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280 S. Green Valley Parkway
Henderson, NV 89012

Kelly Langley
Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Henderson District Public Libraries herewith submits the final budget for the fiscal year ending June 30, 2021.

This budget contains two (2) funds requiring property tax revenue total \$6,539,514.

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 .01 (1%). If the final computation requires, the tax rate will be lowered.

This budget contains three (3) governmental fund types with estimated expenditures of \$9,976,350 and zero (0) proprietary funds with estimated expenses of \$0.

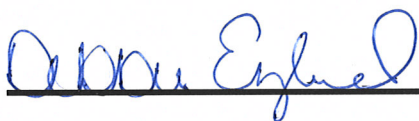
Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

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: May 21, 2020

SCHEDULED PUBLIC HEARING:

Date and Time: May 21, 2020 at 7:45 am

Publication Date: May 12, 2020

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

Henderson District Public Libraries
Fiscal Year July 1, 2020 - June 30, 2021

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/19	ESTIMATED CURRENT YEAR ENDING 06/30/20	BUDGET YEAR ENDING 06/30/21
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	76.0	79.5	79.5
Community Support			
TOTAL GENERAL GOVERNMENT	76.0	79.5	79.5
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	76.0	79.5	79.5

POPULATION (AS OF JULY 1)	300,709	310,244	317,660
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured and Unsecured Only)	12,877,563,596	14,129,891,312	15,050,072,012
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	12,877,563,596	14,129,891,312	15,050,072,012
TAX RATE			
General Fund	0.0606	0.0607	0.0608
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Funds			
Other			
TOTAL TAX RATE	0.0606	0.0607	0.0608

* 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 2020-2021

	(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	15,050,072,012	3,581,917	0.0238	3,581,917	(1,031,507)	2,550,410
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above				xxxxxxxxxxxxxxxx		
VOTER APPROVED:							
C. Voter Approved Overrides	0.0332	15,050,072,012	4,996,624	0.0332	4,996,624	(1,399,891)	3,596,733
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)	0.0038	15,050,072,012	570,044	0.0038	570,044	(177,673)	392,371
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0038	15,050,072,012	570,044	0.0038	570,044	(177,673)	392,371
M. SUBTOTAL A, C, L	0.0608		9,148,585	0.0608	9,148,585	(2,609,071)	6,539,514
N. Debt							
O. TOTAL M AND N	0.0608		9,148,585	0.0608	9,148,585	(2,609,071)	6,539,514

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

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.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2021

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		4,518,000	1,757,500	1,630,000	737,500	-	-	3,330,000	11,973,000
Special Revenue - Contributions & Grants	R	-	-	74,801	178,549	-	-	228,500	481,850
Capital - Construction	C	-	-	300,000	780,000	-	-	1,325,500	2,405,500
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		4,518,000	1,757,500	2,004,801	1,696,049	-	-	4,884,000	14,860,350

*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 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	BUDGET YEAR ENDING 06/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental revenues:				
Federal grants	55,639	10,000	-	
State grants	25,646	12,111	-	
Miscellaneous:				
Private grants	4,876	-	-	
Contributions	278,839	192,794	145,600	93,600
Investment Income	13,227	6,206	6,000	4,000
Other	1,736	631	-	-
SUBTOTAL	379,963	221,742	151,600	97,600
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets				
SUBTOTAL	-	-	-	-
BEGINNING FUND BALANCE	318,160	406,979	371,220	384,250
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	318,160	406,979	371,220	384,250
TOTAL RESOURCES	698,123	628,721	522,820	481,850
EXPENDITURES				
Culture and Recreation:				
Services and supplies	111,861	46,267	83,871	74,801
Capital outlay	179,283	198,204	173,949	178,549
SUBTOTAL	291,144	244,471	257,820	253,350
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	xxxxxxxxxxxx	xxxxxxxxxxxx		
SUBTOTAL	-	-	-	-
ENDING FUND BALANCE	406,979	384,250	265,000	228,500
TOTAL COMMITMENTS AND FUND BALANCE	698,123	628,721	522,820	481,850

