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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 tentative budget for the fiscal year ending June 30, 2022.

This budget contains two (2) funds requiring property tax revenue total \$7,179,302.

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 \$10,922,150 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

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 20, 2021

APPROVED BY THE GOVERNING BOARD

Angela M. Brommel
Angela M. Brommel (May 20, 2021 08:55 PDT)
James Green
James Green (May 20, 2021 11:03 PDT)
Patricia Iannuzzi
Patricia Iannuzzi (May 20, 2021 13:20 PDT)

SCHEDULED PUBLIC HEARING:

Date and Time: May 20, 2021 at 7:45 am

Publication Date: May 11, 2021

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

Henderson District Public Libraries
Fiscal Year July 1, 2021 - June 30, 2022

INDEX

<u>Schedule Number</u>	<u>Description</u>	<u>Page Number</u>
	<u>Introduction</u>	
	Transmittal Letter	1
	Index	2
	<u>Summary Schedules</u>	
S-2	Statistical Data	3
S-3	Property Tax Rate and Revenue Reconciliation	4
A	Estimated Revenues & Other Resources - Governmental Fund Types	5
A-1	Estimated Expenditures and Other Financing Uses - Governmental Fund Types	6
	<u>Governmental Fund Types</u>	
B	General Fund Resources	7
B	General Fund - Expenditures, Other Uses and Fund Balance	8
B	Contributions & Grants Special Revenue Fund	9
B	Capital Construction Capital Projects Fund	10
	<u>Supplemental Information</u>	
C-1	General Obligation Bonds, Medium-term Financing & Capital Leases	11
T	Transfer Reconciliation	12
30	Schedule of Existing Contracts	13
	Proof of Publication	14

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR ENDING 06/30/22
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	76.0	75.0	75.0
Community Support			
TOTAL GENERAL GOVERNMENT	76.0	75.0	75.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	76.0	75.0	75.0

POPULATION (AS OF JULY 1)	310,244	317,660	322,800
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured and Unsecured Only)	14,129,891,312	15,050,072,012	15,859,064,128
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	14,129,891,312	15,050,072,012	15,859,064,128
TAX RATE			
General Fund	0.0607	0.0608	0.0620
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Funds			
Other			
TOTAL TAX RATE	0.0607	0.0608	0.0620

* 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 2021-2022

	(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	15,859,064,128	3,774,457	0.0238	3,774,457	(1,046,322)	2,728,135
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above				xxxxxxxxxxxxxxxx		
VOTER APPROVED:							
C. Voter Approved Overrides	0.0332	15,859,064,128	5,265,209	0.0332	5,265,209	(1,388,386)	3,876,823
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)	0.0050	15,859,064,128	785,243	0.0050	785,243	(210,899)	574,344
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0050	15,859,064,128	785,243	0.0050	785,243	(210,899)	574,344
M. SUBTOTAL A, C, L	0.0620		9,824,909	0.0620	9,824,909	(2,645,607)	7,179,302
N. Debt							
O. TOTAL M AND N	0.0620		9,824,909	0.0620	9,824,909	(2,645,607)	7,179,302

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 0.0621. We adjusted the abatement to reflect the final tax rate of .0620.

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, 2022

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	5,531,500	2,633,227	7,179,302	0.0620	109,971	-	-	15,454,000
Special Revenue - Contributions & Grants	316,400	-	-	-	77,250	-	-	393,650
Capital Construction	2,127,800	-	-	-	9,200	-	3,000,000	5,137,000
Subtotal Governmental Fund Types, Expendable Trust Funds	7,975,700	2,633,227	7,179,302	0.0620	196,421	-	3,000,000	20,984,650
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	2,633,227	7,179,302	0.0620	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2022

