

PROPOSED AGENDA
LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
Board of Trustees' Finance and Audit Committee
April 6, 2026

PUBLIC MEETING

DATE: April 6, 2026
TIME: 1:00 p.m.
PLACE: Online *via* YouTube

The Agenda and meeting documents can be found at <https://lvccld.org/board/board-of-trustees-meetings/>

The Finance and Audit Committee, comprised of Committee Chair; Karen Dutkowski, Dr. Keith Rogers ex-officio, Elizabeth Foyt, Brittany Fiedler, Kate Turner Whiteley; all members of the Las Vegas-Clark County Library District Board of Trustees, will meet to discuss the update on the District's financials.

- I. Roll Call
- II. Public Comment

Topics raised under this item must be limited to matters on today's Agenda. Commenters should state if they want their remarks included in the minutes of the meeting. If there is no agenda item listed, the person will be called on at the end of the meeting.

The public comment period at library district board meetings shall be limited to a maximum of forty-five (45) minutes for both periods of public comment. Remarks by speakers during the public comment period shall be limited to three (3) minutes each. A speaker may not transfer time to another speaker; although, the chair has the authority to grant additional time to a speaker. When more than fifteen (15) people wish to comment, the chair shall proportionately reduce the time allotted to the forty-five minute maximum.

Anyone wishing to comment via email under this item must send an email to boardcomments@lvccld.org. The email must include the commenter's name, legal address, and the agenda item that is being commented on. Email comments are limited to 500 in words in length and must also identify whether the commenter wants their remarks to be included in the minutes of the meeting. Any comments which do not state the commenter's name, legal address, or exceed 500 words in length shall not be considered.

Any comments which do not identify an agenda item will be read at the end of the meeting.

- III. Committee Action to Accept the Proposed Agenda (For possible action.)

IV. New Business

Tentative Budget. (For discussion only.)

V. Public Comment

Topics raised under this item cannot be acted upon until the notice provisions of the Open Meeting Law have been met.

Anyone wishing to comment via email during the meeting must send an email to boardcomments@lvccld.org. The email must include the commenter's name, legal address, and this agenda item. Email comments are limited to 500 in words in length and must also identify whether the commenter wants their remarks to be included in the minutes of the meeting. Any comments which do not state the commenter's name, legal address, or exceed 500 words in length shall not be considered.

The public comment period at Library District Board meetings shall be limited to a maximum of forty-five (45) minutes for both periods of public comment. Remarks by speakers during the public comment period shall be limited to three (3) minutes each. A speaker may not transfer time to another speaker; although, the chair has the authority to grant additional time to a speaker. When more than fifteen (15) people wish to comment, the chair shall proportionately reduce the time allotted to the forty-five minute maximum.

VI. Adjournment

NOTE: AT ANY TIME, ANY ITEM ON THIS AGENDA MAY BE TAKEN OUT OF ORDER, COMBINED WITH ONE OR MORE OTHER ITEMS ON THE AGENDA OR REMOVED FROM THE AGENDA, EITHER AT THE DISCRETION OF THE CHAIR OR BY VOTE OF THE BOARD.

NOTE: REASONABLE EFFORTS WILL BE MADE TO ASSIST AND ACCOMMODATE PERSONS WITH PHYSICAL DISABILITIES DESIRING TO ATTEND THE MEETING. PLEASE CONTACT FINANCIAL SERVICES AT BusinessOffice@thelibrarydistrict.org SO THAT ARRANGEMENTS FOR ATTENDANCE MAY BE MADE.

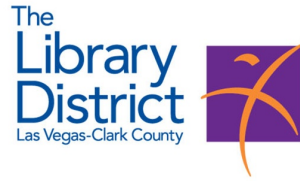
NOTE: PLEASE CONTACT FINANCIAL SERVICES AT BusinessOffice@thelibrarydistrict.org TO REQUEST THE SUPPORTING MATERIAL FOR THIS MEETING. SUPPORTING MATERIAL WILL BE MADE AVAILABLE ON THE DAY OF THE MEETING AFTER 12:00 P.M.

