



Terri Willoughby
CHIEF FINANCIAL OFFICER
Douglas County, Nevada
P.O. Box 218
Minden, NV 89423

MEMORANDUM

To: Amy Dodson, Library Director

From: Terri Willoughby, Chief Financial Officer

Date: May 18, 2020

Re: Fiscal Year 2020-21 COVID-19 Budget Revisions

Below is a listing of the budgetary actions that will be entered to realize the necessary budget savings due to the economic downturn associated with the COVID-19 pandemic. To assist the County Manager with his recommendations, and the Commissioners with making the best decisions possible, we are also asking Departments to include an explanation of the impact of the proposed reductions on the level of service and programs you provide. Please review these proposed budget modifications for accuracy and complete the section regarding program and services impacts below. Please note it is possible, the changes will have little or no impact on the service level or programs you provide, if so please indicate “no impact” in that section. We respectfully request this form be completed and returned by May 18th at 5:00pm so that the budget modifications may be input into NWS in a timely manner. If you have questions or concerns regarding these changes, please do not hesitate to contact me or the County Manager’s Office to discuss.

PERSONNEL:

Below is the summary of the proposed personnel actions. Please note that all positions proposed for elimination/change in status (meaning reduction in hours, change of job title or classification) are permanent. Action to reinstate positions which have previously been eliminated/change in status would require Board action through a future supplemental budget request. Positions which are proposed to be “Vacant-On Hold” would be subject to status review pending revenue projections and operational needs of the department. Those positions may be require Board of County Commissioner action to be reestablished. Any other change to personnel actions will be evaluated at the County’s Internal Review Committee as funding becomes available.

Personnel Actions to Realize Saving in Salaries & Benefits:					
Position Number	Vacant-On Hold	Eliminated	Hours Reduced	Financial Impact	Notes:
804.2495.01		x		83,820	Eliminate Library Branch Supervisor
804.2510.03	x			85,927	Hold Library Supervisor vacant
804.2530.02	x			10,100	Hold Library Page vacant
804.2560.04	x			65,585	Hold Library Technician vacant
Total				\$ 245,432	

SERVICES & SUPPLIES:

Below is the summary of the proposed revisions to the Services & Supplies budget of your department. Again, these reductions are in force until funding is available.

Services & Supplies Budget Revisions		
Expenditure Account Number	Reduction	Description (what is being reduced)
224-804 (various)	479,947	Reduce/Eliminate Services & Supplies
Reduce contingency	7,253	Reduce contingency to 1% of operating
Total	\$ 487,200	

Budget Change Summary: Below is a summary of the combined changes to your department's budget.

Budget Change Summary		
Tentative Budget	Revisions	Revised Budget
\$ 2,148,408	\$ 732,632	\$ 1,415,776
	34.1%	

Operational Impact Statement: In the space below, please provide a brief statement as to how these budgetary revisions will potentially affect your operation:

Budget revisions will have a significant and tangible impact on library services, materials, and programs. A 34% budget reduction would consist of holding three (3) FTE positions vacant, reducing the book budget by 84%, eliminating bookmobile service for one (1) year, and eliminating homebound service for one (1) year. All programs for all age groups would be cancelled or suspended. Budget reductions would also mean a reduction of service hours at one or both library branches. It would be very difficult for the revised budget to withstand any increases in costs for obligatory expenses such as utilities, supplies, or janitorial services.

FY21 Final Budget - Reduction Detail

Revenue

Fund: 224 - Library

392.000	PALS Tax Revenue (55%)	\$1,219,900	\$951,522
392.050	General Fund Transfer	\$928,508	\$728,086
		\$2,148,408	\$1,679,608