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 06/30/2019	ESTIMATED CURRENT YEAR ENDING 06/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous:				
Investment income	45,864	26,930	20,000	15,000
SUBTOTAL	45,864	26,930	20,000	15,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T):				
Transfer from General Fund	500,000	1,000,000	-	-
SUBTOTAL	500,000	1,000,000	-	-
BEGINNING FUND BALANCE	1,376,698	1,912,152	2,181,000	2,390,500
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,376,698	1,912,152	2,181,000	2,390,500
TOTAL RESOURCES	1,922,562	2,939,082	2,201,000	2,405,500
EXPENDITURES				
Culture and recreation:				
Services and supplies	10,410	55,957	300,000	300,000
Capital outlay	-	492,625	200,000	780,000
SUBTOTAL	10,410	548,582	500,000	1,080,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx		
SUBTOTAL	-	-	-	
ENDING FUND BALANCE	1,912,152	2,390,500	1,701,000	1,325,500
TOTAL COMMITMENTS AND FUND BALANCE	1,922,562	2,939,082	2,201,000	2,405,500

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)	(10)	(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 7/1/2019	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/21		(9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
No outstanding										\$ -
or proposed debt										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
TOTAL ALL DEBT SERVICE							\$ -	\$ -	\$ -	\$ -

SCHEDULE C-1 - INDEBTEDNESS

Henderson District Public Libraries Budget Fiscal Year 2020-2021
 (Local Government)

Transfer Schedule for Fiscal Year 2020-2021

FUND TYPE	TRANSFERS IN				TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND							
SUBTOTAL			-				-
SPECIAL REVENUE FUNDS							
SUBTOTAL			-				-
CAPITAL PROJECTS FUND							
SUBTOTAL			-				-
DEBT SERVICE							
SUBTOTAL			-				-
TOTAL TRANSFERS			-				-

Henderson District Public Libraries
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 81th Session; February 1, 2021 to May 31, 2021

1. Activity:	<u>Attending the Nevada Library Legislative Day</u>	
2. Funding Source:	<u>n/a</u>	
3. Transportation		\$ <u>1,000</u>
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ _____
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ _____
Total		\$ <u><u>1,000</u></u>

Entity: Henderson District Public Libraries

Budget Year 2020-2021

Schedule of Existing Contracts
Budget Year 2020-2021

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: 12

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Reason or need for contract:
1	Best Janitorial	07/01/20	06/30/21	\$ 151,200	\$ 154,200	Janitorial services
2	Commercial Consulting Services	07/01/12	ongoing	4,000	4,000	Gibson Library HVAC mechanical preventative maint
3	Greenscape Landscaping	11/01/07	ongoing	8,400	8,400	Landscaping services
4	Dickinson Wright	02/01/15	ongoing	10,200	10,200	Legal services
5	Enviser	12/01/15	ongoing	2,400	2,400	Gibson Library HVAC automation system maint
6	Going out to bid	07/01/20		213,000	217,000	Security services
7	Hinton Burdick CPAs	03/21/19	11/23/23	19,500	19,500	Audit services
8	Schneider Electric	02/01/18	02/01/21	46,000	47,000	Paseo Verde Library HVAC maintenance
9	Schneider Electric	05/01/19	04/30/22	45,000	46,000	Green Valley Library HVAC maintenance
10	Terminex Pest Control	01/01/16	ongoing	3,200	3,300	Pest control services
11	Unique Management Services	04/01/06	ongoing	12,000	12,000	Collection services
12	Unique Management Services	02/23/11	ongoing	9,000	9,000	Print notice/bill outsourcing services
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 523,900	\$ 533,000	

Additional Explanations (Reference Line Number and Vendor):

Henderson District Public Libraries
Final Budget FY 2020-2021
Summary of Expenditures
General Fund