Pursuant to NRS 241.020, this item has been properly noticed and posted online at the Las Vegas-Clark County Library District website, www.lvccld.org and at Nevada Public Notice at <https://notice.nv.gov>. Written notice of the meeting of the Las Vegas-Clark County Library District

Agenda-Finance and Audit Committee Meeting
April 6, 2026
Page 3

Board of Trustees was given prior to 9:00 am onp Wednesday, April 1, 2026, *i.e.*, given at least three (3) working days before the meeting, including in the notice the time, way to access the meeting, and agenda of the meeting:

- A. By delivering a copy of the notice to each Library Trustee;
- B. By posting a copy of the notice at the principal office of the Library Trustees, or if there is no principal office, at the building in which the meeting is to be held, and at least three other separate, prominent places within the jurisdiction of the Trustees, to wit:
 - 1. Clark County Library
1401 E. Flamingo Road
Las Vegas, NV 89119
 - 2. East Las Vegas Library
2851 E. Bonanza Road
Las Vegas, NV 89101
 - 3. Sunrise Library
5400 Harris Avenue
Las Vegas, NV 89110
 - 4. West Charleston Library
6301 W. Charleston Boulevard
Las Vegas, NV 89146
 - 5. West Las Vegas Library
951 W. Lake Mead Boulevard
Las Vegas, NV 89106
 - 6. Windmill Library
7060 W. Windmill Lane
Las Vegas, NV 89113
 - 7. Las Vegas-Clark County Library District website
www.lvccld.org
- C. By mailing a copy of the notice to each person, if any, who has requested notice of the meetings of the Las Vegas-Clark County Library District Board of Trustees in the same manner in which notice is requested to be mailed to a member of the Library Board of Trustees.
- D. Live Stream Connection Information:
Visit the Library District's YouTube channel:
YouTube.com/TheLibraryDistrict <https://youtu.be/Ex4m1aRaz64>



ITEM IV.

AGENDA ITEM

April 6, 2026, MEETING OF THE BOARD OF TRUSTEES' FINANCE AND AUDIT COMMITTEE

Agenda Item #IV:

Discussion regarding the Tentative Budget for the fiscal year ending June 30, 2027, submittal of the Tentative Budget to the State of Nevada, Department of Taxation and preparation for the Budget Public Hearing scheduled for May 21, 2026. No action will be taken.

Background:

The Nevada Revised Statutes require that the Tentative Budget for the fiscal year ending June 30, 2027, be filed with the State of Nevada Department of Taxation by April 15, 2026. The Tentative Budget is an administrative report of anticipated expenditures and does not require Board action.

The Tentative Budget is for discussion purposes only and will be adjusted according to the final revenue estimates expected to be received in early May, as well as subsequent expenditures, for the Las Vegas-Clark County Library District's Budget Public Hearing scheduled for May 21, 2026.

Recommended Action:

For discussion only as the basis for preparing the Tentative Budget, for submittal to the State of Nevada Department of Taxation on April 15, 2026.



TENTATIVE PROPOSED BUDGET



Fiscal Year 2027

Presented by
Floresto Cabias, Chief Financial Officer



FY 2027 Total Revenues – All Funds

FY 2026 vs. FY 2027 Revenues

	FY 2026 Budget	FY 2027 Budget	Variance FY 2026 vs. FY 2027	Percent Increase
General Fund	111,037,977	117,625,535	6,587,558	5.93%
Special Revenue Funds:				
Gift Fund	10,000,000	10,000,000	-	0.00%
Grant Fund	20,000,000	20,000,000	-	0.00%
Capital Projects Fund	1,500,000	1,500,000	-	0.00%
Debt Service Fund	10,000	10,000	-	0.00%
Total	142,547,977	149,135,535	6,587,558	

- General Fund increase driven by higher property taxes
- Capital Projects Fund projected to remain stable
- Special Revenue Funds budgeted conservatively to accommodate potential gifts and grant activity
- The District continues to operate without outstanding debt



FY 2027 Total Expenditures – All Funds

FY 2026 vs. FY 2027 Expenditures

	FY 2026 Budget	FY 2027 Budget	Variance FY 2026 vs. FY 2027	Percent Increase (Decrease)
General Fund	103,949,364	107,900,000	3,950,636	3.80%
Special Revenue Funds:				
Gift Fund	10,000,000	10,000,000	-	0.00%
Grant Fund	20,000,000	20,000,000	-	0.00%
Capital Projects Fund	24,088,581	17,195,699	(6,892,882)	-28.61%
Debt Service Fund	10,000	10,000	-	0.00%
Total	158,047,945	155,105,699	(2,942,246)	

