

# LIBRARY JOINT POWERS AUTHORITY (LJPA)

On Thursday May 1, 2025 at 9:00 AM

All LJPA Board Meetings are held in-person and open to the public. Members of the public may also view the meetings via the alternative methods provided below as a courtesy. Please note that if the Zoom or YouTube connection malfunctions for any reason, and no Board Members are attending via teleconference, the meeting will continue in-person without remote access.

## **Public Viewing:**

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## **Public Participation:**

Members of the public may provide public comments to the Board in-person during the meeting for any item on the agenda or within the subject matter jurisdiction of the Board. Any public comment for a specific item on the agenda must be received prior to the close of the public comment period for that item.

Chair Matt Huffaker  
Vice Chair Mali LaGoe  
Board Member Nicole Coburn  
Board Member Jamie Goldstein



## **SANTA CRUZ CITY/COUNTY LIBRARIES JOINT POWERS AUTHORITY BOARD**

### **REGULAR MEETING**

**[IMMEDIATELY FOLLOWING THE SANTA CRUZ LIBRARIES FACILITIES  
FINANCING AUTHORITY (LFFA)]**

**THURSDAY MAY 1, 2025**

**9:00 A.M.**

**In-Person Location:**

**Scotts Valley Branch Library  
251 Kings Village Road, Scotts Valley, CA 95066**

#### **PLEASE NOTE:**

The Santa Cruz City-County Library System does not discriminate against persons with disabilities. Out of consideration for people with chemical sensitivities, we ask that you attend fragrance free. Upon request, the agenda can be provided in a format to accommodate special needs. Additionally, if you wish to attend this public meeting and will require assistance such as an interpreter for American Sign Language, Spanish, or other special equipment please call the Library Administration Office at (831) 427-7706 at least five days in advance so that we can arrange for such special assistance, or email [library\\_admin@santacruzpl.org](mailto:library_admin@santacruzpl.org).

**Agenda and Agenda Packet Materials:** The LIPA agendas and the complete agenda packet containing public records, which are not exempt from disclosure pursuant to the California Public Records Act, are available for review on the website: [www.santacruzpl.org](http://www.santacruzpl.org) and at Library Headquarters, located at 117 Union Street, Santa Cruz, California, during normal business hours.

**Agenda Materials Submitted after Publication of the Agenda Packet:** Pursuant to Government Code §54957.5, public records related to an open session agenda item submitted after distribution of the agenda packet are available at the time they are distributed or made available to the legislative body on the website at: [www.santacruzpl.org](http://www.santacruzpl.org) and are also available for public inspection at Library Headquarters, 117 Union Street Santa Cruz, California, during normal business hours, and at the LIPA meeting.

Need more information? Contact clerk's office at 831-427-7700 ext. 5606.

**1. CALL TO ORDER / ROLL CALL**

Board Members Nicole Coburn, Matt Huffaker, Jamie Goldstein, and Mali LaGoe

**2. ADDITIONAL MATERIALS**

*Additional information submitted after distribution of the agenda packet.*

**3. ADDITIONS AND DELETIONS TO AGENDA**

**4. PUBLIC COMMENT**

*Any member of the community may address the Board during this Public Comment period on any "Consent Calendar" item on today's agenda or on any topic not on today's agenda but within the subject matter jurisdiction of the Board. Please note, however, that for non-agendized items, the Board is not able to undertake extended discussion or take any action today without notice. Such items may be referred to staff for appropriate action, such as individual follow-up or placement on a future agenda. If you intend to address a subject or item that is on the Agenda, please hold your comments until that item is before the Board so that we may properly address all comments on that subject at the same time. In general, 3 minutes will be permitted per speaker during Public Comment; A MAXIMUM of 30 MINUTES is set aside for Public Comment at this time.*

**5. REPORT BY LIBRARY DIRECTOR**

A. Library Director's Report – May 1, 2025 (p.6-9)

**6. REPORT BY FRIENDS OF THE SANTA CRUZ PUBLIC LIBRARIES (SCPL)**

A. Friends of SCPL – Report (oral)

**7. REPORT BY LIBRARY ADVISORY COMMISSION (LAC)**

A. Commissioners' Report (oral)

**8. CONSENT CALENDAR**

*All items listed in the "Consent Calendar" will be enacted by one motion in the form listed below. There will be no separate discussion on these items prior to the time the Board votes on the action unless the Board request specific items to be discussed for separate review. Items pulled for separate discussion will be considered following General Business.*

- A. Consider the February 6, 2025 Board Meeting Minutes  
Staff Recommendation: Approve the February 6, 2025 Board Meeting Minutes (p.9-12)

- B. Analysis of Patron Count Data. 3<sup>rd</sup> Qtr. Report FY 2024-2025  
Staff Recommendation: Accept and File Analysis of Patron Count Data from January through March 2025 (p.13-19)
- C. Community Impact Measures for 3<sup>rd</sup> Qtr. FY 2024-2025  
Staff Recommendation: Accept and File 3<sup>rd</sup> Qtr. Community Impact Measures for FY 24/25 (p.20-25)
- D. Incident Report for 3<sup>rd</sup> Qtr. FY 2024-2025  
Staff Recommendation: Accept and File 3<sup>rd</sup> Qtr. Incident Report for FY 24/25 (p.26-27)
- E. Work Plan for 3<sup>rd</sup> Qtr. FY 2024-2025  
Staff Recommendation: Accept and File 3<sup>rd</sup> Qtr. Work Plan for FY 24/25 (p.28-36)
- F. Library Financial Dashboard Report  
Staff Recommendation: Accept and File Financial Dashboard Report (p.37-58)
- G. Library JPA Financial Statements and Independent Auditors' Report  
Staff Recommendation: Accept and File Financial Statements and Independent Auditors' Report (p.59-103)
- H. Classification Changes for Two Vacant Positions in FY 25  
Staff Recommendation: Approve the reclassification of two vacant positions. (p.104-106)
- I. Budget Adjustment for Janitorial Costs for Live Oak Library Annex  
Staff Recommendation: Amend the FY 25 Library Operating Budget to include costs associated with janitorial services for the Live Oak Library Annex building in the amount of \$13,200. (p.107-109)
- J. Budget Adjustment to move monies from Hale Trust to Operating Budget  
Staff Recommendation: Amend the FY 25 Library Operating Budget to include funds from the Dorothy A. Hale Trust in the amount of \$15,000. (p.110-112)

## 9. GENERAL BUSINESS

- A. Presentation on Summer Reading by Jessica Goodman, Adult Programs and Services Manager and Heather Norquist, Youth Programs and Services Manager
- B. FY 26 Budget Assumptions for Draft Budget Proposal  
Staff Recommendation: Review and discuss Budget Assumptions for FY 26. (p.113-147)

*Other Business items are intended to provide an opportunity for public discussion of each item listed. The following procedure is followed for each Business item: 1) Staff explanation; 2) Board questions; 3) Public comment; 4) Board deliberation; 5) Decision.*

## 10. COMMENTS BY BOARD MEMBERS

## 11. SCHEDULED UPCOMING MEETINGS

|                     |  |   |
|---------------------|--|---|
| <b>June 5, 2025</b> | <b>Capitola Branch</b>                         | <b>Anticipated Upcoming Agenda Items:</b>   |
| <b>9:00 am</b>      | <b>2005 Wharf Road,<br/>Capitola, CA 95010</b> | <ul style="list-style-type: none"><li>• <b>Ingram Contract</b></li><li>• <b>Adopt FY 26 Budget</b></li><li>• <b>Child Protection Policy</b></li></ul> |

## 12. ADJOURNMENT

Adjourned to the next regular meeting of the LJPA to be held on Thursday, June 5, 2025 at 9:00 am [immediately following the LFFA meeting] at the Capitola Branch Library, 2005 Wharf Road, Capitola, CA 95010

## 13. WRITTEN CORRESPONDENCE

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**May 1, 2025**



## **Director's Report to the Library Joint Powers Authority Board**

### **Introduction**

The first full week of April was National Library Week. Like many other libraries across the U.S., SCPL used this opportunity to promote the staff, programs and services we offer to our constituents. We are especially delighted that many locals elected to nominate SCPL staff on the ala-apa.org website celebrating National Library Workers Day on April 8<sup>th</sup>. The ALA-APA is a companion organization to the ALA established "to promote the mutual professional interests of librarians and other library workers." Each year they host a 'Galaxy of Stars' on their website inviting submissions from communities across the country and beyond. Numerous SCPL staff made the Galaxy in 2025!

Importantly, during this year's budget cycle, we are paying close attention to impacts SCPL patrons may feel should the state budget continue its recent trend of decreasing monies in support of library services, as well as the potential impact of a federal government reduction in library funding to states. This latter money comes through an independent agency called the Institute of Museum and Library Services (IMLS). SCPL does not receive money directly from the IMLS, but it does offer services coordinated and paid for by the state library with federal funding such as access to the New York Times Online, the Braille and Talking Book Library direct lending service, and more. We will continue to update as more information is known.

As Director, since our last meeting I have continued to meet with stakeholders including the new Executive Director of the MAH, Ginger Shulick Porcella, our newest LAC Commissioner, Timothy Lydgate, and Patty Wong, Library Director for the City of Santa Clara who hosted me on a tour of her facility. I've met with David Reid and his team from the County OR3 to discuss libraries as resiliency centers and Jeff Gaffney of County Parks to discuss further collaborations. I assisted in an interview panel for the City of Monterey, attended the quarterly meeting of the Monterey Bay Area Cooperative Library System, coming away as its next Vice-Chair, and continue attend the month gatherings of Leadership Santa Cruz County. I joined our Outreach staff on a visit to the Janus addiction treatment center and moderated an author panel at Capitola Library as part of the 50<sup>th</sup> Anniversary of Santa Cruz Pride event calendar.

### **Library Team**

We have hired Laura Whaley as our new Assistant Director of Libraries. Laura joined SCPL in 1997 and in subsequent years gained her MLIS as well held multiple leadership roles in library branches and administration.

#### **New Hires and Promotions:**

- Katherine Sorenson was promoted to Library Information Specialist effective March 1<sup>st</sup>.
- Shelley Murray was hired as Librarian I effective April 26<sup>th</sup>.

**Staff Departures:**

- Helga Smith will be retiring effective May 2<sup>nd</sup>.
- Savannah Harik resigned March 28<sup>th</sup>, will stay available as an On-Call.

**Current Vacancies:**

|        |                                  |         |            |      |
|--------|----------------------------------|---------|------------|------|
| Vacant | Service Field Crew Leader        | 330-011 | Supervisor | 1.00 |
| Vacant | Librarian III/Facilities Manager | 831-002 | Mid Mgmt   | 1.00 |
| Vacant | Library Assistant II             | 283-065 | SEIU       | 0.50 |
| Vacant | Library Assistant II             | 283-056 | SEIU       | 1.00 |
| Vacant | Library Assistant II             | 283-068 | SEIU       | 0.50 |
| Vacant | Library Assistant II             | 283-084 | SEIU       | 0.50 |
| Vacant | Library Information Specialist   | 285-006 | SEIU       | 1.00 |
| Vacant | Library Assistant II             | 283-074 | SEIU       | 0.50 |

Library staff participated in an all-day in-service training day on Thursday, April 24<sup>th</sup> in Scotts Valley. Topics included a panel presentation with local providers serving vulnerable populations including New Life Community Services, People First of Santa Cruz County, SC County's Mobile Crisis Response Unit, and City of Santa Cruz' Homelessness Response Team. We also had staff presentations, workplace violence training refreshers, professional development break-outs for staff interested in becoming Branch Managers or Librarians, and Q&A with the Director and leadership team.

**Services**

The Library's Website Migration project is now underway with the choice of Communico to host our website, calendar, mobile app, catalog discovery layer and ultimately our self-check kiosks. Communico has a proven track record in public libraries with Vancouver, Salt Lake City, New Orleans and Sacramento Public Libraries among their clients. Work on the migration will ramp up in April, May & June with ultimate implementation and public roll out occurring over the Summer. We will provide an update of this project's status at the next LJPA meeting.

**Libraries**

In close collaboration with and support of the Friends of Santa Cruz Public Libraries, the Library welcomed residents, officials, visitors, businesses and more to our Meet Me at the Downtown Library celebration on Saturday, April 26<sup>th</sup> on the site of the new library. The celebration was an opportunity to engage with the Downtown community, provide an understanding of the range of library programs and services through a demonstration of programs and activities, and get them excited for the new facility to come. Economic Development and others were also on site to answer questions about the construction project itself.

We continue to coordinate with the County and local Friends chapters on the installation of solar panels and a battery solution at Capitola Library, as well as a generator and possible solar panels at Felton Library.

The awning for the Boulder Creek library is in the installation phase, with stanchions in the ground while the awning itself is being manufactured. It should be installed within the next few weeks.

We are investigating additional lighting solutions for the interior of the Scotts Valley Library to make it less dim as the sun sets.

## **Programming**

Youth librarians were busy in the winter months leading special events and ongoing programs that promote reading skills and academic success:

- Boulder Creek staff led a science-based game at the Boulder Creek Elementary Family Science Night.
- Capitola's Babytime continues to grow since its start in September. The average attendance is now 45 babies & caregivers.
- Downtown staff provided database instruction to two classes at Santa Cruz HS along with issuing 30 new library cards to students. They also provided a behind the scenes tour of the library for a class from Costanoa HS while discussing library careers.
- Garfield Park staff attended Bay View Elementary's Fiesta de los Artes.
- La Selva Beach hosted Nina Francisco's storytime and author talk.
- Live Oak staff hosted 15 class visits from local schools.
- Scotts Valley hosted a "Navigating College Admissions" workshop for teens and participated in a Read Across America event at San Lorenzo Valley Elementary. Staff also tabled at the San Lorenzo Valley High School Career & Volunteer Fair.
- Library staff from multiple locations participated in Library Card Drive events with the Santa Cruz Warriors where the new SC Warriors library card was introduced to the community.

Adult librarians presented a range of programming that demonstrates the variety of programs and services available county-wide:

- Aptos staff hosted a Digital Skills Workshop series and Project Scout Tax Preparation Assistance.
- Boulder Creek staff screened the film Little Penguin Love featuring a discussion with the film's director.
- At Branciforte a new Community Poetry Circle writing workshop has started.
- Capitola staff hosted a Lunar New Year's Calligraphy program.
- Downtown staff partnered with UCSC Center for Coastal Climate Resilience for a 3-part series for Co-Developing Tools for Coastal Flooding Risks.
- Felton staff hosted Dr. Julisa Lopez for a discussion of Amah Mutsun History and Native Stewardship.
- Garfield Park staff hosted a Writers Workshop for adults 55+
- At La Selva Beach a new Enthusiastic Bird Watchers group has started.
- Live Oak staff presented a performance of the music of the West African Kora.



- At Scotts Valley the Stanford Blood Center held a mobile blood drive.

The Outreach team collaborated with Rising Scholars and Cabrillo College Library to provide in-person library instruction at Juvenile Hall.

Chair Jamie Goldstein  
Vice Chair Matt Huffaker  
Board Member Mali LaGoe  
Board Member Nicole Coburn



**SANTA CRUZ CITY/COUNTY LIBRARIES  
JOINT POWERS AUTHORITY BOARD  
(LJPA)**

**In person and online provided meeting**

**REGULAR MEETING MINUTES  
THURSDAY FEBRUARY 6, 2025**

**9:00 A.M.**

**1. ROLL CALL**

**PRESENT:** Jamie Goldstein, Nicole Coburn, Michelle Templeton  
**STAFF:** Christopher Platt, Library Director  
**ABSENT:** Mali LaGoe

**2. ADDITIONAL MATERIALS**

None

**3. ADDITIONS AND DELETIONS TO AGENDA**

The Agenda of February 6, 2025 was approved by consensus.

**4. PUBLIC COMMENT**

None

**5. REPORT BY LIBRARY DIRECTOR**

Library Director Christopher Platt presented a report on the recent activities of the Library. Highlights were: Assistant Director of Libraries hire is concluding; FSCPL Community Engagement event on the site of the new Downtown Branch library is being planned; this will be a family oriented event. Finally, the website migration is in progress.

**6. FRIENDS OF THE SANTA CRUZ PUBLIC LIBRARIES REPORT**

None

**7. REPORT BY LIBRARY ADVISORY COMMISSION (LAC)**

None

**8. CONSENT CALENDAR**

**RESULT: APPROVED CONSENT CALENDAR**

- A. Approved the October 31 and December 9, 2024 Board Meeting Minutes.
- B. Accepted and Filed 2<sup>nd</sup> Qtr. Analysis of Patron Count Data for FY 24/25.
- C. Accepted and Filed 2<sup>nd</sup> Qtr. Community Impact Measures for FY 24/25.
- D. Accepted and Filed 2<sup>nd</sup> Qtr. Incident Report for FY 24/25.
- E. Accepted and Filed 2<sup>nd</sup> Qtr. Workplan staff report for FY 24/25 (postponed until new Assistant Director has been hired).
- F. CA State Library Foundation Bulletin Publication – informational only.
- G. Approved Revised Policy #303 Confidentiality of Library Records and Patron Data.
- H. Libraries and Well-Being. Informational only.
- I. Adopted the corrected Holiday Closure Schedule for 2025.
- J. 1) Reviewed the City's Classification and Compensation Plans for the FY 2025 budget personnel complement by implementing approved compensation adjustments and position changes which affect the Library; and  
2) Adopted a budget adjustment amending the FY 25 budget in the amount of \$80,927.81 to fund compensation increases related to the 2021 Compensation Study.

**MOVER:** Michelle Templeton

**SECONDER:** Nicole Coburn

**AYES:** Coburn, Goldstein, Templeton

**ABSENT:** LaGoe

**9. GENERAL BUSINESS**

- A. Election of Chair and Vice Chair for 2025

**RESULT: Elected the Calendar year 2025 Board Chair and Vice Chair as the City of Santa Cruz and the City of Scotts Valley respectively.**

**MOVER: Nicole Coburn**

**SECONDER: Michelle Templeton**

**AYES: Coburn, Goldstein, Templeton**

**ABSENT: LaGoe**

**B. FY 26 Budget Assumptions for Draft Budget Proposal.**

Library Director Platt gave a short overview. The Board reviewed and discussed Budget Assumption for FY 26 and asked a number of clarifying questions.

No action was taken

**C. Sustainable Promotion: Presentation by Ana Maria Treadwell**

The Board members expressed their appreciation for the presentation and the ideas of engaging with the community.

Librarians Hui-lan Titangos and Susan Nilsson shared their experiences with sustainable and engaged approaches.

**9. COMMENTS BY BOARD MEMBERS**

None

**11. SCHEDULED UPCOMING MEETINGS**

**12. ADJOURNMENT**

Final adjournment at 10:15 am to the next regular meeting of the LJPA to be held on Thursday, May 1, 2025 at 9:00 am [immediately following the LFFA meeting] at the Scotts Valley Branch Library, 251 Kings Village Road, Scotts Valley CA 95066

**13. WRITTEN CORRESPONDENCE**

None

ATTEST: \_\_\_\_\_  
Helga Smith, Clerk of the Board

All documents referred to in these minutes are available in the Santa Cruz Public Libraries – Library Headquarters Office, 117 Union Street, Santa Cruz, CA 95060

Chair Matt Huffaker  
Vice Chair Mali LaGoe  
Board Member Nicole Coburn  
Board Member Jamie Goldstein



## STAFF REPORT

DATE: May 1, 2025  
TO: Library Joint Powers Authority Board  
FROM: Christopher Platt, Library Director  
RE: FY 25 3<sup>rd</sup> Qtr. Patron Count Data by Branch

### STAFF RECOMMENDATION

Accept and file the FY 25 3<sup>rd</sup> Qtr. patron count data by branch.

### DISCUSSION

This report provides patron count data by branch extracted from the SenSource People Counting System. The third quarter report quantifies the time period between January 1, 2025 to March 31, 2025.

#### Definition of Branches and Information on Sensors

Branch with less than 5,000 square feet of space (hereinafter “Small-Sized Branches”), are between 5001 – 10,000 square feet of space (hereinafter “Medium-Sized Branches”), and over 10,001 square feet of space (hereinafter “Large-Sized Branches”) were analyzed.

The following information pertains to the location of the sensors at each branch location. There are a total of 13 sensors for the system.

| Sensor Name          | Size Definition     | Commissioned |
|----------------------|---------------------|--------------|
| Aptos Main           | Large-Sized Branch  | 2/4/24       |
| Boulder Creek Door 1 | Small-Sized Branch  | 8/3/22       |
| Branciforte Door 1   | Medium-Sized Branch | 1/12/23      |
| Capitola Door 1      | Large-Sized Branch  | 9/20/22      |
| Capitola Door 2      |                     | 8/2/22       |
| Downtown Door 1      | Large-Sized Branch  | 8/2/22       |
| Downtown Door 2      |                     | 8/2/22       |
| Felton Door 1        | Medium-Sized Branch | 8/3/22       |
| Garfield Park Door 1 | Small-Sized Branch  | 9/13/22      |
| Garfield Park Door 2 |                     | 9/13/22      |
| La Selva Door 1      | Small-Sized Branch  | 3/8/23       |
| La Selva Door 2      |                     | 3/8/23       |
| Live Oak Door 1      | Medium-Sized Branch | 9/13/22      |
| Scotts Valley Main   | Large-Sized Branch  | 9/13/22      |

During the 3rd quarter period, library staff welcomed approximately 220K patrons at its ten locations. The following describes noteworthy trends:

*Small-Sized Branches*

- Boulder Creek saw a 19% increase in patron visits from the same time last year.
- Garfield Park saw a 5% decrease in patron visits from the same time last year.
- La Selva Beach saw a 11% increase in patron visits from the same time last year.

*Medium-Sized Branches*

- Branciforte saw a 2% increase in patron visits from the same time last year.
- Felton saw a -14% decrease in patron visits from the same time last year.
- Live Oak saw a 11% increase in patron visits from the same time last year.

*Large-Sized Branches*

- Aptos welcomed 34,022 visitors in the quarter.
- Capitola saw a -20% decrease in patron visits from the same time last year.
- Downtown saw a -9% decrease in patron visits from the same time last year.
- Scotts Valley saw a 20% increase in patron visits from the same time last year.

**Day and Hour Heatmap**

Heatmapping is available through the patron count system. Heatmaps can illustrate patron visits by day and hour.

Most of the library branches are open from 10 a.m. to 6 p.m. Monday through Thursday and 10 a.m. to 5 p.m. Friday through Saturday. La Selva Beach Branch Library is closed on Mondays.

## Large-Sized Branches

| Aptos- 3rd Qtr. Heatmap by Average Visitor |     |     |     |    |    |    |    |    |
|--|-----|-----|-----|----|----|----|----|----|
| Aptos                                      | 10a | 11a | 12p | 1p | 2p | 3p | 4p | 5p |
| Sunday                                     |     |     |     |    |    |    |    |    |
| Monday                                     | 52  | 54  | 54  | 43 | 46 | 59 | 40 | 22 |
| Tuesday                                    | 84  | 61  | 64  | 55 | 55 | 90 | 87 | 28 |
| Wednesday                                  | 62  | 50  | 49  | 50 | 59 | 81 | 61 | 40 |
| Thursday                                   | 63  | 51  | 46  | 64 | 58 | 69 | 58 | 22 |
| Friday                                     | 62  | 77  | 64  | 57 | 60 | 62 | 43 |    |
| Saturday                                   | 54  | 49  | 54  | 57 | 57 | 60 | 45 |    |
| *Aptos Opened on Sunday, February 4, 2024  |     |     |     |    |    |    |    |    |

| Capitola- 3rd Qtr. Heatmap by Average Visitor |     |     |     |    |    |    |    |    |
|---|-----|-----|-----|----|----|----|----|----|
|   | 10a | 11a | 12p | 1p | 2p | 3p | 4p | 5p |
| Sunday  |     |     |     |    |    |    |    |    |
| Monday  | 47  | 42  | 38  | 42 | 46 | 56 | 48 | 27 |
| Tuesday                                       | 61  | 50  | 42  | 46 | 46 | 57 | 55 | 34 |
| Wednesday                                     | 69  | 50  | 45  | 46 | 51 | 58 | 52 | 29 |
| Thursday                                      | 44  | 43  | 46  | 45 | 46 | 52 | 52 | 33 |
| Friday  | 63  | 51  | 54  | 49 | 47 | 47 | 40 |    |
| Saturday                                      | 57  | 49  | 55  | 51 | 53 | 50 | 44 |    |

| Downtown- 3rd Qtr. Heatmap by Average Visitor |     |     |     |     |     |    |    |    |
|---|-----|-----|-----|-----|-----|----|----|----|
|   | 10a | 11a | 12p | 1p  | 2p  | 3p | 4p | 5p |
| Sunday  |     |     |     | 165 | 118 | 97 | 70 |    |
| Monday  | 78  | 68  | 68  | 79  | 80  | 82 | 73 | 43 |
| Tuesday                                       | 107 | 87  | 96  | 106 | 98  | 89 | 81 | 48 |
| Wednesday                                     | 92  | 70  | 83  | 95  | 97  | 93 | 78 | 46 |
| Thursday                                      | 140 | 90  | 90  | 102 | 99  | 89 | 83 | 55 |
| Friday  | 95  | 91  | 85  | 97  | 97  | 88 | 81 |    |
| Saturday                                      | 100 | 81  | 87  | 107 | 103 | 98 | 74 |    |

| Scotts Valley- 3rd Qtr. Heatmap by Average Visitor |     |     |     |     |    |    |    |    |
|--|-----|-----|-----|-----|----|----|----|----|
|  | 10a | 11a | 12p | 1p  | 2p | 3p | 4p | 5p |
| Sunday   |     |     |     |     |    |    |    |    |
| Monday   | 34  | 28  | 27  | 32  | 46 | 51 | 37 | 25 |
| Tuesday  | 55  | 44  | 30  | 35  | 54 | 64 | 47 | 22 |
| Wednesday  | 32  | 30  | 44  | 109 | 75 | 53 | 40 | 25 |
| Thursday   | 36  | 30  | 28  | 33  | 46 | 56 | 44 | 25 |
| Friday   | 54  | 42  | 34  | 40  | 48 | 56 | 36 |    |
| Saturday   | 44  | 43  | 49  | 47  | 37 | 38 | 29 |    |

### Medium-Sized Branches

| Felton- 3rd Qtr. Heatmap by Average Visitor |     |     |     |    |    |    |    |    |
|---|-----|-----|-----|----|----|----|----|----|
|   | 10a | 11a | 12p | 1p | 2p | 3p | 4p | 5p |
| Sunday                                      |     |     |     |    |    |    |    |    |
| Monday                                      | 23  | 26  | 34  | 28 | 35 | 33 | 25 | 18 |
| Tuesday                                     | 36  | 28  | 34  | 33 | 33 | 47 | 35 | 19 |
| Wednesday                                   | 27  | 21  | 25  | 33 | 35 | 38 | 28 | 20 |
| Thursday                                    | 46  | 46  | 35  | 34 | 37 | 42 | 33 | 20 |
| Friday                                      | 36  | 32  | 34  | 36 | 41 | 48 | 33 |    |
| Saturday                                    | 48  | 42  | 40  | 39 | 32 | 34 | 23 |    |

| Live Oak- 3rd Qtr. Heatmap by Average Visitor |     |     |     |    |    |    |    |    |
|---|-----|-----|-----|----|----|----|----|----|
|   | 10a | 11a | 12p | 1p | 2p | 3p | 4p | 5p |
| Sunday  |     |     |     |    |    |    |    |    |
| Monday  | 39  | 24  | 25  | 29 | 29 | 32 | 23 | 15 |
| Tuesday                                       | 50  | 42  | 32  | 26 | 31 | 33 | 26 | 22 |
| Wednesday                                     | 53  | 24  | 25  | 27 | 28 | 26 | 22 | 17 |
| Thursday                                      | 40  | 32  | 34  | 29 | 34 | 34 | 28 | 17 |
| Friday  | 31  | 31  | 33  | 35 | 38 | 38 | 29 |    |
| Saturday                                      | 23  | 24  | 23  | 29 | 23 | 25 | 19 |    |

| Branciforte- 3rd Qtr. Heatmap by Average Visitor |     |     |     |    |    |    |    |    |
|--|-----|-----|-----|----|----|----|----|----|
|  | 10a | 11a | 12p | 1p | 2p | 3p | 4p | 5p |
| Sunday   |     |     |     |    |    |    |    |    |
| Monday   | 21  | 20  | 20  | 23 | 27 | 25 | 24 | 14 |
| Tuesday  | 23  | 23  | 22  | 50 | 26 | 32 | 31 | 18 |
| Wednesday  | 24  | 23  | 23  | 29 | 30 | 30 | 26 | 14 |
| Thursday   | 24  | 24  | 25  | 26 | 28 | 26 | 23 | 17 |
| Friday   | 24  | 21  | 25  | 30 | 27 | 26 | 25 |    |
| Saturday   | 35  | 25  | 24  | 24 | 25 | 27 | 22 |    |



### Small-Sized Branches

| Boulder Creek- 3rd Qtr. Heatmap by Average Visitor |     |     |     |    |    |    |    |    |
|--|-----|-----|-----|----|----|----|----|----|
|  | 10a | 11a | 12p | 1p | 2p | 3p | 4p | 5p |
| Sunday   |     |     |     |    |    |    |    |    |
| Monday   | 11  | 12  | 11  | 12 | 13 | 14 | 13 | 6  |
| Tuesday  | 13  | 13  | 12  | 13 | 13 | 18 | 11 | 7  |
| Wednesday  | 21  | 15  | 9   | 24 | 18 | 19 | 12 | 4  |
| Thursday   | 15  | 9   | 11  | 11 | 10 | 17 | 14 | 8  |
| Friday   | 17  | 13  | 12  | 13 | 13 | 17 | 15 |    |
| Saturday   | 18  | 13  | 13  | 15 | 16 | 12 | 8  |    |

| Garfield Park- 3rd Qtr. Heatmap by Average Visitor |     |     |     |    |    |    |    |    |
|--|-----|-----|-----|----|----|----|----|----|
|  | 10a | 11a | 12p | 1p | 2p | 3p | 4p | 5p |
| Sunday   |     |     |     |    |    |    |    |    |
| Monday   | 15  | 14  | 17  | 16 | 14 | 22 | 18 | 12 |
| Tuesday  | 19  | 14  | 16  | 17 | 17 | 21 | 23 | 14 |
| Wednesday  | 26  | 20  | 13  | 20 | 21 | 20 | 19 | 14 |
| Thursday   | 22  | 15  | 14  | 19 | 19 | 23 | 21 | 17 |
| Friday   | 16  | 15  | 15  | 14 | 17 | 20 | 17 |    |
| Saturday   | 18  | 15  | 17  | 18 | 19 | 17 | 18 |    |

| La Selva Beach- 3rd Qtr. Heatmap by Average Visitor |     |     |     |    |    |    |    |    |
|---|-----|-----|-----|----|----|----|----|----|
|   | 10a | 11a | 12p | 1p | 2p | 3p | 4p | 5p |
| Sunday  |     |     |     |    |    |    |    |    |
| Monday  |     |     |     |    |    |    |    |    |
| Tuesday   | 17  | 14  | 13  | 16 | 19 | 20 | 15 | 10 |
| Wednesday   | 23  | 31  | 12  | 11 | 16 | 20 | 18 | 11 |
| Thursday  | 17  | 14  | 12  | 13 | 12 | 13 | 11 | 7  |
| Friday  | 18  | 11  | 21  | 17 | 14 | 14 | 12 |    |
| Saturday  | 11  | 12  | 13  | 13 | 14 | 15 | 20 |    |

| Key |     |  |     |
|-----|-----|--|-----|
|     | ≥1  |  | ≥50 |
|     | ≥10 |  | ≥60 |
|     | ≥20 |  | ≥70 |
|     | ≥30 |  | ≥80 |
|     | ≥40 |  | ≥90 |

Attachment: FY 25 3rd Qtr. Patron Data County Comparison Report

Report Prepared by: Kira Henifin, Principal Management Analyst

Reviewed and Approved by: Christopher Platt, Library Director



**Visitor Count By Branch**  
Data Provided by SenSource

FY 25  
3rd  
Qtr. Report

|                                     | 1st Qtr. |         |          | 2nd Qtr. |         |          | 3rd Qtr. |         |          | 4th Qtr. |       |          | YTD     |         |          |
|-------------------------------------|----------|---------|----------|----------|---------|----------|----------|---------|----------|----------|-------|----------|---------|---------|----------|
|                                     | FY 24    | FY 25   | % Change | FY 24    | FY 25   | % Change | FY 24    | FY 25   | % Change | FY 24    | FY 25 | % Change | FY 24   | FY 25   | % Change |
| Aptos<br>(Reopen 2/4/24)            |          | 29,643  |          |          | 29,572  |          | 24,875   | 34,022  | 37%      | 33,598   |       |          |         | 93,237  |          |
| Boulder Creek<br>(Reopened 5/7/22)  | 5,897    | 6,048   | 3%       | 5,789    | 6,781   | 17%      | 6,465    | 7,692   | 19%      | 6,503    |       |          | 18,151  | 20,521  | 13%      |
| Branciforte<br>(Reopened 5/13/23)   | 13,303   | 13,213  | -1%      | 13,220   | 13,535  | 2%       | 14,628   | 14,939  | 2%       | 14,590   |       |          | 41,151  | 41,687  |          |
| Capitola                            | 37,867   | 29,294  | -23%     | 33,915   | 27,393  | -19%     | 35,456   | 28,231  | -20%     | 29,576   |       |          | 107,238 | 84,918  | -21%     |
| Downtown                            | 40,157   | 58,000  | 44%      | 47,521   | 54,061  | 14%      | 62,934   | 57,361  | -9%      | 61,433   |       |          | 150,612 | 169,422 | 12%      |
| Felton                              | 19,656   | 18,249  | -7%      | 19,612   | 18,084  | -8%      | 23,192   | 19,855  | -14%     | 20,618   |       |          | 62,460  | 56,188  | -10%     |
| Garfield Park<br>(Reopened 6/11/22) | 11,040   | 9,909   | -10%     | 10,323   | 10,448  | 1%       | 11,846   | 11,196  | -5%      | 11,537   |       |          | 33,209  | 31,553  | -5%      |
| La Selva Beach                      | 9,798    | 8,035   | -18%     | 9,118    | 7,721   | -15%     | 9,816    | 8,303   | -15%     | 8,407    |       |          | 28,732  | 24,059  | -16%     |
| Live Oak<br>(Reopened 10/1/22)      | 14,316   | 13,108  | -8%      | 13,087   | 14,325  | 9%       | 15,606   | 17,245  | 11%      | 15,017   |       |          | 43,009  | 44,678  | 4%       |
| Scotts Valley<br>(Reopened 8/6/22)  | 17,205   | 20,342  | 18%      | 16,447   | 21,782  | 32%      | 20,500   | 24,512  | 20%      | 20,590   |       |          | 54,152  | 66,636  | 23%      |
| <b>TOTAL</b>                        | 169,239  | 205,841 | 22%      | 169,032  | 203,702 | 21%      | 225,318  | 223,356 | -1%      | 221,869  | 0     |          | 563,589 | 632,899 | 12%      |

Chair Matt Huffaker  
Vice Chair Mali LaGoe  
Board Member Nicole Coburn  
Board Member Jamie Goldstein



## **STAFF REPORT**

DATE: May 1, 2025  
TO: Library Joint Powers Authority Board  
FROM: Christopher Platt, Library Director  
RE: 3<sup>rd</sup> Quarter Community Impact Measures

### **STAFF RECOMMENDATION**

Accept and File Community Impact Measures for 3<sup>rd</sup> Qtr. FY24/25

### **DISCUSSION**

This 3<sup>rd</sup> quarter report covers the time period of January 1, 2025 through March 31, 2025 and compares this data to the previous year.