General Fund #	Category	Final 2019-20	Final 2020-21	Percent Change
41XX	SUBTOTAL SALARIES	4,408,500	4,518,000	2.48%
43XX	SUBTOTAL BENEFITS	1,733,000	1,757,500	1.41%
5100	Dues & Memberships	3,400	5,000	47.06%
5105	Bank Fees	8,500	7,000	-17.65%
5110	Advertising	25,000	20,000	-20.00%
5115	Shortages/Overages	100	100	0.00%
5150	Travel & Training	60,200	19,000	-68.44%
5170	Mileage Reimbursements	2,500	2,900	16.00%
5310	Programming Supplies	34,600	13,525	-60.91%
5320	Janitorial Supplies	600	600	0.00%
5330	Library Supplies	28,000	27,500	-1.79%
5340	Office Supplies	20,000	20,000	0.00%
5345	Computer Supplies	8,800	8,600	-2.27%
5350	Postage	8,500	8,400	-1.18%
5360	Printing	3,800	3,350	-11.84%
5370	Minor Furniture & Equipment	123,300	85,575	-30.60%
5380	Software & Licensing	238,200	250,000	4.95%
5520	Equipment Rental	23,500	27,000	14.89%
5550	B & G Repair & Maintenance	205,000	207,000	0.98%
5560	Equipment Maintenance	58,000	53,000	-8.62%
5730	Electricity	160,000	160,000	0.00%
5740	Gas	15,000	15,000	0.00%
5750	Water & Sewer	42,000	40,000	-4.76%
5760	Trash	11,500	11,500	0.00%
5785	Cellular Telephone	35,000	42,500	21.43%
5790	Data Communication	30,000	30,000	0.00%
6100	Insurance	44,000	44,000	0.00%
6310	Professional Services - Auditor	19,500	19,500	0.00%
6320	Professional Services - Consulting	91,500	56,500	-38.25%
6325	Professional Services - Honorariums	10,500	7,400	-29.52%
6340	Professional Services - Security	126,000	213,000	69.05%
6500	Vehicle Maintenance	8,000	8,000	0.00%
6710	Contract Services - Employee Background Ck	1,000	1,150	15.00%
6715	Contract Services - Collection Services	12,000	12,000	0.00%
6720	Contract Services - Janitorial	147,000	151,200	2.86%
6730	Contract Services - Legal	17,500	17,500	0.00%
6750	Contract Services - ABS	35,300	38,000	7.65%
6760	Contract Services - Pest Control	3,200	4,200	31.25%
6780	Contract Services - Bindery & Repair	1,000	-	N/A
5000/6000	SUBTOTAL - SERVICES AND SUPPLIES	1,662,000	1,630,000	-1.93%
7110	Library Books & Materials	791,000	697,500	-11.82%
8100	Vehicle	-	-	100.00%
8320	Technology Equipment	30,000	30,000	0.00%
8340	Furniture & Equipment	10,000	10,000	0.00%
7000/8000	SUBTOTAL - EQUIPMENT	831,000	737,500	-11.25%
9100	Transfer to Capital Construction	1,000,000	-	N/A
9100	Transfer to Contributions & Grants	-	-	100.00%
9100	SUBTOTAL - TRANSFERS	1,000,000	-	N/A
	GRAND TOTAL	9,634,500	8,643,000	-10.29%

Final Budget, FY 2020-21
 Narrative by General Fund Line Item

4000 SALARIES - Payroll for all employees of HDPL. For FY21, this includes 79.5 full-time equivalent positions, consisting of 58 full-time employees and 43 part-time employees. The budgeted amount for this line item was \$4,063,000 in FY20. The District is increasing this line item by \$109,500 in FY21. Details of this increase are listed below.

4,518,000

Changes	Comments	Cost
Reclass Shelver to Circ Specialist	Eff October 2020-to cover dept shortage	\$ 4,600
Reclass Shelver to Circ Specialist	Eff October 2020-to cover dept shortage	4,600
Minimum wage increases	Inc 13 shelvers due to the new min wage	2,500
Cost of Living increases	Eff July 2020	161,000
Salary savings due to attrition		(63,200)

SUBTOTAL - SALARIES 4,518,000

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 premium rate increases of 5% for PPO participants and 5% for HMO participants as of 01/01/21 (estimates shown below). The District anticipated a higher increase in FY20 than was realized, therefore, this line item is only being increased from the FY20 budgeted amount by \$1,000 to cover the increased rates in FY21.

542,000

PPO			
	Monthly Total	Employee Pays	District Pays
Employee	\$ 560	\$ 20	\$ 540
Employee + Spouse	1,045	185	860
Employee + Child	1,025	185	840
Employee + Family	1,460	260	1,200
HPN			
	Monthly Total	Employee Pays	District Pays
Employee	\$ 620	\$ -	\$ 620
Employee + Spouse	1,160	210	950
Employee + Child	1,130	200	930
Employee + Family	1,630	290	1,340

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. The budgeted amount for FY20 was \$6,500. The District anticipates this line item to remain static.