- General Fund increase primarily due to personnel-related costs
- Capital Projects Fund decline following completion of the West Las Vegas Library Project
- Special Revenue Funds aligned with revenues to accommodate potential gifts and grant activity
- The District maintains its debt-free position



FY 2027 Total Revenues – General Fund

FY 2026 vs. FY 2027 Revenues

	FY 2026 Budget	FY 2027 Budget	Variance FY 2026 vs. FY 2027	Percent Increase
Revenues:				
Property Taxes	76,223,146	81,912,871	5,689,725.00	7.46%
Intergovernmental Shared Revenues (CTX)	31,664,831	31,912,664	247,832.66	0.78%
Charges for Services	950,000	1,500,000	550,000.00	57.89%
Investment Income	1,500,000	1,500,000	-	0.00%
Contributions	300,000	300,000	-	0.00%
Miscellaneous Revenue	400,000	500,000	100,000.00	25.00%
Total	111,037,977	117,625,535	6,587,558	

- Assessed valuation growth continues to support property tax revenue increases into FY 2027
- Consolidated Sales Tax (CTX) revenues are projected to hold steady
- Investment income budgeted higher despite expectations of a declining rate environment, reflecting previously secured rates



FY 2027 Total Expenditures – General Fund

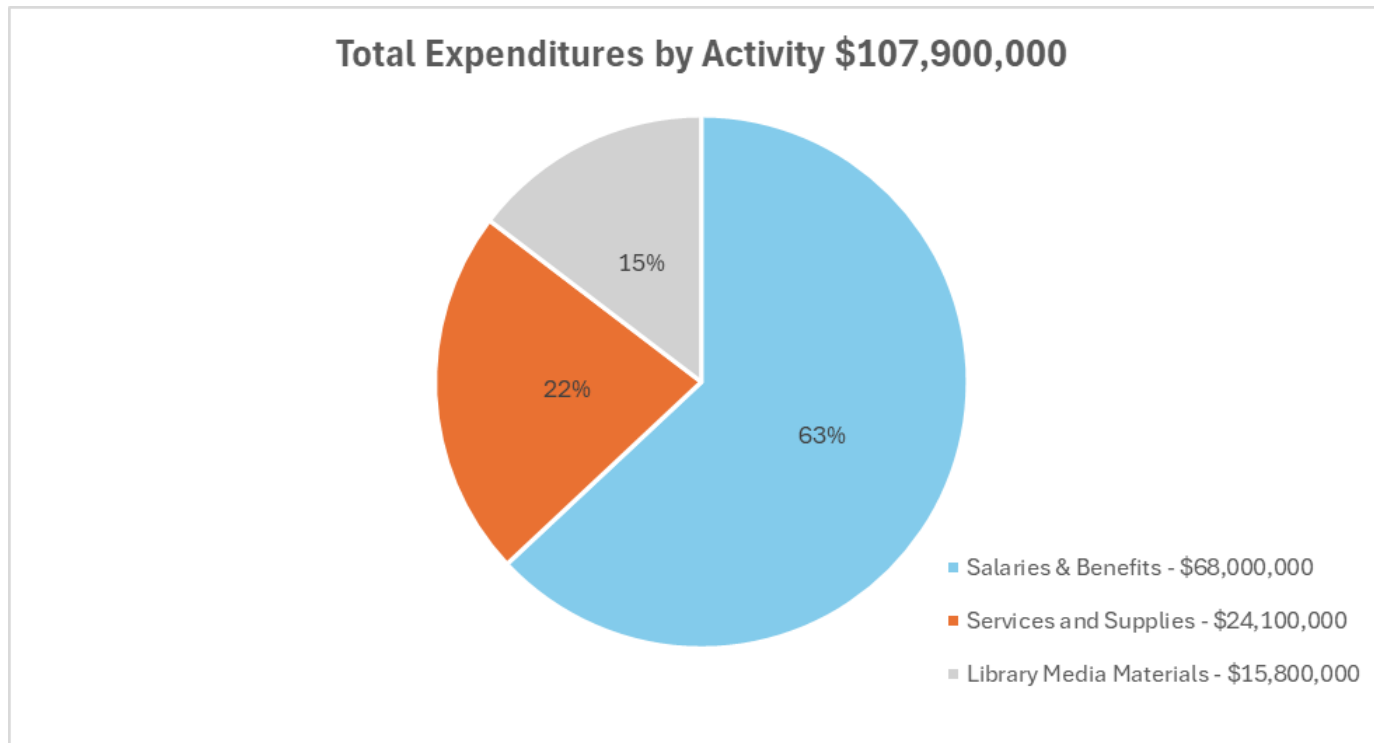
FY 2026 vs. FY 2027 Expenditures

	FY 2026 Budget	FY 2027 Budget	Variance FY 2026 vs. FY 2027	Percent Increase
Expenditures				
Salaries	43,780,090	46,521,445	2,741,355	6.26%
Benefits	20,847,740	21,478,555	630,815	3.03%
Services and Supplies	23,521,534	24,100,000	578,466	2.46%
Library Media Materials	15,800,000	15,800,000	-	0.00%
Total	103,949,364	107,900,000	3,950,636	

- Salaries and Benefits incorporate scheduled pay adjustments effective July 1, 2026
- Services and Supplies remain relatively flat, with increases limited to approximately 2.5% through targeted cost containment efforts
- Library Materials funding remains aligned with the District’s policy target of 15% of total expenditures



FY 2027 Total Expenditures by Activity – General Fund





FY 2027 Total Ending Fund Balances

General Fund

- The ending fund balance is budgeted at \$16.6 million, representing approximately 15% of total expenditures
- This balance reflects planned transfers of \$27 million to the Capital Projects Fund to support key capital programs
- Transfers may be adjusted if General Fund resources are needed to address emerging priorities
- Maintaining this reserve level supports financial flexibility and long-term stability

Gift Fund, Grant Fund, and Debt Service Fund

- Ending fund balances projected at \$589K (Gift), \$274K (Grant), and \$594K (Debt Service)
- These funds are structured to operate near break-even, resulting in relatively stable fund balances over time



