

ADOPTED BUDGET

FISCAL YEAR
2022 – 2023

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Las Vegas-Clark County
LIBRARY
DISTRICT
TheLibraryDistrict.org

ADOPTED BUDGET

FISCAL YEAR 2022-2023

July 1, 2022 - June 30, 2023

Las Vegas-Clark County Library District

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Las Vegas, NV 89113
702.734.READ

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Las Vegas-Clark County

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BUDGET MESSAGE

May 19, 2022

To the residents of the Las Vegas-Clark County Library District, the Board of Trustees, and elected officials:

We are pleased to present the Adopted Budget for the Las Vegas-Clark County Library District for Fiscal Year (FY) July 1, 2022, through June 30, 2023.

The Adopted Budget revenue is projected at \$99,218,000, an overall 22.54% increase as compared to the previous fiscal year. The property tax rate will be 3.0% for residential and 4.2% for nonresidential property. The maximum property tax rate for residential and nonresidential property, respectively, is 3% and 8%. The lower property tax rate for nonresidential property is due to a restrictive covenant in the Clark County Assessor's property tax calculation. For all property, other than residential, which has a tax rate capped at 3%, the calculation is based on the greater of the 10-year moving average of the total assessed property value or twice the Consumer Price Index (CPI) for Clark County. The result of the final Tax Cap calculation is 4.2%, which is twice the CPI for Clark County. Since the Tax Cap for all property other than residential property is greater than the Tax Cap for residential property of 3%, then residential property is capped at the maximum rate of 3.0% while the rate for non-residential property will be capped at 4.2%.

Property tax and the Consolidated Sales Tax (CTX) comprise 60% and 30%, respectively, of the District's overall revenue. FY 2022-2023 CTX is projected to increase by 28% over the prior year. The increase is due to growth in consumer spending as businesses and the economy slowly resumed operations, in addition to citizens receiving stimulus funds from the American Rescue Plan. Property taxes increased 11.48%, due primarily to positive growth in the assessed values for residential and commercial properties.

The coronavirus had an unprecedented impact on the Southern Nevada economy, leading to the shuttering of the Las Vegas Strip and other non-essential Las Vegas and Clark County businesses. In March 2020, when business closures and "stay at home orders" began, the CTX revenue went flat, then began declining compared to prior years until the Governor allowed limited new business activity in subsequent economic reopening phases through the remainder of FY 2020. The shutdowns had a severe adverse effect on gaming revenues, taxable sales revenues, and wiped out jobs throughout Nevada, mostly in the more urban areas. In order to mitigate the coronavirus impact, the District took immediate budget action to contain costs and conserve resources.

Altogether, this budget reflects an increase in expenditures of \$15.5M (19%) as compared to prior year appropriations, specifically in the Capital Projects Fund, the General Fund, and the Special Revenue Funds. The increase in the Capital Projects Fund of \$5.8M (97%) is due to continuation of library branch renovation projects and construction of a new library branch. The increase in the General Fund of \$4.4M (6%) is attributed to cost-of-living-adjustments, medical premium increases, and resuming District programs that were restricted during the pandemic.

Revenues and operating expenditures will be monitored closely during the fiscal year to ensure that expenditures are consistent with actual revenue collections, with adjustments made as necessary.

Proactive Budget Planning and Management

The District has demonstrated over the years a consistent practice of prudent budget development, expenditure management, and long-range planning. These financial policies have provided resources that have both supported District growth and maintained financial sustainability during economic downturns, whether caused by a financial mortgage crisis or a pandemic. The District's Capital Projects Fund is the epicenter of this flexibility.

Since 2004, the District has created and allocated funding for nine Capital Project Programs included in the Capital Projects Fund by transferring a portion of annual operating revenue for ongoing and future capital projects. The programs' objectives are:

- to fund the Library Services Platform (LSP) Replacement Program for implementation of enterprise-integrated library systems and Radio Frequency Identification (RFID) technology;
- to maintain, and periodically upgrade and replace, the District's technology infrastructure (including PCs and networked equipment and software) through the Technology Replacements and Upgrades Program;
- to fund major and emergency maintenance and repairs to the District's aging buildings and infrastructure through the Building Repair and Maintenance Program;
- to accumulate funding for the purchase of new library materials for future library branches in the Library Materials Program;
- to replace and purchase new vehicles for the District's fleet through the Vehicle Purchase and Replacement Program;
- to replace and purchase new furniture through the Furniture Purchase and Replacement Program;
- to replace aging equipment, including photocopiers and cash registers, through the Financial Services Program;
- to maintain the reliability of the District's venues by purchasing and replacing programming equipment through the Community Engagement/Programming and Venues Services Program;
- and, through the Capital Construction Program, to accumulate resources for critical construction of new libraries, branch improvement projects, and necessary capital development that cannot be funded from more limited annual operating budgets.

When expected revenues contribute to a higher ending fund balance for the General Fund, as is the case in the FY 2022-2023 budget, the District transfers the General Fund reserves into the Capital Programs within the Capital Projects Fund. Due to the coronavirus, the FY 2019-2020 budget transfer of \$6M was reduced to \$3M to provide for a sufficient fund balance in the General Fund to withstand expected ongoing economic headwinds. The economic recovery during FY 2021-2022 allowed for a \$19M transfer. In FY 2022-2023, transfers to the Capital Projects Fund are budgeted at \$34M to maintain reserves in critical repair and maintenance programs and begin construction of a new library branch.

The past years of prudent cost reduction, expenditure management, and personnel cost containment have paid off, along with a steady combined growth in property tax and CTX revenues in prior years, to allow the District to make sustainable service improvements. Moreover, the most critical capital programs have multiple-year reserves while other programs were reduced to operational minimums. Thus, in FY 2020-2021, the District budgeted no transfers from the General Fund to the Capital Projects Fund with minimal operational impact on either fund. In FY 2022-2023, the District resumed transfers resulting from savings generated by this conservative budgeting practice.

Because of these efforts, the District is able to maintain its long-standing commitment to seven-days-a-week services at its urban branches (important in a community with a 24/7, service-based economy), provide quality children's services and programming, retain its commitment to spend up to 15% of its operating budget on library materials, and maintain a resilient ending fund balance.

Challenges and Successes

At their January 2016 meeting, the Library Board of Trustees adopted a new strategic plan, Vision 2020 (V.2020), for building library relevance and responsiveness in changing times. The overarching vision that guides the plan is for the Las Vegas-Clark County Library District to nurture the social, economic, and educational well-being of people and communities. Given the financial challenges, all branch renovation projects were put on hold.

In FY 2020-2021, the downturn in the national economy due to the coronavirus had an adverse effect on the Southern Nevada economy, comparable to the Great Depression of 1929 and 2008 financial crisis, especially in the tourism, gaming, and hospitality sectors of the local economy. In April 2020, Nevada's unemployment rate experienced the largest percentage increase, reaching the highest rate among all states at 28.2 percent.¹ Nevada's total employment lost 244,800 jobs, a 17.4 percent decrease month-over-month.² Clark County experienced a deeper contraction because its share of the leisure and hospitality sector is larger. Clark County's total employment lost 205,900 jobs in April, a 20.1 percent decrease month-over-month.³ The largest decreases occurred in the leisure and hospitality sectors as expected for both Nevada and Clark County. Employment in the professional and business services and the other services sectors also experienced substantial losses. Continued unemployment claims reached 369,041 in May 2020; 284,594 or 77.1 percent were filed from Clark County.⁴

To compensate for the challenging economic conditions, the District took swift action to maintain financial sustainability, including the following:

- \$1.1 million in existing positions were eliminated, no new positions will be created, and as positions become vacant, they will be frozen and filled on a case-by-case basis, based on operational needs
- \$1.2 million was cut from the services and supplies budget
- All branch renovation projects were put on hold, even as the District completed schematic design of 13 branch renovations to bring in the V.2020 service model of East Las Vegas and Mesquite Library branches ["to achieve strategic planning goals"]
- The District's rebranding campaign was suspended
- Many capital project funds were cut to operational minimums (for example, replacement funds for buildings, technology, Performing Arts Centers, and vehicles)
- Creation of a Voluntary Employee Separation Program (VESP) to buy out senior employees who wished to leave the District voluntarily and to accrue the savings from those positions by delaying replacements and organizational restructuring

The District has worked hard to contain and manage expenditures as well as focus services to meet the demands generated by the current economic environment.

At the same time that it has dealt with the challenges posed by the local economy, the District also had a number of successes. The District continues as a top-tier library system, competitive nationally as a well-used library. In FY 2022, District libraries circulated 9.5 million items to 523,394 registered cardholders. This makes the District one of the busiest major libraries in the country.

Additionally, there is a rapid rise in the use of digital books, movies, and other online resources. Our seven-days-a-week, 24/7 online service continues to keep each of our 25 branches active. In FY 2022, 3.5 million people visited District libraries to experience live music, dance, and theater performances; enjoy authors and artists; check out our vast catalog of materials; and read or study in a safe and friendly environment. Although the District saw decline of in-person visits and circulation in FY 2022, increases were made in following areas: program attendance, virtual visits to the website, and eMedia circulation.

¹ UNLV Center for Business and Economic Resources, Bureau of Labor Statistics.

² *Id.*

³ *Id.*

⁴ Nevada Department of Employment, Training and Rehabilitation.

Despite challenges imposed by the coronavirus, the District is proud to be among the first libraries in Nevada and the nation to safely bring on curbside and critical community services such as access to computers and WiFi. The District understands that future work and working conditions will be different and team members will have to anticipate and adapt to post-pandemic job, service, and safety requirements to maintain the health and safety of each other and the public. The District continues to move forward and developed a new strategic plan, the Playbook 2026. See the *Strategic Goals* section on page 29.

The District found ways to connect with customers, including driving digital business. 9,209 new e-card sign-ups occurred during FY 2021-2022. Amazing new virtual programs have been developed and can be found on the District's new YouTube channel. In the coming budget year, we will be focusing on reorganizing the District to continue to meet service demands.

Organization of the Budget

The organization of the budget document is intended to focus on financial data at a meaningful level of summary and detail while explaining District operations. The budget begins with summaries of each of the District's funds. The financial policies provide a framework for understanding the District's budgeting philosophy. The summaries show a historical comparison and budget projections for all revenues and expenditures. The budget document clearly identifies departments and programs within departments. These programs are identified as either program delivery, program support, or administrative support programs. For each department, an overview of the department's purpose and responsibilities is provided, significant changes are noted, performance measurement success criteria are briefly explained, and the staffing allocation is specified, as is comparative budget information. For each program, a program description is provided, key performance measures are presented and explained, and detailed expenditure and staffing data are listed.

Conclusion

Southern Nevada experienced an unprecedented economic downturn that has impacted the United States and the rest of the world. This tumult caused restrictions on international travel, widespread uncertainty, and the shutdown of the Las Vegas Strip, all of which are likely to have far-reaching effects on the economic activity in the country for an indeterminate period. The near- and long-term impacts of these factors on the Nevada economy and the District's operating activities cannot be predicted at this time but may be substantial. The coronavirus crisis continues to evolve. The FY 2022-2023 budget will guide and support the District as it continues to be a responsible, flexible, and nimble organization that puts the safety of its staff and the public first, while providing the maximum public access to resources local residents need as they navigate the economic and health disruptions of the coronavirus.

Acknowledgments

The FY 2022-2023 Adopted Budget reflects the Board of Trustees' stewardship of public funds and its responsive and progressive oversight of the District's financial operations.

We are grateful to District staff and members of its management teams for their efforts in developing a budget that reflects the needs of their departments and their dedication to our community. As a result of such efforts, the District is a proud recipient of the GFOA's Distinguished Budget Presentation Award for its Fiscal Year 2021-2022 budget. Our Fiscal Year 2022-2023 budget will be submitted for the award for the coming year.

Respectfully submitted,



Kelvin Watson
Executive Director



Floresto Cabias, CPA
Chief Financial Officer

DISTINGUISHED BUDGET PRESENTATION AWARD

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Las Vegas-Clark County Library District, Nevada**, for its Annual Budget for the fiscal year beginning **July 1, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Las Vegas-Clark County Library District
Nevada**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

DISTRICT OVERVIEW

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | District Overview

District Overview

The Las Vegas-Clark County Library District is one of the largest, most complex public library systems in the country. The District serves 1.76 million people over an 8,000-square-mile area. The Library District's customers live in urban and suburban sections of the valley, small- and medium-sized towns, and remote rural areas throughout Clark County and have an average household income of \$90.1K.* The District's libraries are well used, ranking seventh (7th) nationwide in 2020 for number of library visits**, and thirteenth (13th) for total circulation.** In Fiscal Year 2022, 9.5 million items were checked out and 3.48 million people visited District branches in person to check out books, attend a storytime, use public computers, attend a workshop, enjoy a musical performance, hear an author speak, or just read or study in a clean, safe, pleasant place.

The Library District serves anyone who lives, works, and plays in Clark County. However, we do recognize three independent districts that serve apart from us including Henderson District Public Libraries, North Las Vegas Library District, and Boulder City Library District. Outside of these jurisdictions, the Library District provides service for 25 branches as well as the city of Las Vegas Misdemeanant facility. Administrative and support functions are located at the Windmill Library and Service Center in the southwestern part of the valley.

The Library District was created in 1965 when a taxing district to provide library services to serve valley residents outside the Las Vegas city limits was created by the Clark County Board of Commissioners. It was originally named the Greater Clark County Library District, later shortened to the Clark County Library District. The Library District grew as other taxing districts, created to provide library services in other parts of Clark County, were added to it. Soon after came a contract with the city of Las Vegas to manage libraries located within the Las Vegas city limits. In 1985 the District took its current form through legislation enacted by the Nevada State Legislature and became known as the Las Vegas-Clark County Library District, the state's first consolidated library district, and the Las Vegas Public Library formally became a part of the District.

As an independent taxing district, the Las Vegas-Clark County Library District is neither a part of the city of Las Vegas nor of Clark County. It is governed by a ten-member Board of Trustees, five who are appointed by the Clark County Board of Commissioners and five who are appointed by the Las Vegas City Council. The Board of Trustees appoints an Executive Director, adopts policy, approves the annual budget and ongoing expenditures, and sets an annual property tax levy. The Board's roles and responsibilities are enumerated in NRS 379.

* 2022 Las Vegas Perspective, p. 3.

** PLS 2020 data: https://www.ims.gov/sites/default/files/2022-07/pls_fy2020_csv.zip

BOARD OF TRUSTEES



Brian Wilson
CHAIR



Nathaniel Waugh
VICE-CHAIR



Dr. Keith Rogers
TREASURER



Elizabeth Foyt
SECRETARY



Kelly D. Benavidez



Jennifer Jiron



José L. Meléndrez



Felipe A. Ortiz



Sandra Ramaker



Kate Turner Whiteley



Kelvin Watson
EXECUTIVE DIRECTOR

LIBRARY DISTRICT MISSION STATEMENT

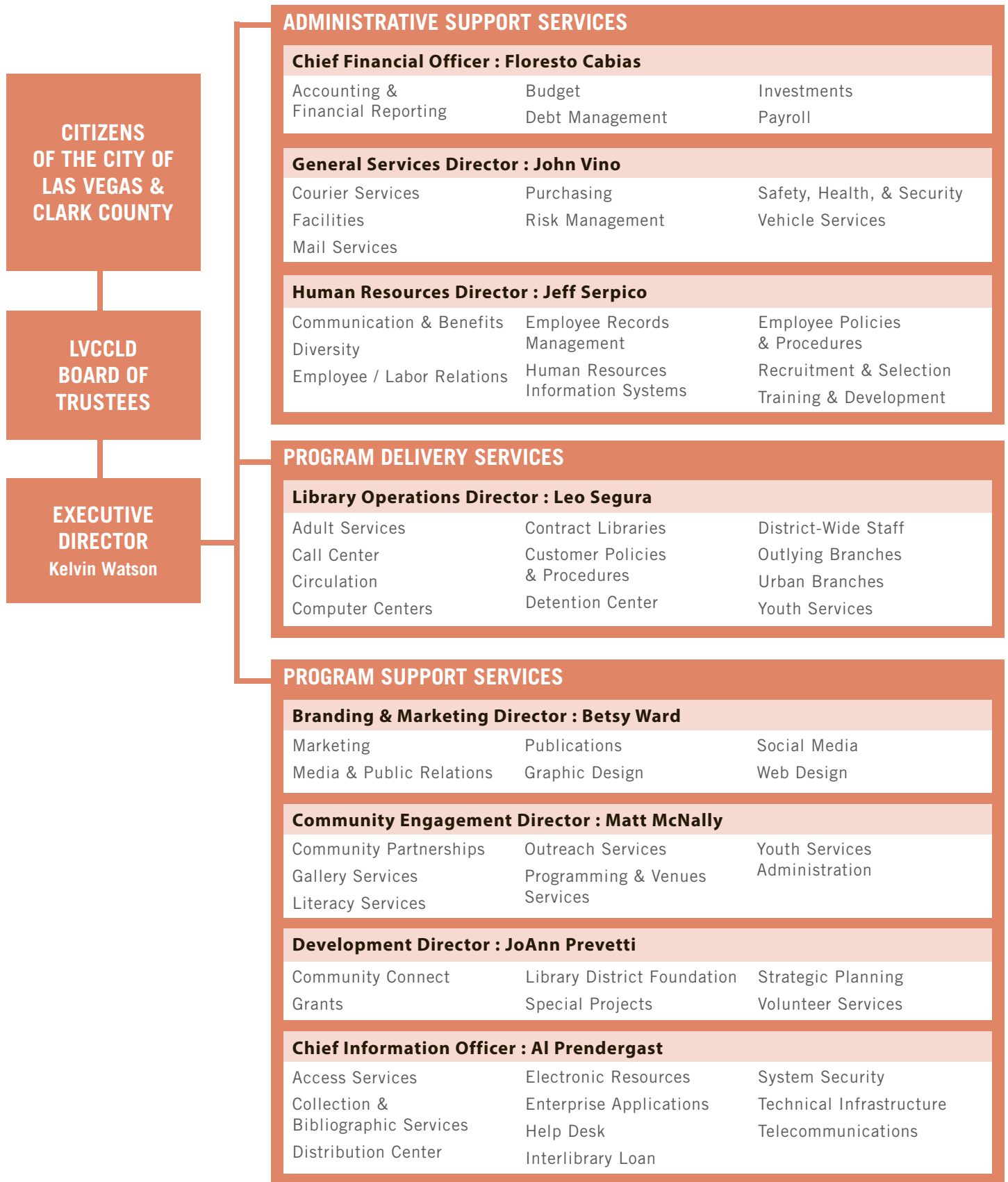


The Las Vegas-Clark County Library District nurtures the social, economic and educational well-being of people and communities. The District is committed to building communities of people who can come together to pursue their individual and group aspirations.



ORGANIZATIONAL CHART

JUNE 2022



FINANCIAL POLICIES

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Financial Policies

Financial Policies

The District's financial policies serve as a guide to provide the Board of Trustees (the "Board") and management with a panoramic view of the economic environment to better assess relevant conditions and their impact over the long-term. The following policies provide a decision-making framework for ensuring the District meets short-term and long-term goals, as developed through its strategic planning process. The District's financial policies are based on a variety of sources, including Nevada Revised Statutes (NRS). The District shall adopt an annual budget in accordance with NRS 354.472.

The budget reflects the general principles or plans that guide the actions taken for the future. The budget makes specific attempts to link desired goals and policy direction to the District's actual day-to-day activities. It also helps to maintain an understanding of the various operations of the District and how they relate to each other, and to the attainment of the policy issues and goals of the Board.

The Department Overviews and Program Budgets describe the performance measures/goals and objectives of the District's functional units as they relate to broader policy issues and goals. The departments operate primarily through the General Fund, but support other major funds through capital projects management, and non-major funds through grant/gift/debt management. For example, Literacy Services supports the Limitless Learning area, by achieving its performance measure goals with the aid of federal grants and in-kind matches of resources from the General Fund.

Basis of Budgeting and Accounting

All budgets are adopted on a basis consistent with accounting principles generally accepted in the United States and used by the District for financial reporting, the modified accrual basis. The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under NRS 354.474, legally adopted budgets are only required for "local governments." Therefore, annual budgets are not prepared for the District's component units, which do not meet this criteria because they are nonprofit corporations legally separate from the District, with no right to levy.

Budget Process

The District uses the following procedures to establish, modify, and control budgetary data:

1. Prior to April 15, the District submits the tentative budget for the next fiscal year, commencing on July 1, to the State of Nevada (the State) Department of Taxation. The Las Vegas City Council and the Clark County Board of Commissioners have the ability to reject the tentative budget prior to its submission to the State. The budget, as submitted, contains the proposed expenditures and the means of financing them.
2. The State Department of Taxation notifies the District of its acceptance of the tentative budget.
3. Public hearings are conducted on the Thursday after the third Monday in May.
4. After all changes have been noted and the hearings closed, the Board adopts the budget on or before June 1.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Financial Policies

Long-range Financial Policies/ Planning

5. Augmentations of the budget are accomplished through formal Board action.
6. The NRS require budget controls to be exercised at the function level. The Executive Director of the District (the "Director") is authorized to transfer budget amounts between functions within a fund. However, the Board's approval is required for all transfers between funds.
7. The District cannot expend any money, incur any liability, or enter into any contract, which by its terms involves the expenditure of money in excess of the amount appropriated for a given function, except for bond payments, short-term financing payments, and any other long-term contracts expressly authorized by law.
8. All unencumbered appropriations lapse at the fiscal year end, except for amounts appropriated for specific capital projects or Federal and State grant expenditures.

To maintain the sustainability of operations, the District completes a five-year to a fifteen-year financial forecast annually to evaluate the impact of changing economic conditions, revenue and expenditure trends, and the impact of new proposed economic strategies. Management uses the forecasts to assist in negotiations with collective bargaining units, manage vacant positions, and evaluate possible strategies as the District strives to maintain fiscal integrity through sound financial policies.

The District closely monitors local economic conditions, including housing prices and sales, consumer spending, and the local travel and tourism industry. Based on the outcome of these factors, the District will make annual adjustments to its budgeted expenditures to maintain a balanced budget. To be balanced, expenditures are budgeted so as not to exceed the total of revenues and beginning fund balance within a fund. In other words, a balanced budget results in a positive ending fund balance at the end of the fiscal year.

Other efforts to ensure sustainability include maintaining a higher ending fund balance, higher than the healthy financial cushion of 5% to 10% ratio of the ending fund balance to the General Fund expenditures. It is the District's policy that "one time" resource inflows not be used for operating purposes. Accordingly, the District normally maintains a General Fund balance greater than 10% depending on economic conditions and operational need. Any surplus exceeding this threshold may be transferred to the Capital Projects Fund. During an economic downturn, any funds transferred from the General Fund to the Capital Projects Fund can be, and will be, used to augment the General Fund. Fund balance fluctuations in the Capital Projects Fund result from the adjustments made to the amounts transferred from the General Fund to the Capital Projects Fund, if any, depending on the needs of the General Fund.

The implementation of these procedures reflects the District's conservative and sound stewardship of resources during past and present volatile economic periods. Such practices also provide resources for the District to implement growth initiatives.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Financial Policies

Capital Improvement Program

The Capital Improvement Plan (the "CIP") for the District is a multi-year plan for financing District library media materials acquisition, facility construction, improvements, and equipment acquisition and replacement. The CIP is reviewed and updated annually in conjunction with the preparation of the District's operating budget. The CIP identifies the projects and programs anticipated to be funded in the District General Fund, and any special revenue and capital funds.

The District supports its capital related expenditures from a variety of sources including, but not limited to, the District General Fund, General Fund transfers to the Capital Projects Fund, and grants, gifts, or donations.

The District General Fund has evolved as the primary source of funds for the District's capital expenditure needs including funds for operating capital and major maintenance of facilities as well as expansion of facilities. The primary sources of funds for the General Fund are ad valorem (property) taxes and intergovernmental revenues, which primarily represents the Consolidated Tax. In combination, these sources represent approximately 98% of the Fiscal Year 2022-2023 General Fund budgeted revenues. The balance of the revenues is comprised of charges for services, fines and forfeits, investment income, and other miscellaneous revenues.

It is the District's policy to capitalize expenditures greater than \$5,000 for equipment purchases and facility improvements with useful lives greater than one year. Total budgeted capital expenditures for the Capital Projects Fund for FY 2023 is \$11.7 million. Significant nonrecurring capital expenditures normally include major projects such as new buildings, major renovations or replacements, and new technology. In FY 2023, these costs include \$3.1 million for Technology Replacements and Upgrades, \$3.2 million for Building Maintenance and Repair, \$4 million for Capital Construction, \$150K for Vehicle Replacements, \$75K for Furniture Replacements, \$305K in the Financial Services program, and \$885K in the Community Engagement/Programming and Venues Services program, all budgeted in the Capital Projects Fund. The District does not anticipate significant fluctuations in existing operating costs, savings, or revenues resulting from these capital expenditures. However, improved technology related to capital expenditures will likely result in lower maintenance and energy costs. The General Services and Information Technology departments describe the budgets and performance measures/goals related to these purchases.

The goals of the Capital Improvement Program are as follows:

- Assess capital needs
- Identify funding sources for those capital projects/programs, which will enable the District to meet the demand for library services
- Establish priorities among projects to make the best use of District financial resources

The CIP review and rating process undertaken by District management serves as an effective tool for determining which capital items are appropriate for consideration in the CIP. Each of the requests is evaluated and rated within the following categories of need:

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Financial Policies

- Public health/safety, mandated programs, Board irrevocable commitment, and phase completion
- Service delivery, fiscal impact, leverage
- Maintenance/replacement, project interdependence, severity of forgoing project, conformance with plan/policies

Primary consideration is given to capital projects which are necessary to eliminate safety or health hazards, mandated by law, essential to comply with irrevocable commitments by the Board of Trustees, essential to complete a project phase, or deemed to have a very high positive economic impact. Secondary consideration is given to projects which are justifiable through a cost-benefit analysis, significantly improve service delivery, leverage funding from other sources such as federal or state reimbursements, or required urgent maintenance.

Any decisions relating to facility expansion, in the current economic and political environment are evaluated with specific attention to three areas: the District's ability to maintain any new facilities without eroding resources for existing facilities, the recent escalations in building materials costs, and consideration of recent efforts to constrain tax revenues that support state and local government services.

Whenever new facilities are considered for the CIP, the District staff evaluates the impact of the addition on the budget. Care is taken to ensure the District has sufficient resources to maintain any new facilities without compromising resources needed for existing facilities. During the 2005 session of the Nevada Legislature, a property tax cap was adopted that essentially limited the increase in taxes to 3 percent for owner-occupied residential property and to 8 percent for all other properties. New growth comes onto the tax roll at full taxable value. It is the new growth component that has largely driven the increase in property tax revenues for the District which would otherwise be limited by the cap. Beyond that, there is a continuing effort by citizen groups to reduce further growth in governmental expenditures. While any initiative limiting taxes would not become effective for at least five years because such an initiative must be approved twice by the voters, it is quite possible that the Legislature may choose to act to limit taxes in a manner somewhat similar to that proposed in the initiative and keep any such expenditure-constraining measures within the purview of the Legislature. The District has carefully planned its major maintenance and facility expansion program with this fiscal environment as a backdrop.

It should be noted that the Board has adopted the policy that 15 percent of the General Fund expenditures will be for library materials, a component of capital outlay. This policy reflects the philosophy of the Trustees to make the District collection and facilities responsive to the needs expressed by its users.

Although the District has no outstanding debt, analysis of the District's debt position is important, as growth in the District has resulted in an increased need for capital financing. The purpose of the District's Debt Management Policy is to manage the issuance of the District's debt obligations and maintain the District's ability to incur debt and other long-term obligations at favorable interest rates for capital

Debt Management

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Financial Policies

improvements, facilities, and equipment that are beneficial to the residents of the District and necessary for essential services.