- Total circulation system-wide decreased by 1%.
- Total number of new registrations decreased by 1%.
- Total hours of public internet computer use system-wide increased by 1%.
- Total sessions of public internet use decreased by 1%.
- Total hours of meeting room use system-wide increased by 10%.
- The total number of programs held system-wide increased by 24%.
- The total number of program attendance system-wide increased by 17%.
- The total number of SCPL App circulation increased by 3%.

Attachment:

3rd Quarter Community Impact Measures FY24/25

Report Prepared by: Christine Campbell, Library Assistant IV

Reviewed and Forwarded by: Christopher Platt, Library Director

| CIRCULATION BY BRANCH |          |         |          |          |         |          |          |         |          |          |         |         |         |           |
|-----------------------|----------|---------|----------|----------|---------|----------|----------|---------|----------|----------|---------|---------|---------|-----------|
|                       | 1st Qtr. |         |          | 2nd Qtr. |         |          | 3rd Qtr. |         |          | 4th Qtr. |         |         | YTD     |           |
|                       | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Chang | FY23/24 | FY24/25   |
| Aptos                 | 0        | 28,196  |          | 0        | 30,336  |          | 21,803   | 27,282  | 25%      | 28,192   |         |         | 21,803  | 85,814    |
| Boulder Creek         | 5,536    | 6,055   | 9%       | 6,121    | 6,787   | 11%      | 6,681    | 6,314   | -5%      | 6,095    |         |         | 18,338  | 19,156    |
| Branciforte           | 11,454   | 11,987  | 5%       | 10,624   | 13,634  | 28%      | 11,839   | 12,494  | 6%       | 10,801   |         |         | 33,917  | 38,115    |
| Capitola              | 43,548   | 29,159  | -33%     | 37,586   | 30,331  | -19%     | 34,939   | 25,722  | -26%     | 28,174   |         |         | 116,073 | 85,212    |
| Downtown              | 32,033   | 29,488  | -8%      | 28,768   | 33,621  | 17%      | 30,719   | 28,561  | -7%      | 28,531   |         |         | 91,520  | 91,670    |
| Felton                | 18,663   | 17,900  | -4%      | 16,579   | 18,369  | 11%      | 18,408   | 16,515  | -10%     | 16,649   |         |         | 53,650  | 52,784    |
| Garfield Park         | 9,546    | 10,163  | 6%       | 9,004    | 11,095  | 23%      | 10,594   | 10,749  | 1%       | 9,627    |         |         | 29,144  | 32,007    |
| La Selva Beach        | 6,179    | 4,328   | -30%     | 6,205    | 4,588   | -26%     | 5,538    | 4,036   | -27%     | 4,131    |         |         | 17,922  | 12,952    |
| Live Oak              | 16,934   | 15,553  | -8%      | 15,121   | 18,675  | 24%      | 17,040   | 16,081  | -6%      | 15,205   |         |         | 49,095  | 50,309    |
| Scotts Valley         | 27,719   | 27,536  | -1%      | 22,435   | 23,872  | 6%       | 26,669   | 26,542  | 0%       | 25,228   |         |         | 76,823  | 77,950    |
| Outreach              | 4,547    | 5,843   | 29%      | 5,014    | 5,809   | 16%      | 3,710    | 5,391   | 45%      | 6,695    |         |         | 13,271  | 17,043    |
| <b>TOTAL</b>          | 176,159  | 186,208 | 6%       | 157,457  | 197,117 | 25%      | 187,940  | 179,687 | -4%      | 179,328  |         |         | 521,556 | 563,012   |
| <b>Digital Branch</b> | 137,800  | 148,926 | 8%       | 152,270  | 158,862 | 4%       | 161,269  | 166,673 | 3%       | 154,508  |         |         | 451,339 | 474,461   |
| <b>Total incl. D</b>  | 313,959  | 335,134 | 7%       | 309,727  | 355,979 | 15%      | 349,209  | 346,360 | -1%      | 333,836  |         |         | 972,895 | 1,037,473 |
|                       |          |         |          |          |         |          |          |         |          |          |         |         |         |           |
| NEW REGISTRATIONS     |          |         |          |          |         |          |          |         |          |          |         |         |         |           |
|                       | 1st Qtr. |         |          | 2nd Qtr. |         |          | 3rd Qtr. |         |          | 4th Qtr. |         |         | YTD     |           |
|                       | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Chan  | FY23/24 | FY24/25   |
| Aptos                 | 137      | 636     | 364%     | 122      | 491     | 302%     | 966      | 568     | -41%     | 684      |         |         | 1,225   | 1,695     |
| Boulder Creek         | 87       | 114     | 31%      | 73       | 101     | 38%      | 142      | 115     | -19%     | 108      |         |         | 302     | 330       |
| Branciforte           | 237      | 223     | -6%      | 130      | 186     | 43%      | 207      | 186     | -10%     | 167      |         |         | 574     | 595       |
| Capitola              | 511      | 501     | -2%      | 416      | 359     | -14%     | 478      | 463     | -3%      | 373      |         |         | 1,405   | 1,323     |
| Downtown              | 677      | 1,037   | 53%      | 598      | 853     | 43%      | 875      | 1,082   | 24%      | 769      |         |         | 2,150   | 2,972     |
| Felton                | 158      | 215     | 36%      | 108      | 155     | 44%      | 189      | 197     | 4%       | 174      |         |         | 455     | 567       |
| Garfield Park         | 119      | 118     | -1%      | 102      | 90      | -12%     | 123      | 125     | 2%       | 113      |         |         | 344     | 333       |
| La Selva Beach        | 60       | 75      | 25%      | 61       | 67      | 10%      | 82       | 57      | -30%     | 69       |         |         | 203     | 199       |
| Live Oak              | 221      | 325     | 47%      | 201      | 214     | 6%       | 195      | 312     | 60%      | 268      |         |         | 617     | 851       |
| LOLA                  | 0        | 0       |          | 0        | 0       |          | 0        | 3       |          |          |         |         | 0       | 3         |
| Scotts Valley         | 279      | 376     | 35%      | 256      | 312     | 22%      | 285      | 383     | 34%      | 272      |         |         | 820     | 1,071     |
| Outreach              | 67       | 120     | 79%      | 271      | 126     | -54%     | 110      | 118     | 7%       | 104      |         |         | 448     | 364       |
| <b>TOTAL</b>          | 2,553    | 3,740   | 46%      | 2,338    | 2,954   | 26%      | 3,652    | 3,609   | -1%      | 3,101    |         |         | 8,543   | 10,303    |

| HOURS OF PUBLIC INTERNET COMPUTER USE |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
|---------------------------------------|----------|---------|----------|----------|---------|----------|----------|---------|----------|----------|---------|--------|---------|---------|
|                                       | 1st Qtr. |         |          | 2nd Qtr. |         |          | 3rd Qtr. |         |          | 4th Qtr. |         |        | YTD     |         |
|                                       | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Chan | FY23/24 | FY24/25 |
| Aptos                                 | 0        | 1,330   |          | 0        | 1,265   |          | 858      | 1,489   | 74%      | 1,534    |         |        | 858     | 4,084   |
| Boulder Creek                         | 355      | 630     | 77%      | 499      | 509     | 2%       | 435      | 690     | 59%      | 490      |         |        | 1,289   | 1,829   |
| Branciforte                           | 795      | 926     | 16%      | 870      | 946     | 9%       | 957      | 1,078   | 13%      | 966      |         |        | 2,622   | 2,950   |
| Capitola                              | 2,346    | 1,800   | -23%     | 2,082    | 1,456   | -30%     | 2,252    | 1,755   | -22%     | 1,847    |         |        | 6,680   | 5,011   |
| Downtown                              | 8,744    | 9,923   | 13%      | 8,195    | 7,318   | -11%     | 8,843    | 7,980   | -10%     | 9,640    |         |        | 25,782  | 25,221  |
| Felton                                | 866      | 947     | 9%       | 817      | 1,033   | 26%      | 882      | 908     | 3%       | 867      |         |        | 2,565   | 2,888   |
| Garfield Park                         | 610      | 462     | -24%     | 475      | 814     | 71%      | 572      | 547     | -4%      | 499      |         |        | 1,657   | 1,823   |
| La Selva Beach                        | 82       | 50      | -39%     | 133      | 64      | -52%     | 41       | 114     | 178%     | 89       |         |        | 256     | 228     |
| Live Oak                              | 1,266    | 1,336   | 6%       | 1,205    | 1,209   | 0%       | 1,438    | 1,768   | 23%      | 1,401    |         |        | 3,909   | 4,313   |
| Scotts Valley                         | 1,324    | 1,385   | 5%       | 1,316    | 1,379   | 5%       | 1,514    | 1,616   | 7%       | 1,391    |         |        | 4,154   | 4,380   |
| <b>TOTAL SYST</b>                     | 16,388   | 18,789  | 15%      | 15,592   | 15,993  | 3%       | 17,792   | 17,945  | 1%       | 18,724   |         |        | 49,772  | 52,727  |
|                                       |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
|                                       |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
| SESSIONS OF PUBLIC INTERNET USE       |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
|                                       | 1st Qtr. |         |          | 2nd Qtr. |         |          | 3rd Qtr. |         |          | 4th Qtr. |         |        | YTD     |         |
|                                       | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Chan | FY23/24 | FY24/25 |
| Aptos                                 | 0        | 2,073   |          | 0        | 1,997   |          | 1,535    | 2,538   | 65%      | 2,284    |         |        | 1,535   | 6,608   |
| Boulder Creek                         | 624      | 858     | 38%      | 774      | 656     | -15%     | 705      | 968     | 37%      | 762      |         |        | 2,103   | 2,482   |
| Branciforte                           | 1,252    | 1,572   | 26%      | 1,270    | 1,460   | 15%      | 1,566    | 1,716   | 10%      | 1,594    |         |        | 4,088   | 4,748   |
| Capitola                              | 3,272    | 2,503   | -24%     | 2,837    | 2,031   | -28%     | 3,183    | 2,326   | -27%     | 2,487    |         |        | 9,292   | 6,860   |
| Downtown                              | 8,165    | 8,604   | 5%       | 7,308    | 8,353   | 14%      | 8,113    | 7,480   | -8%      | 8,780    |         |        | 23,586  | 24,437  |
| Felton                                | 1,436    | 1,356   | -6%      | 1,306    | 1,408   | 8%       | 1,515    | 1,385   | -9%      | 1,386    |         |        | 4,257   | 4,149   |
| Garfield Park                         | 865      | 702     | -19%     | 740      | 699     | -6%      | 854      | 851     | 0%       | 834      |         |        | 2,459   | 2,252   |
| La Selva Beach                        | 138      | 117     | -15%     | 193      | 126     | -35%     | 85       | 200     | 135%     | 180      |         |        | 416     | 443     |
| Live Oak                              | 1,926    | 1,716   | -11%     | 1,662    | 1,585   | -5%      | 1,925    | 1,892   | -2%      | 1,798    |         |        | 5,513   | 5,193   |
| Scotts Valley                         | 2,071    | 2,168   | 5%       | 1,966    | 2,026   | 3%       | 2,266    | 2,229   | -2%      | 2,008    |         |        | 6,303   | 6,423   |
| <b>TOTAL SYST</b>                     | 19,749   | 21,669  | 10%      | 18,056   | 20,341  | 13%      | 21,747   | 21,585  | -1%      | 22,113   |         |        | 59,552  | 63,595  |
|                                       |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
|                                       |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
|                                       |          |         |          |          |         |          |          |         |          |          |         |        |         |         |

| HOURS OF MEETING ROOM USE |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
|---------------------------|----------|---------|----------|----------|---------|----------|----------|---------|----------|----------|---------|--------|---------|---------|
|                           | 1st Qtr. |         |          | 2nd Qtr. |         |          | 3rd Qtr. |         |          | 4th Qtr. |         |        | YTD     |         |
|                           | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Chan | FY23/24 | FY24/25 |
| Aptos                     | 0        | 1380    |          | 0        | 1391    |          | 861      | 1467    | 70%      | 1343     |         |        | 861     | 4,238   |
| Boulder Creek             | 127      | 124     | -2%      | 146      | 166     | 14%      | 163      | 218     | 34%      | 120      |         |        | 436     | 508     |
| Branciforte               | 171      | 347     | 103%     | 256      | 378     | 48%      | 371      | 344     | -7%      | 368      |         |        | 798     | 1,069   |
| Capitola                  | 1132     | 1190    | 5%       | 1254     | 1160    | -7%      | 991      | 1104    | 11%      | 1170     |         |        | 3,377   | 3,454   |
| Downtown                  | 431      | 375     | -13%     | 470      | 444     | -6%      | 539      | 569     | 6%       | 480      |         |        | 1,440   | 1,388   |
| Felton                    | 486      | 499     | 3%       | 539      | 479     | -11%     | 594      | 479     | -19%     | 559      |         |        | 1,619   | 1,457   |
| Garfield Park             | 0        | 0       |          | 0        | 0       |          | 0        | 0       |          | 0        |         |        | 0       | 0       |
| La Selva Beach            | 0        | 0       |          | 0        | 0       |          | 0        | 0       |          | 0        |         |        | 0       | 0       |
| Live Oak Area             | 0        | 0       |          | 0        | 0       |          | 0        | 0       |          | 0        |         |        | 0       | 0       |
| Scotts Valley             | 724      | 946     | 31%      | 823      | 1084    | 32%      | 1082     | 895     | -17%     | 923      |         |        | 2,629   | 2,925   |
| <b>TOTAL HOURS</b>        | 3,071    | 4,861   | 58%      | 3488     | 5102    | 46%      | 4,601    | 5,076   | 10%      | 4963     |         |        | 11,160  | 15,039  |
|                           |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
|                           |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
| NUMBER OF PROGRAMS        |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
|                           | 1st Qtr. |         |          | 2nd Qtr. |         |          | 3rd Qtr. |         |          | 4th Qtr. |         |        | YTD     |         |
|                           | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Chan | FY23/24 | FY24/25 |
| Aptos                     | 0        | 131     |          | 0        | 157     |          | 65       | 192     | 195%     | 140      |         |        | 65      | 480     |
| Boulder Creek             | 54       | 52      | -4%      | 64       | 83      | 30%      | 55       | 83      | 51%      | 53       |         |        | 173     | 218     |
| Branciforte               | 43       | 58      | 35%      | 58       | 53      | -9%      | 78       | 26      | -67%     | 63       |         |        | 179     | 137     |
| Capitola                  | 91       | 74      | -19%     | 104      | 93      | -11%     | 99       | 88      | -11%     | 95       |         |        | 294     | 255     |
| Downtown                  | 204      | 118     | -42%     | 205      | 172     | -16%     | 207      | 214     | 3%       | 191      |         |        | 616     | 504     |
| Felton                    | 85       | 112     | 32%      | 76       | 125     | 64%      | 87       | 134     | 54%      | 112      |         |        | 248     | 371     |
| Garfield Park             | 26       | 43      | 65%      | 31       | 57      | 84%      | 41       | 65      | 59%      | 44       |         |        | 98      | 165     |
| La Selva Beach            | 39       | 42      | 8%       | 48       | 40      | -17%     | 61       | 65      | 7%       | 54       |         |        | 148     | 147     |
| Live Oak                  | 55       | 88      | 60%      | 72       | 112     | 56%      | 88       | 112     | 27%      | 84       |         |        | 215     | 312     |
| Scotts Valley             | 70       | 71      | 1%       | 68       | 96      | 41%      | 71       | 98      | 38%      | 91       |         |        | 209     | 265     |
| Outreach                  | 121      | 131     | 8%       | 106      | 115     | 8%       | 114      | 117     | 3%       | 133      |         |        | 341     | 363     |
| Virtual                   | 16       | 22      | 38%      | 16       | 23      | 44%      | 19       | 25      | 32%      | 24       |         |        | 51      | 70      |
| <b>TOTAL</b>              | 804      | 942     | 17%      | 848      | 1,126   | 33%      | 985      | 1,219   | 24%      | 1,084    |         |        | 2,637   | 3287    |
|                           |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
|                           |          |         |          |          |         |          |          |         |          |          |         |        |         |         |



| PROGRAM ATTENDANCE   |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
|----------------------|----------|---------|----------|----------|---------|----------|----------|---------|----------|----------|---------|--------|---------|---------|
|                      | 1st Qtr. |         |          | 2nd Qtr. |         |          | 3rd Qtr. |         |          | 4th Qtr. |         |        | YTD     |         |
|                      | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Chan | FY23/24 | FY24/25 |
| Aptos                | 0        | 1,858   |          | 0        | 1,924   |          | 800      | 2192    | 174%     | 2,339    |         |        | 800     | 5,974   |
| Boulder Creek        | 648      | 585     | -10%     | 788      | 959     | 22%      | 774      | 995     | 29%      | 685      |         |        | 2,210   | 2,539   |
| Branciforte          | 356      | 290     | -19%     | 360      | 214     | -41%     | 517      | 175     | -66%     | 594      |         |        | 1,233   | 679     |
| Capitola             | 1,382    | 843     | -39%     | 967      | 1,299   | 34%      | 1180     | 1924    | 63%      | 1,301    |         |        | 3,529   | 4,066   |
| Downtown             | 1,398    | 1,162   | -17%     | 1,497    | 2,251   | 50%      | 1803     | 2345    | 30%      | 1,989    |         |        | 4,698   | 5,758   |
| Felton               | 1,142    | 1,431   | 25%      | 995      | 1,258   | 26%      | 2069     | 1952    | -6%      | 2,671    |         |        | 4,206   | 4,641   |
| Garfield Park        | 389      | 474     | 22%      | 396      | 412     | 4%       | 670      | 532     | -21%     | 546      |         |        | 1,455   | 1,418   |
| La Selva Beach       | 467      | 563     | 21%      | 617      | 513     | -17%     | 847      | 646     | -24%     | 744      |         |        | 1,931   | 1,722   |
| Live Oak             | 712      | 995     | 40%      | 1,092    | 1,500   | 37%      | 982      | 1445    | 47%      | 1,317    |         |        | 2,786   | 3,940   |
| Scotts Valley        | 1,093    | 1,430   | 31%      | 1,265    | 2,210   | 75%      | 1713     | 2029    | 18%      | 1,731    |         |        | 4,071   | 5,669   |
| Outreach             | 2,482    | 2,962   | 19%      | 4,326    | 4,300   | -1%      | 3,162    | 2,583   | -18%     | 3,466    |         |        | 9,970   | 9,845   |
| Virtual              | 207      | 208     | 0%       | 254      | 248     | -2%      | 250      | 455     | 82%      | 324      |         |        | 711     | 911     |
| <b>TOTAL</b>         | 10,276   | 12,801  | 25%      | 12,557   | 17,088  | 36%      | 14,767   | 17,273  | 17%      | 17,707   |         |        | 37,600  | 47,162  |
|                      |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
| SCPL APP CIRCULATION |          |         |          |          |         |          |          |         |          |          |         |        |         |         |
|                      | 1st Qtr. |         |          | 2nd Qtr. |         |          | 3rd Qtr. |         |          | 4th Qtr. |         |        | YTD     |         |
|                      | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Change | FY23/24  | FY24/25 | % Chan | FY23/24 | FY24/25 |
| Aptos                | 0        | 1,170   |          | 0        | 1,506   |          | 702      | 1,246   | 77%      | 1,383    |         |        | 702     | 3,922   |
| Boulder Creek        | 150      | 152     | 1%       | 142      | 172     | 21%      | 168      | 180     | 7%       | 132      |         |        | 460     | 504     |
| Branciforte          | 438      | 346     | -21%     | 402      | 553     | 38%      | 378      | 416     | 10%      | 359      |         |        | 1,218   | 1,315   |
| Capitola             | 1,852    | 1,104   | -40%     | 1,365    | 1,042   | -24%     | 1,251    | 1,143   | -9%      | 1,038    |         |        | 4,468   | 3,289   |
| CMS                  | 167      | 157     | -6%      | 95       | 127     | 34%      | 107      | 120     | 12%      | 137      |         |        | 369     | 404     |
| Downtown             | 1,614    | 1,215   | -25%     | 1,429    | 1,315   | -8%      | 1,402    | 1,183   | -16%     | 1,332    |         |        | 4,445   | 3,713   |
| Felton               | 501      | 358     | -29%     | 532      | 469     | -12%     | 464      | 445     | -4%      | 500      |         |        | 1,497   | 1,186   |
| Garfield Park        | 277      | 311     | 12%      | 278      | 383     | 38%      | 278      | 306     | 10%      | 343      |         |        | 833     | 940     |
| La Selva Beach       | 446      | 341     | -24%     | 567      | 323     | -43%     | 515      | 308     | -40%     | 368      |         |        | 1,528   | 972     |
| Live Oak             | 450      | 402     | -11%     | 427      | 435     | 2%       | 450      | 465     | 3%       | 480      |         |        | 1,327   | 1,302   |
| LOLA                 | 0        | 0       |          | 0        | 0       |          | 0        | 12      |          |          |         |        | 0       | 12      |
| Outreach             | 102      | 110     | 8%       | 125      | 165     | 32%      | 99       | 106     | 7%       | 119      |         |        | 326     | 381     |
| Scotts Valley        | 810      | 1,073   | 32%      | 839      | 1,200   | 43%      | 992      | 1,057   | 7%       | 981      |         |        | 2,641   | 3,330   |
| <b>TOTAL SYST</b>    | 6,807    | 6,739   | -1%      | 6,201    | 7,690   | 24%      | 6,806    | 6,987   | 3%       | 7,172    |         |        | 19,814  | 21,416  |

Chair Matt Huffaker  
Vice Chair Mali LaGoe  
Board Member Nicole Coburn  
Board Member Jamie Goldstein



## **STAFF REPORT**

DATE: May 1, 2025  
TO: Library Joint Powers Authority Board  
FROM: Christopher Platt, Library Director  
RE: FY 24/25 3<sup>rd</sup> Qtr. SCPL Incident Report

### **STAFF RECOMMENDATION**

Accept and File FY 24/25 3<sup>rd</sup> Qtr. Incident Report.

### **DISCUSSION**

The attached report shows the number of incidents that have occurred system-wide by branch, and the number of suspensions issued by branch. The report also compares this information to the prior year.

Attachment: Incident Report for 3<sup>rd</sup> Qtr. FY 24/25

Prepared by: Kira Henifin,  
Principal Management Analyst

Reviewed and forwarded by: Christopher Platt, Library Director

| SCPL Incident Report by Branch - FY 25 |       |       |          |       |       |          |       |       |          |       |       |          |            |       |          |
|--|-------|-------|----------|-------|-------|----------|-------|-------|----------|-------|-------|----------|------------|-------|----------|
|  | QTR 1 |       |          | QTR 2 |       |          | QTR 3 |       |          | QTR 4 |       |          | YTD Totals |       |          |
|  | FY24  | FY 25 | % Change | FY 24 | FY 25 | % Change | FY 24 | FY 25 | % Change | FY 24 | FY 25 | % Change | FY 24      | FY 25 | % Change |
| Aptos                                  | 0     | 14    |          | 0     | 3     |          | 2     | 12    | 500%     | 4     |       |          | 6          | 29    | 383%     |
| Boulder Creek                          | 2     | 3     | 50%      | 3     | 5     | 67%      | 0     | 4     |          | 2     |       |          | 7          | 12    | 71%      |
| Branciforte                            | 14    | 5     | -64%     | 5     | 12    | 140%     | 9     | 15    | 67%      | 16    |       |          | 44         | 32    | -27%     |
| Capitola                               | 6     | 25    | 317%     | 3     | 16    | 433%     | 10    | 12    | 20%      | 10    |       |          | 29         | 53    | 83%      |
| Downtown                               | 43    | 64    | 49%      | 34    | 68    | 100%     | 56    | 60    | 7%       | 46    |       |          | 179        | 192   | 7%       |
| Felton                                 | 5     | 3     | -40%     | 8     | 7     | -13%     | 9     | 8     | -11%     | 2     |       |          | 24         | 18    | -25%     |
| Garfield Park                          | 1     | 1     | 0%       | 7     | 2     | -71%     | 4     | 1     | -75%     | 3     |       |          | 15         | 4     | -73%     |
| La Selva Beach                         | 0     | 0     |          | 0     | 1     |          | 1     | 1     |          | 0     |       |          | 1          | 2     | 100%     |
| Live Oak                               | 6     | 4     | -33%     | 5     | 4     | -20%     | 5     | 9     | 80%      | 1     |       |          | 17         | 17    | 0%       |
| Scotts Valley                          | 5     | 4     | -20%     | 2     | 3     | 50%      | 6     | 2     | -67%     | 4     |       |          | 17         | 9     | -47%     |
| <b>TOTAL</b>                           | 82    | 123   | 50%      | 67    | 121   | 81%      | 102   | 124   | 22%      | 88    |       |          | 339        | 368   | 9%       |

| Suspensions by Branch |       |       |          |       |       |          |       |       |          |       |       |          |            |       |          |
|-----------------------|-------|-------|----------|-------|-------|----------|-------|-------|----------|-------|-------|----------|------------|-------|----------|
|                       | QTR 1 |       |          | QTR 2 |       |          | QTR 3 |       |          | QTR 4 |       |          | YTD Totals |       |          |
|                       | FY 24 | FY 25 | % Change | FY 24 | FY 25 | % Change | FY 24 | FY 25 | % Change | FY 24 | FY 25 | % Change | FY 24      | FY 25 | % Change |
| Aptos                 | 0     | 0     |          |       | 0     |          | 1     | 0     |          | 0     |       |          | 1          | 0     |          |
| Boulder Creek         | 1     | 0     | -100%    | 2     | 0     | -100%    | 0     | 0     |          | 1     |       |          | 4          | 0     | -100%    |
| Branciforte           | 6     | 2     | -67%     | 4     | 4     |          | 4     | 5     | 31%      | 8     |       |          | 22         | 11    | -50%     |
| Capitola              | 3     | 3     | 0%       | 3     | 4     | 33%      | 4     | 2     | 13%      | 5     |       |          | 15         | 9     | -40%     |
| Downtown              | 33    | 36    | 9%       | 28    | 45    | 61%      | 45    | 36    | 2%       | 33    |       |          | 139        | 117   | -16%     |
| Felton                | 3     | 1     | -67%     | 3     | 0     | -100%    | 4     | 1     | 6%       | 0     |       |          | 10         | 2     | -80%     |
| Garfield Park         | 0     | 0     |          | 0     | 1     |          | 0     | 0     |          | 1     |       |          | 1          | 1     |          |
| La Selva Beach        | 0     | 0     |          | 0     | 0     |          | 0     | 0     |          | 0     |       |          | 0          | 0     |          |
| Live Oak              | 2     | 1     | -50%     | 2     | 2     |          | 1     | 3     | 300%     | 0     |       |          | 5          | 6     | 20%      |
| Scotts Valley         | 0     | 0     |          | 0     | 0     |          | 1     | 2     | 200%     | 0     |       |          | 1          | 2     | 100%     |
| <b>TOTAL</b>          | 48    | 43    | -10%     | 42    | 56    | 33%      | 60    | 49    | 1%       | 48    |       |          | 198        | 148   | -25%     |

\* Aptos Reopened February 4, 2024

Chair Matt Huffaker  
Vice Chair Mali LaGoe  
Board Member Nicole Coburn  
Board Member Jamie Goldstein



## STAFF REPORT

DATE: May 1, 2025  
TO: Library Joint Powers Authority Board  
FROM: Laura Whaley, Assistant Director  
RE: FY 24/25 Third Quarter Workplan

### STAFF RECOMMENDATION

Accept and file FY 2024/2025 Third Quarter Workplan

### DISCUSSION

Attached, please find the third quarter workplan. The third quarter runs from January through the end of March. This report organizes highlights from the quarter under three chapters of our Strategic Plan (**Diversity, Equity, and Inclusion; Santa Cruz County Community and Library Services**).

### Strategic Plan Successes:

| Youth Services  | Adult Services  | Outreach Services  |
|---|---|--|
| 217 programs for ages 0-5<br>with 6,304 attendees<br><br>303 programs for ages 6-11<br>with 3,047 attendees<br><br>53 programs for ages 12-18<br>with 580 attendees | 618 programs, events,<br>appointments, and office<br>hours for adults<br>4778 in-person attendance<br>815 online attendance<br><br>155 tech help appointments<br><br>229 English language adult<br>learner tutoring sessions with<br>SC Volunteer Center Literacy<br>Program tutors<br><br>38 English language<br>conversation group meetings<br>attended by 108 participants | County Jail- 53 programs<br>803 participants<br><br>Juvenile Hall – 10 programs<br>45 participants |

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

*Boundless Minds funding has allowed SCPL to purchase paperback copies of books required for Cabrillo College classes for students incarcerated at Juvenile Hall. One of the Cabrillo students has completed all assignments/discussions/quizzes and has a 92.5 in English 1A so far. The student wrote a thorough, insightful essay on 2 articles and received an A for that work.*

*A family with 8 children who are unhoused has been visiting the Live Oak Branch all day, every day. The 4 oldest children have recently joined Julie's knitting group to learn how to knit, while the 4 youngest have been enjoying Make and Explore and Story times. Librarian Julia Stover is happy to be able to provide the children with activities to occupy their time.*

*Literacy Program Tutor:*

*"I took my student to the Santa Cruz Downtown Library and it was his first time visiting one of our libraries. I helped him get a library card and then showed him around the library. He was really excited to see the quantity and variety of books and learn that he could check them out to take home and read for free. He checked out two books. It made my day to see how much he enjoyed his library visit and to see him take two books home to read. I look forward to discussing them during our next class."*

## **Diversity, Equity, and Inclusion (DEI)**

### **GOAL A:**

**Create an organizational culture of equity and inclusion and provide equitable and relevant services to all.**

- Jail Reach – Eight Jail Reach patrons visited a branch after being released from jail and updated their library account. Jail Reach librarians make connections with patrons inside the jails that support them as they reenter the community after incarceration. Reading is incredibly important to many while they are incarcerated and Jail Reach patrons often comment on much they love to read while inside.
- Juvenile Hall - Collaborated with Rising Scholars and Cabrillo College Library to provide in-person library instruction at Juvenile Hall.
- Staff - Capitola Librarian, Diane Cowen, onboarded and began participating in Library Services at Main Jail.
- Volunteers – Onboarded one new volunteer who will participate in Library Services at the Rountree Facility and two new volunteers who will assist with gathering books from the Downtown Branch for the Jail Reach Browsing Collection.
- La Selva Beach hosted Nina Francisco's Storytime and author talk, where all 30 attendees received a copy of her debut book, *Sidivana and the Two Birds*.
- Capitola Librarians Diane Cowen and Amber Baumbach hosted a Dyslexia Simulation workshop designed to help participants understand what it's like to be Dyslexic.
- Librarians Catherine Upton (DTN) and Emily Bresset (SCV) tabled at the LGBTQ+ Symposium at Cabrillo College on 3/21, offering booklists and resources with which to support LGBTQ+ students to K-14 educators.