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		4,470,500	1,780,500	1,958,300	1,065,700	-	3,000,000	3,179,000	15,454,000
Special Revenue - Contributions & Grants	R	-	-	82,670	179,480	-	-	131,500	393,650
Capital - Construction	C	-	-	685,000	700,000	-	-	3,752,000	5,137,000
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		4,470,500	1,780,500	2,725,970	1,945,180	-	3,000,000	7,062,500	20,984,650

*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) BUDGET YEAR ENDING 06/30/2022	
	ACTUAL PRIOR YEAR ENDING 06/30/2020	ESTIMATED CURRENT YEAR ENDING 06/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property taxes	6,091,811	6,819,572	7,179,302	7,179,302
Intergovernmental revenues:				
Consolidated tax	2,498,279	2,527,623	2,633,227	2,633,227
Charges for services:				
Fines	82,969	3,579	50,000	50,000
Miscellaneous:				
Investment income	89,368	19,120	20,000	20,000
Other	44,245	103	39,971	39,971
Subtotal	133,613	19,223	59,971	59,971
SUBTOTAL	8,806,672	9,369,997	9,922,500	9,922,500
OTHER FINANCING SOURCES				
SUBTOTAL	-	-	-	-
BEGINNING FUND BALANCE	4,200,169	4,114,963	5,531,500	5,531,500
Prior Period Adjustment				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,200,169	4,114,963	5,531,500	5,531,500
TOTAL AVAILABLE RESOURCES	13,006,841	13,484,960	15,454,000	15,454,000

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

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2022	
	ACTUAL PRIOR YEAR ENDING 06/30/2020	ESTIMATED CURRENT YEAR ENDING 06/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation:				
Salaries and wages	4,250,988	4,175,289	4,470,500	4,470,500
Employee benefits	1,622,459	1,694,740	1,780,500	1,780,500
Services and supplies	1,283,741	1,345,931	1,958,300	1,958,300
Capital outlay	734,690	737,500	1,065,700	1,065,700
SUBTOTAL	7,891,878	7,953,460	9,275,000	9,275,000
OTHER USES				
CONTINGENCY (not to exceed 3% total expenditures	xxxxxxxxxxxx	xxxxxxxxxxxx		
Operating Transfers Out (Schedule T):				
Transfer to Capital Construction	1,000,000	-	3,000,000	3,000,000
SUBTOTAL	1,000,000	-	3,000,000	3,000,000
ENDING FUND BALANCE	4,114,963	5,531,500	3,179,000	3,179,000
TOTAL COMMITMENTS AND FUND BALANCE	13,006,841	13,484,960	15,454,000	15,454,000

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

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2020	ESTIMATED CURRENT YEAR ENDING 06/30/2021	BUDGET YEAR ENDING 06/30/2022	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental revenues:				
Federal grants	10,000	23,032	-	75,650
State grants	12,111	12,303	-	-
Miscellaneous:				
Private Grants		24,200	-	-
Contributions	200,486	79,340	-	-
Investment Income	11,679	1,482	1,600	1,600
Other	631	-	-	-
SUBTOTAL	234,907	140,357	1,600	77,250
OTHER FINANCING SOURCES				
SUBTOTAL	-	-	-	-
BEGINNING FUND BALANCE	318,160	422,976	316,400	316,400
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	406,979	422,976	316,400	316,400
TOTAL RESOURCES	641,886	563,333	318,000	393,650
EXPENDITURES				
Culture and Recreation:				
Salaries and wages		2,864		
Employee benefits		136		
Services and supplies	45,945	56,830	82,020	82,670
Capital outlay	172,965	187,103	104,480	179,480
SUBTOTAL	218,910	246,933	186,500	262,150
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	xxxxxxxxxxxx	xxxxxxxxxxxx		
SUBTOTAL	-	-	-	-
ENDING FUND BALANCE	422,976	316,400	131,500	131,500
TOTAL COMMITMENTS AND FUND BALANCE	641,886	563,333	318,000	393,650