FY 2027 Total Fund Balance, Transfers, Revenues and Expenditures – Capital Projects Fund

	FY 2026 Estimated Ending Funding Balance	FY 2027 Transfers from General Fund	FY 2027 Transfers from (to) Other Project	FY 2027 Budgeted Revenues	FY 2027 Budgeted Expenditure	FY 2027 Budgeted Ending Funding Balance
Capital Program						
Technology Replacements and Upgrades	11,236,344	3,500,000			(6,219,399)	8,516,945
Building Repair and Maintenance	12,089,836	5,000,000			(8,430,000)	8,659,836
Capital Construction	32,524,938	18,500,000	1,800,000	1,500,000	(1,000,000)	53,324,938
Vehicle Purchase and Replacement	940,469		(500,000)		(150,000)	290,469
Furniture Purchase and Replacement	979,820		(500,000)		(140,000)	339,820
General Services	1,505,821		(500,000)		(505,000)	500,821
Community Engagement	2,060,531		(300,000)		(751,300)	1,009,231
Total Capital Projects Fund	61,337,759	27,000,000	-	1,500,000	(17,195,699)	72,642,060

- Capital activity reflects the transition from major construction to ongoing reinvestment in facilities and technology
- Funding continues to prioritize lifecycle replacements and system-wide infrastructure needs
- Reserves remain positioned to support future capital priorities

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



FREE TO BE

Thank you!

Las Vegas-Clark County Library District

Tentative Budget

FY 2026-2027

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

FISCAL YEAR ENDING JUNE 30, 2027 TENTATIVE BUDGET

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April 15, 2026

klangley@tax.state.nv.us

Kelly S. Langley, CTP
Nevada Department of Taxation
Supervisor, Local Government & Finance
3850 Arrowhead Drive
Carson City, Nevada 89706

Dear Kelly:

The Las Vegas-Clark County Library District submits the tentative budget for the fiscal year ending June 30, 2027.

This budget contains one fund, the General Fund, requiring property tax revenues totaling \$81,912,871.

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed the legally authorized limit. If the final computation requires, the tax rate will be lowered.

This budget contains six (6) Governmental Type Funds with estimated expenditures of \$155,105,699 and zero proprietary funds with estimated expenses of zero.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget Act).

CERTIFICATION

I, Floresto Cabias, CPA
Chief Financial Officer

Certify all applicable funds and financial operations of the Las Vegas-Clark County Library District listed herein.

Signed: _____

Dated: _____

SCHEDULED PUBLIC HEARING:

Date and Time: May 21, 2026, 5:00 p.m.

