



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



FREE TO BE

ADOPTED BUDGET

Fiscal Year 2026

Adopted Budget

Fiscal Year 2026

July 1, 2025 - June 30, 2026

Las Vegas-Clark County Library District
7060 W. Windmill Lane Las Vegas,
NV 89113
702.734.READ

Board of Trustees

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Kate Turner Whiteley, Vice-Chair
Karen Dutkowski, Treasurer
Elizabeth Foyt, Secretary
Brittany Fiedler
Asha Jones
Elaine Sanchez
Dr. Nathaniel Waugh
Harry Williams Jr.

Kelvin Watson, Executive Director

Administrative Team

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Matt McNally, Community Engagement Director
Robert O'Brien, Information Technology Director
Roslyn Dean, Business Strategies and Planning Director
Leo Segura, Library Operations Director
Jeff Serpico, Human Resources Director
John Vino, General Services Director
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Budget Message	9
GFOA Distinguished Budget Presentation Award	15
District Overview	19
Board of Trustees	21
Organizational Chart	23
Financial Policies, Budget Process and Statutory Calendar	27
Budget Highlights	37
Statement of Revenues, Expenditures, and Changes in Fund Balance - All Funds	39
Library Staffing by Department - All Funds	40
General Fund	
Statement of Revenues, Expenditures, and Changes in Fund Balance	43
General Fund Revenue Analysis	44
General Fund Expenditure Analysis	46
Other Financing Sources and Uses	46
Salaries and Wages Budget Comparison	47
Employee Benefits Budget Comparison	48
Services and Supplies Budget Comparison	49
Capital Outlay Budget Comparison	50
Capital Outlay - Library Materials	53
Strategic Goals	57
Department Overviews and Program Budgets	
Executive Director's Office	63
Financial Services	66
Human Resources	69
General Services Overview	72
General Services Administration	73
Courier Services	74
Facilities Maintenance	75
Safety, Health, and Security	77
Vehicle Fleet Maintenance	78
Business Strategies and Planning	79
Branding and Marketing	82
Community Engagement Overview	86
Community Engagement Administration	87
Programming and Venues Services	89
Adult Services Administration	91
Youth Services Administration	93
Literacy Services	95
Outreach Services	97
Gallery Services	99
Information Technology	101
Collection and Bibliographic Services	104

Library Operations Overview	107
Library Operations Administration	108
Service Area & Branch Locations Map	110
Library Branches and Locations	111
Blue Diamond Library	113
Bunkerville Library	114
Centennial Hills Library	115
Clark County Library	116
East Las Vegas Library	117
Enterprise Library	118
Goodsprings Library	119
Indian Springs Library	120
Laughlin Library	121
Meadows Library	122
Mesquite Library	123
Moapa Town Library	124
Moapa Valley Library	125
Mount Charleston Library	126
Rainbow Library	127
Sahara West Library	128
Sandy Valley Library	129
Searchlight Library	130
Spring Valley Library	131
Summerlin Library	132
Sunrise Library	133
West Charleston Library	134
West Las Vegas Library	135
Whitney Library	136
Windmill Library	137
City Misdemeanant Facility Location	138
Clark County Detention Center Location	139
Capital Projects Fund	143
Library Services Platform Program	144
Technology Replacements and Upgrades Program	145
Building Repair and Maintenance Program	146
Capital Construction Program	147
Library Materials Program	148
Vehicle Purchase and Replacement Program	149
Furniture Purchase and Replacement Program	150
Financial Services Program	151
Community Engagement Program	152
Special Revenue Funds	155
Gift Fund	156
Grant Fund	157
Permanent Fund	161
Debt Service Fund	165
Glossary of Budgeting and Planning Terms	167

BUDGET MESSAGE

May 23, 2025

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 (the District) for Fiscal Year (FY) 2026.

The Adopted Budget revenue is projected at \$142,547,977 an overall 6.39% increase as compared to the previous year. Property tax and intergovernmental shared revenues reflect 90% of the District's overall revenue sources. Intergovernmental shared revenues decreased slightly from the prior year, primarily due to volatility in tourism and consumer spending. Property taxes increased approximately 11% as a result of increased property values, primarily due to lower supply and higher demand.

Altogether, this budget reflects an increase in expenditures of \$15.1 million (10.6%) as compared to prior year appropriations. The general fund increase of \$7.6 million (8%) can be primarily attributed to increases in salaries and wages (due to increased pay rates) and pension expense (due to changes in the actuarial valuation), which were partially offset by normal fluctuations in day-to-day operational activities and the District continuing its conservative spending practices that are designed to provide fiscal stability, but not to adversely affect the provision of library services. The capital projects fund increase of \$7.4 million (45%) is primarily due to transfers from the general fund, which was offset by normal fluctuations in day-to-day operational activities.

Revenues and operating expenditures will be monitored closely to ensure that expenditures are consistent with actual revenue collections and adjustments will be 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 Program
- ◆ 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 2026 budget, the District transfers the general fund reserves into the capital programs within the capital projects fund. In FY 2026, transfers to the capital projects fund are budgeted at \$18.0 million to maintain reserves in critical repair and maintenance programs, technology replacements and upgrades, and construction projects.

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 intergovernmental shared 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.

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.

Budget Overview

The adopted budget for all funds totals \$158,047,945, which represents an increase of \$15.1 million or 10.6% as compared to prior year appropriations. The District's revenue is projected at \$142,547,977, a 6.39% increase as compared to the prior year.

Challenges and Successes

At their January 2016 meeting, the Library Board of Trustees adopted Vision 2020, a strategic plan focused on enhancing the Library District's relevance and responsiveness in a rapidly changing world. Guided by the vision to nurture the social, economic, and educational well-being of individuals and communities, the District committed to delivering high-impact services—even in the face of extraordinary challenges.

During the economic downturn of FY 2021, caused by the COVID-19 pandemic, the Southern Nevada economy experienced historic levels of disruption. The District responded decisively to ensure its financial stability while continuing to serve the public. Major cost-saving measures included:

- Eliminating \$1.1 million in personnel costs through strategic vacancy freezes and careful hiring practices
- Cutting \$1.2 million from the services and supplies budget
- Suspending all branch renovation projects and the District's rebranding campaign
- Reducing capital project funds to operational minimums
- Launching a Voluntary Employee Separation Program (VESP) to reduce long-term payroll obligations

These decisions enabled the District to weather the crisis while preserving public access to essential services, including early curbside service, access to technology, and digital resources.

As the District has moved beyond the immediate impacts of the pandemic, it has continued to build on a foundation of innovation, equity, and community service. In a historic achievement, the District received the American Library Association's *Library of the Future Award*, in FY 2024, for the third consecutive year—an unprecedented honor.

Strategic Goals

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."

Based on feedback from the communities the District serves, the District 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.

Additional information related to the District's Strategic Goals is included in a separate section elsewhere herein.

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's economy has undergone a profound transformation in the years since the unprecedented downturn triggered by the COVID-19 pandemic. While the most acute disruptions have passed, the ripple effects on tourism, employment, and regional development continue to influence the broader economic landscape. In addition, volatility in U.S. and international economies and supply-chain bottlenecks, although not as significant as experienced during the COVID-19 pandemic, is ongoing. In addition, the current United States political environment is likely to interact with and exacerbate current market conditions and supply-chain bottlenecks.

Although it is impossible to predict every long-term impact on the Nevada economy and the Library District's operations, the District remains committed to proactive planning and fiscal responsibility.

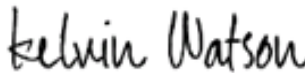
The FY 2026 Adopted Budget reflects the District's ongoing commitment to adaptability and service excellence. It supports our efforts to maintain access to critical resources, respond to evolving community needs, and deliver inclusive, technology-forward services. As we continue navigating a changing environment, the District remains focused on innovation, equity, and resilience—core values that ensure we can uplift the lives of the people we serve across Southern Nevada.

Acknowledgments

The FY 2026 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 FY 2025 budget. Our FY 2026 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 FY 2025 Annual Budget. 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, 2024

Christopher P. Morill

Executive Director

DISTRICT OVERVIEW

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | District Overview

District Overview

The District is one of the largest and most dynamic public library systems in the United States. Serving a diverse population across an expansive 7,927-square-mile area in Clark County, which is the 11th-largest county in the United States. The District reaches urban neighborhoods, suburban communities, and rural towns throughout Clark County. District customers come from all walks of life and rely on the District for equitable access to learning, culture, and technology.

The District strives to help our widely diverse customer base meet their needs today and their aspirations for tomorrow. They will find books, movies, music, access to computers and cutting-edge technology, homework help, tutoring, trustworthy information, and a place to make new friends.

The District operates 25 branches and two contract locations (the City Misdemeanant Facility and the Clark County Detention Center), which are designed to meet the needs of the community in which they are located.

Administrative and support operations are housed at the Windmill Library and Service Center in the southwest valley. While the District serves the majority of the county, three independent library systems (Henderson District Public Libraries, North Las Vegas Library District, and Boulder City Library District) operate separately within their respective jurisdictions.

Established in 1965 by the Clark County Board of Commissioners, the District began as a taxing district created to serve areas outside the Las Vegas city limits. Originally known as the Greater Clark County Library District, it expanded through the consolidation of other taxing districts and entered into a long-standing contract with the city of Las Vegas to manage its libraries. In 1985, state legislation formally unified these efforts under a single entity: the Las Vegas-Clark County Library District, Nevada's first consolidated library system.

As an independent taxing district, the District is not part of either the City of Las Vegas or Clark County government. It is governed by a ten-member Board of Trustees, with five members appointed by the Clark County Board of Commissioners and five appointed by the Las Vegas City Council. The Board is responsible for appointing the Executive Director, adopting policy, approving the annual budget and expenditures, and setting the annual property tax levy, as outlined in the Nevada Revised Statutes (NRS).



Dr. Keith Rogers
Chair



Kate Turner Whiteley
Vice Chair



Karen Dutkowski
Treasurer



Elizabeth Foyt
Secretary



Dr. Nathaniel Waugh



Asha Jones



Elaine Sanchez



Harry Williams Jr.

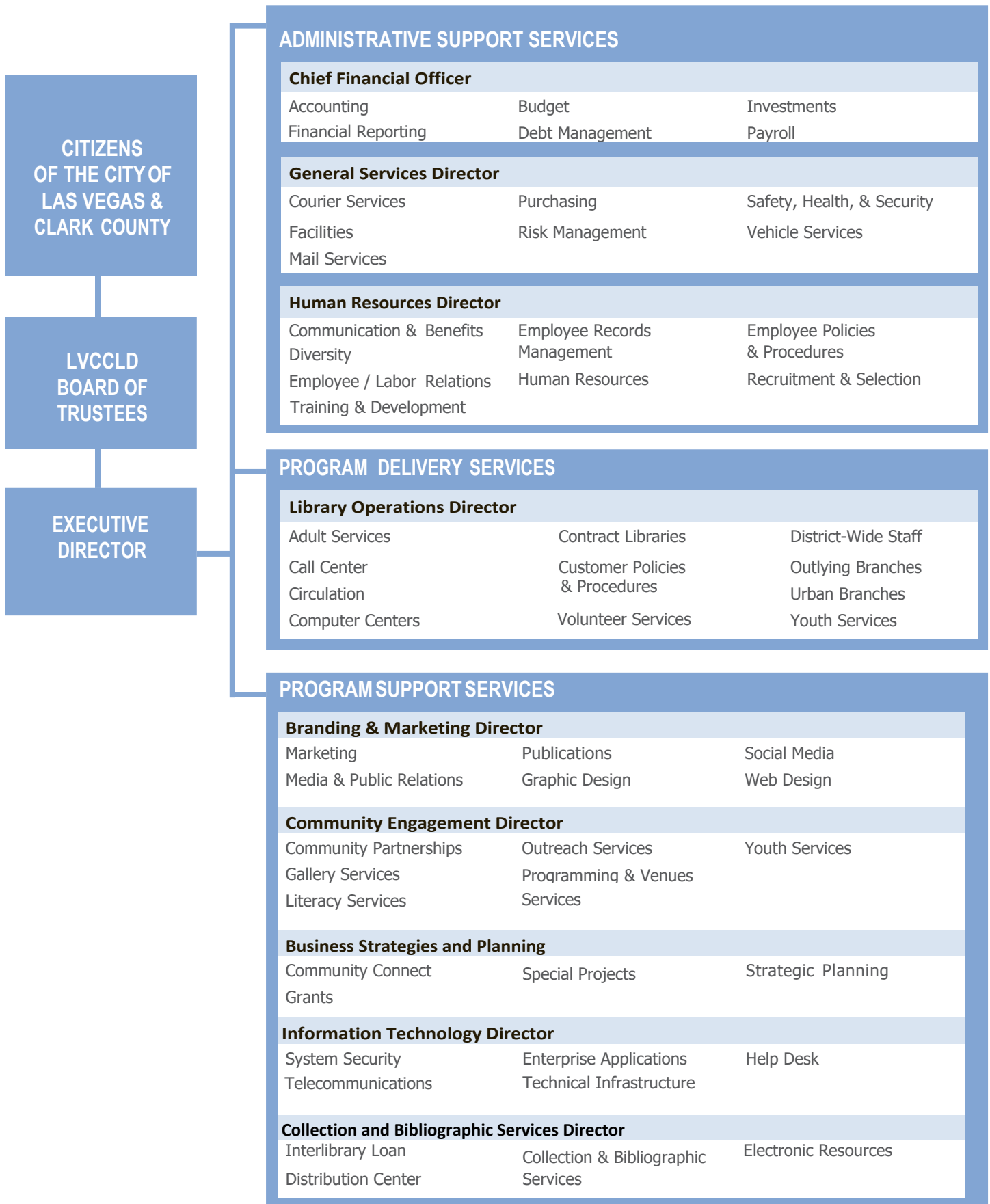


Brittany Fiedler



Kelvin Watson
Executive Director

ORGANIZATIONAL CHART



FINANCIAL POLICIES, BUDGET PROCESS AND STATUTORY CALENDAR

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Financial Policies, Budget Process and Statutory Calendar

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. 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 adopts 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 Board policy issues and goals.

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 fund financial reporting. 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 not-for-profit corporations legally separate from the District.

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

Budget Process

1. Prior to April 15, the District submits the tentative budget for the next FY, 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.
5. The NRS require budget controls to be exercised at the function level. The District's Executive Director (the "Director") and Chief Financial Officer are authorized to transfer budget amounts between functions within a fund. However, the Board's approval is required for all transfers between funds.
6. Budget augmentations are accomplished through formal Board action.
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 year end, except for amounts appropriated for specific capital projects or Federal and State grant expenditures.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Financial Policies, Budget Process and Statutory Calendar

Statutory Budget Calendar	Statutory Budget Calendar		
	Date	Action Required	Authority
	July 1	Start of the fiscal year	
	Not specified	The Board appoints or designates a person (“budget officer”) to prepare and submit a budget to the Board.	
	March 15	The Department of Taxation provides final revenue projections for the intergovernmental shared consolidated tax (CTX), rate to local governments.	NRS 360.690
	March 25	Department of Taxation provides pro-forma revenue projections for property taxes to local governments.	NRS 361.4535
	No Later than April 15	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.	NRS 354.596
		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.	
	Third Week to End of May	Deadline by which the budget officer must submit the proposed budget to the Board.	NRS 354.596
		Public hearing to review and adopt the budget. The Board must adopt the budget appropriating funds for the budget year.	
	Before June 1	A “certified copy” of the budget must be filed with the Nevada Tax Commission.	NRS 354.598

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Financial Policies, Budget Process and Statutory Calendar

Long-range Financial Policies/ Planning

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 makes 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 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.

Capital Improvement Program

The Capital Improvement Plan (the "CIP") for the District is a multi-year plan for financing 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, general fund transfers to the capital projects fund, grants, gifts, and 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 shared revenues (primarily comprised of the CTX). In combination, these sources represent approximately 97% of the FY 2026 general fund budgeted revenues. The balance of the revenues is comprised of charges for services, investment income, contributions and other miscellaneous revenues.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Financial Policies, Budget Process and Statutory Calendar

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 that significantly increase the functionality of the assets or materially extend the assets' lives. Total budgeted expenditures for the capital projects fund for FY 2026 is \$24.1 million. Significant nonrecurring capital expenditures normally include major projects such as new buildings, major renovations or replacements, and new technology. In FY 2026, these costs include \$4.7 million for Technology Replacements and Upgrades, \$4.3 million for Building Maintenance and Repair, \$13 million for Capital Construction, \$610 thousand for Library Materials, \$150 thousand for Vehicle Replacements, \$150 thousand for Furniture Replacements, \$505 thousand in the Financial Services program, and \$613 thousand for the Community Engagement program. 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:

- 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, 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.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Financial Policies, Budget Process and Statutory Calendar

Debt Management

During the 2005 session of the State Legislature, a property tax cap was adopted that essentially limited the increase in property taxes to 3% for owner-occupied residential property and to 8% 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 State 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% of the general fund expenditures will be for library materials, a component of capital outlay. This policy reflects the philosophy of the Board 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 improvements, facilities, and equipment that are beneficial to the residents of the District and necessary to provide 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 State 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.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Financial Policies, Budget Process and Statutory Calendar

State statutes limit the aggregate principal amount of the District's general obligation indebtedness to 10% of the District's reported assessed valuation. Based upon the FY 2025 assessed value (\$105,261,965,950), the District's statutory debt limitation is \$10,526,196,595. 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, 2025

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.

Statutory Debt Limitation	\$ 10,526,196,595
Less: Outstanding General Obligation Indebtedness	<u>0</u>
Additional Statutory Debt Capacity	\$ 10,526,196,595

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.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Financial Policies, Budget Process and Statutory Calendar

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 in the following paragraphs.

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 funds invested only in federal government agency securities with an "AAA" rating or 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.

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BUDGET HIGHLIGHTS

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Budget Highlights

Budget Highlights

The adopted budget for all funds totals \$158,047,945 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 is \$103.9 million. The \$24.1 million capital projects fund budget will fund the replacement of computers and network equipment, vehicle and furniture purchases and replacements, construction and building maintenance and repairs. The special revenue funds budget accounts for \$30.0 million in expenditures. The debt service fund budget (\$10,000) is dedicated to repaying money borrowed by the District.

The total FY 2026 budget for all funds represents an increase of \$15.1 million or 10.6% as compared to prior year appropriations. The increase of \$7.4 million in the capital projects fund is primarily due to expected capital construction projects. The debt service fund remained the same as the District made its final debt service payment in January 2019.

Revenues

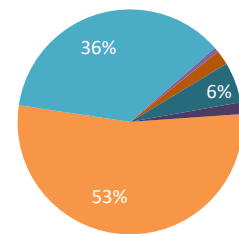
The District's revenue is projected at \$142,547,977, a 6.39% increase as compared to the prior year. Property tax and intergovernmental shared revenues reflect 90% of the District's overall revenue sources. Property taxes increased approximately 11% as a result of increased property values, primarily due to lower supply and higher demand. Intergovernmental shared revenues, which includes CTX and grants from both the state and federal government, decreased slightly from the prior year, primarily due to volatility in tourism and consumer spending.

Other revenue includes investment income, contributions, charges for services, and other miscellaneous revenues.

The general fund provides a complement of services to the residents of the District and includes Program Delivery Services, Program Support Services, and Administrative Support Services. General fund expenditures budget is \$103,949,364, a 8% increase as compared to the prior year, reflects increases in salaries and wages (due to increased pay rates) and pension expense (due to changes in the actuarial valuation), which were partially offset by normal fluctuations in day-to-day operational activities.