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2022	
	ACTUAL PRIOR YEAR ENDING 06/30/2020	ESTIMATED CURRENT YEAR ENDING 06/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous:				
Investment income	39,145	8,986	9,200	9,200
SUBTOTAL	39,145	8,986	9,200	9,200
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T):				
Transfer from General Fund	1,000,000		3,000,000	3,000,000
SUBTOTAL	1,000,000	-	3,000,000	3,000,000
BEGINNING FUND BALANCE	1,912,152	2,391,030	2,127,800	2,127,800
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,912,152	2,391,030	2,127,800	2,127,800
TOTAL RESOURCES	2,951,297	2,400,016	5,137,000	5,137,000
EXPENDITURES				
Culture and recreation:				
Services and supplies	78,559	21,711	620,000	685,000
Capital outlay	481,708	250,505	600,000	700,000
SUBTOTAL	560,267	272,216	1,220,000	1,385,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX		
SUBTOTAL	-	-	-	
ENDING FUND BALANCE	2,391,030	2,127,800	3,917,000	3,752,000
TOTAL COMMITMENTS AND FUND BALANCE	2,951,297	2,400,016	5,137,000	5,137,000

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 ASSESMENT 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 2021-2022
 (Local Government)

Transfer Schedule for Fiscal Year 2021-2022

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 2021-2022

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 2021-22	Proposed Expenditure FY 2022-23	Reason or need for contract:
1	Best Janitorial	7/1/2019	6/30/2024	\$ 151,000	\$ 155,000	Janitorial services
2	Justice Mechanical	1/1/2021	12/31/2021	3,160	3,200	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	180,000	190,000	Security services
7	Hinton Burdick CPAs	3/21/2019	11/30/2023	19,500	19,500	Audit services
8	Schneider Electric	2/1/2018	2/1/2021	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	5,000	5,200	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			\$ 521,960	\$ 541,200	

Additional Explanations (Reference Line Number and Vendor):

Henderson District Public Libraries
Final Budget FY 2021-2022
Summary of Expenditures
General Fund

General Fund #	Category	Final 2020-21	Final 2021-22	Percent Change
41XX	SUBTOTAL SALARIES	4,518,000	4,470,500	-1.05%
43XX	SUBTOTAL BENEFITS	1,757,500	1,780,500	1.31%
5100	Dues & Memberships	5,000	5,000	0.00%
5105	Bank Fees	7,000	7,500	7.14%
5110	Advertising	20,000	20,000	0.00%
5115	Shortages/Overages	100	125	25.00%
5150	Travel & Training	19,000	54,000	184.21%
5170	Mileage Reimbursements	2,900	2,900	0.00%
5310	Programming Supplies	13,525	18,875	39.56%
5320	Janitorial Supplies	600	600	0.00%
5330	Library Supplies	27,500	24,800	-9.82%
5340	Office Supplies	20,000	20,700	3.50%
5345	Computer Supplies	8,600	8,600	0.00%
5350	Postage	8,400	8,000	-4.76%
5360	Printing	3,350	2,500	-25.37%
5370	Minor Furniture & Equipment	85,575	117,000	36.72%
5380	Software & Licensing	250,000	263,950	5.58%
5520	Equipment Rental	27,000	26,650	-1.30%
5530	Leased Building	-	160,000	100.00%
5550	B & G Repair & Maintenance	207,000	220,500	6.52%
5560	Equipment Maintenance	53,000	66,000	24.53%
5730	Electricity	160,000	166,000	3.75%
5740	Gas	15,000	20,000	33.33%
5750	Water & Sewer	40,000	45,000	12.50%
5760	Trash	11,500	13,200	14.78%
5785	Cellular Telephone	42,500	58,000	36.47%
5790	Data Communication	30,000	40,000	33.33%
6100	Insurance	44,000	52,000	18.18%
6310	Professional Services - Auditor	19,500	19,500	0.00%
6320	Professional Services - Consulting	56,500	94,500	67.26%
6325	Professional Services - Honorariums	7,400	7,600	2.70%
6340	Professional Services - Security	213,000	180,000	-15.49%
6500	Vehicle Maintenance	8,000	10,000	25.00%
6710	Contract Services - Employee Background Ck	1,150	1,300	13.04%
6715	Contract Services - Collection Services	12,000	12,000	0.00%
6720	Contract Services - Janitorial	151,200	151,000	-0.13%
6730	Contract Services - Legal	17,500	16,000	-8.57%
6750	Contract Services - ABS	38,000	39,500	3.95%
6760	Contract Services - Pest Control	4,200	5,000	19.05%
5000/6000	SUBTOTAL - SERVICES AND SUPPLIES	1,630,000	1,958,300	20.14%
7110	Library Books & Materials	697,500	950,700	36.30%
8100	Vehicle		75,000	100.00%
8320	Technology Equipment	30,000	30,000	0.00%
8340	Furniture & Equipment	10,000	10,000	0.00%
7000/8000	SUBTOTAL - EQUIPMENT	737,500	1,065,700	44.50%
9100	Transfer to Capital Construction		3,000,000	100.00%
9100	Transfer to Contributions & Grants	-	-	100.00%
9100	SUBTOTAL - TRANSFERS	-	3,000,000	100.00%
	GRAND TOTAL	8,643,000	12,275,000	42.02%