- In honor of Black History Month, Aptos, Downtown and Scotts Valley hosted Mr. Boom Boom's African Drum Circle on February 20 and 21st. There were 86 attendees combined for all three programs.

## **The Santa Cruz County Community**

### **GOAL A:**

#### **Create and support safe and friendly places.**

- Librarian Susan Nilsson (DTN) participated in the Point in Time (PIT) Count. The PIT Count is a count of sheltered and unsheltered people experiencing homelessness on a single night in January in SC County.
- Outreach Services Manager Jesse Silva was appointed Co-Chair of the SC County Commission on Justice and Gender (JAG). The purpose of JAG is to identify and address issues related to women and girls involved in the criminal justice system, including trauma caused by domestic violence, sexual assault, human trafficking, separation from children, lack of housing, and sexual abuse in custody, and make recommendations to the Board of Supervisors regarding these issues, in an effort to reduce harm to women and girls directly impacted by the criminal justice system and prevent harm to their dependent children.
- DOWNTOWN - Partnered with researchers from the UCSC Center for Coastal Climate Resilience to host 3 sessions of Co-Developing Tools for Coastal Flooding Risks to engage Santa Cruz residents in conversations about the challenges we face from climate change and how we might develop solutions
- FELTON - Hosted The Art of Listening workshops to teach skills in listening with curiosity to create and sustain harmony in daily life through effective communication.
- CAPITOLA - Babytime at Capitola is a new early literacy program that started in September. Recent attendance now averages around 45 babies and caregivers each week.
- Librarians partnered with the Santa Cruz Warriors on a Library Card Drive, promoting the new SCW Library card at 3 elementary schools on 1/31. On 3/2 The Santa Cruz Warriors partnered with the library to host a kickoff event for the new Santa Cruz Warriors library card. Kids were able to shoot baskets for get raffle tickets to win prizes, meet MavRick's the mascot, and participate in other events.

### **GOAL B:**

#### **Foster Inclusion**

#### **APTOS**

- Expressive Art and Wellness weekly art-making workshops offered a healing form of creative expression and mindfulness
- Loneliness and Social Isolation: Strategies for Understanding, Coping and Healing in a Disconnected World workshop participants learned about physical and emotional manifestations of loneliness as well as tools for a healthier more positive life
- Saturday Shakespeare 5-week series explored Timon of Athens with expert speakers and a recorded performance of the play

## BOULDER CREEK, GARFIELD PARK, and LIVE OAK LIBRARY ANNEX

- Music of the West African Kora performances explored this instrument traditionally played by oral historians known as Griots

## BOULDER CREEK

- Little Penguin Love Island Documentary Film Screening explored the lives of the world's smallest penguins in Tasmania and featured a discussion with the film's director, science journalist and filmmaker, Annie Roth
- Community Crafters shared creative techniques in special workshops on Beginning Macramé, Coloring, and Fabric Flowers

## BRANCIFORTE

- New Community Poetry Circle monthly writing workshop started
- In collaboration with Housing Matters, began hosting quarterly Neighbors for Neighbors, a meetup for people who want to learn how to take an active role in their neighborhood to bridge divides on the topic of homelessness

## CAPITOLA and DOWNTOWN

- Offered the KSQD Training Program for New Broadcasters & Podcasters, a special opportunity to learn the techniques of modern journalism led by our local journalists, radio hosts, and podcasters at K-Squid Community Radio

## CAPITOLA

- Chinese Calligraphy for the Lunar New Year taught techniques for Chinese calligraphy and brush painting combined with easy words for good luck and blessings
- Elbina Batala Rafizadeh: Keepers of the Malicgong Rice Terraces, the local poet read from her first published book of poetry, describing her experiences as a Filipina Indigenous, nature, and social injustices. Participants then wrote about their own experiences under Rafizadeh's guidance.
- Experience Dyslexia - A Dyslexia Simulation provided a hands-on experience designed to increase awareness of the difficulties and frustrations that people with dyslexia encounter daily
- How Women's Liberation Transformed America: Clare Bingham virtual author talk was accompanied by a live in-person discussion led by UC Presidential Co-Chair and Feminist Critical Race & Ethnic Studies Professor Bettina Aptheker

- See You in the Sky: A Memoir of Prison, Possibility and Peace with author Jeri Ross shared her deeply personal story of growing up with domestic violence and a father incarcerated in federal prison. Ross provides a tale of hope revealing how finally, through many years, she learned to trust and reconnect with her father by being honest, facing her hurt and opening her heart to forgiveness
- This Bright Light of Ours: Stories from the Voting Rights Fight with Maria Gitin commemorated Martin Luther King Jr Day with stories from the Civil Rights Movement and suggestions for how its successful strategies might inform our current culture

## DOWNTOWN

- Jazz at the Library is a new monthly series featuring local musicians
- Queer History Podcast Kickoff with Santa Cruz Pride launched a new weekly podcast series in which Santa Cruz County queer students interview over 20 queer elders about important events in Santa Cruz LGBTQ+ History in celebration of Santa Cruz Pride's 50th Anniversary
- Spirituality of Aging series brought people together to explore aging through conversation and journaling
- The Case of the Missing Maid: Author Rob Osler in Conversation with Nina Simon launched Osler's new historical mystery series featuring a bike-riding, trousers-wearing, young lesbian protagonist

## DOWNTOWN and ONLINE

- Genealogical Society Lecture Series focused on DNA, providing an introduction to the use of DNA for genealogy and tips for squeezing all the facts out of DNA matches

## FELTON

- Amah Mutsun History and Native Stewardship with Dr. Julisa Lopez shared local history of the area and history of the Amah Mutsun Tribe, discussing updates on current work, including that related to climate change and conservation
- Basic Composting Workshop with Master Recyclers covered general principles of composting and provided details about backyard and worm composting to help participants get started at home
- Felton Library Friends Community-led Learning programs included a 3-part series on Bookbinding, and Common Birds of SLV & Why They're Fantastic in which participants learned about common and unique bird species occurring in the San Lorenzo Valley and community science-based ways to get involved



## GARFIELD PARK

- Westside Author Talk with Stephany Buswell shared her story of proving she could amount to something by becoming a baker, baking at local bakeries and teaching at Cabrillo College Culinary Arts Department and the International Culinary Center
- Writing Group for 55+ workshops reflected on our awareness of the natural environment and climate change

## LA SELVA BEACH

- New monthly Enthusiastic Bird Watchers @ La Selva Beach began exploring the La Selva Beach neighborhood and shoreline, learning to identify local birds, and experiencing the joy of bird watching

## SCOTTS VALLEY

- Strait Lace - Author Talk with Rosemary Hayward celebrated Women' History Month by discussing her new historical novel Strait Lace, which delves into the women's Suffragette movement
- Photo Management Overview started a series of workshops on tips and tricks to sort, share, and save your photo collection
- Expressive Sketching With A Calligraphy Nib Pen and Sumi-e Japanese Ink Painting Classes taught art techniques and creative expression

## OFFSITE

- SCPL supported Friends of Santa Cruz County Parks by participating in Artisteando en Parques at Felt St. Park events that invite the Live Oak Latinx community to reclaim public spaces through the creation of artwork and installations representing their cultural traditions

## SYSTEMWIDE

- SCPL supported the county-wide FSCPL annual program series "Our Community Reads," spearheaded by Aptos Friends of the SCPL. This year featured 14 events built around the novel Flight Behavior by Barbara Kingsolver which looks at the effects of climate change on people and the environment

**GOAL C:**  
**Support all members of society**

APTOS, CAPITOLA, DOWNTOWN, and FELTON

- This year 4 branches welcomed Project Scout Tax Preparation Assistance, a volunteer program providing free assistance for seniors and low-income residents

BOULDER CREEK and CAPITOLA

- Hosted timely presentations on Understanding the California Farmworker Experience with Dr. Ann López from the Center for Farmworker Families

CAPITOLA

- What Got You Here WILL Get You There: Approaching the Job Market after 60 was a 4-part series for a cohort of participants to evaluate their skills, talents and experiences through a new lens and share strategies, resources and confidence. A new topic covered using AI for job searches

SCOTTS VALLEY

- The Stanford Blood Center held a mobile blood drive where 27 people donated enough blood to impact the lives of 70 patients in local hospitals

Adult English Language Learning:

SYSTEMWIDE

- Santa Cruz Volunteer Center Literacy Program tutors provided 229 for adult English language learners in study rooms across multiple locations.

CAPITOLA, DOWNTOWN, and LIVE OAK LIBRARY ANNEX

- Hosted 38 conversation groups for adult English language learners who come from countries all over the world

## **Library Services:**

### **GOAL A:**

**Curate a relevant and engaging collection of materials diverse in content and format to satisfy the community's reading, listening, viewing, and learning preferences and bridge the digital divide.**

#### **BOOKBIKES**

- Gonzo was assembled and is ready for the FSCPL / DTN Library April 26 event.
- Kermit is at Scotts Valley, ready for the Felton & Scotts Valley Farmers Markets.

#### **BOOKMOBILE**

- MOU with MidPen signed.
- Staffing - Met with Librarian Sarah Fleck (LSB) to begin planning for library programs at BKM sites in South County.

#### **LIVE OAK LIBRARY ANNEX (LOLA)**

- Staffing - LAll and Aide are regularly working at LOLA.
- [Web page](#) added to the SCPL website.
- Collection
  - LOLA is now a Holds Pick Up location.
  - In January, LOLA staff counted books on the shelves and CMS staff compared that to the number of items in the collection. There were 446 books on the shelves and 455 books in available status, this very small discrepancy indicates that LOLA patrons are able to check out materials successfully even when staff are not present.

### **GOAL B:**

**Strengthen and support learning and measure the impact**

#### **CAPITOLA**

- A New librarian-staffed reference desk was installed in the Children's room.

#### **Digital Literacy**

##### **APTOS**

- Hosted a series of 4 Digital Skills Workshop teaching Basics Mac OS, Basics Windows 11, Computer Safety, and Internet Basics

##### **LA SELVA BEACH**

- New weekly In-Person Tech Help by appointment started

##### **SCOTTS VALLEY**

- Tech Discussion Meetup held conversations about AI Photo Editing, AI-Generated Ebooks and Eaudiobooks, and Smartphone AI
- ThinkPads4All Laptop Repair Workshop provided hands-on experience with laptop assembly, disassembly, and essential repairs, to give participants the confidence to open up and repair their own devices instead of throwing them out

## **ONLINE**

- Tech Talks workshops covered: All About Photos (Apple & Android), Android and iPhone Feature Favorites, and Ebooks, Audiobooks, and More

## **GOAL C:**

**Support and prepare staff to meet organizational needs and ensure excellent customer service**

Librarian Lorena Lopez presented “Cuentitos- Serving Dual Language Learners Through Spanish Bilingual Storytime” with a colleague at Seguimos Creando Enlaces Binational Conference. This conference fosters community connections and cultural diversity in public, academic, and special libraries, bringing together libraries from the US, Mexico, and across the globe to share best practices and build more inclusive library spaces

|              |                 |
|--------------|-----------------|
| Chair        | Matt Huffaker   |
| Vice Chair   | Mali LaGoe      |
| Board Member | Nicole Coburn   |
| Board Member | Jamie Goldstein |



## **STAFF REPORT**

DATE: May 1, 2025

TO: Library Joint Powers Authority Board

FROM: Christopher Platt, Library Director

RE: 3<sup>rd</sup> Quarter Financial Report FY 24/25

### **RECOMMENDATION**

Accept and File Financial Report for 3<sup>rd</sup> Qtr. FY 2024-2025.

### **DISCUSSION**

The third quarter financial report covers January 1, 2025 through March 31, 2025. All financial figures included in this report are unaudited.

Attachments: 3<sup>rd</sup> Quarter Financial Reports

TO: Library Joint Powers Authority Board  
 FROM: Raudel Mendoza, City of Santa Cruz Accountant I 03/27/25  
 RE: Library Financial Dashboard Report for the Quarter ended December 2024

December Report FY25



Preliminary,  
Unaudited

Contained herein is the preliminary, UNAUDITED Library Financial Dashboard summary report for the Quarter ending December 2024. At Quarter's end, the NET operating results were <\$66,222> with year-to-date net operating results of \$484,912. In general, preliminary revenues are ahead of the budget target by 0.8% and expenditures are under budget by 5.4%.

This "dashboard" summary includes only major revenue and expenditure lines items that are key to monitoring operating trends and allow us to provide a 1pg summary report. Items not reported individually but included in the "Other expenditures" line item below include contractually obligated accounts such as debt service, software licensing fees, and admin support (management, personnel, accounting, budgeting, payroll, etc.).

| Net Operations (major accounts)  |           |                       |                      | Percent of Budget Comparison     |                |                        |                             |
|----------------------------------|-----------|-----------------------|----------------------|----------------------------------|----------------|------------------------|-----------------------------|
|                                  |           |                       |                      | Annual Adj. Budget<br>FY 2024/25 | YTD<br>Actuals | 12 Months<br>Completed | Underspent /<br>(Overspent) |
|                                  |           | 2nd Quarter (Oct-Dec) | Fiscal Year to Date  |                                  |                |                        |                             |
| <b>Revenue:</b>                  |           |                       |                      |                                  |                |                        |                             |
| Sales Tax                        | \$        | 2,664,039             | \$ 5,368,274         | \$ 10,785,061                    | 49.8%          | 50.0%                  | (0.2%)                      |
| MOE - Member Contributions       | \$        | 2,223,840             | \$ 4,461,862         | 8,952,089                        | 49.8%          | 50.0%                  | (0.2%)                      |
| (1) Other Revenue                | \$        | 117,688               | \$ 369,155           | 325,851                          | 113.3%         | 50.0%                  | 63.3%                       |
| <b>TOTAL REVENUES</b>            | <b>\$</b> | <b>5,005,567</b>      | <b>\$ 10,199,291</b> | <b>\$ 20,063,001</b>             | 50.8%          | 50.0%                  | 0.8%                        |
| <b>Expenditures:</b>             |           |                       |                      |                                  |                |                        |                             |
| Payroll                          | \$        | 3,212,551             | \$ 6,593,311         | \$ 14,714,885                    | 44.8%          | 49.0%                  | 4.2%                        |
| Books (w/Grants)                 | \$        | 295,845               | \$ 802,872           | 2,093,905                        | 38.3%          | 50.0%                  | 11.7%                       |
| Janitorial Services              | \$        | 177,534               | \$ 177,814           | 505,100                          | 35.2%          | 50.0%                  | 14.8%                       |
| Building and Facility            | \$        | 70,633                | \$ 136,090           | 334,093                          | 40.7%          | 50.0%                  | 9.3%                        |
| (2) Rent (Equip, Building, Land) | \$        | 222,229               | \$ 229,114           | 282,116                          | 81.2%          | 50.0%                  | (31.2%)                     |
| Utilities                        | \$        | 123,288               | \$ 293,325           | 756,920                          | 38.8%          | 50.0%                  | 11.2%                       |
| Other expenditures               | \$        | 969,710               | \$ 1,481,853         | 3,079,934                        | 48.1%          | 50.0%                  | 1.9%                        |
| <b>TOTAL EXPENDITURES</b>        | <b>\$</b> | <b>5,071,789</b>      | <b>\$ 9,714,379</b>  | <b>\$ 21,766,952</b>             | 44.6%          | 50.0%                  | 5.4%                        |
| <b>Net Gain / (Loss)</b>         | <b>\$</b> | <b>(66,222)</b>       | <b>\$ 484,912</b>    | <b>\$ (1,703,951)</b>            |                |                        |                             |
|                                  |           |                       | Fiscal Year to Date  | Annual Adj. Budget               |                |                        |                             |

| Key Balance Sheet items           |  | 2nd Quarter (Oct-Dec) | Trust Balances as of 12/31/2024 |         |                        |         |
|-----------------------------------|--|-----------------------|---------------------------------|---------|------------------------|---------|
|                                   |  |                       | Trust                           | Balance | Trust                  | Balance |
| Equipment Reserve                 |  | 867,447               | Trust                           | Balance | Trust                  | Balance |
| (3) 20% Reserve                   |  | 3,864,770             | McCaskill- Hist                 | 234,904 | Leet-Corday            | 107,687 |
| Fund Balance-Beginning Available  |  | 8,686,305             | McCaskill- Vis                  | -       | Morely                 | 14,899  |
| Net Change in Fund Balance        |  | (66,222)              | Finkeldey                       | 9,380   | Hale                   | 51,661  |
| (4) Fund Balance-Ending Available |  | 8,620,082             | Whalen                          | -       | Carolyn Virginia Claey | 19,450  |

**Notes:**

- (1) The Other Revenue category in September had a large revenue increase of \$93,066 from the E-rate Office of Education Refund related to FY21-22
- (2) The Rent (Equip, Building, Land) expenditure increase is due to the Union/Locust Rent Allocation payment for FY25
- (3) The Library's reserves were changed on September 1, 2016 to: (1) reduce from 2 months to 15% the primary reserve and (2) formally establish a capital reserve with a target balance of \$400,000 (formally the informal reserve for fleet/equipment replacement). The Equipment Reserve includes fund balances from Library JPA - Technology, Felton Branch Reserve, Library JPA - Vehicle Replacement and Library JPA - Equipment. On November 2, 2017, the Library's reserves were increased from 15% to 20%.
- (4) Beginning & Ending Available Fund Balance is unaudited and before consideration of remaining contractual encumbrances (administrative support, legal, janitorial, equip & material purchases, etc.).

# Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 951

| Acct  | Title                                   | 10/31/2024<br>Month-To-Date<br>Actual | 11/30/2024<br>Month-To-Date<br>Actual | 12/31/2024<br>Month-To-Date<br>Actual |
|---|---|---------------------------------------|---------------------------------------|---------------------------------------|
| <b>Expenditures</b>                               |   |                                       |                                       |                                       |
| <b>Fund 951 -- Library Joint Powers Authority</b> |   |                                       |                                       |                                       |
| <b>Object 51000 -- PERSONNEL SERVICES</b>         |   |                                       |                                       |                                       |
| 51110   | Regular full time                       | 574,994.60                            | 572,625.80                            | 573,526.78                            |
| 51111   | Regular part time                       | 99,411.40                             | 93,983.91                             | 96,195.31                             |
| 51114   | Overtime                                | 353.67                                | 0.00                                  | 121.52                                |
| 51115   | Termination pay                         | 13,038.59                             | 3,873.11                              | 0.00                                  |
| 51122   | Temporary                               | 51,397.52                             | 44,974.50                             | 43,209.96                             |
| 51130   | Other pay                               | 918.83                                | 1,292.41                              | 49.81                                 |
| 51132   | Special vacation pay                    | 0.00                                  | 914.37                                | 15,892.21                             |
| 51133   | Special sick leave pay                  | 0.00                                  | 0.00                                  | 807.56                                |
| 51150   | Vehicle-phone-data allowance            | 0.00                                  | 107.00                                | 107.00                                |
| 51201   | Retirement contribution                 | 47,498.29                             | 46,872.26                             | 47,050.36                             |
| 51202   | F.I.C.A.                                | 2,497.59                              | 2,276.48                              | 2,111.15                              |
| 51203   | PERS unfunded liability                 | 133,205.71                            | 131,456.29                            | 132,139.34                            |
| 51210   | Group health insurance                  | 70,897.34                             | 139,871.18                            | 156,896.12                            |
| 51212   | Group dental insurance                  | 4,034.04                              | 7,996.70                              | 7,870.00                              |
| 51213   | Vision insurance                        | 680.41                                | 1,355.38                              | 1,336.64                              |
| 51214   | Medicare insurance                      | 10,603.11                             | 10,234.94                             | 10,398.22                             |
| 51215   | Employee assistance program             | 380.60                                | 370.22                                | 373.68                                |
| 51220   | Group life insurance                    | 85.80                                 | 167.46                                | 166.04                                |
| 51221   | Disability insurance                    | 4,381.26                              | 4,268.07                              | 4,275.88                              |
| 51222   | SDI                                     | 7,505.51                              | 7,356.97                              | 7,493.85                              |
| 51230   | Unemployment insurance                  | 6,972.17                              | 6,808.06                              | 6,868.15                              |
| <b>Total PERSONNEL SERVICES</b>                   |   | 1,028,856.44                          | 1,076,805.11                          | 1,106,889.58                          |
| <b>Object 52000 -- SERVICES</b>                   |   |                                       |                                       |                                       |
| 52131   | Claims management services - outside    | 583.26                                | 849.61                                | 572.87                                |
| 52135   | Financial services - outside            | 0.00                                  | 1,000.00                              | 576,352.00                            |
| 52150   | Merchant bank fees                      | 50.24                                 | 50.15                                 | 97.81                                 |
| 52155   | Courier services                        | 134.92                                | 134.92                                | 0.00                                  |
| 52199   | Other professional & technical services | 30,950.45                             | 33,590.19                             | 19,130.74                             |
| 52201   | Water, sewer and refuse                 | 14,653.88                             | 8,139.53                              | 9,419.39                              |

# Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 951

| Acct  | Title                                    | 10/31/2024<br>Month-To-Date<br>Actual | 11/30/2024<br>Month-To-Date<br>Actual | 12/31/2024<br>Month-To-Date<br>Actual |
|---|--|---------------------------------------|---------------------------------------|---------------------------------------|
| <b>Expenditures</b>                               |  |                                       |                                       |                                       |
| <b>Fund 951 -- Library Joint Powers Authority</b> |  |                                       |                                       |                                       |
| <b>Object 52000 -- SERVICES</b>                   |  |                                       |                                       |                                       |
| 52211   | Janitorial services                      | 0.00                                  | 0.00                                  | 177,533.56                            |
| 52226   | Vehicle work order charges - internal    | 4,934.26                              | 1,673.78                              | 1,739.36                              |
| 52227   | Vehicle fuel island charges - internal   | 1,986.92                              | 1,566.15                              | 1,407.76                              |
| 52240   | Office equipment operation/maint         | 110.00                                | 110.00                                | 0.00                                  |
| 52244   | Other equipment operation/maintenance    | 0.00                                  | (191.67)                              | 6,704.14                              |
| 52246   | Building and facility o & m - outside    | 18,391.80                             | 29,996.46                             | 22,244.77                             |
| 52247   | Landscaping maintenance services         | 5,070.05                              | 2,135.00                              | 2,390.00                              |
| 52248   | Software maintenance services            | 12,893.69                             | 88,774.57                             | 30,819.61                             |
| 52249   | Hardware maintenance services            | 574.16                                | 0.00                                  | 0.00                                  |
| 52261   | Equipment, building and land rentals     | 2,268.77                              | 1,538.77                              | 218,421.28                            |
| 52269   | Equipment lease-outside                  | 2,152.48                              | 2,152.48                              | 2,152.48                              |
| 52302   | Travel and meetings                      | 106.26                                | 100.70                                | 416.80                                |
| 52304   | Training                                 | 7,427.27                              | 1,162.49                              | 216.75                                |
| 52403   | Telecommunications service - outside     | 7,772.13                              | 5,950.47                              | 9,638.26                              |
| 52961   | Dues and memberships                     | 520.00                                | 0.00                                  | 1,380.00                              |
| 52972   | Printing and binding-outside             | 2,224.67                              | 952.44                                | 553.49                                |
| <b>Total SERVICES</b>                             |  | 112,805.21                            | 179,686.04                            | 1,081,191.07                          |
| <b>Object 53000 -- SUPPLIES</b>                   |  |                                       |                                       |                                       |
| 53101   | Postage charges                          | 822.46                                | 745.31                                | 36.30                                 |
| 53102   | Office supplies                          | 1,533.76                              | 1,074.49                              | 680.68                                |
| 53106   | Books and periodicals                    | 168,082.53                            | 76,081.67                             | 51,577.29                             |
| 53107   | Books and periodicals-grants & donations | 0.00                                  | 103.56                                | 0.00                                  |
| 53108   | Safety clothing and equipment            | 281.07                                | 904.39                                | 156.07                                |
| 53109   | Copier supplies                          | 988.78                                | 670.68                                | 773.22                                |
| 53112   | Library functional supplies              | 17,545.92                             | 7,075.90                              | 8,201.45                              |
| 53113   | Janitorial supplies                      | 4,689.09                              | 961.30                                | 3,174.62                              |
| 53311   | Electricity                              | 27,596.00                             | 24,476.04                             | 11,419.70                             |
| 53312   | Natural gas                              | 463.79                                | 1,383.71                              | 2,374.79                              |
| <b>Total SUPPLIES</b>                             |  | 222,003.40                            | 113,477.05                            | 78,394.12                             |



# Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 951

| Acct  | Title                                    | 10/31/2024<br>Month-To-Date<br>Actual | 11/30/2024<br>Month-To-Date<br>Actual | 12/31/2024<br>Month-To-Date<br>Actual |
|---|--|---------------------------------------|---------------------------------------|---------------------------------------|
| <b>Expenditures</b>                                 |  |                                       |                                       |                                       |
| <b>Fund 951 -- Library Joint Powers Authority</b>   |  |                                       |                                       |                                       |
| <b>Object 54000 -- OTHER MATERIALS AND SERVICES</b> |  |                                       |                                       |                                       |
| 54990   | Miscellaneous supplies and services      | 23,905.49                             | 8,501.73                              | 8,373.29                              |
| <b>Total OTHER MATERIALS AND SERVICES</b>           |  | 23,905.49                             | 8,501.73                              | 8,373.29                              |
| <b>Object 56000 -- OTHER CHARGES</b>                |  |                                       |                                       |                                       |
| 56790   | Pooled Cash Investment Fees              | 403.51                                | 405.57                                | 635.73                                |
| 56960   | Loans and grants                         | 6,584.00                              | 0.00                                  | 0.00                                  |
| 56995   | Refunded fees and fines                  | 0.00                                  | 31.99                                 | 33.94                                 |
| <b>Total OTHER CHARGES</b>                          |  | 6,987.51                              | 437.56                                | 669.67                                |
| <b>Object 57000 -- CAPITAL OUTLAY</b>               |  |                                       |                                       |                                       |
| 57401   | Office furniture/equipment               | 0.00                                  | 1,686.38                              | 0.00                                  |
| 57409   | Computer equipment                       | 552.38                                | 4,642.33                              | 0.00                                  |
| 57990   | Other capital outlay                     | 8,827.55                              | 6,912.93                              | 184.25                                |
| <b>Total CAPITAL OUTLAY</b>                         |  | 9,379.93                              | 13,241.64                             | 184.25                                |
| <b>Total Library Joint Powers Authority</b>         |  | 1,403,937.98                          | 1,392,149.13                          | 2,275,701.98                          |
| <b>Total Expenditures</b>                           |  | 1,403,937.98                          | 1,392,149.13                          | 2,275,701.98                          |
| <b>Revenues</b>                                     |  |                                       |                                       |                                       |
| <b>Fund 951 -- Library Joint Powers Authority</b>   |  |                                       |                                       |                                       |
| <b>Object 41000 -- TAXES</b>                        |  |                                       |                                       |                                       |
| 41211   | Sales and use tax                        | 784,516.08                            | 995,575.80                            | 883,946.98                            |
| <b>Total TAXES</b>                                  |  | 784,516.08                            | 995,575.80                            | 883,946.98                            |
| <b>Object 43000 -- GRANTS</b>                       |  |                                       |                                       |                                       |
| 43210   | State operating grants and contributions | 0.00                                  | 6,359.20                              | 0.00                                  |
| 43311   | Maintenance of effort contributions      | 746,007.42                            | 733,529.02                            | 744,303.30                            |
| <b>Total GRANTS</b>                                 |  | 746,007.42                            | 739,888.22                            | 744,303.30                            |
| <b>Object 45000 -- FINES AND FORFEITS</b>           |  |                                       |                                       |                                       |
| 45131   | Library fines                            | 3,817.36                              | 875.51                                | 2,151.82                              |
| <b>Total FINES AND FORFEITS</b>                     |  | 3,817.36                              | 875.51                                | 2,151.82                              |

## Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 951

| Acct  | Title                                    | 10/31/2024<br>Month-To-Date<br>Actual | 11/30/2024<br>Month-To-Date<br>Actual | 12/31/2024<br>Month-To-Date<br>Actual |
|---|--|---------------------------------------|---------------------------------------|---------------------------------------|
| <b>Revenues</b>                                   |  |                                       |                                       |                                       |
| <b>Fund 951 -- Library Joint Powers Authority</b> |  |                                       |                                       |                                       |
| <b>Object 46000 -- MISCELLANEOUS REVENUES</b>     |  |                                       |                                       |                                       |
| 46110   | Pooled cash and investment interest      | 29,105.99                             | 26,765.41                             | 28,365.03                             |
| 46190   | Interest earnings - other                | 5,932.65                              | 5,915.54                              | 6,129.55                              |
| 46309   | Donations - library - Friends of the Lib | 2,874.94                              | 0.00                                  | 2,194.70                              |
| 46910   | Miscellaneous operating revenue          | 194.35                                | 946.39                                | 207.17                                |
| <b>Total MISCELLANEOUS REVENUES</b>               |  | 38,107.93                             | 33,627.34                             | 36,896.45                             |
| <b>Object 49000 -- OTHER FINANCING SOURCES</b>    |  |                                       |                                       |                                       |
| 49122   | From Library Private Trust Fund          | 0.00                                  | 0.00                                  | (4,147.23)                            |
| <b>Total OTHER FINANCING SOURCES</b>              |  | 0.00                                  | 0.00                                  | (4,147.23)                            |
| <b>Total Library Joint Powers Authority</b>       |  | 1,572,448.79                          | 1,769,966.87                          | 1,663,151.32                          |
| <b>Total Revenues</b>                             |  | 1,572,448.79                          | 1,769,966.87                          | 1,663,151.32                          |
| <b>Total</b>                                      |  | 168,510.81                            | 377,817.74                            | (612,550.66)                          |

# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 93\*,95\*,96\*

| Acct   | Title                                    | Beginning<br>Balance | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending<br>Balance |
|--|--|----------------------|------------------------|-------------------------|-------------------|
| <b>Fund 931 -- McCaskill - Local History</b>     |  |                      |                        |                         |                   |
| <b>Object 11000 -- Cash and investments</b>      |  |                      |                        |                         |                   |
| 11101  | Pooled cash                              | 231,733.91           | 6,062.38               | 1,335.73                | 236,460.56        |
| 11901  | Allow for FV of invest w/City-cur unrstr | (2,628.66)           | 0.00                   | 0.00                    | (2,628.66)        |
| <b>Total Cash and investments</b>                |  | 229,105.25           | 6,062.38               | 1,335.73                | 233,831.90        |
| <b>Object 12000 -- Receivables - current</b>     |  |                      |                        |                         |                   |
| 12101  | Pooled cash interest receivable          | 1,072.58             | 0.00                   | 0.00                    | 1,072.58          |
| <b>Total Receivables - current</b>               |  | 1,072.58             | 0.00                   | 0.00                    | 1,072.58          |
| <b>Object 32000 -- Net assets</b>                |  |                      |                        |                         |                   |
| 32311  | Net assets held in trust-library prog.   | (230,177.83)         | 0.00                   | 0.00                    | (230,177.83)      |
| <b>Total Net assets</b>                          |  | (230,177.83)         | 0.00                   | 0.00                    | (230,177.83)      |
| <b>Object 33000 -- Control accounts</b>          |  |                      |                        |                         |                   |
| 33110  | Revenue control                          | 0.00                 | 0.00                   | 4,788.83                | (4,788.83)        |
| 33210  | Expenditure/expense control              | 0.00                 | 83.29                  | 21.11                   | 62.18             |
| <b>Total Control accounts</b>                    |  | 0.00                 | 83.29                  | 4,809.94                | (4,726.65)        |
| <b>Total McCaskill - Local History</b>           |  | 0.00                 | 6,145.67               | 6,145.67                | 0.00              |
| <b>Fund 932 -- McCaskill - Visually Impaired</b> |  |                      |                        |                         |                   |
| <b>Object 11000 -- Cash and investments</b>      |  |                      |                        |                         |                   |
| 11101  | Pooled cash                              | (3,037.95)           | 18,088.02              | 15,050.07               | 0.00              |
| 11901  | Allow for FV of invest w/City-cur unrstr | (1,909.26)           | 3,818.52               | 1,909.26                | 0.00              |
| <b>Total Cash and investments</b>                |  | (4,947.21)           | 21,906.54              | 16,959.33               | 0.00              |
| <b>Object 12000 -- Receivables - current</b>     |  |                      |                        |                         |                   |
| 12101  | Pooled cash interest receivable          | 854.39               | 854.39                 | 1,708.78                | 0.00              |
| <b>Total Receivables - current</b>               |  | 854.39               | 854.39                 | 1,708.78                | 0.00              |
| <b>Object 32000 -- Net assets</b>                |  |                      |                        |                         |                   |
| 32311  | Net assets held in trust-library prog.   | 4,092.82             | 0.00                   | 0.00                    | 4,092.82          |
| <b>Total Net assets</b>                          |  | 4,092.82             | 0.00                   | 0.00                    | 4,092.82          |
| <b>Object 33000 -- Control accounts</b>          |  |                      |                        |                         |                   |
| 33110  | Revenue control                          | 0.00                 | 108.82                 | 54.41                   | 54.41             |
| 33210  | Expenditure/expense control              | 0.00                 | 0.00                   | 4,147.23                | (4,147.23)        |
| <b>Total Control accounts</b>                    |  | 0.00                 | 108.82                 | 4,201.64                | (4,092.82)        |
| <b>Total McCaskill - Visually Impaired</b>       |  | 0.00                 | 22,869.75              | 22,869.75               | 0.00              |

## General Ledger Balances

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Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 93\*,95\*,96\*

| Acct   | Title                                    | Beginning<br>Balance | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending<br>Balance |
|--|--|----------------------|------------------------|-------------------------|-------------------|
| <b>Fund 933 -- Estate Proceeds - Finkeldey</b> |  |                      |                        |                         |                   |
| <b>Object 11000 -- Cash and investments</b>    |  |                      |                        |                         |                   |
| 11101  | Pooled cash                              | 9,252.73             | 242.21                 | 53.47                   | 9,441.47          |
| 11901  | Allow for FV of invest w/City-cur unrstr | (105.19)             | 0.00                   | 0.00                    | (105.19)          |
| <b>Total Cash and investments</b>              |  | 9,147.54             | 242.21                 | 53.47                   | 9,336.28          |
| <b>Object 12000 -- Receivables - current</b>   |  |                      |                        |                         |                   |
| 12101  | Pooled cash interest receivable          | 43.29                | 0.00                   | 0.00                    | 43.29             |
| <b>Total Receivables - current</b>             |  | 43.29                | 0.00                   | 0.00                    | 43.29             |
| <b>Object 32000 -- Net assets</b>              |  |                      |                        |                         |                   |
| 32311  | Net assets held in trust-library prog.   | (9,190.83)           | 0.00                   | 0.00                    | (9,190.83)        |
| <b>Total Net assets</b>                        |  | (9,190.83)           | 0.00                   | 0.00                    | (9,190.83)        |
| <b>Object 33000 -- Control accounts</b>        |  |                      |                        |                         |                   |
| 33110  | Revenue control                          | 0.00                 | 0.00                   | 191.21                  | (191.21)          |
| 33210  | Expenditure/expense control              | 0.00                 | 3.31                   | 0.84                    | 2.47              |
| <b>Total Control accounts</b>                  |  | 0.00                 | 3.31                   | 192.05                  | (188.74)          |
| <b>Total Estate Proceeds - Finkeldey</b>       |  | 0.00                 | 245.52                 | 245.52                  | 0.00              |
| <b>Fund 935 -- Robert Leet-Corday Estate</b>   |  |                      |                        |                         |                   |
| <b>Object 11000 -- Cash and investments</b>    |  |                      |                        |                         |                   |
| 11101  | Pooled cash                              | 106,223.95           | 2,768.99               | 602.38                  | 108,390.56        |
| 11901  | Allow for FV of invest w/City-cur unrstr | (1,185.34)           | 0.00                   | 0.00                    | (1,185.34)        |
| <b>Total Cash and investments</b>              |  | 105,038.61           | 2,768.99               | 602.38                  | 107,205.22        |
| <b>Object 12000 -- Receivables - current</b>   |  |                      |                        |                         |                   |
| 12101  | Pooled cash interest receivable          | 481.97               | 0.00                   | 0.00                    | 481.97            |
| <b>Total Receivables - current</b>             |  | 481.97               | 0.00                   | 0.00                    | 481.97            |
| <b>Object 32000 -- Net assets</b>              |  |                      |                        |                         |                   |
| 32311  | Net assets held in trust-library prog.   | (105,520.58)         | 0.00                   | 0.00                    | (105,520.58)      |
| <b>Total Net assets</b>                        |  | (105,520.58)         | 0.00                   | 0.00                    | (105,520.58)      |
| <b>Object 33000 -- Control accounts</b>        |  |                      |                        |                         |                   |
| 33110  | Revenue control                          | 0.00                 | 0.00                   | 2,195.11                | (2,195.11)        |
| 33210  | Expenditure/expense control              | 0.00                 | 38.18                  | 9.68                    | 28.50             |
| <b>Total Control accounts</b>                  |  | 0.00                 | 38.18                  | 2,204.79                | (2,166.61)        |
| <b>Total Robert Leet-Corday Estate</b>         |  | 0.00                 | 2,807.17               | 2,807.17                | 0.00              |

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# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 93\*,95\*,96\*

| Acct   | Title                                    | Beginning Balance | Year-To-Date Debits | Year-To-Date Credits | Ending Balance |
|--|--|-------------------|---------------------|----------------------|----------------|
| <b>Fund 936 -- Morley Estate-La Selva Branch</b>   |  |                   |                     |                      |                |
| <b>Object 11000 -- Cash and investments</b>        |  |                   |                     |                      |                |
| 11101  | Pooled cash                              | 14,696.85         | 383.10              | 83.34                | 14,996.61      |
| 11901  | Allow for FV of invest w/City-cur unrstr | (164.00)          | 0.00                | 0.00                 | (164.00)       |
| <b>Total Cash and investments</b>                  |  | 14,532.85         | 383.10              | 83.34                | 14,832.61      |
| <b>Object 12000 -- Receivables - current</b>       |  |                   |                     |                      |                |
| 12101  | Pooled cash interest receivable          | 66.68             | 0.00                | 0.00                 | 66.68          |
| <b>Total Receivables - current</b>                 |  | 66.68             | 0.00                | 0.00                 | 66.68          |
| <b>Object 32000 -- Net assets</b>                  |  |                   |                     |                      |                |
| 32311  | Net assets held in trust-library prog.   | (14,599.53)       | 0.00                | 0.00                 | (14,599.53)    |
| <b>Total Net assets</b>                            |  | (14,599.53)       | 0.00                | 0.00                 | (14,599.53)    |
| <b>Object 33000 -- Control accounts</b>            |  |                   |                     |                      |                |
| 33110  | Revenue control                          | 0.00              | 0.00                | 303.70               | (303.70)       |
| 33210  | Expenditure/expense control              | 0.00              | 5.28                | 1.34                 | 3.94           |
| <b>Total Control accounts</b>                      |  | 0.00              | 5.28                | 305.04               | (299.76)       |
| <b>Total Morley Estate-La Selva Branch</b>         |  | 0.00              | 388.38              | 388.38               | 0.00           |
| <b>Fund 937 -- Hale Trust-Scotts Valley Branch</b> |  |                   |                     |                      |                |
| <b>Object 11000 -- Cash and investments</b>        |  |                   |                     |                      |                |
| 11101  | Pooled cash                              | 50,959.24         | 1,328.37            | 288.97               | 51,998.64      |
| 11901  | Allow for FV of invest w/City-cur unrstr | (568.65)          | 0.00                | 0.00                 | (568.65)       |
| <b>Total Cash and investments</b>                  |  | 50,390.59         | 1,328.37            | 288.97               | 51,429.99      |
| <b>Object 12000 -- Receivables - current</b>       |  |                   |                     |                      |                |
| 12101  | Pooled cash interest receivable          | 231.21            | 0.00                | 0.00                 | 231.21         |
| <b>Total Receivables - current</b>                 |  | 231.21            | 0.00                | 0.00                 | 231.21         |
| <b>Object 32000 -- Net assets</b>                  |  |                   |                     |                      |                |
| 32311  | Net assets held in trust-library prog.   | (50,621.80)       | 0.00                | 0.00                 | (50,621.80)    |
| <b>Total Net assets</b>                            |  | (50,621.80)       | 0.00                | 0.00                 | (50,621.80)    |
| <b>Object 33000 -- Control accounts</b>            |  |                   |                     |                      |                |
| 33110  | Revenue control                          | 0.00              | 0.00                | 1,053.07             | (1,053.07)     |
| 33210  | Expenditure/expense control              | 0.00              | 18.31               | 4.64                 | 13.67          |
| <b>Total Control accounts</b>                      |  | 0.00              | 18.31               | 1,057.71             | (1,039.40)     |
| <b>Total Hale Trust-Scotts Valley Branch</b>       |  | 0.00              | 1,346.68            | 1,346.68             | 0.00           |

## General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 93\*,95\*,96\*

| Acct  | Title                                    | Beginning Balance | Year-To-Date Debits | Year-To-Date Credits | Ending Balance  |
|---|--|-------------------|---------------------|----------------------|-----------------|
| <b>Fund 951 -- Library Joint Powers Authority</b> |  |                   |                     |                      |                 |
| <b>Object 11000 -- Cash and investments</b>       |  |                   |                     |                      |                 |
| 11101   | Pooled cash                              | 11,006,099.01     | 8,409,583.69        | 10,142,448.24        | 9,273,234.46    |
| 11121   | Change fund                              | 100.00            | 50.00               | 0.00                 | 150.00          |
| 11901   | Allow for FV of invest w/City-cur unrstr | (109,314.01)      | 1,909.26            | 3,818.52             | (111,223.27)    |
| <b>Total Cash and investments</b>                 |  | 10,896,885.00     | 8,411,542.95        | 10,146,266.76        | 9,162,161.19    |
| <b>Object 12000 -- Receivables - current</b>      |  |                   |                     |                      |                 |
| 12101   | Pooled cash interest receivable          | 43,094.65         | 1,708.78            | 854.39               | 43,949.04       |
| 12190   | Other interest receivable                | 5,330.85          | 47,019.59           | 40,305.35            | 12,045.09       |
| 12201   | Taxes receivable - current               | 807,605.30        | 7,148,366.16        | 6,076,448.68         | 1,879,522.78    |
| 12303   | Accounts receivable - booked             | 676,183.24        | 5,941,398.43        | 5,139,749.35         | 1,477,832.32    |
| 12321   | Utility accounts receivable - billed     | 0.00              | 19,974.76           | 19,974.76            | 0.00            |
| <b>Total Receivables - current</b>                |  | 1,532,214.04      | 13,158,467.72       | 11,277,332.53        | 3,413,349.23    |
| <b>Object 21000 -- Payables</b>                   |  |                   |                     |                      |                 |
| 21101   | Accounts payable                         | (412,539.46)      | 2,631,145.56        | 2,317,317.36         | (98,711.26)     |
| 21104   | ePayments Payable                        | 0.00              | 191.67              | 0.00                 | 191.67          |
| 21105   | Manual accounts payable                  | (25,076.97)       | 25,076.97           | 0.00                 | 0.00            |
| 21201   | Salaries and benefits payable            | 55.24             | 0.00                | 0.00                 | 55.24           |
| 21504   | Use tax payable                          | 0.00              | 3,711.60            | 4,307.58             | (595.98)        |
| <b>Total Payables</b>                             |  | (437,561.19)      | 2,660,125.80        | 2,321,624.94         | (99,060.33)     |
| <b>Object 31000 -- Fund balance</b>               |  |                   |                     |                      |                 |
| 31591   | Committed - cash flow/unexpected expend  | (3,864,770.00)    | 0.00                | 0.00                 | (3,864,770.00)  |
| 31701   | Fund Balance - Unassigned                | (8,126,767.85)    | 0.00                | 0.00                 | (8,126,767.85)  |
| 31998   | Budgetary reserve for encumbrances       | 0.00              | 1,389,617.97        | 2,272,688.30         | (883,070.33)    |
| 31999   | Budgetary fund balance                   | 0.00              | 337,594.35          | 274,003.94           | 63,590.41       |
| <b>Total Fund balance</b>                         |  | (11,991,537.85)   | 1,727,212.32        | 2,546,692.24         | (12,811,017.77) |
| <b>Object 33000 -- Control accounts</b>           |  |                   |                     |                      |                 |
| 33110   | Revenue control                          | 0.00              | 13,603,213.22       | 23,802,504.69        | (10,199,291.47) |
| 33210   | Expenditure/expense control              | 0.00              | 9,752,884.09        | 38,504.86            | 9,714,379.23    |
| 33310   | Estimated revenue control                | 0.00              | 163,795.94          | 0.00                 | 163,795.94      |
| 33410   | Appropriations control                   | 0.00              | 110,208.00          | 337,594.35           | (227,386.35)    |
| 33510   | Encumbrances control                     | 0.00              | 2,272,688.30        | 1,389,617.97         | 883,070.33      |
| <b>Total Control accounts</b>                     |  | 0.00              | 25,902,789.55       | 25,568,221.87        | 334,567.68      |

## General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 93\*,95\*,96\*

| Acct  | Title                                    | Beginning<br>Balance | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending<br>Balance |
|---|--|----------------------|------------------------|-------------------------|-------------------|
| <b>Fund 951 -- Library Joint Powers Authority</b>       |  |                      |                        |                         |                   |
| <b>Object 39000 -- Other equity/net asset accounts</b>  |  |                      |                        |                         |                   |
| 39110   | General journal clearing                 | 0.00                 | 26,764,275.43          | 26,764,275.43           | 0.00              |
| <b>Total Other equity/net asset accounts</b>            |  | 0.00                 | 26,764,275.43          | 26,764,275.43           | 0.00              |
| <b>Total Library Joint Powers Authority</b>             |  | 0.00                 | 78,624,413.77          | 78,624,413.77           | 0.00              |
| <b>Fund 956 -- Library JPA - Technology</b>             |  |                      |                        |                         |                   |
| <b>Object 11000 -- Cash and investments</b>             |  |                      |                        |                         |                   |
| 11101   | Pooled cash                              | 271,491.30           | 7,077.14               | 1,539.59                | 277,028.85        |
| 11901   | Allow for FV of invest w/City-cur unrstr | (3,029.54)           | 0.00                   | 0.00                    | (3,029.54)        |
| <b>Total Cash and investments</b>                       |  | 268,461.76           | 7,077.14               | 1,539.59                | 273,999.31        |
| <b>Object 12000 -- Receivables - current</b>            |  |                      |                        |                         |                   |
| 12101   | Pooled cash interest receivable          | 1,231.84             | 0.00                   | 0.00                    | 1,231.84          |
| <b>Total Receivables - current</b>                      |  | 1,231.84             | 0.00                   | 0.00                    | 1,231.84          |
| <b>Object 31000 -- Fund balance</b>                     |  |                      |                        |                         |                   |
| 31701   | Fund Balance - Unassigned                | (269,693.60)         | 0.00                   | 0.00                    | (269,693.60)      |
| <b>Total Fund balance</b>                               |  | (269,693.60)         | 0.00                   | 0.00                    | (269,693.60)      |
| <b>Object 33000 -- Control accounts</b>                 |  |                      |                        |                         |                   |
| 33110   | Revenue control                          | 0.00                 | 0.00                   | 5,610.41                | (5,610.41)        |
| 33210   | Expenditure/expense control              | 0.00                 | 97.59                  | 24.73                   | 72.86             |
| <b>Total Control accounts</b>                           |  | 0.00                 | 97.59                  | 5,635.14                | (5,537.55)        |
| <b>Total Library JPA - Technology</b>                   |  | 0.00                 | 7,174.73               | 7,174.73                | 0.00              |
| <b>Fund 958 -- Library JPA - General Capital Assets</b> |  |                      |                        |                         |                   |
| <b>Object 17000 -- Capital assets</b>                   |  |                      |                        |                         |                   |
| 17210   | Infrastructure                           | 579,683.02           | 0.00                   | 0.00                    | 579,683.02        |
| 17211   | Accumulated depreciation - infrastruc    | (411,504.53)         | 0.00                   | 0.00                    | (411,504.53)      |
| 17320   | Lease improvements - buildings           | 2,102,592.58         | 0.00                   | 0.00                    | 2,102,592.58      |
| 17321   | Accumulated deprec - lease imp-buildings | (2,014,788.91)       | 0.00                   | 0.00                    | (2,014,788.91)    |
| 17510   | Machinery and equipment                  | 2,628,690.30         | 0.00                   | 0.00                    | 2,628,690.30      |
| 17511   | Accumulated depreciation - M&E           | (2,307,387.86)       | 0.00                   | 0.00                    | (2,307,387.86)    |
| 17710   | Software                                 | 3,983.14             | 0.00                   | 0.00                    | 3,983.14          |
| 17711   | Accumulated amortization-software        | (3,983.14)           | 0.00                   | 0.00                    | (3,983.14)        |
| 17720   | Intangible leases                        | 4,307,076.08         | 0.00                   | 0.00                    | 4,307,076.08      |

## General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 93\*,95\*,96\*

| Acct  | Title                                    | Beginning<br>Balance | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending<br>Balance |
|---|--|----------------------|------------------------|-------------------------|-------------------|
| <b>Fund 958 -- Library JPA - General Capital Assets</b> |  |                      |                        |                         |                   |
| <b>Object 17000 -- Capital assets</b>                   |  |                      |                        |                         |                   |
| 17722   | Accumulated amortization - leases        | (192,854.16)         | 0.00                   | 0.00                    | (192,854.16)      |
| 17910   | Construction in progress                 | 71,353.85            | 0.00                   | 0.00                    | 71,353.85         |
| <b>Total Capital assets</b>                             |  | 4,762,860.37         | 0.00                   | 0.00                    | 4,762,860.37      |
| <b>Object 21000 -- Payables</b>                         |  |                      |                        |                         |                   |
| 21613   | Interest payable - leases                | (16,489.31)          | 0.00                   | 0.00                    | (16,489.31)       |
| <b>Total Payables</b>                                   |  | (16,489.31)          | 0.00                   | 0.00                    | (16,489.31)       |
| <b>Object 29000 -- Other noncurrent liabilities</b>     |  |                      |                        |                         |                   |
| 29905   | Lease liability                          | (3,648,906.81)       | 0.00                   | 0.00                    | (3,648,906.81)    |
| <b>Total Other noncurrent liabilities</b>               |  | (3,648,906.81)       | 0.00                   | 0.00                    | (3,648,906.81)    |
| <b>Object 31000 -- Fund balance</b>                     |  |                      |                        |                         |                   |
| 31701   | Fund Balance - Unassigned                | (430,662.30)         | 0.00                   | 0.00                    | (430,662.30)      |
| <b>Total Fund balance</b>                               |  | (430,662.30)         | 0.00                   | 0.00                    | (430,662.30)      |
| <b>Object 32000 -- Net assets</b>                       |  |                      |                        |                         |                   |
| 32103   | Invest in cap assets pr to 4/1/02-Librar | (1,291,588.96)       | 0.00                   | 0.00                    | (1,291,588.96)    |
| 32106   | Investment in capital assets - Library   | 624,787.01           | 0.00                   | 0.00                    | 624,787.01        |
| <b>Total Net assets</b>                                 |  | (666,801.95)         | 0.00                   | 0.00                    | (666,801.95)      |
| <b>Total Library JPA - General Capital Assets</b>       |  | 0.00                 | 0.00                   | 0.00                    | 0.00              |
| <b>Fund 960 -- Felton Branch Reserve</b>                |  |                      |                        |                         |                   |
| <b>Object 12000 -- Receivables - current</b>            |  |                      |                        |                         |                   |
| 12101   | Pooled cash interest receivable          | (1.21)               | 0.00                   | 0.00                    | (1.21)            |
| <b>Total Receivables - current</b>                      |  | (1.21)               | 0.00                   | 0.00                    | (1.21)            |
| <b>Object 31000 -- Fund balance</b>                     |  |                      |                        |                         |                   |
| 31701   | Fund Balance - Unassigned                | 1.21                 | 0.00                   | 0.00                    | 1.21              |
| <b>Total Fund balance</b>                               |  | 1.21                 | 0.00                   | 0.00                    | 1.21              |
| <b>Total Felton Branch Reserve</b>                      |  | 0.00                 | 0.00                   | 0.00                    | 0.00              |
| <b>Fund 961 -- Library JPA - Vehicle Replacement</b>    |  |                      |                        |                         |                   |
| <b>Object 11000 -- Cash and investments</b>             |  |                      |                        |                         |                   |
| 11101   | Pooled cash                              | 510,835.87           | 13,316.29              | 2,896.83                | 521,255.33        |
| 11901   | Allow for FV of invest w/City-cur unrstr | (5,700.36)           | 0.00                   | 0.00                    | (5,700.36)        |
| <b>Total Cash and investments</b>                       |  | 505,135.51           | 13,316.29              | 2,896.83                | 515,554.97        |

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## General Ledger Balances

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Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 93\*,95\*,96\*

| Acct   | Title                                    | Beginning Balance | Year-To-Date Debits | Year-To-Date Credits | Ending Balance |
|--|--|-------------------|---------------------|----------------------|----------------|
| <b>Fund 961 -- Library JPA - Vehicle Replacement</b> |  |                   |                     |                      |                |
| <b>Object 12000 -- Receivables - current</b>         |  |                   |                     |                      |                |
| 12101  | Pooled cash interest receivable          | 2,373.09          | 0.00                | 0.00                 | 2,373.09       |
| <b>Total Receivables - current</b>                   |  | 2,373.09          | 0.00                | 0.00                 | 2,373.09       |
| <b>Object 31000 -- Fund balance</b>                  |  |                   |                     |                      |                |
| 31701  | Fund Balance - Unassigned                | (507,508.60)      | 0.00                | 0.00                 | (507,508.60)   |
| <b>Total Fund balance</b>                            |  | (507,508.60)      | 0.00                | 0.00                 | (507,508.60)   |
| <b>Object 33000 -- Control accounts</b>              |  |                   |                     |                      |                |
| 33110  | Revenue control                          | 0.00              | 0.00                | 10,556.53            | (10,556.53)    |
| 33210  | Expenditure/expense control              | 0.00              | 183.59              | 46.52                | 137.07         |
| <b>Total Control accounts</b>                        |  | 0.00              | 183.59              | 10,603.05            | (10,419.46)    |
| <b>Total Library JPA - Vehicle Replacement</b>       |  | 0.00              | 13,499.88           | 13,499.88            | 0.00           |
| <b>Fund 962 -- Library JPA Trusts</b>                |  |                   |                     |                      |                |
| <b>Object 11000 -- Cash and investments</b>          |  |                   |                     |                      |                |
| 11101  | Pooled cash                              | 19,185.57         | 500.12              | 108.79               | 19,576.90      |
| 11901  | Allow for FV of invest w/City-cur unrstr | (214.09)          | 0.00                | 0.00                 | (214.09)       |
| <b>Total Cash and investments</b>                    |  | 18,971.48         | 500.12              | 108.79               | 19,362.81      |
| <b>Object 12000 -- Receivables - current</b>         |  |                   |                     |                      |                |
| 12101  | Pooled cash interest receivable          | 87.05             | 0.00                | 0.00                 | 87.05          |
| <b>Total Receivables - current</b>                   |  | 87.05             | 0.00                | 0.00                 | 87.05          |
| <b>Object 31000 -- Fund balance</b>                  |  |                   |                     |                      |                |
| 31701  | Fund Balance - Unassigned                | (19,058.53)       | 0.00                | 0.00                 | (19,058.53)    |
| <b>Total Fund balance</b>                            |  | (19,058.53)       | 0.00                | 0.00                 | (19,058.53)    |
| <b>Object 33000 -- Control accounts</b>              |  |                   |                     |                      |                |
| 33110  | Revenue control                          | 0.00              | 0.00                | 396.47               | (396.47)       |
| 33210  | Expenditure/expense control              | 0.00              | 6.89                | 1.75                 | 5.14           |
| <b>Total Control accounts</b>                        |  | 0.00              | 6.89                | 398.22               | (391.33)       |
| <b>Total Library JPA Trusts</b>                      |  | 0.00              | 507.01              | 507.01               | 0.00           |
| <b>Fund 963 -- Library JPA - Capital Equipment</b>   |  |                   |                     |                      |                |
| <b>Object 11000 -- Cash and investments</b>          |  |                   |                     |                      |                |
| 11101  | Pooled cash                              | 73,278.78         | 1,910.22            | 415.54               | 74,773.46      |

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## General Ledger Balances

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Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 93\*,95\*,96\*

| Acct   | Title                                    | Beginning<br>Balance | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending<br>Balance |
|--|--|----------------------|------------------------|-------------------------|-------------------|
| <b>Fund 963 -- Library JPA - Capital Equipment</b> |  |                      |                        |                         |                   |
| <b>Object 11000 -- Cash and investments</b>        |  |                      |                        |                         |                   |
| 11901  | Allow for FV of invest w/City-cur unrstr | (817.71)             | 0.00                   | 0.00                    | (817.71)          |
| <b>Total Cash and investments</b>                  |  | 72,461.07            | 1,910.22               | 415.54                  | 73,955.75         |
| <b>Object 12000 -- Receivables - current</b>       |  |                      |                        |                         |                   |
| 12101  | Pooled cash interest receivable          | 332.49               | 0.00                   | 0.00                    | 332.49            |
| <b>Total Receivables - current</b>                 |  | 332.49               | 0.00                   | 0.00                    | 332.49            |
| <b>Object 31000 -- Fund balance</b>                |  |                      |                        |                         |                   |
| 31701  | Fund Balance - Unassigned                | (72,793.56)          | 0.00                   | 0.00                    | (72,793.56)       |
| <b>Total Fund balance</b>                          |  | (72,793.56)          | 0.00                   | 0.00                    | (72,793.56)       |
| <b>Object 33000 -- Control accounts</b>            |  |                      |                        |                         |                   |
| 33110  | Revenue control                          | 0.00                 | 0.00                   | 1,514.33                | (1,514.33)        |
| 33210  | Expenditure/expense control              | 0.00                 | 26.32                  | 6.67                    | 19.65             |
| <b>Total Control accounts</b>                      |  | 0.00                 | 26.32                  | 1,521.00                | (1,494.68)        |
| <b>Total Library JPA - Capital Equipment</b>       |  | 0.00                 | 1,936.54               | 1,936.54                | 0.00              |
| <b>Total</b>                                       |  | 0.00                 | 78,681,335.10          | 78,681,335.10           | 0.00              |

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 951

| Acct                                       | Title                                    | Year-To-Date<br>Ado Budget | Year-To-Date<br>Adj Budget | Year-To-Date<br>Adjustments | Year-To-Date<br>Actual | Year-To-Date<br>Encumbrances | Bdgt. to Act.<br>Variance | Pct.<br>Spent |
|--|--|----------------------------|----------------------------|-----------------------------|------------------------|------------------------------|---------------------------|---------------|
| Fund 951 -- Library Joint Powers Authority |  |                            |                            |                             |                        |                              |                           |               |
| Expenditures                               |  |                            |                            |                             |                        |                              |                           |               |
| Object 51000 -- PERSONNEL SERVICES         |  |                            |                            |                             |                        |                              |                           |               |
| 51110                                      | Regular full time                        | 8,221,276.00               | 8,302,203.81               | 80,927.81                   | 3,526,686.15           | 0.00                         | 4,775,517.66              | 42.5%         |
| 51111                                      | Regular part time                        | 1,307,021.00               | 1,307,021.00               | 0.00                        | 582,090.74             | 0.00                         | 724,930.26                | 44.5%         |
| 51114                                      | Overtime                                 | 5,000.00                   | 5,000.00                   | 0.00                        | 1,215.78               | 0.00                         | 3,784.22                  | 24.3%         |
| 51115                                      | Termination pay                          | 0.00                       | 0.00                       | 0.00                        | 17,157.40              | 0.00                         | (17,157.40)               | 0.0%          |
| 51122                                      | Temporary                                | 569,708.00                 | 516,500.00                 | (53,208.00)                 | 280,772.60             | 0.00                         | 235,727.40                | 54.4%         |
| 51130                                      | Other pay                                | 0.00                       | 0.00                       | 0.00                        | 2,326.08               | 0.00                         | (2,326.08)                | 0.0%          |
| 51132                                      | Special vacation pay                     | 0.00                       | 0.00                       | 0.00                        | 16,806.58              | 0.00                         | (16,806.58)               | 0.0%          |
| 51133                                      | Special sick leave pay                   | 0.00                       | 0.00                       | 0.00                        | 807.56                 | 0.00                         | (807.56)                  | 0.0%          |
| 51150                                      | Vehicle-phone-data allowance             | 2,964.00                   | 2,964.00                   | 0.00                        | 535.00                 | 0.00                         | 2,429.00                  | 18.0%         |
| 51199                                      | Vacancy adjustment                       | (1,002,843.00)             | (1,002,843.00)             | 0.00                        | 0.00                   | 0.00                         | (1,002,843.00)            | 0.0%          |
| 51201                                      | Retirement contribution                  | 746,495.00                 | 746,495.00                 | 0.00                        | 285,973.98             | 0.00                         | 460,521.02                | 38.3%         |
| 51202                                      | F.I.C.A.                                 | 36,720.00                  | 36,720.00                  | 0.00                        | 13,893.21              | 0.00                         | 22,826.79                 | 37.8%         |
| 51203                                      | PERS unfunded liability                  | 1,823,005.00               | 1,823,005.00               | 0.00                        | 803,871.79             | 0.00                         | 1,019,133.21              | 44.1%         |
| 51210                                      | Group health insurance                   | 2,247,532.00               | 2,247,532.00               | 0.00                        | 827,821.78             | 0.00                         | 1,419,710.22              | 36.8%         |
| 51212                                      | Group dental insurance                   | 123,776.00                 | 123,776.00                 | 0.00                        | 45,729.55              | 0.00                         | 78,046.45                 | 36.9%         |
| 51213                                      | Vision insurance                         | 20,993.00                  | 20,993.00                  | 0.00                        | 7,736.85               | 0.00                         | 13,256.15                 | 36.9%         |
| 51214                                      | Medicare insurance                       | 139,118.00                 | 139,118.00                 | 0.00                        | 63,135.36              | 0.00                         | 75,982.64                 | 45.4%         |
| 51215                                      | Employee assistance program              | 6,050.00                   | 6,050.00                   | 0.00                        | 2,235.16               | 0.00                         | 3,814.84                  | 36.9%         |
| 51220                                      | Group life insurance                     | 3,244.00                   | 3,244.00                   | 0.00                        | 958.80                 | 0.00                         | 2,285.20                  | 29.6%         |
| 51221                                      | Disability insurance                     | 94,337.00                  | 94,337.00                  | 0.00                        | 26,459.45              | 0.00                         | 67,877.55                 | 28.0%         |
| 51222                                      | SDI                                      | 79,009.00                  | 79,009.00                  | 0.00                        | 45,370.81              | 0.00                         | 33,638.19                 | 57.4%         |
| 51230                                      | Unemployment insurance                   | 92,546.00                  | 92,546.00                  | 0.00                        | 41,726.80              | 0.00                         | 50,819.20                 | 45.1%         |
| 51240                                      | Workers' compensation                    | 171,214.00                 | 171,214.00                 | 0.00                        | 0.06                   | 0.00                         | 171,213.94                | 0.0%          |
| Total PERSONNEL SERVICES                   |  | 14,687,165.00              | 14,714,884.81              | 27,719.81                   | 6,593,311.49           | 0.00                         | 8,121,573.32              | 44.8%         |
| Object 52000 -- SERVICES                   |  |                            |                            |                             |                        |                              |                           |               |
| 52131                                      | Claims management services - outside     | 6,000.00                   | 6,000.00                   | 0.00                        | 3,535.62               | 3,464.38                     | (1,000.00)                | 116.7%        |
| 52135                                      | Financial services - outside             | 595,847.00                 | 595,847.00                 | 0.00                        | 577,352.00             | 9,300.00                     | 9,195.00                  | 98.5%         |
| 52150                                      | Merchant bank fees                       | 600.00                     | 600.00                     | 0.00                        | 304.47                 | 0.00                         | 295.53                    | 50.7%         |
| 52155                                      | Courier services                         | 2,000.00                   | 2,000.00                   | 0.00                        | 542.11                 | 1,457.89                     | 0.00                      | 100.0%        |
| 52199                                      | Other professional & technical services  | 246,000.00                 | 355,384.64                 | 109,384.64                  | 119,613.81             | 71,896.27                    | 163,874.56                | 53.9%         |
| 52201                                      | Water, sewer and refuse                  | 104,285.00                 | 104,285.00                 | 0.00                        | 54,767.45              | 8,240.46                     | 41,277.09                 | 60.4%         |
| 52202                                      | Hazardous materials disposal             | 500.00                     | 500.00                     | 0.00                        | 0.00                   | 0.00                         | 500.00                    | 0.0%          |
| 52211                                      | Janitorial services                      | 505,100.00                 | 505,100.00                 | 0.00                        | 177,813.56             | 338,750.96                   | (11,464.52)               | 102.3%        |
| 52223                                      | Equip annual inventory charge - internal | 3,600.00                   | 3,600.00                   | 0.00                        | 0.00                   | 0.00                         | 3,600.00                  | 0.0%          |