Publication Date: May 10, 2026

Place: Windmill Library, 7060 West Windmill Lane, Las Vegas, NV 89113

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government	564.03	580.57	587.00
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	564.03	580.57	587.00
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	564.03	580.57	587.00
POPULATION (AS OF JULY 1)	1,721,851	1,740,288	1,778,009
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured and Unsecured Only)	106,891,977,219	110,803,255,177	114,844,296,375
Net Proceeds of Mines	8,877,723	8,438,688	6,712,050
TOTAL ASSESSED VALUE	106,900,854,942	110,811,693,865	114,851,008,425
TAX RATE			
General Fund	0.0942	0.0942	0.0942
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	0.0942	0.0942	0.0942

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

Las Vegas-Clark County Library District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page 1
Schedule S-2

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026-2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)***
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.1512	114,844,296,375	173,644,576	0.0845	97,043,430	23,312,175	73,731,255	XXXXXXXXXXXXXX	73,731,255
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	0.1512	6,712,050	10,149	0.0845	XXXXXXXXXXXXXX			5,672	5,672
VOTER APPROVED: C. Voter Approved Overrides									
LEGISLATIVE OVERRIDES									
D. Accident Indigent (NRS 428.185)									
E. Indigent (NRS 428.285)									
F. Capital Acquisition (NRS 354.59815)									
G. Youth Services Levy (NRS 62B.150, 62B.160)									
H. Legislative Overrides									
I. SCCRT Loss (NRS 354.59813)	0.0097	114,851,008,425	11,123,863	0.0097	11,123,863	2,947,919	8,175,944		8,175,944
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0097	114,851,008,425	11,123,863	0.0097	11,123,863	2,947,919	8,175,944		8,175,944
M. SUBTOTAL A, C, L	0.1609		184,768,439	0.0942	108,167,293	26,260,094	81,907,199	5,672	81,912,871
N. Debt	0.0000	114,851,008,425	-	0.0000	-	-			-
O. TOTAL M AND N	0.1609		184,768,439	0.0942	108,167,293	26,260,094	81,907,199	5,672	81,912,871

Las Vegas-Clark County Library District

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2027

Budget Summary for Las Vegas-Clark County Library District
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	33,915,842	31,912,664	81,912,871	0.0942	3,800,000			151,541,377
Gift	589,201				10,000,000			10,589,201
Grant	273,792				20,000,000			20,273,792
Capital Projects Fund	61,337,759				1,500,000		27,000,000	89,837,759
Expendable Trust and Permanent Fund	10,000							10,000
Debt Service*	593,983			0.0000	10,000			603,983
Subtotal Governmental Fund Types, Expendable Trust Funds	96,720,577	31,912,664	81,912,871	0.0942	35,310,000	0	27,000,000	272,856,112
PROPRIETARY FUNDS	NONE							
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	96,720,577	31,912,664	81,912,871	0.0942	35,310,000	0	27,000,000	272,856,112

*Amounts are the sum of amounts shown on Pages 15 and 17 of the budget.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2027

Budget Summary for Las Vegas-Clark County Library District
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME		SALARIES & WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General		46,521,445	21,478,555	24,100,000	15,800,000		27,000,000	16,641,377	151,541,377
Gift	R	500,000	500,000	6,000,000	3,000,000			589,201	10,589,201
Grant	R	2,000,000	2,000,000	8,000,000	8,000,000			273,792	20,273,792
Capital Projects Fund	C			11,225,800	5,969,899			72,642,060	89,837,759
Expendable Trust and Permanent Fund	T							10,000	10,000
Debt Service****	D			10,000				593,983	603,983
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		49,021,445	23,978,555	49,335,800	32,769,899	0	27,000,000	90,750,413	272,856,112

*FUND TYPES:
 R - Special Revenue
 C - Capital Projects
 D - Debt Service
 T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP

**** Amounts are the sum of amounts shown on Pages 16 and 18 of the budget.

<u>EXPENDITURES & RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/25*	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves – increase or (decrease)				
Other (Specify) Services and Supplies		10,000	10,000	
Subtotal	0	10,000	10,000	
TOTAL RESERVED (MEMO ONLY)	0	10,000	10,000	
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves – increase or (decrease)				
Other (Specify)				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)	0	0	0	
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves – increase or (decrease)				
Other (Specify)				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)	0	0	0	
ENDING FUND BALANCE	517,887	517,887	517,887	
TOTAL COMMITMENTS AND FUND BALANCE	517,887	527,887	527,887	

Las Vegas-Clark County Library District
(Local Government)

SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

*Amounts per the LVCCLD FY 2025 ACFR are the sum of amounts shown on Pages 16 and 18 of the budget.