Expenditures

Account Number	Account Description	2021 Tentative Budget	2021 Budget Revision Scenario 2	2021 Final Budget BOCC Approved	Details/Explanation
Fund: 224 - Library					
<i>EX10 - Salaries & Wages</i>					
510.000	Salaries & Wages total	963,921	718,489	799,403	\$164,518 salary savings (adjusted)
<i>EX15 - Employee Benefits</i>					
511.000	Employee Benefits Total	467,101	467,101	386,187	
	Total Salaries & Benefits	\$1,431,022	\$467,101	\$1,185,590	
<i>EX20 - Services & Supplies</i>					
520.029	Program Underwriting	15,000	5,000	0	Eliminates program funds
520.045	Computer System	62,600	60,000	54,291	Hardware, software, RFID
520.055	Telephone Expense	5,500	5,500	5,500	Phones, faxes, security & fire alarms
520.060	Postage/PO Box Rent	4,400	4,400	3,000	PO Box, patron notices, Board packets, ILL
520.064	Travel	9,000	500	0	Eliminates staff training & mileage
520.078	Printing & Binding	260	260	0	
520.085	Communications	5,580	5,000	5,580	Internet service \$465/month
520.088	Utilities	32,565	30,000	30,000	Electric, Gas, Water, Trash
520.097	Maint B&G	3,200	3,000	1,500	Buildings, grounds, alarms, pest control, carpet cleaning

520.098	Janitorial Services	30,072	30,072	22,453	Currently \$1,871/month
520.107	Maint Equip	9,570	4,000	4,500	Tech licenses, small contracts for Equip Maint
520.114	Motor Pool Expense	5,473	5,473	5,473	Library vehicle
520.116	Veh. Maint-Co Shop	3,300	3,300	0	Eliminates bookmobile
520.136	Rents & Leases Equipment	5,000	3,000	3,000	Copier leases & per copy fees (*partially reimbursed)
520.156	Risk Mgmt-Co. Insurance	32,271	32,271	32,271	P&L Insurance based on FTE
520.169	EMRB Assessment	100	100	100	
520.170	Memberships	1,200	1,000	0	Staff memberships ALA, PLA, NLA, MPLA
520.194	Cellular Phones	1,776	1,776	1,000	Bookmobile phone and hotspot
520.200	Training & Education	7,600	0	0	Eliminates training, certifications
520.240	Data Lines	4,100	4,100	4,100	*New savings of \$600/month
521.100	Professional Services	5,000	500	0	
521.134	Cataloging	26,250	24,000	7,000	Cataloging records, EDI software
521.500	Admin & Overhead	174,481	70,867	174,481	Cost allocations
530.001	Circulation Supplies	1,500	1,500	500	Lib cards, barcodes, labels
532.003	Gas & Oil	3,600	3,600	0	Eliminates bookmobile & homebound service
532.054	Library Materials	223,500	200,000	122,351	Books, periodicals, A/V, etc.
532.057	Processing Materials	11,967	10,000	1,000	Vendor processing; Needs more \$
533.800	Office Supplies	2,200	2,000	500	General office supplies
533.802	Small Equipment	2,500	1,000	0	Equip, book carts, office machines
533.813	Office Products Program	4,500	3,500	1,000	Supplies: paper, filing, shipping (*partially reimbursed)
533.817	Small Projects	1,650	0		Projects, displays, improvements
550.100	Bank Fees-Credit Card Processing	400	400	400	Credit card processing fees
Account Classification Total: EX20 - Services & Supplies		\$696,115	\$516,119	\$480,000	
Department Total: 804 - Library		\$2,127,137	\$983,220	\$1,665,590	
Contingency				\$14,018	
Fund EXPENSE	Total: 224 - Library	\$2,127,137	\$983,220	\$1,679,608	
			LBOT Approved	BOCC Approved	
			4/14/20	5/27/20	
			20% reduction	26% reduction	
			<i>Beginning fund</i>	\$165,869	

Douglas County
Annual Budget by Account Classification Report

Detail

Douglas County Public Library
Board of Trustees Meeting
06/01/20
Supporting Document - Agenda
Item #4b