The District has authority pursuant to Nevada state statutes to issue general obligation bonds. Ad valorem bonds constitute direct and general obligations of the District, and the full faith and credit of the District is pledged for the payment of principal and interest, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes. The District has no outstanding bonds being supported with ad valorem taxes and does not anticipate the issuance of such bonds. General obligation bonds supported with General Fund operating revenues constitute a direct and general obligation of the District, and the full faith and credit of the District is pledged for the payment of principal and interest. The District has no outstanding bonds being supported with General Fund operating revenues and does not anticipate the issuance of such bonds.

The Debt Capacity Analysis is premised on the idea that resources, as well as need, should drive the District's debt issuance program. Proposed long-term financings are linked with the economic, demographic, and financial resources expected to be available to pay for that debt. The primary emphasis of the analysis is the impact of the District's projected capital financing requirements on the credit quality of its debt obligations. The District strives to ensure that, as it issues future debt, its credit quality and market access will not be impaired.

State statutes limit the aggregate principal amount of the District's general obligation indebtedness to 10 percent of the District's reported assessed valuation. Based upon the Fiscal Year 2022 assessed value (\$76,924,251,109), the District's statutory debt limitation is \$7,692,425,110. The following table represents the District's outstanding general obligation indebtedness with respect to its statutory debt limitation.

STATUTORY DEBT LIMITATIONS
Las Vegas-Clark County Library District
As of June 30, 2022

Statutory Debt Limitation	\$7,692,425,110
Less: Outstanding General Obligation Indebtedness	<u>0</u>
Additional Statutory Debt Capacity	\$7,692,425,110

The Director is responsible for administration of the District's financial policies. The Board is responsible for the approval of any form of District borrowing and the details associated therewith.

The Director will coordinate the size of issuance, debt structuring, repayment sources, and determination of mix and method of sale, with the approval of the Board.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Financial Policies

Bonding will be used to finance or refinance only those capital improvements and long-term assets, or other costs directly associated with financing of a project, which have been determined to be beneficial to a significant proportion of the citizens in the District, and for which repayment sources have been identified.

The CIP is a five-year plan for maintaining existing infrastructure and building new facilities to meet demands from growth. It is used to link the District's physical development planning with fiscal planning.

Debt financing has given the District the ability to grow with the community and continue providing services needed by its residents. However, without current debt service obligations, the District has been able to build reserves needed to weather challenging economic conditions. Surplus funds in the General Fund, which are transferred to the Capital Projects Fund, can be transferred back to the General Fund as needed. In the alternative, the District can forego budgeted transfers from the General Fund to the Capital Projects Fund in order to support operations under revenue shortfalls.

Investments

The District has a formal investment policy that is designed to ensure conformity with the NRS and to limit exposure to investment risks as described below.

Allowable District investments include obligations of the U.S. Treasury and U.S. agencies, not to exceed ten years maturity; negotiable notes or short-term negotiable bonds issued by other local governments of the State; bankers' acceptances eligible for rediscount with Federal Reserve Banks, not to exceed 180 days maturity and 20% of total investments; commercial paper having an "A-1" rating or equivalent, not to exceed 270 days maturity and 20% of total investments; and money market mutual equivalent or in repurchase agreements fully collateralized by such securities.

When investing monies, the District is required to comply with the NRS. District monies must be deposited with federally insured banks. The District is authorized to use demand accounts, time accounts, and certificates of deposit. The NRS do not specifically require collateral for demand deposits, but do specify that collateral for time deposits may be of the same type as those described for permissible State investments. Permissible State investments are similar to allowable District investments, described above, except that some State investments are for longer terms and include securities issued by municipalities outside of the State.

BUDGET HIGHLIGHTS

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Budget Highlights

Budget Highlights

The 2022-2023 *Adopted Budget* for all funds amounts to \$95,897,665 and is comprised of four major components: General Fund, Capital Projects Fund, Special Revenue Funds, and Debt Service Fund.

The **General Fund** budget finances the day-to-day provision of library services and amounts to \$76,195,444. The \$11.7 million Capital Projects budget will fund the replacement of computers and network equipment, vehicle and furniture purchases and replacements, building upgrades, and building maintenance and repairs. The Special Revenue budget accounts for \$8.0 million in expenditures. The Debt Service budget, which amounts to \$10,000, is dedicated to repaying money borrowed by the District.

The total FY 2022-2023 budget for all funds represents an increase of \$15.5 million or 19.31% as compared to prior year appropriations. The increase of \$5.7 million in the Capital Projects Fund is due to continuation of library branch renovation projects that were put on hold during the pandemic. The Debt Service Fund remained the same as the District made its final debt service payment in January 2019.

Revenues

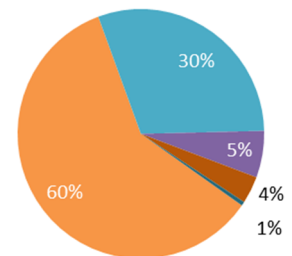
The District's revenue is projected at \$99,218,000, a 22.5% increase as compared to FY 2021-2022. Property tax and the Consolidated Sales Tax (CTX) reflect 90% of the District's overall revenue sources. Property taxes and the CTX amount to 60% and 30% of total revenue, respectively. Property taxes increased by 11.48% due primarily to positive growth in the assessed values for residential and commercial properties. The CTX increased by 28.21% from the prior year, due to increased levels in consumer spending as businesses and the economy slowly resumed operations in the midst of pandemic.

Other revenue includes intergovernmental revenue, investment income, library fines, charges for services, and other miscellaneous revenues.

Intergovernmental revenue includes revenue received from state and federal grants. Charges for services include revenue received from the District's contract libraries.

The General Fund provides a primary complement of services to the residents of the District and includes Program Delivery Services, Program Support Services, and Administrative Support Services. The \$76,195,444 budget is a 6.10% increase as compared to the FY 2021-2022 budget and reflects an increase in salaries of approximately 3.1%. Fiscal year priorities identified by the Board are provided for in the General Fund budget. The Adopted Budget appropriation for library materials is \$11,353,000, which is 15% of General Fund expenditures. General Fund expenditures are allocated to ensure that the District can continue to provide its long-standing seven-days-a week operations in urban areas as well as continue to prioritize funding of needed library materials.

**Total Revenues - All Funds
\$99,218,000**



- Property Taxes - 60%
- Consolidated Sales Tax - 30%
- Intergovernmental Revenue - 5%
- Fines and Forfeits/Misc. - 4%
- Charges for Services - 1%

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Budget Highlights

Expenditures

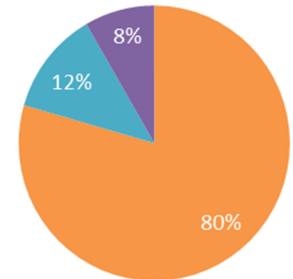
One measure of the District's financial strength is the level of fund balance, i.e., accumulated revenues in excess of expenditures. It is estimated that the District's unrestricted General Fund balance will amount to \$15,163,368 or 20% of expenditures by the end of FY 2022-2023. This balance is within our current 10% to 25% ratio of fund balance to General Fund expenditures, which is considered a healthy financial cushion. Undesignated General Fund reserves are intended to provide sufficient cash flows and offset unanticipated downturns in revenue and to fund capital outlay.

The **Capital Projects Fund** addresses the District's major needs related to equipment and facilities. The total available funding for the Capital Projects Fund is \$45.4 million. Budgeted expenditures for the FY 2022-2023 budget are \$11.7 million as follows: Technology Replacements and Upgrades, \$3.1 million; Building Repair and Maintenance, \$3.2 million; Capital Construction, \$4.0 million; Vehicle Purchase and Replacement, \$150K; Furniture Purchase and Replacement, \$75K; Financial Services \$305K, and Community Engagement/Programming and Venues Services, \$885K. For FY 2022-2023 there are no budgeted expenditures in the Library Materials or Library Services Platform Replacement Programs.

The **Special Revenue Funds** account for specific revenue sources such as gifts, donations, and grants. Contract library services with the City Misdemeanant Detention Facility is budgeted in the General Fund. The Grant Fund mainly accounts for the federally funded Adult Basic Education literacy program. Additional grants are accounted for in the Grant Fund as they are approved at the state level or received from awarding agencies.

The **Debt Service Fund** is used to accumulate resources (ad valorem tax) for the payment of principal and interest on general obligation bonds. Debt Service expenditures amount to \$10,000 in FY 2022-2023.

Total Expenditures - All Funds \$95,897,665



- General Fund - 80%
- Capital Projects Fund - 12%
- Special Revenue Funds - 8%
- Debt Service Fund - 0%

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — ALL FUNDS

2020-2021 through 2022-2023

	2020-2021	2021-2022	2021-2022	2022-2023	Variance 2022-2022 vs. 2022-2023 Budget	
	Actual	Estimated	Budget	Budget	Amount	Percent
Revenues:						
Property Taxes	50,058,474	53,100,000	53,100,000	59,198,000	6,098,000	11.48%
Consolidated Sales Tax	24,212,142	30,000,000	23,400,000	30,000,000	6,600,000	28.21%
Intergovernmental Revenue	1,074,591	1,800,000	1,800,000	6,000,000	4,200,000	233.33%
Charges for Services	274,122	250,000	500,000	500,000	-	0.00%
Fines and Forfeits	386,286	400,000	500,000	500,000	-	0.00%
Miscellaneous Revenue	394,812	600,000	780,000	700,000	(80,000)	(10.26%)
Contributions & Donations	499,412	825,000	825,000	2,110,000	1,285,000	155.76%
Investment Income	21,977	160,000	60,000	210,000	150,000	250.00%
Total Revenues	76,921,816	87,135,000	80,965,000	99,218,000	18,253,000	22.54%
Expenditures by Fund:						
General	63,256,979	62,169,186	71,811,599	76,195,444	4,383,845	6.10%
Capital Projects	1,342,027	4,045,000	5,941,500	11,692,221	5,750,721	96.79%
Special Revenue	1,369,948	2,615,000	2,615,000	8,000,000	5,385,000	205.93%
Debt Service	4,820	10,000	10,000	10,000	-	0.00%
Total Expenditures	65,973,774	68,839,186	80,378,099	95,897,665	15,519,566	19.31%
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,948,042	18,295,814	586,901	3,320,335	2,733,434	465.74%
Beginning Fund Balance	29,227,629	40,175,671	25,842,455	58,471,485	32,629,030	126.26%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	(19,000,000)	(19,000,000)	(34,000,000)	(15,000,000)	78.95%
Transfers from Other Funds	-	19,000,000	19,000,000	34,000,000	15,000,000	78.95%
Ending Fund Balance	40,175,671	58,471,485	26,429,356	61,791,820	35,362,464	133.80%

GENERAL FUND

The General Fund is the operating fund for the District. It is used to account for all financial resources except for those required to be accounted for in another fund.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — GENERAL FUND

2020-2021 through 2022-2023

	2020-2021 Actual	2021-2022 Estimated	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
					Amount	Percent
Revenues:						
Property Taxes	50,053,117	53,100,000	53,100,000	59,198,000	6,098,000	11.48%
Consolidated Tax	24,212,142	30,000,000	23,400,000	30,000,000	6,600,000	28.21%
Intergovernmental Revenue	-	-	-	-	-	0.00%
Charges for Services	274,122	250,000	500,000	500,000	-	0.00%
Fines and Forfeits	386,286	400,000	500,000	500,000	-	0.00%
Miscellaneous Revenue	394,812	400,000	580,000	600,000	20,000	3.45%
Contributions and Donations	211,351	210,000	210,000	210,000	-	0.00%
Investment Income	11,188	50,000	20,000	50,000	30,000	150.00%
Total Revenues	75,543,018	84,410,000	78,310,000	91,058,000	12,748,000	16.28%
Expenditures by Function:						
Program Delivery Services	25,584,960	23,758,309	28,731,214	29,718,630	987,416	3.44%
Program Support Services	21,836,395	23,698,720	25,588,413	28,023,289	2,434,876	9.52%
Administrative Support Services	15,835,624	14,712,157	17,491,972	18,453,525	961,553	5.50%
Total Expenditures	63,256,979	62,169,186	71,811,599	76,195,444	4,383,845	6.10%
Excess Revenues over Expenditures	12,286,039	22,240,814	6,498,401	14,862,556	8,364,155	(128.71%)
Beginning Fund Balance	18,773,959	31,059,998	31,059,998	34,300,812	3,240,814	10.43%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	(19,000,000)	(19,000,000)	(34,000,000)	(15,000,000)	(78.95%)
Transfers from Other Funds	-	-	-	-	-	0.00%
Projected Savings-Expenditures	-	-	-	-	-	0.00%
Ending Fund Balance	31,059,998	34,300,812	18,558,399	15,163,368	(3,395,031)	(18.29%)

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

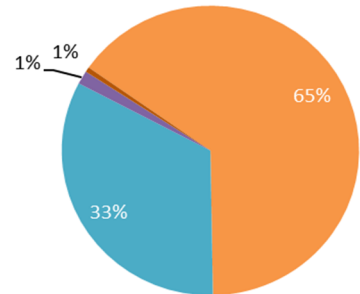
Adopted Budget | FY 2023 | General Fund

Revenue Analysis

General Fund Revenue Analysis

The FY 2022-2023 budget projects General Fund revenue at \$91,058,000, a 16.28% increase as compared to the FY 2021-2022 budget. Major revenue sources are Property Taxes and Consolidated Sales Tax, which account for 98% of the General Fund's revenue sources. Other sources of revenue include intergovernmental, charges for services, fines and forfeits, investment income, and other miscellaneous revenue.

Total Revenues - General Fund \$91,058,000



Property Tax - 59,198,000

Consolidated Sales Tax - 30,000,000

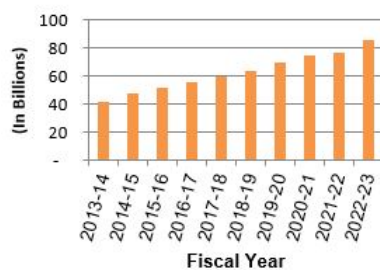
Fines and Forfeits/Misc. - 1,360,000

Charges for Services - 500,000

Property Taxes

Property taxes are \$59.2 million and represent 65.0% of General Fund resources. Property tax revenue increased \$6.1 million, or 11.48%, as a result of reassessed property, new residential, and commercial construction. The "ad valorem" property tax rate supporting the General Fund is limited by Nevada law and is \$0.0942 per \$100 of assessed valuation, including a temporary cap on property tax increases at 3% for residential owners and 8% for commercial property owners. This is comprised of \$0.0879 that represents the base rate allowed to support operations and an additional \$0.0063 as "make-up" operating revenue as allowed pursuant to NRS 354.59813. The District's property tax is based on the assessed valuation of real and personal property and net proceeds of mines as determined by the Clark County Assessor's Office and the Nevada Department of Taxation. The assessed valuation is 35% of the actual estimated value of real and personal property in the Las Vegas-Clark County Library District. The District's assessed valuation for FY 2022-2023 is \$85.9 billion, an 11.7% increase over the prior year.

Assessed Valuation 2014-2023



The District's assessed valuation increased from \$41 billion in FY 2012-2013 to \$86 billion in FY 2022-2023, a 110% increase. The graph shows the fluctuation in the District's assessed valuation over the last ten years.

Consolidated Sales Tax

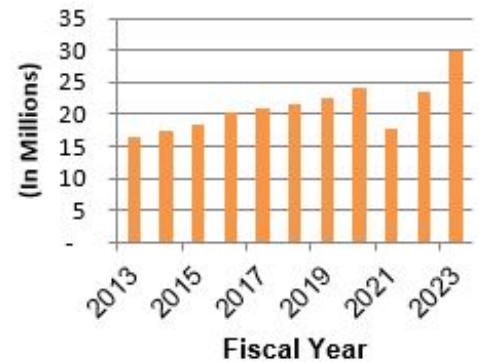
The Consolidated Sales Tax (CTX) is State-allocated revenue and is comprised of Basic City-County Relief Taxes, Supplemental City-County Relief Taxes, Cigarette Taxes, Liquor Taxes, the Governmental Services Tax (previously named the Motor Vehicle Privilege Tax) and Real Estate Property Transfer Taxes. A tax distribution implemented in July 1998 allocates the CTX to the District on the basis of assessed valuation and the consumer price index. The formula is designed to distribute future revenue increases to areas in the County receiving the highest percentage increases in growth.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | General Fund

The CTX is the second largest source of revenue in the General Fund, accounting for 30% of total revenue. The CTX is a very sensitive tax source as it is dependent upon the financial health of the local economy. The CTX is estimated at \$30.0 million, a 28.21% increase from estimated FY 2021-2022 budget due to growth in consumer spending as businesses and the economy slowly resumed operations subsequent to reduction of state mandated restrictions.

**Consolidated Sales Tax Revenue
2013-2023**



Charges for Services

This category reflects payments made to the District from other government agencies. The District provides library services to the city of Las Vegas Misdemeanant Detention Facility. Fees are structured to recover the cost of providing library services to the city facility. The District also provides contractual library automation services to the North Las Vegas Library District and the Boulder City Library District. Charges for services amount to \$500,000 and include photocopier revenue and rent from the District's meeting rooms and theaters.

Fines and Forfeits

Fines and fees collected by the District include overdue materials, reserved materials, lost and damaged materials, and interlibrary loan fees. The amount budgeted for FY 2022-2023 is \$500,000.

Investment Income

Nevada State law permits all unused funds to be invested within defined parameters. Allowable District investments include: obligations of the U.S. Treasury and U.S. agencies not to exceed a ten-year maturity; negotiable notes or short-term negotiable bonds issued by other local governments of the State of Nevada; bankers' acceptances; and commercial paper. Investment income is estimated at \$50,000.

General Fund Expenditure Analysis

Projected expenditures for the General Fund amount to \$76,195,444, a 6.10% increase from the FY 2021-2022 budget. The General Fund budget is divided into three major categories or functions. The major functions are Program Delivery Services (39%), Program Support Services (37%), and Administrative Support Services (24%).

Expenditure by Function

Program Delivery Services

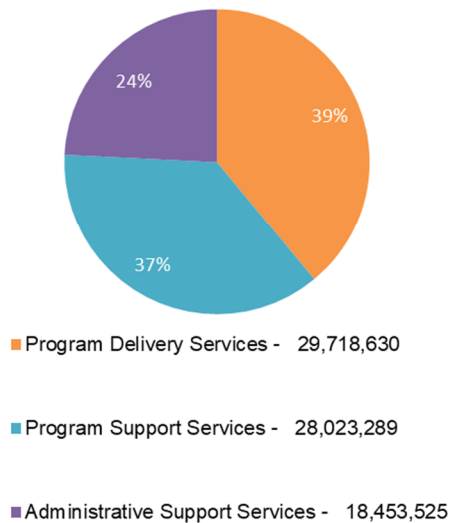
Program Delivery Services is responsible for the activities necessary to provide library services to the District and includes Library Operations Administration, Branch Services, and the Contract Libraries. The Program Delivery Services budget amounts to \$29,718,630, an increase of \$987K or 3.44% as compared to the FY 2021-2022 budget.

Expenditure Analysis

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | General Fund

Total Expenditures by Function
\$76,195,444



Program Support Services

Program Support Services consists of Information Technology, Community Engagement, Development, and Branding and Marketing. The Program Support Services budget amounts to \$28,023,289, an increase of \$2.4 million or 9.52% as compared to the FY 2021-2022 budget.

Administrative Support Services

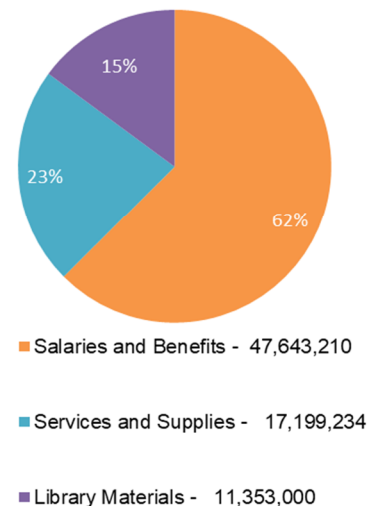
Administrative Support Services consists of Financial Services, General Services, and Human Resources. The Administrative Support Services budget is \$18,453,525, an increase of \$962K or 5.5% from the prior year.

Expenditures by Activity

The major expenditures for the General Fund are Salaries and Benefits (63%), Services and Supplies (22%), and Library Materials (15%).

As with any service organization, personnel costs are a significant part of the total operating budget of the District. Controlling growth in staffing levels is an important key to the long-term maintenance of library services. Over 700 employees serve an estimated District population of 1.7 million. Detail on the District's authorized staffing is provided on page 26. Line item detail for Salaries and Benefits, Services and Supplies, and Library Materials are provided on pages 22 through 25. A brief narrative description of variances within functions, department programs, and Special Revenue Funds completes the budget document.

Total Expenditures by Activity
\$76,195,444



Other Financing Sources and Uses

Transfers to Other Funds

The District has initiated a multi-year strategy to establish reserves to fund a comprehensive program for maintenance and repair of District buildings and infrastructure; telecommunication hardware and software systems, including replacing and upgrading personal computers and software; and funding for new construction projects. In Fiscal Year 2022-2023, a \$34 million transfer from the General Fund to the Capital Projects Fund serves this purpose.

GENERAL FUND SALARIES AND WAGES BUDGET COMPARISON

2020-2021 through 2022-2023

	2020-2021	2021-2022	2022-2023	Variance 2021-2022 vs. 2022-2023 Budget	
	Actual	Estimated	Budget	Amount	Percent
EXECUTIVE DIRECTOR'S OFFICE	319,400	319,081	501,310	182,229	57.11%
ADMINISTRATIVE SUPPORT SERVICES					
Financial Services	613,692	455,191	621,716	166,525	36.58%
Human Resources	1,441,595	1,818,567	1,898,415	79,848	4.39%
General Services					
General Services Administration	757,059	536,311	633,191	96,880	18.06%
Courier Services	422,460	299,276	353,337	54,061	18.06%
Facilities Maintenance	1,021,882	723,914	854,682	130,768	18.06%
Safety, Health, and Security	102,762	72,798	85,948	13,150	18.06%
Vehicle Fleet Maintenance	-	-	-	-	
PROGRAM SUPPORT SERVICES					
Development	237,314	223,224	393,678	170,454	76.36%
Branding and Marketing	806,324	606,901	777,296	170,395	28.08%
Community Engagement					
Community Engagement Administration	137,815	163,069	236,448	73,379	45.00%
Programming and Venues	1,752,104	1,662,772	1,846,609	183,837	11.06%
Adult Services	-	-	93,445	93,445	
Youth Services	145,597	148,900	155,419	6,519	4.38%
Literacy Services	210,862	195,504	220,953	25,449	13.02%
Outreach Services	246,671	289,398	452,835	163,437	56.47%
Gallery Services	105,908	109,597	119,175	9,578	8.74%
Information Technology					
Information Technology	1,373,002	1,285,215	1,589,022	303,807	23.64%
Collection and Bibliographic Services	1,166,446	1,139,039	1,339,716	200,677	17.62%
Access Services	587,727	606,542	654,865	48,323	7.97%
PROGRAM DELIVERY SERVICES					
Library Operations Administration	1,031,669	757,664	1,026,739	269,075	35.51%
Library Branches					
Blue Diamond	65,941	38,646	67,816	29,170	75.48%
Bunkerville	41,036	42,486	75,113	32,627	76.79%
Centennial Hills	1,251,948	984,898	1,373,442	388,544	39.45%
Clark County	1,585,103	1,618,959	2,039,587	420,628	25.98%
East Las Vegas	1,445,773	1,176,211	1,448,965	272,754	23.19%
Enterprise	888,047	896,171	1,027,886	131,715	14.70%
Goodsprings	46,746	50,071	69,390	19,319	38.58%
Indian Springs	77,291	80,289	104,267	23,978	29.86%
Laughlin	525,378	424,158	490,669	66,511	15.68%
Meadows	64,993	58,721	77,679	18,958	32.28%
Mesquite	695,894	678,729	785,087	106,358	15.67%
Moapa Town	41,569	35,080	75,272	40,192	114.57%
Moapa Valley	197,103	195,774	235,714	39,940	20.40%
Mt. Charleston	55,294	47,932	75,719	27,787	57.97%
Rainbow	1,713,219	1,109,218	1,379,294	270,076	24.35%
Sahara West	1,659,940	1,493,167	1,851,818	358,651	24.02%
Sandy Valley	55,595	52,701	99,907	47,206	89.57%
Searchlight	46,010	33,407	73,145	39,738	118.95%
Spring Valley	1,137,752	1,064,467	1,273,373	208,906	19.63%
Summerlin	991,747	874,061	1,041,505	167,444	19.16%
Sunrise	881,677	864,036	1,130,923	266,887	30.89%
West Charleston	1,199,335	1,056,762	1,257,276	200,514	18.97%
West Las Vegas	979,825	887,654	1,218,182	330,528	37.24%
Whitney	926,603	947,795	1,124,666	176,871	18.66%
Windmill	1,135,088	1,139,186	1,329,525	190,339	16.71%
Total Salaries and Wages	30,189,196	27,263,542	33,581,019	6,317,477	23.17%

GENERAL FUND BENEFITS BUDGET COMPARISON

2020-2021 through 2022-2023

	2020-2021	2021-2022	2022-2023	Variance 2021-2022 vs. 2022-2023 Budget	
	Actual	Estimated	Budget	Amount	Percent
EXECUTIVE DIRECTOR'S OFFICE	116,149	128,170	182,638	54,468	42.50%
ADMINISTRATIVE SUPPORT SERVICES					
Financial Services	253,455	196,902	256,181	59,279	30.11%
Human Resources	1,131,214	739,645	1,016,469	276,824	37.43%
General Services					
General Services Administration	228,236	251,930	294,975	43,045	17.09%
Courier Services	165,810	183,023	214,294	31,271	17.09%
Facilities Maintenance	325,116	358,867	420,182	61,315	17.09%
Safety, Health, and Security	35,431	39,109	45,791	6,682	17.09%
Vehicle Fleet Maintenance	-	-	-	-	
PROGRAM SUPPORT SERVICES					
Development	109,645	111,563	185,786	74,223	66.53%
Branding and Marketing	238,617	260,066	335,455	75,389	28.99%
Community Engagement					
Community Engagement Administration	58,363	69,776	99,705	29,929	42.89%
Programming and Venues	639,029	735,913	772,574	36,661	4.98%
Adult Services	-	-	36,288	36,288	
Youth Services	57,758	62,186	62,705	519	0.83%
Literacy Services	68,395	65,204	73,281	8,077	12.39%
Outreach Services	151,849	186,122	231,742	45,620	24.51%
Gallery Services	55,501	59,337	63,396	4,059	6.84%
Information Technology					
Information Technology	594,024	614,087	744,559	130,472	21.25%
Collection and Bibliographic Services	511,605	581,010	648,919	67,909	11.69%
Access Services	243,218	254,805	291,014	36,209	14.21%
PROGRAM DELIVERY SERVICES					
Library Operations Administration	279,955	313,878	414,373	100,495	32.02%
Library Branches					
Blue Diamond	10,333	10,806	37,046	26,240	242.83%
Bunkerville	10,385	11,362	37,658	26,296	231.44%
Centennial Hills	390,432	365,921	507,439	141,518	38.67%
Clark County	623,472	651,175	774,881	123,706	19.00%
East Las Vegas	459,892	486,281	571,060	84,779	17.43%
Enterprise	356,912	386,834	417,389	30,555	7.90%
Goodsprings	31,117	33,169	40,503	7,334	22.11%
Indian Springs	23,728	25,975	32,139	6,164	23.73%
Laughlin	195,544	199,327	209,487	10,160	5.10%
Meadows	42,358	32,791	38,296	5,505	16.79%
Mesquite	247,325	260,626	292,442	31,816	12.21%
Moapa Town	9,969	10,036	37,653	27,617	275.18%
Moapa Valley	82,447	90,372	97,151	6,779	7.50%
Mt. Charleston	9,363	11,320	37,650	26,330	232.60%
Rainbow	399,673	437,128	529,795	92,667	21.20%
Sahara West	606,474	642,310	744,352	102,042	15.89%
Sandy Valley	12,469	13,452	40,717	27,265	202.68%
Searchlight	11,407	8,504	37,013	28,509	335.24%
Spring Valley	385,332	400,366	474,242	73,876	18.45%
Summerlin	374,660	341,791	372,131	30,340	8.88%
Sunrise	350,486	344,858	416,514	71,656	20.78%
West Charleston	367,172	413,060	456,933	43,873	10.62%
West Las Vegas	360,219	374,666	499,708	125,042	33.37%
Whitney	365,397	400,185	460,506	60,321	15.07%
Windmill	437,627	468,793	509,159	40,366	8.61%
Total Benefits	11,427,563	11,632,701	14,062,191	2,429,490	20.89%