6,500

4330 PERS - In FY20, the retirement contribution rate equaled 29.25% of the gross salaries for full-time employees that elect the employer paid retirement plan and 15.25% for those that elect the employer/employee paid retirement plan. The District anticipates this line item to have an increase of \$17,000 in FY21 due to increases in salaries for COLA raises.

1,051,000

4340 MEDICARE - Costs for FY21 will be 1.45% of gross salaries for all employees. The budgeted amount for FY20 was \$64,000. The District anticipates this line item to have an increase of \$2,000 due to COLA raises and reclassified positions.

66,000

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 FY20 was \$39,500. The District anticipates this line item to have an increase of \$2,500 due to COLA and merit raises and the reclassified positions.

42,000

4360 WORKERS COMPENSATION INSURANCE - The District's workers comp insurance rate is currently .0036 of gross salaries up to a \$36,000 annual cap for the all employees except the courier and a rate of .0122 of gross salaries up to a \$36,000 annual cap for the courier. The budgeted amount for FY20 was \$16,500. The District anticipates this line item to increase by \$1,000 due to an anticipated rate change in July 2020 and COLA increases.

17,500

4370 DISABILITY INSURANCE - In addition to health insurance, the District provides short and long term disability insurance. In FY21, the District anticipates the rates will be \$.46 per \$100 of each full-time employees' salaries. The budgeted amount for FY20 was \$20,000. The District is increasing this line item by \$1,000 due to increased salaries and an anticipated rate increase.

21,000

Final Budget, FY 2020-21
 Narrative by General Fund Line Item

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 \$12.70/mo per eligible employee. The budgeted amount for FY20 was \$9,000. The District expects this line item to remain static.	9,000
4390 OTHER BENEFITS - Used to account for other benefits offered to employees, such as the administrative fee for the Section 125 plan. The budgeted amount for FY20 was \$2,500. The District anticipates this line item to remain static.	2,500
SUBTOTAL - BENEFITS	1,757,500
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 FY20 was \$3,000. The District is increasing this line item by \$400 to account for increased fees.	5,000
5105 BANK FEES - This includes the cost of maintaining the District bank accounts and the costs of accepting credit cards. The budgeted amount for FY20 was \$8,500. In FY21, the District is decreasing this line item by \$1,500 to coincide with actual expenditures.	7,000
5110 ADVERTISING - These costs include ad placement in local and specialty newspapers. The budgeted amount for FY20 was \$25,000. The District is decreasing this line item by \$5,000 in FY21 due to the expected shortfall in C-tax revenues caused by the Covid-19 pandemic.	20,000
5115 SHORTAGES/OVERAGES - Used to track point of sale register shortages and overages. The budgeted amount for FY20 was \$100. The District expects this line item to remain static.	100
5150 TRAVEL & TRAINING - This item includes registration, and the associated travel, for training sponsored by HDPL, workshop registrations and tuition of courses to enhance employees' scope of knowledge, and continuing education to keep abreast of best practices and authoritative pronouncements. The budgeted amount for FY20 was \$60,200. The District is decreasing this line item by \$41,200 in FY21 due to the expected shortfall in C-tax revenues caused by the Covid-19 pandemic.	19,000
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 FY20 was \$2,500. The District is increasing this line item by \$400 to coincide with actual expenditures.	2,900
5310 PROGRAMMING SUPPLIES - Used to account for supplies needed for youth services and adult programs. The budgeted amount for FY20 was \$34,600. The District anticipates reduced programming in FY21 due to the Covid-19 pandemic, therefore, this line item is decreasing by \$21,075 in FY21.	13,525
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 FY20 was \$600. The District expects this line item to remain static.	600
5330 LIBRARY SUPPLIES - Library supplies are specialty expendables such as bookbinding glue, labels, etc. The budgeted amount for FY20 was \$28,000. The District is decreasing this line item by \$500 to coincide with actual expenditures.	27,500
5340 OFFICE SUPPLIES - These are expendable items which may be purchased locally, such as staples, tape, paper, pens, etc. The budgeted amount for FY20 was \$17,500. The District expects this line item to remain static.	20,000
5345 COMPUTER SUPPLIES - These are computer expendables such as printer cartridges. The budgeted amount for FY20 was \$8,800. The District is decreasing this line item by \$200 to coincide with actual expenditures.	8,600
5350 POSTAGE - Used to track postage for all libraries. This line item was budgeted as \$8,500 in FY20. The District is decreasing this line item by \$100 to coincide with actual expenditures.	8,400
5360 PRINTING - Printing includes stationery, business cards, promotional brochures, annual plans, nonstandard business forms, and other special items. The budgeted amount for FY20 was \$3,800. The District is decreasing this line item by \$450 to coincide with actual expenditures.	3,350