FY priorities identified by the Board are provided for in the general fund budget. The Adopted Budget appropriation for library materials is \$15,800,000, 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
\$142,547,977**



- Property Taxes - 53%
- Intergovernmental Shared Revenue - 36%
- Charges for Services - Less than 1%
- Investment Income - 2%
- Contributions - 6%
- Miscellaneous - 2%

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | 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 \$15,090,414 or 15% of expenditures by the end of FY 2026. This balance is within the District's current 10% to 25% target 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.

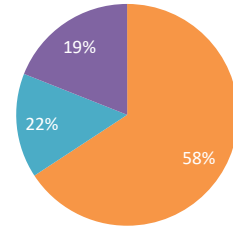
The capital projects fund addresses the District's major needs related to equipment and facilities. The estimated total available funding for the capital projects fund is \$45,506,056. Budgeted expenditures for the FY 2026 budget are \$24.1 million as follows:

- \$4.7 million for Technology Replacements and Upgrades
- \$4.3 million for Building Maintenance and Repair
- \$13.0 million for Capital Construction
- \$610 thousand for Library Materials
- \$150 thousand for Vehicle Replacements
- \$150 thousand for Furniture Replacements
- \$505 thousand in the Financial Services program
- \$613 thousand for Community Engagement program,

The special revenue funds account for specific revenue sources such as gifts, donations, and grants. 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 federal or state level or received from other awarding agencies.

The debt service fund is used to accumulate resources for the payment of principal and interest on general obligation bonds.

Total Expenditures - All Funds \$158,047,945



- General Fund - 66%
- Capital Projects Fund - 15%
- Special Revenue Funds - 19%
- Debt Service Fund - Less than 1%

Staffing Requirements

In general, it is expected that the District's staffing requirements would remain stable from year-to-year. In anticipation of opening a new branch in the near future, additional positions were included in the current year adopted budget resulting in a net FTE increase of 16.27.

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

	FY 2024	FY 2025	FY 2025	FY 2026	Variance Budget	
	Actual	Estimated	Budget	Budget	FY 2025 vs. FY 2026	
		Expenditures			Amount	Percent
Revenues:						
Property Taxes	63,838,750	68,639,254	68,639,254	76,223,146	7,583,892	11.05%
Intergovernmental Shared Revenues	33,881,061	51,585,602	51,585,602	51,664,831	79,229	0.15%
Charges for Services	1,381,067	950,000	950,000	950,000	-	0.00%
Investment Income	4,372,752	3,071,033	2,210,000	3,010,000	800,000	36.20%
Contributions	688,402	8,300,000	8,300,000	8,300,000	-	0.00%
Miscellaneous Revenue	560,787	2,476,827	2,300,000	2,400,000	100,000	4.35%
Total Revenues	104,722,820	135,022,716	133,984,856	142,547,977	8,563,121	6.39%
Expenditures by Type:						
Salaries	36,065,896	39,932,242	42,689,442	46,280,090	3,590,648	8.41%
Benefits	15,409,048	18,417,438	20,369,381	23,347,740	2,978,359	14.62%
Services and Supplies	45,160,977	40,349,314	41,110,822	44,519,084	3,408,262	8.29%
Capital Outlay	14,238,680	35,479,494	38,758,197	43,901,031	5,142,834	13.27%
Debt Service	516,514	-	-	-	-	0.00%
Total Expenditures	111,391,115	134,178,487	142,927,841	158,047,945	15,120,104	10.58%
Excess Revenues over Expenditures	(6,668,295)	844,228	(8,942,985)	(15,499,968)	(6,556,983)	73.32%
Beginning Fund Balance	81,115,020	76,912,335	53,387,037	77,756,563	24,369,526	45.65%
Other Financing Sources and Uses						
Transfers (to) Other Funds	(16,000,000)	(16,500,000)	(16,500,000)	(18,000,000)	(1,500,000)	9.09%
Transfers from Other Funds	16,000,000	16,500,000	16,500,000	18,000,000	1,500,000	9.09%
Proceeds from Capital Asset Disposal	1,353,332	-	-	-	-	0.00%
Debt issuance	1,112,279	-	-	-	-	0.00%
Ending Fund Balance	76,912,335	77,756,563	44,444,052	62,256,595	17,812,543	40.08%

LIBRARY STAFFING BY DEPARTMENT — ALL FUNDS

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
GENERAL FUND						
EXECUTIVE DIRECTOR'S OFFICE	3.00	-	3.00	3.00	3.00	-
ADMINISTRATIVE SUPPORT SERVICES						
Financial Services	8.00	-	7.00	7.45	8.00	0.55
Human Resources	12.00	-	12.00	13.00	12.00	(1.00)
General Services						-
General Services Administration	7.00	1.00	8.95	7.48	7.48	-
Courier Services	6.00	5.00	7.35	8.30	8.30	-
Facilities Maintenance	14.00	-	13.00	14.00	14.00	-
Safety, Health, and Security	1.00	-	1.00	1.00	1.00	-
Vehicle Fleet Maintenance	-	-	-	-	-	-
PROGRAM SUPPORT SERVICES						
Business Strategies and Planning	3.00	-	4.00	4.00	3.00	(1.00)
Branding and Marketing	9.00	1.00	9.00	9.00	9.48	0.48
Community Engagement						
Community Engagement Administration	2.00	-	3.00	3.00	2.00	(1.00)
Programming and Venues	28.00	14.00	29.09	29.09	35.91	6.82
Adult Services	2.00	-	2.00	2.00	2.00	-
Youth Services	3.00	-	3.00	3.00	3.00	-
Literacy Services	7.00	-	3.00	3.00	7.00	4.00
Outreach Services	8.00	2.00	7.43	7.43	8.95	1.52
Gallery Services	2.00	-	2.00	2.00	2.00	-
Information Technology	19.00	1.00	18.00	18.00	19.48	1.48
Collection and Bibliographic Services	26.00	7.00	28.66	29.11	29.48	0.37
PROGRAM DELIVERY SERVICES						
Library Operations Administration	13.00	6.00	12.68	12.80	16.23	3.43
Library Branches						
Blue Diamond	1.00	1.00	1.49	1.30	1.48	0.18
Bunkerville	1.00	1.00	1.49	1.47	1.47	-
Centennial Hills	17.00	22.00	26.45	26.60	25.83	(0.77)
Clark County	24.00	22.00	35.46	33.48	33.08	(0.40)
East Las Vegas	17.00	15.00	25.74	24.65	23.75	(0.90)
Enterprise	13.00	13.00	19.11	18.72	18.27	(0.45)
Goodsprings	1.00	1.00	1.00	1.00	1.47	0.47
Indian Springs	1.00	2.00	1.95	1.95	1.95	-
Laughlin	8.00	4.00	9.16	9.54	9.54	-
Meadows	1.00	2.00	2.00	1.95	1.95	-
Mesquite	9.00	13.00	15.33	14.73	14.60	(0.13)
Moapa Town	1.00	1.00	1.49	1.47	1.47	-
Moapa Valley	3.00	4.00	4.83	4.68	4.68	-
Mt. Charleston	1.00	1.00	1.48	1.47	1.47	-
Rainbow	17.00	19.00	26.16	23.63	24.63	1.00
Sahara West	23.00	22.00	32.15	30.50	31.67	1.17
Sandy Valley	1.00	1.00	1.95	1.95	1.47	(0.48)
Searchlight	1.00	1.00	1.49	1.47	1.47	-
Spring Valley	16.00	18.00	24.60	23.46	23.16	(0.30)
Summerlin	14.00	12.00	19.94	19.25	18.65	(0.60)
Sunrise	14.00	17.00	21.96	20.85	20.85	-
West Charleston	15.00	21.00	23.02	24.63	23.73	(0.90)
West Las Vegas	24.00	17.00	21.39	23.47	31.02	7.55
Whitney	15.00	19.00	19.58	22.62	22.80	0.18
Windmill	18.00	16.00	24.71	25.07	24.17	(0.90)
City Misdemeanant Facility	-	1.00	2.55	0.55	0.55	-
Clark County Detention Center	3.00	-	1.00	3.00	3.00	-
GRANT FUND						
Literacy Services	15.00	10.00	23.18	23.91	19.81	(4.10)
Totals	447.00	313.00	564.82	564.03	580.30	16.27

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

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026 Amount Percent	
Revenues:						
Property Taxes	63,838,674	68,639,254	68,639,254	76,223,146	7,583,892	11.05%
Intergovernmental Shared Revenues	31,181,823	31,585,602	31,585,602	31,664,831	79,229	0.25%
Charges for Services	1,381,067	950,000	950,000	950,000	-	0.00%
Investment Income	2,207,893	1,000,000	1,000,000	1,500,000	500,000	50.00%
Contributions	274,527	300,000	300,000	300,000	-	0.00%
Miscellaneous Revenue	447,033	300,000	300,000	400,000	100,000	33.33%
Total Revenues	99,331,017	102,774,856	102,774,856	111,037,977	8,263,121	8.04%
Expenditures by Type:						
Salaries	35,151,357	38,132,242	41,336,572	43,780,090	2,443,518	5.91%
Benefits	15,165,860	17,217,438	19,313,108	20,847,740	1,534,632	7.95%
Services and Supplies	15,688,610	18,968,638	21,168,638	23,521,534	2,352,896	11.12%
Capital Outlay	12,966,367	14,432,523	14,432,523	15,800,000	1,367,477	9.47%
Debt Service	516,514	-	-	-	-	0.00%
Total Expenditures	79,488,708	88,750,841	96,250,841	103,949,364	7,698,523	8.00%
Excess Revenues over Expenditures	19,842,309	14,024,015	6,524,015	7,088,613	564,598	8.65%
Beginning Fund Balance	23,523,198	28,477,786	24,481,978	26,001,801	1,519,823	6.21%
Other Financing Sources and Uses	-	-	-	-		
Transfers (to) Other Funds	(16,000,000)	(16,500,000)	(16,500,000)	(18,000,000)	(1,500,000)	9.09%
Debt issuance	1,112,279	-	-	-	-	0.00%
Ending Fund Balance	28,477,786	26,001,801	14,505,993	15,090,414	584,421	4.03%

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | General Fund

Revenue Analysis

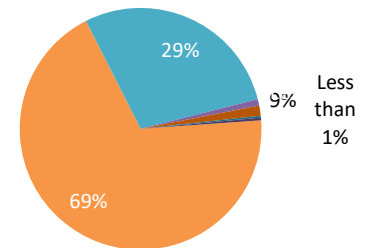
General Fund Revenue Analysis

The FY 2026 budget projects general fund revenue at \$111,037,977, a 8% increase as compared to the prior year. Major revenue sources are property taxes and intergovernmental shared revenues, which account for 97% of the general fund's revenue sources. Other sources of revenue include investment income, contributions, charges for services, contributions and other miscellaneous revenues.

Property Taxes

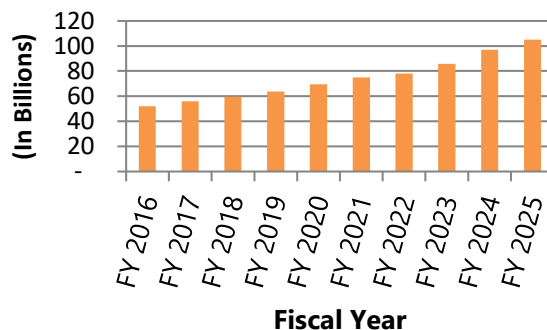
Property taxes are budgeted at \$76.2 million for the current year and represent 69% of general fund resources. Property tax revenue increased \$8.2 million, or 11%, as a result of increased property values, primarily due to lower supply and higher demand. The "ad valorem" property tax rate supporting the general fund is limited by Nevada law and is \$0.0942 per \$100 of assessed valuation, including a cap on property tax increases at 3% for residential owners and 8% for commercial property owners.

Total Revenues - General Fund \$111,037,977



- Property Taxes - 69%
- Intergovernmental Shared Revenue - 29%
- Charges for Services - Less than 1%
- Investment Income - 1%
- Contributions - Less than 1%
- Miscellaneous - Less than 1%

Assessed Valuation FY 2016-2025



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 State Department of Taxation. The assessed valuation is 35% of the actual estimated value of real and personal property in the District. The District's assessed valuation for current year is \$105.2 billion, a 8.2% increase over the prior year.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | General Fund

Intergovernmental Shared Revenues

Intergovernmental shared revenues is comprised of CTX and grants from both the state and federal government. The 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 Clark County receiving the highest percentage increases in growth.

Intergovernmental shared revenues is the second largest source of revenue in the general fund, accounting for 29% of total general fund revenue. The CTX comprises the majority of intergovernmental shared revenues and is a very sensitive tax source as it is dependent upon the financial health of the local economy. The CTX is estimated at \$31.6 million, a 2.5% increase from prior year budget due to expected growth in tourism and consumer spending.

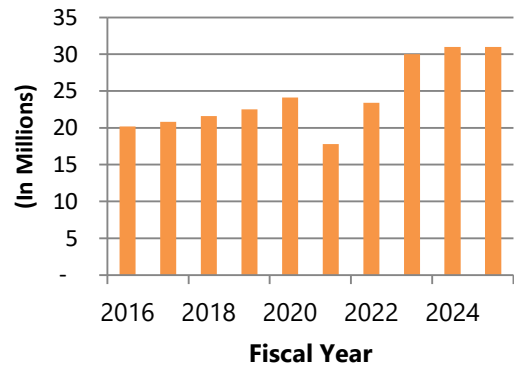
Charges for Services

This category reflects payments made to the District from other government agencies and charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided, which includes providing contractual library automation services to the North Las Vegas Library District, Henderson Libraries and the Boulder City Library District. The current year estimated charges for services total \$950 thousand.

Investment Income

The NRS permits all unused funds to be invested within defined parameters. Allowable District investments include obligations of the U.S. Treasury and U.S. agencies; negotiable notes or short-term negotiable bonds issued by other local governments of the State; bankers' acceptances eligible for rediscount with Federal Reserve Banks; commercial paper having an "A-1" rating or equivalent; and money market mutual funds invested only in federal government agency securities with an "AAA" rating or equivalent or in repurchase agreements fully collateralized by such securities. Investment income is estimated at \$1.5 million for the current year.

**CTX
FY 2016-2025**



LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

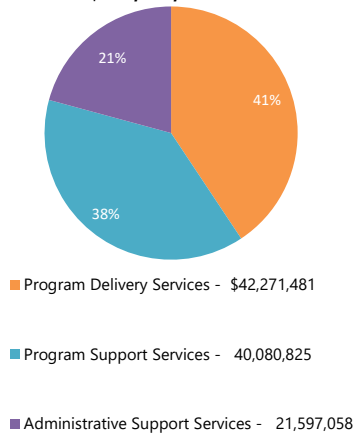
Adopted Budget | FY 2026 | General Fund

Expenditure Analysis

General Fund Expenditure Analysis

Projected expenditures for the general fund total \$103,949,364, a 8% increase from the prior year. The general fund budget is divided into three major categories or functions: Program Delivery Services (38.6%); Program Support Services (40.6%); and Administrative Support Services (20.8%).

Expenditures by Function
\$103,949,364



Program Delivery Services

Program Delivery Services is responsible for the activities necessary to provide library services and includes Library Operations Administration, Branches and Locations. The Program Delivery Services budget is \$40.1 million, an increase of 18.9% as compared to the prior year budget.

Program Support Services

Program Support Services consists of Information Technology, Community Engagement, Business Strategies and Planning, and Branding and Marketing. The Program Support Services budget is \$42.3 million, an increase of 22.7% as compared to the prior year budget.

Administrative Support Services

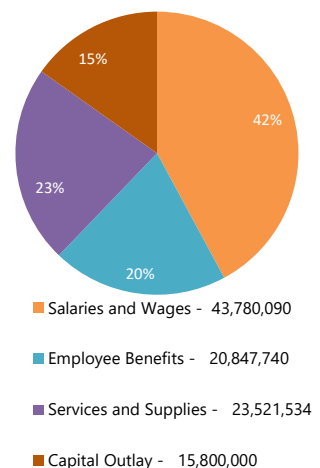
Administrative Support Services consists of the Executive Office, Financial Services, General Services, and Human Resources. The Administrative Support Services budget is \$21.6 million, an increase of 9% from the prior year.

Expenditures by Activity

The major expenditures for the general fund are salaries and wages, employee benefits, services and supplies, and capital outlay.

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 2.4 million. Detail on the District's authorized staffing is provided elsewhere herein. Line item detail for and wages, employee benefits, services and supplies, and capital outlay are provided also provided elsewhere herein. A brief narrative description of variances within functions, department programs and other funds completes the budget document.

Total Expenditures by Activity
\$103,949,364



Other Financing Sources and Uses

Transfers to Other Funds

The District has initiated a multi-year strategy to establish reserves to fund the CIP for financing library media materials acquisition, facility construction, improvements, and equipment acquisition and replacement.. In FY 2026, a \$18 million transfer is budgeted from the general fund to the capital projects fund.

GENERAL FUND SALARIES AND WAGES BUDGET COMPARISON

	FY2024 Actual	FY2025 Estimated Expenditures	FY2025 Budget	FY2026 Budget	Variance Budget FY2025 vs. FY2026	
					Amount	Percent
EXECUTIVE DIRECTOR'S OFFICE	344,570	488,852	411,076	444,293	33,217	8.08%
ADMINISTRATIVE SUPPORT SERVICES						
Financial Services	502,214	852,466	663,383	735,391	72,008	10.85%
Human Resources	1,911,244	3,200,786	2,148,391	2,159,871	11,480	0.53%
General Services						
General Services Administration	576,448	1,438,341	1,029,936	766,779	(263,157)	(25.55%)
Courier Services	416,103	422,460	353,337	589,191	235,854	66.75%
Facilities Maintenance	1,025,749	1,021,882	854,682	1,064,031	209,349	24.49%
Safety, Health, and Security	111,808	102,762	72,798	78,311	5,513	7.57%
Vehicle Fleet Maintenance	-	-	-	-	-	0.00%
PROGRAM SUPPORT SERVICES						
Business Strategies and Planning	334,853	203,924	308,646	395,878	87,232	28.26%
Branding and Marketing	916,939	1,047,462	1,048,605	1,121,684	73,079	6.97%
Community Engagement						
Community Engagement Administration	226,538	285,151	400,041	300,767	(99,274)	(24.82%)
Programming and Venues	1,990,073	2,242,068	2,172,317	2,826,075	653,758	30.09%
Adult Services	141,010	186,533	183,726	195,929	12,203	6.64%
Youth Services	211,427	267,243	259,899	270,250	10,351	3.98%
Literacy Services	261,287	217,198	1,616,500	554,189	(1,062,311)	(65.72%)
Outreach Services	401,043	507,991	535,279	668,429	133,150	24.87%
Gallery Services	136,647	146,001	146,259	155,806	9,547	6.53%
Information Technology	1,816,811	1,739,322	1,940,711	2,066,090	125,379	6.46%
Collection and Bibliographic Services	2,126,141	1,671,821	2,398,896	2,503,189	104,293	4.35%
PROGRAM DELIVERY SERVICES						
Library Operations Administration	1,136,153	1,693,835	1,641,799	1,735,422	93,623	5.70%
Library Branches						
Blue Diamond	91,572	96,145	88,251	106,856	18,605	21.08%
Bunkerville	92,730	93,831	97,613	107,121	9,508	9.74%
Centennial Hills	1,435,505	1,404,433	1,621,294	1,649,875	28,581	1.76%
Clark County	2,000,919	1,632,668	2,072,481	2,292,269	219,788	10.61%
East Las Vegas	1,436,032	1,386,442	1,605,770	1,657,814	52,044	3.24%
Enterprise	1,036,672	1,036,200	1,199,983	1,246,393	46,410	3.87%
Goodsprings	69,480	75,034	74,258	110,817	36,559	49.23%
Indian Springs	112,633	132,632	129,687	144,861	15,174	11.70%
Laughlin	483,468	552,245	594,033	655,885	61,852	10.41%
Meadows	114,950	124,115	120,034	134,682	14,648	12.20%
Mesquite	837,916	922,392	973,002	1,032,594	59,592	6.12%
Moapa Town	90,509	99,869	97,811	107,278	9,467	9.68%
Moapa Valley	246,137	266,191	260,534	293,167	32,633	12.53%
Mt. Charleston	89,522	99,600	96,835	107,168	10,333	10.67%
Rainbow	1,425,063	1,543,609	1,510,111	1,643,829	133,718	8.85%
Sahara West	1,908,205	1,904,402	2,053,588	2,244,618	191,030	9.30%
Sandy Valley	112,919	109,975	118,160	104,476	(13,684)	(11.58%)
Searchlight	91,908	99,266	96,810	106,469	9,659	9.98%
Spring Valley	1,221,562	1,258,500	1,432,558	1,517,058	84,500	5.90%
Summerlin	1,086,936	1,186,763	1,208,169	1,266,254	58,085	4.81%
Sunrise	1,163,422	1,101,714	1,299,753	1,367,881	68,128	5.24%
West Charleston	1,337,892	1,410,340	1,532,985	1,562,014	29,029	1.89%
West Las Vegas	1,234,100	1,092,378	1,546,103	2,185,511	639,408	41.36%
Whitney	1,125,344	1,086,134	1,427,677	1,509,799	82,122	5.75%
Windmill	1,417,071	1,364,739	1,581,863	1,667,320	85,457	5.40%
City Misdemeanant Facility	129,332	46,260	35,422	38,304	2,882	8.14%
Clark County Detention Center	172,500	270,267	275,506	288,202	12,696	4.61%
Total Salaries and Wages	35,151,357	38,132,242	41,336,572	43,780,090	2,443,518	6.41%