GENERAL FUND SERVICES AND SUPPLIES BUDGET COMPARISON

2020-2021 through 2022-2023

	2020-2021 Actual	2021-2022 Estimated	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
				Amount	Percent
EXECUTIVE DIRECTOR'S OFFICE	299,171	128,885	296,350	167,465	129.93%
ADMINISTRATIVE SUPPORT SERVICES					
Financial Services	1,119,165	837,273	1,159,467	322,194	38.48%
Human Resources	435,749	477,658	1,311,717	834,059	174.61%
General Services					
General Services Administration	1,942,536	1,969,627	2,488,568	518,941	26.35%
Courier Services	860	872	1,000	128	14.68%
Facilities Maintenance	2,594,596	2,630,779	2,908,977	278,198	10.57%
Safety, Health, and Security	2,454,258	2,488,484	2,854,317	365,833	14.70%
Vehicle Fleet Maintenance	55,028	55,795	54,000	(1,795)	(3.22%)
PROGRAM SUPPORT SERVICES					
Development	19,021	62,990	132,500	69,510	110.35%
Branding and Marketing	582,875	528,712	1,255,860	727,148	137.53%
Community Engagement					
Community Engagement Administration	142,739	91,294	192,000	100,706	110.31%
Programming and Venues	159,038	269,594	558,100	288,506	107.01%
Adult Services	-	-	158,500	158,500	
Youth Services	106,982	129,601	196,400	66,799	51.54%
Literacy Services	19,974	17,858	60,175	42,317	236.96%
Outreach Services	18,789	10,833	37,000	26,167	241.55%
Gallery Services	3,893	4,762	15,500	10,738	225.49%
Information Technology					
Information Technology	1,703,651	2,287,991	2,127,100	(160,891)	(7.03%)
Collection and Bibliographic Services	253,703	258,539	309,659	51,120	19.77%
Access Services	160,575	139,009	202,610	63,601	45.75%
PROGRAM DELIVERY SERVICES					
Library Operations Administration	73,547	72,312	291,080	218,768	302.53%
Library Branches					
Blue Diamond	17,802	17,820	21,704	3,884	21.80%
Bunkerville	567	1,070	5,000	3,930	367.29%
Centennial Hills	16,267	24,137	37,600	13,463	55.78%
Clark County	52,126	42,818	80,000	37,182	86.84%
East Las Vegas	24,115	24,417	41,000	16,583	67.92%
Enterprise	22,728	28,835	32,750	3,915	13.58%
Goodsprings	525	158	650	492	311.39%
Indian Springs	533	1,146	4,000	2,854	249.04%
Laughlin	8,436	7,661	19,000	11,339	148.01%
Meadows	993	1,821	3,000	1,179	64.74%
Mesquite	13,050	14,825	36,500	21,675	146.21%
Moapa Town	704	685	2,450	1,765	257.66%
Moapa Valley	2,123	6,541	8,700	2,159	33.01%
Mt. Charleston	1,525	1,644	2,500	856	52.07%
Rainbow	18,537	17,896	28,000	10,104	56.46%
Sahara West	21,550	25,705	44,000	18,295	71.17%
Sandy Valley	109	761	3,100	2,339	307.36%
Searchlight	1,211	454	2,800	2,346	516.74%
Spring Valley	20,823	23,692	27,600	3,908	16.50%
Summerlin	21,874	19,458	28,500	9,042	46.47%
Sunrise	15,611	11,962	25,500	13,538	113.18%
West Charleston	11,245	17,322	31,000	13,678	78.96%
West Las Vegas	18,021	11,142	27,500	16,358	146.81%
Whitney	12,591	16,147	31,500	15,353	95.08%
Windmill	23,623	24,651	44,000	19,349	78.49%
Total Services and Supplies	12,472,839	12,805,636	17,199,234	4,393,598	34.31%

GENERAL FUND LIBRARY MATERIALS BUDGET COMPARISON

2020-2021 through 2022-2023

	2020-2021 Actual	2021-2022 Estimated	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
				Amount	Percent
EXECUTIVE DIRECTOR'S OFFICE	-	-	-	-	-
ADMINISTRATIVE SUPPORT SERVICES					
Financial Services	-	-	-	-	-
Human Resources	-	-	-	-	-
General Services					
General Services Administration	-	-	-	-	-
Courier Services	-	-	-	-	-
Facilities Maintenance	-	-	-	-	-
Safety, Health, and Security	-	-	-	-	-
Vehicle Fleet Maintenance	-	-	-	-	-
PROGRAM SUPPORT SERVICES					
Development	-	-	-	-	-
Branding and Marketing	-	-	-	-	-
Community Engagement					
Community Engagement Administration	-	-	-	-	-
Programming and Venues	-	-	-	-	-
Adult Services	-	-	-	-	-
Youth Services	-	-	-	-	-
Literacy Services	-	-	-	-	-
Outreach Services	-	-	-	-	-
Gallery Services	-	-	-	-	-
Information Technology					
Information Technology	-	-	-	-	-
Collection and Bibliographic Services	9,167,381	10,467,307	11,353,000	885,693	8.46%
Access Services	-	-	-	-	-
PROGRAM DELIVERY SERVICES					
Library Operations Administration	-	-	-	-	-
Library Branches					
Blue Diamond	-	-	-	-	-
Bunkerville	-	-	-	-	-
Centennial Hills	-	-	-	-	-
Clark County	-	-	-	-	-
East Las Vegas	-	-	-	-	-
Enterprise	-	-	-	-	-
Goodsprings	-	-	-	-	-
Indian Springs	-	-	-	-	-
Laughlin	-	-	-	-	-
Meadows	-	-	-	-	-
Mesquite	-	-	-	-	-
Moapa Town	-	-	-	-	-
Moapa Valley	-	-	-	-	-
Mt. Charleston	-	-	-	-	-
Rainbow	-	-	-	-	-
Sahara West	-	-	-	-	-
Sandy Valley	-	-	-	-	-
Searchlight	-	-	-	-	-
Spring Valley	-	-	-	-	-
Summerlin	-	-	-	-	-
Sunrise	-	-	-	-	-
West Charleston	-	-	-	-	-
West Las Vegas	-	-	-	-	-
Whitney	-	-	-	-	-
Windmill	-	-	-	-	-
Total Library Materials	9,167,381	10,467,307	11,353,000	885,693	8.46%
Total Expenditures	63,256,979	62,169,186	76,195,444	14,026,258	22.56%

LIBRARY STAFFING BY DEPARTMENT

2020-2021 through 2022-2023

	FULL TIME	PART TIME	PAGES	Actual 2020-2021 FTE's	Actual 2021-2022 FTE's	Budget 2022-2023 FTE's	Variance
EXECUTIVE DIRECTOR'S OFFICE	4.00	-	-	3.00	4.00	4.00	1.00
ADMINISTRATIVE SUPPORT SERVICES							
Financial Services	7.00	-	-	7.00	7.00	7.00	-
Human Resources	12.00	-	-	12.00	12.00	12.00	-
General Services							
General Services Administration	7.00	2.00	-	7.95	7.95	7.95	-
Courier Services	6.00	3.00	-	7.35	7.35	7.35	-
Facilities Maintenance	13.00	-	-	13.00	13.00	13.00	-
Safety, Health, and Security	1.00	-	-	1.00	1.00	1.00	-
Vehicle Fleet Maintenance	-	-	-	-	-	-	-
PROGRAM SUPPORT SERVICES							
Development	4.00	-	-	3.00	4.00	4.00	1.00
Branding and Marketing	8.00	-	-	8.00	8.00	8.00	-
Community Engagement							
Community Engagement Administration	2.00	-	-	1.00	2.00	2.00	1.00
Programming and Venues	21.00	12.00	-	27.08	27.08	27.08	-
Adult Services	1.00	-	-	-	-	1.00	1.00
Youth Services	2.00	-	-	2.00	2.00	2.00	-
Literacy Services	2.00	3.00	-	3.48	3.48	3.48	-
Outreach Services	7.00	1.00	-	5.20	6.67	6.67	1.47
Gallery Services	2.00	-	-	2.00	2.00	2.00	-
Information Technology							
Information Technology	18.00	-	-	18.00	18.00	18.00	-
Collection and Bibliographic Services	17.00	2.00	-	18.08	18.08	18.08	-
Access Services	6.00	2.00	3.00	8.58	8.58	8.58	-
PROGRAM DELIVERY SERVICES							
Library Operations Administration	10.00	4.00	-	13.35	12.35	12.35	(1.00)
Library Branches							
Blue Diamond	1.00	1.00	-	0.93	1.30	1.30	0.37
Bunkerville	1.00	1.00	-	0.93	1.47	1.47	0.54
Centennial Hills	15.00	14.00	17.00	27.35	27.20	27.20	(0.15)
Clark County	22.00	17.00	18.00	37.00	36.32	36.32	(0.68)
East Las Vegas	17.00	13.00	9.00	26.60	26.03	26.03	(0.57)
Enterprise	11.00	8.00	10.00	18.10	18.10	18.10	-
Goodsprings	1.00	-	-	0.75	1.00	1.00	0.25
Indian Springs	1.00	1.00	-	1.23	1.47	1.47	0.24
Laughlin	7.00	2.00	4.00	9.15	9.15	9.15	-
Meadows	1.00	1.00	-	1.23	1.47	1.47	0.24
Mesquite	8.00	9.00	6.00	14.33	14.33	14.33	-
Moapa Town	1.00	1.00	-	0.93	1.47	1.47	0.54
Moapa Valley	2.00	4.00	3.00	4.90	4.90	4.90	-
Mt. Charleston	1.00	1.00	-	1.10	1.47	1.47	0.37
Rainbow	15.00	14.00	15.00	26.53	26.15	26.15	(0.38)
Sahara West	21.00	13.00	16.00	33.43	32.43	32.43	(1.00)
Sandy Valley	1.00	2.00	-	1.58	1.95	1.95	0.38
Searchlight	1.00	1.00	-	0.93	1.47	1.47	0.55
Spring Valley	15.00	12.00	13.00	24.98	24.60	24.60	(0.38)
Summerlin	13.00	7.00	12.00	19.93	19.93	19.93	0.00
Sunrise	13.00	10.00	14.00	21.95	21.95	21.95	-
West Charleston	13.00	12.00	10.00	22.25	22.15	22.15	(0.10)
West Las Vegas	15.00	9.00	7.00	20.85	21.37	21.37	0.53
Whitney	12.00	9.00	11.00	19.88	19.58	19.58	(0.30)
Windmill	14.00	10.00	16.00	24.60	24.00	24.00	(0.60)
GRANT FUND							
Literacy Services	6.00	30.00	-	6.00	6.00	6.03	0.03
Outreach Services	-	-	-	-	0.80	0.80	0.80
Totals	378.00	231.00	184.00	528.48	532.60	533.63	5.15

LIBRARY MATERIALS

Library Materials are considered to be one collection, which is physically and electronically distributed among District branches.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Library Materials

Budget

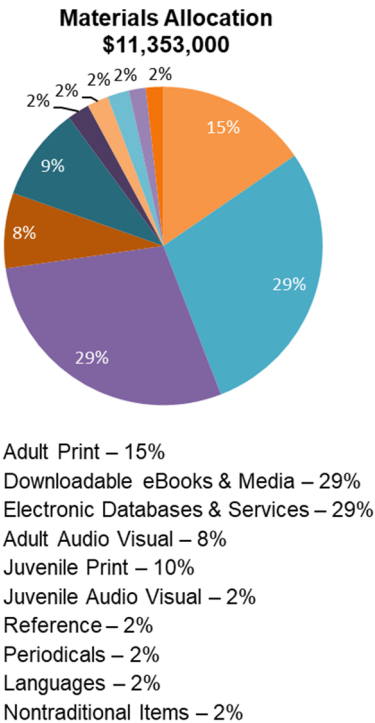
The Library Materials budget for Fiscal Year 2022-2023 is funded at \$11,353,000. The budget reflects an allocation of 15% of the General Fund budget to materials. New library materials are selected, purchased, cataloged, and made shelf-ready by the Collection and Bibliographic Services Department.

The Collection Development division of Collection and Bibliographic Services manages the Library Materials budget and selects materials for the entire District. Centralized selection gives the District leverage in purchasing quantities of materials in a variety of formats and languages quickly and effectively at the best possible price. While selection is centralized, professional librarians District-wide are actively involved in selection of replacement materials, weeding, and identifying collection strengths and weaknesses.

Library District materials are considered to be one collection, which is physically and electronically distributed among its branches. Through the floating collections model, library materials will move, over time, among any number of branches. While each branch is provided with a selection of materials that is suited to its size, role in the community, area demographics, and expressed interests, the floating collections model allows more customer-focused and responsive collections among the branches. The Distribution Center is designed to maximize flow of materials across the branches by serving as a warehouse for high demand items and a storage facility to manage materials that hold value for customers and can be quickly accessed via request.

Collection Development seeks to improve collection performance by providing materials most often sought by customers, and also to provide balance and diversity in content by purchasing materials in a variety of topics, formats, and languages. The library collection includes print, audiovisual, and electronic materials designed to appeal to a broad audience. The budget allows for specific, targeted collections for rural branches as well as a collection with breadth and depth across the District.

The budget is designed to support the District's mission statement and strategic priorities. These include offering a wealth of services and resources that promote reading and provide access to library materials in a variety of formats; creating a learning place for children and adults in all stages of life; and fostering the library as a place of possibility and a community partner that connects people to information and to each other.



Budget Priorities

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Library Materials

The growing collection of electronic materials offers customers the opportunity to utilize the library 24 hours a day, seven days a week, via the internet. Electronic media available for streaming and downloading includes e-books and audiobooks as well as music and film. Providing access to these digital materials allows the library's collection to grow by number and in diversity, while increasing physical space of the library is utilized to provide programs, tutoring, and community events. The wide variety of databases also offer resources to succeed in school, learn English and other languages, grow in multiple vocations, learn tasks, acquire skills to find employment, and experience personal and professional growth.

STRATEGIC GOALS

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Strategic Goals

Vision, Mission, and Values

The District's vision is to foster and support a sustainable, diverse, and empowered community where **"all people in Southern Nevada thrive and enjoy social, economic, and educational well-being."** In service of this vision, the organizational mission is to ensure the District **"nurtures the social, economic, and educational well-being of individuals and communities in Southern Nevada through building communities of people who can come together to pursue their individual and group aspirations."**

The Executive Director, based on feedback from the communities in Southern Nevada the District serves, the Board of Trustees, and the District's employees, created the **Playbook 2026** as a platform for implementing, measuring, and accomplishing strategic goals. Playbook 2026 is subdivided into four strategic directions critical to achieving the vision and mission: ***Limitless Learning, Business and Career Success, Connecting Government and Social Services, and Community and Culture***. Each strategic direction is enacted by leaders at every level of the District who are tasked with developing, recruiting, and encouraging **POWERFUL PEOPLE**, creating, building, and fostering **POWERFUL PLACES**, empowering, investing, and invigorating **POWERFUL PARTNERSHIPS**, and opening, making accessible, and maximizing **POWERFUL PLATFORMS** within and across all communities in Southern Nevada.

Strategic Directions

The four strategic directions are defined specifically to generate actionable goals which are enacted through the powerful people, places, partnerships, and platforms the District values.

Limitless Learning

Limitless Learning - Objectives

- Close the Education Gap
 - Build the learning pipeline – early learning leads to Kindergarten readiness and K-12 school success and graduation
 - STEAM learning opportunities lead to workforce opportunities and great earning potential
 - Alternative adult learning opportunities – expanded programs, training, technology assistance, English instruction, certifications
 - Libraries are essential supports for virtual learning
- Interest-Driven Learning
 - Customers drive their own learning
 - The District needs to listen and respond
 - Take & Makes with learning objectives
 - Maker Spaces to encourage hands-on educational opportunities
- Fun and Fresh
 - Utilize multiple channels, learning modalities
 - Do the unexpected both within libraries and out in the community

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Strategic Goals

Business & Career Success

Business & Career Success - Objectives

- Employment and Career Path Support
 - Resume, interview, job fairs
 - Adult education, English language instruction
 - Technology training
 - Online courses and certifications
 - Events that support remote workers
 - Services and events for re-entry populations
 - Services and events for veterans
 - Free printing
- Business Development, Hubs, and Incubators
 - Small business development services, individual and group
 - Business networking events
 - Online business resources and courses
 - Programs for gig economy workers
 - Access to office equipment, lounges, conference rooms

Government and Social Services

Government & Social Services - Objectives

- Intelligent Referrals
- Communicate current resources and services from government agencies, social service organizations, and community organizations to District customers
- Provide training to staff on working with special needs customers
- Coordinate benefits and services acquisitions for veterans, homeless, mental health patients, substance abuse patients, and re-entry populations
- Public access devices and Wi-Fi
- Provide technology for communities needing access to services
- Train staff and stakeholders on how to utilize technology
- Effective Partnerships
- Leverage partnerships with community and local resources to drive maximum possible benefit for residents of Southern Nevada
 - CCSD counselors, social service agencies, mental health providers, homeless and domestic abuse shelters, Three Square, 211, Nevada Partnership for Homeless Youth, Southern Nevada Housing Authority, The Center, Department of Veterans Affairs

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Strategic Goals

Community & Culture

Community & Culture - Objectives

- Third Place
 - Sanctuary away from home and work
 - Open, comfortable, flexible spaces and furniture
 - Good lighting, great spaces inside and out
- Welcoming Place
 - Culture of respect and recognition
 - Listening to all voices
 - Open door, feeling of belonging
 - Diverse and inclusive collections, programs, events, activities
 - Access to technology for learning, entertainment, play, interaction
 - Strong multi-cultural and multi-channel communications and media partners
 - Collaborative and engaging experiences and events
 - Meet-ups, networking events
 - A place where all voices are heard and celebrated
 - District as a community culture catalyst
 - Branches reflect the cultures of the neighborhoods and interests of residents

Goals and Performance Measures

Annually, each of the District's functional units develops measurable performance measures and goals in line with the overall strategic objectives of the organization and in collaboration with the administrative leadership team. The goals and outcomes are tied directly to one or more of the four strategic directives and reference the corresponding values, e.g. the Development department has a goal to add ten new grant funding sources (**Government & Social Services/Community & Culture**) which would be accomplished by creating **Powerful Partnerships** with organizations interested in contributing to the District's mission and values through volunteering (**Powerful People**), donations (**Powerful Platforms**), and/or co-sourcing resources (**Powerful Places**).

DEPARTMENT OVERVIEWS AND PROGRAM BUDGETS

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Executive Director's Office

Department Overview

The Executive Director's Office is responsible for the strategic direction and leadership of the District, as well as for the development of the District's current and future roadmap. To those ends, the budget for this office includes expenditures associated with general counsel and the Board of Trustees' compensation and associated expenditures. The District embarked on a new five-year strategic plan, *Playbook 2026*, led by the Executive Director.

The total budget for the Executive Director's Office is \$818,332 with \$286,350 of that amount dedicated to Services and Supplies, including appropriations for legal and professional services, board compensation, travel and training for the Executive Director and the Board of Trustees, and dues and subscriptions.

Measuring Success

The Executive Director's Office has overall responsibility for ensuring that the Las Vegas-Clark County Library District provides excellent, relevant materials and services to the community it serves. The performance measures/goals selected are designed to ensure that the District fulfills its mission and completes the Playbook 2026 Strategic Plan; library employees are performing at a level that meets or exceeds expectations and that they are meeting their performance goals; and that the District operates under a balanced, sustainable budget.

Department Programs

The Executive Director's Office is the only program in the department.

Budget Summary	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023 Budget
Staffing FTE	4.00	4.00	4.00	-
Salaries and Benefits	\$ 435,549	\$ 447,251	\$ 683,948	\$ 236,697
Services and Supplies	\$ 299,171	\$ 128,885	\$ 296,350	\$ 167,465
Expenditure Total	\$ 734,720	\$ 576,136	\$ 980,298	\$ 404,162

Executive Director's Office

Program: Administrative Support

Program Contact: Kelvin Watson

Related Programs: N/A

Program Description

The Executive Director is responsible for the strategic direction and management of the District and for the development of the District's current and future goals. The District is embarked on a new five-year strategic plan.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Outcome	Becoming more inclusive, responsive, relevant, and adaptive to members of the District's community—reviewed by Board of Trustees	NEW	MEETS EXPECTATIONS OR ABOVE	MEETS EXPECTATIONS OR ABOVE
Output	Performance evaluations conducted and goals set with direct reports	N/A	100%	100%
Outcome	Balanced, sustainable budget	100%	100%	100%

Performance Measures/Goals Description

The Executive Director is responsible for overseeing the planning, development, implementation, and maintenance of the District's strategies, goals, objectives, and operational functions. The position is also responsible for fostering and maintaining effective professional relationships with local government and legislative bodies.

Annual performance planning and evaluations establish work goals for the upcoming year, evaluate performance, provide feedback, and document outcomes and results. They also document professional development and plans for improving in competency areas.

The annual budget is the mechanism for implementing District service priorities and integrating these priorities with service demands, operational needs, and financial constraints.

Expenditure Detail

Program Expenditures	FY2022			Variance	
	FY2021 Actual	Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	Percent
Salaries	\$ 319,400	\$ 319,081	\$ 501,310	\$ 182,229	57.11%
Benefits	\$ 116,149	\$ 128,170	\$ 182,638	\$ 54,468	42.50%
Services and Supplies	\$ 299,171	\$ 128,885	\$ 296,350	\$ 167,465	129.93%
Expenditure Total	\$ 734,720	\$ 576,136	\$ 980,298	\$ 404,162	70.15%

Explanation of Expenditures

The Executive Director's Office has a total current budget of \$818,332. The Services and Supplies budget amounts to \$286,350 and includes appropriations for legal and professional services, board compensation, travel and training for the Executive Director and Board of Trustees, and dues and subscriptions.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Administrative Specialist	2.00	-	2.00	2.00	-
Executive Assistant	1.00	-	1.00	1.00	-
Executive Director	1.00	-	1.00	1.00	-
Totals	4.00	-	4.00	4.00	-

Significant Program Changes

No significant changes.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Financial Services

Department Overview

The Financial Services Department is responsible for providing financial services and fiduciary control over all District-wide assets. The Financial Services budget includes expenditures associated with postage, the collection of overdue library fines, armored car pickup services, audit and financial services, debt management services, and the replacement of District-wide photocopiers and cash registers.

The Financial Services budget amounts to \$2,037,364. The Services and Supplies budget amounts to \$1,159,467 and includes appropriations for postage, professional services, collection agency services, contracted services, and related bank service charges.

Measuring Success

Financial Services has overall responsibility for ensuring that the Las Vegas-Clark County Library District provides excellent services to its employees, vendors, and customers, and to the District administration; for the timely filing of all relevant financial reports and documents with the appropriate government agencies; and its fiduciary duties over District assets. The performance measures/goals selected are designed to ensure that Financial Services is performing at a level that meets or exceeds expectations in meeting performance goals; the District operates under a balanced, sustainable budget; and that library customer and staff questions and concerns are responded to promptly.

Department Programs

Financial Services is the only program in the department.

Budget Summary	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023 Budget
Staffing FTE	7.00	7.00	7.00	-
Salaries and Benefits	\$ 867,147	\$ 652,093	\$ 877,897	\$ 225,804
Services and Supplies	\$ 1,119,165	\$ 837,273	\$ 1,159,467	\$ 322,194
Expenditure Total	\$ 1,986,312	\$ 1,489,366	\$ 2,037,364	\$ 547,998

Financial Services

Program: Administrative Support

Program Contact: Floresto Cabias

Related Programs: N/A

Program Description

The Financial Services Department provides financial services including accounting, payroll, purchasing, accounts payable, accounts receivable, general ledger, cash management, investments, and debt management. The Department provides financial and budgetary reports for all users of such information and is responsible for the preparation of the Budget and the Annual Comprehensive Financial Report (ACFR).

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Completion of the ACFR for posting on the District's website and submittal to the State of Nevada and other governmental agencies by statutory due dates	100%	100%	100%
Outcome	ACFR submitted to the State of Nevada and other governmental agencies by statutory due dates and posted to the District's website	100%	100%	100%
Outcome	Accurate completion of budget documents for submittal to the State of Nevada by statutory due dates	100%	100%	100%
Outcome	Balanced, sustainable budget	100%	100%	100%
Outcome	Respond within 24 hours to customers, vendors, and staff regarding budget, payment, and collection questions	95%	95%	95%

Performance Measures/Goals Description

The Financial Services Department's major duties are statutory in nature for preparation of the Annual Financial Report and the Annual Budget for the State of Nevada. The District must be in compliance with the law and appropriate regulations, with no exceptions.

The department is responsible for the timely processing of payroll. It is essential that employees receive their paychecks on the scheduled payday.

Financial Services is responsible for payment of all the District's debts in a timely manner.

Expenditure Detail

Program Expenditures	FY2022			Variance	
	FY2021 Actual	Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 613,692	\$ 455,191	\$ 621,716	\$ 166,525	36.58%
Benefits	\$ 253,455	\$ 196,902	\$ 256,181	\$ 59,279	30.11%
Services and Supplies	\$ 1,119,165	\$ 837,273	\$ 1,159,467	\$ 322,194	38.48%
Expenditure Total	\$ 1,986,312	\$ 1,489,366	\$ 2,037,364	\$ 547,998	36.79%

Explanation of Expenditures

The Financial Services budget totals \$2,037,364. The budget for Services and Supplies amounts to \$1,159,467 and includes postage, banking and collections, and other professional services, as well as the replacement of photocopiers and cash registers District-wide as needed.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Accountant	1.00	-	1.00	1.00	-
Accounting Manager	1.00	-	-	1.00	1.00
Accounting Technician II	1.00	-	1.00	1.00	-
Administrative Specialist	1.00	-	1.00	1.00	-
Assistant Finance Director	-	-	1.00	-	(1.00)
Chief Financial Officer	1.00	-	1.00	1.00	-
Senior Accountant	2.00	-	2.00	2.00	-
Totals	7.00	-	7.00	7.00	-

Significant Program Changes

An Assistant Finance Director position was eliminated and an Accounting Manager position was added.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Human Resources

Department Overview

The Human Resources (HR) Department is responsible for the District's overall Staffing activities and programs which include Recruitment, Selection, and Employment. In addition, the HR Department is responsible for other key activities and programs which support staffing activities, such as: Workforce Planning, Employee/Labor Relations, Compensation and Classification, Benefits Administration, Organizational Development (Training and Education), Human Resources Information Systems (HRIS) Administration, Workers Compensation, Leave Administration, Unemployment, and negotiating and administering the District's three (3) collective bargaining agreements with Teamsters Local 14.

The Human Resources budget amounts to \$4,226,601. The Services and Supplies budget amounts to \$1,311,717 and includes appropriations for legal and professional services, travel, and education and training. The HR Department continued funding for Employee Wellness, as well as the Diversity, Equity, Inclusion, and Accessibility (DEIA) Committee.

The HR Department continues to carefully monitor expenditures and identify and employ cost containment strategies. The District is maintaining current staffing levels and filling open positions on an as needed basis this budget year; however the costs incurred by the Voluntary Employee Separation Program (VESP) experienced due to the COVID-19 pandemic have been recovered.

Measuring Success

In support of the District's Strategic Plan, the HR Department has developed formal goals and objectives for Fiscal Year 2023. Key reporting metrics (dashboards) were established in Fiscal Year 2021 to support decision making, goal setting, and measuring outcomes for Fiscal Year 2022 and beyond.