Final Budget, FY 2021-22
 Narrative by General Fund Line Item

4000 SALARIES - Payroll for all employees of HDPL. For FY22, this includes 75 full-time equivalent positions, consisting of 56 full-time employees and 38 part-time employees. The budgeted amount for this line item was \$4,518,000 in FY21. The District is decreasing this line item by \$47,500 in FY22. Details of this decrease are listed below.

4,470,500

Changes	Comments	Cost
Minimum wage increases	Inc 8 shelvers due to the new min wage	3,100
Cost of Living increases	Eff July 2021	81,900
Merit increases		110,800
Eliminated positions/attrition	5 GRE positions, 1 PVL and 1 GIB-all vacant	(243,300)

SUBTOTAL - SALARIES 4,470,500

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 01/01/22 (estimates shown below). This increase is being offset by the savings generated from the elimination of 2 full-time positions, resulting in an overall decrease of \$14,000 from FY21.

528,000

PPO			
	Monthly Total	Employee Pays	District Pays
Employee	\$ 560	\$ -	\$ 560
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 FY21 was \$6,500. The District anticipates this line item to remain static.

6,500

4330 PERS - In FY21, 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. In FY22, these contribution rates are being increased to 29.75% and 15.50%, respectively. This increase is being offset by the savings generated from the elimination of 2 full-time positions. The net increase for FY22 is \$46,500.

1,097,500

4340 MEDICARE - Costs for FY22 will be 1.45% of gross salaries for all employees. The budgeted amount for FY21 was \$66,000. The District anticipates the increase in this line item due to COLA and merit raises will be offset by the savings generated from the eliminated positions. The net result will be a \$500 decrease in FY22.

65,500

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 FY21 was \$42,000. The District anticipates the increase in this line item due to COLA and merit raises will be offset by the savings generated from the 5 eliminated part-time positions. The net result will be a \$5,000 decrease in FY22.

37,000

4360 WORKERS COMPENSATION INSURANCE - The District's workers comp insurance rate is anticipated to be .005 of gross salaries up to a \$36,000 annual cap for the all employees except the courier and a rate of .04 of gross salaries up to a \$36,000 annual cap for the courier. The budgeted amount for FY21 was \$17,500. The District anticipates the increase in this line item due to COLA and merit raises will be offset by the savings generated from the eliminated positions. The net result will be a \$2,500 decrease in FY22.