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 951

| Acct                                       | Title                                    | Year-To-Date<br>Ado Budget | Year-To-Date<br>Adj Budget | Year-To-Date<br>Adjustments | Year-To-Date<br>Actual | Year-To-Date<br>Encumbrances | Bdgt. to Act.<br>Variance | Pct.<br>Spent |
|--|--|----------------------------|----------------------------|-----------------------------|------------------------|------------------------------|---------------------------|---------------|
| Fund 951 -- Library Joint Powers Authority |  |                            |                            |                             |                        |                              |                           |               |
| Expenditures                               |  |                            |                            |                             |                        |                              |                           |               |
| Object 52000 -- SERVICES                   |  |                            |                            |                             |                        |                              |                           |               |
| 52226                                      | Vehicle work order charges - internal    | 6,500.00                   | 6,500.00                   | 0.00                        | 11,858.94              | 0.00                         | (5,358.94)                | 182.4%        |
| 52227                                      | Vehicle fuel island charges - internal   | 22,873.00                  | 22,873.00                  | 0.00                        | 10,920.53              | 0.00                         | 11,952.47                 | 47.7%         |
| 52230                                      | Vehicle pool car charges - internal      | 50.00                      | 50.00                      | 0.00                        | 430.50                 | 0.00                         | (380.50)                  | 861.0%        |
| 52240                                      | Office equipment operation/maint         | 9,000.00                   | 9,000.00                   | 0.00                        | 773.91                 | 0.00                         | 8,226.09                  | 8.6%          |
| 52241                                      | Vehicle maintenance costs - outside      | 1,500.00                   | 1,500.00                   | 0.00                        | 0.00                   | 0.00                         | 1,500.00                  | 0.0%          |
| 52244                                      | Other equipment operation/maintenance    | 15,250.00                  | 15,250.00                  | 0.00                        | 19,703.94              | 0.00                         | (4,453.94)                | 129.2%        |
| 52246                                      | Building and facility o & m - outside    | 332,897.00                 | 334,093.00                 | 1,196.00                    | 136,090.26             | 113,840.06                   | 84,162.68                 | 74.8%         |
| 52247                                      | Landscaping maintenance services         | 73,600.00                  | 73,600.00                  | 0.00                        | 15,488.73              | 16,730.00                    | 41,381.27                 | 43.8%         |
| 52248                                      | Software maintenance services            | 541,584.00                 | 595,584.00                 | 54,000.00                   | 221,973.79             | 18,904.35                    | 354,705.86                | 40.4%         |
| 52249                                      | Hardware maintenance services            | 20,000.00                  | 20,000.00                  | 0.00                        | 1,214.82               | 0.00                         | 18,785.18                 | 6.1%          |
| 52261                                      | Equipment, building and land rentals     | 282,116.00                 | 282,116.00                 | 0.00                        | 229,113.90             | 7,693.85                     | 45,308.25                 | 83.9%         |
| 52269                                      | Equipment lease-outside                  | 28,000.00                  | 28,000.00                  | 0.00                        | 12,935.53              | 19,064.47                    | (4,000.00)                | 114.3%        |
| 52302                                      | Travel and meetings                      | 5,100.00                   | 5,100.00                   | 0.00                        | 920.57                 | 0.00                         | 4,179.43                  | 18.1%         |
| 52304                                      | Training                                 | 135,450.00                 | 137,324.94                 | 1,874.94                    | 21,914.32              | 6,448.50                     | 108,962.12                | 20.7%         |
| 52403                                      | Telecommunications service - outside     | 353,260.00                 | 353,260.00                 | 0.00                        | 65,396.25              | 121,354.69                   | 166,509.06                | 52.9%         |
| 52932                                      | Liability insurance/surety bonds-interna | 43,170.00                  | 43,170.00                  | 0.00                        | 0.00                   | 0.00                         | 43,170.00                 | 0.0%          |
| 52933                                      | Liability insurance/surety bonds-outside | 123,000.00                 | 123,000.00                 | 0.00                        | 118,833.14             | 0.00                         | 4,166.86                  | 96.6%         |
| 52960                                      | Advertising                              | 24,500.00                  | 24,500.00                  | 0.00                        | 1,585.00               | 0.00                         | 22,915.00                 | 6.5%          |
| 52961                                      | Dues and memberships                     | 40,238.00                  | 40,238.00                  | 0.00                        | 30,508.00              | 0.00                         | 9,730.00                  | 75.8%         |
| 52972                                      | Printing and binding-outside             | 31,600.00                  | 31,600.00                  | 0.00                        | 5,758.71               | 0.00                         | 25,841.29                 | 18.2%         |
| Total SERVICES                             |  | 3,553,620.00               | 3,720,075.58               | 166,455.58                  | 1,839,349.86           | 737,145.88                   | 1,143,579.84              | 69.3%         |
| Object 53000 -- SUPPLIES                   |  |                            |                            |                             |                        |                              |                           |               |
| 53101                                      | Postage charges                          | 7,000.00                   | 7,000.00                   | 0.00                        | 5,012.93               | 0.00                         | 1,987.07                  | 71.6%         |
| 53102                                      | Office supplies                          | 30,100.00                  | 30,100.00                  | 0.00                        | 6,662.36               | 0.00                         | 23,437.64                 | 22.1%         |
| 53106                                      | Books and periodicals                    | 2,070,162.00               | 2,070,162.00               | 0.00                        | 796,566.74             | 74,563.69                    | 1,199,031.57              | 42.1%         |
| 53107                                      | Books and periodicals-grants & donations | 17,648.00                  | 23,742.80                  | 6,094.80                    | 6,305.36               | 0.00                         | 17,437.44                 | 26.6%         |
| 53108                                      | Safety clothing and equipment            | 14,125.00                  | 14,125.00                  | 0.00                        | 3,533.41               | 0.00                         | 10,591.59                 | 25.0%         |
| 53109                                      | Copier supplies                          | 8,530.00                   | 8,530.00                   | 0.00                        | 4,589.85               | 0.00                         | 3,940.15                  | 53.8%         |
| 53112                                      | Library functional supplies              | 138,391.00                 | 138,391.00                 | 0.00                        | 61,461.07              | 5,500.00                     | 71,429.93                 | 48.4%         |
| 53113                                      | Janitorial supplies                      | 53,000.00                  | 53,000.00                  | 0.00                        | 16,260.28              | 0.00                         | 36,739.72                 | 30.7%         |
| 53311                                      | Electricity                              | 245,825.00                 | 245,825.00                 | 0.00                        | 167,632.45             | 14,132.99                    | 64,059.56                 | 73.9%         |
| 53312                                      | Natural gas                              | 53,550.00                  | 53,550.00                  | 0.00                        | 5,529.26               | 0.00                         | 48,020.74                 | 10.3%         |
| Total SUPPLIES                             |  | 2,638,331.00               | 2,644,425.80               | 6,094.80                    | 1,073,553.71           | 94,196.68                    | 1,476,675.41              | 44.2%         |

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 951

| Acct   | Title                                    | Year-To-Date<br>Ado Budget | Year-To-Date<br>Adj Budget | Year-To-Date<br>Adjustments | Year-To-Date<br>Actual | Year-To-Date<br>Encumbrances | Bdgt. to Act.<br>Variance | Pct.<br>Spent |
|--|--|----------------------------|----------------------------|-----------------------------|------------------------|------------------------------|---------------------------|---------------|
| Fund 951 -- Library Joint Powers Authority   |  |                            |                            |                             |                        |                              |                           |               |
| Expenditures                                 |  |                            |                            |                             |                        |                              |                           |               |
| Object 54000 -- OTHER MATERIALS AND SERVICES |  |                            |                            |                             |                        |                              |                           |               |
| 54990  | Miscellaneous supplies and services      | 220,450.00                 | 206,123.00                 | (14,327.00)                 | 93,090.98              | 4,249.00                     | 108,783.02                | 47.2%         |
| Total OTHER MATERIALS AND SERVICES           |  | 220,450.00                 | 206,123.00                 | (14,327.00)                 | 93,090.98              | 4,249.00                     | 108,783.02                | 47.2%         |
| Object 56000 -- OTHER CHARGES                |  |                            |                            |                             |                        |                              |                           |               |
| 56790  | Pooled Cash Investment Fees              | 0.00                       | 0.00                       | 0.00                        | 2,762.66               | 0.00                         | (2,762.66)                | 0.0%          |
| 56960  | Loans and grants                         | 0.00                       | 50,746.86                  | 50,746.86                   | 8,466.50               | 0.00                         | 42,280.36                 | 16.7%         |
| 56995  | Refunded fees and fines                  | 2,000.00                   | 2,000.00                   | 0.00                        | 286.85                 | 0.00                         | 1,713.15                  | 14.3%         |
| Total OTHER CHARGES                          |  | 2,000.00                   | 52,746.86                  | 50,746.86                   | 11,516.01              | 0.00                         | 41,230.85                 | 21.8%         |
| Object 57000 -- CAPITAL OUTLAY               |  |                            |                            |                             |                        |                              |                           |               |
| 57401  | Office furniture/equipment               | 18,000.00                  | 18,000.00                  | 0.00                        | 8,375.87               | 0.00                         | 9,624.13                  | 46.5%         |
| 57409  | Computer equipment                       | 170,000.00                 | 148,000.00                 | (22,000.00)                 | 63,237.45              | 0.00                         | 84,762.55                 | 42.7%         |
| 57990  | Other capital outlay                     | 250,000.00                 | 262,696.30                 | 12,696.30                   | 31,943.86              | 47,478.77                    | 183,273.67                | 30.2%         |
| Total CAPITAL OUTLAY                         |  | 438,000.00                 | 428,696.30                 | (9,303.70)                  | 103,557.18             | 47,478.77                    | 277,660.35                | 35.2%         |
| Total Expenditures                           |  | 21,539,566.00              | 21,766,952.35              | 227,386.35                  | 9,714,379.23           | 883,070.33                   | 11,169,502.79             | 48.7%         |
| Revenues                                     |  |                            |                            |                             |                        |                              |                           |               |
| Object 41000 -- TAXES                        |  |                            |                            |                             |                        |                              |                           |               |
| 41211  | Sales and use tax                        | 10,659,175.00              | 10,785,061.00              | 125,886.00                  | 5,368,274.28           | 0.00                         | 5,416,786.72              | 49.8%         |
| Total TAXES                                  |  | 10,659,175.00              | 10,785,061.00              | 125,886.00                  | 5,368,274.28           | 0.00                         | 5,416,786.72              | 49.8%         |
| Object 43000 -- GRANTS                       |  |                            |                            |                             |                        |                              |                           |               |
| 43199  | Other federal revenues                   | 0.00                       | 0.00                       | 0.00                        | 93,065.65              | 0.00                         | (93,065.65)               | 0.0%          |
| 43210  | State operating grants and contributions | 13,998.00                  | 43,033.00                  | 29,035.00                   | 6,359.20               | 0.00                         | 36,673.80                 | 14.8%         |
| 43311  | Maintenance of effort contributions      | 8,952,089.00               | 8,952,089.00               | 0.00                        | 4,461,861.99           | 0.00                         | 4,490,227.01              | 49.8%         |
| Total GRANTS                                 |  | 8,966,087.00               | 8,995,122.00               | 29,035.00                   | 4,561,286.84           | 0.00                         | 4,433,835.16              | 50.7%         |
| Object 44000 -- CHARGES FOR SERVICES         |  |                            |                            |                             |                        |                              |                           |               |
| 44630  | Room rentals-library JPA                 | 4,640.00                   | 4,640.00                   | 0.00                        | 0.00                   | 0.00                         | 4,640.00                  | 0.0%          |
| Total CHARGES FOR SERVICES                   |  | 4,640.00                   | 4,640.00                   | 0.00                        | 0.00                   | 0.00                         | 4,640.00                  | 0.0%          |
| Object 45000 -- FINES AND FORFEITS           |  |                            |                            |                             |                        |                              |                           |               |
| 45131  | Library fines                            | 12,000.00                  | 12,000.00                  | 0.00                        | 16,335.36              | 0.00                         | (4,335.36)                | 136.1%        |
| Total FINES AND FORFEITS                     |  | 12,000.00                  | 12,000.00                  | 0.00                        | 16,335.36              | 0.00                         | (4,335.36)                | 136.1%        |
| Object 46000 -- MISCELLANEOUS REVENUES       |  |                            |                            |                             |                        |                              |                           |               |
| 46110  | Pooled cash and investment interest      | 92,840.00                  | 92,840.00                  | 0.00                        | 212,026.74             | 0.00                         | (119,186.74)              | 228.4%        |
| 46190  | Interest earnings - other                | 56,250.00                  | 56,250.00                  | 0.00                        | 35,171.40              | 0.00                         | 21,078.60                 | 62.5%         |
| 46303  | Donations - library                      | 13,100.00                  | 13,100.00                  | 0.00                        | 0.00                   | 0.00                         | 13,100.00                 | 0.0%          |
| Run: 3/27/2025 9:10 AM                       |  |                            |                            |                             |                        |                              |                           |               |

Financial Status Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 951

| Acct                                       | Title                                    | Year-To-Date<br>Ado Budget | Year-To-Date<br>Adj Budget | Year-To-Date<br>Adjustments | Year-To-Date<br>Actual | Year-To-Date<br>Encumbrances | Bdgt. to Act.<br>Variance | Pct.<br>Spent |
|--|--|----------------------------|----------------------------|-----------------------------|------------------------|------------------------------|---------------------------|---------------|
| Fund 951 -- Library Joint Powers Authority |  |                            |                            |                             |                        |                              |                           |               |
| Revenues                                   |  |                            |                            |                             |                        |                              |                           |               |
| Object 46000 -- MISCELLANEOUS REVENUES     |  |                            |                            |                             |                        |                              |                           |               |
| 46309                                      | Donations - library - Friends of the Lib | 78,423.00                  | 80,297.94                  | 1,874.94                    | 8,996.17               | 0.00                         | 71,301.77                 | 11.2%         |
| 46910                                      | Miscellaneous operating revenue          | 4,500.00                   | 4,500.00                   | 0.00                        | 1,347.91               | 0.00                         | 3,152.09                  | 30.0%         |
| Total MISCELLANEOUS REVENUES               |  | 245,113.00                 | 246,987.94                 | 1,874.94                    | 257,542.22             | 0.00                         | (10,554.28)               | 104.3%        |
| Object 49000 -- OTHER FINANCING SOURCES    |  |                            |                            |                             |                        |                              |                           |               |
| 49122                                      | From Library Private Trust Fund          | 12,190.00                  | 12,190.00                  | 0.00                        | (4,147.23)             | 0.00                         | 16,337.23                 | (34.0%)       |
| 49167                                      | From Carbon Reduction Fund               | 0.00                       | 7,000.00                   | 7,000.00                    | 0.00                   | 0.00                         | 7,000.00                  | 0.0%          |
| Total OTHER FINANCING SOURCES              |  | 12,190.00                  | 19,190.00                  | 7,000.00                    | (4,147.23)             | 0.00                         | 23,337.23                 | (21.6%)       |
| Total Revenues                             |  | 19,899,205.00              | 20,063,000.94              | 163,795.94                  | 10,199,291.47          | 0.00                         | 9,863,709.47              | 50.8%         |
| Total Library Joint Powers Authority       |  | (1,640,361.00)             | (1,703,951.41)             | (63,590.41)                 | 484,912.24             | (883,070.33)                 | (1,305,793.32)            | 23.4%         |
| Total                                      |  | (1,640,361.00)             | (1,703,951.41)             | (63,590.41)                 | 484,912.24             | (883,070.33)                 | (1,305,793.32)            | 23.4%         |

# General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 93\*,95\*,96\*; Account = 11\*,12\*,13\*,14\*

| Acct   | Title                                    | Beginning Balance | Year-To-Date Debits | Year-To-Date Credits | Ending Balance |
|--|--|-------------------|---------------------|----------------------|----------------|
| <b>Fund 931 -- McCaskill - Local History</b>     |  |                   |                     |                      |                |
| <b>Object 11000 -- Cash and investments</b>      |  |                   |                     |                      |                |
| 11101  | Pooled cash                              | 231,733.91        | 6,062.38            | 1,335.73             | 236,460.56     |
| 11901  | Allow for FV of invest w/City-cur unrstr | (2,628.66)        | 0.00                | 0.00                 | (2,628.66)     |
| <b>Total Cash and investments</b>                |  | 229,105.25        | 6,062.38            | 1,335.73             | 233,831.90     |
| <b>Object 12000 -- Receivables - current</b>     |  |                   |                     |                      |                |
| 12101  | Pooled cash interest receivable          | 1,072.58          | 0.00                | 0.00                 | 1,072.58       |
| <b>Total Receivables - current</b>               |  | 1,072.58          | 0.00                | 0.00                 | 1,072.58       |
| <b>Total McCaskill - Local History</b>           |  | 230,177.83        | 6,062.38            | 1,335.73             | 234,904.48     |
| <b>Fund 932 -- McCaskill - Visually Impaired</b> |  |                   |                     |                      |                |
| <b>Object 11000 -- Cash and investments</b>      |  |                   |                     |                      |                |
| 11101  | Pooled cash                              | (3,037.95)        | 18,088.02           | 15,050.07            | 0.00           |
| 11901  | Allow for FV of invest w/City-cur unrstr | (1,909.26)        | 3,818.52            | 1,909.26             | 0.00           |
| <b>Total Cash and investments</b>                |  | (4,947.21)        | 21,906.54           | 16,959.33            | 0.00           |
| <b>Object 12000 -- Receivables - current</b>     |  |                   |                     |                      |                |
| 12101  | Pooled cash interest receivable          | 854.39            | 854.39              | 1,708.78             | 0.00           |
| <b>Total Receivables - current</b>               |  | 854.39            | 854.39              | 1,708.78             | 0.00           |
| <b>Total McCaskill - Visually Impaired</b>       |  | (4,092.82)        | 22,760.93           | 18,668.11            | 0.00           |
| <b>Fund 933 -- Estate Proceeds - Finkeldey</b>   |  |                   |                     |                      |                |
| <b>Object 11000 -- Cash and investments</b>      |  |                   |                     |                      |                |
| 11101  | Pooled cash                              | 9,252.73          | 242.21              | 53.47                | 9,441.47       |
| 11901  | Allow for FV of invest w/City-cur unrstr | (105.19)          | 0.00                | 0.00                 | (105.19)       |
| <b>Total Cash and investments</b>                |  | 9,147.54          | 242.21              | 53.47                | 9,336.28       |
| <b>Object 12000 -- Receivables - current</b>     |  |                   |                     |                      |                |
| 12101  | Pooled cash interest receivable          | 43.29             | 0.00                | 0.00                 | 43.29          |
| <b>Total Receivables - current</b>               |  | 43.29             | 0.00                | 0.00                 | 43.29          |
| <b>Total Estate Proceeds - Finkeldey</b>         |  | 9,190.83          | 242.21              | 53.47                | 9,379.57       |
| <b>Fund 935 -- Robert Leet-Corday Estate</b>     |  |                   |                     |                      |                |
| <b>Object 11000 -- Cash and investments</b>      |  |                   |                     |                      |                |
| 11101  | Pooled cash                              | 106,223.95        | 2,768.99            | 602.38               | 108,390.56     |
| 11901  | Allow for FV of invest w/City-cur unrstr | (1,185.34)        | 0.00                | 0.00                 | (1,185.34)     |
| <b>Total Cash and investments</b>                |  | 105,038.61        | 2,768.99            | 602.38               | 107,205.22     |

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## General Ledger Balances

Page 2 of 4

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 93\*,95\*,96\*; Account = 11\*,12\*,13\*,14\*

| Acct   | Title                                    | Beginning<br>Balance | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending<br>Balance |
|--|--|----------------------|------------------------|-------------------------|-------------------|
| <b>Fund 935 -- Robert Leet-Corday Estate</b>       |  |                      |                        |                         |                   |
| <b>Object 12000 -- Receivables - current</b>       |  |                      |                        |                         |                   |
| 12101  | Pooled cash interest receivable          | 481.97               | 0.00                   | 0.00                    | 481.97            |
| <b>Total Receivables - current</b>                 |  | 481.97               | 0.00                   | 0.00                    | 481.97            |
| <b>Total Robert Leet-Corday Estate</b>             |  | 105,520.58           | 2,768.99               | 602.38                  | 107,687.19        |
| <b>Fund 936 -- Morley Estate-La Selva Branch</b>   |  |                      |                        |                         |                   |
| <b>Object 11000 -- Cash and investments</b>        |  |                      |                        |                         |                   |
| 11101  | Pooled cash                              | 14,696.85            | 383.10                 | 83.34                   | 14,996.61         |
| 11901  | Allow for FV of invest w/City-cur unrstr | (164.00)             | 0.00                   | 0.00                    | (164.00)          |
| <b>Total Cash and investments</b>                  |  | 14,532.85            | 383.10                 | 83.34                   | 14,832.61         |
| <b>Object 12000 -- Receivables - current</b>       |  |                      |                        |                         |                   |
| 12101  | Pooled cash interest receivable          | 66.68                | 0.00                   | 0.00                    | 66.68             |
| <b>Total Receivables - current</b>                 |  | 66.68                | 0.00                   | 0.00                    | 66.68             |
| <b>Total Morley Estate-La Selva Branch</b>         |  | 14,599.53            | 383.10                 | 83.34                   | 14,899.29         |
| <b>Fund 937 -- Hale Trust-Scotts Valley Branch</b> |  |                      |                        |                         |                   |
| <b>Object 11000 -- Cash and investments</b>        |  |                      |                        |                         |                   |
| 11101  | Pooled cash                              | 50,959.24            | 1,328.37               | 288.97                  | 51,998.64         |
| 11901  | Allow for FV of invest w/City-cur unrstr | (568.65)             | 0.00                   | 0.00                    | (568.65)          |
| <b>Total Cash and investments</b>                  |  | 50,390.59            | 1,328.37               | 288.97                  | 51,429.99         |
| <b>Object 12000 -- Receivables - current</b>       |  |                      |                        |                         |                   |
| 12101  | Pooled cash interest receivable          | 231.21               | 0.00                   | 0.00                    | 231.21            |
| <b>Total Receivables - current</b>                 |  | 231.21               | 0.00                   | 0.00                    | 231.21            |
| <b>Total Hale Trust-Scotts Valley Branch</b>       |  | 50,621.80            | 1,328.37               | 288.97                  | 51,661.20         |
| <b>Fund 951 -- Library Joint Powers Authority</b>  |  |                      |                        |                         |                   |
| <b>Object 11000 -- Cash and investments</b>        |  |                      |                        |                         |                   |
| 11101  | Pooled cash                              | 11,006,099.01        | 8,409,583.69           | 10,142,448.24           | 9,273,234.46      |
| 11121  | Change fund                              | 100.00               | 50.00                  | 0.00                    | 150.00            |
| 11901  | Allow for FV of invest w/City-cur unrstr | (109,314.01)         | 1,909.26               | 3,818.52                | (111,223.27)      |
| <b>Total Cash and investments</b>                  |  | 10,896,885.00        | 8,411,542.95           | 10,146,266.76           | 9,162,161.19      |
| <b>Object 12000 -- Receivables - current</b>       |  |                      |                        |                         |                   |
| 12101  | Pooled cash interest receivable          | 43,094.65            | 1,708.78               | 854.39                  | 43,949.04         |
| 12190  | Other interest receivable                | 5,330.85             | 47,019.59              | 40,305.35               | 12,045.09         |

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## General Ledger Balances

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 93\*,95\*,96\*; Account = 11\*,12\*,13\*,14\*

| Acct   | Title                                    | Beginning Balance   | Year-To-Date Debits  | Year-To-Date Credits | Ending Balance      |
|--|--|---------------------|----------------------|----------------------|---------------------|
| <b>Fund 951 -- Library Joint Powers Authority</b>    |  |                     |                      |                      |                     |
| <b>Object 12000 -- Receivables - current</b>         |  |                     |                      |                      |                     |
| 12201  | Taxes receivable - current               | 807,605.30          | 7,148,366.16         | 6,076,448.68         | 1,879,522.78        |
| 12303  | Accounts receivable - booked             | 676,183.24          | 5,941,398.43         | 5,139,749.35         | 1,477,832.32        |
| 12321  | Utility accounts receivable - billed     | 0.00                | 19,974.76            | 19,974.76            | 0.00                |
| <b>Total Receivables - current</b>                   |  | <u>1,532,214.04</u> | <u>13,158,467.72</u> | <u>11,277,332.53</u> | <u>3,413,349.23</u> |
| <b>Total Library Joint Powers Authority</b>          |  | 12,429,099.04       | 21,570,010.67        | 21,423,599.29        | 12,575,510.42       |
| <b>Fund 956 -- Library JPA - Technology</b>          |  |                     |                      |                      |                     |
| <b>Object 11000 -- Cash and investments</b>          |  |                     |                      |                      |                     |
| 11101  | Pooled cash                              | 271,491.30          | 7,077.14             | 1,539.59             | 277,028.85          |
| 11901  | Allow for FV of invest w/City-cur unrstr | (3,029.54)          | 0.00                 | 0.00                 | (3,029.54)          |
| <b>Total Cash and investments</b>                    |  | <u>268,461.76</u>   | <u>7,077.14</u>      | <u>1,539.59</u>      | <u>273,999.31</u>   |
| <b>Object 12000 -- Receivables - current</b>         |  |                     |                      |                      |                     |
| 12101  | Pooled cash interest receivable          | 1,231.84            | 0.00                 | 0.00                 | 1,231.84            |
| <b>Total Receivables - current</b>                   |  | <u>1,231.84</u>     | <u>0.00</u>          | <u>0.00</u>          | <u>1,231.84</u>     |
| <b>Total Library JPA - Technology</b>                |  | 269,693.60          | 7,077.14             | 1,539.59             | 275,231.15          |
| <b>Fund 960 -- Felton Branch Reserve</b>             |  |                     |                      |                      |                     |
| <b>Object 12000 -- Receivables - current</b>         |  |                     |                      |                      |                     |
| 12101  | Pooled cash interest receivable          | (1.21)              | 0.00                 | 0.00                 | (1.21)              |
| <b>Total Receivables - current</b>                   |  | <u>(1.21)</u>       | <u>0.00</u>          | <u>0.00</u>          | <u>(1.21)</u>       |
| <b>Total Felton Branch Reserve</b>                   |  | (1.21)              | 0.00                 | 0.00                 | (1.21)              |
| <b>Fund 961 -- Library JPA - Vehicle Replacement</b> |  |                     |                      |                      |                     |
| <b>Object 11000 -- Cash and investments</b>          |  |                     |                      |                      |                     |
| 11101  | Pooled cash                              | 510,835.87          | 13,316.29            | 2,896.83             | 521,255.33          |
| 11901  | Allow for FV of invest w/City-cur unrstr | (5,700.36)          | 0.00                 | 0.00                 | (5,700.36)          |
| <b>Total Cash and investments</b>                    |  | <u>505,135.51</u>   | <u>13,316.29</u>     | <u>2,896.83</u>      | <u>515,554.97</u>   |
| <b>Object 12000 -- Receivables - current</b>         |  |                     |                      |                      |                     |
| 12101  | Pooled cash interest receivable          | 2,373.09            | 0.00                 | 0.00                 | 2,373.09            |
| <b>Total Receivables - current</b>                   |  | <u>2,373.09</u>     | <u>0.00</u>          | <u>0.00</u>          | <u>2,373.09</u>     |
| <b>Total Library JPA - Vehicle Replacement</b>       |  | 507,508.60          | 13,316.29            | 2,896.83             | 517,928.06          |

## General Ledger Balances

Page 4 of 4

Criteria: Summarize By = Report,Fund,Object,Account; As Of = 12/31/2024; Period = 0,1..12; Fund = 93\*,95\*,96\*; Account = 11\*,12\*,13\*,14\*

| Acct   | Title                                    | Beginning<br>Balance | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending<br>Balance |
|--|--|----------------------|------------------------|-------------------------|-------------------|
| <b>Fund 962 -- Library JPA Trusts</b>              |  |                      |                        |                         |                   |
| <b>Object 11000 -- Cash and investments</b>        |  |                      |                        |                         |                   |
| 11101  | Pooled cash                              | 19,185.57            | 500.12                 | 108.79                  | 19,576.90         |
| 11901  | Allow for FV of invest w/City-cur unrstr | (214.09)             | 0.00                   | 0.00                    | (214.09)          |
| <b>Total Cash and investments</b>                  |  | 18,971.48            | 500.12                 | 108.79                  | 19,362.81         |
| <b>Object 12000 -- Receivables - current</b>       |  |                      |                        |                         |                   |
| 12101  | Pooled cash interest receivable          | 87.05                | 0.00                   | 0.00                    | 87.05             |
| <b>Total Receivables - current</b>                 |  | 87.05                | 0.00                   | 0.00                    | 87.05             |
| <b>Total Library JPA Trusts</b>                    |  | 19,058.53            | 500.12                 | 108.79                  | 19,449.86         |
| <b>Fund 963 -- Library JPA - Capital Equipment</b> |  |                      |                        |                         |                   |
| <b>Object 11000 -- Cash and investments</b>        |  |                      |                        |                         |                   |
| 11101  | Pooled cash                              | 73,278.78            | 1,910.22               | 415.54                  | 74,773.46         |
| 11901  | Allow for FV of invest w/City-cur unrstr | (817.71)             | 0.00                   | 0.00                    | (817.71)          |
| <b>Total Cash and investments</b>                  |  | 72,461.07            | 1,910.22               | 415.54                  | 73,955.75         |
| <b>Object 12000 -- Receivables - current</b>       |  |                      |                        |                         |                   |
| 12101  | Pooled cash interest receivable          | 332.49               | 0.00                   | 0.00                    | 332.49            |
| <b>Total Receivables - current</b>                 |  | 332.49               | 0.00                   | 0.00                    | 332.49            |
| <b>Total Library JPA - Capital Equipment</b>       |  | 72,793.56            | 1,910.22               | 415.54                  | 74,288.24         |
| <b>Total</b>                                       |  | 13,704,169.87        | 21,626,360.42          | 21,449,592.04           | 13,880,938.25     |

Chair                      Matt Huffaker  
Vice Chair                Mali LaGoe  
Board Member          Nicole Coburn  
Board Member          Jamie Goldstein



## **STAFF REPORT**

DATE:                    May 1, 2025  
TO:                      Library Joint Powers Authority Board  
FROM:                  Christopher Platt, Library Director  
RE:                      Financial Statements and Independent Auditors' Report for FY 2023-2024

### **STAFF RECOMMENDATION**

Review and accept prepared Financial Statements and Independent Auditors' Report for FY 2023-2024

### **DISCUSSION**

Please review attached Independent Auditors' Report for FY 2023-2024 for the year ended June 30, 2024.

