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Henderson District Public Libraries herewith submits the final budget for the fiscal year ending June 30, 2020.

This budget contains two (2) funds requiring property tax revenue total \$6,016,957.

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 \$9,846,300 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 23, 2019

SCHEDULED PUBLIC HEARING:

Date and Time: May 23, 2019 at 7:45 am

Publication Date: May 14, 2019

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

Henderson District Public Libraries
Fiscal Year July 1, 2019 - June 30, 2020

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
31	Schedule of Existing Contracts	13
	Proof of Publication	14

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	77.0	77.0	79.5
Community Support			
TOTAL GENERAL GOVERNMENT	77.0	77.0	79.5
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	77.0	77.0	79.5

POPULATION (AS OF JULY 1)	294,359	300,709	310,244
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured and Unsecured Only)	12,249,146,315	12,877,563,596	14,129,891,312
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	12,249,146,315	12,877,563,596	14,129,891,312
TAX RATE			
General Fund	0.0604	0.0606	0.0607
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Funds			
Other			
TOTAL TAX RATE	0.0604	0.0606	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 2019-2020

	(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	14,129,891,312	3,362,914	0.0238	3,362,914	(1,016,301)	2,346,613
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above				xxxxxxxxxxxxxxxx		
VOTER APPROVED:							
C. Voter Approved Overrides	0.0332	14,129,891,312	4,691,124	0.0332	4,691,124	(1,381,798)	3,309,326
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	14,129,891,312	523,612	0.0037	523,612	(162,594)	361,018
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0037	14,129,891,312	523,612	0.0037	523,612	(162,594)	361,018
M. SUBTOTAL A, C, L	0.0607		8,577,650	0.0607	8,577,650	(2,560,693)	6,016,957
N. Debt							
O. TOTAL M AND N	0.0607		8,577,650	0.0607	8,577,650	(2,560,693)	6,016,957

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 .0608. 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, 2020

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	4,156,000	2,695,081	6,016,957	0.0607	260,462	-	-	13,128,500
Special Revenue - Contributions & Grants	341,700	-	-	-	163,600	-	-	505,300
Capital Construction	1,889,500	-	-	-	20,000	-	1,000,000	2,909,500
Subtotal Governmental Fund Types, Expendable Trust Funds	6,387,200	2,695,081	6,016,957	0.0607	444,062	-	1,000,000	16,543,300
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	2,695,081	6,016,957	0.0607	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2020

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		4,408,500	1,733,000	1,662,000	831,000	-	1,000,000	3,494,000	13,128,500
Special Revenue - Contributions & Grants	R	-	-	88,294	217,006	-	-	200,000	505,300
Capital - Construction	C	-	-	262,300	644,200	-	-	2,003,000	2,909,500
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		4,408,500	1,733,000	2,012,594	1,692,206	-	1,000,000	5,697,000	16,543,300

*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 06/30/2018	ESTIMATED CURRENT YEAR ENDING 06/30/2019	BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property taxes	5,269,078	5,738,408	6,016,957	6,016,957
Intergovernmental revenues:				
Consolidated tax	2,438,874	2,569,324	2,695,081	2,695,081
Charges for services:				
Fines	129,848	117,375	100,000	100,000
Miscellaneous:				
Investment income	43,503	112,860	100,000	100,000
Other	68,927	89,231	60,462	60,462
Subtotal	112,430	202,091	160,462	160,462
SUBTOTAL	7,950,230	8,627,198	8,972,500	8,972,500
OTHER FINANCING SOURCES				
Proceeds from sales of capital assets	-	-	-	-
SUBTOTAL	-	-	-	-
BEGINNING FUND BALANCE	3,493,883	3,841,802	4,156,000	4,156,000
Prior Period Adjustment				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,493,883	3,841,802	4,156,000	4,156,000
TOTAL AVAILABLE RESOURCES	11,444,113	12,469,000	13,128,500	13,128,500