15,000

4370 DISABILITY INSURANCE - In addition to health insurance, the District provides short and long term disability insurance. In FY22, the District anticipates the rates will be \$.47 per \$100 of each full-time employees' salaries. The budgeted amount for FY21 was \$21,000. The District anticipates the increase in this line item due to COLA and merit raises will be offset by the savings generated from the eliminated positions, resulting in this line item remaining static for FY22.

21,000

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 FY21 was \$9,000. The District expects this line item to decrease in FY22 by \$1,500 due to the eliminated positions.	7,500
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 FY21 was \$2,500. The District anticipates this line item to remain static.	2,500
SUBTOTAL - BENEFITS	<u>1,780,500</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 FY21 was \$5,000. The District expects this line item to remain static.	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 FY21 was \$7,000. In FY22, the District is increasing this line item by \$500 to coincide with actual expenditures.	7,500
5110 ADVERTISING - These costs include ad placement in local and specialty newspapers. The budgeted amount for FY21 was \$20,000. The District expects this line item to remain static.	20,000
5115 SHORTAGES/OVERAGES - Used to track point of sale register shortages and overages. The budgeted amount for FY21 was \$100. The District is increasing this amount by \$25 to account for the addition of the West Henderson Library.	125
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 FY21 was \$19,000. The District is increasing this line item by \$35,000 in FY22 to get back to the pre-pandemic spending level.	54,000
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 FY21 was \$2,900. The District expects this line item to remain static.	2,900
5310 PROGRAMMING SUPPLIES - Used to account for supplies needed for youth services and adult programs. The budgeted amount for FY21 was \$13,525. The District is increasing this line item by \$5,350 in FY22 to continue virtual programming and to begin in-person programming, however, we will not be back to pre-pandemic programming until FY23.	18,875
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 FY21 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 FY21 was \$27,500. The District is increasing this line item by \$2,500 for the addition of the West Henderson Library, however, this increase is offset by a reduction of the other libraries to coincide with actual expenditures. The net result is a decrease of \$2,700 in FY22.	24,800
5340 OFFICE SUPPLIES - These are expendable items which may be purchased locally, such as staples, tape, paper, pens, etc. The budgeted amount for FY21 was \$20,000. The District is increasing this line item by \$3,000 for the addition of the West Henderson Library and the Customer Care Department, however, this increase is offset by a reduction in the Green Valley Library expenditures due to its conversion to a neighborhood library. The net result is an increase of \$700 in FY22.	20,700
5345 COMPUTER SUPPLIES - These are computer expendables such as printer cartridges. The budgeted amount for FY21 was \$8,600. The District expects this line item to remain static.	8,600
5350 POSTAGE - Used to track postage for all libraries. This line item was budgeted as \$8,400 in FY21. The District is decreasing this line item by \$400 in FY22 to coincide with actual expenditures.	8,000
5360 PRINTING - Printing includes stationery, business cards, promotional brochures, annual plans, nonstandard business forms, and other special items. The budgeted amount for FY21 was \$3,350. The District is decreasing this line item by \$850 in FY22 to coincide with actual expenditures.	2,500

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 \$85,575 in FY21. The District is increasing this line item by \$31,425 in FY22 to get back to the pre-pandemic spending level. 117,000

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 \$250,000 in FY21. The District is increasing this line item by \$13,950 in FY22 due to increased costs in existing software and the additional costs for the West Henderson Library. 263,950

5520 EQUIPMENT RENTAL - Payments for equipment leases and rental. In FY21, this was budgeted at \$27,000. The District renegotiated contracts for copiers at the existing libraries resulting in a decrease in expenditures for FY22, however, the majority of this decrease is being offset by the addition of new equipment at the West Henderson Library. The net result is a decrease of \$350 in FY22. 26,650