GENERAL FUND EMPLOYEE BENEFITS BUDGET COMPARISON

	FY2024 Actual	FY2025 Estimated Expenditures	FY2025 Budget	FY2026 Budget	Variance Budget FY2025 vs. FY2026 Amount Percent	
EXECUTIVE DIRECTOR'S OFFICE	142,260	147,718	188,888	212,456	23,568	12.48%
ADMINISTRATIVE SUPPORT SERVICES						
Financial Services	228,600	241,077	317,966	363,453	45,487	14.31%
Human Resources	690,241	674,169	1,276,433	1,181,159	(95,274)	(7.46%)
General Services						
General Services Administration	214,454	632,355	584,203	378,393	(205,810)	(35.23%)
Courier Services	242,382	165,810	214,294	346,647	132,353	61.76%
Facilities Maintenance	608,503	325,116	420,182	594,960	174,778	41.60%
Safety, Health, and Security	61,265	35,431	45,791	52,838	7,047	15.39%
Vehicle Fleet Maintenance	-	-	-	-	-	0.00%
PROGRAM SUPPORT SERVICES						
Business Strategies and Planning	167,090	79,931	186,545	194,479	7,934	4.25%
Branding and Marketing	421,434	482,035	508,116	546,082	37,966	7.47%
Community Engagement						
Community Engagement Administration	114,391	137,828	198,554	158,599	(39,955)	(20.12%)
Programming and Venues	853,356	955,111	966,175	1,383,770	417,595	43.22%
Adult Services	62,307	89,721	89,464	99,870	10,406	11.63%
Youth Services	92,952	117,977	117,283	128,951	11,668	9.95%
Literacy Services	102,561	162,035	816,155	271,260	(544,895)	(66.76%)
Outreach Services	189,171	247,911	248,428	331,886	83,458	33.59%
Gallery Services	72,732	74,860	80,543	84,473	3,930	4.88%
Information Technology	876,712	2,344,511	956,900	1,054,576	97,676	10.21%
Collection and Bibliographic Services	1,034,176	844,054	1,192,580	1,310,450	117,870	9.88%
PROGRAM DELIVERY SERVICES						
Library Operations Administration	512,190	747,733	774,607	818,185	43,578	5.63%
Library Branches						
Blue Diamond	37,313	43,359	35,617	48,765	13,148	36.91%
Bunkerville	46,835	48,463	49,994	54,321	4,327	8.66%
Centennial Hills	584,194	591,816	701,477	734,212	32,735	4.67%
Clark County	791,184	674,568	890,837	1,014,289	123,452	13.86%
East Las Vegas	591,237	611,870	688,601	756,353	67,752	9.84%
Enterprise	452,789	483,968	556,615	559,309	2,694	0.48%
Goodsprings	35,746	41,893	36,632	49,151	12,519	34.18%
Indian Springs	38,008	41,833	41,780	47,364	5,584	13.37%
Laughlin	227,386	261,994	307,497	331,910	24,413	7.94%
Meadows	45,219	45,234	50,367	51,063	696	1.38%
Mesquite	334,532	368,289	424,450	434,788	10,338	2.44%
Moapa Town	32,962	36,161	36,584	41,139	4,555	12.45%
Moapa Valley	122,088	130,951	132,558	149,768	17,210	12.98%
Mt. Charleston	33,474	36,000	36,280	40,860	4,580	12.62%
Rainbow	576,037	627,466	663,293	732,193	68,900	10.39%
Sahara West	783,245	794,663	907,190	1,018,776	111,586	12.30%
Sandy Valley	34,871	36,299	37,518	40,162	2,644	7.05%
Searchlight	33,553	35,809	36,278	40,785	4,507	12.42%
Spring Valley	495,470	531,931	624,541	696,871	72,330	11.58%
Summerlin	447,558	448,255	505,668	567,985	62,317	12.32%
Sunrise	460,146	442,646	532,463	565,539	33,076	6.21%
West Charleston	532,531	621,765	641,865	708,263	66,399	10.34%
West Las Vegas	531,846	502,309	711,885	1,032,186	320,301	44.99%
Whitney	429,248	447,280	575,682	630,453	54,771	9.51%
Windmill	631,731	647,335	742,743	811,893	69,150	9.31%
City Misdemeanor Facility	56,880	22,202	12,380	14,632	2,252	18.19%
Clark County Detention Center	93,000	137,696	149,206	162,223	13,017	8.72%
Total Benefits	15,165,860	17,217,438	19,313,108	20,847,740	1,534,632	8.91%

GENERAL FUND SERVICES AND SUPPLIES BUDGET COMPARISON

	FY2024 Actual	FY2025 Estimated Expenditures	FY2025 Budget	FY2026 Budget	Variance Budget FY2025 vs. FY2026	
					Amount	Percent
EXECUTIVE DIRECTOR'S OFFICE	301,966	200,682	325,750	325,750	-	0.00%
ADMINISTRATIVE SUPPORT SERVICES						
Financial Services	1,043,412	708,781	1,217,467	1,037,230	(180,237)	(14.80%)
Human Resources	760,536	891,037	1,364,707	1,365,515	808	0.06%
General Services						
General Services Administration	2,976,402	2,332,512	3,790,101	4,082,496	292,395	7.71%
Courier Services	860	860	1,000	1,000	-	0.00%
Facilities Maintenance	2,899,887	2,594,596	2,798,277	2,908,977	110,700	0.00%
Safety, Health, and Security	2,420,473	2,454,258	2,854,317	2,854,317	-	0.00%
Vehicle Fleet Maintenance	138,387	55,028	54,000	54,000	-	0.00%
PROGRAM SUPPORT SERVICES						
Business Strategies and Planning	21,053	383,160	518,500	518,500	-	0.00%
Branding and Marketing	1,642,944	1,429,169	1,999,031	1,985,244	(13,787)	(0.69%)
Community Engagement						
Community Engagement Administration	155,264	136,540	218,500	258,500	40,000	18.31%
Programming and Venues	565,092	667,032	685,850	734,150	48,300	7.04%
Adult Services	160,460	177,213	256,400	476,360	219,960	85.79%
Youth Services	196,985	253,307	316,767	526,550	209,783	66.23%
Literacy Services	97,869	58,655	70,652	38,000	(32,652)	(46.22%)
Outreach Services	22,198	65,245	75,750	134,750	59,000	77.89%
Gallery Services	5,203	8,302	15,500	24,000	8,500	54.84%
Information Technology	1,268,180	4,033,706	3,011,300	4,561,745	1,550,445	51.49%
Collection and Bibliographic Services	257,759	370,055	593,200	591,000	(2,200)	(0.37%)
PROGRAM DELIVERY SERVICES						
Library Operations Administration	192,491	1,565,021	333,923	419,900	85,977	25.75%
Library Branches						
Blue Diamond	2,897	6,613	24,116	26,400	2,284	9.47%
Bunkerville	3,390	3,008	5,100	4,600	(500)	(9.80%)
Centennial Hills	40,186	34,941	37,600	36,600	(1,000)	(2.66%)
Clark County	75,079	74,634	80,000	71,500	(8,500)	(10.63%)
East Las Vegas	35,454	40,997	43,000	41,000	(2,000)	(4.65%)
Enterprise	41,123	45,046	53,000	41,000	(12,000)	(22.64%)
Goodsprings	1,004	1,257	1,650	1,650	-	0.00%
Indian Springs	3,999	4,074	5,100	4,600	(500)	(9.80%)
Laughlin	13,053	13,735	15,000	15,000	-	0.00%
Meadows	2,576	5,384	6,500	5,500	(1,000)	(15.38%)
Mesquite	20,787	22,190	44,000	40,000	(4,000)	(9.09%)
Moapa Town	2,204	3,192	3,600	3,600	-	0.00%
Moapa Valley	7,737	8,300	9,700	9,700	-	0.00%
Mt. Charleston	1,865	2,808	4,500	3,500	(1,000)	(22.22%)
Rainbow	30,443	24,984	31,000	31,000	-	0.00%
Sahara West	45,551	48,978	50,000	46,500	(3,500)	(7.00%)
Sandy Valley	784	1,055	3,100	3,100	-	0.00%
Searchlight	1,846	2,886	3,400	3,400	-	0.00%
Spring Valley	33,697	29,910	30,600	30,600	-	0.00%
Summerlin	28,822	27,172	34,500	31,500	(3,000)	(8.70%)
Sunrise	23,120	24,115	26,500	24,500	(2,000)	(7.55%)
West Charleston	32,033	34,622	34,500	31,500	(3,000)	(8.70%)
West Las Vegas	26,943	24,275	27,500	26,800	(700)	(2.55%)
Whitney	23,864	38,469	31,500	31,800	300	0.95%
Windmill	50,407	49,907	46,000	46,000	-	0.00%
City Misdemeanor Facility	-	22	5,180	1,200	(3,980)	(76.83%)
Clark County Detention Center	12,325	10,905	11,000	11,000	-	0.00%
Total Services and Supplies	15,688,610	18,968,638	21,168,638	23,521,534	2,352,896	12.40%

GENERAL FUND CAPITAL OUTLAY BUDGET COMPARISON

	FY2024 Actual	FY2025 Estimated Expenditures	FY2025 Budget	FY2026 Budget	Variance Budget FY2025 vs. FY2026	
					Amount	Percent
EXECUTIVE DIRECTOR'S OFFICE	-	-	-	-	-	-
ADMINISTRATIVE SUPPORT SERVICES						
Financial Services	-	-	-	-	-	-
Human Resources	88,593	-	-	-	-	-
General Services						
General Services Administration	-	-	-	-	-	-
Courier Services	-	-	-	-	-	-
Facilities Maintenance	-	-	-	-	-	-
Safety, Health, and Security	-	-	-	-	-	-
Vehicle Fleet Maintenance	-	-	-	-	-	-
PROGRAM SUPPORT SERVICES						
Business Strategies and Planning	-	-	-	-	-	-
Branding and Marketing	-	-	-	-	-	-
Community Engagement						
Community Engagement Administration	-	-	-	-	-	-
Programming and Venues	-	-	-	-	-	-
Adult Services	-	-	-	-	-	-
Youth Services	-	-	-	-	-	-
Literacy Services	-	7,523	7,523	-	(7,523)	(100.00%)
Outreach Services	-	-	-	-	-	-
Gallery Services	-	-	-	-	-	-
Information Technology	1,023,687	-	-	-	-	-
Collection and Bibliographic Services	11,854,087	14,425,000	14,425,000	15,800,000	1,375,000	9.53%
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	-	-	-	-	-	-
City Misdemeanant Facility	-	-	-	-	-	-
Clark County Detention Center	-	-	-	-	-	-
Total Capital Outlay	12,966,367	14,432,523	14,432,523	15,800,000	1,367,477	9.47%

CAPITAL OUTLAY - LIBRARY MATERIALS

Library Materials are considered to be one collection, which is physically and electronically distributed among the District's 25 branches and two contract locations.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Capital Outlay - Library Materials

Budget

The Library Materials budget for FY 2026 is \$15,800,000. 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 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.

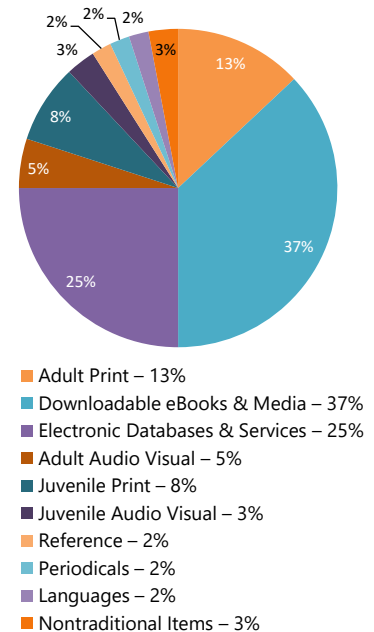
Library materials are considered to be one collection, which is physically and electronically distributed among its branches and locations. Through the floating collections model, library materials will move, over time, among any number of branches and locations. While each branch and location is provided 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. The distribution center is designed to maximize flow of materials by serving as a warehouse for high demand items and a storage facility to manage materials that hold value for customers.

The Collection and Bibliographic Services 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 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 District as a place of possibility and a community partner that connects people to information and to each other.

The growing collection of electronic materials offers customers the opportunity to utilize District resources 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 District's collection to grow by number and in diversity, while increasing physical space of the District 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.

Capital Outlay - Library Materials
\$15,800,000



Budget Priorities

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STRATEGIC GOALS

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | 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 the District serves, the Board 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 of the communities the District serves.

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 2026 | Strategic Goals

Business and Career Success

Business and 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

Connecting Government and Social Services

Connecting Government and 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 2026 | Strategic Goals

Community and Culture

Community and 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.

DEPARTMENT OVERVIEWS AND PROGRAM BUDGETS

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LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | 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's compensation and associated expenditures.

Measuring Success

The Executive Director's Office has overall responsibility for ensuring that the 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.

Executive Director's Office

Program: Executive Director Office

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 five-year strategic plan.

Performance Measures/Goals

Measure Type	Primary Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Outcome	Becoming more inclusive, responsive, relevant, and adaptive to members of the District's community—reviewed by Board of Trustees	Meets Expectations or above	Meets Expectations or above	Meets Expectations or above
Output	Performance evaluations conducted and goals set with direct reports	100%	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	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 344,570	\$ 488,852	\$ 411,076	\$ 444,293	\$ 33,217	8.08%
Benefits	142,260	147,718	188,888	212,456	23,568	12.48%
Services and Supplies	301,966	200,682	325,750	325,750	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 788,796	\$ 837,252	\$ 925,714	\$ 982,499	\$ 56,785	6.13%

Explanation of Expenditures

The Executive Director's Office budget is \$982,499. The services and supplies budget is \$325,750 and includes appropriations for legal and professional services, board compensation, travel and training for the Executive Director and the Board and dues and subscriptions.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Administrative Specialist	1.00	-	1.00	1.00	1.00	-
Executive Assistant	1.00	-	1.00	1.00	1.00	-
Executive Director	1.00	-	1.00	1.00	1.00	-
Total	3.00	-	3.00	3.00	3.00	-

Significant Program Changes

There were no significant changes.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Financial Services

Department Overview

The Financial Services Department is responsible for providing financial services and fiduciary control over all of the District's 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.

Measuring Success

Financial Services has overall responsibility for ensuring that the 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.

Financial Services

Program: Financial Services

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 Annual Budget and the Annual Comprehensive Financial Report (ACFR).

Performance Measures/Goals

Measure Type	Primary Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 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 Budget and ACFR. The District must be in compliance with applicable laws and 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	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 502,214	\$ 852,466	\$ 663,383	\$ 735,391	\$ 72,008	10.85%
Benefits	228,600	241,077	317,966	363,453	45,487	14.31%
Services and Supplies	1,043,412	708,781	1,217,467	1,037,230	(180,237)	(14.80%)
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 1,774,226	\$ 1,802,324	\$ 2,198,816	\$ 2,136,074	\$ (62,742)	(2.85%)

Explanation of Expenditures

The Financial Services budget is \$2,136,074. The services and supplies budget is \$1,037,230, which includes appropriations for postage, professional services, collection agency services, contracted services, and related bank service charges.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Accountant	2.00	-	-	2.00	2.00	-
Accounting Technician I	2.00	-	-	1.45	2.00	0.55
Accounting Technician II	1.00	-	3.00	1.00	1.00	-
Accounting Coordinator	1.00	-	-	1.00	1.00	-
Administrative Specialist	1.00	-	1.00	1.00	1.00	-
Chief Financial Officer	1.00	-	1.00	1.00	1.00	-
Senior Accountant	-	-	1.00	-	-	-
Accounting Manager	-	-	1.00	-	-	-
Total	8.00	-	7.00	7.45	8.00	0.55

Significant Program Changes

There were no significant changes.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | 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 collective bargaining agreements with Teamsters Local 14.

The HR Department carefully monitors funds wellness, and personal counseling services available to District staff to meet the demand for crisis intervention. Employee mental health continues to be an area that HR expands to meet the needs, and demands of staff.

Measuring Success

In support of the District's Strategic Plan, the HR Department developed formal goals and objectives for FY 2026. Key reporting metrics (dashboards) were established in FY 2021 to support decision making, goal setting, and measuring outcomes for FY 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 continue to focus on being recognized as a Public Employer of Choice. To support the HR strategy, HR goals include:

- ◆ Developing and maintaining a competitive Total Rewards program
- ◆ Developing and enhancing communication to increase employee engagement
- ◆ Developing and enhancing organizational and individual development opportunities
- ◆ Evolving and championing a culture of Diversity, Equity, Inclusion, and Accessibility

Success will be measured by achieving established FY 2026 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.

Human Resources

Program: Human Resources

Related Programs: N/A

Program Description

The 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 collective bargaining agreements with Teamsters Local 14.

Performance Measures/Goals

Measure Type	Primary Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Outcome	Develop and maintain a competitive <i>Total Rewards Program</i>	100%	100%	100%
Outcome	Develop and enhance organizational and individual development opportunities	100%	100%	100%

Performance Measures/Goals Description

Annual program objectives under each goal are outlined in the Playbook 2026.

Expenditure Detail

Program Expenditures	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 1,911,244	\$ 3,200,786	\$ 2,148,391	\$ 2,159,871	\$ 11,480	0.53%
Benefits	690,241	674,169	1,276,433	1,181,159	(95,274)	(7.46%)
Services and Supplies	760,536	891,037	1,364,707	1,365,515	808	0.06%
Capital Outlay	88,593	-	-	-	-	0.00%
Expenditure Total	\$ 3,450,614	\$ 4,765,992	\$ 4,789,531	\$ 4,706,545	\$ (82,986)	(1.73%)

Explanation of Expenditures

The Human Resources budget is \$4,706,545. The services and supplies budget is \$1,365,515, which includes appropriations for employee wellness, legal and professional services, travel, and education and training.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Benefits Manager	1.00	-	1.00	1.00	1.00	-
Coordinator I, HR	-	-	1.00	1.00	-	(1.00)
Coordinator II, HR	3.00	-	3.00	3.00	3.00	-
Coordinator III, HR	4.00	-	2.00	3.00	4.00	1.00
Employment Manager	1.00	-	1.00	1.00	1.00	-
HRIS Manager	1.00	-	1.00	1.00	1.00	-
Human Resources Director	1.00	-	1.00	1.00	1.00	-
Human Resources Manager	-	-	1.00	1.00	-	(1.00)
Organizational Development Manager	1.00	-	1.00	1.00	1.00	-
Total	12.00	-	12.00	13.00	12.00	(1.00)

Significant Program Changes

There were no significant changes.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | 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; safety, health, and security; risk management; vehicle fleet services; courier and mailroom services; and purchasing.