Attachment: Financial Statements and Independent Auditors' Report for FY 2023-2024

# **Santa Cruz Public Libraries Joint Powers Authority**

Santa Cruz, California

## **Financial Statements and Independent Auditors' Report**

*For the Year Ended June 30, 2024*



**Santa Cruz Public Libraries Joint Powers Authority**  
**Financial Statements**  
**For the Year Ended June 30, 2024**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
of the Santa Cruz Public Libraries Joint Powers Authority  
Santa Cruz, California

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities and the major fund of the City of Santa Cruz Public Libraries Joint Powers Authority (the "Authority"), a custodial fund of the City of Santa Cruz, California (the "City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Authority as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of a Matter*

As described in Note 1 to the fund financial statements, these fund financial statements present only the financial position and results of operations of the Authority and are not intended to present fairly the financial position and results of operations of the City in conformity with accounting principles generally accepted in the United States of America.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and Budgetary Comparison Schedule be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Board of Directors  
of the Santa Cruz Public Libraries Joint Powers Authority  
Santa Cruz, California  
Page 3

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The Combining Schedule of Balance Sheets by Program, the Combining Schedule of Revenues, Expenditures and Changes in Sub-Fund Balances by Program, and Authority's Financial Condition are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Combining Schedule of Balance Sheets by Program and the Combining Schedule of Revenues, Expenditures and Changes in Sub-Fund Balances by Program, and Authority's Financial Condition are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*The Pw Group, LLP*

Santa Ana, California  
February 12, 2025

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**Santa Cruz Public Libraries Joint Powers Authority**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2024**

---

Management of the Santa Cruz Public Libraries Joint Powers Authority (Authority) provides this Management Discussion and Analysis (MD&A) for readers of the Authority's basic financial statements. This narrative overview and analysis of the financial activities of the Authority is for the fiscal year ended June 30, 2024.

**Financial Highlights**

***Government-wide highlights:***

The assets of the Authority exceeded its liabilities at the close of the fiscal year by \$13,958,055 (Net Position). A component of this balance represents \$1,113,952 of investment in capital assets; however, the remainder of net position consists of unrestricted net position of \$12,844,103. Unrestricted net position represents the amount normally used to meet the Authority's ongoing obligations.

Changes in Net Position - The Authority's total net position increased by \$1,421,526 in fiscal year 2024 due to an increase in maintenance of effort contributions coupled with underspending in budgeted expenditures.

By the end of the fiscal year, the Authority's total assets increased by \$1,108,649. The top current asset increase was due to cash and cash equivalents with a \$1,661,394 increase. Accounts receivable decreased by \$378,924.

The Authority's total liabilities sustained a decrease of \$312,877 during the fiscal year primarily due to a decrease of \$96,868 in accounts payable and other current liabilities and a decrease in leases payable according to the amortization schedules.

***Fund highlights:***

As of the close of the fiscal year, the Authority's general fund reported a fund balance of \$12,860,592 which is an increase of \$1,372,069 when compared with the prior year amount. The fund balance is a measure of whether the Authority will have sufficient resources to meet its near-term obligations.

The Authority's General Fund total assets increased by \$1,275,201 and the total liabilities decreased by \$96,868 during the fiscal year. The increases were primarily attributable to an increase in the Authority's cash and cash equivalents and a decrease in accounts payable and other current liabilities.

**Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the Authority's basic financial statements. The Santa Cruz Public Libraries Joint Powers Authority's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Authority's finances, in a manner similar to a private-sector business. The statement of net position presents information on all of the Authority's assets and liabilities with the difference between the total assets and the total liabilities reported as net position.

**Santa Cruz Public Libraries Joint Powers Authority**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

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The statement of activities presents information showing how the Authority's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., interest on long-term debt due but unpaid at the end of the fiscal year).

The Authority's library services function is principally supported by taxes and intergovernmental revenues and is therefore considered a governmental activity. The government-wide financial statements can be found on pages 13-14 of this report.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements can be found on pages 15-18 of this report.

**Governmental funds** – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental fund statements focus on near-term inflows and outflows of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. Readers will then be able to better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Authority has one governmental fund, the general fund, which is used to account for all of its activities.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21-30 of this report.

### **Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information providing a budgetary comparison schedule for the General Fund. Required supplementary information can be found on page 33-34 of this report.

**Santa Cruz Public Libraries Joint Powers Authority**  
**Management's Discussion and Analysis (Unaudited) (Continued)**  
**For the Year Ended June 30, 2024**

**Government-Wide Financial Analysis**

*Analyses of Net Position*

About 39% of the Authority's net position reflects its investment in capital assets, primarily machinery, furnishings, equipment and leasehold improvements. These assets are used to provide services to citizens; consequently, they are not available for future spending. The table below shows the components of the net position.

**Santa Cruz Public Libraries**  
**Net Position**  
**At June 30, 2024 and 2023**

|                              | <u>2024</u>          | <u>2023</u>          |
|------------------------------|----------------------|----------------------|
| <b>Total assets</b>          | \$ 18,061,013        | \$ 16,952,364        |
| <b>Total liabilities</b>     | \$ 4,102,958         | \$ 4,415,835         |
| <b>Net position:</b>         |                      |                      |
| Investment in capital assets | 1,113,952            | 1,059,311            |
| Unrestricted                 | 12,844,103           | 11,477,218           |
| <b>Total net position</b>    | <u>\$ 13,958,055</u> | <u>\$ 12,536,529</u> |

**Governmental Activities**

All the activities of the Authority are governmental, so it has no business-type activities:

**Santa Cruz Public Libraries**  
**Changes in Net Position**  
**Fiscal years ended June 30, 2024 and 2023**

|                                   | <u>2024</u>          | <u>2023</u>          |
|-----------------------------------|----------------------|----------------------|
| <b>General revenues:</b>          |                      |                      |
| Sales taxes                       | \$ 10,707,815        | \$ 10,572,557        |
| Unrestricted investment earnings  | 572,291              | 72,240               |
| Unrestricted donations            | 583,245              | 538,270              |
| Miscellaneous                     | 251,712              | 40,736               |
| Gain/(loss) on disposal of assets | -                    | 13,550               |
| <b>Total general revenues</b>     | 12,115,063           | 11,237,353           |
| <b>Program revenues</b>           | 8,347,067            | 7,611,344            |
| <b>Total revenues</b>             | 20,462,130           | 18,848,697           |
| <b>Expenditures</b>               | 19,040,604           | 17,124,688           |
| <b>Changes in net position</b>    | 1,421,526            | 1,724,009            |
| Beginning of year                 | 12,536,529           | 10,812,520           |
| End of year                       | <u>\$ 13,958,055</u> | <u>\$ 12,536,529</u> |

The Authority's net position increased \$1,421,526 during the fiscal year due to an increase in maintenance of effort contributions coupled with some underspending in budgeted expenditures.

**Santa Cruz Public Libraries Joint Powers Authority  
Management's Discussion and Analysis (Unaudited) (Continued)  
For the Year Ended June 30, 2024**

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**Financial Analysis of the General Fund**

As noted earlier, the Authority uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** – The focus of the Authority's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Authority's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the fiscal year 2024, the Authority's General Fund reported an ending fund balance of \$12,860,592, an increase of \$1,372,069 or 11.94% in comparison with the prior fiscal year, primarily due to underspending.

**General Fund Budgetary Highlights**

The final amended budget is more than the original budget for revenues and other financing sources by \$949,586 primarily due to an increase in intergovernmental revenues related to the Maintenance of Effort from the participating jurisdictions and donations from the Friends of the Library. The actual revenues and other financing sources were less than the final amended budget by \$195,987.

The final amended budget is more than the original budget for expenditures and other financing uses by \$1,302,379 primarily due to increases in supplies and other charges such as legal services and technological applications. The actual expenditures and other financing uses were less than the final amended budget by \$2.1 million.

**Capital Assets and Debt Administration**

As of June 30, 2024, the Authority's investment in capital assets was \$4,762,860 (net of accumulated depreciation and amortization), which is \$166,552 less than the prior year. The decrease was attributed to depreciation/amortization exceeding additions to capital assets. Information about capital assets can be found in Note 3.

As of June 30, 2024, the Authority had \$3,648,908 of long term-debt. Information on debt can be found in Note 5.

**Economic Factors and Next Year's Budgets and Rates**

Of the Authority's fiscal year 2023-24 revenues (excluding other financing sources), 52% came from a dedicated quarter cent sales tax approved by the voters in 1996 and was made permanent in 2008. The balance of the Authority's revenues come from local contributions, bequest income, donations, fees and fines. Sales tax revenues are driven by the general health of the local economy, this revenue increased over the prior year by \$135,258 or 0.1% in fiscal year 2023-24.

The budget for fiscal year 2024-25 builds on the priorities established through the various plans that are now in place: Strategic Plan, Service Model/Staffing Plan, Facilities Master Plan, and Technology Plan. Over the last year, the Authority completed various projects, including reopening five branches, relocating the Collection Management and Information Technology teams to the administration building, finalizing the new Strategic Plan, and moving the Integrated Library System to a hosted solution. Measure S is entering the final phase with the completion of the new Aptos Library in the fall and the groundbreaking of the new Downtown Santa Cruz Library Affordable Housing project in late 2025.

**Santa Cruz Public Libraries Joint Powers Authority  
Management's Discussion and Analysis (Unaudited) (Continued)  
For the Year Ended June 30, 2024**

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The Authority's proposed FY 25 operating budget is being presented as a balanced budget with the use of funds from unrestricted fund balance. To finance ongoing operations, key strategic initiatives and capital projects, the library system depends largely on Measure R, which is expected to see similar results in fiscal year 2025 but further increase in 2026, and the Maintenance of Effort (MOE) contributions, which with the recent agreement, have increased 11.5% through fiscal year 2025.

**Requests for Information**

This financial statement is designed to provide a general overview of the fund's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Director of Libraries, 117 Union Street, Santa Cruz, California, 95060.



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## **BASIC FINANCIAL STATEMENTS**

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**Santa Cruz Public Libraries Joint Powers Authority**  
**Statement of Net Position**  
**June 30, 2024**

|  | <b>Governmental<br/>Activities</b> |
|--|------------------------------------|
| <hr/>  |                                    |
| <b>ASSETS</b>                                  |                                    |
| Current assets:                                |                                    |
| Cash and cash equivalents                      | \$ 11,761,916                      |
| Accounts receivable                            | 676,183                            |
| Interest receivable                            | 52,449                             |
| Taxes receivable                               | 807,605                            |
| Total current assets                           | <u>13,298,153</u>                  |
| Noncurrent assets:                             |                                    |
| Capital assets - non-depreciable/amortizable   | 71,353                             |
| Capital assets - depreciable/amortizable, net  | 4,691,507                          |
| Total noncurrent assets                        | <u>4,762,860</u>                   |
| <b>Total assets</b>                            | <u><u>18,061,013</u></u>           |
| <br><b>LIABILITIES</b>                         |                                    |
| Current liabilities:                           |                                    |
| Accounts payable and other current liabilities | 437,561                            |
| Interest payable                               | 16,489                             |
| Leases payable - due in one year               | 225,755                            |
| Total current liabilities                      | <u>679,805</u>                     |
| Noncurrent liabilities:                        |                                    |
| Leases payable - due in more than one year     | 3,423,153                          |
| Total noncurrent liabilities                   | <u>3,423,153</u>                   |
| <b>Total liabilities</b>                       | <u><u>4,102,958</u></u>            |
| <br><b>NET POSITION</b>                        |                                    |
| Net investment in capital assets               | 1,113,952                          |
| Unrestricted                                   | 12,844,103                         |
| <b>Total net position</b>                      | <u><u>\$ 13,958,055</u></u>        |

# Santa Cruz Public Libraries Joint Powers Authority

## Statement of Activities For the Year Ended June 30, 2024

| Functions/Programs               | Expenses             | Program Revenues        |  | Net (Expense)<br>Revenue<br>and Changes<br>in Net Position |
|----------------------------------|----------------------|-------------------------|--|--|
|                                  |                      | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Governmental<br>Activities                                 |
| Governmental activities:         |                      |                         |  |  |
| Library services                 | \$ 18,965,974        | \$ -                    | \$ 8,347,067                             | \$ (10,618,907)  |
| Interest                         | 74,630               | -                       | -  | (74,630)   |
| Total governmental activities    | <u>\$ 19,040,604</u> | <u>\$ -</u>             | <u>\$ 8,347,067</u>                      | <u>\$ (10,693,537)</u>                                     |
| <b>General revenues:</b>         |                      |                         |  |  |
| Sales taxes                      |                      |                         |  | 10,707,815   |
| Unrestricted investment earnings |                      |                         |  | 572,291  |
| Unrestricted donations           |                      |                         |  | 583,245  |
| Miscellaneous                    |                      |                         |  | 251,712  |
| <b>Total general revenues</b>    |                      |                         |  | <u>12,115,063</u>  |
| <b>Change in net position</b>    |                      |                         |  | <u>1,421,526</u>   |
| Net position - beginning of year |                      |                         |  | <u>12,536,529</u>  |
| Net position - end of year       |                      |                         |  | <u>\$ 13,958,055</u>                                       |

**Santa Cruz Public Libraries Joint Powers Authority**  
**Governmental Fund Balance Sheet**  
**June 30, 2024**

|  | <b>General<br/>Fund</b> |
|--|-------------------------|
| <b>ASSETS</b>                                  |                         |
| Cash and cash equivalents                      | \$ 11,761,916           |
| Accounts receivable                            | 676,183                 |
| Interest receivable                            | 52,449                  |
| Taxes receivable                               | 807,605                 |
| <b>Total assets</b>                            | <b>\$ 13,298,153</b>    |
| <b>LIABILITIES AND FUND BALANCES</b>           |                         |
| <b>LIABILITIES</b>                             |                         |
| Accounts payable and other current liabilities | \$ 437,561              |
| <b>Total liabilities</b>                       | <b>437,561</b>          |
| <b>FUND BALANCE:</b>                           |                         |
| Unassigned                                     | 12,860,592              |
| <b>Total fund balance</b>                      | <b>12,860,592</b>       |
| <b>Total liabilities and fund balance</b>      | <b>\$ 13,298,153</b>    |

**Santa Cruz Public Libraries Joint Powers Authority**  
**Reconciliation of the Governmental Fund Balance Sheet**  
**to the Statement of Net Position**  
**June 30, 2024**

---

|   |                      |
|---|----------------------|
| <b>Total Fund Balance - Governmental Fund</b> | <b>\$ 12,860,592</b> |
|---|----------------------|

Amounts reported for Governmental Activities in the Statement of Net Position were different because:

Capital assets used in governmental activities are not current financial resources. Therefore, they are not reported in the governmental fund. Except for the internal service funds reported below, the capital assets are adjusted as follows:

|  |             |
|--|-------------|
| Construction in progress                       | 71,353      |
| Infrastructure                                 | 579,683     |
| Lease improvements                             | 2,102,593   |
| Machinery and equipment                        | 2,628,690   |
| Intangible leases                              | 4,307,076   |
| Software                                       | 3,983       |
| Less accumulated depreciation and amortization | (4,930,518) |
| Total capital assets                           | 4,762,860   |

Long-term debt used in governmental activities are not current financial resources. Therefore, they are not reported in the governmental fund. Long-term debt is adjusted as follows:

|                      |             |
|----------------------|-------------|
| Lease liabilities    | (3,648,908) |
| Total long-term debt | (3,648,908) |

|  |          |
|--|----------|
| Interest payable did not use current financial resources. Therefore it is not included in the governmental fund. | (16,489) |
|--|----------|

|  |                      |
|--|----------------------|
| <b>Net Position of Governmental Activities</b> | <b>\$ 13,958,055</b> |
|--|----------------------|

**Santa Cruz Public Libraries Joint Powers Authority**  
**Statement of Revenues, Expenditures, and Change in Fund Balance**  
**For the Year Ended June 30, 2024**

|   | <b>General<br/>Fund</b>     |
|---|-----------------------------|
| <b>REVENUES:</b>                              |                             |
| Taxes   | \$ 10,707,815               |
| Intergovernmental                             | 8,347,067                   |
| Fines and forfeitures                         | 30,828                      |
| Use of money and property                     | 572,291                     |
| Donations                                     | 583,245                     |
| Other revenues                                | 220,884                     |
| <b>Total revenues</b>                         | <b>20,462,130</b>           |
| <b>EXPENDITURES:</b>                          |                             |
| Current:                                      |                             |
| Contracted personnel services                 | 13,057,039                  |
| Services, supplies, and other charges         | 5,679,935                   |
| Capital outlay                                | 62,448                      |
| Debt service:                                 |                             |
| Principal                                     | 221,193                     |
| Interest and fiscal charges                   | 69,446                      |
| <b>Total expenditures</b>                     | <b>19,090,061</b>           |
| <b>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | <b>1,372,069</b>            |
| <b>NET CHANGE IN FUND BALANCE</b>             | <b>1,372,069</b>            |
| <b>FUND BALANCE:</b>                          |                             |
| Beginning of year                             | 11,488,523                  |
| End of year                                   | <u><u>\$ 12,860,592</u></u> |



**Santa Cruz Public Libraries Joint Powers Authority**  
**Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balance**  
**to the Statement of Activities**  
**For the Year Ended June 30, 2024**

---

|   |                     |
|---|---------------------|
| <b>Net Change in Fund Balance - Governmental Fund</b> | <b>\$ 1,372,069</b> |
|---|---------------------|

Amounts reported for Governmental Activities in the Statement of Activities were different because:

|   |        |
|---|--------|
| The governmental fund reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated useful lives as depreciation/amortization expense. This is the amount of capital outlay recorded as capital assets in the current period. | 62,448 |
|---|--------|

|   |           |
|---|-----------|
| Depreciation/amortization expense on capital assets was reported in the Government-Wide Statement of Activities, but did not require the use of current financial resources. Therefore, depreciation/amortization expense was not reported as an expenditure. | (229,000) |
|---|-----------|

|  |         |
|--|---------|
| Principal expenditures were an outflow of resources in the governmental funds, but reduced long-term liabilities on the Statement of Activities. | 221,193 |
|--|---------|

|  |         |
|--|---------|
| Interest expense on long-term debt was reported in the Government-Wide Statement of Activities, but it did not require the use of current financial resources. This amount represented the change in accrued interest from prior year. | (5,184) |
|--|---------|

|   |                     |
|---|---------------------|
| <b>Change Net Position of Governmental Activities</b> | <b>\$ 1,421,526</b> |
|---|---------------------|

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**Santa Cruz Public Libraries Joint Powers Authority**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies**

The basic financial statements of the Santa Cruz Public Libraries Joint Powers Authority (“Authority”) have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to governmental agencies. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Authority’s significant accounting policies are described below.

***A. Reporting Entity***

In May 1996 the County of Santa Cruz (“County”), City of Santa Cruz (“City”), City of Watsonville, City of Capitola, and the City of Scotts Valley entered into a joint exercise of powers agreement to provide library services to their respective jurisdictions representing the entire incorporated and unincorporated areas of Santa Cruz County. On November 5, 1996, the voters approved an additional one-quarter percent increase in the sales tax to fund the library system. This revenue is collected by the County Library Financing Authority and is subsequently passed through to the Authority. In addition to the sales tax funding, under the joint powers agreement, each entity has maintenance of effort requirements based on the respective entities’ previous funding levels.

The Authority is a separate entity with a nine-member board consisting of two members of the County Board of Supervisors, two members of the City of Santa Cruz City Council, one member each of the City Councils of Capitola and Scotts Valley, and three at-large citizens appointed by the Board. The City administers the library system.

***B. Basis of Accounting and Measurement Focus***

The accounts of the Authority are organized on the basis of funds. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The Authority uses only one fund, the General Fund, to record the results of its operations.

**Government-Wide Financial Statements**

Government-Wide Financial Statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the Authority’s assets and liabilities, including capital assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Certain types of transactions are reported as program revenues for the City. These transactions include:

- Charges for services and
- Operating grants and contributions

**Santa Cruz Public Libraries Joint Powers Authority**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***B. Basis of Accounting and Measurement Focus (Continued)***

*Governmental Fund Financial Statements*

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all governmental funds aggregated. The Authority has presented one major fund which is the General Fund. The General Fund is used to account for sources and uses of financial resources traditionally associated with governments, and which are not required to be accounted for in another fund.

Governmental funds are accounted for on a spending or "*current financial resources*" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current resources. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Generally, revenues are considered available if they are collected within 60 days after fiscal year end. If revenues are not subject to accrual, they are recorded when received in cash. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues, and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Unavailable revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources, these amounts are removed from the balance sheet and the revenues are recognized.

An accompanying schedule is presented to reconcile and explain the differences in fund balance as presented in the Fund Financial Statements to the net position presented in the Government-Wide Financial Statements.

***C. Use of Restricted Fund Balance***

*Net Position Flow Assumptions*

Sometimes the Authority will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

*Fund Balance Flow Assumptions*

Sometimes the Authority will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first. Unassigned fund balance is applied last.

**Santa Cruz Public Libraries Joint Powers Authority**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***D. Cash, Cash Equivalents, and Investments***

For purposes of the Balance Sheet, cash and cash equivalents include currency on hand and deposits in the City's cash and investment pool. These deposits have the same characteristics for the participating funds as demand deposit accounts, in that the funds may deposit additional cash at any time and also effectively withdraw cash at any time without prior notice or penalty. The City's cash and investments are stated at fair value, which is based on a quoted market price. This includes all investments except the City's investment in the California Local Agency Investment Fund ("LAIF"). The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The City valued its investments in LAIF at June 30, 2024, by multiplying its balance by a fair value factor determined by LAIF. The fair value factor was calculated by dividing the total fair value for all participants by the total amortized cost.

***E. Capital Assets***

*Government-Wide Financial Statements*

Capital assets are defined by the Authority as assets having an estimated useful life in excess of one year, and an initial, individual cost in excess of the capitalization thresholds described below:

|                                 |           |
|---------------------------------|-----------|
| Infrastructure                  | \$ 25,000 |
| Buildings and Lease Improvement | 10,000    |
| Machinery and Equipment         | 5,000     |
| Software (if qualified)         | 5,000     |

All capital assets are valued at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are valued at their acquisition value on the date donated. Assets acquired under capital leases are capitalized in accordance with GAAP. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's useful life are not capitalized. Depreciation/amortization is recorded on a straight-line basis over the useful lives of the assets as follows:

|                                  |             |
|----------------------------------|-------------|
| Infrastructure                   | 20 years    |
| Buildings and Lease Improvements | 15–50 years |
| Machinery and Equipment          | 5–20 years  |
| Software (if qualified)          | 5 years     |

Assets are grouped by asset type into one of the following accounts: land, land improvements, buildings (and improvements), machinery and equipment, lease improvements, and software.

*Fund Financial Statements*

Capital assets are not presented in the governmental fund financial statements; consequently, capital assets are shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

**Santa Cruz Public Libraries Joint Powers Authority**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***F. Leases***

*As Lessee*

At the commencement of a lease, the Authority initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

***G. Interest Payable***

In the Government-Wide Financial Statements, interest payable on long-term debt is recognized as the liability is incurred for both, governmental and business-type activities. In the Fund Financial Statements, only proprietary fund types recognize the interest payable when the liability is incurred. Governmental funds recognize interest payable when due.

***H. Long-Term Debt***

*Government-Wide Financial Statements* - Long-term debt and other long-term obligations are reported as liabilities in the governmental activities.

*Fund Financial Statements* - The governmental fund financial statements do not present long-term liabilities. Consequently, long-term debt is shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

***I. Program Revenues***

Amounts reported as program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided or fines imposed by a given function or segment, and (2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

***J. Property Taxes***

Assessed property values are determined annually by the County Assessor as of March 1, and become a lien on real property at January 1. Taxes are levied on July 1 and are payable in two installments on November 1 and February 1, and are delinquent if not paid by December 10 and April 10, respectively.

The County bills and collects property taxes and remits them to the Authority under the State-authorized method of apportioning taxes whereby all local agencies, including cities, receive from the county their respective shares of the amount of ad valorem taxes collected. Property tax revenues are recognized when levied, provided the measurement and availability criteria have been met.

**Santa Cruz Public Libraries Joint Powers Authority**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

**K. Net Position**

In the Government-Wide Financial Statements, net position is classified in the following categories:

Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation and amortization and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets, as applicable.

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position – This amount is the portion that does not meet the definition of “net investment in capital assets” or “restricted net position.”

**L. Fund Balances**

Nonspendable – This category consists of amounts that are either not in spendable form or are legally or contractually required to maintain intact.

Restricted – This category consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed – This category consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council through approval of Resolutions. Formal action is taken with the passage of a simple majority vote at or prior to the last meeting for the applicable fiscal year. It also includes contractual obligations for which existing resources have been committed. Those committed amounts cannot be used for any other purpose unless the City removes or changes the specified use by taking the same type of action it employed previously to commit those amounts.

Assigned – This category consists of amounts that are intended to be used by the Authority for specific purposes, but do not meet the criteria to be classified as committed.

Unassigned – This category represents amounts that have not been restricted, committed, or assigned to specific purposes. At June 30, 2024, the entire fund balance of the Authority is unassigned.



**Santa Cruz Public Libraries Joint Powers Authority**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 1 – Summary of Significant Accounting Policies (Continued)**

***M. Use of Estimates***

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions. These estimates and assumptions affect the amounts reported and the disclosure of contingent assets, liabilities, and deferred inflows and outflows. In addition, estimates affect the reported amount of revenues, expenditures/expenses, and disclosures. Actual results could differ from these estimates and assumptions.

**Note 2 – Cash Deposits and Investments**

Cash and investments held by the Authority at June 30, 2024, consisted of \$11,761,916 in cash pooled with the City's cash and investments.

Investments authorized by the California Government Code and the City of Santa Cruz's investment policy:

Allowable investment instruments are defined in the California Government Code Section 53600, et. seq., as amended. If the Code is further revised to allow additional investments or is changed regarding the limits on certain categories of investments, the City is authorized to conform to these changes, excluding those changes that may be prohibited by this policy. Where the Government Code specifies a percentage limitation for a particular category of investments, that percentage is applicable only at the date of purchase. The City's pool is not rated and is not registered with the Securities Exchange Commission ("SEC"). The City's average maturity of its investments is less than one year.

California Local Agency Investment Fund – The City is a participant in the Local Agency Investment Fund ("LAIF"), which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the City's investment in the LAIF pool is reported in the statements provided at amounts based on the City's pro-rata share of the fair value provided by LAIF, for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdraw is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis, which is different from the fair value of the City's position in the LAIF pool. The fund is subject to regulatory oversight by the State of California and is not registered with the SEC.

Fair Value Hierarchy – The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 2 inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. Level 3 inputs are significant unobservable inputs. Investments in LAIF are uncategorized as deposits and withdrawals are made on the basis of \$1 and not fair value.

***Risk Disclosures***

Interest Rate Risk – In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to two-and-one-half (2½) years or less. The City is in compliance with this provision of the investment policy with a weighted average maturity of 81 days at June 30, 2024.

**Santa Cruz Public Libraries Joint Powers Authority**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 2 – Cash Deposits and Investments (Continued)**

***Risk Disclosures (Continued)***

*Credit Risk* – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City manages credit risk by evaluating and pre-qualifying banks and primary dealers and by investing in securities with top ratings issued by nationally recognized statistical rating organizations.

*Concentration of Credit Risk* – The City’s investment policy states that not more than 25% of the portfolio shall be invested in any one entity or any one instrument to protect the City from concentration of credit risk, with the following exceptions: U.S. Treasury Obligations and the external investment pool (LAIF). In addition, purchases of mutual funds must not exceed 20% of the value of the portfolio. Purchases in a single mutual fund may not exceed 10% of the value of the portfolio. The City is in compliance with these provisions of the investment policy. The City did not maintain investments in any one issuer (other than U.S. Treasury securities and external investment pools) that represent 5% or more of total investments at June 30, 2024.

**Note 3 – Capital Assets**

At June 30, 2024, the Authority’s capital assets consisted of the following:

|  | Balance<br>June 30, 2023 | Additions           | Deletions   | Adjustments | Balance<br>June 30, 2024 |
|--|--------------------------|---------------------|-------------|-------------|--------------------------|
| <b>Non-depreciable assets:</b>                       |                          |                     |             |             |                          |
| Construction in progress                             | \$ 71,353                | \$ -                | \$ -        | \$ -        | \$ 71,353                |
| <b>Total non-depreciable assets</b>                  | <u>71,353</u>            | <u>-</u>            | <u>-</u>    | <u>-</u>    | <u>71,353</u>            |
| <b>Depreciable/amortizable assets:</b>               |                          |                     |             |             |                          |
| Infrastructure                                       | 579,683                  | -                   | -           | -           | 579,683                  |
| Lease improvements                                   | 2,047,112                | 55,481              | -           | -           | 2,102,593                |
| Machinery and equipment                              | 2,621,723                | 6,967               | -           | -           | 2,628,690                |
| Intangible leases - buildings                        | 4,307,076                | -                   | -           | -           | 4,307,076                |
| Software   | 3,983                    | -                   | -           | -           | 3,983                    |
| <b>Total depreciable/amortizable assets, at cost</b> | <u>9,559,577</u>         | <u>62,448</u>       | <u>-</u>    | <u>-</u>    | <u>9,622,025</u>         |
| <b>Less accumulated depreciation/amortization:</b>   |                          |                     |             |             |                          |
| Infrastructure                                       | (398,867)                | (12,637)            | -           | -           | (411,504)                |
| Lease improvements                                   | (2,009,242)              | (5,547)             | -           | -           | (2,014,789)              |
| Machinery and equipment                              | (2,160,857)              | (146,531)           | -           | -           | (2,307,388)              |
| Intangible leases - buildings                        | (128,569)                | (64,285)            | -           | -           | (192,854)                |
| Software   | (3,983)                  | -                   | -           | -           | (3,983)                  |
| <b>Total accumulated depreciation/amortization</b>   | <u>(4,701,518)</u>       | <u>(229,000)</u>    | <u>-</u>    | <u>-</u>    | <u>(4,930,518)</u>       |
| <b>Total depreciable/amortizable assets, net</b>     | <u>4,858,059</u>         | <u>(166,552)</u>    | <u>-</u>    | <u>-</u>    | <u>4,691,507</u>         |
| <b>Total capital assets, net</b>                     | <u>\$ 4,929,412</u>      | <u>\$ (166,552)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,762,860</u>      |

Depreciation/amortization expense of the governmental activities for the year ended June 30, 2024 was \$229,000 and is included in the Library Services expense line item on the Statement of Activities.

**Santa Cruz Public Libraries Joint Powers Authority**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

**Note 4 – Related Party Transactions**

The cities of Santa Cruz and Watsonville and the County are required to provide funding to the Santa Cruz County Library Financing Authority (“Financing Authority”) in accordance with the maintenance of effort agreement. The net revenues received by the Financing Authority are then passed through to the Authority and the City of Watsonville based on a prescribed formula. For fiscal year 2024, the Authority’s share of the revenues was \$8,134,196 or 77.88%.

Distribution of the member contributions are as follows:

| Contributing Member Agencies | County Library Financing Authority Contributions | Less: Miscellaneous Costs | Net Contributions   | Library Joint Powers Authority Share (77.88%) | City of Watsonville Library Share (22.12%) |
|------------------------------|--|---------------------------|---------------------|---|--|
| City of Santa Cruz           | \$ 2,214,546                                     | \$ (15,496)               | \$ 2,199,050        | \$ 1,853,169                                  | \$ 345,881                                 |
| City of Watsonville          | 586,824  | (4,406)                   | 582,418             | 490,812                                       | 91,606                                     |
| County of Santa Cruz         | 6,870,918  | -                         | 6,870,918           | 5,790,215                                     | 1,080,703                                  |
| Total                        | <u>\$ 9,672,288</u>                              | <u>\$ (19,902)</u>        | <u>\$ 9,652,386</u> | <u>\$ 8,134,196</u>                           | <u>\$ 1,518,190</u>                        |

**Note 5 – Long-Term Debt**

The following table summarizes long-term debt activity for the year ended June 30, 2024:

|                                | Balance<br>June 30, 2023 | Additions   | Deletions           | Balance<br>June 30, 2024 | Due in<br>One Year |
|--------------------------------|--------------------------|-------------|---------------------|--------------------------|--------------------|
| <b>Direct borrowings:</b>      |                          |             |                     |                          |                    |
| Leases payable                 | \$ 3,870,101             | \$ -        | \$ (221,193)        | \$ 3,648,908             | \$ 225,755         |
| <b>Total direct borrowings</b> | <u>3,870,101</u>         | <u>-</u>    | <u>(221,193)</u>    | <u>3,648,908</u>         | <u>225,755</u>     |
| <b>Total long-term debt</b>    | <u>\$ 3,870,101</u>      | <u>\$ -</u> | <u>\$ (221,193)</u> | <u>\$ 3,648,908</u>      | <u>\$ 225,755</u>  |

***Leases Payable***

The Authority leases vehicles and space in the governmental activities. The leases have interest rates between 4.75% and 8.75%. The value of the right-to-use leased assets as of the end of the current fiscal year was \$4,114,222. Leases payable outstanding at June 30, 2024 were \$3,648,908.