Item	Type of Contract	Amount
Gibson water cooler	Quarterly	\$ 428
Gibson copiers (3)	Monthly	5,572
PVL copiers (3)	Monthly	5,840
Admin copier	Monthly	2,232
PVL water cooler	Quarterly	428
GVL copiers (2)	Monthly	4,072
GVL water cooler	Quarterly	428
WHL water cooler	Quarterly - 6 months	214
WHL copiers (2)	Monthly - 6 months	1,886
Specialize equipment		1,460
Bus rental		4,090

5530 LEASED BUILDING - Used to track the costs associated with the lease of the West Henderson Library. As the District has not yet selected a building for leasing, we are estimated the cost for a 4,000 square foot location at \$40 per square foot. 160,000

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 \$207,000 in FY21. This District is increasing this line item by \$13,500 in FY22 to account for the costs associated with the West Henderson Library. 220,500

5560 EQUIPMENT MAINTENANCE - For maintenance of copiers, computers, etc. This line item was budgeted for \$53,000 in FY21. The District is increasing this line item by \$13,000 in FY22 to account for the additional equipment at the West Henderson Library and the annual maintenance of the automated materials handling unit at the Paseo Verde Library. Detailed costs are listed below. 66,000

Service Provided	Type of Contract	Amount
Gibson copiers	Monthly	\$ 6,000
PVL admin copier	Monthly	3,600
PVL copiers	Monthly	6,000
GVL copiers	Monthly	4,800
WHL copiers	Monthly	2,400
ABS copier	Yearly	150
Finance copier	Yearly	650
water cooler filters	Yearly	400
computer equipment repair	As Needed	42,000

5730 ELECTRICITY - This line item is for electricity at all District facilities. This line item was budgeted at \$160,000 in FY21. The District is increasing this line item by \$6,000 in FY22 to account for the costs associated with the West Henderson Library. 166,000

5740 GAS - This item includes usage charges for natural gas. This line item was budgeted at \$15,000 in FY21. The District is increasing this line item by \$5,000 in FY22 to account for the increased costs associated with new equipment at the Green Valley Library. 20,000

5750 WATER & SEWER - Water & sewer expenses for all District facilities. This line item was budgeted at \$40,000 in FY21. The District is increasing this line item by \$5,000 in FY22 to account for the costs associated with the West Henderson Library and to coincide with actual expenditures for the Gibson Library. 45,000