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 Playbook 2026.

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

Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	FY 2025 vs. FY 2026 Amount	Percent
Staffing FTE	30.30	30.78	30.78	30.78	-	0.00%
Salaries	\$ 2,130,108	\$ 2,985,445	\$ 2,310,753	\$ 2,498,312	\$ 187,559	8.12%
Benefits	1,126,604	1,158,712	1,264,470	1,372,838	108,368	8.57%
Services and Supplies	8,436,009	7,437,254	9,497,695	9,900,790	403,095	4.24%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 11,692,721	\$ 11,581,411	\$ 13,072,918	\$ 13,771,940	\$ 699,022	5.35%

General Services Administration

Program: General Services Administration

Related Programs: Courier Services, Facilities Maintenance, Safety, Health, and Security, Vehicle Fleet Maintenance

Program Description

The General Services Administration is responsible for the management and coordination of facility-related support activities including facilities maintenance and repair; construction; safety, health, and security; risk management; vehicle fleet services; courier and mailroom services; and purchasing.

Performance Measures/Goals

Measure Type	Primary Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Accurately complete invoice processing within 15 work days of receipt	87%	87%	87%

Performance Measures/Goals Description

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

Expenditure Detail

Program Expenditures	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 576,448	\$ 1,438,341	\$ 1,029,936	\$ 766,779	\$ (263,157)	(25.55%)
Benefits	214,454	632,355	584,203	378,393	(205,810)	(35.23%)
Services and Supplies	2,976,402	2,332,512	3,790,101	4,082,496	292,395	7.71%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 3,767,304	\$ 4,403,208	\$ 5,404,240	\$ 5,227,668	\$ (176,572)	(3.27%)

Explanation of Expenditures

The General Services Administration budget is \$5,227,668. The services and supplies budget is \$4,082,496, which includes appropriations for office and operating supplies, utilities, and other administrative contracts.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Facilities Manager, GS	-	-	1.00	-	-	-
General Services Admin Coordinator	4.00	-	4.00	4.00	4.00	-
General Services Director	1.00	-	1.00	1.00	1.00	-
Mail Clerk	-	-	0.95	-	-	-
Office Assistant I	-	1.00	-	0.48	0.48	-
Office Assistant II	1.00	-	1.00	1.00	1.00	-
Purchasing & Administration Manager	1.00	-	1.00	1.00	1.00	-
Total	7.00	1.00	8.95	7.48	7.48	-

Significant Program Changes

There were no significant changes.

Courier Services

Program: Courier Services

Related Programs: Administration, Facilities Maintenance, Safety, Health, and Security, Vehicle Fleet Maintenance

Program Description

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

Performance Measures/Goals

Measure Type	Primary Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Library materials moved annually	4.0M	4.0M	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	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 416,103	\$ 422,460	\$ 353,337	\$ 589,191	\$ 235,854	66.75%
Benefits	242,382	165,810	214,294	346,647	132,353	61.76%
Services and Supplies	860	860	1,000	1,000	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 659,345	\$ 589,130	\$ 568,631	\$ 936,838	\$ 368,207	64.75%

Explanation of Expenditures

The Courier budget is \$936,838. The services and supplies budget is \$1,000, which includes appropriations for supplies such as bins, bags, and inter-office envelopes.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Courier	5.00	-	5.00	5.00	5.00	-
Courier Page	-	3.00	1.35	1.35	1.35	-
Courier Supervisor	1.00	-	1.00	1.00	1.00	-
Mail Clerk	-	2.00	-	0.95	0.95	-
Total	6.00	5.00	7.35	8.30	8.30	-

Significant Program Changes

There were no significant changes.

Facilities Maintenance

Program: Facilities Maintenance

Related Programs: Administration, Courier Services, Safety, Health, and Security, Vehicle Fleet Maintenance

Program Description

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

Performance Measures/Goals

Measure Type	Primary Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Complete 90% of corrective work orders within six work days of creation date	90%	95%	95%
Output	Complete preventive maintenance work orders within established time-frame indicated from work order start date	85%	90%	90%
Output *	Perform a condition audit on each facility annually to identify required repairs and maintenance	100%	100%	100%

* Also 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	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 1,025,749	\$ 1,021,882	\$ 854,682	\$ 1,064,031	\$ 209,349	24.49%
Benefits	608,503	325,116	420,182	594,960	174,778	41.60%
Services and Supplies	2,899,887	2,594,596	2,798,277	2,908,977	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 4,534,139	\$ 3,941,594	\$ 4,073,141	\$ 4,567,968	\$ 494,827	12.15%

Explanation of Expenditures

The Facilities budget is \$4,567,968. 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	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Facilities Manager, GS	1.00	-	-	1.00	1.00	-
Maintenance Supervisor	1.00	-	1.00	1.00	1.00	-
Maintenance Technician I	2.00	-	2.00	2.00	2.00	-
Maintenance Technician II	7.00	-	7.00	7.00	7.00	-
Maintenance Technician III	3.00	-	3.00	3.00	3.00	-
Total	14.00	-	13.00	14.00	14.00	-

Significant Program Changes

There were no significant changes.

Safety, Health, and Security

Program: Safety, Health, and Security

Related Programs: Administration, Courier Services, Facilities Maintenance, Vehicle Fleet Maintenance
Vehicle Fleet Maintenance

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	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Outcome	Percent of branches meeting required annual staff safety training and required evacuation drills	100%	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.

Expenditure Detail

Program Expenditures	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 111,808	\$ 102,762	\$ 72,798	\$ 78,311	\$ 5,513	7.57%
Benefits	61,265	35,431	45,791	52,838	7,047	15.39%
Services and Supplies	2,420,473	2,454,258	2,854,317	2,854,317	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 2,593,546	\$ 2,592,451	\$ 2,972,906	\$ 2,985,466	\$ 12,560	0.42%

Explanation of Expenditures

The Safety, Health, and Security budget is \$2,985,466. The services and supplies budget is \$2,854,319, which 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	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Safety and Security Manager	1.00	-	1.00	1.00	1.00	-
Total	1.00	-	1.00	1.00	1.00	-

Significant Program Changes

There were no significant changes.

Vehicle Fleet Maintenance

Program: Vehicle Fleet Maintenance

Related Programs: Administration, Courier Services, Facilities Maintenance, Safety, Health, and Security

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	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Outcome	Percent of vehicle fleet being maintained according to scheduled maintenance	95%	95%	95%

Performance Measures/Goals Description

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

Expenditure Detail

Program Expenditures	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	138,387	55,028	54,000	54,000	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 138,387	\$ 55,028	\$ 54,000	\$ 54,000	\$ -	0.00%

Explanation of Expenditures

The Vehicle Fleet Maintenance budget is 54,000. The services and supplies budget is \$54,000, which includes allocations for operating supplies, vehicle fuel and oil, and vehicle repair and maintenance costs.

Staffing

There are no staffing included in program.

Significant Program Changes

There were no significant changes.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Business Strategies and Planning

Department Overview

During FY 2025, the Development Department was restructured and now operates as the Business Strategies and Planning (BSP) Department. Certain responsibilities previously managed by the Development Department, discussed in the following paragraph, will remain under the scope of the BSP Department. All other Development Department responsibilities have been reassigned to other District departments.

The BSP Department provides leadership in organizational oversight and strategic planning for the District. It plays a key role in advancing the District's strategic plan, fostering cross-functional collaboration, and promoting continuous improvement to support long-term goals. The BSP Department enhances operational efficiency, ensures the consistent and effective implementation of change management practices across the District, and supports the organizational management of the Las Vegas-Clark County Library District Foundation's (the Foundation) public meetings. It also oversees grant development and government affairs efforts, aligning external funding and legislative engagement with strategic priorities. Additionally, the department supports governmental relations, community partnership development, and special projects as assigned.

Measuring Success

The BSP Department measures its success using output indicators focused on strategic planning, process improvements, and grant development, all aligned with supporting the Library District's strategic plan.

Department Programs

BSP is the only program in the department.

Business Strategies and Planning

Program: Business Strategies and Planning

Related Programs: N/A

Program Description

The BSP Department manages grant initiatives for the District and supports organizational management of the Foundation's public meetings.. These efforts help acquire new resources to enhance the District's collections, facilities, programs, partnerships, and technology. Additionally, the department handles government affairs and community partnership development, with the Director supporting these activities and other special projects as assigned.

Performance Measures/Goals

Measure Type	Primary Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Amount of District grant awards	N/A	N/A	\$6,000,000
Output	Completion of the Library District's five-year strategic plan	N/A	N/A	100%
Output	Completion of the Library District's process improvement implementation plan	N/A	N/A	100%
Output	Completion of the Library District's change management communication plan	N/A	N/A	100%

Performance Measures/Goals Description

Library District grant awards represent the additional revenue secured through successful proposals, as well as the broader scope of grant applications submitted by the Library District.

The strategic plan reflects the Library District's strategic direction for fiscal years 2027 through 2031.

The process improvement implementation plan supports the Library District's strategic priority of enhancing operational efficiency and promoting long-term sustainability.

The change management communication plan is aligned with the Library District's strategic focus on strengthening internal communication and enhancing operational efficiency.

Expenditure Detail

Program Expenditures	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 334,853	\$ 203,924	\$ 308,646	\$ 395,878	\$ 87,232	28.26%
Benefits	167,090	79,931	186,545	194,479	7,934	4.25%
Services and Supplies	21,053	383,160	518,500	518,500	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 522,996	\$ 667,015	\$ 1,013,691	\$ 1,108,857	\$ 95,166	9.39%

Explanation of Expenditures

The BSP Department budget is \$1,110,857. The services and supplies budget is \$518,500, which includes appropriations for professional services, travel and transportation for District grant development.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Business Strategies and Planning Director	1.00	-	-	-	1.00	1.00
Grants Coordinator	1.00	-	-	-	1.00	1.00
Development & Government Relations Director	-	-	1.00	1.00	-	(1.00)
Development Coordinator	-	-	1.00	1.00	-	(1.00)
Development Officer	1.00	-	1.00	1.00	1.00	-
Volunteer Program Coordinator	-	-	1.00	1.00	-	(1.00)
Total	3.00	-	4.00	4.00	3.00	(1.00)

Significant Program Changes

During FY 2025, the Development Department was restructured and now operates as the Business Strategies and Planning (BSP) Department.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Branding and Marketing

Department Overview

The Branding & Marketing (BAM) Department is responsible for promotion of the District brand as well as its sponsored products, services, and programs. This is accomplished through a range of communications tools including: the Free To Be public education campaign; sports partnerships; Library Highlights eNewsletter; OrangeBoy analytics-driven software; print and digital advertising; Google AdWords Grant; media relations; promotional videos; social media; TheLibraryDistrict.org website; award entries; printed collateral; and branch signage.

BAM's investment in OrangeBoy software, which uses customer preferences and U.S. Census data to target both existing and potential cardholders, continues to pay enormous dividends. It is driving renewed engagement among lapsed cardholders, keeping existing customers close, and driving new library card signups. We use OrangeBoy to communicate to our customers through eNewsletters, which command upwards of 30-40% open rates; create geo-targeted promotional campaigns; and identify specific demographics and zip codes for direct mail campaigns.

BAM continually works to build new followers on the District's Facebook, Instagram, X (formerly Twitter), LinkedIn, and YouTube channels.

Measuring Success

Success is measured by visits to the District's website; activity on the District's social media channels, increased engagement through direct mail campaigns, and positive media coverage.

The Free To Be campaign will continue to evolve over the next several years, serving as the overarching message for all of the District's advertising and promotional efforts. Every class, program, art exhibition, contest, and live performance is an example of how the District's customers are Free To Be Curious, Captivated, Connected, Fearless, Inspired, a Trailblazer, and Yourself, within our branches.

Department Programs

Branding and Marketing is the only program in the department.

Branding and Marketing

Program: Branding and Marketing

Related Programs: N/A

Program Description

The BAM Department is responsible for promotion of the District brand as well as its sponsored products, services, and programs. This is accomplished through a range of communications tools including: the Free To Be public education campaign; sports partnerships; Library Highlights eNewsletter; OrangeBoy analytics-driven software; print and digital advertising; Google AdWords Grant; media relations; promotional videos; social media; theLibraryDistrict.org website; award entries; printed collateral; and branch signage.

Performance Measures/Goals

Measure Type	Primary Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output - Website	Unique Homepage Visits (External Visits Only)	1,228,194	1,289,603	1,289,603
	Total Page Views	21,127,340	22,183,707	22,183,707
Output - Facebook	Total Impressions	6,146,113	6,760,724	6,760,724
	User Engagement	109,102	120,012	120,012
	Followers	17,604	18,132	18,132
Output - X (Formerly Twitter)	Total Impressions	990,581	1,040,110	1,040,110
	User Engagement	15,520	15,985	15,985
	Followers	4,526	4,616	4,616
Output - Instagram	Total Impressions	4,603,187	5,063,505	5,063,505
	User Engagement	46,700	51,370	51,370
	Followers	8,543	9,397	9,397
Output - YouTube	Total Impressions	257,900	270,795	270,795
	Total Channel Watch Time	3,800 hours	4,370 hours	4,370 hours
	Average View Duration	1 min 47 sec	1 min 49 sec	1 min 49 sec
	Total Subscribers	1,888	2,020	2,020

Performance Measures/Goals Description

Improvement in Tracking Website Performance Measures/Goals: BAM's website analytics forecasting for FY 2026 was impacted by the sunseting of Google's Universal Analytics and transition to GA4 Analytics. As Google's website analytics reporting has changed, this meant that analytics we previously forecasted were not calculated as they were in previous years. We have taken this into consideration with our FY 2026 website analytics forecasting.

Performance Measures/Goals Description (Continued)

BAM has initiated a full audit of theLibraryDistrict.org to make substantial, data-driven changes to the website with a planned redesign to the home page, plus many of our audience and browse pages. The updated page layouts will reflect insights gained from our analytics, to prioritize the features that our customers use most, such as accessing their accounts, catalog search, and discovering upcoming events.

BAM will continue to work with the Library District's Administrative team to promote District monthly priorities by creating engaging new website content such as landing pages, blog posts, and staff lists. This will keep cardholders engaged on the website, and provide fresh content for our Google Grant AdWords campaigns, which direct qualified traffic to these dedicated pages and blogs.

Social Media Performance Measures/Goals:

BAM will continue to evaluate our ongoing social media results and develop and implement new strategies to help grow the Library District's presence on the following platforms:

- Facebook
- Instagram
- X (formerly Twitter)
- YouTube
- LinkedIn

BAM has seen an increase in our Instagram and YouTube analytics but reported a continued decline in our X (formerly Twitter) analytics. This decline started when the social media platform was purchased by Elon Musk and rebranded under its new name. Many library districts have also noticed this ongoing trend, and some have opted to leave X and focus their efforts on building engagement with other, more stable social media platforms. While our overall growth and user engagement have slowed, there are still considerable users on this social media platform that engage with our account. This includes local government and organizations, along with local and national media, along with performers and presenters at the District.

BAM will continue to monitor our monthly analytics on X during FY 2026 to see how they may be further impacted.

Public Relations Projected Performance Measures/Goals:

This area is enjoying renewed growth thanks to the addition of a highly experienced media relations professional and a videographer with extensive news media experience. The BAM Director also has deep experience in media relations, and together, this team is building even greater awareness among the local print and broadcast media. Thanks to these efforts, along with MediaValet, a new tool which enables us to easily send digital assets of District events to the news media, the District regularly receives coverage and requests for interviews.

Expenditure Detail

Program Expenditures	FY 2024 Actual	FY 2025		FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
		Estimated Expenditures				Amount	Percent
Salaries	\$ 916,939	\$ 1,047,462	\$ 1,048,605	\$ 1,121,684	\$ 73,079	6.97%	
Benefits	421,434	482,035	508,116	546,082	37,966	7.47%	
Services and Supplies	1,642,944	1,429,169	1,999,031	1,985,244	(13,787)	(0.69%)	
Capital Outlay	-	-	-	-	-	0.00%	
Expenditure Total	\$ 2,981,317	\$ 2,958,666	\$ 3,555,752	\$ 3,653,010	\$ 97,258	2.74%	

Explanation of Expenditures

The Branding and Marketing budget is \$3,653,010. services and supplies is \$1,9855,244, which includes appropriations for office and operating supplies, postage, printing and contracted services.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Branding & Marketing Director	1.00	-	1.00	1.00	1.00	-
Branding & Marketing Manager	1.00	-	1.00	1.00	1.00	-
Marketing Specialist	1.00	-	1.00	1.00	1.00	-
Multimedia Marketing Specialist	1.00	-	1.00	1.00	1.00	-
Senior Digital Content Specialist	1.00	-	-	1.00	1.00	-
Senior Digital Content Specialist-SM	1.00	-	-	1.00	1.00	-
Senior Digital Designer	3.00	-	-	3.00	3.00	-
Digital Content Manager	-	-	1.00	-	-	-
Graphic Designer	-	-	2.00	-	-	-
Senior Digital Projects Associate	-	-	1.00	-	-	-
Senior Public Communications Specialist	-	-	-	-	-	-
Web Designer	-	-	1.00	-	-	-
BAM Admin Coordinator		1.00	-	-	0.48	0.48
Total	9.00	1.00	9.00	9.00	9.48	0.48

Significant Program Changes

There were no significant changes.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Community Engagement

Department Overview

The Community Engagement Department 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 to establish and strengthen partnership efforts that serve customers of the District.

Community Engagement Department 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 Department strengthens 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 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

Program Expenditures	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Staffing FTE	49.52	49.52	49.52	60.86	11.34	22.90%
Salaries	\$ 3,368,025	\$ 3,852,185	\$ 5,314,021	\$ 4,971,445	\$ (342,576)	(6.45%)
Benefits	1,487,470	1,785,443	2,516,602	2,458,809	(57,793)	(2.30%)
Services and Supplies	1,203,071	1,366,294	1,639,420	2,192,310	552,890	33.72%
Capital Outlay	-	7,523	7,523	-	(7,523)	(100.00%)
Expenditure Total	\$ 6,058,566	\$ 7,011,445	\$ 9,477,565	\$ 9,622,564	\$ 144,999	1.53%

Community Engagement Administration

Program: Administration

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 District at community events and partner functions.

Performance Measures/Goals

Measure Type	Primary Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Attendance at all Community Engagement programs and events	817,549	820,000	820,000
Output	Programs and events conducted by all Community Engagement departments	36,676	28,000	28,000
Output	Partners engaged by Community Engagement Administration	62	70	70
Output	Partners engaged by all Community Engagement departments	456	450	450
Output	District-wide project management	15	15	15

Performance Measures/Goals Description

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

Programs and events conducted: 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 to advance the Library District's strategic plan and meet community need/interests. Statistics include partners of cooperation and partners of contracted service.

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

Expenditure Detail

Program Expenditures	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 226,538	\$ 285,151	\$ 400,041	\$ 300,767	\$ (99,274)	(24.82%)
Benefits	114,391	137,828	198,554	158,599	(39,955)	(20.12%)
Services and Supplies	155,264	136,540	218,500	258,500	40,000	18.31%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 496,193	\$ 559,519	\$ 817,095	\$ 717,866	\$ (99,229)	(12.14%)

Explanation of Expenditures

The Community Engagement Administration budget is \$717,866. The services and supplies budget is \$258,500, which includes appropriations for office and operating supplies, professional services and community events.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Community Engagement Director	1.00	-	1.00	1.00	1.00	-
Project Manager	1.00	-	2.00	2.00	1.00	(1.00)
Total	2.00	-	3.00	3.00	2.00	(1.00)

Significant Program Changes

There were no significant changes.

