		30,000	15,500														194,500
Prof Serv-honorariums														1,400		19,100			20,500
Prof Serv-security						74,000	57,000		60,000										191,000
Vehicle maintenance				500	6,500						1,000								8,000
Background checks						270	270		360	150				250					1,300
Collection services					12,000														12,000
Janitorial services						40,000	45,000		72,000	18,000									175,000
Legal services		16,000																	16,000
ABS	39,200				8,000														47,200
Pest control						1,000	1,600		1,600	1,300									5,500
Subtotal services & supplies	74,150	245,400	3,100	648,350	195,425	266,395	269,945	1,400	372,960	73,225	1,000	7,900	10,000	21,050	-	28,300	5,350	-	2,223,950
Library books & materials												1,047,300							1,047,300
Vehicle					41,000														41,000
Equipment-technology				30,000															30,000
Equipment-major					10,000														10,000
Subtotal capital outlay	-	-	-	30,000	51,000	-	-	-	-	-	-	1,047,300	-	-	-	-	-	-	1,128,300
Lease principal						4,600	1,500		6,650	159,200									171,950
Interest						750	240		890	5,920									7,800
Subtotal debt service	-	-	-	-	-	5,350	1,740	-	7,540	165,120	-	-	-	-	-	-	-	-	179,750
General Fund total	822,950	1,167,700	395,750	1,473,550	426,425	1,894,695	653,985	1,400	2,207,300	765,545	120,800	1,055,200	10,000	21,050	-	28,300	5,350	-	11,050,000

	Abs	Admin	Customer Care	IT	Library Services	Gibson	Green Valley	Heritage	Paseo Verde	West Henderson	Outreach	CS5- Collections	OSL1 - Pre-K	OSL2 - Learning at Grade Level	OSL3 - Steam	OSL4 - Patron Programs	OSL7 - Teen Services	Total
Contributions and Grants Fund																		
Travel & Training					4,993						2500							7,493
Programming Supplies											2500		50	5200	5150	5600	1270	19,770
Public Awareness					11,700				500		3,000				200			15,400
Office Supplies											600							600
Minor equipment									1278		2000							3,278
Equipment Maintenance											300							300
Honorarium														12275	500			12,775
Vehicle maintenance											2144							2,144
Background Checks														740				740
Subtotal services & supplies	-	-	-	-	16,693	-	-	-	1,778	-	13,044	-	50	18,215	5,850	5,600	1,270	62,500
Library books & materials												89,500						89,500
Subtotal capital outlay	-	-	-	-	-	-	-	-	-	-	-	89,500	-	-	-	-	-	89,500
Contributuion Fund total	-	-	-	-	16,693	-	-	-	1,778	-	13,044	89,500	50	18,215	5,850	5,600	1,270	152,000
Capital Construction Fund																		
Minor equipment										6500								6,500
B&G repairs & maint						4,000	10,000		205000									219,000
Subtotal services & supplies	-	-	-	-	-	4,000	10,000	-	205,000	6,500	-	-	-	-	-	-	-	225,500
Building				200,000		300,000												500,000
Subtotal capital outlay	-	-	-	200,000	-	300,000	-	-	-	-	-	-	-	-	-	-	-	500,000
Construction Fund total	-	-	-	200,000	-	304,000	10,000	-	205,000	6,500	-	-	-	-	-	-	-	725,500
All Funds																		
Salaries and wages	515,000	625,500	266,500	533,500	150,000	1,157,500	284,000	-	1,315,000	345,000	78,000	-	-	-	-	-	-	5,270,000
Benefits	233,800	296,800	126,150	261,700	30,000	465,450	98,300	-	511,800	182,200	41,800	-	-	-	-	-	-	2,248,000
Services and supplies	74,150	245,400	3,100	648,350	212,118	270,395	279,945	1,400	579,738	79,725	14,044	7,900	10,050	39,265	5,850	33,900	6,620	2,511,950
Capital Outlay	-	-	-	230,000	51,000	300,000	-	-	-	-	-	1,136,800	-	-	-	-	-	1,717,800
Debt service	-	-	-	-	-	5,350	1,740	-	7,540	165,120	-	-	-	-	-	-	-	179,750
Total expenditures	822,950	1,167,700	395,750	1,673,550	443,118	2,198,695	663,985	1,400	2,414,078	772,045	133,844	1,144,700	10,050	39,265	5,850	33,900	6,620	11,927,500