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Henderson District Public Libraries herewith submits the final budget for the fiscal year ending June 30, 2023.

This budget contains two (2) funds requiring property tax revenue total \$8,094,033.

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 \$11,009,100 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 11, 2022

SCHEDULED PUBLIC HEARING:

Date and Time: May 19, 2022 at 7:45 am

Publication Date: May 10, 2022

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

Henderson District Public Libraries
Fiscal Year July 1, 2022 - June 30, 2023

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 06/30/22	BUDGET YEAR ENDING 06/30/23
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	69.5	75.0	76.0
Community Support			
TOTAL GENERAL GOVERNMENT	69.5	75.0	76.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	69.5	75.0	76.0

POPULATION (AS OF JULY 1)	317,660	322,800	330,561
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured and Unsecured Only)	15,050,072,012	15,859,064,128	17,867,892,352
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	15,050,072,012	15,859,064,128	17,867,892,352
TAX RATE			
General Fund	0.0608	0.0620	0.0607
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Funds			
Other			
TOTAL TAX RATE	0.0608	0.0620	0.0607

* 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 2022-2023

	(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	17,867,892,352	4,252,558	0.0238	4,252,558	(1,095,885)	3,156,673
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above				xxxxxxxxxxxxxxxx		
VOTER APPROVED:							
C. Voter Approved Overrides	0.0332	17,867,892,352	5,932,140	0.0332	5,932,140	(1,480,422)	4,451,718
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)	0.0037	17,867,892,352	667,296	0.0037	667,296	(181,654)	485,642
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0037	17,867,892,352	667,296	0.0037	667,296	(181,654)	485,642
M. SUBTOTAL A, C, L	0.0607		10,851,994	0.0607	10,851,994	(2,757,961)	8,094,033
N. Debt							
O. TOTAL M AND N	0.0607		10,851,994	0.0607	10,851,994	(2,757,961)	8,094,033

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 0.0602. We adjusted the abatement to reflect the final tax rate of .0607.

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, 2023

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	5,013,100	3,233,043	8,094,033	0.0607	100,024	-	-	16,440,200
Special Revenue - Contributions & Grants	277,800	-	-	-	74,600	-	-	352,400
Capital Construction	4,581,650	-	-	-	10,000	-	3,000,000	7,591,650
Subtotal Governmental Fund Types, Expendable Trust Funds	9,872,550	3,233,043	8,094,033	0.0607	184,624	-	3,000,000	24,384,250
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	3,233,043	8,094,033	0.0607	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2023

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		4,817,000	1,935,000	2,189,400	1,157,300	-	3,000,000	3,341,500	16,440,200
Special Revenue - Contributions & Grants	R	-	-	87,455	109,945	-	-	155,000	352,400
Capital - Construction	C	-	-	250,000	463,000	-	-	6,878,650	7,591,650
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		4,817,000	1,935,000	2,526,855	1,730,245	-	3,000,000	10,375,150	24,384,250

*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.

<u>REVENUES</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	BUDGET YEAR ENDING 06/30/2023		
			TENTATIVE APPROVED		FINAL APPROVED
Taxes:					
Property taxes	6,770,873	7,342,186	8,094,033		8,094,033
Intergovernmental revenues:					
Consolidated tax	2,707,724	3,237,563	3,233,043		3,233,043
Charges for services:					
Fines	12,561	43,709	50,000		50,000
Miscellaneous:					
Investment income	7,382	5,787	20,099		20,024
Other	6,275	31,851	30,000		30,000
Subtotal	13,657	37,638	50,099		50,024
SUBTOTAL	9,504,815	10,661,096	11,427,175		11,427,100
OTHER FINANCING SOURCES					
SUBTOTAL	-	-	-		-
BEGINNING FUND BALANCE	4,114,963	5,779,402	5,013,100		5,013,100
Prior Period Adjustment					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	4,114,963	5,779,402	5,013,100		5,013,100
TOTAL AVAILABLE RESOURCES	13,619,778	16,440,498	16,440,275		16,440,200

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

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation:				
Salaries and wages	4,273,932	4,337,951	4,774,000	4,817,000
Employee benefits	1,688,062	1,726,855	1,900,000	1,935,000
Services and supplies	1,251,262	1,381,892	2,183,975	2,189,400
Capital outlay	627,120	980,700	1,157,300	1,157,300
SUBTOTAL	7,840,376	8,427,398	10,015,275	10,098,700
OTHER USES				
CONTINGENCY (not to exceed 3% total expenditures	xxxxxxxxxxxxx	xxxxxxxxxxxxx		
Operating Transfers Out (Schedule T):				
Transfer to Capital Construction	-	3,000,000	3,000,000	3,000,000
SUBTOTAL	-	3,000,000	3,000,000	3,000,000
ENDING FUND BALANCE	5,779,402	5,013,100	3,425,000	3,341,500
TOTAL COMMITMENTS AND FUND BALANCE	13,619,778	16,440,498	16,440,275	16,440,200