Programming and Venues Services

Program: Programming and Venues Services

Related Programs: 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 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	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Attendance at PVS programs	120,548	123,000	123,000
Output	Attendance at PVS rental events	112,826	110,000	110,000
Output	Programs conducted by PVS	1,543	1,600	1,600
Output	Partners engaged by PVS	168	170	170
Output	Rental usage	2,590	2,500	2,500

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. **Removed a large number of partners that were not actively programming with PVS. Some partners transferred to Adult Services Administration.*

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	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 1,990,073	\$ 2,242,068	\$ 2,172,317	\$ 2,826,075	\$ 653,758	30.09%
Benefits	853,356	955,111	966,175	1,383,770	417,595	43.22%
Services and Supplies	565,092	667,032	685,850	734,150	48,300	7.04%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 3,408,521	\$ 3,864,211	\$ 3,824,342	\$ 4,943,995	\$ 1,119,653	29.28%

Explanation of Expenditures

The Programming and Venues Services budget is \$4,943,995. The services and supplies budget is \$734,150, which includes appropriations for licensing agreements; small equipment; equipment maintenance and repair; contracted services to secure presenters and security; and professional services.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Adult Programming Supervisor	-	-	1.00	1.00	-	(1.00)
Office Assistant II	-	1.00	0.48	0.48	0.48	-
Performing Arts Center Coordinator	6.00	-	6.00	6.00	6.00	-
Production Technician	9.00	4.00	10.03	10.03	11.40	1.37
Programming & Venues Manager	1.00	-	1.00	1.00	1.00	-
Programming Specialist	7.00	-	5.00	5.00	7.00	2.00
Scheduling Specialist I	-	9.00	3.58	3.58	5.03	1.45
Technical Equipment Coordinator	-	-	1.00	1.00	-	(1.00)
Technician Supervisor	-	-	1.00	1.00	-	(1.00)
Regional Programming Supervisor	2.00				2.00	2.00
Regional Technician Lead	2.00				2.00	2.00
Technical Services Supervisor	1.00				1.00	1.00
Total	28.00	14.00	29.09	29.09	35.91	6.82

Significant Program Changes

There were no significant changes.

Adult Services Administration

Program: Adult Services Administration

Related Programs: Administration; Programming and Venues Services; Gallery Services; Literacy Services; Outreach 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	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Attendance at Adult Services Programs	180,121	185,000	185,000
Output	Programs conducted by Adult Services	12,609	10,000	10,000
Output	Employ NV Hub enrolled services	595	600	600
Output	Partners engaged by Adult Services	47	60	60
Output	Adult Summer Challenge participation	5,380	6,000	6,000

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	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 141,010	\$ 186,533	\$ 183,726	\$ 195,929	\$ 12,203	6.64%
Benefits	62,307	89,721	89,464	99,870	10,406	11.63%
Services and Supplies	160,460	177,213	256,400	476,360	219,960	85.79%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 363,777	\$ 453,467	\$ 529,590	\$ 772,159	\$ 242,569	45.80%

Explanation of Expenditures

The Adult Services Administration budget is \$772,159. The services and supplies budget is \$476,360, which includes appropriations for supplies, contracted services, and professional services.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Adult Services Manager	1.00	-	1.00	1.00	1.00	-
Adult Services Specialist	1.00	-	1.00	1.00	1.00	-
Total	2.00	-	2.00	2.00	2.00	-

Significant Program Changes

There were no significant changes.

Youth Services Administration

Program: Youth Services Administration

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

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 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 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	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Attendance at Youth Services Programs	346,362	350,000	350,000
Output	Programs conducted by Youth Services	16,848	17,000	17,000
Output	Partners engaged by Youth Services	73	80	80
Output	Youth Summer Challenge participation	10,109	12,000	12,000
Output	Winter Reading Challenge participation	2,750	2,900	2,900

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	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 211,427	\$ 267,243	\$ 259,899	\$ 270,250	\$ 10,351	3.98%
Benefits	92,952	117,977	117,283	128,951	11,668	9.95%
Services and Supplies	196,985	253,307	316,767	526,550	209,783	66.23%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 501,364	\$ 638,527	\$ 693,949	\$ 925,751	\$ 231,802	33.40%

Explanation of Expenditures

The Youth Services Administration budget is \$925,751. The services and supplies budget is \$526,550, which includes appropriations for supplies, contracted services, and professional services.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Youth Services Manager	1.00	-	1.00	1.00	1.00	-
Youth Services Specialist	2.00	-	2.00	2.00	2.00	-
Total	3.00	-	3.00	3.00	3.00	-

Significant Program Changes

There were no significant changes.

Literacy Services

Program: Literacy Services

Related Programs: Administration; Programming and Venues Services; Gallery Services; Adult Services Administration; Outreach 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	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Number of students served	1,547	1,500	1,500
Output	Percentage of student retention	72%	70%	70%
Output	Percentage of advancing students	53%	55%	55%
Output	Service locations	10	8	8
Output	Partners engaged by Literacy Services	10	10	10
Outcome	Percentage of students earning a High School Equivalency certificate	65%	65%	65%
Outcome	Percentage of Career Online High School graduates	65%	N/A	N/A

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.

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.

Performance Measures/Goals Description (Continued)

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. This service will be discontinued and students will be referred to complete the High School Equivalency or GED.

Expenditure Detail

Program Expenditures	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 261,287	\$ 217,198	\$ 1,616,500	\$ 554,189	\$ (1,062,311)	(65.72%)
Benefits	102,561	162,035	816,155	271,260	(544,895)	(66.76%)
Services and Supplies	97,869	58,655	70,652	38,000	(32,652)	(46.22%)
Capital Outlay	-	7,523	7,523	-	(7,523)	(100.00%)
Expenditure Total	\$ 461,717	\$ 445,411	\$ 2,510,830	\$ 863,449	\$ (1,647,381)	(65.61%)

Explanation of Expenditures

The Literacy Services budget is \$863,449. The services and supplies budget is \$38,000 which includes appropriations for supplies, small equipment, and professional services.

Staffing

Authorized Personnel	FY 2026		FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees				
Literacy Accountability Specialist	1.00	-	1.00	1.00	1.00	-
Literacy Administrative Supervisor	1.00	-	1.00	1.00	1.00	-
Literacy Services Manager	1.00	-	1.00	1.00	1.00	-
Literacy Instructional Supervisor	3.00	-	-	-	3.00	3.00
Literacy Transition Supervisor	1.00	-	-	-	1.00	1.00
Total	7.00	-	3.00	3.00	7.00	4.00

Significant Program Changes

There were no significant changes.

Outreach Services

Program: Outreach Services

Related Programs: Administration; Programming and Venues Services; Gallery Services; Adult Services Administration; Literacy 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 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	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Attendance at Outreach Services programs	47,230	53,000	53,000
Output	Programs conducted by Outreach Services	607	650	650
Output	Partners engaged by Outreach Services	85	95	95
Output	Circulation of Outreach Services	18,143	20,000	20,000

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.

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	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 401,043	\$ 507,991	\$ 535,279	\$ 668,429	\$ 133,150	24.87%
Benefits	189,171	247,911	248,428	331,886	83,458	33.59%
Services and Supplies	22,198	65,245	75,750	134,750	59,000	77.89%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 612,412	\$ 821,147	\$ 859,457	\$ 1,135,065	\$ 275,608	32.07%

Explanation of Expenditures

The Outreach Services budget is \$1,135,065. The services and supplies budget is \$134,750, which includes appropriations for supplies and community events.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Early Childhood Outreach Educator	1.00	-	1.00	1.00	1.00	-
Outreach Services Manager	1.00	-	1.00	1.00	1.00	-
Outreach Specialist	6.00	2.00	5.43	5.43	6.95	1.52
Total	8.00	2.00	7.43	7.43	8.95	1.52

Significant Program Changes

There were no significant changes.

Gallery Services

Program: Gallery Services

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

Program Description

Gallery Services oversees the use of dedicated venues assigned throughout the 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	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Attendance at Gallery Services programs	2,117	2,000	2,000
Output	Percentage of customer satisfaction	100%	98%	98%
Output	Programs conducted by Gallery Services	101	85	85
Output	Art pieces in the permanent collection	535	540	540
Output	Partners engaged by Gallery Services	73	70	70
Output	Guest book entries	11,915	10,500	10,500
Output	Percentage of artist satisfaction	100%	98%	98%

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.

Guest book entries: Reflects the total number of customer comments entered in guest books located in most 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	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 136,647	\$ 146,001	\$ 146,259	\$ 155,806	\$ 9,547	6.53%
Benefits	72,732	74,860	80,543	84,473	3,930	4.88%
Services and Supplies	5,203	8,302	15,500	24,000	8,500	54.84%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 214,582	\$ 229,163	\$ 242,302	\$ 264,279	\$ 21,977	9.07%

Explanation of Expenditures

The Gallery Services budget is \$264,279. The services and supplies budget is \$24,000 which includes appropriations for supplies and community events.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Gallery Services Assistant	1.00	-	1.00	1.00	1.00	-
Gallery Services Manager	1.00	-	1.00	1.00	1.00	-
Total	2.00	-	2.00	2.00	2.00	-

Significant Program Changes

There were no significant changes.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Information Technology

Department Overview

The Information Technology Department is responsible for providing direction for all library automation systems related to database and software management; 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.

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. 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 is the only program in the department.

Information Technology

Program: Information Technology

Related Programs: N/A

Program Description

The Information Technology Department is responsible 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 department also provides technology and support services, which includes activities related to supporting the District's network infrastructure, telephone system, and the District's Library Services Platform and 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	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Quality	Percentage of staff who reported that they were satisfied with the overall handling of their trouble ticket request	98%	100%	100%
Output	Percentage of total number of trouble tickets submitted that were completed in a timely manner	99%	100%	100%
Outcome	Network uptime availability	99%	100%	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	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 1,816,811	\$ 1,739,322	\$ 1,940,711	\$ 2,066,090	\$ 125,379	6.46%
Benefits	876,712	2,344,511	956,900	1,054,576	97,676	10.21%
Services and Supplies	1,268,180	4,033,706	3,011,300	4,561,745	1,550,445	51.49%
Capital Outlay	1,023,687	-	-	-	-	0.00%
Expenditure Total	\$ 4,985,390	\$ 8,117,539	\$ 5,908,911	\$ 7,682,411	\$ 1,773,500	30.01%

Explanation of Expenditures

The Information Technology budget is \$7,682,411. The services and supplies budget is \$4,561,745, which includes appropriations for software and equipment maintenance, as well as telephone expenses.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Assistant IT Director	1.00	-	1.00	1.00	1.00	-
Chief Information Officer	-	-	1.00	1.00	-	(1.00)
Information Technology Assistant	1.00	-	1.00	1.00	1.00	-
Makerspace Support Specialist	1.00	1.00	1.00	1.00	1.48	0.48
Microcomputer & Network Analyst	5.00	-	5.00	5.00	5.00	-
Microcomputer Specialist	1.00	-	1.00	1.00	1.00	-
Microcomputer Technician	4.00	-	4.00	4.00	4.00	-
Network & Integrated Library Systems Analyst	1.00	-	1.00	1.00	1.00	-
Systems & Network Analyst	1.00	-	1.00	1.00	1.00	-
Systems & Network Security Analyst	1.00	-	1.00	1.00	1.00	-
Systems & Network Supervisor	-	-	1.00	1.00	-	(1.00)
Information Technology Director	1.00	-		-	1.00	1.00
Application Analyst	1.00	-		-	1.00	1.00
Manager Network Systems & Cybersecurity	1.00	-		-	1.00	1.00
Total	19.00	1.00	18.00	18.00	19.48	1.48

Significant Program Changes

There were no significant changes.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Collection and Bibliographic Services

Department Overview

The Collection and Bibliographic Services (CBS) Department 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. The CBS Department 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. The CBS Department is also responsible for oversight of the District's electronic resources, interlibrary loan, and distribution center functions.

Measuring Success

The CBS Department's performance measures/goals 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

CBS is the only program in the department.

Collection and Bibliographic Services

Program: Collection and Bibliographic Services

Related Programs: N/A

Program Description

The CBS Department 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.

Performance Measures/Goals

Measure Type	Primary Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Number of active items in collection	3,450,000	3,500,000	3,500,000
Outcome	Collection turnover	3.3	3.2	3.2
Outcome	Materials expenditure per capita	\$5.50	\$5.60	\$5.60

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

Expenditure Detail

Program Expenditures	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 2,126,141	\$ 1,671,821	\$ 2,398,896	\$ 2,503,189	\$ 104,293	4.35%
Benefits	1,034,176	844,054	1,192,580	1,310,450	117,870	9.88%
Services and Supplies	257,759	370,055	593,200	591,000	(2,200)	(0.37%)
Capital Outlay	11,854,087	14,425,000	14,425,000	15,800,000	1,375,000	9.53%
Expenditure Total	\$ 15,272,163	\$ 17,310,930	\$ 18,609,676	\$ 20,204,639	\$ 1,594,963	8.57%

Explanation of Expenditures

The Collection and Bibliographic Services is budget is \$20,204,639. The services and supplies budget is \$591,000, which includes appropriations for supplies and other services. The capital outlay budget is \$15,800,000, which includes appropriations 15% of general fund projected expenditures.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Access Services Manager	-	-	1.00	1.00	-	(1.00)
Acquisitions Librarian	1.00	-	1.00	1.00	1.00	-
Adult Collection Development Librarian	1.00	-	1.00	1.00	1.00	-
Adult Services Librarian CD	2.00	-	1.00	1.00	2.00	1.00
Cataloger	1.00	-	1.00	1.00	1.00	-
Collection Development Assistant	-	1.00	1.08	0.48	0.48	-
Collection Development Librarian	2.00	1.00	2.00	2.60	2.60	-
Distribution Center Associate	-	1.00	0.60	0.60	0.60	-
Distribution Center Manager	1.00	-	1.00	1.00	1.00	-
Electronic Resources Librarian	4.00	-	4.00	4.00	4.00	-
Electronic Resources Manager	1.00	-	1.00	1.00	1.00	-
Head of Collection & Bibliographic Services	-	-	1.00	1.00	-	(1.00)
Interlibrary Loan Associate	2.00	-	1.63	1.63	2.00	0.37
Library Aide I	-	4.00	-	1.80	1.80	-
Senior Cataloger	1.00	-	1.00	1.00	1.00	-
Support Services Assistant II	8.00	-	8.00	8.00	8.00	-
Youth Services Librarian	1.00	-	1.00	1.00	1.00	-
Distribution Center Page	-	-	1.35	-	-	-
Collections & Bibliographic Services Director	1.00	-	-	-	1.00	1.00
	-	-	-	-	-	-
Total	26.00	7.00	28.66	29.11	29.48	0.37

Significant Program Changes

There were no significant changes.

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

Adopted Budget | FY 2026 | Library Operations

Department Overview

Library Operations is responsible for coordinating the services in 25 branches and two contract locations (the City Misdemeanant Facility and the Clark County Detention Center) to ensure that library services are delivered equitably and in a consistent manner across the District service area. The Library Operations Administration oversees all branch and contract location operations including, but not limited to, adult services, youth services, circulation, computer centers and the call center, which provides outsourced service for customers by phone.

Measuring Success

In FY 2025 District libraries circulated over 11.7 million items to 534,217 registered cardholders. This makes the District one of the busiest major public libraries in the United States. In FY 2025, 3.88 million people visited District libraries and the District saw increases in many metrics including a 3.8% increase in circulation, a 17.3% increase in computer and WiFi usage, and a 4.7% increase in program attendance.

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

Department Programs

Library Operations is comprised of the following programs:

- Library Operations Administration
- Library branches and contract locations

Program Expenditures		FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
						Amount	Percent
Staffing FTE		367.48	363.46	363.46	368.18	4.72	1.30%
Salaries		\$ 21,532,297	\$ 24,844,126	\$ 24,792,090	\$ 26,883,937	\$ 2,091,847	8.44%
Benefits		9,224,245	10,877,733	10,904,608	12,153,438	1,248,831	11.45%
Services and Supplies		775,970	2,232,667	1,001,569	1,043,450	41,881	4.18%
Capital Outlay		-	-	-	-	-	0.00%
Expenditure Total		\$ 31,532,512	\$ 37,954,526	\$ 36,698,266	\$ 40,080,825	\$ 3,382,559	9.22%

Library Operations Administration

Program: Library Operations Administration

Related Programs: Library Branches and Contract Locations

Program Description

The Library Operations Administration oversees daily operations for all 25 branches and two contract locations (the City Misdemeanant Facility and the Clark County Detention Center) to ensure that library services are delivered equitably and consistently throughout the entire District.

Performance Measures/Goals

Measure Type	Primary Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	Number of library cardholders	588,584	534,217	590,000
Output	Total circulation	11,250,202	11,673,349	11,900,000
Output	Circulation Turnover Rate	3.14	4.15	4.15
Output	Gate count	3,850,045	3,876,527	4,000,000
Output	Number of Computer Use Sessions	1,133,660	1,329,817	1,200,000
Output	Reference Transactions	468,183	383,165	490,000

Performance Measures/Goals Description

Number of Library Cardholders: Cardholders with District as their home library.

Total Circulation: Reflects the number of items checked out and renewed at the District's 25 branches, 2 contract locations and all eMedia transactions and customer renewals done online.

Circulation Turnover Rate: How often each item is checked out over a year based on total circulation divided by total collection size.

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.

Reference Transactions: The number of transactions where a staff member provides a customer with knowledge, use, recommendation, interpretation, or instruction in the use of one or more information sources.

Expenditure Detail

Program Expenditures	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Salaries	\$ 1,136,153	\$ 1,693,835	\$ 1,641,799	\$ 1,735,422	\$ 93,623	5.70%
Benefits	512,190	747,733	774,607	818,185	43,578	5.63%
Services and Supplies	192,491	1,565,021	333,923	419,900	85,977	25.75%
Capital Outlay	-	-	-	-	-	0.00%
Expenditure Total	\$ 1,840,834	\$ 4,006,589	\$ 2,750,329	\$ 2,973,507	\$ 223,178	8.11%

Explanation of Expenditures

The Library Operations Administration budget is \$2,973,507. The services and supplies budget is \$419,900, which includes appropriations for supplies, contracted services and small equipment.