EXPENDITURES & RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/25*	ESTIMATED CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves – increase or (decrease)				
Other (Specify) Services and Supplies				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)	0	0	0	
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves – increase or (decrease)				
Other (Specify)				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)	0	0	0	
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves – increase or (decrease)				
Other (Specify)				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)	0	0	0	
ENDING FUND BALANCE	76,096	76,096	76,096	
TOTAL COMMITMENTS AND FUND BALANCE	76,096	76,096	76,096	

Las Vegas-Clark County Library District
(Local Government)

SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

*Amounts per the LVCCLD FY 2025 ACFR are the sum of amounts shown on Pages 16 and 18 of the budget.

Transfer Schedule for Fiscal Year 2026-2027

FUND TYPE	TRANSFERS IN				TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND					Capital Projects	11	27,000,000
CAPITAL PROJECTS FUND	General	6	27,000,000				
TOTAL TRANSFERS			27,000,000				27,000,000

Las Vegas-Clark County Library District
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 84th Session; February 1, 2027 to May 31, 2027

1. Activity: <u>N/A</u>	
2. Funding Source: _____	
3. Transportation	\$ _____
4. Lodging and meals	\$ _____
5. Salaries and Wages	\$ _____
6. Compensation to lobbyists	\$ _____
7. Entertainment	\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ _____
Total	\$ _____ -

Entity: Las Vegas-Clark County Library District

Budget Year 2026-2027

Finance and Audit Committee Meeting - April 6, 2026 - Financial Services Update Presentation

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2026-2027

Local Government: Las Vegas - Clark County Library District
 Contact: Floresto Cabias
 E-mail Address: Floresto.Cabias@thelibrarydistrict.org
 Daytime Telephone: 702-507-6165

