



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, 2019.

This budget contains two (2) funds requiring property tax revenue total \$5,550,395.

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 \$9,009,450 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 Debbie Englund

Dated: May 24, 2018

[Signature]
[Signature]
[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

Date and Time: May 24, 2018 at 7:45 am

Publication Date: May 15, 2018

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

Henderson District Public Libraries
Fiscal Year July 1, 2018 - June 30, 2019

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	Lobby Expense Estimate	13
31	Schedule of Existing Contracts	14
	Proof of Publication	15

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	76.5	77.0	77.0
Community Support			
TOTAL GENERAL GOVERNMENT	76.5	77.0	77.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	76.5	77.0	77.0

POPULATION (AS OF JULY 1)	287,828	294,359	300,709
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured and Unsecured Only)	11,630,054,583	12,249,146,315	12,877,563,596
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	11,630,054,583	12,249,146,315	12,877,563,596
TAX RATE			
General Fund	0.0602	0.0604	0.0606
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Funds			
Other			
TOTAL TAX RATE	0.0602	0.0604	0.0606

Henderson District Public Libraries
(Local Government)
SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2018-2019

	(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	12,877,563,596	3,064,860	0.0238	3,064,860	(900,206)	2,164,654
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above				xxxxxxxxxxxxxxxx		
VOTER APPROVED:							
C. Voter Approved Overrides	0.0332	12,877,563,596	4,275,351	0.0332	4,275,351	(1,222,634)	3,052,717
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)	0.0036	12,877,563,596	463,671	0.0036	463,671	(130,647)	333,024
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0036	12,877,563,596	463,671	0.0036	463,671	(130,647)	333,024
M. SUBTOTAL A, C, L	0.0606		7,803,882	0.0606	7,803,882	(2,253,487)	5,550,395
N. Debt							
O. TOTAL M AND N	0.0606		7,803,882	0.0606	7,803,882	(2,253,487)	5,550,395

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.

The ad valorem tax abatement was calculated using the tentative tax rate of .0612. We adjusted the abatement to reflect the final tax rate of .0606.

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, 2019

Budget Summary for Henderson District Public Libraries
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	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	3,628,000	2,490,435	5,550,395	0.0606	232,170	-	-	11,901,000
Special Revenue - Contributions & Grants	304,500	-	-	-	154,700	-	-	459,200
Capital Construction	1,337,000	-	-	-	15,000	-	500,000	1,852,000
Subtotal Governmental Fund Types, Expendable Trust Funds	5,269,500	2,490,435	5,550,395	0.0606	401,870	-	500,000	14,212,200
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	2,490,435	5,550,395	0.0606	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2019

Budget Summary for Henderson District Public Libraries
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS				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	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)						
General		4,063,000	1,577,000	1,660,000	846,000	-	500,000	3,255,000	11,901,000
Special Revenue - Contributions & Grants	R	-	-	69,126	194,324	-	-	195,750	459,200
Capital - Construction	C	-	-	300,000	300,000	-	-	1,252,000	1,852,000
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		4,063,000	1,577,000	2,029,126	1,340,324	-	500,000	4,702,750	14,212,200

*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) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property taxes	4,985,237	5,327,512	5,550,395	5,550,395
Intergovernmental revenues:				
Consolidated tax	2,520,623	2,413,590	2,490,435	2,490,435
Charges for services:				
Fines	140,707	128,202	130,000	130,000
Miscellaneous:				
Investment income	16,168	45,760	42,000	42,000
Other	59,389	67,436	60,170	60,170
Subtotal	75,557	113,196	102,170	102,170
SUBTOTAL	7,722,124	7,982,500	8,273,000	8,273,000
OTHER FINANCING SOURCES				
SUBTOTAL	-	-	-	-
BEGINNING FUND BALANCE	2,680,933	3,493,883	3,628,000	3,628,000
Prior Period Adjustment				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,680,933	3,493,883	3,628,000	3,628,000
TOTAL AVAILABLE RESOURCES	10,403,057	11,476,383	11,901,000	11,901,000

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation:				
Salaries and wages	3,638,969	3,777,371	4,065,000	4,063,000
Employee benefits	1,355,343	1,522,959	1,582,500	1,577,000
Services and supplies	1,170,297	1,323,211	1,634,700	1,660,000
Capital outlay	544,565	724,842	846,000	846,000
SUBTOTAL	6,709,174	7,348,383	8,128,200	8,146,000
OTHER USES				
CONTINGENCY (not to exceed 3% total expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T):				
Transfer to Capital Construction	200,000	500,000	500,000	500,000
SUBTOTAL	200,000	500,000	500,000	500,000
ENDING FUND BALANCE	3,493,883	3,628,000	3,272,800	3,255,000
TOTAL COMMITMENTS AND FUND BALANCE	10,403,057	11,476,383	11,901,000	11,901,000