The mission of the Human Resources Department is to, *"Develop and maintain an organizational culture that drives employee engagement by attracting, selecting, and retaining the best people, engaging them in open and honest communication, and providing them with individual and team based growth opportunities in a diverse, equitable, inclusive, and accessible environment."*

The District's overall HR Strategy will focus on being recognized as a Public Employer of Choice. To support our HR strategy, our HR goals include: (1) Developing and maintaining a competitive Total Rewards program; (2) Developing and enhancing communication to increase employee engagement; (3) Developing and enhancing organizational and individual development opportunities; and (4) Evolving and championing a culture of Diversity, Equity, Inclusion, and Accessibility. Success will be measured by achieving established Fiscal Year 2023 HR objectives related to each goal and measuring certain outcomes such as turnover and employee engagement.

Department Programs

The Human Resources Department is the only program in the department.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Human Resources

Budget Summary	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023 Budget
Staffing FTE	12.00	12.00	12.00	-
Salaries and Benefits	\$ 2,572,809	\$ 2,558,212	\$ 2,914,884	\$ 356,672
Services and Supplies	\$ 435,749	\$ 477,658	\$ 1,311,717	\$ 834,059
Expenditure Total	\$ 3,008,558	\$ 3,035,870	\$ 4,226,601	\$ 1,190,731

Human Resources

Program: Administrative Support

Program Contact: Jeff Serpico

Related Programs: N/A

Program Description

The Human Resources (HR) Department is responsible for the District's overall staffing activities and programs which include Recruitment, Selection, and Employment. In addition, the HR Department is responsible for other key activities and programs which support Staffing activities such as: Workforce Planning, Employee/Labor Relations, Compensation and Classification, Benefits Administration, Organizational Development (Training and Education), Human Resources Information Systems (HRIS) Administration, Workers Compensation, Leave Administration, Unemployment, and negotiating and administering the District's three (3) collective bargaining agreements with Teamsters Local 14.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Outcome	Analyze employee turnover for voluntary, involuntary, and retirement percentages	Voluntary - 17.4% Involuntary - 0.61%	Voluntary - 16.8% Involuntary - 1.6%	N/A
Quality	Minimize involuntary terminations through careful analysis of turnover rates. Make adjustments to recruitment, onboarding, and training of District managers based on results of analysis	Involuntary - 0.61%	Involuntary - 1.6%	N/A

Performance Measures/Goals Description

Turnover involves the discrete action of leaving or staying with the organization, it is expressed as the proportion or percentage of employees who leave the organization in some time period (Fiscal Year).

$$\text{Turnover Rate (TO)} = \frac{\text{Number of employees leaving}}{\text{Average number of employees}} \times 100$$

Goal: Reduce overall turnover utilizing an Employer of Choice Strategy.

Expenditure Detail

Program Expenditures	FY2022			Variance	
	FY2021 Actual	Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	Percent
Salaries	\$ 1,441,595	\$ 1,818,567	\$ 1,898,415	\$ 79,848	4.39%
Benefits	\$ 1,131,214	\$ 739,645	\$ 1,016,469	\$ 276,824	37.43%
Services and Supplies	\$ 435,749	\$ 477,658	\$ 1,311,717	\$ 834,059	174.61%
Expenditure Total	\$ 3,008,558	\$ 3,035,870	\$ 4,226,601	\$ 1,190,731	39.22%

Explanation of Expenditures

The Human Resources budget totals \$4,226,601. The Services and Supplies budget is \$1,311,717 and includes District-wide travel and training of \$321,385.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Benefits Manager	1.00	-	1.00	1.00	-
Coordinator I	1.00	-	1.00	1.00	-
Coordinator II	3.00	-	3.00	3.00	-
Coordinator III	2.00	-	1.00	2.00	1.00
Human Resources Director	1.00	-	1.00	1.00	-
Human Resources Information Systems Manager	1.00	-	1.00	1.00	-
Human Resources Manager	2.00	-	2.00	2.00	-
Special Projects Coordinator	-	-	1.00	-	(1.00)
Training and Development Manager	1.00	-	1.00	1.00	-
Totals	12.00	-	12.00	12.00	-

Significant Program Changes

A Special Projects Coordinator position has been eliminated. A Coordinator III position has been added.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | General Services

Department Overview

The General Services Department is responsible for the management and coordination of facility-related support activities including Facilities Maintenance and Repair; Construction Administration; Safety, Health, and Security; Risk Management; Vehicle Fleet Services; Courier Services; Mailroom Services; and Purchasing.

The Fiscal Year 2023 total budget for General Services is \$11,209,262. The Services and Supplies budget is \$8,306,862 and includes appropriations for contracted services for all aspects of building and grounds maintenance and security, operating and maintenance supplies, equipment repairs and replacement, property and casualty insurance, utilities for all locations, etc.

Measuring Success

General Services remains committed to developing, supporting, and operating sustainable, attractive, well-maintained, safe, and secure facilities for the benefit of District customers, staff, and in support of the 2026 PLAYBOOK.

The department also provides services internally in support of District-wide operations. The performance measures/goals selected are designed to ensure department staff is performing responsibilities and services in a timely, effective, and satisfactory manner.

Department Programs

General Services includes the following programs:

- General Services Administration
- Courier Services
- Facilities Maintenance
- Safety, Health, and Security
- Vehicle Fleet Maintenance
- Purchasing

Budget Summary	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023 Budget
Staffing FTE	29.30	29.30	29.30	-
Salaries and Benefits	\$ 3,058,756	\$ 2,465,228	\$ 2,902,400	\$ 437,172
Services and Supplies	\$ 7,047,278	\$ 7,145,557	\$ 8,306,862	\$ 1,161,305
Expenditure Total	\$ 10,106,034	\$ 9,610,785	\$ 11,209,262	\$ 1,598,477

General Services Administration

Program: Administrative Support

Program Contact: John Vino

Related Programs: Facilities Maintenance; Safety, Health, and Security; Vehicle Fleet Maintenance; Vehicle Purchase and Replacement; Courier Services; Purchasing

Program Description

The General Services Department is responsible for the management and coordination of facility-related support activities including Facilities Maintenance and Repair, Construction Administration, Safety and Security, Risk Management, Vehicle Fleet Services, Courier Services, Purchasing, and Mailroom Services.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Accurately complete invoice processing within 15 work days of receipt	82%	85%	87%

Performance Measures/Goals Description

Accurate and timely processing of invoices provides for timely payment to contractors and suppliers.

Expenditure Detail

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance	
				FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 757,059	\$ 536,311	\$ 633,191	\$ 96,880	18.06%
Benefits	\$ 228,236	\$ 251,930	\$ 294,975	\$ 43,045	17.09%
Services and Supplies	\$ 1,942,536	\$ 1,969,627	\$ 2,488,568	\$ 518,941	26.35%
Expenditure Total	\$ 2,927,831	\$ 2,757,868	\$ 3,416,734	\$ 658,866	23.89%

Explanation of Expenditures

The total General Services overall program budget is \$11,209,262, comprised of \$3,416,734 for General Services Administration, \$568,631 for Courier, \$4,183,841 for Facilities Maintenance, \$2,986,056 for Safety, Health, and Security, and \$54,000 for Vehicles. The General Services budget includes \$5.2 million in appropriations for the security, janitorial, and landscaping and grounds maintenance contracts. The Services and Supplies budget includes an appropriation of \$1.9 million for utilities for all locations. Other Services and Supplies include office and operating supplies, vehicle and equipment maintenance, and fuel.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Administrative Coordinator	3.00	-	3.00	3.00	-
Facilities Manager	1.00	-	1.00	1.00	-
General Services Director	1.00	-	1.00	1.00	-
Mail Clerk	-	2.00	0.95	0.95	-
Office Assistant II	1.00	-	1.00	1.00	-
Purchasing and Administration Manager	1.00	-	1.00	1.00	-
Totals	7.00	2.00	7.95	7.95	-

Significant Program Changes

No significant changes.

Courier Services

Program: Administrative Support

Program Contact: John Vino

Related Programs: General Services Administration; Facilities Maintenance; Safety, Health, and Security; Vehicle Fleet Maintenance; Vehicle Purchase and Replacement; Courier Services; Purchasing

Program Description

The Courier program is responsible for sorting and transporting library materials and inter-office mail throughout the District.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Library materials moved annually	3.9M	3.6M	4.0M

Performance Measures/Goals Description

Tracking the volume of materials moved between branches annually helps determine the required staffing and equipment resources necessary to provide satisfactory service.

Timely and accurate movement of materials between branches assists branch staff in providing timely service to customers and assists Branch Managers with effective scheduling of staff for processing of materials.

Expenditure Detail

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance	
				FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 422,460	\$ 299,276	\$ 353,337	\$ 54,061	18.06%
Benefits	\$ 165,810	\$ 183,023	\$ 214,294	\$ 31,271	17.09%
Services and Supplies	\$ 860	\$ 872	\$ 1,000	\$ 128	14.68%
Expenditure Total	\$ 589,130	\$ 483,171	\$ 568,631	\$ 85,460	17.69%

Explanation of Expenditures

The Courier budget amounts to \$568,631. The Services and Supplies budget is \$1,000, which includes appropriations for supplies such as bins, bags, and inter-office envelopes.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Courier	5.00	-	5.00	5.00	-
Courier Page	-	3.00	1.35	1.35	-
Courier Supervisor	1.00	-	1.00	1.00	-
Totals	6.00	3.00	7.35	7.35	-

Significant Program Changes

No significant changes.

Facilities Maintenance

Program: Administrative Support

Program Contact: John Vino

Related Programs: General Services Administration; Safety, Health, and Security; Vehicle Fleet Maintenance; Vehicle Purchase and Replacement; Courier Services; Purchasing

Program Description

Facilities is responsible for conducting building and grounds repair and maintenance for the District's 25 locations.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Complete 90% of corrective work orders within six work days of creation date	82%	85%	90%
Output	Complete preventive maintenance work orders within established time-frame indicated from work order start date	70%	80%	85%
Output *	Perform a condition audit on each facility annually to identify required repairs and maintenance	100%	100%	100%

* Applies to the Capital Projects Fund Building Repair and Maintenance Program.

Performance Measures/Goals Description

Completion of work orders in a timely manner minimizes maintenance backlogs and increases requestor satisfaction.

Timely completion of preventive maintenance (PM) work orders ensures proper operation of systems and equipment and a prolonged useful life.

Identifying short- and long-range repair and maintenance requirements within District facilities assists with planning and establishing annual repair and maintenance budgets.

Expenditure Detail

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance	
				FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 1,021,882	\$ 723,914	\$ 854,682	\$ 130,768	18.06%
Benefits	\$ 325,116	\$ 358,867	\$ 420,182	\$ 61,315	17.09%
Services and Supplies	\$ 2,594,596	\$ 2,630,779	\$ 2,908,977	\$ 278,198	10.57%
Expenditure Total	\$ 3,941,594	\$ 3,713,560	\$ 4,183,841	\$ 470,281	12.66%

Explanation of Expenditures

The Facilities budget amounts to \$4,183,841. The Services and Supplies budget is \$2,908,977, which includes appropriations for office supplies, small equipment, contracted services including janitorial and landscaping services, as well as building repair and maintenance.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Maintenance Supervisor	1.00	-	1.00	1.00	-
Maintenance Technician I	2.00	-	2.00	2.00	-
Maintenance Technician II	7.00	-	7.00	7.00	-
Maintenance Technician III	3.00	-	3.00	3.00	-
Totals	13.00	-	13.00	13.00	-

Significant Program Changes

No significant changes.

Safety, Health, and Security

Program: Administrative Support

Program Contact: John Vino

Related Programs: General Services Administration; Facilities Maintenance; Vehicle Fleet Maintenance; Vehicle Purchase and Replacement; Courier Services; Purchasing

Program Description

The Safety, Health, and Security program oversees and maintains building life safety systems, administers on-site security service contracts, investigates incidents relating to safety, health, and security, and coordinates District Safety Committee activities.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Outcome	Percent of branches meeting required annual staff safety training and required evacuation drills	90%	100%	100%
Outcome	Safety Committee to conduct at least one general safety inspection of each branch annually	100%	100%	100%

Performance Measures/Goals Description

Staff safety training and conducting evacuation drills minimize the risk of injury during the performance of routine work tasks or when responding to actual emergencies.

Timely identification and repair of hazards reduce the potential for injury to customers and staff.

Expenditure Detail

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance	
				FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 102,762	\$ 72,798	\$ 85,948	\$ 13,150	18.06%
Benefits	\$ 35,431	\$ 39,109	\$ 45,791	\$ 6,682	17.09%
Services and Supplies	\$ 2,454,258	\$ 2,488,484	\$ 2,854,317	\$ 365,833	14.70%
Expenditure Total	\$ 2,592,451	\$ 2,600,391	\$ 2,986,056	\$ 385,665	14.83%

Explanation of Expenditures

The Safety, Health, and Security budget amounts to \$2,986,056. The Services and Supplies budget is \$2,854,317 and includes appropriations for operating supplies, vendor services such as on-site security and repairs, as well as maintenance and testing of building life safety systems, etc.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Safety Manager	1.00	-	1.00	1.00	-
Totals	1.00	-	1.00	1.00	-

Significant Program Changes

No significant changes.

Vehicle Fleet Maintenance

Program: Administrative Support

Program Contact: John Vino

Related Programs: General Services Administration; Facilities Maintenance; Safety, Health, and Security; Vehicle Purchase and Replacement; Courier Services; Purchasing

Program Description

The Vehicle Fleet Maintenance program is responsible for the repair and maintenance of the District's vehicle fleet.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Outcome	Percent of vehicle fleet being maintained according to scheduled maintenance	95%	95%	100%

Performance Measures/Goals Description

Proper maintenance of vehicles prolongs the useful life and ensures safe functioning.

Expenditure Detail

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance	
				FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits	\$ -	\$ -	\$ -	\$ -	0.00%
Services and Supplies	\$ 55,028	\$ 55,795	\$ 54,000	\$ (1,795)	(3.22%)
Expenditure Total	\$ 55,028	\$ 55,795	\$ 54,000	\$ (1,795)	(3.22%)

Explanation of Expenditures

The Services and Supplies budget is \$54,000 and is made up of appropriations for operating supplies, such as fuel and oil, and vehicle repair and maintenance costs.

Staffing

No staffing included in program.

Significant Program Changes

General Services will be expanding District-wide EV (electric vehicle) charging stations as well as adding an EV to the District fleet.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Development

Department Overview

The Development Department conducts fundraising efforts on behalf of the District and the Las Vegas-Clark County Library District Foundation. The Department develops and manages grants and solicits contributions from foundations, agencies, corporations, and individuals. The Department also coordinates the District's eRate program applications and oversees the District's volunteer program. The Department is responsible for the organizational management of the Foundation and two nonprofits associated with the East Las Vegas and Mesquite New Markets Tax Credits transactions. The Department oversees the development and operations of the Foundation, including priority projects, such as the Teachers in Libraries and Teen Tech Lab programs. Additionally, the Department oversees Foundation book sales in branch stores and online, in compliance with the terms of the Agreement between the District and the Foundation. The Director is involved in governmental relations, community partnership development, and special projects, as assigned.

The Development Department's budget amounts to \$711,964. The Services and Supplies budget amounts to \$132,500, which includes appropriations for eRate contract support and other professional services, travel and transportation for Library District grant development, and other services that support donor solicitations and management.

Measuring Success

Development measures success with output indicators related to grant development and management; donor solicitations and gifts; revenues from used book sales; and volunteer engagement, with a goal of supporting the District's strategic plan.

Department Programs

Development is the only program in the department.

Budget Summary	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023 Budget
Staffing FTE	3.00	3.00	4.00	1.00
Salaries and Benefits	\$ 346,959	\$ 334,787	\$ 579,464	\$ 244,677
Services and Supplies	\$ 19,021	\$ 62,990	\$ 132,500	\$ 69,510
Expenditure Total	\$ 365,980	\$ 397,777	\$ 711,964	\$ 314,187

Development

Program: Program Support

Program Contact: JoAnn Prevetti

Related Programs: N/A

Program Description

The Development Department oversees fundraising efforts on behalf of the District and the Las Vegas-Clark County Library District Foundation to attract new resources to improve District collections, facilities, programs, partnerships, and technology. The Department develops and manages grants and solicits contributions. The Department also manages the District's eRate program, two nonprofits related to the East Las Vegas and Mesquite New Markets Tax Credits transactions, the District's volunteer program, and the Foundation's used book sales via an Agreement between the District and the Foundation. The Department Director is involved in governmental relations, community partnership development, and special projects, as assigned.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Amount of District grant awards	\$1,576,551	\$2,364,827	\$3,200,000
Output	Amount of Foundation grant awards	\$326,446	\$489,669	\$650,000
Output	Amount of Foundation donations	\$46,196	\$69,294	\$100,000
Output	Total revenues from book sales	\$288,878	\$294,439	\$300,000
Output	Total volunteer hours	2,624	2,700	2,800

Performance Measures/Goals Description

The amount of District grant awards reflects the additional revenue secured for the Library District from grant proposals submitted by the Library District and eRate subsidies.

Foundation grant awards reflect additional revenues secured for the benefit of the Library District through grant requests submitted by the Library District Foundation.

Foundation donation amounts reflect revenues secured through cultivation and solicitation of donations from individuals and corporations.

Revenues from used book sales provide significant program support for the Library District, supplementing a wide range of program activities. This measure tracks the growth of these revenues from library bookstores, book sales, and online book sales.

The District enjoys a substantial contribution of volunteer efforts, which supplement library branch operations and Foundation book sale activities. This indicator tracks these donations of volunteer time in hours.

Expenditure Detail

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 237,314	\$ 223,224	\$ 393,678	\$ 170,454	76.36%
Benefits	\$ 109,645	\$ 111,563	\$ 185,786	\$ 74,223	66.53%
Services and Supplies	\$ 19,021	\$ 62,990	\$ 132,500	\$ 69,510	110.35%
Expenditure Total	\$ 365,980	\$ 397,777	\$ 711,964	\$ 314,187	78.99%

Explanation of Expenditures

The Development budget is \$711,964. The Services and Supplies budget is \$132,500 and includes appropriations associated with the operations of the department, the Foundation, and the volunteer program.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual	FY2023 Budget	Variance
Development Coordinator	1.00	-	-	1.00	1.00
Development Director	1.00	-	1.00	1.00	-
Development Officer	1.00	-	1.00	1.00	-
Volunteer Program Coordinator	1.00	-	1.00	1.00	-
Totals	4.00	-	3.00	4.00	1.00

Significant Program Changes

A Development Coordinator position has been added.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Branding and Marketing

Department Overview

The Branding & Marketing (BAM) team is responsible for promotion of the Library District brand as well as its products, services, and programs. This is accomplished through a range of communications tools including social media, public relations, and management of the District's website, while acting as a liaison to other governmental agencies, boards, and commissions. The BAM team works with District departments to develop strategies and materials that support library-sponsored programs. This includes the production of flyers, posters, Library Highlights eNewsletter, and other printed and digital materials. In the past year, BAM invested in Orange Boy marketing software, which uses customer preferences to send targeted communications. It is also used to disseminate Library Highlights, which is enjoying upwards of 30% open rates twice per month. This software is also used to create drip campaigns for new and inactive cardholders, develop geo-targeted promotional campaigns, identify new zip codes to increase our marketing share growth, and to create more robust monthly analytics. BAM also focuses on digital communications as well as managing and promoting the Library District's social media channels and YouTube channel.

The Branding and Marketing budget amounts to \$2,368,611. Services and Supplies amounts to \$1,255,860 and includes appropriations for printing and contracted services.

Measuring Success

Success will be measured by visits to the Library's website; activity on our social media channels (Facebook, Twitter, Instagram, and YouTube); and media coverage.

In the coming FY, BAM will be working with all Library District departments to launch the new Free To Be branding campaign, which has been under development for three years. In anticipation of this, the District has already switched over to the new URL www.TheLibraryDistrict.org.

Department Programs

Branding and Marketing is the only program in the department.

Budget Summary	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023 Budget
Staffing FTE	8.00	8.00	8.00	-
Salaries and Benefits	\$ 1,044,941	\$ 866,967	\$ 1,112,751	\$ 245,784
Services and Supplies	\$ 582,875	\$ 528,712	\$ 1,255,860	\$ 727,148
Expenditure Total	\$ 1,627,816	\$ 1,395,679	\$ 2,368,611	\$ 972,932

Branding and Marketing

Program: Program Support

Program Contact: Betsy Ward

Related Programs: N/A

Program Description

The new campaign will be just one tool in the BAM toolbox, and the team is responsible for promotion of the Library District's products, services, and programs. This is accomplished through a range of communications initiatives, including public relations and management of the Library District's website and social media channels. BAM also serves as a liaison to other governmental agencies, boards, and commissions.

Now that the District is returning to virtual programming in 2023, BAM will refocus on promoting this content on our YouTube channel.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021* Actual <small>*See next page</small>	FY2022 Actual	FY2023 Projected
Output - Website	Unique Homepage Visits (External Visits Only)	2,277,270	1,193,955	1,380,000
	Total Page Views	16,773,167	16,044,230	18,500,000
Output - Facebook	Total Impressions	1,053,645	4,172,055	4,400,000
	User Engagement	40,540	114,995	121,000
	Followers	12,287	14,024	14,800
Output - Twitter	Total Impressions	1,602,037	2,493,292	2,751,200
	User Engagement	25,358	51,118	56,000
	Followers	3,647	4,109	4,509
Output - Instagram	Total Impressions	676,971	1,133,595	1,300,000
	User Engagement	21,471	26,535	30,500
	Followers	4,220	5,462	6,300
Output - YouTube	Total Impressions	435,500	203,400	245,000
	Total Channel Watch Time	742.5 hours	718 hours	860 hours
	Average View Duration	1 min 54 sec	2 min 9 sec	2 min 35 sec
	Total Subscribers	1,001	1,204	1,450

Performance Measures/Goals Description

Performance Measures/Goals Items of Note:

Public Relations projected Performance Measures/Goals: This area was negatively affected by the loss of two staff members and the public relations agency. Since we have replaced the Sr. Communications Specialist role, we have already regained our media coverage momentum, and therefore our profile in the community. The public relations agency provided software that tracked media coverage value, so this information will no longer be available. (Cont'd)

Performance Measures/Goals Description (Cont'd)

Improvement in Tracking Website Performance Measures/Goals:

BAM met with Chair Wilson to review the Library District's Google Analytics account and monthly reporting metrics on August 13, 2021. Per Chair Wilson's request, BAM has been reporting only external analytics, which are the people accessing TheLibraryDistrict.org outside of the branch computers, which are all auto-set to launch the website homepage whenever the default internet browser is accessed by a user.

This revised approach allows BAM to apply more diversity to compiling the monthly analytics we track, which is now capturing very focused data of users of the website outside the Library District. This updated strategy serves to better reflect BAM's efforts to reach people outside of our 25 branches.

Per Chair Wilson, BAM cannot provide previous FY analytics as they reflect a system-wide security change to Google's provided analytics which removed external and internal data, as well as skewed data during the COVID-19 pandemic when the Library District was closed for several periods of time and more residents were home. Chair Wilson requested that BAM use the analytics starting August 2021 as the new reporting baseline moving forward. *

BAM will continue to build off positive momentum in FY 2022-2023. The return of virtual programming will help bring new audiences to TheLibraryDistrict.org, as well as our YouTube and IGTV channels. BAM will continue to work with the District's Administrative Team to promote Library District monthly priorities by creating engaging new website content such as landing pages, blog posts, and staff lists. This will help keep cardholders engaged on the website, and provide fresh content for our Google AdWords campaigns to direct traffic to these dedicated pages and blog posts.

Facebook Impressions Performance Measures/Goals: Due to the COVID-19 pandemic, the Library District made the decision to consolidate all 25 branch Facebook pages and promote all of the monthly priorities and programming through the main Library District page. This was done as a cost-saving measure but also to streamline our messaging on this social media platform. With all Library District messaging now posted only to the @LVCCLD Facebook page, we will continue to use this social media platform for:

- Promoting Library District priorities, upcoming programs, and live entertainment
- Creating Facebook Events for branch-specific events
- Running paid Facebook Ad campaigns to promote District-wide programs and priority events (based on priorities shared with us by Administrative Team members)
- Facebook Ad campaigns will also post to Instagram, which is one of our fastest growing audiences

Added Performance Measures/Goals for Each Social Channel: BAM continues to develop and implement social media strategies to help grow the Library District's presence and increase followers on:

- Facebook
- Instagram
- Twitter
- YouTube

BAM is confident that the return of virtual programming on YouTube (and cross-promoted on our other social media channels), will greatly increase our monthly analytics across each social media platform, with YouTube set to receive the biggest spike in new followers and user engagement for FY 2022-2023. Video content performs best on social media, and as we return to posting regular video content, the various social media and search engine algorithms will prioritize our video content over designed graphics and stock photos.

*The Fiscal Year 2021 Actual Performance Measures reflect the previous method of collecting internal and external analytics prior to the August 13, 2021 meeting with Chair Wilson, and are included for reference only.

Expenditure Detail

Program Expenditures	FY2022			Variance	
	FY2021 Actual	Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	Percent
Salaries	\$ 806,324	\$ 606,901	\$ 777,296	\$ 170,395	28.08%
Benefits	\$ 238,617	\$ 260,066	\$ 335,455	\$ 75,389	28.99%
Services and Supplies	\$ 582,875	\$ 528,712	\$ 1,255,860	\$ 727,148	137.53%
Expenditure Total	\$ 1,627,816	\$ 1,395,679	\$ 2,368,611	\$ 972,932	69.71%

Explanation of Expenditures

The Branding and Marketing budget amounts to \$2,368,611. Services and Supplies amounts to \$1,255,860 and includes appropriations for printing and contracted services.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Assistant Branding and Marketing Director	-	-	1.00	-	(1.00)
Branding and Marketing Director	1.00	-	1.00	1.00	-
Digital Content Manager	1.00	-	1.00	1.00	-
Graphic Designer	2.00	-	2.00	2.00	-
Marketing Coordinator	-	-	1.00	-	(1.00)
Marketing Specialist	1.00	-	-	1.00	1.00
Sr. Digital Projects Associate	1.00	-	1.00	1.00	-
Sr. Public Communications Specialist	1.00	-	-	1.00	1.00
Web Designer	1.00	-	1.00	1.00	-
Totals	8.00	-	8.00	8.00	-

Significant Program Changes

An Assistant Branding and Marketing Director position has been replaced with a Sr. Public Communications Specialist. A Marketing Coordinator position has been replaced with a Marketing Specialist. Both positions were filled in 2022.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Community Engagement

Department Overview

The Community Engagement Division is responsible for providing District-wide program support services through six Programs: Adult Services Administration; Gallery Services; Literacy Services; Outreach Services; Programming and Venues Services; and Youth Services Administration. Community Engagement also oversees Project Management to develop and train staff, and implement large-scale District-wide initiatives aligned with the strategic plan and community need. The division develops professional relationships with other organizations and the community at large to establish and strengthen partnership efforts that serve customers of the Library District.

The Fiscal Year 2022-2023 total budget for Community Engagement is \$5,682,250. The Services and Supplies budget is \$1,217,675 and includes appropriations for classroom office supplies; program operating supplies; licensing agreements to show films and operate an online room reservation software platform; small equipment to improve classrooms, meeting rooms, and theater venues; equipment maintenance and repair; contracted services to secure presenters and security; rental needs for programs; professional services for community receptions; participation in community events; education and training for staff professional development; staff travel and transportation reimbursement; printing and reproduction of customer giveaway promotional items; and dues and subscriptions. The division also administers a capital project fund to improve meeting rooms, Performing Arts Centers, and commission artwork for inclusion into a permanent art collection.

Measuring Success

The Community Engagement Division will strengthen community relationships by partnering with organizations to serve areas of critical need such as unemployment, business development, food sustainability, adult literacy, digital literacy, financial literacy, social services, early childhood education, arts and culture, and health and wellness. Departments will provide programming in-person and virtually. Community Engagement departments will also support Library District initiatives such as art galleries, Maker Spaces, family engagement areas, teen programming services, support to homebound customers and early childhood education providers, and provide Workforce Innovation and Opportunity Act (WIOA) classroom instruction.