Total Number of Existing Contracts: 72

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 26-27	Proposed Expenditure FY 27-28	Reason or need for contract:
1	Hinton Burdick	7/1/2023	6/30/2024	\$ 62,750	\$ 65,000	Required annual auditing services
2	Unique Management Services	7/1/2023	6/30/2024	140,000	140,000	Collections of fines & fees
3	Unique Integrated Communications	2/1/2021	1/31/2024	180,000	180,000	Call center for collections and other calls; charges based on call volume
4	Allied Universal	3/1/2021	2/28/2023	\$ 2,792,117.28	2,875,880.00	Security guard services (All Urban)
5	Par 3 Landscape	10/1/2023	5 Yr	\$ 232,713.00	\$ 238,068.47	Landscaping (LA, MV and all Urban)
6	City of Mesquite	7/1/2022	6/30/2024	\$ 10,800.00	\$ 10,800.00	Landscaping (MQ)
7	Best Janitorial	10/1/2020	9/30/2025	\$ 2,140,740.00	\$ 2,225,040.00	Janitorial services (All Urban, LA, MQ, MC, BD, SE, IS, EV)
8	Gruber Power	7/1/2023	6/30/2024	\$ 9,955.00	\$ 10,452.75	Uninterruptible power systems (CC, CH, SM, WM)
9	AAA Air Filter	on-going	N/A	\$ 12,270.15	\$ 14,110.67	Air Filter Changes (CH, RB, SM, WV, WH, WM)
10	ABS	on-going	N/A	\$ 760.00	\$ 760.00	Alarm Monitoring (SU)
11	ABS	on-going	N/A	\$ 780.00	\$ 780.00	Fire Alarm System Tests/Inspections (SU)
12	ACE Fire	on-going	N/A	\$ 754.00	\$ 754.00	Fire Alarm System Tests/Inspections (WC)
13	ACE Fire	on-going	N/A	\$ 540.00	\$ 540.00	Fire Alarm Monitoring (WC)
14	ACE Fire	on-going	N/A	\$ 2,860.00	\$ 2,860.00	Fire Sprinkler System Tests/Inspections (CC, EN, LA, MC, SU, MQL)
15	ACE Fire	on-going	N/A	\$ 310.00	\$ 310.00	Fire Alarm System Tests/Inspections (LA)
16	Aqua-serv Engineers, Inc	on-going	N/A	\$ 34,364.58	\$ 36,082.81	HVAC Water Treatment (CC, CH, LA, SW, SM, WM)
17	Baron Pest Control	on-going	N/A	\$ 564.00	\$ 564.00	Pest Control (LA)
18	Bombard Electric LLC	on-going	N/A	\$ 2,376.00	\$ 2,614.00	Rooftop Solar PV System (WMSC)
19	Business Enterprise of NV	on-going	N/A	\$ 61,900.00	\$ 61,900.00	Café Management (EV, MQL)
20	Carrier	on-going	N/A	\$ 3,907.20	\$ 3,907.20	Chiller preventative maintenance (SM - 3YR)
21	Carrier	on-going	N/A	\$ 4,592.00	\$ 4,592.00	Chiller preventative maintenance (RB - 3YR)
22	CES	on-going	N/A	\$ 2,640.00	\$ 2,640.00	Alarm Monitoring (CH, WM, ME, SM)
23	CES	on-going	N/A	\$ 3,490.00	\$ 5,000.00	Fire Alarm System Tests/Inspections (WM, CH)
24	CES	on-going	N/A	\$ 1,680.00	\$ 1,680.00	Fire Alarm System Inspections/Test (CC)
25	CES	on-going	N/A	\$ 660.00	\$ 660.00	Fire Alarm System Inspections/Test (EV)
26	Chem-Aqua, Inc	on-going	N/A	\$ 12,994.00	\$ 13,591.00	HVAC Water Treatment (EV, RB)
27	COSCO Fire	on-going	N/A	\$ 803.00	\$ 803.00	Fire Sprinkler System Tests/Inspections (EV)
28	D&R Hydrant	on-going	N/A	\$ 975.00	\$ 975.00	Annual Fire Hydrant Testing (CH, EN, SW, WC, WM)
29	Dataplus	on-going	N/A	\$ 850.00	\$ 850.00	Fire Alarm System Tests/Inspections (WH)
30	EDS	on-going	N/A	\$ 1,320.00	\$ 1,320.00	Fire Alarm System Tests/Inspections (SW)
31	Emcor	on-going	N/A	\$ 6,576.00	\$ 6,576.00	Pre-maintenance Chiller (CC)
32	Emcor	on-going	N/A	\$ 6,576.00	\$ 6,576.00	Pre-maintenance Chiller (SW)
33	Emcor	on-going	N/A	\$ 6,576.00	\$ 6,576.00	Pre-maintenance Chiller (WMSC)
34	Empire	on-going	N/A	\$ 4,855.00	\$ 5,098.00	Generator/Fire Pump Engine (SW, WM)
35	Gen-Tech of Nevada, Inc	on-going	N/A	\$ 4,638.00	\$ 4,870.00	Generator (CC, SM)
36	Gibson Construction	on-going	N/A	\$ 1,307.00	\$ 1,437.00	Roll-up Doors Inspections (CC, SM, WM)
37	Got Bugs	on-going	N/A	\$ 2,520.00	\$ 2,646.00	Pest Control (MQLC)
38	Guaranteed Pest Control	7/1/2023	6/30/2024	\$ 9,105.00	\$ 9,105.00	Bed Bug Inspections (All Urban except WV)