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental revenues:				
Federal grants	23,212	108,114	68,840	69,840
State grants	30,303	15,739		
Miscellaneous:				
Private Grants	13,544	32,469		
Contributions	84,798	66,546	4,200	4,200
Investment Income	301	692	560	560
Other	3,677	2,440		
SUBTOTAL	155,835	226,000	73,600	74,600
OTHER FINANCING SOURCES				
SUBTOTAL	-	-	-	-
BEGINNING FUND BALANCE	422,976	341,800	277,800	277,800
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	422,976	341,800	277,800	277,800
TOTAL RESOURCES	578,811	567,800	351,400	352,400
EXPENDITURES				
Culture and Recreation:				
Salaries and wages	2,864			
Employee benefits	136			
Services and supplies	58,615	102,192	89,655	87,455
Capital outlay	175,396	187,808	109,945	109,945
SUBTOTAL	237,011	290,000	199,600	197,400
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	xxxxxxxxxxxx	xxxxxxxxxxxx		
SUBTOTAL	-	-	-	-
ENDING FUND BALANCE	341,800	277,800	151,800	155,000
TOTAL COMMITMENTS AND FUND BALANCE	578,811	567,800	351,400	352,400

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

	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous:				
Investment income	2,063	8,008	10,000	10,000
SUBTOTAL	2,063	8,008	10,000	10,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T):				
Transfer from General Fund	-	3,000,000	3,000,000	3,000,000
SUBTOTAL	-	3,000,000	3,000,000	3,000,000
BEGINNING FUND BALANCE	2,391,030	2,113,617	4,581,650	4,581,650
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,391,030	2,113,617	4,581,650	4,581,650
TOTAL RESOURCES	2,393,093	5,121,625	7,591,650	7,591,650
EXPENDITURES				
Culture and recreation:				
Services and supplies	21,711	350,791	100,000	250,000
Capital outlay	257,765	189,184	463,000	463,000
SUBTOTAL	279,476	539,975	563,000	713,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx		
SUBTOTAL	-	-	-	
ENDING FUND BALANCE	2,113,617	4,581,650	7,028,650	6,878,650
TOTAL COMMITMENTS AND FUND BALANCE	2,393,093	5,121,625	7,591,650	7,591,650

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 7/1/2021	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/22		(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 2022-2023
 (Local Government)

Transfer Schedule for Fiscal Year 2022-2023

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

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: 82nd Session; February 1, 2023 to May 31, 2023

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>1,000</u>

Entity: Henderson District Public Libraries

Budget Year 2022-2023

Schedule of Existing Contracts
Budget Year 2022-2023

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 2022-23	Proposed Expenditure FY 2023-24	Reason or need for contract:
1	Best Janitorial	7/1/2019	6/30/2024	\$ 171,500	\$ 176,000	Janitorial services
2	Justice Mechanical	1/1/2021	12/31/2021	3,160		Gibson Library HVAC mechanical preventative maint
3	Desert West Landscaping	11/1/2007	ongoing	8,400	8,400	Landscaping services
4	J Gaynor Law, LTD	11/1/2020	ongoing	9,000	9,000	Legal services
5	Enviser	12/1/2015	ongoing	2,400	2,400	Gibson Library HVAC automation system maint
6	G4S	7/1/2020	ongoing	186,000	192,000	Security services
7	Hinton Burdick CPAs	3/21/2019	11/30/2023	19,500	19,500	Audit services
8	Schneider Electric	2/1/2021	2/1/2024	46,000	48,000	Paseo Verde Library HVAC maintenance
9	Schneider Electric	5/1/2019	4/30/2022	43,000	46,000	Green Valley Library HVAC maintenance
10	Terminex Pest Control	1/1/2016	ongoing	5,300	5,500	Pest control services
11	Unique Management Services	4/1/2006	ongoing	12,000	12,000	Collection services
12	Unique Management Services	2/23/2011	ongoing	9,000	9,000	Print notice/bill outsourcing services
13	Elan Office	1/19/2021	1/19/2026	33,500	33,500	Copiers and maintenance
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 548,760	\$ 561,300	

Additional Explanations (Reference Line Number and Vendor):