Department Programs

Community Engagement includes the following programs:

- Community Engagement Administration
- Adult Services Administration
- Gallery Services
- Literacy Services
- Outreach Services
- Programming and Venues Services
- Youth Services Administration

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Community Engagement

Budget Summary	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023 Budget
Staffing FTE	40.76	40.76	44.23	3.47
Salaries and Benefits	\$ 3,629,852	\$ 3,747,778	\$ 4,464,575	\$ 716,797
Services and Supplies	\$ 451,415	\$ 523,942	\$ 1,217,675	\$ 693,733
Expenditure Total	\$ 4,081,267	\$ 4,271,720	\$ 5,682,250	\$ 1,410,530

Community Engagement Administration

Program: Program Support

Program Contact: Matt McNally

Related Programs: Adult Services Administration; Gallery Services; Literacy Services; Outreach Services; Programming and Venues Services; Youth Services Administration

Program Description

Community Engagement Administration oversees the management and coordination of program support services including Adult Services Administration, Gallery Services, Literacy Services, Outreach Services, Programming and Venues Services, and Youth Services Administration. The primary focus of the division is to develop and implement partnerships with external organizations to better serve customers of the Library District. Community Engagement Administration also represents the Library District at community events and partner functions.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Attendance at all Community Engagement programs and events	211,685	573,925	600,000
Output	Programs and events conducted by all Community Engagement departments	10,775	23,684	20,000
Output	Partners engaged by Community Engagement Administration	N/A	60	75
Output	Partners engaged by all Community Engagement departments	273	375	400
Output	District-wide project management	N/A	6	10

Performance Measures/Goals Description

Attendance at all Community Engagement programs and events: Reflects the total Community Engagement division attendance including youth, adult, general interest, and rental audiences at all library programs and events.

Programs and events conducted by all Community Engagement departments: Reflects the total Community Engagement division programs and events for youth, adult, general interest, and rental audiences.

Partners engaged by Community Engagement Administration: Reflects the total number of partners engaged by Community Engagement Administration to advance the Library District's strategic plan and meet community need/interests. Statistics include partners of cooperation and partners of contracted service.

Partners engaged by all Community Engagement departments: Reflects the total number of partners engaged by Community Engagement Administration, Adult Services Administration, Gallery Services, Literacy Services, Outreach Services, Programming and Venues Services, and Youth Services Administration to advance the Library District's strategic plan and meet community need/interests. Statistics include partners of cooperation and partners of contracted service. (Con't)

Performance Measures/Goals Description (Cont'd)

District-wide project management: Reflects the number of unique large-scale project management initiatives developed.

Expenditure Detail

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance	
				FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 137,815	\$ 163,069	\$ 236,448	\$ 73,379	45.00%
Benefits	\$ 58,363	\$ 69,776	\$ 99,705	\$ 29,929	42.89%
Services and Supplies	\$ 142,739	\$ 91,294	\$ 192,000	\$ 100,706	110.31%
Expenditure Total	\$ 338,917	\$ 324,139	\$ 528,153	\$ 204,014	62.94%

Explanation of Expenditures

The Community Engagement Administration budget is \$528,153. The Services and Supplies budget amounts to \$192,000.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Community Engagement Director	1.00	-	1.00	1.00	-
Project Manager	1.00	-	-	1.00	1.00
Totals	2.00	-	1.00	2.00	1.00

Significant Program Changes

A Project Manager has been added to the department.

Programming & Venues Services

Program: Program Support

Program Contact: Ryan Neely

Related Programs: Community Engagement Administration; Adult Services Administration; Gallery Services; Literacy Services; Outreach Services; Youth Services Administration

Program Description

Programming and Venues Services (PVS) provides programming, primarily occurring in library branches with meeting rooms and Performing Arts Centers, by coordinating the operation and support of Scheduling and Programming Services and Technical and Production Services. Services include the implementation and coordination of events such as workshops, lectures, classes, cultural performances, film viewings, community programs, and special events throughout the Library District through community partnerships, contracting services, or being staff-led. Additional support services include the staffing of programs, the use of meeting rooms and Performing Arts Centers, the operation and upkeep of audio visual and theatrical equipment, and virtual programming.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Attendance at PVS programs	53,781	189,911	150,000
Output	Attendance at PVS rental events	19,282	86,978	90,000
Output	Programs conducted by PVS	3,888	9,237	8,000
Output	Partners engaged by PVS	160	160	150
Output	Rental usage	4,793	10,988	11,000

Performance Measures/Goals Description

Attendance at PVS programs: Reflects the total attendance including adult and general interest audiences at all PVS library programs.

Attendance at PVS rental events: Reflects the total attendance at all PVS rental occurrences.

Programs conducted by PVS: Reflects the total programs for adult and general interest audiences conducted by PVS staff, contractors, and partners.

Partners engaged by PVS: Reflects the total number of partners engaged by PVS to advance the Library District's strategic plan and meet community need/interests. Statistics include partners of cooperation and partners of contracted service.

Rental usage: Reflects the total number of meeting room and Performing Arts Center (PAC) reservations made using Communico Reserve and/or a PAC License Agreement.

Expenditure Detail

Program Expenditures	FY2022			Variance	
	FY2021 Actual	Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	Percent
Salaries	\$ 1,752,104	\$ 1,662,772	\$ 1,846,609	\$ 183,837	11.06%
Benefits	\$ 639,029	\$ 735,913	\$ 772,574	\$ 36,661	4.98%
Services and Supplies	\$ 159,038	\$ 269,594	\$ 558,100	\$ 288,506	107.01%
Expenditure Total	\$ 2,550,171	\$ 2,668,279	\$ 3,177,283	\$ 509,004	19.08%

Explanation of Expenditures

The Fiscal Year 2022-2023 budget for Programming and Venues Services amounts to \$3,177,283. The Services and Supplies budget amounts to \$558,100.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual	FY2023 Budget	Variance
Adult Programming Supervisor	1.00	-	1.00	1.00	-
Office Assistant II	-	1.00	0.47	0.47	-
Performing Arts Coordinator	6.00	-	6.00	6.00	-
Production Technician	6.00	4.00	8.03	8.03	-
Production Supervisor	-	-	1.00	-	(1.00)
Programming and Venues Manager	1.00	-	1.00	1.00	-
Programming Specialist	5.00	-	5.00	5.00	-
Scheduling Specialist	-	7.00	3.58	3.58	-
Technical Coordinator	-	-	1.00	-	(1.00)
Technical Equipment Coordinator	1.00	-	-	1.00	1.00
Technician Supervisor	1.00	-	-	1.00	1.00
Totals	21.00	12.00	27.08	27.08	-

Significant Program Changes

A Production Supervisor position and a Technical Coordinator position were eliminated.

A Technical Equipment Coordinator position and a Technician Supervisor position were added.

Adult Services Administration

Program: Program Support

Program Contact: Carlito Sanchez

Related Programs: Community Engagement Administration; Gallery Services; Literacy Services; Outreach Services; Programming and Venues Services; Youth Services Administration

Program Description

Adult Services Administration provides leadership and direction to Library Operations Adult Services branch staff by developing well-informed employees to assist adults to discover community resources of need. Major programming initiatives include: the adult component of a summer reading and learning program called Summer Challenge, workforce development and EmployNV hubs, social services, naturalization services, Maker Spaces, book clubs, digital literacy, hosting featured guests, programs that promote cultural diversity, developing community partnerships, and staff training.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Attendance at Adult Services Programs	N/A	N/A	30,000
Output	Programs conducted by Adult Services	N/A	N/A	1,200
Output	Employ NV Hub enrolled services	N/A	N/A	465
Output	Partners engaged by Adult Services	N/A	N/A	25
Output	Adult Summer Challenge participation	N/A	2,353	2,500

Performance Measures/Goals Description

Attendance at Adult Services programs: Reflects the total attendance including adult and general interest audiences at all Adult Services library programs.

Programs conducted by Adult Services: Reflects the total programs for adult and general interest audiences conducted by Adult Services staff, contractors, and partners.

EmployNV Hub enrolled services: Reflects the total enrolled customers at EmployNV Hubs for individuals seeking career services, classroom training, work based training, and supportive services.

Partners engaged by Adult Services: Reflects the total number of partners engaged by Adult Services to advance the Library District's strategic plan and meet community need/interests. Statistics include partners of cooperation and partners of contracted service.

Adult Summer Challenge participation: Reflects the total number of adult participants in the summer reading and learning program, Summer Challenge.

Expenditure Detail

Program Expenditures	FY2021	FY2022	FY2023	Variance	
	Actual	Estimated	Budget	Amount	Percent
Salaries	\$ -	\$ -	\$ 93,445	\$ 93,445	0.00%
Benefits	\$ -	\$ -	\$ 36,288	\$ 36,288	0.00%
Services and Supplies	\$ -	\$ -	\$ 158,500	\$ 158,500	0.00%
Expenditure Total	\$ -	\$ -	\$ 288,233	\$ 288,233	0.00%

Explanation of Expenditures

The Adult Services Administration budget is \$288,233. The Services and Supplies budget amounts to \$158,500.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Manager	1.00	-	-	1.00	1.00
Totals	1.00	-	-	1.00	1.00

Significant Program Changes

An Adult Services Manager has been added to the department.

Youth Services Administration

Program: Program Support

Program Contact: Shana Harrington

Related Programs: Community Engagement Administration; Adult Services Administration; Gallery Services; Literacy Services; Outreach Services; Programming and Venues Services

Program Description

Youth Services Administration provides leadership and direction to Library Operations Youth Services branch staff by developing a nurturing environment for children and their caregivers to discover community resources of need. Programs and services for children and teens occur throughout the Library District in dedicated story rooms, Homework Help centers, teen zones, and family engagement play areas. Major programming initiatives include: the youth component of a summer reading and learning program called Summer Challenge, Winter Reading Challenge, 1,000 Books Before Kindergarten, and a new teen-focused month in October. Additional programs and activities include STEAM (Science, Technology, Engineering, Arts, Mathematics), Maker Spaces, coding, hosting featured guests, programs that promote cultural diversity, developing community partnerships, and staff training.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Attendance at Youth Services Programs	121,376	257,171	260,000
Output	Programs conducted by Youth Services	6,108	13,698	14,000
Output	Partners engaged by Youth Services	31	61	70
Output	Youth Summer Challenge participation	5,982	6,871	7,000
Output	Winter Reading Challenge participation	884	2,051	2,100

Performance Measures/Goals Description

Attendance at Youth Services programs: Reflects the total attendance including youth and general interest audiences at all Youth Services library programs.

Programs conducted by Youth Services: Reflects the total programs for youth and general interest audiences conducted by Youth Services staff, contractors, and partners.

Partners engaged by Youth Services: Reflects the total number of partners engaged by Youth Services to advance the Library District's strategic plan and meet community need/interests. Statistics include partners of cooperation and partners of contracted service.

Youth Summer Challenge participation: Reflects the total number of youth participants in the summer reading and learning program, Summer Challenge.

Winter Reading Challenge participation: Reflects the total number of youth participants in the reading and learning program, Winter Reading Challenge.

Expenditure Detail

Program Expenditures	FY2022			Variance	
	FY2021 Actual	Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 145,597	\$ 148,900	\$ 155,419	\$ 6,519	4.38%
Benefits	\$ 57,758	\$ 62,186	\$ 62,705	\$ 519	0.83%
Services and Supplies	\$ 106,982	\$ 129,601	\$ 196,400	\$ 66,799	51.54%
Expenditure Total	\$ 310,337	\$ 340,687	\$ 414,524	\$ 73,837	21.67%

Explanation of Expenditures

The Fiscal Year 2022-2023 budget for the Youth Services program is \$414,524. The Services and Supplies budget is \$196,400 and includes appropriations for contracted services in the amount of \$113,700.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Youth Services Manager	1.00	-	1.00	1.00	-
Youth Services Specialist	1.00	-	1.00	1.00	-
Totals	2.00	-	2.00	2.00	-

Significant Program Changes

No significant changes.

Literacy Services

Program: Program Support

Program Contact: Jill Hersha

Related Programs: Community Engagement Administration; Adult Services Administration; Gallery Services; Outreach Services; Programming and Venues Services; Youth Services Administration

Program Description

The Literacy Services program provides classes for adults to improve their literacy skills. Services are provided for Adult Basic Education, High School Equivalency (HSE), and English Language Learning. Students attend intensive classes and supplement formal instruction by independent use of computer-assisted educational software. In compliance with guidelines of the Workforce Innovation and Opportunity Act (WIOA), students are provided career readiness skills, opportunity to access education and training in a career pathway, and guidance and assistance in securing employment. The program tracks the hours of instruction provided and number of students attending. The program also tracks the percentage of students who progress to the next level of instruction, attain a high school equivalency or high school diploma, transition to post-secondary institutions, and gain employment. Additionally, trained volunteers are available for one-to-one tutoring.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Number of students served	1,102	1,188	1,500
Output	Percentage of student retention	79%	75%	80%
Output	Percentage of advancing students	50%	52.7%	54%
Output	Service locations	9	15	13
Output	Partners engaged by Literacy Services	10	10	10
Outcome	Percentage of students earning a High School Equivalency certificate	59%	57%	60%
Outcome	Percentage of Career Online High School graduates	70%	52%	60%

Performance Measures/Goals Description

Number of students served: Reflects the total number of unique students assessed through pre-testing enrollment and who complete a minimum of 12 hours of literacy instruction.

Percentage of student retention: Reflects the percentage of students served that complete a minimum of 40 hours of literacy instruction, making them eligible to post-test.

Percentage of advancing students: Reflects the students that complete a literacy class, post-test, and show a level gain as determined by the assessment instrument.

Service locations: Number of library and community locations where literacy programs are offered.

(Cont'd)

Performance Measures/Goals Description (Cont'd)

Partners engaged by Literacy Services: Reflects the total number of partners engaged by Literacy Services to advance the Library District's strategic plan and meet community need/interests. Statistics include partners of cooperation and partners of contracted service.

Percentage of students earning a High School Equivalency certificate: Reflects the percentage of students earning a High School Equivalency certificate who enroll in program services.

Percentage of Career Online High School graduates: Reflects the graduation rate of students earning a high school diploma from the Career Online High School who enroll in program services.

Expenditure Detail

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 210,862	\$ 195,504	\$ 220,953	\$ 25,449	13.02%
Benefits	\$ 68,395	\$ 65,204	\$ 73,281	\$ 8,077	12.39%
Services and Supplies	\$ 19,974	\$ 17,858	\$ 60,175	\$ 42,317	236.96%
Expenditure Total	\$ 299,231	\$ 278,566	\$ 354,409	\$ 75,843	27.23%

Explanation of Expenditures

The Fiscal Year 2022-2023 budget for Literacy Services amounts to \$354,409. The Services and Supplies budget amounts to \$60,175.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual	FY2023 Budget	Variance
Computer Lab Assistant	-	1.00	0.48	0.48	-
Literacy Accountability Specialist	1.00	-	1.00	1.00	-
Literacy Assistant	-	2.00	1.00	1.00	-
Literacy Services Manager	1.00	-	1.00	1.00	-
Totals	2.00	3.00	3.48	3.48	-

Significant Program Changes

No significant changes.

Outreach Services

Program: Program Support

Program Contact: Glenda Billingsley

Related Programs: Community Engagement Administration; Adult Services Administration; Gallery Services; Literacy Services; Programming and Venues Services; Youth Services Administration

Program Description

Outreach Services engages customers outside of library buildings who may be unfamiliar with traditional library services. Service delivery includes materials and training to preschools, schools, and other educational providers. Off-site programs are conducted which include storytimes, family engagement, eMedia, STEAM, and workshops for all ages, with a targeted emphasis on the early childhood education community. Outreach Services also represents the Library District at larger fairs, festivals, and events to promote library services, and provides library material delivery to homebound customers who cannot otherwise travel to a library branch.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Attendance at Outreach Services programs	17,194	38,554	40,000
Output	Programs conducted by Outreach Services	716	667	700
Output	Partners engaged by Outreach Services	15	31	50
Output	Webpage content posts	0	71	100
Output	Circulation of Outreach Services	9,999	10,989	12,000

Performance Measures/Goals Description

Attendance at Outreach Services programs: Reflects the total attendance including adult, youth, and general interest audiences at all Outreach Services library programs.

Programs conducted by Outreach Services: Reflects the total programs for adult, youth, and general interest audiences conducted by Outreach Services staff, contractors, and partners.

Partners engaged by Outreach Services: Reflects the total number of partners engaged by Outreach Services to advance the Library District's strategic plan and meet community need/interests. Statistics include partners of cooperation and partners of contracted service.

Webpage content posts: Reflects the total number of unique early childhood education content resources added to the Library District's Ready for K webpage.

Circulation of Outreach Services: Reflects the total circulation of library materials at Outreach Services visits and materials delivered to homebound customers.

Expenditure Detail

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 246,671	\$ 289,398	\$ 452,835	\$ 163,437	56.47%
Benefits	\$ 151,849	\$ 186,122	\$ 231,742	\$ 45,620	24.51%
Services and Supplies	\$ 18,789	\$ 10,833	\$ 37,000	\$ 26,167	241.55%
Expenditure Total	\$ 417,309	\$ 486,353	\$ 721,577	\$ 235,224	48.36%

Explanation of Expenditures

The Fiscal Year 2022-2023 budget for the Outreach Services program is \$721,577. The Services and Supplies budget amounts to \$37,000.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Outreach Education Coordinator	1.00	-	1.00	1.00	-
Outreach Services Manager	1.00	-	1.00	1.00	-
Outreach Specialist	5.00	1.00	3.20	4.67	1.47
Totals	7.00	1.00	5.20	6.67	1.47

Significant Program Changes

No significant changes.

Gallery Services

Program: Program Support

Program Contact: Darren Johnson

Related Programs: Community Engagement Administration; Adult Services Administration; Literacy Services; Outreach Services; Programming and Venues Services; Youth Services Administration

Program Description

Gallery Services oversees the use of dedicated venues assigned throughout the Library District to advance the culture of visual artwork. Services include accepting artist submittals, scheduling art shows and demonstrations, administering contracts with artists, overseeing art competitions, conducting workshops, hosting exhibit receptions, overseeing placement of the permanent art collection, maintaining artwork inventory, promoting venues to local and national artists, developing partnerships, and installing exhibits.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Attendance at Gallery Services programs	52	1,311	1,300
Output	Percentage of customer satisfaction	100%	100%	99%
Output	Programs conducted by Gallery Services	63	82	75
Output	Art pieces in the permanent collection	464	509	512
Output	Partners engaged by Gallery Services	57	53	50
Output	Guest book entries	4396	7,014	7,000
Output	Percentage of artist satisfaction	99%	100%	99%

Performance Measures/Goals Description

Attendance at Gallery Services programs: Reflects the total attendance including adult and general interest audiences at all Gallery Services programs.

Percentage of customer satisfaction: Reflects the percentage of positive customer evaluations received in gallery guest books.

Programs conducted by Gallery Services: Reflects the total programs for adult and general interest audiences at all Gallery Services programs including installed gallery exhibits, reception events, and workshops.

Art pieces in the permanent collection: Reflects the total number of items in the Library District's permanent art collection.

Partners engaged by Gallery Services: Reflects the total number of partners engaged by Gallery Services to advance the Library District's strategic plan and meet community need/interests. Statistics include partners of cooperation and partners of contracted service.

(Cont'd)

Performance Measures/Goals Description (Cont'd)

Guest book entries: Reflects the total number of customer comments entered in guest books located in most Library District art galleries.

Percentage of artist satisfaction: Reflects the percentage of satisfactory or higher evaluations on surveys received from exhibiting artists.

Expenditure Detail

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 105,908	\$ 109,597	\$ 119,175	\$ 9,578	8.74%
Benefits	\$ 55,501	\$ 59,337	\$ 63,396	\$ 4,059	6.84%
Services and Supplies	\$ 3,893	\$ 4,762	\$ 15,500	\$ 10,738	225.49%
Expenditure Total	\$ 165,302	\$ 173,696	\$ 198,071	\$ 24,375	14.03%

Explanation of Expenditures

The Fiscal Year 2022-2023 budget for Gallery Services amounts to \$198,071. The Services and Supplies budget amounts to \$15,500.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Gallery Services Assistant	1.00	-	1.00	1.00	-
Gallery Services Manager	1.00	-	1.00	1.00	-
Totals	2.00	-	2.00	2.00	-

Significant Program Changes

No significant changes.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Information Technology

Department Overview

The Information Technology Department is responsible for purchasing library materials for customer use; loaning of customer materials between libraries; the Distribution Center; and for supporting the District's day-to-day operations through the maintenance and support of information technology assets. The department also protects the District's technology assets from outside threats, keeps the network running, and helps to maintain the District's enterprise applications.

The Information Technology budget amounts to \$19,260,464. The Services and Supplies budget amounts to \$2,639,369 and includes software and equipment maintenance, as well as telephone expenses.

The IT Department consists of the Access Services, Collection and Bibliographic Services, and Information Technology Programs. The Access Services Program supports the Electronic Resources, Interlibrary Loan, and Distribution Center functions. The Collection and Bibliographic Services Program supports the Acquisitions, Cataloging, and Collections functions. The IT Program supports the Enterprise Applications, System Security, Help Desk, Technology Infrastructure, and Telecommunications functions.

Measuring Success

The Information Technology Department's responsibilities include the management and maintenance of the District's technology assets to ensure that these assets are able to support the District's business objectives, and providing a comprehensive and responsive collection of materials for our customers to borrow. The performance measures/goals selected are designed to ensure that technology issues are addressed in a timely and efficient manner, and that customers are able to find the materials they need.

Department Programs

Information Technology includes the following programs:

- Information Technology
- Collection and Bibliographic Services
- Access Services
- Interlibrary Loan
- Distribution Center
- Electronic Resources

Budget Summary	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023 Budget
Staffing FTE	44.66	44.66	44.66	-
Salaries and Benefits	\$ 4,476,022	\$ 4,480,698	\$ 5,268,095	\$ 787,397
Services and Supplies	\$ 2,117,929	\$ 2,685,539	\$ 2,639,369	\$ (46,170)
Library Materials	\$ 9,167,381	\$ 10,467,307	\$ 11,353,000	\$ 885,693
Expenditure Total	\$ 15,761,332	\$ 17,633,544	\$ 19,260,464	\$ 1,626,920

Information Technology Administration

Program: Program Support

Program Contact: Al Prendergast

Related Programs: Access Services; Collection and Bibliographic Services; Interlibrary Loan; Distribution Center; Electronic Resources

Program Description

The Information Technology Program provides technology and support services and includes activities related to supporting the District's network infrastructure, telephone system, and the District's Library Services Platform. The department is responsible for purchasing and maintaining all of the District's personal computers, peripherals and related software, and hardware/software licensing agreements.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Quality	Percentage of staff who reported that they were satisfied with the overall handling of their trouble ticket request	99%	99%	100%
Output	Percentage of total number of trouble tickets submitted that were completed in a timely manner	99%	99%	100%
Outcome	Network uptime availability	99%	99%	100%

Performance Measures/Goals Description

The overall customer satisfaction measures staff response to the department's survey at the completion of a trouble ticket.

The percent of trouble tickets completed in a timely manner measures how quickly the department is able to resolve a trouble ticket compared to the expected repair times listed in the department's Service Level Agreement document.

The network uptime availability measures the percent of time that network connectivity is available for all locations.

Expenditure Detail

Program Expenditures	FY2022			Variance	
	FY2021 Actual	Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	Percent
Salaries	\$ 1,373,002	\$ 1,285,215	\$ 1,589,022	\$ 303,807	23.64%
Benefits	\$ 594,024	\$ 614,087	\$ 744,559	\$ 130,472	21.25%
Services and Supplies	\$ 1,703,651	\$ 2,287,991	\$ 2,127,100	\$ (160,891)	(7.03%)
Expenditure Total	\$ 3,670,677	\$ 4,187,293	\$ 4,460,681	\$ 273,388	6.53%

Explanation of Expenditures

The Information Technology budget is \$4,460,681. The Services and Supplies budget is \$2,127,100, which includes operating supplies, software and user licenses, equipment maintenance and repair, District-wide telephone expenses, and contract services in support of mainframe, personal computer, and network applications.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Information Technology Assistant	1.00	-	1.00	1.00	-
Information Technology Assistant Director	1.00	-	1.00	1.00	-
Information Technology Director, CIO	1.00	-	1.00	1.00	-
Maker Space Support Specialist	1.00	-	1.00	1.00	-
Microcomputer and Network Analyst	5.00	-	5.00	5.00	-
Microcomputer Specialist	1.00	-	1.00	1.00	-
Microcomputer Technician	4.00	-	4.00	4.00	-
Network and Integrated Library Systems Analyst	1.00	-	1.00	1.00	-
Systems and Network Analyst	1.00	-	1.00	1.00	-
Systems and Network Security Analyst	1.00	-	1.00	1.00	-
Systems and Network Supervisor	1.00	-	1.00	1.00	-
Totals	18.00	-	18.00	18.00	-

Significant Program Changes

No significant changes.

Collection and Bibliographic Services

Program: Program Support

Program Contact: Rebecca Colbert

Related Programs: Information Technology; Access Services; Interlibrary Loan; Distribution Center; Electronic Resources

Program Description

Collection and Bibliographic Services is responsible for the centralized selection and processing of all materials added to the District's collection. Selection of materials is based upon strategic service priorities following the guidelines established in the Collection Development Policy. Collection and Bibliographic Services selects and coordinates materials in a wide range of formats including electronic databases, eMedia, audio books, periodicals, CDs, DVDs, print, and non-traditional materials. It is also responsible for reevaluating and analyzing weaknesses and strengths in the collection to ensure a balanced and diverse collection.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Number of active items in collection	3,333,244	3,312,412	3,450,000
Outcome	Collection turnover	2.5	2.8	3.0
Outcome	Materials expenditure per capita	\$5.75	\$5.23	\$5.65

Performance Measures/Goals Description

The number of active items in the collection: Reflects all District holdings, both cataloged and noncataloged items.

Collection turnover: Relates the number of materials checked out relative to the size of the collection. It is the number of materials circulated divided by the number of active library materials held.

Materials expenditure per capita: Relates the funds spent on materials for the library collection to the number of people within the District's service area.

Expenditure Detail

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance	
				FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 1,166,446	\$ 1,139,039	\$ 1,339,716	\$ 200,677	17.62%
Benefits	\$ 511,605	\$ 581,010	\$ 648,919	\$ 67,909	11.69%
Services and Supplies	\$ 253,703	\$ 258,539	\$ 309,659	\$ 51,120	19.77%
Library Materials	\$ 9,167,381	\$ 10,467,307	\$ 11,353,000	\$ 885,693	8.46%
Expenditure Total	\$ 11,099,135	\$ 12,445,895	\$ 13,651,294	\$ 1,205,399	9.69%

Explanation of Expenditures

The Fiscal Year 2023 budget for Collection and Bibliographic Services is \$13,651,294. Materials budget funding amounts to \$11,353,000 for District-wide purchases. The materials budget for Fiscal Year 2023 is 15% of the General Fund's projected expenditures.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Acquisitions Librarian	1.00	-	1.00	1.00	-
Adult Collection Development Librarian	1.00	-	1.00	1.00	-
Adult Services Librarian	1.00	-	1.00	1.00	-
Cataloger	1.00	-	1.00	1.00	-
Collection Development Assistant	-	2.00	1.08	1.08	-
Collection Development Librarian	1.00	-	1.00	1.00	-
Head of Collection and Bibliographic Services	1.00	-	1.00	1.00	-
Senior Cataloger	1.00	-	1.00	1.00	-
Support Services Assistant II	8.00	-	8.00	8.00	-
Young People's Collection Development Librarian	1.00	-	1.00	1.00	-
Youth Services Librarian	1.00	-	1.00	1.00	-
Totals	17.00	2.00	18.08	18.08	-

Significant Program Changes

No significant changes.

Access Services

Program: Program Support

Program Contact: Sufa Anderson

Related Programs: Information Technology; Collection and Bibliographic Services; Interlibrary Loan; Electronic Resources; Distribution Center

Program Description

Access Services provides direction for all library automation systems related to database and software management for the Library District. The Access Services Department also assists the public with the use and policies related to these systems. Access Services includes the Interlibrary Loan program (ILL), the Electronic Resources program (ER), and the Distribution Center (DC).