Final Budget, FY 2020-21
 Narrative by General Fund Line Item

5370 MINOR FURNITURE & EQUIPMENT - Used to track miscellaneous equipment costing under \$2,500, but not classified as office supplies. This line item was budgeted at \$123,300 in FY20. The District is decreasing this line item by \$37,725 in FY21 due to the expected shortfall in C-tax revenues caused by the Covid-19 pandemic. 85,575

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 \$238,200 in FY20. The District is increasing this line item in FY21 by a \$11,800 due to increased costs in existing software. 250,000

5520 EQUIPMENT RENTAL - Payments for equipment leases and rental. In FY20, this was budgeted at \$23,500. The District is increasing this line item by \$3,500 to allow for school field trips to the library under the Childrean Reading at Grade Level initiative. 27,000

Item	Type of Contract	Rate	Amount
Gibson water cooler	Quarterly	\$ 107	\$ 428
Gibson staff copier	Monthly	175	2,100
Gibson public copier	Monthly	125	1,500
Gibson public copier	Monthly	125	1,500
PVL public copier	Monthly	150	1,800
PVL public copier	Monthly	150	1,800
PVL staff copier	Monthly	175	2,100
PVL staff copier	Monthly	225	2,700
PVL water cooler	Quarterly	107	428
GVL public copier	Monthly	125	1,500
GVL public copier	Monthly	125	1,500
GVL staff copier	Monthly	175	2,100
GVL water cooler	Quarterly	107	428
Specialize equipment		3,526	3,526
Bus rental		3,590	3,590

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 \$205,000 in FY20. This District is increasing this line item by \$2,000 to allow for contract rate increases. 207,000

5560 EQUIPMENT MAINTENANCE - For maintenance of copiers, computers, etc. This line item was budgeted for \$58,000 in FY20. The District is decreasing this line item by \$5,000 in FY21 due to decreasing computer maintenance costs. Detailed costs are listed below. 53,000

Service Provided	Type of Contract	Rate	Amount
Gibson copiers	Monthly	\$ 500	\$ 6,000
PVL admin copier	Monthly	300	3,600
PVL copiers	Monthly	500	6,000
GVL copiers	Monthly	500	6,000
ABS copier	Yearly	150	150
Finance copier	Yearly	200	200
water cooler filters	Yearly	300	300
computer equipment repair	As Needed	30,000	30,000
general equipment repair	As Needed	750	750

5730 ELECTRICITY - This line item is for electricity at all District facilities. This line item was budgeted at \$160,000 in FY20. The District expects this line item to remain static. 160,000

5740 GAS - This item includes usage charges for natural gas. This line item was budgeted at \$15,000 in FY20. The District expects this line item to remain static. 15,000