2021
Commissioner

Fund: 224 Library

Revenue

RE15 - Intergovernmental Revenue

334 121 - Grant In Aid-State(P) \$0.00

RE15 - Intergovernmental Revenue Totals \$0.00

RE30 - Miscellaneous Revenue

360 800 - Miscellaneous \$0.00

360 820 - Returned Check Fees \$0.00

360 900 - Refunds \$0.00

360 901 - Reimbursements \$0.00

RE30 - Miscellaneous Revenue Totals \$0.00

RE35 - Other Financing Sources

392 000 - Transfers In \$951,522.00

392 050 - Transf.In-General Fund \$728,086.00

RE35 - Other Financing Sources Totals \$1,679,608.00

Revenue Totals \$1,679,608.00

Expenditures

EX10 - Salaries & Wages

510 000 - Salaries & Wages \$799,403.00

511 165 - Holiday Overtime \$0.00

511 167 - Vacation Payout \$0.00

511 169 - Comp Payout \$0.00

511 170 - Overtime \$0.00

511 171 - Holidays \$0.00

511 172 - Comp Paid \$0.00

511 173 - Vacation \$0.00

511 174 - Sick \$0.00

511 178 - Sick Leave Payoff \$0.00

EX10 - Salaries & Wages Totals \$799,403.00

EX15 - Employee Benefits

511 181 - Retirement \$227,970.00

511 182 - Workers Comp \$19,795.00

511 183 - Group Insurance \$114,654.00

511 184 - Unemployment \$4,031.00

511 186 - Medicare \$11,672.00

511 189 - Cell Phone Stipend \$780.00

Annual Budget by Account Classification Report

Detail

2021 Commissioner

511 195 - Social Security	\$577.00
511 201 - PEBS-Ret.Medical	\$6,708.00
EX15 - Employee Benefits Totals	\$386,187.00
<u>EX20 - Services & Supplies</u>	
520 029 - Program Underwriting	\$0.00
520 045 - Computer System	\$54,291.00
520 055 - Telephone Expense	\$5,500.00
520 060 - Postage/Po Box Rent	\$3,000.00
520 064 - Travel	\$0.00
520 072 - Advertising	\$0.00
520 078 - Printing & Binding	\$0.00
520 085 - Communications	\$5,580.00
520 088 - Utilities	\$30,000.00
520 097 - Maint B&G	\$1,500.00
520 098 - Janitorial Services	\$22,453.00
520 107 - Maint Equip	\$4,500.00
520 114 - Motor Pool Expense	\$5,473.00
520 116 - Veh. Maint-Co Shop	\$0.00
520 136 - Rents & Leases Equipment	\$3,000.00
520 156 - Risk Mgmt-Co. Insurance	\$32,271.00
520 169 - EMRB Assessment	\$100.00
520 170 - Memberships	\$0.00
520 194 - Cellular Phones	\$1,000.00
520 200 - Training & Education	\$0.00
520 240 - Data Lines	\$4,100.00
521 100 - Professional Services	\$0.00
521 134 - Cataloging	\$7,000.00
521 500 - Admin & Overhead	\$174,481.00
530 001 - Circulation Supplies	\$500.00
532 003 - Gas & Oil	\$0.00
532 054 - Library Materials	\$122,351.00
532 057 - Processing Materials	\$1,000.00
532 065 - Institutional Supplies	\$0.00
533 800 - Office Supplies	\$500.00
533 802 - Small Equipment	\$0.00
533 813 - Office Products Program	\$1,000.00
533 817 - Small Projects	\$0.00

Annual Budget by Account Classification Report

Detail

	2021 Commissioner
540 012 - Statewide Collection Gran	\$0.00
550 100 - Bank Fees-Credit Card Processing	\$400.00
EX20 - Services & Supplies Totals	\$480,000.00
<u>EX25 - Capital Outlay/Projects</u>	
562 000 - Capital Projects	\$0.00
EX25 - Capital Outlay/Projects Totals	\$0.00
<u>EX30 - Other Financing Uses</u>	
619 000 - Contingency	\$14,018.00
EX30 - Other Financing Uses Totals	\$14,018.00
Revenue Totals:	\$1,679,608.00
Expenditure Totals	\$1,679,608.00
Fund Total: Library	\$0.00
Revenue Grand Totals:	\$1,679,608.00
Expenditure Grand Totals:	\$1,679,608.00
Net Grand Totals:	\$0.00