Upcoming debt service requirements for leases payable are as follows:

|           | Principal           | Interest          | Total               |
|-----------|---------------------|-------------------|---------------------|
| 2025      | \$ 225,755          | \$ 60,455         | \$ 286,210          |
| 2026      | 226,758             | 56,598            | 283,356             |
| 2027      | 230,999             | 52,699            | 283,698             |
| 2028      | 234,834             | 48,730            | 283,564             |
| 2029      | 238,449             | 44,698            | 283,147             |
| 2030-2034 | 1,289,618           | 160,005           | 1,449,623           |
| 2035-2039 | 1,202,495           | 42,401            | 1,244,896           |
|           | <u>\$ 3,648,908</u> | <u>\$ 465,586</u> | <u>\$ 4,114,494</u> |

**Santa Cruz Public Libraries Joint Powers Authority**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 6 – Commitments and Contingencies**

The Authority is a recipient of various governmental grants which may be subject to program compliance audits. Accordingly, the Authority's compliance with applicable grant requirements may be established at a future date. The amount of expenditures which may be disallowed by a granting agency cannot be determined at this time, although the Authority anticipates such amounts, if any, will be immaterial.

**Note 7 – Retirement Plans**

***CalPERS Miscellaneous Employees' Pension Plans***

The Authority uses City employees who are covered under the City's contributions to the California Public Employee Retirement System ("CalPERS"). CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. The miscellaneous employees of the City are part of a three-tier agent multiple-employer defined benefit pension plan. Benefit provisions under the Plans are established by State statute and City resolutions. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, and assumptions at the CalPERS website.

Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are, generally, eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Authority assumes its share of pension costs based upon rates established by CalPERS for the City's miscellaneous employees. No separate pension benefit obligation is calculated for the Authority; accordingly, no obligation is presented herein. Further information regarding the City's participation in CalPERS may be found in the City's annual comprehensive financial report.

**Note 8 – Net Position and Fund Balance**

***A. Net Investment in Capital Assets***

At June 30, 2024, the net investment in capital assets category of net position consisted of the following:

|  | Governmental<br>Activities |
|--|----------------------------|
| Net investment in capital assets:            |                            |
| Capital assets, nondepreciable/amortizable   | \$ 71,353                  |
| Capital assets, depreciable/amortizable, net | 4,691,507                  |
| Lease liability - due in one year            | (225,755)                  |
| Lease liability - due in more than one year  | (3,423,153)                |
| Total  | <u>\$ 1,113,952</u>        |

**Santa Cruz Public Libraries Joint Powers Authority**  
**Notes to the Basic Financial Statements (Continued)**  
**For the Year Ended June 30, 2024**

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**Note 8 – Net Position and Fund Balance (Continued)**

***B. Stabilization Arrangement***

During fiscal year, 2017 the Authority's Board approved an establishment of a stabilization agreement to cover cash flow issues and unexpected expenditures in future fiscal years. The reserve may be used for expenditures in the event of a declaration of a state or federal state of emergency or a local emergency. At June 30, 2024, the Authority had \$3,864,770 pursuant to the stabilization agreement.

Expenditures of the amounts in the revenue stabilization reserve may occur only when specific circumstances exist. The adopted resolution directs that these resources may be used if any one of the unforeseen and non-recurring events listed below occur that create significant financial difficulty for the Authority:

- a) Sudden and unexpected significant facility failures that threaten the immediate safety of City/Authority patrons, staff or the community;
- b) Declaration of a State of Emergency by the Governor;
- c) Acts of Terrorism declared by the Governor or the President of the United States; or
- d) Acts of Nature, which are infrequent in occurrence.

The Authority's fund balance consisted of \$12,860,592 unassigned fund balance at the end of June 30, 2024.

**REQUIRED SUPPLEMENTARY INFORMATION  
(UNAUDITED)**

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**Santa Cruz Public Libraries Joint Powers Authority**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**General Fund - Budget to Actual**  
**For the Year Ended June 30, 2024**

|                                       | Budgeted Amounts    |                     | Actual<br>Amounts<br>(GAAP Basis) | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|---------------------|---------------------|-----------------------------------|---|
|                                       | Original            | Final               |                                   |   |
| <b>REVENUES:</b>                      |                     |                     |                                   |   |
| Taxes                                 | \$ 10,728,986       | \$ 10,728,986       | \$ 10,707,815                     | \$ (21,171)   |
| Intergovernmental                     | 8,128,544           | 8,242,610           | 8,347,067                         | 104,457   |
| Charges for services                  | 4,640               | 4,640               | -                                 | (4,640)   |
| Fines and forfeitures                 | 12,000              | 12,000              | 30,828                            | 18,828  |
| Library parcel taxes                  | 110,000             | 110,000             | -                                 | (110,000)   |
| Use of money and property             | 115,097             | 257,523             | 572,291                           | 314,768   |
| Donations                             | 41,023              | 633,265             | 583,245                           | (50,020)  |
| Other revenues                        | 204,769             | 277,121             | 220,884                           | (56,237)  |
| <b>Total revenues</b>                 | <u>19,345,059</u>   | <u>20,266,145</u>   | <u>20,462,130</u>                 | <u>195,985</u>  |
| <b>EXPENDITURES:</b>                  |                     |                     |                                   |   |
| Current                               |                     |                     |                                   |   |
| Contracted personnel services         | 13,444,105          | 13,503,106          | 13,057,039                        | 446,067   |
| Services, supplies, and other charges | 5,978,795           | 7,120,586           | 5,679,935                         | 1,440,651   |
| Capital outlay                        | 493,000             | 594,587             | 62,448                            | 532,139   |
| Debt service:                         |                     |                     |                                   |   |
| Principal                             | -                   | -                   | 221,193                           | (221,193)   |
| Interest and fiscal charges           | -                   | -                   | 69,446                            | (69,446)  |
| <b>Total expenditures</b>             | <u>19,915,900</u>   | <u>21,218,279</u>   | <u>19,090,061</u>                 | <u>2,128,218</u>  |
| <b>REVENUES OVER (UNDER)</b>          |                     |                     |                                   |   |
| <b>EXPENDITURES</b>                   | <u>(570,841)</u>    | <u>(952,134)</u>    | <u>1,372,069</u>                  | <u>(1,932,233)</u>                                      |
| <b>OTHER FINANCING SOURCES:</b>       |                     |                     |                                   |   |
| Transfers in                          | -                   | 28,500              | 28,500                            | -   |
| Transfers out                         | -                   | -                   | (28,500)                          | (28,500)  |
| <b>Total other financing sources</b>  | <u>-</u>            | <u>28,500</u>       | <u>-</u>                          | <u>(28,500)</u>   |
| <b>NET CHANGES IN FUND BALANCE</b>    | <u>\$ (570,841)</u> | <u>\$ (923,634)</u> | <u>1,372,069</u>                  | <u>\$ (1,960,733)</u>                                   |
| <b>FUND BALANCE:</b>                  |                     |                     |                                   |   |
| Beginning of year                     |                     |                     | 11,488,523                        |   |
| End of year                           |                     |                     | <u>\$ 12,860,592</u>              |   |



**Santa Cruz Public Libraries Joint Powers Authority**  
**Notes to Budgetary Schedules**  
**For the Year Ended June 30, 2024**

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**Note 1 – Budgetary Information**

An annual budget is adopted by the Authority on or before June 30 for the fiscal year beginning July 1. The annual budget process begins in February with a public hearing, at which time the Board considers service and budget priorities for the following year. The Director of Libraries then prepares a proposed budget, based upon the service priorities and revenue estimates. The proposed budget is made available to the public for review prior to a public hearing in May of each year. At this hearing, the Board can request supplemental information from the Director of Libraries. This supplemental information, plus an update on available financing for the Library System is presented to the Board for review prior to final budget adoption.

Administratively, the Authority's budget is managed under the policies and procedures of the City. The Director of Libraries is authorized to approve appropriation transfers up to a specified amount; however, any new appropriation requires approval by the Authority's Board. Several supplemental appropriations that were necessary during the year are reflected in the final budgeted amounts. Expenditures may not legally exceed appropriations at the fund level.

All annual operating appropriations lapse at fiscal year-end, except for amounts legally encumbered at year end. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in governmental fund types. Encumbrances outstanding at year-end are reported as reservation of fund balances since they do not constitute expenditures or liabilities, and re-appropriations in the subsequent year provide authority to complete these transactions as expenditures.

In addition, project-length (or non-lapsing) budgets are adopted for capital improvements and other projects, and grant-funded projects or programs that may not be completed within the fiscal year during which the budget appropriation for the project or program originates. Under these circumstances, the appropriation continues until project or program completion, or unless the appropriation is subsequently amended or rescinded by the Authority Board.

Budgets are adopted each year for the General Fund. This budget is prepared on a basis consistent with GAAP.

## **SUPPLEMENTARY INFORMATION**

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**Santa Cruz Public Libraries Joint Powers Authority**  
**Combining Schedule of Balance Sheets by Program**  
**Library Operating Sub-Funds**  
**June 30, 2024**

|   | Library Operating Sub-Funds |                       |                               |                  |                            | Total<br>Library<br>Operating<br>Funds |
|---|-----------------------------|-----------------------|-------------------------------|------------------|----------------------------|--|
|   | Library JPA<br>Operating    | Technology<br>Reserve | JPA<br>Vehicle<br>Replacement | JPA<br>Trusts    | JPA - Capital<br>Equipment |  |
| <b>ASSETS</b>                                     |                             |                       |                               |                  |                            |  |
| Cash and cash equivalents                         | \$ 10,896,885               | \$ 268,461            | \$ 505,135                    | \$ 18,973        | \$ 72,462                  | \$ 11,761,916                          |
| Accounts receivable                               | 676,183                     | -                     | -                             | -                | -                          | 676,183                                |
| Interest receivable                               | 48,425                      | 1,232                 | 2,373                         | 87               | 332                        | 52,449                                 |
| Taxes receivable                                  | 807,605                     | -                     | -                             | -                | -                          | 807,605                                |
| <b>Total assets</b>                               | <u>\$ 12,429,098</u>        | <u>\$ 269,693</u>     | <u>\$ 507,508</u>             | <u>\$ 19,060</u> | <u>\$ 72,794</u>           | <u>\$ 13,298,153</u>                   |
| <b>LIABILITIES AND<br/>FUND BALANCES</b>          |                             |                       |                               |                  |                            |  |
| <b>Liabilities:</b>                               |                             |                       |                               |                  |                            |  |
| Accounts payable and other<br>current liabilities | 437,561                     | -                     | -                             | -                | -                          | 437,561                                |
| <b>Total liabilities</b>                          | <u>437,561</u>              | <u>-</u>              | <u>-</u>                      | <u>-</u>         | <u>-</u>                   | <u>437,561</u>                         |
| <b>Fund Balances:</b>                             |                             |                       |                               |                  |                            |  |
| Unassigned  | 11,991,537                  | 269,693               | 507,508                       | 19,060           | 72,794                     | 12,860,592                             |
| <b>Total fund balances</b>                        | <u>11,991,537</u>           | <u>269,693</u>        | <u>507,508</u>                | <u>19,060</u>    | <u>72,794</u>              | <u>12,860,592</u>                      |
| <b>Total liabilities and<br/>fund balances</b>    | <u>\$ 12,429,098</u>        | <u>\$ 269,693</u>     | <u>\$ 507,508</u>             | <u>\$ 19,060</u> | <u>\$ 72,794</u>           | <u>\$ 13,298,153</u>                   |

\* The "Library Operating Funds" constitute sub-funds of the General Fund of the Santa Cruz Public Libraries Joint Powers Authority.

**Santa Cruz Public Libraries Joint Powers Authority**  
**Combining Statement of Revenues, Expenditures and Changes in Sub-Fund Balances by Program**  
**For the Year Ended June 30, 2024**

|   | Library Operating Sub-Funds |                       |                               |               |                            | Total<br>Library<br>Operating<br>Funds |
|---|-----------------------------|-----------------------|-------------------------------|---------------|----------------------------|--|
|   | Library JPA<br>Operating    | Technology<br>Reserve | JPA<br>Vehicle<br>Replacement | JPA<br>Trusts | JPA - Capital<br>Equipment |  |
| <b>REVENUES:</b>                            |                             |                       |                               |               |                            |  |
| Sales and use tax                           | \$ 10,707,815               | \$ -                  | \$ -                          | \$ -          | \$ -                       | \$ 10,707,815                          |
| State grants                                | 157,390                     | -                     | -                             | -             | -                          | 157,390                                |
| Local grants                                | 55,481                      | -                     | -                             | -             | -                          | 55,481                                 |
| Maintenance of effort                       | 8,134,196                   | -                     | -                             | -             | -                          | 8,134,196                              |
| Fines and forfeitures                       | 30,828                      | -                     | -                             | -             | -                          | 30,828                                 |
| Investment income                           | 529,179                     | 13,133                | 25,503                        | 930           | 3,546                      | 572,291                                |
| Contributions and donations                 | 583,245                     | -                     | -                             | -             | -                          | 583,245                                |
| Other miscellaneous revenues                | 220,884                     | -                     | -                             | -             | -                          | 220,884                                |
| <b>Total revenues</b>                       | <b>20,419,018</b>           | <b>13,133</b>         | <b>25,503</b>                 | <b>930</b>    | <b>3,546</b>               | <b>20,462,130</b>                      |
| <b>EXPENDITURES:</b>                        |                             |                       |                               |               |                            |  |
| Current:                                    |                             |                       |                               |               |                            |  |
| Personnel services                          | 13,057,039                  | -                     | -                             | -             | -                          | 13,057,039                             |
| Services, supplies and other charges        | 5,679,935                   | -                     | -                             | -             | -                          | 5,679,935                              |
| Capital outlay                              | 62,448                      | -                     | -                             | -             | -                          | 62,448                                 |
| Debt service:                               |                             |                       |                               |               |                            |  |
| Principal                                   | 221,193                     | -                     | -                             | -             | -                          | 221,193                                |
| Interest and fiscal charges                 | 69,446                      | -                     | -                             | -             | -                          | 69,446                                 |
| <b>Total expenditures</b>                   | <b>19,090,061</b>           | <b>-</b>              | <b>-</b>                      | <b>-</b>      | <b>-</b>                   | <b>19,090,061</b>                      |
| <b>REVENUES OVER (UNDER)</b>                |                             |                       |                               |               |                            |  |
| <b>EXPENDITURES</b>                         | <b>1,328,957</b>            | <b>13,133</b>         | <b>25,503</b>                 | <b>930</b>    | <b>3,546</b>               | <b>1,372,069</b>                       |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                             |                       |                               |               |                            |  |
| Transfers in                                | 28,500                      | -                     | -                             | -             | -                          | 28,500                                 |
| Transfers out                               | -                           | -                     | (28,500)                      | -             | -                          | (28,500)                               |
| <b>Total other financing sources (uses)</b> | <b>28,500</b>               | <b>-</b>              | <b>(28,500)</b>               | <b>-</b>      | <b>-</b>                   | <b>-</b>                               |
| <b>NET CHANGES IN FUND BALANCES</b>         | <b>1,357,457</b>            | <b>13,133</b>         | <b>(2,997)</b>                | <b>930</b>    | <b>3,546</b>               | <b>1,372,069</b>                       |
| <b>FUND BALANCES:</b>                       |                             |                       |                               |               |                            |  |
| Beginning of year                           | 10,634,080                  | 256,560               | 510,505                       | 18,130        | 69,248                     | 11,488,523                             |
| End of year                                 | \$ 11,991,537               | \$ 269,693            | \$ 507,508                    | \$ 19,060     | \$ 72,794                  | \$ 12,860,592                          |

**Santa Cruz Public Libraries Joint Powers Authority**  
**Authority's Financial Condition**  
**For the Year Ended June 30, 2024**

At June 30, 2024, the Authority had unrestricted net position of \$12,844,103, an increase of \$1,366,885 from the prior year of \$11,477,218 on the government-wide financial statements. The total fund balance in the amount of \$12,860,592 is unassigned. The following is the three-year trend information of financial condition of the Authority:

| Government-Wide Financial Statements |                       |              |                              |              |                           |              |
|--------------------------------------|-----------------------|--------------|------------------------------|--------------|---------------------------|--------------|
| Year                                 | Total Net<br>Position | Change \$    | Unrestricted<br>Net Position | Change \$    | Change in<br>Net Position | Change \$    |
| 2022                                 | \$ 10,812,520         | \$ 2,362,036 | \$ 10,180,403                | \$ 2,505,302 | \$ 2,362,036              | \$ (315,576) |
| 2023                                 | 12,536,529            | 1,724,009    | 11,477,218                   | 1,296,815    | 1,724,009                 | (638,027)    |
| 2024                                 | 13,958,055            | 1,421,526    | 12,844,103                   | 1,366,885    | 1,421,526                 | (302,483)    |

| Fund Financial Statements |               |              |  |
|---------------------------|---------------|--------------|--|
| Unassigned                |               |              |  |
| Year                      | Fund Balance  | Change \$    |  |
| 2022                      | \$ 10,180,403 | \$ 2,505,302 |  |
| 2023                      | 11,488,523    | 1,308,120    |  |
| 2024                      | 12,860,592    | 1,372,069    |  |

The Authority's financial condition over the last fiscal years had improved. For fiscal year 2024 the Authority saw an increase of \$1,421,526 in total net position for a total net position of \$13,958,055. For fiscal year 2023, the total net position increased by \$1,724,009, for a total net position of \$12,536,529. For fiscal year 2024 the Authority saw an increase of \$1,372,069 in total fund balance. For fiscal year 2023, total fund balance increased by \$1,308,120.

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Chair Matt Huffaker  
Vice Chair Mali LaGoe  
Board Member Nicole Coburn  
Board Member Jamie Goldstein



## STAFF REPORT

DATE: May 1, 2025  
TO: Library Joint Powers Authority Board  
FROM: Christopher Platt, Library Director  
RE: Classification Changes for Two Vacant Positions in FY 25

### **RECOMMENDATION:**

Approve the reclassification of two vacant positions with the Library.

### **BACKGROUND**

The Library recently hired a replacement for the Assistant Director position. The hire was internal and left the Facilities Manager position vacant. The Library also had a recent (December 2024) retirement of the Field Services Crew Leader. This has left 2 vacant positions in the Facilities Department.

### **DISCUSSION**

These vacancies give the Library the opportunity to realign the Facilities Department in a manner that more closely fits the operations of the library system. The Facilities Manager position was classified as a Librarian III-Facilities Manager. With that position needing to be replaced and a recruitment needing to be done, it would help attract candidates and ensure the needs of the department were met if the position were more in line with the job duties needed. The Library is recommending this position be reclassified to a Facilities Supervisor. The Facilities Supervisor would be responsible for coordinating capital improvement projects; develop plans, cost estimates and contracts for facilities renovation and maintenance projects; supervise employees, assist with development and control of budgets, and apply relevant policies and procedures for assigned activities.

This change would also eliminate the need for a Field Service Crew Leader. This position formally supervised the day to day operations of the crew but did not take on the responsibilities of the department as a whole and future planning. However, with the recommended position change the recommended Facilities Supervisor position would assume these roles.



The savings from the Field Service Crew Leader position also gives the Library an opportunity to reclassify that position into a dedicated Teen Librarian for the Downtown Library in anticipation of the new Library building's separate Teen space. This position will engage and build Teen use at the Downtown Library and help plan for the opening of the new space.

The Library would also like to take the opportunity to reclassify a currently vacant Library Information Specialist position into a Librarian I/II position. This position will support the Downtown Library Youth Services Department and work to provide reference and readers' advisory services as well as programming and school outreach services to children and teens at the Downtown Branch.

The above-mentioned position changes would result in an overall savings in personnel. The Library would like to apply a portion of these savings, \$26,000, to the temporary budget to help booster on-call temporary staff hours needed for coverage when regular staff are absence or to fill vacancies if the position is vacant.

The Library would also like to use a portion of these onetime savings for an increase in security patrols at our Downtown Library Branch which has seen an increase in incidents in the recent months. The cost of this increase to patrols for 6 months would be \$14,202.

## FISCAL IMPACT

| From:  | To:  | Cost:            |
|--|--|------------------|
| Librarian III-Facilities Manager<br>Position # 831-002 | Librarian I/II-Teen @DTN<br>Position #750-xxx          | \$ 77,589        |
| Field Services Crew Leader<br>Position #330-011        | Facilities Maintenance Supervisor<br>Position #350-xxx | \$ (14,917)      |
| Library Information Specialist<br>Position #285-006    | Librarian I/II-DTN Youth Services<br>Position #750-xxx | \$ (22,470)      |
| <b>Savings</b>   |  | <b>\$ 40,202</b> |
|  | Support On-Call Temporary Budget                       | \$ 26,000        |
|  | Additional DTN Patrol Services                         | \$ 14,202        |
| <b>Balance</b>   |  | <b>\$ 0</b>      |

Report Prepared by: Kira Henifin, Principal Management Analyst  
Reviewed and Forwarded by: Christopher Platt, Library Director

Attachment: FY 25 Budget Adjustment

**City of Santa Cruz**  
**BUDGET ADJUSTMENT REQUEST**

Clear Form

☒ Administrative Approval  
☐ Council Approval

Fiscal Year: 2025

Date: 05/01/2025

Reso #:

Purpose: Reclassify vacant library positions and use savings for temporary personnel and outside patrol services.

| ACCOUNT       | PROJECT | PROJECT NAME | REVENUE EDENACCOUNT TITLE | AMOUNT |
|---------------|---------|--------------|---------------------------|--------|
|               |         |              |                           |        |
|               |         |              |                           |        |
|               |         |              |                           |        |
|               |         |              |                           |        |
|               |         |              |                           |        |
| TOTAL REVENUE |         |              |                           | 0.00   |

| ACCOUNT              | PROJECT | PROJECT NAME | EXPENDITURE EDENACCOUNT TITLE | AMOUNT     |
|----------------------|---------|--------------|-------------------------------|------------|
| 951-36-51-3601-51110 |         |              | Regular Full Time             | -40,202.00 |
| 951-36-51-3601-51122 |         |              | Temporary Pay                 | 26,000.00  |
| 951-36-51-3606-52246 |         |              | DTN Security Patrols          | 14,202.00  |
|                      |         |              |                               |            |
|                      |         |              |                               |            |
|                      |         |              |                               |            |
|                      |         |              |                               |            |
|                      |         |              |                               |            |
|                      |         |              |                               |            |
| TOTAL EXPENDITURE    |         |              |                               | 0.00       |

NET: \$ 0.00

| REQUESTED BY | DEPARTMENT HEAD APPROVAL | BUDGET/ACCOUNTING REVIEWED | FINANCE DIRECTOR APPROVAL | CITY MANAGER APPROVAL |
|--------------|--------------------------|----------------------------|---------------------------|-----------------------|
|              |                          |                            |                           |                       |

Chair Matt Huffaker  
Vice Chair Mali LaGoe  
Board Member Nicole Coburn  
Board Member Jamie Goldstein



## STAFF REPORT

DATE: May 1, 2025  
TO: Library Joint Powers Authority Board  
FROM: Christopher Platt, Library Director  
RE: Budget Adjustment for Janitorial Costs for Live Oak Annex

### RECOMMENDATION

Amend the FY 25 Library Operating Budget to include costs associated with janitorial services for the Live Oak Annex building in the amount of \$13,200.

---

### BACKGROUND:

SCPL moved in the Live Oak Annex building in November of 2024. The County of Santa Cruz owns and operates the building. The Annex is an opportunity for SCPL to establish library programming and study space in an already established public area. Unlike the other Santa Cruz Public Library branches of a similar size, the Live Oak Library does not have an independent program room. The Annex provides the Live Oak Library Branch and its community with much needed program space.

### DISCUSSION:

As a partner in the building the Library is responsible for the janitorial costs associated with nightly cleaning of the SCPL space in the building. The janitorial contract is awarded and managed by the County but SCPL is partially responsible for the costs for the service.

### FISCAL IMPACT:

Pro-rated for FY 25, the library's cost for janitorial services at the Live Oak Annex is \$13,200. The operating budget will be amended to include this cost supported by the Library's fund balance.

Prepared by: Kira Henifin, PMA

Reviewed by: Christopher Platt, Library Director

Attachments: Budget Adjustment for Live Oak Annex Janitorial Costs (Pro-rated for 7 months)

City of Santa Cruz  
BUDGET ADJUSTMENT REQUEST

Administrative Approval  
Council Approval

Fiscal Year:  
  
Date:  
  
Purpose:

Reso #:

| ACCOUNT       | PROJECT | PROJECT NAME | REVENUE EDEN ACCOUNT TITLE | AMOUNT |
|---------------|---------|--------------|----------------------------|--------|
|               |         |              |                            |        |
|               |         |              |                            |        |
|               |         |              |                            |        |
|               |         |              |                            |        |
|               |         |              |                            |        |
| TOTAL REVENUE |         |              |                            |        |

| ACCOUNT           | PROJECT | PROJECT NAME | EXPENDITURE EDEN ACCOUNT TITLE | AMOUNT |
|-------------------|---------|--------------|--------------------------------|--------|
|                   |         |              |                                |        |
|                   |         |              |                                |        |
|                   |         |              |                                |        |
|                   |         |              |                                |        |
|                   |         |              |                                |        |
|                   |         |              |                                |        |
|                   |         |              |                                |        |
|                   |         |              |                                |        |
|                   |         |              |                                |        |
|                   |         |              |                                |        |
| TOTAL EXPENDITURE |         |              |                                |        |

NET: \$ \_\_\_\_\_

| REQUESTED BY | DEPARTMENT HEAD APPROVAL | BUDGET/ACCOUNTING REVIEWED | FINANCE DIRECTOR APPROVAL | CITYMANAGER APPROVAL |
|--------------|--------------------------|----------------------------|---------------------------|----------------------|
|              |                          |                            |                           | page 109             |

Chair Matt Huffaker  
Vice Chair Mali LaGoe  
Board Member Nicole Coburn  
Board Member Jamie Goldstein



## STAFF REPORT

DATE: May 1, 2025  
TO: Library Joint Powers Authority Board  
FROM: Christopher Platt, Library Director  
RE: Hale Trust for the Scotts Valley Branch Library

### RECOMMENDATION

Amend the FY 25 Library Operating Budget to include funds from the Dorothy A. Hale Trust in the amount of \$15,000.

---

### BACKGROUND:

A bequest was left to the library in the name of Dorothy A. Hale in 2011. This trust specified that the Library use the funds for “the Scotts Valley Branch of the Santa Cruz Public Library System”.

### DISCUSSION:

The Scotts Valley adult collection needs an upgrade in lighting. The stacks and work spaces in the area are dimly lit. While accessing this improvement, the library would also like to have the whole building’s lighting system reviewed for improvements. Patrons and staff have also commented on the dim lights in the Community Room at Scotts Valley.

### FISCAL IMPACT:

Transfer \$15,000 from the Hale Trust to the FY 25 Library Operating Budget.

Prepared by: Kira Henifin, PMA

Reviewed by: Christopher Platt, Library Director

Attachments: Budget Adjustment for Hale Trust Transfer

**City of Santa Cruz**  
**BUDGET ADJUSTMENT REQUEST**

Clear Form

☒ Administrative Approval

☐ Council Approval

Fiscal Year: 2025

Date: 05/01/2025

Reso #:

Purpose: Transfer funds from Hale Trust to the Library Operating Budget for FY 25 for window replacements.

| ACCOUNT              | PROJECT | PROJECT NAME | REVENUE EDEN ACCOUNT TITLE | AMOUNT    |
|----------------------|---------|--------------|----------------------------|-----------|
| 951-00-00-0000-49122 |         |              | From Library Trust: Hale   | 15,000.00 |
|                      |         |              |                            |           |
|                      |         |              |                            |           |
|                      |         |              |                            |           |
|                      |         |              |                            |           |
| TOTAL REVENUE        |         |              |                            | 15,000.00 |

| ACCOUNT              | PROJECT | PROJECT NAME | EXPENDITURE EDEN ACCOUNT TITLE | AMOUNT    |
|----------------------|---------|--------------|--------------------------------|-----------|
| 937-00-00-0000-59109 |         |              | To Library JPA from Hale Trust | 15,000.00 |
| 951-36-51-3601-57990 |         |              |                                | 15,000.00 |
|                      |         |              |                                |           |
|                      |         |              |                                |           |
|                      |         |              |                                |           |
|                      |         |              |                                |           |
|                      |         |              |                                |           |
|                      |         |              |                                |           |
|                      |         |              |                                |           |
|                      |         |              |                                |           |
| TOTAL EXPENDITURE    |         |              |                                | 30,000.00 |

**NET: \$**      -15,000.00

| REQUESTED BY  | DEPARTMENT HEAD APPROVAL | BUDGET/ACCOUNTING REVIEWED | FINANCE DIRECTOR APPROVAL | CITY MANAGER APPROVAL |
|---|--------------------------|----------------------------|---------------------------|-----------------------|
| Kira Henifin<br><small>Digitally signed by Kira Henifin<br/>Date: 2025.04.16 14:26:45 -07'00'</small> |                          |                            |                           |                       |



# DRAFT FY 2026

## Santa Cruz Public Libraries Budget



# Santa Cruz Public Libraries

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|   |     |
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## **Introduction**

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May 1, 2025

Santa Cruz Public Libraries  
Joint Powers Authority Board  
117 Union Street  
Santa Cruz, CA 95060

Dear Board Members:

I am pleased to present the 2025-2026 proposed budget for the Santa Cruz Public Libraries. This proposal reflects the mission, vision, and values that fuel our current strategic goals to create an organizational culture of equity and inclusion and provide equitable and relevant services to all Santa Cruz Public Libraries users, in person and digitally. It also sets the stage for us to review our priorities as we close out the existing strategic plan and develop a new one with an eye to organizational and programmatic sustainability beyond 2025.

Library staff continue to provide excellent programs and services to our constituents. Accomplishments from the past twelve months include:

- Opening the Live Oak Library Annex at the Simpkins Swim Center. Measure S funding allowed this unique partnership with County Parks & Recreation to address the lack of study rooms and program space at the nearby Live Oak Library. The Annex provides reservable study rooms, an Active Learning Room for offering library programs, an open seating area, and a small self-service collection of books for all ages.
- Creating a permanent Boundless Minds library of books and resources at Juvenile Hall with the support of the Friends of Santa Cruz Public Libraries, Santa Cruz County's Juvenile Hall team, the County Office of Education, and help from its students.
- Launching Link+, a cooperative service among a network of California libraries that allows cardholders to borrow books and media not available at Santa Cruz Public Libraries from other libraries. Library patrons have embraced this service, SCPL is processing an average of 963 transactions per month since Link+ began.
- Launching a project to migrate our SCPL website from its locally-hosted and developed environment to a vendor-hosted environment, allowing for a modern, evolvable web presence in a responsibly sustainable manner.
- Coordinating a shift in promotional marketing materials away from plastic items toward environmentally sustainable options.
- Closely supporting the Friends of the Santa Cruz Public Libraries as they launched the capital campaign for the new Downtown Library, including offering a "Meet Me At the New Downtown Library Festival" on the site where construction will begin.
- Coordinating another successful systemwide Summer Reading Program offering 348 programs attended by 7,781 people. 3,877 registered participants read a total of 52,153 hours across June and July.
- Hired 8 new regular staff members.

The staffing changes that went into effect this year with new leaders of the Outreach, Training and Volunteer units each contributing to revitalized services, better alignment with City of Santa Cruz HR training, and revitalization of our volunteer program that is now averaging 291 volunteer hours per month.

Looking forward to this coming fiscal year 2025-2026, this budget reflects a number of priorities and new costs:

- The website migration will be completed in early August, with one-time projects costs shifting to an ongoing annual subscription thereafter.
- With the website project complete, in late Summer the Library will engage our community, staff and stakeholder in the process to create our next Strategic Plan.
- The strategic plan will help provide a framework from which to assess our organizational structure and recommend changes that will better support staff and operations, positioning SCPL to be strategically successful and sustainable. Any changes recommended from that assessment will come before the LJPA when that work is complete.
- We will continue to set aside 10% of our materials budget to save for an opening day collection and support processing and digitizing existing historical materials for the new Downtown Library.
- We will also contribute our share to the City of Santa Cruz' Project NATE, which upgrades the HR and Finance systems that SCPL relies on. Like the website project, this involves significant one-time costs and then is supported through an annual subscription.
- We will also contribute the new annual support services rate from the LJPA to the City of Santa Cruz for the crucial administrative support services they provide.
- Additional budget neutral changes:
  - We are piloting an additional 20hr/week guard at the Downtown Library as part of changes to improve security for patrons and staff. This budget proposal incorporates this change from successful pilot to a regular ongoing cost.
  - We will hire a third 20 hr/week on-call LAII to assist in covering branch staff shortages. This allows us to have three dispersed through the system, further reducing the reliance on temp on-calls.