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Total number of ILL borrowing requests	4,488	5,198	5,300
Output	Total number of ILL lending requests	5,704	6,979	7,000
Output	Distribution Center circulation	141,083	151,893	155,000
Output	Holds filled by Distribution Center	67,259	65,988	66,000
Output	Digital circulation	3,251,359	3,110,010	3,200,000
Output	Online resource retrievals	1,901,653	1,917,733	2,000,000

Performance Measures/Goals Description

Total number of ILL borrowing requests reflects the total number of LVCCLD customer requests for ILL items.

Total number of ILL lending requests reflects the total number of requests from other agencies to borrow LVCCLD items.

Distribution Center circulation reflects the number of items checked out and renewed from the Distribution Center collection.

Holds filled by the Distribution Center reflects the number of requests filled by items from the Distribution Center collection.

Digital circulation is the number of checkouts and renewals of electronic materials, such as eBooks, eAudiobooks, downloadable and streaming music, movies, and magazines.

Online resource retrievals reflects the number of records viewed, downloaded, or otherwise retrieved by customers.

Expenditure Detail

Program Expenditures	FY2022			Variance	
	FY2021 Actual	Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 587,727	\$ 606,542	\$ 654,865	\$ 48,323	7.97%
Benefits	\$ 243,218	\$ 254,805	\$ 291,014	\$ 36,209	14.21%
Services and Supplies	\$ 160,575	\$ 139,009	\$ 202,610	\$ 63,601	45.75%
Expenditure Total	\$ 991,520	\$ 1,000,356	\$ 1,148,489	\$ 148,133	14.81%

Explanation of Expenditures

The Fiscal Year 2023 budget for the Access Services Department is \$1,148,489. The Services and Supplies budget is \$202,610 and includes office supplies, small equipment, software and user licenses, and appropriations for the purchase of library cards.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Access Services Manager	1.00	-	1.00	1.00	-
Distribution Center Associate	-	1.00	0.60	0.60	-
Distribution Center Librarian	-	-	1.00	-	(1.00)
Distribution Center Manager	1.00	-	-	1.00	1.00
Distribution Center Page	-	3.00	1.35	1.35	-
Electronic Resources Librarian	2.00	-	2.00	2.00	-
Electronic Resources Manager	1.00	-	1.00	1.00	-
Interlibrary Loan Associate	1.00	1.00	1.63	1.63	-
Totals	6.00	5.00	8.58	8.58	-

Significant Program Changes

No significant changes.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Library Operations

Department Overview

Library Operations is responsible for coordinating the services in all 25 branch libraries to ensure that library services are delivered equitably and in a consistent manner across the District service area. The Library Operations Department oversees all branch operations including Adult Services, Youth Services, Circulation, and Computer Centers. In addition, Library Operations is responsible for providing services to inmates at the city of Las Vegas Misdemeanor Facility; and Call Center operations, which provides outsourced service for customers by phone.

The Fiscal Year 2023 total budget for Library Operations is \$29,718,630. The Services and Supplies budget is \$879,434 and includes appropriations for library supplies, small equipment, and contracted and professional services.

Significant Changes

The heart of the library is its staff. In the last year Library Operations

- Implemented Regional Managers and will complete the third regional transition this fiscal year
- Added promotional opportunities including bringing back Adult Service Department Heads
- Worked with HR Trainer, Regional Managers, Safety Manager, and various leads to develop and implement the District's Apprentice Person-in-Charge (APIC)
- Helped HR to develop and implement New Leader Onboarding
- Continued practice of hiring for current branch needs and not what was formerly allocated

Measuring Success

In Fiscal Year 2021-2022 District libraries circulated over 9.5 million items to 523,394 registered cardholders. This makes the Las Vegas-Clark County Library District (LVCCLD) one of the busiest major public libraries in the country. In Fiscal Year 2022, 3.5 million people visited District libraries. Although the District saw a slight decline of in-person visits and circulation in Fiscal Year 2022, increases were made in the following areas: program attendance, virtual visits to the website, and eMedia circulation.

Department Programs

Other performance measures/goals in Library Operations reflect the wide variety of services provided and will be closely monitored to ensure that District residents continue to enjoy superior public library services.

Library Operations is comprised of the following programs:

- North Region Libraries
- East Region Libraries
- West Region Libraries

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2023 | Library Operations

Budget Summary	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023 Budget
Staffing FTE	373.68	374.75	373.60	(1.15)
Salaries and Benefits	\$ 25,184,724	\$ 23,343,228	\$ 28,839,196	\$ 5,495,968
Services and Supplies	\$ 400,236	\$ 415,080	\$ 879,434	\$ 464,354
Expenditure Total	\$ 25,584,960	\$ 23,758,308	\$ 29,718,630	\$ 5,960,322

Library Operations Administration

Program: Program Delivery

Program Contact: Leo Segura

Related Programs: North Region, East Region, West Region

Program Description

The Library Operations Director works with three Regional Managers to oversee daily operations for 25 branch locations in addition to the Call Center operations. The District serves all areas of Las Vegas and Clark County including the rural areas of the county. Additionally, the city of Las Vegas contracts with the District for services to its inmate population.

The Library Operations department is responsible for coordinating the services in all branches to ensure that library services are delivered equitably and consistently throughout the entire District.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	Number of library cardholders	554,646	523,394	550,000
Output	Total circulation	8,715,542	9,508,475	10,300,000
Output	Gate count	3,171,607	3,487,616	3,800,000
Output	Number of computer use sessions	994,936	1,049,294	1,143,000

Performance Measures/Goals Description

Number of library cardholders: Cardholders with LVCCLD as their home library.

Total circulation: Reflects the number of items checked out and renewed at the District's 25 branches, Outreach, and ILL departments, Misdemeanant Library, and all eMedia transactions and customer renewals done online.

Gate count: Number of customers visiting library branches throughout the year.

Number of computer use sessions: Reflects the number of sessions used on a public PC or laptop.

Expenditure Detail

Program Expenditures	FY2022			Variance	
	FY2021 Actual	Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 1,031,669	\$ 757,664	\$ 1,026,739	\$ 269,076	35.51%
Benefits	\$ 279,955	\$ 313,878	\$ 414,373	\$ 100,496	32.02%
Services and Supplies	\$ 73,547	\$ 72,312	\$ 291,080	\$ 218,768	302.53%
Expenditure Total	\$ 1,385,171	\$ 1,143,853	\$ 1,732,192	\$ 588,339	51.43%

Explanation of Expenditures

The Fiscal Year 2023 total budget for Library Operations amounts to \$29,718,630. The Library Operations Administration budget amounts to \$1,732,192, including the contract libraries. The Services and Supplies budget is \$291,080 and includes appropriations for small equipment in the amount of \$154,000, as well as provides funds for all branches.

Staffing

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Administrative Assistant	-	-	1.00	-	(1.00)
Assistant Library Operations Director	-	-	1.00	-	(1.00)
Correctional Library Assistant	-	1.00	0.55	0.55	-
Library Operations Director	1.00	-	1.00	1.00	-
Library Operations Support Manager	1.00	-	1.00	1.00	-
Multiservices Assistant	2.00	3.00	3.80	3.80	-
Multiservices Librarian	3.00	-	3.00	3.00	-
Regional Library Operations Manager	3.00	-	2.00	3.00	1.00
Totals	10.00	4.00	13.35	12.35	(1.00)

Significant Program Changes

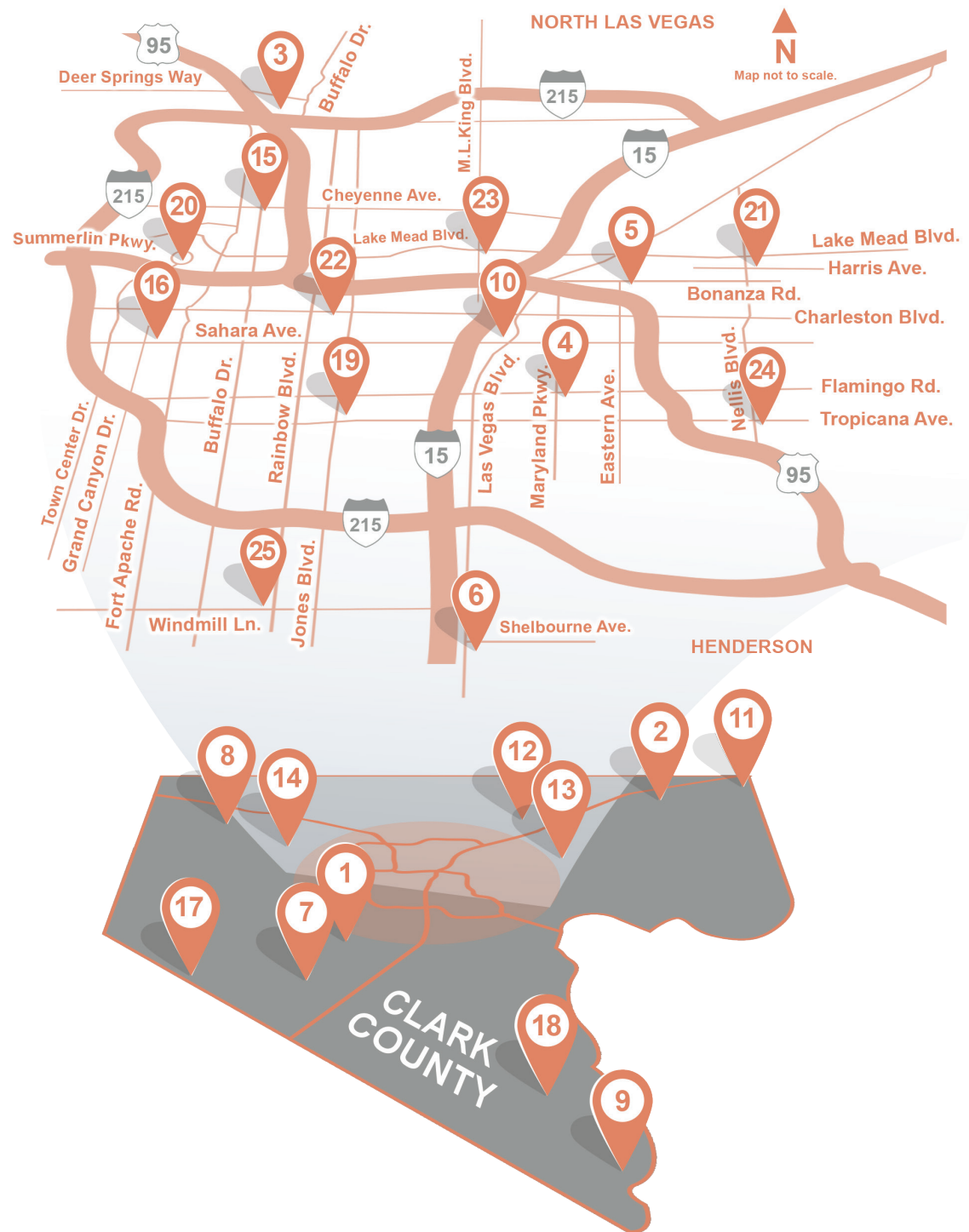
The Administrative Assistant and Assistant Library Operations Director positions have been eliminated.

A Regional Library Operations Manager position has been added.

SERVICE AREA & BRANCH LOCATIONS

Library Branches

1. Blue Diamond
2. Bunkerville
3. Centennial Hills
4. Clark County
5. East Las Vegas
6. Enterprise
7. Goodsprings
8. Indian Springs
9. Laughlin
10. Meadows
11. Mesquite
12. Moapa Town
13. Moapa Valley
14. Mt. Charleston
15. Rainbow
16. Sahara West
17. Sandy Valley
18. Searchlight
19. Spring Valley
20. Summerlin
21. Sunrise
22. West Charleston
23. West Las Vegas
24. Whitney
25. Windmill



ALL METRO BRANCHES ARE OPEN

Monday – Thursday from 10 a.m. to 8 p.m. and Friday, Saturday, and Sunday from 10 a.m. to 6 p.m.
Greater Clark County branch hours vary. Please call for hours 702.734.READ.

Library Branches

Program: Program Delivery

Program Contact: Leo Segura

Related Programs: Library Operations Administration; North Region, East Region, West Region

Program Description

The District operates 14 urban libraries throughout the Las Vegas metropolitan area, the City's Misdemeanant jail library, and 11 libraries throughout unincorporated Clark County, Nevada. The Library District operates as one district, one collection. Named ALA's 2022 recipient of its "Library of the Future" Award, the Library District offers a variety of library- and community-sponsored events, including guest lectures, seminars, author visits, workforce development, business and career resources, Homework Help, computer training, cultural heritage celebrations, films, plays, and storytimes. Resources for the branches include creation spaces, a collection of more than two million books, magazines, CDs, DVDs, and eMedia, as well as online access to an array of electronic resources accessible from home, school, office, or from public computers and in the branches.

Performance Measures/Goals

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	North Region circulation	3,038,051	1,059,024	1,023,000
Output	North Region gate count	2,517,703	1,057,614	1,112,000
Output	North Region reference transactions	301,977	110,250	126,130

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	East Region circulation	993,365	823,364	684,000
Output	East Region gate count	1,092,623	1,076,749	921,000
Output	East Region reference transactions	144,128	175,143	212,800

Measure Type	Primary Measure	FY2021 Actual	FY2022 Actual	FY2023 Projected
Output	West Region circulation	1,678,027	1,440,758	1,237,000
Output	West Region gate count	1,072,648	1,253,253	1,400,000
Output	West Region reference transactions	122,073	131,023	140,590

Performance Measures/Goals Description

Circulation reflects the number of items checked out and renewed at Regional branches.

Gate count reflects the number of customers visiting Regional branches during the year.

Reference transactions relate to the number of questions posed to Regional branches staff by customers looking for information on various topics.

Expenditure Detail

Program Expenditures	FY2022			Variance	
	FY2021 Actual	Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 17,708,907	\$ 15,850,579	\$ 19,726,220	\$ 3,875,641	24.45%
Benefits	\$ 6,164,193	\$ 6,421,108	\$ 7,671,864	\$ 1,250,756	19.48%
Services and Supplies	\$ 326,689	\$ 342,768	\$ 588,354	\$ 245,586	71.65%
Expenditure Total	\$ 24,199,789	\$ 22,614,455	\$ 27,986,438	\$ 5,371,983	23.75%

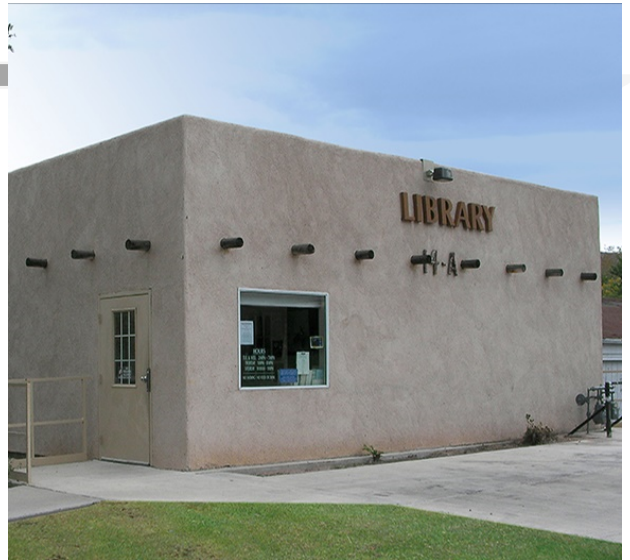
Significant Program Changes

Changed reporting structure so Regional Managers will directly supervise a mix of Metro and Greater Clark County Libraries and implementing succession planning initiatives. Adopted new services such as curbside and different methods of providing programming including online and take-and-make activities that were a response to COVID-19. We forged new partnerships with services such as Nevada Legal Aid, and expanded partner programming with existing partners like Three Square. Staff will be more involved with library programming and outreach.

BLUE DIAMOND LIBRARY

Background

One of the District's smallest libraries, the Blue Diamond Library opened in 1970 in a small trailer purchased with a Federal Library Grant. In 1989, a local Blue Diamond resident constructed the current 1,000-square-foot library building, providing spaces and resources for limitless learning, business and career success, connections to government and social services, and promotes community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Blue Diamond Library amounts to \$126,566. The Services and Supplies budget amounts to \$21,704.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 65,941	\$ 38,646	\$ 67,816	\$ 29,170	75.48%
Benefits	\$ 10,333	\$ 10,806	\$ 37,046	\$ 26,240	242.83%
Services and Supplies	\$ 17,802	\$ 17,820	\$ 21,704	\$ 3,884	21.80%
Expenditure Total	\$ 94,076	\$ 67,272	\$ 126,566	\$ 59,294	88.14%

Authorized Personnel	Full Time	Part Time	FY2022		Variance
			Actual FTE	Budget FTE	
Library Assistant	-	1.00	0.30	0.30	-
Library Associate	1.00	-	0.63	1.00	0.37
Totals	1.00	1.00	0.93	1.30	0.37

BUNKERVILLE LIBRARY

Background

The Bunkerville Library first opened in 1968 in a portion of the old school gym and was recently renovated in 2018. Housed with the Parks and Recreation Department, the library serves many Mesquite residents as well as the residents of Bunkerville. Located on West Virgin Street and South First West, the library is frequently used as a source for learning materials and services by Clark County Parks and Recreation in support of special programs and learning activities. The library provides spaces and resources for limitless learning, business and career success, connections to government and social services, and promotes community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Bunkerville Library amounts to \$117,771. The Services and Supplies budget amounts to \$5,000.

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 41,036	\$ 42,486	\$ 75,113	\$ 32,627	76.79%
Benefits	\$ 10,385	\$ 11,362	\$ 37,658	\$ 26,296	231.44%
Services and Supplies	\$ 567	\$ 1,070	\$ 5,000	\$ 3,930	367.29%
Expenditure Total	\$ 51,988	\$ 54,918	\$ 117,771	\$ 62,853	114.45%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Library Assistant	-	1.00	0.30	0.47	0.17
Library Associate	1.00	-	0.63	1.00	0.37
Totals	1.00	1.00	0.93	1.47	0.54

CENTENNIAL HILLS LIBRARY

Background

The 45,555-square-foot Centennial Hills Library opened in January 2009 and is built on a seven-acre site in the northwest area of Las Vegas. The building is LEED (Leadership in Energy and Environmental Design) certified gold, meaning it is constructed to reduce negative environmental impacts and improve occupant health and well-being. This state-of-the-art library offers a collection of books, music, movies, and other resources for adults and children of all ages. There is a Computer Center for adults, and a Homework Help and Homeschool Center for children in grades K-12. The library also offers an art gallery, a storytime room, a meeting space, study rooms, and a used bookstore/café. In the coming year, programs for all ages will continue to be a goal, with a focus on STEAM programs and tutoring support for children and teens. Finally, staff will strive to provide spaces and resources for limitless learning, business and career success, connections to government and social services, and promote community and culture. New technologies such as 3D printers are being used to achieve a focus on STEAM programs and tutoring support.



Budget

The Fiscal Year 2022-2023 budget for the Centennial Hills Library is \$1,918,481. The Services and Supplies budget amounts to \$37,600.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	Percent
Salaries	\$ 1,251,948	\$ 984,898	\$ 1,373,442	\$ 388,544	39.45%
Benefits	\$ 390,432	\$ 365,921	\$ 507,439	\$ 141,518	38.67%
Services and Supplies	\$ 16,267	\$ 24,137	\$ 37,600	\$ 13,463	55.78%
Expenditure Total	\$ 1,658,647	\$ 1,374,956	\$ 1,918,481	\$ 543,525	39.53%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	1.00	3.00	2.94	2.41	(0.53)
Adult Services Librarian	2.00	-	2.00	2.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	3.00	4.00	5.05	5.05	-
Circulation Department Head	1.00	-	1.00	1.00	-
Computer Lab Assistant	1.00	3.00	1.90	2.43	0.53
Computer Lab Department Head	1.00	-	1.00	1.00	-
Multiservices Assistant	-	1.00	0.48	0.48	-
Page	-	17.00	5.55	5.40	(0.15)
Young People's Library/Children's Services Assistant	2.00	3.00	3.43	3.43	-
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	1.00	-	1.00	1.00	-
Totals	15.00	31.00	27.35	27.20	(0.15)

CLARK COUNTY LIBRARY

Background

The Clark County Library has served as a regional resource since January 1971. The current 120,000-square-foot facility serves a community population of about 123,000 residents. This full-service community library is home to a large Performing Arts Center, the Adult Learning Program headquarters, and a One-Stop Career Center. The Southern Nevada Nonprofit Information Center offers a collection of non-profit/grant seeking materials and free workshops. The Clark County Library Computer Center offers 40 public computer stations as well as the largest collection of magazine titles for browsing. This branch has free study rooms for public use and larger rooms that are available to rent. There is a prominent art gallery area in the lobby area. The Clark County Library boasts the District's only Best Buy Teen Tech Center, which houses state-of-the-art technology including two recording studios, two 3D printers, a green screen for filming, a Glowforge laser cutter, and digital camera equipment for photography projects. The library is committed to early literacy endeavors and performs targeted outreach and in-house programs to preschoolers and school-aged children. The Youth Services Department checks out American Girl dolls and has a toy-lending library for families to take home age-appropriate games and objects that extend early learning opportunities in the home. Homework assistance, including tutoring, is provided for school-aged children throughout the school year. The Youth Services Department partners with Three Square to provide children under the age of 18 free meals after school. The Library District also recently expanded its partnership with Three Square and the Clark County library now serves fresh meals to seniors as well. This program ensures seniors 60 and older—along with their loved ones—receive a warm, healthy meal at no cost. This initiative also aims to stimulate the mind through engaging, senior-focused activities and education through library programming. The Clark County Library is a gathering place for the community. Our programs and services reflect the unique needs of this community and we strive to adapt our services as the community changes and grows.



Budget

The Fiscal Year 2022-2023 budget for the Clark County Library amounts to \$2,894,468. The Services and Supplies budget amounts to \$80,000.

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 1,585,103	\$ 1,618,959	\$ 2,039,587	\$ 420,628	25.98%
Benefits	\$ 623,472	\$ 651,175	\$ 774,881	\$ 123,706	19.00%
Services and Supplies	\$ 52,126	\$ 42,818	\$ 80,000	\$ 37,182	86.84%
Expenditure Total	\$ 2,260,701	\$ 2,312,952	\$ 2,894,468	\$ 581,516	25.14%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	2.00	4.00	3.90	3.90	-
Adult Services Librarian	3.00	-	3.00	3.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	4.00	4.00	5.90	5.90	-
Circulation Department Head	1.00	-	1.00	1.00	-
Computer Lab Assistant	1.00	4.00	2.50	3.02	0.52
Computer Lab Department Head	1.00	-	1.00	1.00	-
Maker Specialist Youth	1.00	-	1.00	1.00	-
Multiservices Assistant	-	2.00	0.95	0.95	-
Page	-	18.00	7.20	6.00	(1.20)
Teen Services Department Head	1.00	-	1.00	1.00	-
Teen Services Librarian	1.00	-	1.00	1.00	-
Teen Services Specialist	-	1.00	0.60	0.60	-
Young People's Library/Children's Services Assistant	2.00	2.00	2.95	2.95	-
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	2.00	-	2.00	2.00	-
Totals	22.00	35.00	37.00	36.32	(0.68)

EAST LAS VEGAS LIBRARY

Background

The East Las Vegas Library opened in April 2019 and is located in the heart of this predominantly Latinx East Las Vegas community. This modern, 41,051-square-foot library features 21st century design elements with state-of-the-art spaces including a Tech Lab with audio/video production, DJ equipment, and green screen technology; a podcast room; a Computer Center with 50+ devices; a Family Activity Room and living room space; and a dedicated Teen area with Virtual Reality (VR) technology and gaming equipment. The library also offers a large Spanish language collection and features an Adult Learning Center that offers classes in Adult Basic Education, English language training, and Career Online High School. In the same place, the One-Stop Career Center provides workforce training and readiness, financial aid, and other career and employment help.



Budget

The Fiscal Year 2022-2023 budget for the East Las Vegas Library is \$2,061,025. The Services and Supplies budget amounts to \$41,000.

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 1,445,773	\$ 1,176,211	\$ 1,448,965	\$ 272,754	23.19%
Benefits	\$ 459,892	\$ 486,281	\$ 571,060	\$ 84,779	17.43%
Services and Supplies	\$ 24,115	\$ 24,417	\$ 41,000	\$ 16,583	67.92%
Expenditure Total	\$ 1,929,780	\$ 1,686,909	\$ 2,061,025	\$ 374,116	22.18%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	1.00	1.00	2.48	1.48	(1.00)
Assistant Branch Manager	1.00	-	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	2.00	4.00	3.89	3.89	-
Circulation Department Head	1.00	-	1.00	1.00	-
Computer Lab Assistant	1.00	4.00	1.42	2.90	1.48
Computer Lab Department Head	1.00	-	1.00	1.00	-
Library Assistant	1.00	-	1.00	1.00	-
Multimedia Librarian	1.00	-	1.00	1.00	-
Multimedia Specialist	1.00	-	1.00	1.00	-
Multimedia Supervisor	1.00	-	1.00	1.00	-
Multiservices Assistant	1.00	3.00	2.43	2.43	-
Page	-	9.00	3.90	2.85	1.05
Young People's Library/Children's Services Assistant	2.00	1.00	2.48	2.48	-
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	1.00	-	1.00	1.00	-
Totals	17.00	22.00	26.60	26.03	0.57

ENTERPRISE LIBRARY

Background

The Enterprise Library opened in April 1996 and is located on the south end of the famous Las Vegas Boulevard. The 26,000-square-foot building offers customers opportunities to interact with a variety of multimedia and Maker equipment. 3D printers, DJ decks, and podcasting equipment reside alongside books, DVDs, CDs, video games, and magazines. Enterprise Library has public computers, study rooms, and a multipurpose room all available for booking. Programming for children and adults is a major focus for staff who create a variety of age specific and intergenerational programs. Teens have their own space at Enterprise Library in the Cox Teen STEAM Lab which features a variety of Maker equipment with comfortable seating for just hanging out or working on group projects. Stop by our Youth Services area where children can check out toys, American Girl dolls, Launchpads, play on our After Mouse Interactive Play Table or giant Connect Four. Youth Services offers a wide range of programming, including tutors and after school meals through our partners. Staff seek to provide an environment that encourages learning and exploration while having fun. Come and visit with us!