Staffing

Authorized Personnel	FY 2026 Full-Time Employees	FY 2026 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Access Services Manager	1.00	-	-	-	1.00	1.00
Library Assistant	-	3.00	-	-	1.43	1.43
Library Operations Director	1.00	-	1.00	1.00	1.00	-
Library Operations Support Manager	2.00	-	1.00	2.00	2.00	-
Library Operations Trainer	1.00	-	1.00	1.00	1.00	-
Multiservice Assistant	1.00	3.00	2.68	2.80	2.80	-
Multiservices Librarian	4.00	-	4.00	4.00	4.00	-
Regional Manager, Library Operations	2.00	-	3.00	2.00	2.00	-
Volunteer Program Coordinator	1.00	-	-	-	1.00	1.00
Total	13.00	6.00	12.68	12.80	16.23	3.43

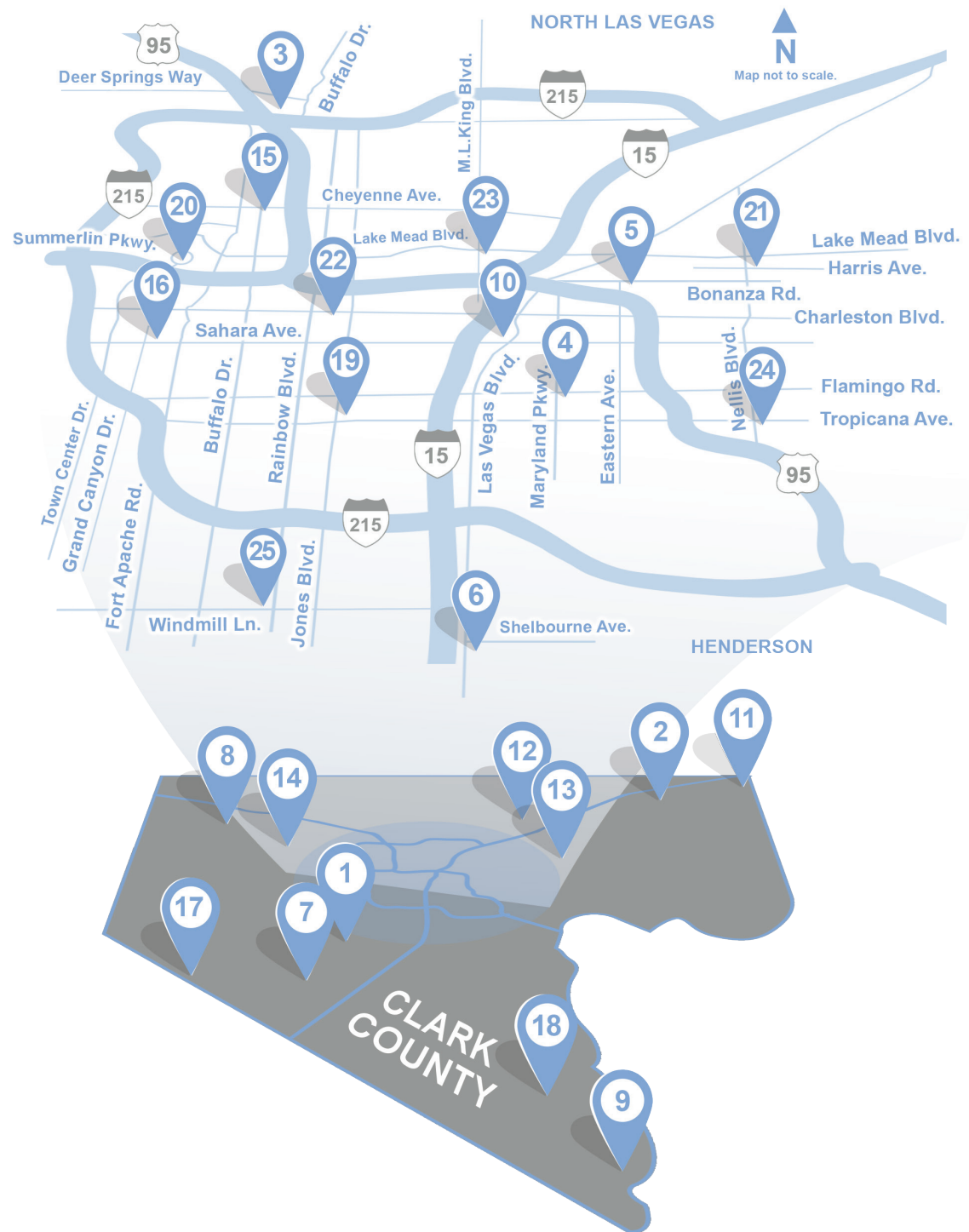
Significant Program Changes

There were no significant changes.

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 and Contract Locations

Program: Library Branches and Contract Locations

Related Programs: Library Operations Administration

Program Description

The District operates 14 library branches and two contract locations throughout the Las Vegas metropolitan area and 11 library branches throughout unincorporated Clark County, Nevada. The District operates as one district, one collection.

Recipient of ALA's "Library of the Future" Award for the past three consecutive years (2022, 2023, 2024), the 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, and public computers in the District's branches and locations.

Performance Measures/Goals

Measure Type	Primary Measure	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Output	North Region Branch circulation	1,330,09	1,246,103	1,650,000
Output	North Region Branch gate count	1,920,151	1,963,035	2,000,000
Output	North Region Branch reference transactions	212,469	180,001	200,000
Output	North Region Branch computer use sessions	238,449	248,832	260,000
Output	South Region Branch circulation	1,590,028	1,454,890	1,650,000
Output	South Region Branch gate count	1,929,894	1,913,492	2,000,000
Output	South Region Branch reference transactions	228,969	176,572	200,000
Output	South Region Branch computer use sessions	230,219	232,376	260,000

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: The number of transactions where a staff member provides a customer with knowledge, use, recommendation, interpretation, or instruction in the use of one or more information sources.

Computer Use Sessions: reflects the number of sessions used on a public PC or laptop.

Expenditure Detail

Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 20,396,144	\$ 23,150,291	\$ 23,150,291	\$ 25,148,515	\$ 1,998,224	8.63%
Benefits	8,712,055	10,130,000	10,130,000	11,335,253	1,205,253	11.90%
Services and Supplies	583,479	667,646	667,646	623,550	(44,096)	(6.60%)
Expenditure Total	\$ 29,691,678	\$ 33,947,937	\$ 33,947,937	\$ 37,107,318	\$ 3,159,381	9.31%

Explanation of Expenditures

The Library branch budgets is \$37,107,318. The services and supplies budget is \$623,550, which includes appropriations for supplies and travel.

Staffing

Authorized Personnel	FY 2025 Full-Time Employees	FY 2025 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Adult Services Assistant	20.00	24.00	30.91	31.39	31.39	-
Adult Services Department Head	3.00	-	3.00	3.00	3.00	-
Adult Services Librarian	20.00	-	20.00	19.00	20.00	1.00
Assistant Branch Manager	11.00	-	10.00	11.00	11.00	-
Branch Manager	15.00	-	15.00	15.00	15.00	-
Career Pathways Coordinator	1.00	-	-	1.00	1.00	-
Circulation Department Head	13.00	-	14.00	13.00	13.00	-
Computer Lab Assistant	11.00	28.00	25.67	24.91	24.44	(0.47)
Computer Lab Department Head	11.00	-	10.00	11.00	11.00	-
Correctional Institution Librarian, Library Operations	2.00	-	-	2.00	2.00	-
Correctional Institution Library Manager, Library Ops	1.00	-	1.00	1.00	1.00	-
Correctional Library Assistant	-	1.00	2.55	0.55	0.55	-
Library Aide I	16.00	109.00	0.48	54.30	50.20	(4.10)
Library Aide II	35.00	41.00	-	52.00	54.48	2.48
Library Assistant	6.00	20.00	17.50	15.56	15.73	0.17
Library Associate	9.00	-	9.38	9.00	9.00	-
Maker Specialist	2.00	-	1.00	2.00	2.00	-
Multimedia Specialist	2.00	4.00	1.00	1.47	3.90	2.43
Multimedia Supervisor	4.00	-	3.00	4.00	4.00	-
Multiservice Assistant	7.00	13.00	10.67	12.16	13.16	1.00
Multiservices Librarian	2.00	-	2.00	2.00	2.00	-
Outlying Branch Department Head	1.00	-	1.00	1.00	1.00	-
Senior Library Associate	1.00	-	1.00	1.00	1.00	-
Teen Services Department Head	1.00	-	1.00	1.00	1.00	-
Teen Services Specialist	7.00	3.00	2.56	7.55	8.42	0.87
YPL Children's Department Head	14.00	-	14.00	14.00	14.00	-
YPL Children's Services Assistant	27.00	23.00	41.93	37.57	37.91	0.34
YPL Children's Services Librarian	17.00	-	16.00	16.00	17.00	1.00
Multimedia Assistant	-	-	0.48	-	-	-
Page	-	-	55.05	-	-	-
Teen Services Librarian	-	-	1.00	-	-	-
Circulation Assistant	-	-	56.30	-	-	-
Total	259.00	266.00	367.48	363.46	368.18	4.72

Significant Program Changes

There were no significant changes.

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.



Program Expenditures	FY 2024 Actual	FY 2025		FY 2025 Budget	FY 2026 Budget	Variance Budget	
		Estimated Expenditures				Amount	Percent
Salaries	\$ 91,572	\$ 96,145		\$ 88,251	\$ 106,856	\$ 18,605	21.08%
Benefits	37,313	43,359		35,617	48,765	13,148	36.91%
Services and Supplies	2,897	6,613		24,116	26,400	2,284	9.47%
Expenditure Total	\$ 131,782	\$ 146,117		\$ 147,984	\$ 182,021	\$ 34,037	23.00%
Authorized Personnel		FY 2025 Full-Time Employees	FY 2025 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Library Assistant		-	1.00	0.30	0.30	0.48	0.18
Library Associate		1.00	-	1.19	1.00	1.00	-
Total		1.00	1.00	1.49	1.30	1.48	0.18

BUNKERVILLE LIBRARY

Background

The Bunkerville Library first opened in 1968 in a portion of the old school gym and was 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.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 92,730	\$ 93,831	\$ 97,613	\$ 107,121	\$ 9,508	9.74%
Benefits	46,835	48,463	49,994	54,321	4,327	8.66%
Services and Supplies	3,390	3,008	5,100	4,600	(500)	(9.80%)
Expenditure Total	\$ 142,955	\$ 145,302	\$ 152,707	\$ 166,042	\$ 13,335	8.73%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Library Assistant	-	1.00	0.30	0.47	0.47	-
Library Associate	1.00	-	1.19	1.00	1.00	-
Total	1.00	1.00	1.49	1.47	1.47	-

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. The 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 as we remain dedicated to a focus on STEAM programs, tutoring support for children and teens, and bringing more programs for adults and families. We are excited by the opportunity to bring more robust teen programming in the upcoming year through an upgraded space specifically designed and furnished for teens, providing them a safe place to be at the library. 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.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 1,435,505	\$ 1,404,433	\$ 1,621,294	\$ 1,649,875	\$ 28,581	1.76%
Benefits	584,194	591,816	701,477	734,212	32,735	4.67%
Services and Supplies	40,186	34,941	37,600	36,600	(1,000)	(2.66%)
Expenditure Total	\$ 2,059,885	\$ 2,031,190	\$ 2,360,371	\$ 2,420,687	\$ 60,316	2.56%

Authorized Personnel	FY 2025 Full-Time Employees	FY 2025 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Adult Services Assistant	1.00	2.00	1.43	1.95	1.95	-
Adult Services Librarian	1.00	-	2.00	1.00	1.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	1.00	-
Circulation Department Head	1.00	-	1.00	1.00	1.00	-
Computer Lab Assistant	1.00	3.00	3.43	2.90	2.43	(0.47)
Computer Lab Department Head	1.00	-	1.00	1.00	1.00	-
Library Aide I	1.00	11.00	0.48	4.90	4.60	(0.30)
Library Aide II	4.00	2.00	-	4.95	4.95	-
Multiservice Assistant	-	1.00	-	0.47	0.47	-
Teen Services Specialist	1.00	-	-	1.00	1.00	-
YPL Children's Department Head	1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant	2.00	3.00	3.43	3.43	3.43	-
YPL Children's Services Librarian	1.00	-	1.00	1.00	1.00	-
Page	-	-	5.25	-	-	-
Circulation Assistant	-	-	4.43	-	-	-
Total	17.00	22.00	26.45	26.60	25.83	(0.77)

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 library is home to a large Performing Arts Center, the Adult Learning Program headquarters, and the EmployNV offices. The Southern Nevada Nonprofit Information Center offers a collection of non-profit/grant seeking materials and free workshops. There are 40 public computers in the Computer Center as well as equipment for printing, copying, scanning, and faxing. The Clark County branch holds the largest collection of magazine titles in the District. This branch has free study rooms for public use and larger conference rooms that are available to rent. There is a prominent art gallery area in the lobby area with exhibits that change frequently throughout the year. 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, 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 also features a large hydroponics garden where a wide variety of plants, including flowers, fruits, and vegetables are grown all year. Homework assistance, including tutoring, is provided for school-aged children throughout the school year. 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.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 2,000,919	\$ 1,632,668	\$ 2,072,481	\$ 2,292,269	\$ 219,788	10.61%
Benefits	791,184	674,568	890,837	1,014,289	123,452	13.86%
Services and Supplies	75,079	74,634	80,000	71,500	(8,500)	(10.63%)
Expenditure Total	\$ 2,867,182	\$ 2,381,870	\$ 3,043,318	\$ 3,378,058	\$ 334,740	11.00%

Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Adult Services Assistant	2.00	3.00	3.90	3.42	3.42	-
Adult Services Librarian	3.00	-	3.00	3.00	3.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	1.00	-
Career Pathways Coordinator	1.00	-	-	1.00	1.00	-
Circulation Department Head	1.00	-	1.00	1.00	1.00	-
Computer Lab Assistant	1.00	4.00	2.76	3.02	3.02	-
Computer Lab Department Head	1.00	-	1.00	1.00	1.00	-
Library Aide I	1.00	11.00	-	5.50	4.75	(0.75)
Library Aide II	4.00	2.00	-	4.47	4.95	0.48
Maker Specialist	1.00	-	1.00	1.00	1.00	-
Multiservice Assistant	1.00	1.00	0.95	1.47	1.47	-
Teen Services Department Head	1.00	-	1.00	1.00	1.00	-
Teen Services Specialist	-	1.00	0.60	0.60	0.47	(0.13)
YPL Children's Department Head	1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant	2.00	-	2.95	2.00	2.00	-
YPL Children's Services Librarian	2.00	-	2.00	2.00	2.00	-
Page	-	-	5.40	-	-	-
Teen Services Librarian	-	-	1.00	-	-	-
Circulation Assistant	-	-	5.90	-	-	-
Total	24.00	22.00	35.46	33.48	33.08	(0.40)

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 Multimedia Lab with audio and video production, DJ equipment, green screen technology, a dedicated podcast room, and a large public computer lab with 32 desktop computers and circulating laptops for in-house library use. Our Youth Services department offers a Homework Help Center, an outdoor playground for families, an extensive toy lending library, an interactive digital play table, and more. The library has a large multipurpose room that hosts educational lectures, personal and cultural enrichment programs, community events, and more. Onsite, the library offers an Adult Learning Center that offers a variety of adult learning programs such as English learning classes, integrated education and training, high school equivalency help, high school diploma assistance, adult basic education, English conversational groups, and more. For job seekers, the East Las Vegas Library offers an EmployNV Career Hub where customers can find help with skills assessment, workforce training and readiness, financial aid, computer access and digital literacy, connections to local employers and more.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 1,436,032	\$ 1,386,442	\$ 1,605,770	\$ 1,657,814	\$ 52,044	3.24%
Benefits	591,237	611,870	688,601	756,353	67,752	9.84%
Services and Supplies	35,454	40,997	43,000	41,000	(2,000)	(4.65%)
Expenditure Total	\$ 2,062,723	\$ 2,039,309	\$ 2,337,371	\$ 2,455,167	\$ 117,796	5.04%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Adult Services Assistant	2.00	-	2.00	2.00	2.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	1.00	-
Circulation Department Head	1.00	-	1.00	1.00	1.00	-
Computer Lab Assistant	1.00	2.00	2.43	1.95	1.95	-
Computer Lab Department Head	1.00	-	1.00	1.00	1.00	-
Library Aide I	1.00	3.00	-	2.95	2.05	(0.90)
Library Aide II	2.00	4.00	-	3.90	3.90	-
Library Assistant	-	-	1.00	-	-	-
Maker Specialist	1.00	-	-	1.00	1.00	-
Multimedia Specialist	1.00	-	1.00	1.00	1.00	-
Multimedia Supervisor	1.00	-	1.00	1.00	1.00	-
Multiservice Assistant	1.00	5.00	3.38	3.38	3.38	-
YPL Children's Department Head	1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant	1.00	1.00	2.48	1.47	1.47	-
YPL Children's Services Librarian	1.00	-	1.00	1.00	1.00	-
Page	-	-	2.55	-	-	-
Circulation Assistant	-	-	3.90	-	-	-
Total	17.00	15.00	25.74	24.65	23.75	(0.90)

ENTERPRISE LIBRARY

Background

The Enterprise Library opened in April 1996 and is located on the south end of the iconic Las Vegas Boulevard. This 26,000-square-foot building offers customers opportunities to interact with a variety of multimedia and maker equipment. 3D printers, laser cutter, zSpace, and podcasting equipment reside alongside books, DVDs, CDs, video games, and magazines. Enterprise Library has public computers, study rooms, a Digital Memories Preservation Lab, and a multipurpose room available to rent for free. The gallery rotating exhibits, and the used bookstore is stocked daily for customers to enjoy. 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 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, and early literacy boxes are available at the first Preschool Storytime each month. Enterprise Library staff seek to provide an environment that encourages learning and exploration while having fun. Come and visit with us!



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 1,036,672	\$ 1,036,200	\$ 1,199,983	\$ 1,246,393	\$ 46,410	3.87%
Benefits	452,789	483,968	556,615	559,309	2,694	0.48%
Services and Supplies	41,123	45,046	53,000	41,000	(12,000)	(22.64%)
Expenditure Total	\$ 1,530,584	\$ 1,565,214	\$ 1,809,598	\$ 1,846,702	\$ 37,104	2.05%

Authorized Personnel	FY 2025 Full-Time Employees	FY 2025 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Adult Services Assistant	1.00	2.00	1.95	1.95	1.95	-
Adult Services Department Head	1.00	-	1.00	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	1.00	-
Circulation Department Head	1.00	-	1.00	1.00	1.00	-
Library Aide I	1.00	6.00	-	3.40	2.95	(0.45)
Library Aide II	2.00	3.00	-	3.42	3.42	-
Multimedia Supervisor	1.00	-	1.00	1.00	1.00	-
Multiservice Assistant	-	2.00	0.95	0.95	0.95	-
Multiservices Librarian	1.00	-	1.00	1.00	1.00	-
YPL Children's Department Head	1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant	2.00	-	2.00	2.00	2.00	-
YPL Children's Services Librarian	1.00	-	1.00	1.00	1.00	-
Multimedia Assistant	-	-	0.48	-	-	-
Page	-	-	3.30	-	-	-
Circulation Assistant	-	-	3.43	-	-	-
Total	13.00	13.00	19.11	18.72	18.27	(0.45)

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 Goodsprings Elementary Schoolhouse in 1970. This small but mighty library works tirelessly to provide the very same resources the larger metropolitan branches provide like eBooks and hotspots, as well as events for children, teens, and adults that not only educate but also bring the community together. The library provides spaces and resources for limitless learning, business and career success, connections to government and social services, and promotes community and culture.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 69,480	\$ 75,034	\$ 74,258	\$ 110,817	\$ 36,559	49.23%
Benefits	35,746	41,893	36,632	49,151	12,519	34.18%
Services and Supplies	1,004	1,257	1,650	1,650	-	0.00%
Expenditure Total	\$ 106,230	\$ 118,184	\$ 112,540	\$ 161,618	\$ 49,078	43.61%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Library Assistant	-	1.00	-	-	0.47	0.47
Library Associate	1.00	-	1.00	1.00	1.00	-
Total	1.00	1.00	1.00	1.00	1.47	0.47

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.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 112,633	\$ 132,632	\$ 129,687	\$ 144,861	\$ 15,174	11.70%
Benefits	38,008	41,833	41,780	47,364	5,584	13.37%
Services and Supplies	3,999	4,074	5,100	4,600	(500)	(9.80%)
Expenditure Total	\$ 154,640	\$ 178,539	\$ 176,567	\$ 196,825	\$ 20,258	11.47%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Library Assistant	-	2.00	0.95	0.95	0.95	-
Library Associate	1.00	-	1.00	1.00	1.00	-
Total	1.00	2.00	1.95	1.95	1.95	-

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.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 483,468	\$ 552,245	\$ 594,033	\$ 655,885	\$ 61,852	10.41%
Benefits	227,386	261,994	307,497	331,910	24,413	7.94%
Services and Supplies	13,053	13,735	15,000	15,000	-	0.00%
Expenditure Total	\$ 723,907	\$ 827,974	\$ 916,530	\$ 1,002,795	\$ 86,265	9.41%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Branch Manager	1.00	-	1.00	1.00	1.00	-
Library Aide I	1.00	2.00	-	1.60	1.60	-
Library Aide II	-	1.00	-	0.47	0.47	-
Library Assistant	4.00	1.00	5.48	4.47	4.47	-
Multiservice Assistant	1.00	-	-	1.00	1.00	-
Outlying Branch Department Head	1.00	-	1.00	1.00	1.00	-
Page	-	-	1.20	-	-	-
Circulation Assistant	-	-	0.48	-	-	-
Total	8.00	4.00	9.16	9.54	9.54	-

MEADOWS LIBRARY

Background

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



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 114,950	\$ 124,115	\$ 120,034	\$ 134,682	\$ 14,648	12.20%
Benefits	45,219	45,234	50,367	51,063	696	1.38%
Services and Supplies	2,576	5,384	6,500	5,500	(1,000)	(15.38%)
Expenditure Total	\$ 162,745	\$ 174,733	\$ 176,901	\$ 191,245	\$ 14,344	8.11%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Library Assistant	-	2.00	1.00	0.95	0.95	-
Library Associate	1.00	-	1.00	1.00	1.00	-
Total	1.00	2.00	2.00	1.95	1.95	-

MESQUITE LIBRARY

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, Adult Maker Suite, and One-Stop Career Virtual Office to provide virtual 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.