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5750 WATER & SEWER - Water & sewer expenses for all District facilities. This line item was budgeted at \$42,000 in FY20. The District is decreasing this line item by \$2,000 to coincide with actual expenditures.	40,000
5760 TRASH - Used for regular trash removal at all libraries. This line item was budgeted at \$11,500 in FY20. The District expects this line item to remain static.	11,500
5785 CELLULAR TELEPHONES - Used to track expenditures associated with cellular service. The budgeted amount for FY20 was \$35,000. The District is increasing this line item by \$7,500 for the costs associated with increasing the number WIFI Hot Spots for circulation.	42,500
5790 DATA COMMUNICATION - This includes computer communication data lines, T-1 lines, etc. The budgeted amount for FY20 was \$30,000. The District anticipates this line item to remain static.	30,000
6100 INSURANCE - Insurance includes general liability insurance, board personal liability insurance, and automotive insurance. The budgeted amount for FY20 was \$44,000. The District anticipates this line item to remain static.	44,000
6310 PROFESSIONAL SERVICES - AUDITOR - Used to account for the expenses associated with the annual financial audit of HDPL. The budgeted amount for FY20 was \$19,500. The District anticipates this line item to remain static.	19,500
6320 PROFESSIONAL SERVICES - CONSULTING - This includes professional services provided by various consultants. The budgeted amount for FY20 was \$91,500. The District is decreasing this line item by a net \$35,000. This net decrease consists of a decrease of \$40,000 for a facilities masterplan consultant which will be delayed to a future year due to the Covid-19 pandemic, a decrease of \$15,000 for financial advisor to assist with a tax initiative which will also be delayed to a future year, a decrease of \$4,000 for the ASL interpreter services, and an increase of \$24,000 for an on-site HR consultant.	56,500
6325 PROFESSIONAL SERVICES - HONORARIUMS - This is used to account for professional services including storytelling and honorariums. The budgeted amount for FY20 was \$10,500. The District anticipates reduced programming in FY21 due to the Covid-19 pandemic, therefore, this line item is decreasing by \$3,100 in FY21.	7,400
6340 PROFESSIONAL SERVICES - SECURITY - For security services at the libraries. This line item was budgeted for \$126,000 in FY20. The District is currently paying well under the average going rate for these services and has been having issues with coverage due to this. In FY21, the District will be going out to bid for these services and anticipates an increase of \$87,000 for these services.	213,000
6500 VEHICLES & MAINTENANCE - This line is used to account for gas and vehicle maintenance. This line item was budgeted at \$8,000 in FY20. The District anticipates this line item to remain static.	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 FY20 was \$1,000. The District is increasing this line item by \$150 to coincide with actual expenditures.	1,150
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 FY20 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 FY20 was \$147,000. The District is increasing this line item by \$4,200 due to contractual rate increases.	151,200
6730 CONTRACT SERVICES - LEGAL - Used to account for legal advice provided the District. The budgeted amount for FY20 was \$17,500. The District anticipates this line item to remain static.	17,500
6750 CONTRACT SERVICES - ACQUISITIONS AND BIBLIOGRAPHIC SERVICES - Costs associated with computer readable cataloging records. The budgeted amount for FY20 was \$35,300. The District is increasing this line item by \$2,700 due to contractual rate increases.	38,000
6760 CONTRACT SERVICES - PEST CONTROL - Fees associated with pest control at all District facilities. This was budgeted at \$3,000 in FY20. The District is increasing this line item by \$1,000 to allow for additional service calls on a as-needed basis.	4,200

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6780 CONTRACT SERVICES - BINDERY AND REPAIR - Bindery and repair on library books and materials. The budgeted amount for FY20 was \$1,000. The District had discontinued the need for these services.	-
SUBTOTAL - SERVICES AND SUPPLIES	<u>1,630,000</u>
7110 LIBRARY BOOKS - Books, serials, non-print materials and electronic resources purchased for addition to collections. This was budgeted at \$791,000 in FY20. The District is decreasing this line item by \$93,500 due to the expected shortfall in C-tax revenues caused by the Covid-19 pandemic.	697,500
8100 VEHICLE - Purchase of motor vehicles for use in District operations. The District does not anticipate purchasing a vehicle during FY21.	-
8320 EQUIPMENT - TECHNOLOGY - Purchase of computer equipment costing \$2,500 or more. This line item was budgeted at \$30,000 in FY20. The District anticipates this line item to remain static.	30,000
8340 FURNITURE & EQUIPMENT - Purchase of furniture and equipment costing \$2,500 or more. The District budgeted \$10,000 for this line item in FY20. The District anticipates this line item to remain static.	10,000
SUBTOTAL - EQUIPMENT	<u>737,500</u>
9100 TRANSFERS OUT - Transfers to other funds. In FY20, the District transferred \$1,000,000 to the Capital Construction Fund to cover various facility projects. The District will not be doing any such transfer in FY21 due to the expected shortfall in C-tax revenues caused by the Covid-19 pandemic.	-
SUBTOTAL - TRANSFERS	<u>-</u>
GRAND TOTAL BUDGET	<u>8,643,000</u>