Budget

The Fiscal Year 2022-2023 budget for the Enterprise Library is \$1,478,025. The Services and Supplies budget amounts to \$32,750.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 888,047	\$ 896,171	\$ 1,027,886	\$ 131,715	14.70%
Benefits	\$ 356,912	\$ 386,834	\$ 417,389	\$ 30,555	7.90%
Services and Supplies	\$ 22,728	\$ 28,835	\$ 32,750	\$ 3,915	13.58%
Expenditure Total	\$ 1,267,687	\$ 1,311,840	\$ 1,478,025	\$ 166,185	12.67%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	1.00	2.00	1.95	1.95	-
Adult Services Department Head	1.00	-	-	1.00	1.00
Assistant Branch Manager	-	-	1.00	-	(1.00)
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	2.00	3.00	3.42	3.42	-
Circulation Department Head	1.00	-	1.00	1.00	-
Multimedia Assistant	-	1.00	-	0.48	0.48
Multimedia Supervisor	1.00	-	1.00	1.00	-
Multiservices Assistant	-	2.00	1.43	0.95	(0.48)
Page	-	10.00	3.30	3.30	-
Young People's Library/Children's Services Assistant	2.00	-	2.00	2.00	-
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	1.00	-	1.00	1.00	-
Totals	11.00	18.00	18.10	18.10	-

GOODSPRINGS LIBRARY

Background

The Goodsprings Library serves the smallest community in Clark County, but this little town is full of history. Originally opened in 1968 in the living room of an old mining house owned by the parents of the librarian, the Goodsprings Library was moved into its current location next to the Goodsprings Community Center and the one-room schoolhouse in 1970. The library provides spaces and resources for limitless learning, business and career success, connections to government and social services, and promotes community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Goodsprings Library is \$110,543. The Services and Supplies budget amounts to \$650.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 46,746	\$ 50,071	\$ 69,390	\$ 19,319	38.58%
Benefits	\$ 31,117	\$ 33,169	\$ 40,503	\$ 7,334	22.11%
Services and Supplies	\$ 525	\$ 158	\$ 650	\$ 492	311.39%
Expenditure Total	\$ 78,388	\$ 83,398	\$ 110,543	\$ 27,145	32.55%

Authorized Personnel	Full Time		FY2022 Actual FTE	FY2023 Budget FTE	Variance
	Full Time	Part Time			
Library Associate	1.00	-	0.75	1.00	0.25
Total	1.00	-	0.75	1.00	0.25

INDIAN SPRINGS LIBRARY

Background

Located at the corner of Sky Road and Gretta Lane, the Indian Springs Library opened in its current facility in February 1987 and serves residents from the communities of Indian Springs. The 1,200-square-foot library offers spaces and resources for limitless learning, business and career success, connections to government and social services, and promotes community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Indian Springs Library is \$140,406. The Services and Supplies budget amounts to \$4,000.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 77,291	\$ 80,289	\$ 104,267	\$ 23,978	29.86%
Benefits	\$ 23,728	\$ 25,975	\$ 32,139	\$ 6,164	23.73%
Services and Supplies	\$ 533	\$ 1,146	\$ 4,000	\$ 2,854	249.04%
Expenditure Total	\$ 101,552	\$ 107,410	\$ 140,406	\$ 32,996	30.72%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Library Assistant	-	1.00	0.47	0.47	-
Library Associate	1.00	-	0.76	1.00	0.24
Totals	1.00	1.00	1.23	1.47	0.24

LAUGHLIN LIBRARY

Background

The Laughlin Library operated out of a storefront in 1987 and moved into its own 15,600-square-foot facility in April 1994. The library is located off Needles Highway. Its special collections include the history of Laughlin and gaming as well as information about the Mojave Desert. The library provides spaces and resources for limitless learning, business and career success, connections to government and social services, and promotes community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Laughlin Library is \$719,156. The Services and Supplies budget amounts to \$19,000.

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance	
				FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 525,378	\$ 424,158	\$ 490,669	\$ 66,511	15.68%
Benefits	\$ 195,544	\$ 199,327	\$ 209,487	\$ 10,160	5.10%
Services and Supplies	\$ 8,436	\$ 7,661	\$ 19,000	\$ 11,339	148.01%
Expenditure Total	\$ 729,358	\$ 631,146	\$ 719,156	\$ 88,010	13.94%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	-	1.00	0.47	0.47	-
Library Assistant	5.00	1.00	5.48	5.48	-
Outlying Branch Department Head	1.00	-	1.00	1.00	-
Page	-	4.00	1.20	1.20	-
Totals	7.00	6.00	9.15	9.15	-

MEADOWS LIBRARY

Background

The 813-square-foot Meadows Library is located inside the Stupak Community Center that opened January 4, 2010. It is an outreach branch that offers materials in English and Spanish including books, DVDs, music CDs, and popular materials, as well as a dedicated children's area. The library will focus on providing spaces and resources for limitless learning, business and career success, connections to government and social services, and promoting community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Meadows Library is \$118,975. The Services and Supplies budget amounts to \$3,000.

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 64,993	\$ 58,721	\$ 77,679	\$ 18,958	32.28%
Benefits	\$ 42,358	\$ 32,791	\$ 38,296	\$ 5,505	16.79%
Services and Supplies	\$ 993	\$ 1,821	\$ 3,000	\$ 1,179	64.74%
Expenditure Total	\$ 108,344	\$ 93,333	\$ 118,975	\$ 25,642	27.47%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Library Assistant	-	1.00	0.47	0.47	-
Library Associate	1.00	-	0.76	1.00	0.24
Totals	1.00	1.00	1.23	1.47	0.24

MESQUITE LIBRARY CAMPUS

Background

Located in one of the fastest growing cities in Nevada near the Arizona/Utah border, the Mesquite Library began as a 2,008-square-foot facility in May 1990 and was later expanded to 5,464-square-feet in 2012. After a 1.63-acre parcel was donated by the city of Mesquite, an expanded Mesquite Library Campus opened in June 2018. The now 13,313-square-foot library is located on the southeast corner of West First North Street and Desert Road. Immediately to the north is the Learning Center, the former 5,464-square-foot library, which was redesigned and now includes a Computer Center and One-Stop Career Center to provide onsite career and job assistance. The library provides spaces and resources for limitless learning, business and career success, connections to government and social services, and promotes community and culture, providing access to education, learning opportunities, and social connections for all.



Budget

The Fiscal Year 2022-2023 budget for the Mesquite Library is \$1,114,029. The Services and Supplies budget amounts to \$36,500.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 695,894	\$ 678,729	\$ 785,087	\$ 106,358	15.67%
Benefits	\$ 247,325	\$ 260,626	\$ 292,442	\$ 31,816	12.21%
Services and Supplies	\$ 13,050	\$ 14,825	\$ 36,500	\$ 21,675	146.21%
Expenditure Total	\$ 956,269	\$ 954,180	\$ 1,114,029	\$ 159,849	16.75%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	1.00	-	1.00	1.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	-
Computer Lab Assistant	2.00	2.00	1.95	2.95	1.00
Computer Lab Department Head	1.00	-	1.00	1.00	-
Library Assistant	-	6.00	3.98	2.98	(1.00)
Page	-	6.00	1.80	1.80	-
Young People's Library/Children's Services Assistant	1.00	1.00	1.60	1.60	-
Young People's Library/Children's Services Librarian	1.00	-	1.00	1.00	-
Totals	8.00	15.00	14.33	14.33	-

MOAPA TOWN LIBRARY

Background

Serving the unincorporated township of Moapa, the Moapa Town Library reopened in its current facility in March 1998. Combined with the recreation center, the library is located next to the gymnasium in a 2,000-square-foot building. The library provides spaces and resources for limitless learning, business and career success, connections to government and social services, and promotes community and culture.

A community splash-pad and public park are right outside, making this library a fun place for families to play and visit. Kids can visit for story-time, and Lego club. Homeschooling families are grateful for the library and its educational resources. Adults can visit for Book Club and Adult Coloring Club. We love the customers in this community!



Budget

The Fiscal Year 2022-2023 budget for the Moapa Town Library is \$115,375. The Services and Supplies budget amounts to \$2,450.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 41,569	\$ 35,080	\$ 75,272	\$ 40,192	114.57%
Benefits	\$ 9,969	\$ 10,036	\$ 37,653	\$ 27,617	275.18%
Services and Supplies	\$ 704	\$ 685	\$ 2,450	\$ 1,765	257.66%
Expenditure Total	\$ 52,242	\$ 45,801	\$ 115,375	\$ 69,574	151.90%

Authorized Personnel	Full Time	Part Time	FY2022		Variance
			Actual FTE	Budget FTE	
Library Assistant	-	1.00	0.30	0.47	0.17
Library Associate	1.00	-	0.63	1.00	0.37
Totals	1.00	1.00	0.93	1.47	0.54

MOAPA VALLEY LIBRARY

Background

The Moapa Valley Library located in Overton first opened in 1967 and expanded to its existing facility in June 1987. Located 60 miles northeast of Las Vegas, it serves residents throughout the Moapa Valley and its communities of Overton and Logandale. The library provides spaces and resources for limitless learning, business and career success, connections to government and social services, and promotes community and culture. Branch highlights include beautiful outdoor spaces, and a wide array of well-attended children's programming.



Budget

The Fiscal Year 2022-2023 budget for the Moapa Valley Library is \$341,565. The Services and Supplies budget amounts to \$8,700.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 197,103	\$ 195,774	\$ 235,714	\$ 39,940	20.40%
Benefits	\$ 82,447	\$ 90,372	\$ 97,151	\$ 6,779	7.50%
Services and Supplies	\$ 2,123	\$ 6,541	\$ 8,700	\$ 2,159	33.01%
Expenditure Total	\$ 281,673	\$ 292,687	\$ 341,565	\$ 48,878	16.70%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Library Assistant	1.00	4.00	3.15	3.15	-
Page	-	3.00	0.75	0.75	-
Senior Library Associate	1.00	-	1.00	1.00	-
Totals	2.00	7.00	4.90	4.90	-

MOUNT CHARLESTON LIBRARY

Background

Buried in snow in the winter and cool during the hot days of summer, the Mount Charleston Library serves the beautiful community that surrounds it. The library opened in March 1987 and is located in Old Town about 40 miles north of Las Vegas, across from the Forest Service Fire Station at an elevation of 7,200 feet. The 2,800-square-foot library includes a conference room available to the community and a beautiful backyard which hosts a community garden. The library provides spaces and resources for limitless learning, business and career success, connections to government and social services, and promotes community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Mount Charleston Library is \$115,869. The Services and Supplies budget amounts to \$2,500.

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 55,294	\$ 47,932	\$ 75,719	\$ 27,787	57.97%
Benefits	\$ 9,363	\$ 11,320	\$ 37,650	\$ 26,330	232.60%
Services and Supplies	\$ 1,525	\$ 1,644	\$ 2,500	\$ 856	52.07%
Expenditure Total	\$ 66,182	\$ 60,896	\$ 115,869	\$ 54,973	90.27%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Library Assistant	-	1.00	0.47	0.47	-
Library Associate	1.00	-	0.63	1.00	0.37
Totals	1.00	1.00	1.10	1.47	0.37

RAINBOW LIBRARY

Background

The Rainbow Library is located in the northwest section of the city and is one of the busiest libraries in the District. Designed by HAS Architects, the library originally opened as a storefront in 1985, moved to its present 25,000-square-foot facility in March 1994, and has a city park as its neighbor. The library offers a variety of resources for adults and children of all ages, including a Computer Center, Homework Help Center, study rooms, and meeting spaces. Programming for children, teens, and families will continue to be a major goal. The library will also focus on providing spaces and resources for limitless learning, business and career success, connections to government and social services, and promoting community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Rainbow Library is \$1,937,089. The Services and Supplies budget amounts to \$28,000.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	Percent
Salaries	\$ 1,713,219	\$ 1,109,218	\$ 1,379,294	\$ 270,076	24.35%
Benefits	\$ 399,673	\$ 437,128	\$ 529,795	\$ 92,667	21.20%
Services and Supplies	\$ 18,537	\$ 17,896	\$ 28,000	\$ 10,104	56.46%
Expenditure Total	\$ 2,131,429	\$ 1,564,242	\$ 1,937,089	\$ 372,847	23.84%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	1.00	2.00	2.43	1.95	(0.48)
Adult Services Librarian	2.00	-	2.00	2.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	3.00	4.00	4.90	4.90	-
Circulation Department Head	1.00	-	1.00	1.00	-
Computer Lab Assistant	1.00	3.00	1.43	2.43	1.00
Computer Lab Department Head	1.00	-	1.00	1.00	-
Multiservices Assistant	-	2.00	0.95	0.95	-
Page	-	15.00	5.40	4.50	(0.90)
Young People's Library/Children's Services Assistant	2.00	3.00	3.42	3.42	-
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	1.00	-	1.00	1.00	-
Totals	15.00	29.00	26.53	26.15	(0.38)

SAHARA WEST LIBRARY

Background

Situated on over eight acres of land, the Sahara West Library was designed by Meyer, Scherer & Rockcastle, Ltd. of Minneapolis and local architectural firm, Tate & Snyder. Architectural features include a barrel-shaped roof, skylights, and other viewpoints geared to the seasonal motion of the sun and the stars. The library opened in January 1997 and is one of the District's busiest branches. Located at the corner of West Sahara Avenue and Grand Canyon Drive, the 122,000-square-foot library offers international materials, enhanced cultural programming, and English Language Learner (ELL) classes to embrace an increasingly diverse community. This branch offers fun and educational programs for kids, a Teens@ room plus a Teen Lab, a Computer Center for adults, numerous individual and group study rooms, two rental meeting spaces, a Foundation Bookstore, and two art galleries that feature local and nationally known artists. In October 2020, the library celebrated the opening of the EmployNV Business Hub, which is a one-stop service that provides resources for employers to recover and grow their businesses.



Budget

The Fiscal Year 2022-2023 budget for the Sahara West Library is \$2,640,170. The Services and Supplies budget amounts to \$44,000.

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 1,659,940	\$ 1,493,167	\$ 1,851,818	\$ 358,651	24.02%
Benefits	\$ 606,474	\$ 642,310	\$ 744,352	\$ 102,042	15.89%
Services and Supplies	\$ 21,550	\$ 25,705	\$ 44,000	\$ 18,295	71.17%
Expenditure Total	\$ 2,287,964	\$ 2,161,182	\$ 2,640,170	\$ 478,988	22.16%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	1.00	3.00	2.90	2.42	(0.48)
Adult Services Librarian	4.00	-	4.00	4.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	3.00	3.00	4.43	4.43	-
Circulation Department Head	1.00	-	1.00	1.00	-
Computer Lab Assistant	2.00	3.00	2.90	3.43	0.53
Computer Lab Department Head	1.00	-	1.00	1.00	-
Multiservices Assistant	2.00	1.00	2.48	2.48	-
Page	-	16.00	6.30	5.25	(1.05)
Young People's Library/Children's Services Assistant	2.00	3.00	3.42	3.42	-
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	2.00	-	2.00	2.00	-
Totals	21.00	29.00	33.43	32.43	(1.00)

SANDY VALLEY LIBRARY

Background

The growing community of Sandy Valley first began in the 1800s as the four mining communities of Kingston, Sandy, Ripley, and Platina. The Sandy Valley Library, which started as a closet in the old Community Center in 1987, now occupies 1,000-square-feet in a shared Community Center/Library. Approximately 45 miles from Las Vegas, the library provides spaces and resources for limitless learning, business and career success, connections to government and social services, and promotes community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Sandy Valley Library is \$143,724. The Services and Supplies budget amounts to \$3,100.

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 55,595	\$ 52,701	\$ 99,907	\$ 47,206	89.57%
Benefits	\$ 12,469	\$ 13,452	\$ 40,717	\$ 27,265	202.68%
Services and Supplies	\$ 109	\$ 761	\$ 3,100	\$ 2,339	307.36%
Expenditure Total	\$ 68,173	\$ 66,914	\$ 143,724	\$ 76,810	114.79%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Library Assistant	-	2.00	0.95	0.95	-
Library Associate	1.00	-	0.62	1.00	0.38
Totals	1.00	2.00	1.57	1.95	0.38

SEARCHLIGHT LIBRARY

Background

The mining town of Searchlight opened its first library in 1969 and it moved into a new joint facility in July 1989. Constructed with Federal Block Grant money, the library shares the building with the Colorado River Food Bank and the Searchlight Museum. Searchlight, one of the oldest communities in Nevada, is located halfway between Las Vegas and Laughlin. The library provides spaces and resources for limitless learning, business and career success, connections to government and social services, and promotes community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Searchlight Library is \$112,958. The Services and Supplies budget amounts to \$2,800.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 46,010	\$ 33,407	\$ 73,145	\$ 39,738	118.95%
Benefits	\$ 11,407	\$ 8,504	\$ 37,013	\$ 28,509	335.24%
Services and Supplies	\$ 1,211	\$ 454	\$ 2,800	\$ 2,346	516.74%
Expenditure Total	\$ 58,628	\$ 42,365	\$ 112,958	\$ 70,593	166.63%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Library Assistant	-	1.00	0.30	0.47	0.17
Library Associate	1.00	-	0.62	1.00	0.38
Totals	1.00	1.00	0.92	1.47	0.55

SPRING VALLEY LIBRARY

Background

The Spring Valley Library offers an array of services to our growing and dynamic community. The Youth Services Department provides free Homework Help, an interactive early literacy play area, a designated teen space, and daily free meals from Three Square Food Bank. Programming for children and teens flourishes with entertaining and educational storytimes and other specialized events. Programming for adults consists of an annual job fair, job readiness programs, engaging Take and Make activity kits, pop culture events, and a monthly book club. English Language Learner (ELL) courses are also provided weekly along with English Conversation practice. The Computer Center has trained staff to assist with a variety of technical issues and specialized one-on-one device assistance. Spring Valley Library focuses on providing customer driven spaces and resources for limitless learning, business and career success, connections to government and social services, and promoting a diverse and inclusive community.



Budget

The Fiscal Year 2022-2023 budget for the Spring Valley Library is \$1,775,215. The Services and Supplies budget amounts to \$27,600.

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 1,137,752	\$ 1,064,467	\$ 1,273,373	\$ 208,906	19.63%
Benefits	\$ 385,332	\$ 400,366	\$ 474,242	\$ 73,876	18.45%
Services and Supplies	\$ 20,823	\$ 23,692	\$ 27,600	\$ 3,908	16.50%
Expenditure Total	\$ 1,543,907	\$ 1,488,525	\$ 1,775,215	\$ 286,690	19.26%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	1.00	2.00	1.95	1.95	-
Adult Services Department Head	1.00	-	-	1.00	1.00
Adult Services Librarian	2.00	-	2.00	2.00	-
Assistant Branch Manager	-	-	1.00	-	(1.00)
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	3.00	4.00	4.90	4.90	-
Circulation Department Head	1.00	-	1.00	1.00	-
Computer Lab Assistant	1.00	2.00	1.43	1.95	0.52
Computer Lab Department Head	1.00	-	1.00	1.00	-
Page	-	13.00	4.80	3.90	(0.90)
Young People's Library/Children's Services Assistant	2.00	4.00	3.90	3.90	-
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	1.00	-	1.00	1.00	-
Totals	15.00	25.00	24.98	24.60	(0.38)

SUMMERLIN LIBRARY

Background

The Summerlin Library and Performing Arts Center opened in August 1993 and serves the residents of the Summerlin master-planned community. The 40,165-square-foot library is located on six acres donated by the Howard Hughes Corporation and houses a 285-seat proscenium theater featuring an orchestra pit and fly loft. The library offers a large, comprehensive collection of materials in a variety of formats, as well as computer and internet access, a conference room, four study rooms, an art gallery, a teen area, a storytime room, a used book store, and an enclosed programming/instructional space called the Workshop, which is transitioning into a dedicated teen space. When not being utilized for programming or classroom instruction, the Workshop is employed as an additional quiet study area for customers. An adjacent formal Makerspace is also planned for future development. During the next year, the library will continue to offer a wide variety of programs for youth, including teen Makerspace programming. And finally, the library will continue to provide space and resources for limitless learning, business and career success, connections to government and social services, and promoting community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Summerlin Library is \$1,442,136. The Services and Supplies budget amounts to \$28,500.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	Percent
Salaries	\$ 991,747	\$ 874,061	\$ 1,041,505	\$ 167,444	19.16%
Benefits	\$ 374,660	\$ 341,791	\$ 372,131	\$ 30,340	8.88%
Services and Supplies	\$ 21,874	\$ 19,458	\$ 28,500	\$ 9,042	46.47%
Expenditure Total	\$ 1,388,281	\$ 1,235,310	\$ 1,442,136	\$ 206,826	16.74%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	2.00	1.00	2.95	2.47	(0.48)
Adult Services Librarian	1.00	-	1.00	1.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	2.00	4.00	3.90	3.90	-
Circulation Department Head	1.00	-	1.00	1.00	-
Page	-	12.00	3.60	3.60	-
Teen Services Specialist	-	1.00	-	0.48	0.48
Young People's Library/Children's Services Assistant	3.00	1.00	3.48	3.48	-
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	1.00	-	1.00	1.00	-
Totals	13.00	19.00	19.93	19.93	-

SUNRISE LIBRARY

Background

The Sunrise Library was completed in October 1987. The 22,900-square-foot facility is a quaint neighborhood library located in the well-established northeast section of Las Vegas. It serves a diverse community of multicultural, multilingual, and multigenerational households. Outreach efforts are targeted to preschoolers, school-aged children, and a large senior community. Through class visits and presentations to increase emerging literacy and use of electronic resources, the library supports the vast student population in the community. An increased emphasis is placed on Homework Help resources, including tutors, and building collections to support Spanish language materials, and English Language Learner (ELL) classes. In the coming year, the library will focus on providing spaces and resources for limitless learning, business and career success, connections to government and social services, and promoting community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Sunrise Library is \$1,572,937. The Services and Supplies budget amounts to \$25,500.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 881,677	\$ 864,036	\$ 1,130,923	\$ 266,887	30.89%
Benefits	\$ 350,486	\$ 344,858	\$ 416,514	\$ 71,656	20.78%
Services and Supplies	\$ 15,611	\$ 11,962	\$ 25,500	\$ 13,538	113.18%
Expenditure Total	\$ 1,247,774	\$ 1,220,856	\$ 1,572,937	\$ 352,081	28.84%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	2.00	1.00	2.48	2.48	-
Adult Services Department Head	1.00	-	-	1.00	1.00
Assistant Branch Manager	-	-	1.00	-	(1.00)
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	2.00	4.00	3.90	3.90	-
Circulation Department Head	1.00	-	1.00	1.00	-
Multiservices Assistant	-	1.00	0.47	0.47	-
Multiservices Librarian	1.00	-	1.00	1.00	-
Page	-	14.00	4.20	4.20	-
Young People's Library/Children's Services Assistant	3.00	4.00	4.90	4.90	-
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	1.00	-	1.00	1.00	-
Totals	13.00	24.00	21.95	21.95	-

WEST CHARLESTON LIBRARY

Background

The West Charleston Library opened in January 1993 on land adjacent to the College of Southern Nevada (CSN). The 38,900-square-foot facility focuses on providing welcoming spaces to its customers with an emphasis on limitless learning, career success, community resources, and a variety of programs for all ages. English Language Learner (ELL) classes and public computer access are also available. The Youth Services Department focuses on early childhood literacy, homework tutors, STEAM programs, and interactive self-directed learning activities and programs for children and teens. The library recently opened the Employ NV Youth Hub & Teen Zone and also offers study rooms, a conference room, and a 276-seat lecture hall. The Programming and Venues Services Department collaborates with its partners to offer programs and cultural events to the community. The library will also focus on providing spaces and resources for limitless learning, business and career success, connections to government and social services, and promoting community and culture.



Budget

The Fiscal Year 2022-2023 budget for the West Charleston Library is \$1,745,209. The Services and Supplies budget amounts to \$31,000.

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 1,199,335	\$ 1,056,762	\$ 1,257,276	\$ 200,514	18.97%
Benefits	\$ 367,172	\$ 413,060	\$ 456,933	\$ 43,873	10.62%
Services and Supplies	\$ 11,245	\$ 17,322	\$ 31,000	\$ 13,678	78.96%
Expenditure Total	\$ 1,577,752	\$ 1,487,144	\$ 1,745,209	\$ 258,065	17.35%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	1.00	3.00	3.90	2.42	(1.48)
Adult Services Librarian	1.00	-	1.00	1.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	2.00	4.00	3.90	3.90	-
Circulation Department Head	1.00	-	1.00	1.00	-
Computer Lab Department Head	1.00	-	1.00	1.00	-
Computer Lab Assistant	1.00	3.00	0.48	2.43	1.95
Page	-	10.00	4.50	3.45	(1.05)
Teen Services Specialist	-	1.00	-	0.48	0.48
Young People's Library/Children's Services Assistant	2.00	1.00	2.47	2.47	-
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	1.00	-	1.00	1.00	-
Totals	13.00	22.00	22.25	22.15	(0.10)

WEST LAS VEGAS LIBRARY

Background

The West Las Vegas Library opened to the Historic Westside Neighborhood in January 1989, and is a community-centered place where family and culture thrive. This full service library is home to a 298-seat Performing Arts Center, art gallery, meeting room, computer lab, One-Stop Career Center, Homework Help Center, state-of-the-art Robot Lab, Teen Zone, and is the repository for the African American Special Collections containing materials documenting the African-American Experience in the West. The Homework Help Center offers core print and electronic materials for students K-12 and features a 20-seat dedicated computer lab with free tutoring services throughout the school year. Limitless Learning for all ages is a major goal, highlighting and focusing on STEAM and Maker Space programming to engage kids in the community. A One-Stop Career Center provides onsite career and job assistance. The branch also provides adult literacy programs including English Language Learner (ELL) and programs to develop job skills. The library provides a welcoming and inspiring space for limitless learning, business and career success, connecting to government and social services, and programming featuring community and culture, along with the tools and resources that families, children, teens, and adults need to succeed.



Budget

The Fiscal Year 2022-2023 budget for the West Las Vegas Library is \$1,745,390. The Services and Supplies budget amounts to \$27,500.

Program Expenditures	FY2021 Actual	FY2022 Estimated Expenditures	FY2023 Budget	Variance FY2022 vs. FY2023	
				Amount	Percent
Salaries	\$ 979,825	\$ 887,654	\$ 1,218,182	\$ 330,528	37.24%
Benefits	\$ 360,219	\$ 374,666	\$ 499,708	\$ 125,042	33.37%
Services and Supplies	\$ 18,021	\$ 11,142	\$ 27,500	\$ 16,358	146.81%
Expenditure Total	\$ 1,358,065	\$ 1,273,462	\$ 1,745,390	\$ 471,928	37.06%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	2.00	1.00	2.48	2.48	-
Adult Services Librarian	1.00	-	1.00	1.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	2.00	3.00	3.42	3.42	-
Circulation Department Head	1.00	-	1.00	1.00	-
Computer Lab Assistant	1.00	3.00	1.90	2.43	0.53
Computer Lab Department Head	1.00	-	1.00	1.00	-
Multiservices Assistant	1.00	-	-	1.00	1.00
Multiservices Librarian	1.00	-	1.00	1.00	-
Page	-	7.00	2.10	2.10	-
Young People's Library/Children's Services Assistant	1.00	2.00	2.94	1.94	(1.00)
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	1.00	-	1.00	1.00	-
Totals	15.00	16.00	20.84	21.37	0.53

WHITNEY LIBRARY

Background

The 23,619-square-foot Whitney Library celebrated its opening in June 1994. It places a high priority on providing customers with the resources they need and want to improve their quality of life through popular collections, children's programs, community partners, and outreach efforts. The library also offers a Spanish language collection and provides adult literacy programs, including English Language Learner (ELL) and English Conversation classes. The branch focuses on early literacy and parent resources, as well as concentrating on offering programs for children that build STEAM skills. Whitney's 198-seat Concert Hall is a valuable community asset, providing space for live concerts, quality performances, and local events. Whitney will also focus on promoting resources for limitless learning, business and career success, connections to government and social services, and promoting community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Whitney Library is \$1,616,672. The Services and Supplies budget amounts to \$31,500.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	Percent
Salaries	\$ 926,603	\$ 947,795	\$ 1,124,666	\$ 176,871	18.66%
Benefits	\$ 365,397	\$ 400,185	\$ 460,506	\$ 60,321	15.07%
Services and Supplies	\$ 12,591	\$ 16,147	\$ 31,500	\$ 15,353	95.08%
Expenditure Total	\$ 1,304,591	\$ 1,364,127	\$ 1,616,672	\$ 252,545	18.51%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	2.00	2.00	2.95	2.95	-
Adult Services Librarian	1.00	-	1.00	1.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	2.00	4.00	3.90	3.90	-
Circulation Department Head	1.00	-	1.00	1.00	-
Multiservices Assistant	-	1.00	0.48	0.48	-
Page	-	11.00	3.60	3.30	(0.30)
Young People's Library/Children's Services Assistant	2.00	2.00	2.95	2.95	-
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	1.00	-	1.00	1.00	-
Totals	12.00	20.00	19.88	19.58	(0.30)

WINDMILL LIBRARY

Background

This energy-efficient and modern library offers a variety of services and programs in a family-friendly environment for customers of all ages. It features a Computer Center with circulating laptops, hotspots, iPads, a youth computer lab, four study rooms, a 99-seat rental meeting room, and a 300-seat auditorium. The library offers a number of STEAM programs and Maker Space activities for kids, teens and adults. The library also provides a variety of programs and services for adults, including English Language Learner (ELL) classes for community residents, and passport and proctoring services. Windmill also offers educational help for the community including Homework Help for youths, anatomical models for medical students, and zSpace (VR/AR) computers. The focus will be to increase adult and multigenerational programming, some of which will be technology-based, reaching the library's community of young professionals and young families with children. The library and its staff continue to focus on providing spaces and resources in promotion of limitless learning, business and career success, connections to government and social services, and community and culture.