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

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2018	ESTIMATED CURRENT YEAR ENDING 06/30/2019	BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation:				
Salaries and wages	3,760,059	4,020,213	4,408,500	4,408,500
Employee benefits	1,491,277	1,578,834	1,733,000	1,733,000
Services and supplies	1,228,699	1,368,058	1,634,000	1,662,000
Capital outlay	622,276	845,895	831,000	831,000
SUBTOTAL	7,102,311	7,813,000	8,606,500	8,634,500
OTHER USES				
CONTINGENCY (not to exceed 3% total expenditures)	xxxxxxxxxxxxx	xxxxxxxxxxxxx		
Operating Transfers Out (Schedule T):				
Transfer to Capital Construction	500,000	500,000	1,000,000	1,000,000
SUBTOTAL	500,000	500,000	1,000,000	1,000,000
ENDING FUND BALANCE	3,841,802	4,156,000	3,522,000	3,494,000
TOTAL COMMITMENTS AND FUND BALANCE	11,444,113	12,469,000	13,128,500	13,128,500

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

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2018	ESTIMATED CURRENT YEAR ENDING 06/30/2019	BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental revenues:				
Federal grants	10,000	55,000	-	
State grants	27,086	25,646	-	
Miscellaneous:				
Private grants	-	5,000	-	
Contributions	224,912	228,296	155,100	155,100
Investment Income	4,784	6,500	6,500	6,500
Other	1,463	1,271	2,000	2,000
SUBTOTAL	268,245	321,713	163,600	163,600
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets				
SUBTOTAL	-	-	-	-
BEGINNING FUND BALANCE	302,996	318,160	341,700	341,700
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	302,996	318,160	341,700	341,700
TOTAL RESOURCES	571,241	639,873	505,300	505,300
EXPENDITURES				
Culture and Recreation:				
Services and supplies	74,919	105,303	95,987	88,294
Capital outlay	178,162	192,870	209,313	217,006
SUBTOTAL	253,081	298,173	305,300	305,300
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	xxxxxxxxxxxx	xxxxxxxxxxxx		
SUBTOTAL	-	-	-	-
ENDING FUND BALANCE	318,160	341,700	200,000	200,000
TOTAL COMMITMENTS AND FUND BALANCE	571,241	639,873	505,300	505,300

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/2018	ESTIMATED CURRENT YEAR ENDING 06/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous:				
Investment income	13,389	18,591	20,000	20,000
SUBTOTAL	13,389	18,591	20,000	20,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T):				
Transfer from General Fund	500,000	500,000	1,000,000	1,000,000
SUBTOTAL	500,000	500,000	1,000,000	1,000,000
EXTRAORDINARY ITEM				
Proceeds from sale of asset	931,516			
SUBTOTAL	931,516	-	-	-
BEGINNING FUND BALANCE	96,857	1,376,698	1,889,500	1,889,500
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	96,857	1,376,698	1,889,500	1,889,500
TOTAL RESOURCES	1,541,762	1,895,289	2,909,500	2,909,500
EXPENDITURES				
Culture and recreation:				
Services and supplies	147,070	5,789	262,300	262,300
Capital outlay	17,994		644,200	644,200
SUBTOTAL	165,064	5,789	906,500	906,500
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures	XXXXXXXXXXXX	XXXXXXXXXXXX		
SUBTOTAL	-	-	-	
ENDING FUND BALANCE	1,376,698	1,889,500	2,003,000	2,003,000
TOTAL COMMITMENTS AND FUND BALANCE	1,541,762	1,895,289	2,909,500	2,909,500

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 06/30/20		(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 2019-2020
 (Local Government)

Transfer Schedule for Fiscal Year 2019-2020

TRANSFERS IN				TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND					Capital Construction	8	1,000,000
SUBTOTAL			-			1,000,000	
SPECIAL REVENUE FUNDS							
SUBTOTAL			-			-	
CAPITAL PROJECTS FUND							
	General Fund	10	1,000,000				
SUBTOTAL			1,000,000			-	
DEBT SERVICE							
SUBTOTAL			-			-	
TOTAL TRANSFERS			1,000,000			1,000,000	

Henderson District Public Libraries
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Schedule of Existing Contracts
Budget Year 2019-2020

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 2019-20	Proposed Expenditure FY 2020-21	Reason or need for contract:
1	Out to bid	7/1/2019	6/30/2020	\$ 147,000	\$ 150,000	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	126,000	126,000	Security services
7	Hinton Burdick CPAs	3/21/2019	11/30/2018	19,500	19,500	Audit services
8	Schneider Electric	2/1/2018	2/1/2021	45,000	45,000	Paseo Verde Library HVAC maintenance
9	Schneider Electric	5/1/2019	4/30/2022	44,000	45,000	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			\$ 430,200	\$ 434,200	

Additional Explanations (Reference Line Number and Vendor):