39	High Sierra Elevator Inspections	on-going	N/A	\$ 6,584.00	\$ 6,913.00	Annual CAT Elevator/Chair Test (CC, SM, SW, WM)
40	Johnson Controls Fire Protection	on-going	N/A	\$ 796.00	\$ 836.00	Fire Alarm System Tests/Inspections (EN)
41	Johnson Controls Security Solutions	on-going	N/A	\$ 22,051.00	\$ 24,256.00	Alarm Monitoring (CC, LV, RB, SV, SU, SM, WC)
42	Mark Whipple	on-going	N/A	\$ 480.00	\$ 480.00	Pest Control (MV)
43	Otis Elevator	on-going	N/A	\$ 12,508.00	\$ 13,759.00	Elevator service (WM)
44	Phoenix → Pye Barker	on-going	N/A	\$ 2,580.00	\$ 2,580.00	Fire Sprinkler System Tests/Inspections (RB, SM, SV, WC, SW, WH)
45	Phoenix	on-going	N/A	\$ 425.00	\$ 446.25	Annual Fire Pump Flow Test (WV)
46	Progressive Elevator	3/1/2024	N/A	\$ 4,253.00	\$ 4,465.00	Annual CAT & Elevator Smoke Test (CC)
47	Progressive Elevator	on-going	N/A	\$ 9,540.00	\$ 9,540.00	Elevator service (CC)
48	Progressive Elevator	on-going	N/A	\$ 1,654.00	\$ 1,736.00	Annual CAT Elevator/Wheelchair Lift Test(SM, WM)
49	Pyro	9/12/2023	N/A	\$ 9,665.00	\$ 10,148.25	Pre-Season Boiler Services (CC,CH,EN,EV,LA,RB,SW,SM,WC,WM)
50	Quench	on-going	N/A	\$ 14,291.00	\$ 15,006.00	Filtered Water
51	Reliable Pump & Monitor	on-going	N/A	\$ 2,310.00	\$ 2,426.00	Sump Pump Inspection (CC, SW)
52	Reliance Connects	on-going	N/A	\$ 1,618.20	\$ 1,618.20	Alarm Monitoring (MQL, MQLC)
53	Rentokil	on-going	N/A	\$ 17,706.00	\$ 17,706.00	Pest Control (All Urban Branches)
54	Robertson Recreational Services	on-going	N/A	\$ 5,208.00	\$ -	Exterior Tot Resurfacing (EV, MQ / DUE 2027, every other year)
55	Rocky Mountain Fire Company	on-going	N/A	\$ 1,916.00	\$ 2,012.00	Backflow Inspections (All Urban & LA)
56	Rocky Mountain Fire Company	on-going	N/A	\$ 6,107.00	\$ 6,412.00	Fire Extinguisher Testing (all branches)
57	Royce Industries	2/10/2023	N/A	\$ 450.00	\$ 450.00	Hotsy Pressure Washer (WMSC)
58	Safe & Secure Alarms	on-going	N/A	\$ 648.00	\$ 648.00	Burglar Alarm Monitoring (WC)
59	Schindler Elevator	on-going	N/A	\$ 11,756.00	\$ 12,344.00	Elevator service (SW)
60	Schneider	on-going	N/A	\$ 43,571.00	\$ 45,749.00	HVAC building controls (District-Wide)
61	Sonitrol	on-going	N/A	\$ 15,648.00	\$ 15,648.00	Alarm Monitoring (EN, SW, WH and all outlying exc. MQ)
62	Statewide Fire	on-going	N/A	\$ 1,900.00	\$ 1,900.00	Fire Sprinkler System Tests/Inspections (CH, WM)
63	Teledata	on-going	N/A	\$ 2,056.00	\$ 2,056.00	Fire Alarm Test/Inspections (MQ)
64	Unifirst	on-going	N/A	\$ 9,000.00	\$ 9,000.00	FAC Uniforms
65	United Rentals	1/1/2025	N/A	\$ 7,164.00	\$ 7,522.00	Lift Inspections
66	Vision Sign	on-going	N/A	\$ 660.00	\$ 660.00	Marquee Sign Maintenance (SV)
67	Vision Sign	on-going	N/A	\$ 1,860.00	\$ 1,860.00	Neon Sign Maintenance (SM)
68	Vortex	on-going	N/A	\$ 3,145.00	\$ 3,302.00	Annual Fire Door/Curtain Inspections (CC, SM, SW, WH)
69	Whitney's Water Systems	on-going	N/A	\$ 2,074.00	\$ 2,177.00	Backflow Insps/Certs (MQ, MQLC) & Grease Trap HydroJet lines
70	Won-Door Corp	on-going	N/A	\$ 521.00	\$ 547.00	Annual Elevator Smoke Test (SW)
71	Emcor	on-going	N/A	\$ 4,458.00	\$ 4,458.00	Chiller preventative maintenance (SM - 3YR)
72	Emcor	on-going	N/A	\$ 4,380.00	\$ 4,380.00	Chiller preventative maintenance (RB - 3YR)
72	First Choice Air Filters			\$ 750.00	\$ 825.00	Annual Ladder Cable Vertical Safety System Insp (WV)
Total Proposed Expenditures				\$ 5,992,351.41	\$ 6,179,284.60	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2026-2027

Local Government: Las Vegas-Clark County Library District

Contact: Floresto Cabias

E-mail Address: Floresto.Cabias@thelibrarydistrict.org

Daytime Telephone: 702-507-6165

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	N/A									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.