FY 2025							Variance Budget	
Program Expenditures	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent		
Salaries	\$ 837,916	\$ 922,392	\$ 973,002	\$ 1,032,594	\$ 59,592	6.12%		
Benefits	334,532	368,289	424,450	434,788	10,338	2.44%		
Services and Supplies	20,787	22,190	44,000	40,000	(4,000)	(9.09%)		
Expenditure Total	\$ 1,193,235	\$ 1,312,871	\$ 1,441,452	\$ 1,507,382	\$ 65,930	4.57%		
Authorized Personnel		FY 2025 Full-Time Employees	FY 2025 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026	
Adult Services Assistant		1.00	-	1.00	1.00	1.00	-	
Assistant Branch Manager		1.00	-	-	1.00	1.00	-	
Branch Manager		1.00	-	1.00	1.00	1.00	-	
Circulation Department Head		-	-	1.00	-	-	-	
Computer Lab Assistant		1.00	2.00	2.95	1.95	1.95	-	
Computer Lab Department Head		1.00	-	1.00	1.00	1.00	-	
Library Aide I		1.00	4.00	-	2.20	2.20	-	
Library Assistant		-	6.00	2.98	2.98	2.98	-	
YPL Children's Department Head		1.00	-	1.00	1.00	1.00	-	
YPL Children's Services Assistant		1.00	1.00	1.60	1.60	1.47	(0.13)	
YPL Children's Services Librarian		1.00	-	1.00	1.00	1.00	-	
Page		-	-	1.80	-	-	-	
Total		9.00	13.00	15.33	14.73	14.60	(0.13)	

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 access to a variety of resources including books, periodicals, videos, free WiFi, and public computers with Internet access. The library focuses on promoting 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 and adults can visit for storytimes, book clubs, coloring and crafts. Homeschooling families are grateful for the library and its educational resources. We love the customers in this community!



Program Expenditures	FY 2024 Actual	FY 2025		FY 2025 Budget	FY 2026 Budget	Variance Budget	
		Estimated Expenditures				Amount	Percent
Salaries	\$ 90,509	\$ 99,869		\$ 97,811	\$ 107,278	\$ 9,467	9.68%
Benefits	32,962	36,161		36,584	41,139	4,555	12.45%
Services and Supplies	2,204	3,192		3,600	3,600	-	0.00%
Expenditure Total	\$ 125,675	\$ 139,222		\$ 137,995	\$ 152,017	\$ 14,022	10.16%
Authorized Personnel	FY 2025		FY 2025 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees						
Library Assistant	-		1.00	0.49	0.47	0.47	-
Library Associate	1.00		-	1.00	1.00	1.00	-
Total	1.00		1.00	1.49	1.47	1.47	-

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.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 246,137	\$ 266,191	\$ 260,534	\$ 293,167	\$ 32,633	12.53%
Benefits	122,088	130,951	132,558	149,768	17,210	12.98%
Services and Supplies	7,737	8,300	9,700	9,700	-	0.00%
Expenditure Total	\$ 375,962	\$ 405,442	\$ 402,792	\$ 452,635	\$ 49,843	12.37%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Library Aide I	-	2.00	-	0.60	0.60	-
Library Assistant	2.00	2.00	3.08	3.08	3.08	-
Senior Library Associate	1.00	-	1.00	1.00	1.00	-
Total	3.00	4.00	4.83	4.68	4.68	-

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.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 89,522	\$ 99,600	\$ 96,835	\$ 107,168	\$ 10,333	10.67%
Benefits	33,474	36,000	36,280	40,860	4,580	12.62%
Services and Supplies	1,865	2,808	4,500	3,500	(1,000)	(22.22%)
Expenditure Total	\$ 124,861	\$ 138,408	\$ 137,615	\$ 151,528	\$ 13,913	10.11%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Library Assistant	-	1.00	0.48	0.47	0.47	-
Library Associate	1.00	-	1.00	1.00	1.00	-
Total	1.00	1.00	1.48	1.47	1.47	-

RAINBOW LIBRARY

Background

The Rainbow Library is conveniently located in the northwest of the city, just off the I-95. 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. Our diverse team offers a variety of resources including a Homework Help Center with tutors, several study rooms, and a Digital Memories Preservation Lab. Our materials reflect our community with something for everyone and we have a variety of programs for all ages from birth to adult including early literacy storytimes and crafting.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 1,425,063	\$ 1,543,609	\$ 1,510,111	\$ 1,643,829	\$ 133,718	8.85%
Benefits	576,037	627,466	663,293	732,193	68,900	10.39%
Services and Supplies	30,443	24,984	31,000	31,000	-	0.00%
Expenditure Total	\$ 2,031,543	\$ 2,196,059	\$ 2,204,404	\$ 2,407,022	\$ 202,618	9.19%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Adult Services Assistant	1.00	2.00	1.95	1.95	1.95	-
Adult Services Librarian	2.00	-	2.00	2.00	2.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	1.00	-
Circulation Department Head	1.00	-	1.00	1.00	1.00	-
Computer Lab Assistant	1.00	2.00	2.43	1.95	1.95	-
Computer Lab Department Head	1.00	-	1.00	1.00	1.00	-
Library Aide I	1.00	8.00	-	3.40	3.40	-
Library Aide II	3.00	3.00	-	3.43	4.43	1.00
Multiservice Assistant	-	2.00	0.95	0.95	0.95	-
Teen Services Specialist	1.00	-	-	1.00	1.00	-
YPL Children's Department Head	1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant	2.00	2.00	3.43	2.95	2.95	-
YPL Children's Services Librarian	1.00	-	1.00	1.00	1.00	-
Page	-	-	4.50	-	-	-
Circulation Assistant	-	-	4.90	-	-	-
Total	17.00	19.00	26.16	23.63	24.63	1.00

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 a variety of resources and programs for all ages. 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 start and grow their businesses.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 1,908,205	\$ 1,904,402	\$ 2,053,588	\$ 2,244,618	\$ 191,030	9.30%
Benefits	783,245	794,663	907,190	1,018,776	111,586	12.30%
Services and Supplies	45,551	48,978	50,000	46,500	(3,500)	(7.00%)
Expenditure Total	\$ 2,737,001	\$ 2,748,043	\$ 3,010,778	\$ 3,309,894	\$ 299,116	9.93%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Adult Services Assistant	1.00	2.00	2.43	1.95	1.95	-
Adult Services Librarian	4.00	-	4.00	4.00	4.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	1.00	-
Circulation Department Head	1.00	-	1.00	1.00	1.00	-
Computer Lab Assistant	1.00	3.00	3.43	2.43	2.43	-
Computer Lab Department Head	1.00	-	1.00	1.00	1.00	-
Library Aide I	1.00	11.00	-	4.75	4.45	(0.30)
Library Aide II	4.00	3.00	-	4.42	5.42	1.00
Multiservice Assistant	2.00	-	2.48	2.00	2.00	-
Teen Services Specialist	1.00	-	-	1.00	1.00	-
YPL Children's Department Head	1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant	2.00	3.00	3.43	2.95	3.42	0.47
YPL Children's Services Librarian	2.00	-	2.00	2.00	2.00	-
Page	-	-	4.95	-	-	-
Circulation Assistant	-	-	4.43	-	-	-
Total	23.00	22.00	32.15	30.50	31.67	1.17

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.



Program Expenditures	FY 2024 Actual	FY 2025		FY 2025 Budget	FY 2026 Budget	Variance Budget	
		Estimated Expenditures				Amount	Percent
Salaries	\$ 112,919	\$ 109,975		\$ 118,160	\$ 104,476	\$ (13,684)	(11.58%)
Benefits	34,871	36,299		37,518	40,162	2,644	7.05%
Services and Supplies	784	1,055		3,100	3,100	-	0.00%
Expenditure Total	\$ 148,574	\$ 147,329		\$ 158,778	\$ 147,738	\$ (11,040)	(6.95%)
Authorized Personnel		FY 2025 Full-Time Employees	FY 2025 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Library Assistant		-	1.00	0.95	0.95	0.47	(0.48)
Library Associate		1.00	-	1.00	1.00	1.00	-
Total		1.00	1.00	1.95	1.95	1.47	(0.48)

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.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 91,908	\$ 99,266	\$ 96,810	\$ 106,469	\$ 9,659	9.98%
Benefits	33,553	35,809	36,278	40,785	4,507	12.42%
Services and Supplies	1,846	2,886	3,400	3,400	-	0.00%
Expenditure Total	\$ 127,307	\$ 137,961	\$ 136,488	\$ 150,654	\$ 14,166	10.38%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Library Assistant	-	1.00	0.49	0.47	0.47	-
Library Associate	1.00	-	1.00	1.00	1.00	-
Total	1.00	1.00	1.49	1.47	1.47	-

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 two monthly book clubs. 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.



Program Expenditures	FY 2024 Actual	FY 2025		FY 2025 Budget	FY 2026 Budget	Variance Budget	
		Estimated Expenditures				Amount	Percent
Salaries	\$ 1,221,562	\$ 1,258,500		\$ 1,432,558	\$ 1,517,058	\$ 84,500	5.90%
Benefits	495,470	531,931		624,541	696,871	72,330	11.58%
Services and Supplies	33,697	29,910		30,600	30,600	-	0.00%
Expenditure Total	\$ 1,750,729	\$ 1,820,341		\$ 2,087,699	\$ 2,244,529	\$ 156,830	7.51%

Authorized Personnel	FY 2025		FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees				
Adult Services Assistant	1.00	2.00	1.95	1.95	1.95	-
Adult Services Department Head	1.00	-	1.00	1.00	1.00	-
Adult Services Librarian	2.00	-	2.00	2.00	2.00	-
Branch Manager	1.00	-	1.00	1.00	1.00	-
Circulation Department Head	1.00	-	1.00	1.00	1.00	-
Computer Lab Assistant	1.00	2.00	1.95	1.95	1.95	-
Computer Lab Department Head	1.00	-	1.00	1.00	1.00	-
Library Aide I	1.00	8.00	-	3.70	3.40	(0.30)
Library Aide II	2.00	3.00	-	3.43	3.43	-
Teen Services Specialist	1.00	-	-	1.00	1.00	-
YPL Children's Department Head	1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant	2.00	3.00	3.90	3.43	3.43	-
YPL Children's Services Librarian	1.00	-	1.00	1.00	1.00	-
Page	-	-	3.90	-	-	-
Circulation Assistant	-	-	4.90	-	-	-
Total	16.00	18.00	24.60	23.46	23.16	(0.30)

SUMMERLIN LIBRARY

Background

The Summerlin Library and Performing Arts Center has served the residents of the Summerlin master-planned community for more than 30 years. 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. Home of the award-winning annual Outdoor Fall Festival, the library offers a large, comprehensive collection of materials in a variety of formats, as well as computer and internet access, educational and engaging programming for all ages, 3D printing, a commercial Hydroponics unit, a conference room, four study rooms, an art gallery, a used book store, and a story room. Also available is the Workshop, a flexible space currently used for programming, classroom instruction, or a quiet study area for customers. An adjacent formal Maker Space is planned for future development, as well.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 1,086,936	\$ 1,186,763	\$ 1,208,169	\$ 1,266,254	\$ 58,085	4.81%
Benefits	447,558	448,255	505,668	567,985	62,317	12.32%
Services and Supplies	28,822	27,172	34,500	31,500	(3,000)	(8.70%)
Expenditure Total	\$ 1,563,316	\$ 1,662,190	\$ 1,748,337	\$ 1,865,739	\$ 117,402	6.72%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Adult Services Assistant	2.00	2.00	2.48	2.95	2.95	-
Adult Services Librarian	1.00	-	1.00	1.00	1.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	1.00	-
Circulation Department Head	1.00	-	1.00	1.00	1.00	-
Library Aide I	1.00	6.00	-	3.40	2.80	(0.60)
Library Aide II	2.00	3.00	-	3.43	3.43	-
Teen Services Specialist	-	-	0.48	-	-	-
YPL Children's Department Head	1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant	3.00	1.00	3.48	3.47	3.47	-
YPL Children's Services Librarian	1.00	-	1.00	1.00	1.00	-
Page	-	-	3.60	-	-	-
Circulation Assistant	-	-	3.90	-	-	-
Total	14.00	12.00	19.94	19.25	18.65	(0.60)

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. The library supports the vast student population in the community with class visits and presentations to increase emerging literacy and electronic resource use. An increased emphasis is placed on Homework Help resources, including tutors, and building collections to support Spanish language materials. 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.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 1,163,422	\$ 1,101,714	\$ 1,299,753	\$ 1,367,881	\$ 68,128	5.24%
Benefits	460,146	442,646	532,463	565,539	33,076	6.21%
Services and Supplies	23,120	24,115	26,500	24,500	(2,000)	(7.55%)
Expenditure Total	\$ 1,646,688	\$ 1,568,475	\$ 1,858,716	\$ 1,957,920	\$ 99,204	5.34%
Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Adult Services Assistant	2.00	2.00	2.48	2.95	2.95	-
Adult Services Department Head	1.00	-	1.00	1.00	1.00	-
Adult Services Librarian	1.00	-	1.00	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	1.00	-
Circulation Department Head	1.00	-	1.00	1.00	1.00	-
Library Aide I	1.00	7.00	-	3.10	3.10	-
Library Aide II	2.00	4.00	-	3.90	3.90	-
Multiservice Assistant	-	1.00	0.48	0.47	0.47	-
YPL Children's Department Head	1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant	3.00	3.00	4.90	4.43	4.43	-
YPL Children's Services Librarian	1.00	-	1.00	1.00	1.00	-
Page	-	-	4.20	-	-	-
Circulation Assistant	-	-	3.90	-	-	-
Total	14.00	17.00	21.96	20.85	20.85	-

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. In the techlab, customers can access public computers, 3D printing, and the Digital Memories Preservation Lab (DMPL) where they can convert physical media (VHS tapes, CDs, pictures, etc.) into digital media formats. Customer can also register for classes that teach computer help, sewing, hydroponics and gaming. The Youth Services Department focuses on early childhood literacy, STEAM programs, and interactive self-directed learning activities and programs for children. The Teen Zone is a fun, interactive space where youth ages 12-17 can relax, be creative and learn job skills after school. We partner with the EmployNV Youth Hub to prepare young people for the job force. We 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 focuses on providing spaces and resources for limitless learning, business and career success, connections to government and social services, and promoting community and culture.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 1,337,892	\$ 1,410,340	\$ 1,532,985	\$ 1,562,014	\$ 29,029	1.89%
Benefits	532,531	621,765	641,865	708,263	66,399	10.34%
Services and Supplies	32,033	34,622	34,500	31,500	(3,000)	(8.70%)
Expenditure Total	\$ 1,902,456	\$ 2,066,727	\$ 2,209,350	\$ 2,301,777	\$ 92,428	4.18%

Authorized Personnel	FY 2025 Full-Time Employees	FY 2025 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Adult Services Assistant	1.00	3.00	2.43	2.43	2.43	-
Adult Services Librarian	1.00	-	1.00	1.00	1.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	1.00	-
Circulation Department Head	1.00	-	1.00	1.00	1.00	-
Computer Lab Assistant	1.00	3.00	2.43	2.43	2.43	-
Computer Lab Department Head	1.00	-	1.00	1.00	1.00	-
Library Aide I	1.00	8.00	-	4.45	3.55	(0.90)
Library Aide II	2.00	4.00	-	3.90	3.90	-
Multimedia Supervisor	1.00	-	1.00	1.00	1.00	-
Teen Services Specialist	-	2.00	0.48	0.95	0.95	-
YPL Children's Department Head	1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant	2.00	1.00	2.48	2.47	2.47	-
YPL Children's Services Librarian	1.00	-	1.00	1.00	1.00	-
Page	-	-	3.30	-	-	-
Circulation Assistant	-	-	3.90	-	-	-
Total	15.00	21.00	23.02	24.63	23.73	(0.90)

WEST LAS VEGAS LIBRARY

Background

The West Las Vegas Library opened to the Historic Westside Neighborhood on D Street in 1973 before moving to its current location on Lake Mead Boulevard in January 1989. The West Las Vegas Library 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, EmployNV 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. The EmployNV 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.



Program Expenditures		FY 2025			Variance Budget		
		FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 1,234,100	\$ 1,092,378	\$ 1,546,103	\$ 2,185,511	\$ 639,408	41.36%	
Benefits	531,846	502,309	711,885	1,032,186	320,301	44.99%	
Services and Supplies	26,943	24,275	27,500	26,800	(700)	(2.55%)	
Expenditure Total	\$ 1,792,889	\$ 1,618,962	\$ 2,285,488	\$ 3,244,497	\$ 959,009	41.96%	
Authorized Personnel		FY 2025 Full-Time Employees	FY 2025 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Adult Services Assistant		2.00	1.00	2.48	2.47	2.47	-
Adult Services Librarian		2.00	-	1.00	1.00	2.00	1.00
Assistant Branch Manager		1.00	-	1.00	1.00	1.00	-
Branch Manager		1.00	-	1.00	1.00	1.00	-
Circulation Department Head		1.00	-	1.00	1.00	1.00	-
Computer Lab Assistant		1.00	3.00	2.43	2.43	2.43	-
Computer Lab Department Head		1.00	-	1.00	1.00	1.00	-
Library Aide I		2.00	6.00	-	2.20	3.80	1.60
Library Aide II		2.00	2.00	-	2.95	2.95	-
Multimedia Specialist		1.00	3.00	-	0.47	2.42	1.95
Multimedia Supervisor		1.00	-	-	1.00	1.00	-
Multiservice Assistant		2.00	-	1.00	1.00	2.00	1.00
Multiservices Librarian		1.00	-	1.00	1.00	1.00	-
Teen Services Specialist		2.00	-	-	1.00	2.00	1.00
YPL Children's Department Head		1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant		1.00	2.00	1.95	1.95	1.95	-
YPL Children's Services Librarian		2.00	-	1.00	1.00	2.00	1.00
Page		-	-	2.10	-	-	-
Circulation Assistant		-	-	3.43	-	-	-
Total		24.00	17.00	21.39	23.47	31.02	7.55

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.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 1,125,344	\$ 1,086,134	\$ 1,427,677	\$ 1,509,799	\$ 82,122	5.75%
Benefits	429,248	447,280	575,682	630,453	54,771	9.51%
Services and Supplies	23,864	38,469	31,500	31,800	300	0.95%
Expenditure Total	\$ 1,578,456	\$ 1,571,883	\$ 2,034,859	\$ 2,172,052	\$ 137,193	6.74%

Authorized Personnel	FY 2025 Full-Time Employees	FY 2025 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
Adult Services Assistant	2.00	2.00	2.95	2.95	2.95	-
Adult Services Librarian	1.00	-	1.00	1.00	1.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	1.00	-
Circulation Department Head	1.00	-	1.00	1.00	1.00	-
Computer Lab Assistant	1.00	2.00	-	1.95	1.95	-
Computer Lab Department Head	1.00	-	-	1.00	1.00	-
Library Aide I	1.00	7.00	-	3.40	3.10	(0.30)
Library Aide II	2.00	4.00	-	3.90	3.90	-
Multimedia Specialist	-	1.00	-	-	0.48	0.48
Multiservice Assistant	-	1.00	0.48	0.47	0.47	-
YPL Children's Department Head	1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant	2.00	2.00	2.95	2.95	2.95	-
YPL Children's Services Librarian	1.00	-	1.00	1.00	1.00	-
Page	-	-	3.30	-	-	-
Circulation Assistant	-	-	3.90	-	-	-
Total	15.00	19.00	19.58	22.62	22.80	0.18

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.