Budget

The Fiscal Year 2022-2023 budget for the Windmill Library is \$1,882,684. The Services and Supplies budget amounts to \$44,000.

Program Expenditures	FY2021 Actual	FY2022		Variance	
		Estimated Expenditures	FY2023 Budget	FY2022 vs. FY2023 Amount	FY2022 vs. FY2023 Percent
Salaries	\$ 1,135,088	\$ 1,139,186	\$ 1,329,525	\$ 190,339	16.71%
Benefits	\$ 437,627	\$ 468,793	\$ 509,159	\$ 40,366	8.61%
Services and Supplies	\$ 23,623	\$ 24,651	\$ 44,000	\$ 19,349	78.49%
Expenditure Total	\$ 1,596,338	\$ 1,632,630	\$ 1,882,684	\$ 250,054	15.32%

Authorized Personnel	Full Time	Part Time	FY2022 Actual FTE	FY2023 Budget FTE	Variance
Adult Services Assistant	1.00	1.00	1.48	1.48	-
Adult Services Librarian	2.00	-	1.00	2.00	1.00
Assistant Branch Manager	1.00	-	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	-
Circulation Assistant	3.00	4.00	4.90	4.90	-
Circulation Department Head	1.00	-	1.00	1.00	-
Computer Lab Assistant	-	3.00	1.42	1.42	-
Computer Lab Department Head	1.00	-	1.00	1.00	-
Multiservices Assistant	-	1.00	0.47	0.47	-
Page	-	16.00	5.85	5.25	(0.60)
Young People's Library/Children's Services Assistant	2.00	1.00	2.48	2.48	-
Young People's Library/Children's Services Department Head	1.00	-	1.00	1.00	-
Young People's Library/Children's Services Librarian	1.00	-	2.00	1.00	(1.00)
Totals	14.00	26.00	24.60	24.00	(0.60)

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for the acquisition, replacement, or construction of major capital projects and facilities.

CAPITAL PROJECTS FUND

Background

The Capital Projects Fund accounts for the acquisition, replacement, or construction of major capital projects and facilities. The Fund consists of nine programs to accumulate available resources to be appropriated in subsequent budget years. The programs are the Library Services Platform, Technology Replacements and Upgrades, Building Repair and Maintenance, Capital Construction, Library Materials, Vehicle Purchase and Replacement, Furniture Purchase and Replacement, Financial Services, and Community Engagement/Programming and Venues Services.

Expenditures for the nine major programs will total \$11.7 million for construction of future library branches, replacement and upgrade of the District's 1,000+ PCs and telecommunication networks, to appropriate funding for the renovation of current facilities, and replace aging vehicles, furniture, and other equipment.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Estimated	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Investment Income	10,743	100,000	30,000	150,000	120,000	400.00%
Total Revenues	10,743	100,000	30,000	150,000	120,000	400.00%
Expenditures by Type:						
Salaries and Benefits	-	-	-	-	-	-
Services and Supplies	849,773	2,660,000	3,980,300	6,481,674	2,501,374	62.84%
Library Materials	-	-	-	-	-	-
Capital Outlay	492,254	1,385,000	1,961,200	5,210,547	3,249,347	165.68%
Total Expenditures	1,342,027	4,045,000	5,941,500	11,692,221	5,750,721	96.79%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,331,284)	(3,945,000)	(5,911,500)	(11,542,221)	(5,630,721)	95.25%
Beginning Fund Balance	9,221,367	7,890,083	5,688,867	22,945,083	17,256,216	303.33%
Other Financing Sources and Uses:						
Transfers (to) Other Funds						
Transfers from Other Funds	-	19,000,000	19,000,000	34,000,000	15,000,000	78.95%
Transfers (to) Other Capital Programs	(4,235,567)	-	-	-	-	-
Transfers from Other Capital Programs	4,235,567	-	-	-	-	-
Proceeds from sale of capital assets		-	-	-	-	-
Ending Fund Balance	7,890,083	22,945,083	18,777,367	45,402,862	26,625,495	141.80%

LIBRARY SERVICES PLATFORM (LSP) REPLACEMENT PROGRAM

Background

This program was established to account for available resources appropriated for implementation of a replacement Library Services Platform (LSP). The District replaced the previous LSP with the current LSP system in May 2016. This program has no budgeted expenditures for Fiscal Year 2022-2023.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Estimated	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures by Type:						
Salaries and Benefits	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Beginning Fund Balance	281,992	-	-	-	-	-
Other Financing Sources and Uses:						
Transfers (to) Other Funds	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-
Transfers (to) Other Capital Programs	(281,992)	-	-	-	-	-
Transfers from Other Capital Programs	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

TECHNOLOGY REPLACEMENTS AND UPGRADES PROGRAM

Background

This program was established in Fiscal Year 2002-2003 and is designed to provide for the ongoing replacement and upgrade of the District's personal computers, telecommunication hardware, and other related infrastructure improvements. The fund balance at the end of Fiscal Year 2022-2023 will be \$6,430,013. Appropriations of \$3,102,000 are proposed for technology replacements and upgrade projects during Fiscal Year 2022-2023.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Estimated	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures by Type:						
Salaries and Benefits	-	-	-	-	-	-
Services and Supplies	320,132	1,300,000	1,300,000	2,762,000	1,462,000	112.46%
Library Materials	-	-	-	-	-	-
Capital Outlay	126,169	285,000	285,000	340,000	55,000	19.30%
Total Expenditures	446,301	1,585,000	1,585,000	3,102,000	1,517,000	95.71%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(446,301)	(1,585,000)	(1,585,000)	(3,102,000)	(1,517,000)	(95.71%)
Beginning Fund Balance	1,340,277	3,117,013	1,816,314	5,532,013	3,715,699	204.57%
Other Financing Sources and Uses:						
Transfers (to) Other Funds	-	-	-	-	-	-
Transfers from Other Funds	-	4,000,000	4,000,000	4,000,000	-	-
Transfers (to) Other Capital Programs	-	-	-	-	-	-
Transfers from Other Capital Programs	2,223,037	-	-	-	2,223,037	-
Ending Fund Balance	3,117,013	5,532,013	4,231,314	6,430,013	2,198,699	51.96%

BUILDING REPAIR AND MAINTENANCE PROGRAM

Background

This program was established in Fiscal Year 2003-2004 and provides funding for major and emergency maintenance and repairs to the District's buildings and related infrastructure. The majority of the District's buildings are now between 25 and 35 years old. More than half of the District's buildings were constructed at about the same time and are aging at the same rate. Therefore, major replacement and repair of building components and systems such as carpeting, roofs, HVAC systems, parking lots, etc. will be required at about the same time. The fund balance at the end of Fiscal Year 2022-2023 will be at \$7,229,921. Appropriations of \$3.2 million are for replacements and unanticipated emergency repairs.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Estimated	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures by Type:						
Salaries and Benefits	-	-	-	-	-	-
Services and Supplies	527,641	800,000	1,843,500	2,534,674	691,174	37.49%
Library Materials	-	-	-	-	-	-
Capital Outlay	200,000	600,000	700,000	640,547	(59,453)	(8.49%)
Total Expenditures	727,641	1,400,000	2,543,500	3,175,221	631,721	24.84%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(727,641)	(1,400,000)	(2,543,500)	(3,175,221)	(631,721)	24.84%
Beginning Fund Balance	2,020,253	3,305,142	2,630,783	6,405,142	3,774,359	143.47%
Other Financing Sources and Uses:						
Transfers (to) Other Funds	-	-	-	-	-	-
Transfers from Other Funds	-	4,500,000	4,500,000	4,000,000	(500,000)	(11.11%)
Transfers (to) Other Capital Programs	-	-	-	-	-	-
Transfers from Other Capital Programs	2,012,530	-	-	-	-	-
Ending Fund Balance	3,305,142	6,405,142	4,587,283	7,229,921	2,642,638	57.61%

CAPITAL CONSTRUCTION PROGRAM

Background

The Capital Construction Program was established in Fiscal Year 2003-2004, for accumulating resources that can be appropriated for the District's most vital construction projects that cannot be funded from more limited annual operating budgets. Appropriations of \$4,000,000 are budgeted for capital construction projects during Fiscal Year 2022-2023, including expenditures for a new West Las Vegas Library branch.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Estimated	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Investment Income	10,743	100,000	30,000	150,000	120,000	400.00%
Total Revenues	10,743	100,000	30,000	150,000	120,000	400.00%
Expenditures by Type:						
Salaries and Benefits	-	-	-	-	-	-
Services and Supplies	-	160,000	160,000	-	(160,000)	(100.00%)
Library Materials	-	-	-	-	-	-
Capital Outlay	-	400,000	400,000	4,000,000	3,600,000	900.00%
Total Expenditures	-	560,000	560,000	4,000,000	3,440,000	614.29%
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,743	(460,000)	(530,000)	(3,850,000)	(3,320,000)	(6.26%)
Beginning Fund Balance	3,669,468	10,743	-	8,550,743	8,550,743	-
Other Financing Sources and Uses:						
Transfers (to) Other Funds	-	-	-	-	-	-
Transfers from Other Funds	-	9,000,000	9,000,000	25,000,000	16,000,000	177.78%
Transfers (to) Other Capital Programs	(3,669,468)	-	-	-	-	-
Transfers from Other Capital Programs	-	-	-	-	-	-
Ending Fund Balance	10,743	8,550,743	8,470,000	29,700,743	21,230,743	250.66%

LIBRARY MATERIALS PROGRAM

Background

This program was established to provide funds for the cost of library materials for future library branches. There are no planned expenditures in Fiscal Year 2022-2023.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Estimated	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures by Type:						
Salaries and Benefits	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Beginning Fund Balance	284,107	-	-	-	-	-
Other Financing Sources and Uses:						
Transfers (to) Other Funds	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-
Transfers (to) Other Capital Programs	(284,107)	-	-	-	-	-
Transfers from Other Capital Programs	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

VEHICLE PURCHASE AND REPLACEMENT PROGRAM

Background

The Vehicle Purchase and Replacement Program was established in Fiscal Year 2012-2013 to maintain the reliability of the District's vehicle fleet by funding the purchase and replacement of vehicles. A total of \$150,000 has been appropriated in Fiscal Year 2022-2023.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Estimated	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures by Type:						
Salaries and Benefits	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Capital Outlay	-	100,000	150,000	150,000	-	-
Total Expenditures	-	100,000	150,000	150,000	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(100,000)	(150,000)	(150,000)	-	-
Beginning Fund Balance	258,694	258,694	208,694	658,694	450,000	215.63%
Other Financing Sources and Uses:						
Transfers (to) Other Funds	-	-	-	-	-	-
Transfers from Other Funds	-	500,000	500,000	-	(500,000)	(100.00%)
Transfers (to) Other Capital Programs	-	-	-	-	-	-
Transfers from Other Capital Programs	-	-	-	-	-	-
Ending Fund Balance	258,694	658,694	558,694	508,694	(50,000)	(8.95%)

FURNITURE PURCHASE AND REPLACEMENT PROGRAM

Background

The Furniture Purchase and Replacement Program was established in Fiscal Year 2014-2015 to fund the replacement of aging furniture in the libraries. A total of \$75,000 has been appropriated in Fiscal Year 2022-2023 to purchase new furniture for several libraries.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Estimated	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures by Type:						
Salaries and Benefits	-	-	-	-	-	-
Services and Supplies	2,000	-	75,000	75,000	-	-
Library Materials	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	2,000	-	75,000	75,000	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	-	(75,000)	(75,000)	-	-
Beginning Fund Balance	208,243	206,243	158,243	706,243	548,000	346.30%
Other Financing Sources and Uses:						
Transfers (to) Other Funds	-	-	-	-	-	-
Transfers from Other Funds	-	500,000	500,000	-	(500,000)	(100.00%)
Transfers (to) Other Capital Programs	-	-	-	-	-	-
Transfers from Other Capital Programs	-	-	-	-	-	-
Ending Fund Balance	206,243	706,243	583,243	631,243	48,000	8.23%

FINANCIAL SERVICES PROGRAM

Background

The Financial Services Program was established in Fiscal Year 2016-2017 to fund the replacement of aging equipment, including photocopiers and cash registers. A total of \$305,000 has been appropriated in Fiscal Year 2022-2023.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Estimated	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures by Type:						
Salaries and Benefits	-	-	-	-	-	-
Services and Supplies	-	60,000	225,000	225,000	-	-
Library Materials	-	-	-	-	-	-
Capital Outlay	18,550	-	80,000	80,000	-	-
Total Expenditures	18,550	60,000	305,000	305,000	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,550)	(60,000)	(305,000)	(305,000)	-	-
Beginning Fund Balance	658,238	639,688	508,238	579,688	71,450	14.06%
Other Financing Sources and Uses:						
Transfers (to) Other Funds	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-
Transfers (to) Other Capital Programs	-	-	-	-	-	-
Transfers from Other Capital Programs	-	-	-	-	-	-
Ending Fund Balance	639,688	579,688	203,238	274,688	71,450	35.16%

COMMUNITY ENGAGEMENT/PROGRAMMING AND VENUES SERVICES PROGRAM

Background

The Community Engagement/Programming and Venues Services Program was established in Fiscal Year 2016-2017 to maintain the reliability of the District's meeting rooms and Performing Arts Centers by funding the purchase and replacement of audio, visual, and theatrical equipment. A total of \$885,000 has been appropriated in Fiscal Year 2022-2023.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Estimated	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expenditures by Type:						
Salaries and Benefits	-	-	-	-	-	-
Services and Supplies	-	340,000	376,800	885,000	508,200	134.87%
Library Materials	-	-	-	-	-	-
Capital Outlay	147,535	-	346,200	-	(346,200)	(100.00%)
Total Expenditures	147,535	340,000	723,000	885,000	162,000	22.41%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(147,535)	(340,000)	(723,000)	(885,000)	(162,000)	22.41%
Beginning Fund Balance	500,095	352,560	366,595	512,560	145,965	39.82%
Other Financing Sources and Uses:						
Transfers (to) Other Funds	-	-	-	-	-	-
Transfers from Other Funds	-	500,000	500,000	1,000,000	500,000	100.00%
Transfers (to) Other Capital Programs	-	-	-	-	-	-
Transfers from Other Capital Programs	-	-	-	-	-	-
Ending Fund Balance	352,560	512,560	143,595	627,560	483,965	337.03%

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources, which are the Gift Fund and Grant Fund.

SPECIAL REVENUE FUNDS

Background

Special Revenues account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes (other than major capital projects and debt service). The District's Special Revenue Funds consist of a Gift Fund, Grant Fund, and an Expendable Trust Fund. The Expendable Trust Fund is not shown separately for presentation purposes due to minimal activity in the fund in prior years.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
				Amount	Percent
Revenues:					
Property Taxes	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-
Intergovernmental Revenue	1,074,591	1,800,000	6,000,000	4,200,000	233.33%
Charges for Services	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Miscellaneous Revenue	-	200,000	100,000	(100,000)	(50.00%)
Contributions & Donations	288,061	615,000	1,900,000	1,285,000	208.94%
Investment Income	-	-	-	-	-
Total Revenues	1,362,652	2,615,000	8,000,000	5,385,000	205.93%
Expenditures by Function:					
Program Delivery Services	243,135	815,000	2,000,000	1,185,000	145.40%
Program Support Services	1,126,813	1,800,000	6,000,000	4,200,000	233.33%
Administrative Support Services	-	-	-	-	-
Total Expenditures	1,369,948	2,615,000	8,000,000	5,385,000	205.93%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,296)	-	-	-	-
Beginning Fund Balance	631,655	624,359	624,359	-	-
Other Financing Sources and Uses:					
Transfers (to) Other Funds	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-
Projected Surplus/ (Deficit)	-	-	-	-	-
Ending Fund Balance	624,359	624,359	624,359	-	-

GIFT FUND

Background

This fund supports projects funded through the Library District Foundation, the sole recipient of discarded library materials pursuant to an annual agreement with the District for the purposes of funding District programs and projects.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
				Amount	Percent
Revenues:					
Property Taxes	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Miscellaneous Revenue	-	200,000	100,000	(100,000)	(50.00%)
Contributions & Donations	225,561	615,000	1,900,000	1,285,000	208.94%
Investment Income	-	-	-	-	-
Total Revenues	225,561	815,000	2,000,000	1,185,000	22.70%
Expenditures by Function:					
Salaries and Benefits	70,000	-	-	-	-
Services and Supplies	173,135	715,000	1,900,000	1,185,000	165.73%
Library Materials	-	-	-	-	-
Capital Outlay	-	100,000	100,000	-	-
Total Expenditures	243,135	815,000	2,000,000	1,185,000	145.40%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,574)	-	-	-	-
Beginning Fund Balance	474,902	457,328	457,328	-	-
Other Financing Sources and Uses:					
Transfers (to) Other Funds	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-
Projected Surplus/ (Deficit)	-	-	-	-	-
Ending Fund Balance	457,328	457,328	457,328	-	-

GRANT FUND

Background

The State Department of Education grants fund Adult Basic Education and English Language Learner classes.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
				Amount	Percent
Revenues:					
Property Taxes	-	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-
Intergovernmental Revenue	1,074,591	1,800,000	6,000,000	4,200,000	233.33%
Charges for Services	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Contributions & Donations	62,500	-	-	-	-
Investment Income	-	-	-	-	-
Total Revenues	1,137,091	1,800,000	6,000,000	4,200,000	233.33%
Expenditures by Function:					
Salaries and Benefits	486,163	690,000	690,000	-	-
Services and Supplies	400,902	500,000	2,260,000	1,760,000	352.00%
Library Materials	239,748	150,000	450,000	300,000	200.00%
Capital Outlay	-	460,000	2,600,000	2,140,000	465.22%
Total Expenditures	1,126,813	1,800,000	6,000,000	4,200,000	233.33%
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,278	-	-	-	-
Beginning Fund Balance	146,753	157,031	157,031	-	-
Other Financing Sources and Uses:					
Transfers (to) Other Funds	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-
Projected Surplus/ (Deficit)	-	-	-	-	-
Ending Fund Balance	157,031	157,031	157,031	-	-

DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general obligation bonds.

DEBT SERVICE FUND

Background

The Debt Service Fund accounts for the accumulation of resources for, and the payment of general obligations and other costs related to the general long-term debt of the District. Monies used to pay for the bonds can be revenues generated from a voter approved property (ad valorem) tax levy or from transfers from the other funds. Currently, the District has no outstanding debt obligations requiring repayment of bond issues through a property tax levy.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Variance 2021-2022 vs. 2022-2023 Budget	
				Amount	Percent
Revenues:					
Property Taxes	5,357	-	-	-	-
Consolidated Sales Tax	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Contributions & Donations	-	-	-	-	-
Investment Income	46	10,000	10,000	-	-
Total Revenues	5,403	10,000	10,000	-	-
Expenditures by Function:					
Program Delivery Services	-	-	-	-	-
Program Support Services	-	-	-	-	-
Administrative Support Services	4,820	10,000	10,000	-	-
Debt Service	-	-	-	-	-
Total Expenditures	4,820	10,000	10,000	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	583	-	-	-	-
Beginning Fund Balance	600,648	601,231	601,231	-	-
Other Financing Sources and Uses:					
Transfers (to) Other Funds	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-
Ending Fund Balance	601,231	601,231	601,231	-	-

STATUTORY BUDGET CALENDAR

Date	Action Required	Authority
July 1	<i>Start of the fiscal year</i>	
Not specified	<i>The Board of Trustees appoints or designates a person ("budget officer") to prepare and submit a budget to the Board of Trustees.</i>	
March 15	<i>The Department of Taxation provides final revenue projections for Consolidated Sales Tax (CTX), Motor Vehicle Fuels, and Max Allowed Property Tax rates to local governments.</i>	NRS 360.690
March 25	<i>Department of Taxation provides pro-forma revenue projections for property taxes to local governments.</i>	NRS 361.4535
No Later than April 15	<p><i>A tentative budget for the following fiscal year must be submitted to the county auditor and filed for public record and inspection in the office of the clerk or secretary of the governing body and the county clerk. A copy must also be submitted to the Department of Taxation.</i></p> <p><i>The Department of Taxation examines the submitted documents for compliance with law and with appropriate regulations and shall submit to the governing body at least 3 days before the public hearing a written certificate of compliance or written notice of lack of compliance.</i></p>	NRS 354.596
Third Week to End of May	<p><i>Deadline by which the budget officer must submit the proposed budget to the Board of Trustees.</i></p> <p><i>Public hearing to review and adopt the budget. The Board of Trustees must adopt the budget appropriating funds for the budget year.</i></p>	NRS 354.596
Before June 1	<i>A "certified copy" of the budget must be filed with the Nevada Tax Commission.</i>	NRS 354.598

The following are definitions for common terms found in budget summary statements, as well as an explanation of financial terms found in this budget document. For definitions of terms unique to a specific program area, please refer to the individual budget presentation of interest.

ACCRUAL BASIS OF ACCOUNTING:

Under it, transactions are recognized when they occur. Revenues are recognized when earned and expenses are recognized when incurred. "When" cash is received or distributed is not a determining factor.

AD VALOREM:

In proportion to value, a basis for levy of taxes on property.

ADOPTED BUDGET:

The financial plan adopted by the District's Board of Trustees which forms the basis for appropriations.

ALLOCATION:

A distribution of funds, or an expenditure limit established for an organizational unit or function.

ANNUAL BUDGET:

A budget prepared for a calendar or fiscal year.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR):

The official annual financial report of the District prepared in conformity with GAAP.

APPROPRIATIONS:

An authorization made by the Library District's Board of Trustees that permits officials to incur obligations against and to make expenditures of governmental resources.

ASSESSED VALUATION:

An official government value placed upon real estate or other property as a basis for levying taxes.

BASIS OF BUDGETING:

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of the three forms: GAAP, cash, or modified accrual.

BENCHMARK:

A quantifiable performance level used to assess the extent to which department/program objectives are being obtained.

BENEFITS:

Employer contributions paid by the District as part of the conditions of employment. Examples include health/dental insurance, state public employees retirement system, and employment security.

BOND (Debt Instrument):

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET:

A plan of financial operation embodying an estimate of expenditures for a given period and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the District operates.

BUDGET CALENDAR:

The schedule of key dates or milestones which the District follows in the preparation and adoption of the budget.

BUDGET GUIDELINES:

The District's guidelines with respect to revenue, debt, budget, and organization management as these relate to the District's ongoing ability to provide services, programs, and capital investment.

BUDGET MESSAGE:

A message prepared by the Executive Director and Chief Financial Officer explaining the annual proposed budget, articulating the strategies and budget packages to achieve the District's goals, and identifying budget impacts and changes.

BUDGET YEAR:

The next fiscal year beginning July 1 and ending June 30 for which the District's Budget is submitted. The year following the current fiscal year.

CAPITAL BUDGET:

A budget or plan of proposed acquisitions and replacements of long-term assets and their financing. The capital budget is enacted as part of the Adopted Budget, which includes both operating and capital outlays.

CAPITAL FACILITIES MASTER PLAN:

A capital facilities master plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues, and time schedules for each capital improvement project.

CAPITAL OUTLAY:

This expenditure category includes purchases of capital equipment such as furniture, vehicles, large machinery, and other capital items.

CASH BASIS OF ACCOUNTING:

The method of accounting that records revenues only when they are actually received and expenditures only when cash is paid.

CONSUMER PRICE INDEX (CPI):

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

CUSTOMER:

The recipient of a product or service provided by the District. Internal customers are usually District's employees or officials who receive products or services provided by another District's employees or officials. External customers are usually citizens, neighborhoods, community organizations, businesses, or other public entities who receive products or services provided by the District.

DEBT SERVICE:

Repayment of principal and payment of interest to holders of the District's debt instruments.

DEBT SERVICE FUND:

A fund to account for payment of principal and interest on general obligation and other District-issued debt.

DEPARTMENT:

A basic organizational unit of government which may be subdivided into divisions, programs, activity groups, and/or activities.

ENCUMBRANCES:

Obligations in the form of purchase orders or contracts that are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the appropriation expires at the end of the fiscal year.

ESTIMATED REVENUE AND EXPENSE:

The revenue or expense projected to be received or expended during a specific time period, usually a fiscal year.

EXPENDITURES:

Funds spent in accordance with budgeted appropriations on assets or goods and services obtained.

FINES AND FORFEITURES:

This revenue results from violations of various library fines and from loss or damage to Library District's property.

FISCAL YEAR:

Twelve-month term designating the beginning and ending period for recording financial transactions. The Library District has specified July 1 through June 30 as the fiscal year.

FULL FAITH AND CREDIT:

A pledge of the general taxing power for the repayment of the debt obligation (typically used in reference to bonds).

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE:

The Library District's "Savings Account" which represents the accumulated revenues over expenditures.

FTE (Full-Time Equivalent):

The ratio of a position in comparison to the amount of time a regular, full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 2,080 hours a year. Positions budgeted to work less than full-time are expressed as a percent of full-time. For example, a 0.5 FTE budgeted position will work 1,040 hours.

GAAP (Generally Accepted Accounting Principles):

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of the District.

GASB (Governmental Accounting Standards Board):

The authoritative accounting and financial standard-setting body for governmental entities.

GENERAL FUND:

This fund accounts for the financial operations of the District, which are not accounted for in any other fund. Principal sources of revenue are property taxes, consolidated sales tax, fines and fees, and charges for services. Primary expenditures in the General Fund are salaries and benefits, services and supplies, and library materials.

GENERAL OBLIGATION:

Bonds for which the full faith and credit of the insuring government are pledged for bonds payment.

GOAL:

A long-range statement of broad direction, purpose, or intent, based on the needs of the community.

GRANT:

A cash award given for a specified purpose.

INTERFUND TRANSFERS:

Contributions from one District fund to another in support of activities of the receiving fund.

INTERGOVERNMENTAL REVENUE:

This category includes revenues from federal grants, state grants, and allocations including consolidated taxes, motor vehicle fuel taxes, gaming taxes from LVCVA, county gaming licenses, and reimbursement from water/wastewater fund.

LEVY:

The total amount of taxes imposed by the District.

MODIFIED ACCRUAL BASIS:

It is used in governmental fund types (general, special revenue, debt service, and capital project funds). Under it, revenues and other financial resource increments are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when they are incurred (bring forth a liability).

OPERATING REVENUES:

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

PERS (The Public Employees Retirement System):

The retirement system provided for governmental employees in the State of Nevada.

PERFORMANCE MEASURE:

A quantifiable performance level used to assess the extent to which program objectives are being obtained.

PLAN:

A list of actions that management expects to take. A plan is a basis for allocating the organization's resources to deal with opportunities and problems present in the environment.

PROGRAM:

A group of related activities to accomplish a major service or core business function for which the District is responsible.

PROGRAM ACTIVITY:

A broad function or a group of similar or related services/activities, having a common purpose.

PROPERTY TAX:

An "ad valorem" tax on real property, based upon the value of the property.

RESOURCES:

Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE:

Income received by the District in support of a program or services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income, and miscellaneous revenue. See *Operating Revenues*.

SALARIES AND WAGES:

This expenditure category includes salaries, hourly wages, overtime, and special pay expenses.

SERVICES AND CHARGES:

Services acquired from and fees/payments made to vendors. These include printing, professional services, travel and training, communications, public utility services, repair/maintenance, and insurance premiums.

SPECIAL REVENUE FUNDS:

These funds account for revenues received that have specific purposes for which they can be used. For more information about special revenue funds, refer to the Special Revenue Fund section in the Budget Document.

SUPPLIES:

This expenditure category consists of materials, supplies, contractual services, fees, and other services.

TAX:

Compulsory charge levied by a government to finance services performed for the common benefit.

VISION:

An objective that lies outside the range of planning. It describes an organization's most desirable future state.