5760 TRASH - Used for regular trash removal at all libraries. This line item was budgeted at \$11,500 in FY21. The District is increasing this line item by \$1,700 in FY22 to account for the costs associated with the West Henderson Library.	13,200
5785 CELLULAR TELEPHONES - Used to track expenditures associated with cellular service. The budgeted amount for FY21 was \$42,500. The District is increasing this line item by \$15,500 in FY22 for the costs associated with increasing the number WIFI Hot Spots for circulation and for the costs associated with the West Henderson Library.	58,000
5790 DATA COMMUNICATION - This includes computer communication data lines, T-1 lines, etc. The budgeted amount for FY21 was \$30,000. The District is increasing this line item by \$10,000 in FY22 to account for the costs associated with the West Henderson Library.	40,000
6100 INSURANCE - Insurance includes general liability insurance, board personal liability insurance, and automotive insurance. The budgeted amount for FY21 was \$44,000. The District is increasing this line item by \$8,000 in FY22 to account for the costs associated with the West Henderson Library.	52,000
6310 PROFESSIONAL SERVICES - AUDITOR - Used to account for the expenses associated with the annual financial audit of HDPL. The budgeted amount for FY21 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 FY21 was \$56,500. The District is increasing this line item by \$38,000 in FY22 to allow for a facilities masterplan consultant.	94,500
6325 PROFESSIONAL SERVICES - HONORARIUMS - This is used to account for professional services including storytelling and honorariums. The budgeted amount for FY21 was \$7,400. The District is increasing this line item by \$200 in FY22 to continue virtual programming and to begin in-person programming, however, we will not be back to pre-pandemic programming until FY23.	7,600
6340 PROFESSIONAL SERVICES - SECURITY - For security services at the libraries. This line item was budgeted for \$213,000 in FY21. Since the District was paying well below the average rate for these services, the District increased this line item in FY21 in anticipation of going out to bid for these services. Due to the pandemic and changes in management on the existing contract, the District has determined to remain in the existing contract. The District is therefore reducing this line item by \$33,000 in FY22 to reflect the existing contract.	180,000
6500 VEHICLES & MAINTENANCE - This line is used to account for gas and vehicle maintenance. This line item was budgeted at \$8,000 in FY21. The District is increasing this line item by \$2,000 in FY22 to account for aging vehicles and the addition of an outreach vehicle.	10,000
6710 CONTRACT SERVICES - EMPLOYEE BACKGROUND CHECKS - Used to account for fingerprinting fees and background checks associated with newly hired employees. The budgeted amount for FY21 was \$1,150. The District is increasing this line item by \$150 to coincide with actual expenditures.	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 FY21 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 FY21 was \$151,200. The District is increasing this line item by \$6,000 for the costs associated with the West Henderson Library, however, this increase is offset by a reduction of services at the Green Valley Library due to its conversion to a neighborhood library. The net result is a decrease of \$200 in FY22.	151,000
6730 CONTRACT SERVICES - LEGAL - Used to account for legal advice provided the District. The budgeted amount for FY21 was \$17,500. The District is decreasing this line item by \$1,500 in FY22 to coincide with actual expenditures.	16,000
6750 CONTRACT SERVICES - ACQUISITIONS AND BIBLIOGRAPHIC SERVICES - Costs associated with computer readable cataloging records. The budgeted amount for FY21 was \$38,000. The District is increasing this line item by \$1,500 in FY22 due to contractual rate increases.	39,500
6760 CONTRACT SERVICES - PEST CONTROL - Fees associated with pest control at all District facilities. This was budgeted at \$4,200 in FY21. The District is increasing this line item by \$800 in FY22 for the costs associated with the West Henderson Library.	5,000

SUBTOTAL - SERVICES AND SUPPLIES	1,958,300
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7110 LIBRARY BOOKS - Books, serials, non-print materials and electronic resources purchased for addition to collections. This was budgeted at \$697,500 in FY21. The District is increasing this line item by \$253,200 in FY22. Of this amount, \$161,000 is to allow for increased collection development. The remaining increase is due to the additional burden on the General Fund for these materials since the Contributions and Grants Fund had reduced revenues in FY21. Normally, revenue from the Contribution and Grants Fund helps offset the costs for these materials. Due to closures during the COVID-19 pandemic, the Friends fundraising was dramatically decreased, therefore, reducing available funds for materials. In order to maintain spending levels, the District is increasing the expenditures out of the General Fund to subsidize this line item.

950,700

8100 VEHICLE - Purchase of motor vehicles for use in District operations. The District anticipates purchasing a customized vehicle to be used for outreach during FY22. A portion of the cost for this vehicle will be provided through grant opportunities. The remaining portion will be purchased using General Fund revenues in FY22.

75,000

8320 EQUIPMENT - TECHNOLOGY - Purchase of computer equipment costing \$2,500 or more. This line item was budgeted at \$30,000 in FY21. 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 FY21. The District anticipates this line item to remain static.

10,000

SUBTOTAL - EQUIPMENT 1,065,700

9100 TRANSFERS OUT - Transfers to other funds. In FY21, the District did not transfer funds into the Construction Fund due to the expected shortfall in C-tax revenues caused by the Covid-19 pandemic. In FY22, the District is transferring \$3,000,000 into the Construction Fund to be used for capital projects such as the Green Valley Library remodel, West Henderson tenant improvements, and automated materials handling units at Gibson, Green Valley and West Henderson libraries. Remaining funds will be used for projects to be determined in future fiscal years.

3,000,000

SUBTOTAL - TRANSFERS 3,000,000

GRAND TOTAL BUDGET 12,275,000