Program Expenditures	FY 2025				Variance Budget	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent
Salaries	\$ 1,417,071	\$ 1,364,739	\$ 1,581,863	\$ 1,667,320	\$ 85,457	5.40%
Benefits	631,731	647,335	742,743	811,893	69,150	9.31%
Services and Supplies	50,407	49,907	46,000	46,000	-	0.00%
Expenditure Total	\$ 2,099,209	\$ 2,061,981	\$ 2,370,606	\$ 2,525,213	\$ 154,607	6.52%

Authorized Personnel	FY 2025		FY 2025		FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees	Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's		
Adult Services Assistant	1.00	1.00	1.48	1.47	1.47	-
Adult Services Librarian	2.00	-	2.00	2.00	2.00	-
Assistant Branch Manager	1.00	-	1.00	1.00	1.00	-
Branch Manager	1.00	-	1.00	1.00	1.00	-
Circulation Department Head	1.00	-	1.00	1.00	1.00	-
Computer Lab Assistant	1.00	2.00	1.43	1.95	1.95	-
Computer Lab Department Head	1.00	-	1.00	1.00	1.00	-
Library Aide I	1.00	9.00	-	4.75	3.85	(0.90)
Library Aide II	4.00	3.00	-	5.43	5.43	-
Multiservice Assistant	-	-	-	-	-	-
Teen Services Specialist	1.00	-	1.00	1.00	1.00	-
YPL Children's Department Head	1.00	-	1.00	1.00	1.00	-
YPL Children's Services Assistant	2.00	1.00	2.95	2.47	2.47	-
YPL Children's Services Librarian	1.00	-	1.00	1.00	1.00	-
Page	-	-	4.95	-	-	-
Circulation Assistant	-	-	4.90	-	-	-
Total	18.00	16.00	24.71	25.07	24.17	(0.90)

CITY MISDEMEANANT FACILITY LOCATION

Background

Located at 3300 Stewart Ave, this location provides services for up to 500 individuals with access to popular fiction, educational materials, research resources and research assistance.

Program Expenditures	FY 2024 Actual	FY 2025		FY 2025 Budget	FY 2026 Budget	Variance Budget	
		Estimated Expenditures				Amount	Percent
Salaries	\$ 129,332	\$ 46,260		\$ 35,422	\$ 38,304	\$ 2,882	8.14%
Benefits	56,880	22,202		12,380	14,632	2,252	18.19%
Services and Supplies	-	22		5,180	1,200	(3,980)	(76.83%)
Expenditure Total	\$ 186,212	\$ 68,484		\$ 52,982	\$ 54,136	\$ 1,154	2.18%
Authorized Personnel	FY 2025		FY 2025 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026
	Full-Time Employees						
Correctional Library Assistant	-		1.00	2.55	0.55	0.55	-
Total	-		1.00	2.55	0.55	0.55	-

CLARK COUNTY DETENTION CENTER LOCATION

Background

Located at 330 South Casino Drive, provides services for up to 2,900 individuals with access to popular fiction, educational materials, research resources and research assistance.

Program Expenditures	FY 2025				Variance Budget			
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Amount	Percent		
Salaries	\$ 172,500	\$ 270,267	\$ 275,506	\$ 288,202	\$ 12,696	4.61%		
Benefits	93,000	137,696	149,206	162,223	13,017	8.72%		
Services and Supplies	12,325	10,905	11,000	11,000	-	0.00%		
Expenditure Total	\$ 277,825	\$ 418,868	\$ 435,712	\$ 461,425	\$ 25,713	5.90%		
Authorized Personnel	FY 2025 Full-Time Employees		FY 2025 Part-Time Employees	FY 2024 Actual FTE's	FY 2025 Actual FTE's	FY 2026 Budget FTE's	Variance FTE's FY 2025 vs. FY 2026	
	Correctional Institution Librarian, Library Operations		2.00	-	-	2.00	2.00	-
	Correctional Institution Library Manager, Library Ops		1.00	-	1.00	1.00	1.00	-
	Total		3.00	-	1.00	3.00	3.00	-

CAPITAL PROJECTS FUND

The capital projects fund accounts for financial resources that are restricted, committed or assigned to the improvement, acquisition or construction of capital assets.

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 Program.

Expenditures for the nine major programs will total \$24.1 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

	FY 2025			FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
	FY 2024 Actual	Estimated Expenditures	FY 2025 Budget		Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	2,164,859	2,061,033	1,200,000	1,500,000	300,000	25.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	85,548	176,827	-	-	-	0.00%
Total Revenues	2,250,408	2,237,860	1,200,000	1,500,000	300,000	25.00%
Expenditures by Type:						
Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	27,782,628	5,370,676	4,109,500	6,987,550	2,878,050	70.03%
Capital Outlay	1,008,285	10,046,971	12,557,500	17,101,031	4,543,531	36.18%
Debt Service	-	-	-	-	-	-
Total Expenditures	28,790,912	15,417,646	16,667,000	24,088,581	7,421,581	44.53%
Excess Revenues over Expenditures	(26,540,505)	(13,179,787)	(15,467,000)	(22,588,581)	(7,121,581)	46.04%
Beginning Fund Balance	55,961,597	46,774,424	27,274,862	50,094,637	22,819,775	83.67%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	16,000,000	16,500,000	16,500,000	18,000,000	1,500,000	9.09%
Proceeds from Capital Asset Disposal	1,353,332	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	46,774,424	50,094,637	28,307,862	45,506,056	17,198,194	60.75%

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.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	0.00%
Expenditures by Type:						
Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total Expenditures	-	-	-	-	-	0.00%
Excess Revenues over Expenditures	-	-	-	-	-	0.00%
Beginning Fund Balance	-	-	-	-	-	0.00%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	-	-	-	-	-	0.00%
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	0.00%

TECHNOLOGY REPLACEMENTS AND UPGRADES PROGRAM

Background

This program was established in FY 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.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	0.00%
Expenditures by Type:						
Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	1,666,707	1,349,436	770,000	1,745,000	975,000	126.62%
Capital Outlay	592,858	213,941	1,060,000	2,990,374	1,930,374	182.11%
Debt Service	-	-	-	-	-	
Total Expenditures	2,259,565	1,563,376	1,830,000	4,735,374	2,905,374	158.76%
Excess Revenues over Expenditures	(2,259,565)	(1,563,376)	(1,830,000)	(4,735,374)	(2,905,374)	158.76%
Beginning Fund Balance	6,519,139	8,259,574	7,418,013	10,642,197	3,224,184	43.46%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	4,000,000	3,946,000	3,946,000	1,000,000	(2,946,000)	(74.66%)
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	8,259,574	10,642,197	9,534,013	6,906,823	(2,627,190)	(27.56%)

BUILDING REPAIR AND MAINTENANCE PROGRAM

Background

This program was established in FY 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 26 and 36 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.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	0.00%
Expenditures by Type:						
Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	2,517,019	3,078,385	3,125,000	4,325,000	1,200,000	38.40%
Capital Outlay	-	-	500,000	-	(500,000)	(100.00%)
Debt Service	-	-	-	-	-	
Total Expenditures	2,517,019	3,078,385	3,625,000	4,325,000	700,000	19.31%
Excess Revenues over Expenditures	(2,517,019)	(3,078,385)	(3,625,000)	(4,325,000)	(700,000)	19.31%
Beginning Fund Balance	10,971,598	12,454,579	7,881,699	13,376,194	5,494,495	69.71%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	4,000,000	4,000,000	4,000,000	-	(4,000,000)	(100.00%)
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	12,454,579	13,376,194	8,256,699	9,051,194	794,495	9.62%

CAPITAL CONSTRUCTION PROGRAM

Background

The Capital Construction Program was established in FY 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.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	2,164,859	2,061,033	1,200,000	1,500,000	300,000	25.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	85,548	176,827	-	-	-	0.00%
Total Revenues	2,250,408	2,237,860	1,200,000	1,500,000	300,000	25.00%
Expenditures by Type:						
Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	23,311,720	-	-	-	-	0.00%
Capital Outlay	-	8,975,000	8,975,000	13,000,000	4,025,000	44.85%
Debt Service	-	-	-	-	-	0.00%
Total Expenditures	23,311,720	8,975,000	8,975,000	13,000,000	4,025,000	44.85%
Excess Revenues over Expenditures	(21,061,313)	(6,737,140)	(7,775,000)	(11,500,000)	(3,725,000)	47.91%
Beginning Fund Balance	34,631,909	20,423,928	9,364,437	21,186,787	11,822,350	126.25%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	5,500,000	7,500,000	6,000,000	16,500,000	10,500,000	175.00%
Proceeds from Capital Asset Disposal	1,353,332	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	20,423,928	21,186,787	7,589,437	26,186,787	18,597,350	245.04%

LIBRARY MATERIALS PROGRAM

Background

This program was established to provide funds for the cost of library materials for future library branches.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026 Amount Percent	
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	0.00%
Expenditures by Type:						
Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	-	-	-	-	-	0.00%
Capital Outlay	-	625,000	625,000	610,157	(14,843)	(2.37%)
Debt Service	-	-	-	-	-	
Total Expenditures	-	625,000	625,000	610,157	(14,843)	(2.37%)
Excess Revenues over Expenditures	-	(625,000)	(625,000)	(610,157)	14,843	(2.37%)
Beginning Fund Balance	35,157	1,035,157	375,000	410,157	35,157	9.38%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	1,000,000	-	1,000,000	200,000	(800,000)	(80.00%)
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	1,035,157	410,157	750,000	-	(750,000)	(100.00%)

VEHICLE PURCHASE AND REPLACEMENT PROGRAM

Background

The Vehicle Purchase and Replacement Program was established in FY 2013 to maintain the reliability of the District's vehicle fleet by funding the purchase and replacement of vehicles.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	0.00%
Expenditures by Type:						
Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	-	-	-	-	-	0.00%
Capital Outlay	175,817	50,000	150,000	150,000	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total Expenditures	175,817	50,000	150,000	150,000	-	0.00%
Excess Revenues over Expenditures	(175,817)	(50,000)	(150,000)	(150,000)	-	0.00%
Beginning Fund Balance	1,241,699	1,065,882	358,694	1,015,882	657,188	183.22%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	-	-	-	-	-	0.00%
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	1,065,882	1,015,882	208,694	865,882	657,188	314.91%

FURNITURE PURCHASE AND REPLACEMENT PROGRAM

Background

The Furniture Purchase and Replacement Program was established in FY 2015 to fund the replacement of aging furniture in the libraries.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026 Amount Percent	
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	0.00%
Expenditures by Type:						
Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	55,113	100,000	100,000	150,000	50,000	50.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total Expenditures	55,113	100,000	100,000	150,000	50,000	50.00%
Excess Revenues over Expenditures	(55,113)	(100,000)	(100,000)	(150,000)	(50,000)	50.00%
Beginning Fund Balance	1,156,664	1,101,551	556,243	1,001,550	445,307	80.06%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	-	-	-	-	-	0.00%
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	1,101,551	1,001,550	456,243	851,550	395,307	86.64%

FINANCIAL SERVICES PROGRAM

Background

The Financial Services Program was established in FY 2017 to fund the replacement of aging equipment, including photocopiers and cash registers.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	0.00%
Expenditures by Type:						
Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	85,687	92,854	54,500	154,500	100,000	183.49%
Capital Outlay	13,366	33,030	250,500	350,500	100,000	39.92%
Debt Service	-	-	-	-	-	
Total Expenditures	99,053	125,884	305,000	505,000	200,000	65.57%
Excess Revenues over Expenditures	(99,053)	(125,884)	(305,000)	(505,000)	(200,000)	65.57%
Beginning Fund Balance	523,802	924,749	469,688	798,864	329,176	70.08%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	500,000	-	500,000	300,000	(200,000)	(40.00%)
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	924,749	798,864	664,688	593,864	(70,824)	(10.66%)

COMMUNITY ENGAGEMENT PROGRAM

Background

The Community Engagement Program was established in FY 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. In subsequent years, funds were allocated to support Gallery Services and the purchase of artwork.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	0.00%
Expenditures by Type:						
Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	146,380	750,000	60,000	613,050	553,050	921.75%
Capital Outlay	226,244	150,000	997,000	-	(997,000)	(100.00%)
Debt Service	-	-	-	-	-	
Total Expenditures	372,624	900,000	1,057,000	613,050	(443,950)	(42.00%)
Excess Revenues over Expenditures	(372,624)	(900,000)	(1,057,000)	(613,050)	443,950	(42.00%)
Beginning Fund Balance	881,629	1,509,005	851,088	1,663,005	811,917	95.40%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	1,000,000	1,054,000	1,054,000	-	(1,054,000)	(100.00%)
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	1,509,005	1,663,005	848,088	1,049,955	201,867	23.80%

SPECIAL REVENUE FUNDS

The special revenue funds are used to account for the proceeds of specific revenue sources that are restricted, committed or assigned to expenditures for specific purposes (other than capital projects and debt service).

SPECIAL REVENUE FUNDS

Background

Special Revenue Funds 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 and Grant Fund.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026 Amount Percent	
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	2,699,238	20,000,000	20,000,000	20,000,000	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Contributions	413,875	8,000,000	8,000,000	8,000,000	-	0.00%
Miscellaneous Revenue	28,206	2,000,000	2,000,000	2,000,000	-	0.00%
Total Revenues	3,141,319	30,000,000	30,000,000	30,000,000	-	0.00%
Expenditures by Type:						
Salaries	914,539	1,800,000	1,352,870	2,500,000	1,147,130	84.79%
Benefits	243,188	1,200,000	1,056,273	2,500,000	1,443,727	136.68%
Services and Supplies	1,689,739	16,000,000	15,822,684	14,000,000		
Capital Outlay	264,028	11,000,000	11,768,174	11,000,000	(768,174)	(6.53%)
Debt Service	-	-	-	-		
Total Expenditures	3,111,495	30,000,000	30,000,000	30,000,000	-	0.00%
Excess Revenues over Expenditures	29,825	-	-	-	-	0.00%
Beginning Fund Balance	1,036,522	1,066,347	1,036,522	1,066,347	29,825	2.88%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	-	-	-	-	-	0.00%
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	1,066,347	1,066,347	1,036,522	1,066,347	29,825	2.88%

GIFT FUND

Background

This fund supports projects funded through donations, bequests, and other voluntary contributions made by individuals, organizations, or businesses.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Contributions	413,875	8,000,000	8,000,000	8,000,000	-	0.00%
Miscellaneous Revenue	28,206	2,000,000	2,000,000	2,000,000	-	0.00%
Total Revenues	442,081	10,000,000	10,000,000	10,000,000	-	0.00%
Expenditures by Type:						
Salaries	-	500,000	208,641	500,000	291,359	139.65%
Benefits	-	500,000	94,801	500,000	405,199	427.42%
Services and Supplies	381,858	6,000,000	5,900,000	6,000,000	100,000	1.69%
Capital Outlay	649	3,000,000	3,796,559	3,000,000	(796,559)	(20.98%)
Debt Service	-	-	-	-	-	-
Total Expenditures	382,507	10,000,000	10,000,000	10,000,000	-	0.00%
Excess Revenues over Expenditures	59,574	-	-	-	-	0.00%
Beginning Fund Balance	675,983	735,557	675,983	735,557	59,574	8.81%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	-	-	-	-	-	0.00%
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	735,557	735,557	675,983	735,557	59,574	8.81%

GRANT FUND

Background

This fund supports projects or programs funded through grants awarded by federal, state, or other external governmental agencies.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	2,699,238	20,000,000	20,000,000	20,000,000	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Revenues	2,699,238	20,000,000	20,000,000	20,000,000	-	0.00%
Expenditures by Type:						
Salaries	914,539	1,300,000	1,144,229	2,000,000	855,771	74.79%
Benefits	243,188	700,000	961,472	2,000,000	1,038,528	108.01%
Services and Supplies	1,307,881	10,000,000	9,922,684	8,000,000	(1,922,684)	(19.38%)
Capital Outlay	263,379	8,000,000	7,971,615	8,000,000	28,385	0.36%
Debt Service	-	-	-	-	-	-
Total Expenditures	2,728,988	20,000,000	20,000,000	20,000,000	-	0.00%
Excess Revenues over Expenditures	(29,750)	-	-	-	-	0.00%
Beginning Fund Balance	360,539	330,789	360,539	330,789	(29,750)	(8.25%)
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	-	-	-	-	-	0.00%
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	330,789	330,789	360,539	330,789	(29,750)	(8.25%)

PERMANENT FUND

The permanent fund accounts for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the District's programs.

PERMANENT FUND

Background

This fund accounts for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the District's programs.

Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Revenues:						
Property Taxes	-	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	0.00%
Expenditures by Type:						
Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total Expenditures	-	-	-	-	-	0.00%
Excess Revenues over Expenditures	-	-	-	-	-	0.00%
Beginning Fund Balance	10,000	10,000	10,000	10,000	-	0.00%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	-	-	-	-	-	0.00%
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	10,000	10,000	10,000	10,000	-	0.00%

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

DEBT SERVICE FUND

Background

This 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

	FY 2024 Actual	FY 2025 Estimated Expenditures	FY 2025 Budget	FY 2026 Budget	Variance Budget FY 2025 vs. FY 2026	
					Amount	Percent
Revenues:						
Property Taxes	76	-	-	-	-	0.00%
Intergovernmental Shared Revenues	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Investment Income	-	10,000	10,000	10,000	-	0.00%
Contributions	-	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Revenues	76	10,000	10,000	10,000	-	0.00%
Expenditures by Type:						
Salaries	-	-	-	-	-	0.00%
Benefits	-	-	-	-	-	0.00%
Services and Supplies	-	10,000	10,000	10,000	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total Expenditures	-	10,000	10,000	10,000	-	0.00%
Excess Revenues over Expenditures	76	-	-	-	-	0.00%
Beginning Fund Balance	593,703	593,779	593,675	593,779	104	0.02%
Other Financing Sources and Uses						
Transfers (to) Other Funds	-	-	-	-	-	0.00%
Transfers from Other Funds	-	-	-	-	-	0.00%
Proceeds from Capital Asset Disposal	-	-	-	-	-	0.00%
Debt issuance	-	-	-	-	-	0.00%
Ending Fund Balance	593,779	593,779	593,675	593,779	104	0.02%

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 sub-divided 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 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.