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental revenues:				
Federal grants	4,900	10,000	-	-
State grants	17,557	27,086	-	-
Miscellaneous:				
Private grants	-	-	-	-
Contributions	307,919	219,175	149,700	149,700
Investment Income	2,325	5,400	3,000	3,000
Other	2,799	1,717	2,000	2,000
SUBTOTAL	335,500	263,378	154,700	154,700
OTHER FINANCING SOURCES				
SUBTOTAL	-	-	-	-
BEGINNING FUND BALANCE	287,151	302,996	304,500	304,500
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	287,151	302,996	304,500	304,500
TOTAL RESOURCES	622,651	566,374	459,200	459,200
EXPENDITURES				
Culture and Recreation:				
Services and supplies	73,835	73,498	69,126	69,126
Capital outlay	245,820	188,376	194,324	194,324
SUBTOTAL	319,655	261,874	263,450	263,450
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX		
SUBTOTAL	-	-	-	-
ENDING FUND BALANCE	302,996	304,500	195,750	195,750
TOTAL COMMITMENTS AND FUND BALANCE	622,651	566,374	459,200	459,200

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

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous:				
Investment income	1,219	2,700	15,000	15,000
SUBTOTAL	1,219	2,700	15,000	15,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T):				
Transfer from General Fund	200,000	500,000	500,000	500,000
SUBTOTAL	200,000	500,000	500,000	500,000
EXTRAORDINARY ITEM				
Proceeds from sale of asset		931,516		
SUBTOTAL	-	931,516	-	-
BEGINNING FUND BALANCE	29,995	96,857	1,337,000	1,337,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	29,995	96,857	1,337,000	1,337,000
TOTAL RESOURCES	231,214	1,531,073	1,852,000	1,852,000
EXPENDITURES				
Culture and recreation:				
Services and supplies	64,204	176,079	250,000	300,000
Capital outlay	70,153	17,994	300,000	300,000
SUBTOTAL	134,357	194,073	550,000	600,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX		
SUBTOTAL	-	-	-	-
ENDING FUND BALANCE	96,857	1,337,000	1,302,000	1,252,000
TOTAL COMMITMENTS AND FUND BALANCE	231,214	1,531,073	1,852,000	1,852,000

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)	(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 7/1/2016	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/18		(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 2018-2019
 (Local Government)

Transfer Schedule for Fiscal Year 2018-2019

TRANSFERS IN				TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND					Capital Construction	8	500,000
SUBTOTAL			-			500,000	
SPECIAL REVENUE FUNDS							
SUBTOTAL			-			-	
CAPITAL PROJECTS FUND	General Fund	10	500,000				
SUBTOTAL			500,000			-	
DEBT SERVICE							
SUBTOTAL			-			-	
TOTAL TRANSFERS			500,000			500,000	

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: 80th Session; February 4, 2019 to June 3, 2019

1. Activity:	<u>Lobbying for the legislative session</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		\$ <u>20,000</u>
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ _____
Total		\$ <u><u>21,000</u></u>

Entity: Henderson District Public Libraries

Budget Year 2018-2019

Schedule of Existing Contracts
Budget Year 2018-2019

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 2018-19	Proposed Expenditure FY 2019-20	Reason or need for contract:
1	Best Janitorial	7/1/2014	6/30/2019	\$ 134,000	\$ 135,000	Janitorial services
2	Commercial Consulting Services	7/1/2012	ongoing	4,000	4,000	Gibson Library HVAC mechanical preventative maint
3	Desert West Landscaping	11/1/2007	ongoing	8,100	8,100	Landscaping services
4	Dickinson Wright	2/1/2015	ongoing	10,200	10,200	Legal services
5	Enviser	12/1/2015	ongoing	2,400	2,400	Gibson Library HVAC automation system maint
6	G4S Secure Solutions	7/1/2010	ongoing	120,000	120,000	Security services
7	Hinton Burdick CPAs	3/20/2014	11/30/2018	19,500	20,000	Audit services
8	Schneider Electric	2/1/2018	2/1/2021	45,000	45,000	Paseo Verde Library HVAC maintenance
9	Schneider Electric	4/30/2017	5/30/2018	41,500	42,000	Green Valley Library HVAC maintenance
10	Terminex Pest Control	1/1/2016	ongoing	3,000	3,000	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						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 408,700	\$ 410,700	

Additional Explanations (Reference Line Number and Vendor):

STATE OF NEVADA)
COUNTY OF CLARK) SS:

HENDERSON DIST PUBLIC LIBRARIES
280 S GREEN VALLEY PKWY
HENDERSON NV 89012-2301

Account # 22432
Ad Number 0000983210

Leslie McCormick, being 1st duly sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal and the Las Vegas Sun, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal and / or Las Vegas Sun in 1 edition(s) of said newspaper issued from 05/15/2018 to 05/15/2018, on the following days:

05 / 15 / 18

HENDERSON LIBRARIES
Imagine | Discover | Connect

Notice to Public

A public hearing will be held in the Conference Room at the Paseo Verde Library, 280 S Green Valley Pkwy, on Thursday, May 24, 2018 at 7:45 a.m. to consider the budget for the Henderson District Public Libraries for the fiscal year 2018/19. The tentative budget for the Henderson District Public Libraries has been prepared in such detail and on appropriate forms as prescribed by the Nevada State Department of Taxation. Copies of the detailed budget are on file with and are available for public inspection in the office of the Executive Director, 280 S Green Valley Pkwy, Henderson, NV, the County Clerk of Clark County, 500 S Grand Central Parkway, 6th Floor, Las Vegas, NV, and the Nevada State Department of Taxation, Carson City, NV.

Marcie Smedley,
Executive Director
May 15, 2018

PUB: May 15, 2018
LV Review-Journal

Leslie McCormick

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this 15th day of May, 2018

Notary *Mary Lee*