This proposed budget represents a 1.3% decrease in operational costs from the prior fiscal year. Not included in the budget are any changes that will result from union MOU negotiations commencing this year. Additionally, while the financial impact on SCPL is minimal, the uncertainties around levels of library funding support from state and federal sources remain and may impact certain services that are provided direct to our patrons by the State Library such as the Braille and Talking Book Library, free access to The New York Times, and professional development training for staff.

We will continue to partner with the many jurisdictional organizations and area CBO's to provide current, impactful programming to our shared constituents. Most of these partnerships involve SCPL providing space and audience while the partner provides the expertise. This allows us to attract new users to the libraries and helps partners reach their own program or service goals. Some examples of these partnerships include Aptos History Museum, Dignity Health, The Diversity Center, Encompass Community Services, Santa Cruz Genealogy Society, Project Scout, Santa Cruz County Parks

Department, Santa Cruz County Sheriff's Office, Santa Cruz Volunteer Center Literacy Program, Senior Network Services, and Volunteer Housing Navigators.

As a Director new to Santa Cruz, I am immensely grateful to the SCPL staff at all levels for their continued support and commitment to our mission. I would also like to thank the Friends of the Santa Cruz Public Libraries, the Library Advisory Commission, and the Library Joint Powers Authority Board for their support and leadership.

Respectfully  
Christopher Platt  
Director of Libraries



## **Mission – Vision –Values**

---

### **Mission**

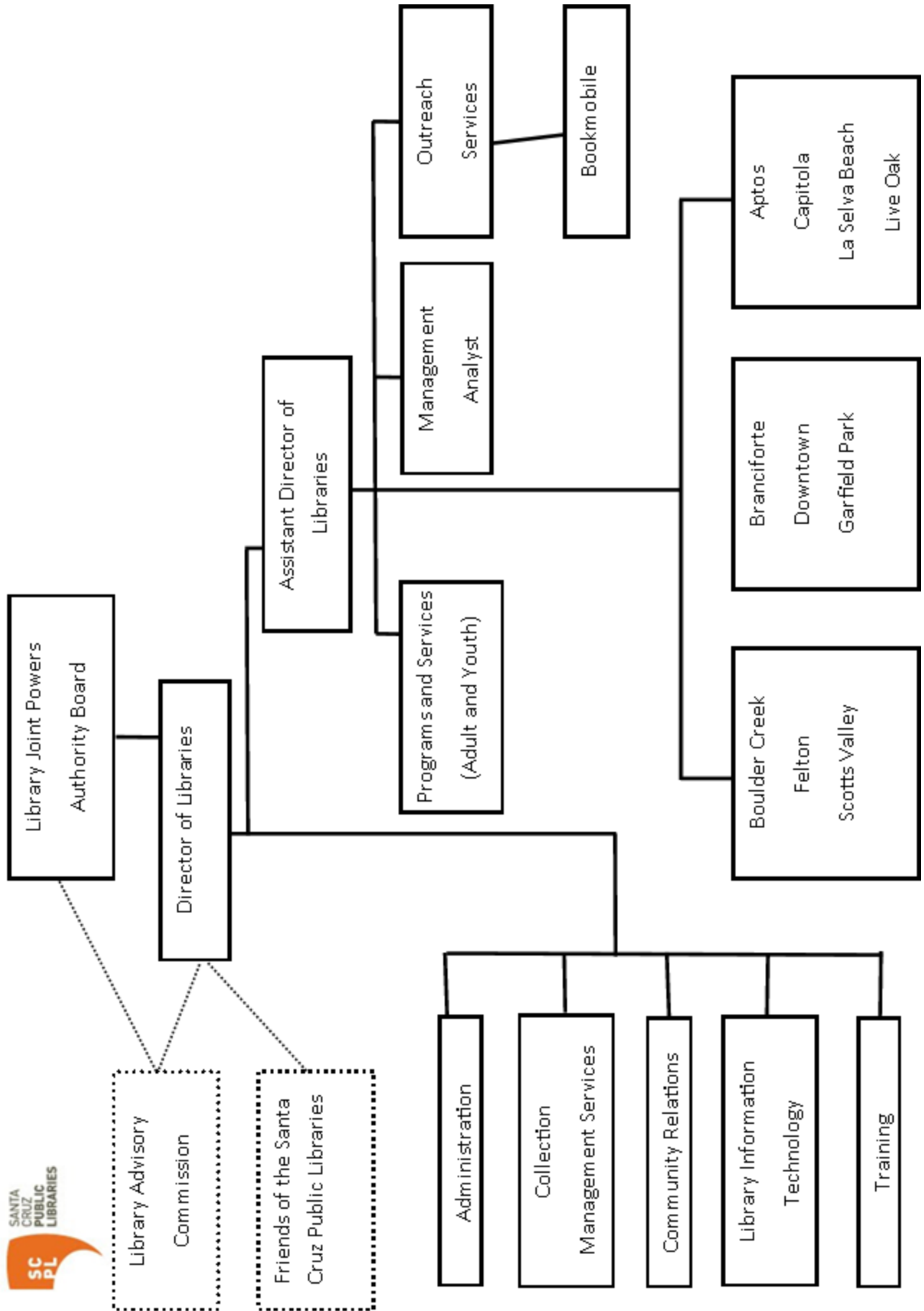
Inclusion, Connection, Collaboration

### **Our Vision**

Empower people to transform their lives and strengthen communities

### **Values**

Lifelong Learning  
Intellectual Freedom  
Social Responsibility  
Respectfulness  
Professional Competence



## Library Overview

The Santa Cruz Public Libraries provide resources and services to residents and visitors through a network of ten neighborhood branches, including Live Oak Branch's associated space, the Annex, a bookmobile, jail services and an online digital library. Branch locations include Aptos, Boulder Creek, Branciforte, Capitola, Downtown Santa Cruz, Felton, Garfield Park, La Selva Beach, Live Oak, and Scotts Valley. The Downtown Santa Cruz branch maintains the genealogical and Santa Cruz local history collections.



## Core Services

### Life Long Learning

Provide inclusive programs, services, and collections that nurture literacy and the love of learning.

### Digital Inclusion

Ensure that all residents have access to the training, devices, and internet to participate fully in community life.

### Community Connections

Connect residents to educational, economic, and health opportunities to strengthen relationships, promote civic engagement, and foster community well-being.

### Transformative Spaces

Provide inclusive and inspirational spaces to support multipurpose learning zones, resiliency, and emergency response.

### Organizational Capacity

Develop highly skilled staff to ensure excellent customer service and fiscal sustainability.



# Workplan

- Create an organizational culture of equity and inclusion and provide equitable and relevant services to all.
  - Identify parameters for installing bilingual signage at all branch libraries
  - Identify and evolve staff training needs around DEIA in collaboration with City of SC HR.
  - Using the work from the Library's DEI Plan and the City of SC HR definitions, apply DEIA lens to any policy or procedure updates that occur during the year.
  - Using the work from the Library's DEI Plan and the City of SC HR definitions, apply DEIA lens to programs and partnerships through the year.
- Create and support safe and friendly places.
  - Identify and plan for components of the eventual move of materials, staff and equipment to the new Downtown Library.
  - Assess the first year of operations at the Live Oak Library Annex and as necessary recommend any service adjustments.
  - Onboard a new Facilities Maintenance Supervisor to oversee facilities needs for the system.
  - Work with the County of Santa Cruz and the City of Capitola to install solar and/or generator energy saving or backup power devices for Capitola and Felton branches.
  - Install the backup generator at Boulder Creek.
- Foster Inclusion.
  - Using data from participant surveys and other sources, refine marketing and community engagement strategies to more efficiently and effectively connect with constituencies such as Spanish speakers, the homebound, and seniors.
- Support all members of society.
  - Use the strategic planning process to identify and prioritize underserved constituencies to inform growth in outreach, programming and services.
  - Implement new website.
- Curate a relevant and engaging collection of materials diverse in content and format to satisfy the community's reading, listening, viewing, and learning preferences and bridge the digital divide.
  - Using data from usage statistics, develop an updated collection strategy around all SCPL digital collections' subscription-based content including circulating eBooks, periodicals and databases.
  - Implement the shift to a new primary physical materials vendor.
- Strengthen and support learning and measure the impact.
  - Revise measurement tools for evaluating the Library's programs.
  - Develop program capacity goals for librarians and partners.

- Support and prepare staff to meet organizational needs and ensure excellent customer service.
  - Use the strategic planning process and organizational review process to understand the best organizational structure for successful achievement of goals and objectives.

# Performance Indicators

- Create an organizational culture of equity and inclusion and provide equitable and relevant services to all.
  - Bilingual Signage Plan is developed & costed.
  - Additional staff participate in DIEA trainings via the Library and/or City of Santa Cruz.
  - Library programs and services reflect participation by broader constituencies. Continued challenges are identified for continued improvement.
- Create and support safe and friendly places.
  - The Downtown library move plan is created and in process.
  - The Facilities team is complete and responsive to needs.
  - The energy projects at Capitola and Felton are complete.
  - Live Oak Library Annex is appropriately used and staffed.
- Foster Inclusion.
  - The identified constituencies are engaging with and using the Library more.
- Support all members of society.
  - The completed strategic plan reflects input from as broad a range of stakeholders as possible with actionable goals for each year covered.
  - The new SCPL Website is showing increased usage over the previous version.
- Curate a relevant and engaging collection of materials diverse in content and format to satisfy the community's reading, listening, viewing, and learning preferences and bridge the digital divide.
  - The suite of databases and digital collections offered by SCPL shows more use than the previous offering.
  - Items arriving from the new primary materials vendor are doing so in a timely fashion with less errors.
- Strengthen and support learning and measure the impact.
  - Librarians are more successful in managing workload and are better able to evolve programs as a result.
- Support and prepare staff to meet organizational needs and ensure excellent customer service.
  - Staff are able to feel and to be more successful and supported by the systems and structures of the organization. Indicators will include program goals, survey feedback, and general usage statistics.



# **Governance, Funding, and Budget Overview**

The Santa Cruz Public Libraries (SCPL) system is one of two library systems in Santa Cruz County. SCPL serves its region independently although it shares revenue sources with the Watsonville Public Library.

## **Governance**

The Santa Cruz Public Libraries operate under a Joint Powers Agreement among the County of Santa Cruz and the Cities of Capitola, Santa Cruz, and Scotts Valley.

Members of the Joint Powers Board are the County Administrative Officer from the County of Santa Cruz, the City Manager from the City of Capitola, the City Manager from the City of Santa Cruz, and the City Manager from the City of Scotts Valley.

The original Joint Powers Agreement was forged in 1996. In December 2015, all four jurisdictions approved the Fourth Amendment to the Joint Powers Agreement and that is the current governing document for the Santa Cruz Public Libraries.

## **Library Advisory Commission**

The Library Advisory Commission is intended to be a voice of the community to provide advice and feedback to the Governing Board and the Director of Libraries. The Commission will review programs and services and make necessary recommendations as they pertain to the provision of these programs and services.

The Commission consists of the following Commissioners who must be registered voters:

- Three (3) residents of unincorporated Santa Cruz County appointed by serving at the pleasure of the County Board of Supervisors, with one each from Supervisorial Districts 1, 2 and 5.
- Two (2) Santa Cruz city residents appointed by and serving at the pleasure of the Santa Cruz City Council.
- One (1) Capitola resident appointed by and serving at the pleasure of the Capitola City Council.
- One (1) Scotts Valley resident appointed by and serving at the pleasure of the Scotts Valley City Council.

## **Funding**

Both the Santa Cruz Public Libraries system and the Watsonville Public Library are supported by City and County property and sales taxes and private donations. There are three sources of local public revenues:

- Measure R, a quarter cent permanent sales tax approved in 2008 designated for public library service is collected throughout the County. The Library Financing Authority divides these revenues between the Santa Cruz Public Libraries and the Watsonville Public Library, based on a

population formula which gives Watsonville credit for serving people who live in the unincorporated area close to that city.

- Maintenance of Effort (MOE) contributions from the County Library Fund which includes Capitola and Scotts Valley based on the MOE agreement approved in June 2022. The County Board of Supervisors is responsible for allocating any excess property taxes in the fund for the exclusive use on library improvements or services at County Library Fund Branches.
- The Cities of Santa Cruz and Watsonville contribute money from their general funds based on the (MOE) agreement.

Santa Cruz Public Libraries has a modest income from bequests, fine revenue, donations from the public and the Friends of the Santa Cruz Public Libraries.

### **Budget**

The Budget process begins no later than March 31st of each year with the Board providing service and budgetary priorities leading to the development of the Director of Libraries' proposed operating and capital budget. A Public Hearing on the proposed budget shall be held no later than May 31st with copies of the budget made available 10 days prior to the public hearing. To adopt a budget, unanimous approval by the Board is required (Fourth Amendment to the JPA; Section 8).

## Budget in Brief

The FY 26 Library Operating Budget outlines the projected income and expenditures for the upcoming year. Our primary goal is to ensure that the library remains a vibrant, accessible, and sustainable resource for the community, offering services that promote literacy, lifelong learning, and cultural enrichment.

This budget reflects our commitment to maintaining core library operations, expanding digital resources, supporting staff development, and improving outreach initiatives. Funding is sourced through a combination of sales tax and maintenance of effort support. Strategic decisions have been made to align with our mission while addressing both current needs and future opportunities.

The projected revenue for the upcoming year are estimated to decrease by 1.3% compared to last year and reflects the slow down projected in sales tax collected. Member contributions have remained flat.

The new MOE agreement may change these allocations for the future.

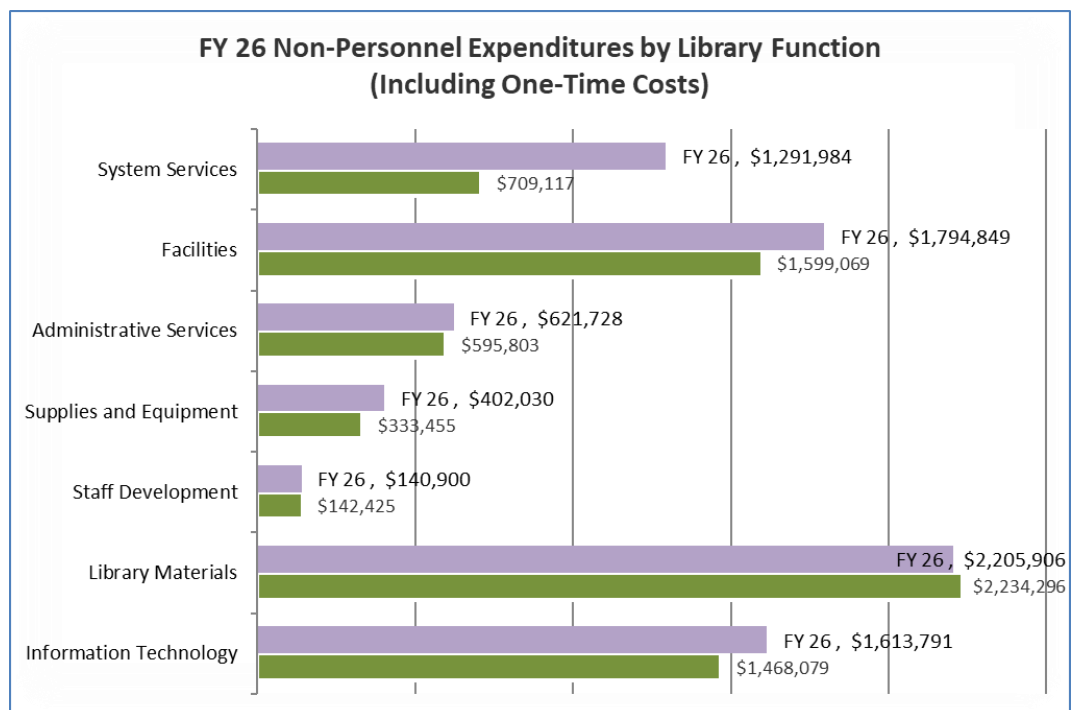
Library non-personnel expenditures have increased by 2.4% compared to last year. These increases reflect increased costs to utilities and annual increases to library contracts already in place.

Personnel costs have grown by

1.9% which captures annual merit increases and increased medical costs. The Library is not recommending any changes to the total FTE count this year.

The jurisdictions that make up the JPA will be finalizing a new MOE agreement which ends June 2025. These negotiations could affect future funding and/or expenditure costs to the Library.

SCPL's proposed FY26 Library Operating Budget is presented as a balanced budget, made possible through the strategic use of \$2,603,868 from the uncommitted fund balance. Of this amount, \$998,160 will be used to cover one-time expenses, while \$1,605,708 will support ongoing operating costs. This



allocation ensures the library can maintain essential services and initiatives while achieving a balanced budget for the fiscal year.

| Expenditures by Activity:               |               |                |                 |                   |                |                  |
|---|---------------|----------------|-----------------|-------------------|----------------|------------------|
|   | 2024          | 2025           | 2025            | 2025              | Growth/Loss    | 2027             |
|   | Actual        | Adopted Budget | Adjusted Budget | Year End Estimate | From Adjusted  | Projected Budget |
| Personnel Services                      | \$ 13,057,041 | \$ 14,243,849  | \$ 14,243,849   | \$ 13,573,876     | \$ 269,592     | \$ 14,948,844    |
| Services, Supplies & Other Charges      | \$ 3,896,610  | \$ 4,186,591   | \$ 4,529,036    | \$ 4,420,017      | \$ 148,740     | \$ 4,911,665     |
| Books & Materials                       | \$ 1,711,612  | \$ 1,691,990   | \$ 2,093,905    | \$ 2,093,905      | \$ 1,673,919   | \$ 1,586,566     |
| Capital Outlay                          | \$ 424,426    | \$ 288,000     | \$ 521,237      | \$ 521,237        | \$ 498,000     | \$ 597,600       |
| Intra-entity fund transfer out          | \$ 54,999     | \$ 54,999      | \$ 54,999       | \$ 54,999         | \$ 23,333      | \$ 23,333        |
| Subtotal Supplies and Services          | \$ 6,087,647  | \$ 6,221,580   | \$ 7,199,177    | \$ 7,090,158      | \$ 6,873,028   | \$ 7,119,164     |
| Total Expenditures                      | \$ 19,144,688 | \$ 20,465,429  | \$ 21,443,026   | \$ 20,664,034     | \$ (56,557)    | \$ 22,068,007    |
| Activity Resources:                     |               |                |                 |                   |                |                  |
| Taxes                                   | \$ 10,707,816 | \$ 10,785,061  | \$ 10,785,061   | \$ 10,785,061     | \$ 10,540,417  | \$ 10,687,983    |
| Member Contributions                    | \$ 8,134,196  | \$ 8,952,089   | \$ 8,952,089    | \$ 8,952,089      | \$ 8,952,089   | \$ 8,952,089     |
| State/Federal/Local Grants              | \$ 157,390    | \$ 13,998      | \$ 43,033       | \$ 43,033         | \$ 5,500       | \$ 5,500         |
| Fines and Forfeits                      | \$ 30,828     | \$ 12,000      | \$ 12,000       | \$ 12,000         | \$ 12,000      | \$ 12,000        |
| Donations & Trusts                      | \$ 786,811    | \$ 103,713     | \$ 143,128      | \$ 143,128        | \$ 141,844     | \$ 60,000        |
| Other Financing Sources                 | \$ 472,227    | \$ 158,230     | \$ 258,296      | \$ 258,295        | \$ 288,819     | \$ 120,000       |
| Total Resources                         | \$ 20,289,268 | \$ 20,025,091  | \$ 20,193,607   | \$ 20,193,606     | \$ (252,938)   | \$ 19,832,072    |
| Sub Total Operational Savings or (Cost) | \$ 1,144,580  | \$ (440,338)   | \$ (1,249,419)  | \$ (470,428)      | \$ (1,445,800) | \$ (2,235,936)   |
| One Time Costs:                         |               |                |                 |                   |                |                  |
| Website Migration                       | \$ 45,000     |                |                 |                   |                |                  |
| Generator for System Back up            | \$ 150,000    |                |                 |                   |                |                  |
| Strategic /Work Plan                    | \$ 75,000     |                |                 |                   |                |                  |
| Automated Materials Handling            | \$ 20,000     |                |                 | \$ 394,087        |                |                  |
| Books and Materials Increase            | \$ 395,820    |                |                 | \$ 604,073        |                |                  |
| NATE                                    |               |                |                 | \$ 200,000        |                |                  |
| Wireless Infrastructure Replacement     |               |                |                 |                   |                |                  |
| Fund Balance Applied to Operations      | \$ 440,338    | \$ 1,249,419   | \$ 470,428      | \$ 1,445,800      | \$ 2,235,936   | \$ -             |
| Total                                   | \$ 1,144,580  | \$ -           | \$ -            | \$ -              | \$ -           | \$ -             |
| Committed Fund Balance (20% Reserve)    | \$ 3,864,770  |                | \$ 3,947,430    | \$ 3,898,501      |                |                  |
| Uncommitted Fund Balance                | \$ 8,015,142  |                | \$ 7,462,054    | \$ 6,065,183      |                |                  |
| Total Fund Balance                      | \$ 11,879,912 |                | \$ 11,409,484   | \$ 9,963,684      |                |                  |
| Trust Balances                          |               |                |                 |                   |                |                  |
| Clayys (NO RESTRICTIONS)                | \$ 18,350     |                |                 |                   |                |                  |
| Finkeldey (MUSICAL LITERATURE)          | \$ 9,230      |                |                 |                   |                |                  |
| Hale (SV)                               | \$ 35,000     |                |                 |                   |                |                  |
| Leet-Corday (DTN)                       | \$ 105,500    |                |                 |                   |                |                  |
| McCaskill-Local History                 | \$ 230,000    |                |                 |                   |                |                  |
| McCaskill-Visually Impaired             | \$ 15,600     |                |                 |                   |                |                  |
| Morley (LSB/APT)                        | \$ 337,700    |                |                 |                   |                |                  |
| Richardson* (NON FICTION/ANNUAL Utter*) | \$ 278,250    |                |                 |                   |                |                  |
| (LIBRARY MATERIALS/PROGRAMS)            | \$ 278,250    |                |                 |                   |                |                  |
| *Endowed Trust Funds                    |               |                |                 |                   |                |                  |



## Personnel Authorization

|                                   | FY 23<br>Adj Budget | FY 24<br>Adj Budget | FY 25<br>Adj Budget | FY 26<br>Proposed Budget |
|-----------------------------------|---------------------|---------------------|---------------------|--------------------------|
| Accounting Assistant I            | 1.50                | 1.50                | 1.00                |                          |
| Accounting Assistant II           |                     |                     | 1.00                | 1.00                     |
| Administrative Assistant II       | 2.90                | 2.90                | 2.90                | 2.90                     |
| Assistant Director of Libraries   | 1.00                | 1.00                | 1.00                | 1.00                     |
| Bookmobile Library Assistant II   | 2.80                | 2.80                | 3.30                | 2.30                     |
| Building Maintenance Worker II    | 2.00                | 2.00                | 2.00                | 2.00                     |
| Community Relations Specialist    | 1.00                | 1.00                | 1.00                | 1.00                     |
| Director of Libraries             | 1.00                | 1.00                | 1.00                | 1.00                     |
| Facilities Maintenance Supervisor |                     |                     |                     | 1.00                     |
| Information Tech Specialist I     | 1.00                | 1.00                | 1.00                | 1.00                     |
| Information Tech Specialist III   | 2.00                | 2.00                | 2.00                | 2.00                     |
| Librarian I/II                    | 21.01               | 22.00               | 23.00               | 23.00                    |
| Librarian III                     | 4.00                | 4.00                | 5.00                | 4.00                     |
| Library Assistant II              | 44.625              | 44.625              | 44.625              | 44.625                   |
| Library Assistant III             | 11.00               | 11.00               | 12.00               | 12.00                    |
| Library Assistant IV              | 2.00                | 2.00                | 2.00                | 2.00                     |
| Library Information Specialist    | 4.00                | 4.00                | 4.00                | 4.00                     |
| Library IT Manager                | 1.00                | 1.00                | 1.00                | 1.00                     |
| Library Specialist                | 1.00                | 2.00                | 2.00                | 2.00                     |
| Management Analyst                | 1.00                | 1.00                | 1.00                | 1.00                     |
| Network & Systems Administrator   | 2.00                | 2.00                | 2.00                | 2.00                     |
| Principal Management Analyst      | 1.00                | 1.00                | 1.00                | 1.00                     |
| Programmer Analyst II             | 1.00                | 1.00                | 1.00                | 1.00                     |
| Service Field Crew Leader         | 1.00                | 1.00                | 1.00                |                          |
| Systems Coordinator               | 1.00                | 1.00                |                     |                          |
| Volunteer Coordinator Assistant   | 0.50                |                     |                     |                          |
| <b>FTE Total</b>                  | <b>111.335</b>      | <b>112.825</b>      | <b>115.825</b>      | <b>112.825</b>           |

FTE reported  
higher this year  
due to  
recruitments  
being conducted  
before position  
savings could be  
reported.

# Library Revenue

The Santa Cruz Public Libraries system is supported by City and County property and sales taxes and private donations. There are three sources of local public revenues:

- The Cities of Santa Cruz and Watsonville contribute money from their general funds.
- Property taxes allocated for library services are collected by the County in the unincorporated areas and the Cities of Capitola and Scotts Valley.
- A quarter cent sales tax designated for public library service is collected throughout the County.

Santa Cruz Public Libraries has a modest income from bequests, fine revenue, donations from the public and the Friends of the Santa Cruz Public Libraries, Inc.

| Revenue Balances                                  |                      |                      |                      |                            |                      |                              |
|---|----------------------|----------------------|----------------------|----------------------------|----------------------|------------------------------|
| Title   | FY 24<br>Actual      | FY 25<br>Ado Budget  | FY 25<br>Adj Budget  | FY 25<br>Year End Estimate | FY 26<br>Proposed    | Growth/Loss from<br>Adjusted |
| <b>Fund 951 -- Library Joint Powers Authority</b> |                      |                      |                      |                            |                      |                              |
| Sales and use tax                                 | \$ 10,707,816        | \$ 10,785,061        | \$ 10,785,061        | \$ 10,785,061              | \$ 10,540,417        | -2.3%                        |
| Federal operating grants & contributions          | \$ -                 |                      |                      |                            | \$ -                 |                              |
| Other federal revenues                            | \$ -                 | \$ -                 | \$ 93,066            | \$ 93,066                  | \$ 90,000            | -3.3%                        |
| State operating grants and contributions          | \$ 137,390           | \$ 13,998            | \$ 43,033            | \$ 43,033                  | \$ 5,500             | -87.2%                       |
| State capital grants - CEC                        | \$ 20,000            |                      |                      |                            | \$ -                 |                              |
| Maintenance of effort contributions               | \$ 8,134,196         | \$ 8,952,089         | \$ 8,952,089         | \$ 8,952,089               | \$ 8,952,089         | 0.0%                         |
| County of SC - reimbursements                     | \$ 55,481            |                      |                      |                            | \$ -                 |                              |
| Room rentals-library JPA                          | \$ -                 | \$ 4,640             | \$ 4,640             | \$ 4,640                   | \$ 4,640             | 0.0%                         |
| Library fines                                     | \$ 30,828            | \$ 12,000            | \$ 12,000            | \$ 12,000                  | \$ 12,000            | 0.0%                         |
| Pooled cash and investment interest               | \$ 313,879           | \$ 92,840            | \$ 92,840            | \$ 92,840                  | \$ 125,000           | 34.6%                        |
| Interest earnings - other                         | \$ 57,048            | \$ 56,250            | \$ 56,250            | \$ 56,250                  | \$ 64,679            | 15.0%                        |
| Donations - library                               | \$ 16,293            | \$ 13,100            | \$ 13,100            | \$ 13,100                  | \$ 13,100            | 0.0%                         |
| Donations - library - Friends of the Lib          | \$ 567,352           | \$ 78,423            | \$ 117,838           | \$ 117,838                 | \$ 112,423           | -4.6%                        |
| Miscellaneous operating revenue                   | \$ 15,719            | \$ 4,500             | \$ 4,500             | \$ 4,500                   | \$ 4,500             | 0.0%                         |
| Miscellaneous non-operating revenue               | \$ 1,599             |                      |                      |                            | \$ -                 |                              |
| From Library Private Trust Fund                   | \$ 203,166           | \$ 12,190            | \$ 12,190            | \$ 12,190                  | \$ 16,321            | 33.9%                        |
| From Carbon Reduction Fund                        | \$ -                 | \$ -                 | \$ 7,000             | \$ 7,000                   | \$ -                 |                              |
| Intra-entity fund transfer in                     | \$ 28,500            |                      |                      |                            | \$ -                 |                              |
| Sales of surplus equipment                        | \$ -                 |                      |                      |                            | \$ -                 |                              |
| <b>Total</b>                                      | <b>\$ 20,289,268</b> | <b>\$ 20,025,091</b> | <b>\$ 20,193,607</b> | <b>\$ 20,193,607</b>       | <b>\$ 19,940,669</b> | <b>-1.3%</b>                 |

# Library Operating Expenditures and Capital Outlay

The Santa Cruz Public Libraries system operates 10 branches, 1 annex, 1 bookmobile, and 1 headquarters facility. The library system does not own any of the facilities but leases from the governing board jurisdictions for use as public libraries. The Library operating budget supports the day to day operations of running a public library from these spaces.

As a public library, apart from personnel costs, Santa Cruz Public Libraries largest expenditure is books and materials. Books and materials represent both the physical and digital collections the library offers to its patrons. The breakdown of how these monies are spent is roughly 55% for the physical collection and 45% for the digital collection. The digital collection includes not only audio books but access to databases and other digital platforms that provide audio visual content.

The proposed FY 26 non-personnel operating expenditures are 11.6% higher than last year.

Line item increases greater than \$10K:

- **Financial Services-Outside**

The City of Santa Cruz's Services Agreement has been increased by an agreed upon amount of \$25,935 while the JPA MOE is being negotiated. The MOE agreement will be renewed in FY 26.

Increased Line Item (from FY 24 Adjusted): \$18,028

- **Utilities**

Increasing utility rates are reflected in the estimates for all locations in FY 26.

Increased Line Item for Water, Sewer & Refuse (from FY 24 Adjusted): \$22,690

Increased Line Item for Electricity (from FY 24 Adjusted): \$99,175

- **Janitorial Services**

The janitorial contract renewal has increased costs at all locations and now includes janitorial services at the Live Oak Annex location.

Increased Line Item (from FY 24 Adjusted): \$35,080

- **Advertising**

The Library has increased advertising/marketing to create more public awareness for the programs and activities the Library provides. These increases will be partially be funded by the Friends of the Santa Cruz Public Libraries.

Increased Line Item (from FY 24 Adjusted): \$14,700

- **Misc. Supplies and Services**

The Library has increased support for programming for all ages along with incidentals like fingerprinting for volunteers who help support these programs. These increases will partially be funded by the Friends of the Santa Cruz Public Libraries.

Increased Line Item (from FY 24 Adjusted): \$46,127

- **Computer Equipment**

The Library is working to replace its wireless infrastructure. A grant is being pursued that will pay for 40% of costs which when approved the Library will work to amend this budget line item to reflect the savings.

Increased Line Item (from FY 24 Adjusted): \$232,000

| Budget Development Expenditure Balances      |                 |                     |                     |                           |                  |                       |  |
|--|-----------------|---------------------|---------------------|---------------------------|------------------|-----------------------|--|
| Title  | FY 24<br>Actual | FY 25<br>Ado Budget | FY 25<br>Adj Budget | 2025<br>Year End Estimate | 2026<br>Proposed | % Change<br>from Adj. |  |
| Claims management services - outside         | \$ 7,276        | \$ 6,000            | \$ 6,000            | \$ 6,000                  | \$ 6,000         | 0.0%                  |  |
| Financial services - outside                 | \$ 561,233      | \$ 595,847          | \$ 595,847          | \$ 595,847                | \$ 613,875       | 3.0%                  |  |
| Medical services                             | \$ -            | \$ -                | \$ -                | \$ -                      | \$ -             |                       |  |
| Security patrols                             | \$ -            | \$ -                | \$ -                | \$ -                      | \$ 156,400       |                       |  |
| Merchant bank fees                           | \$ 621          | \$ 600              | \$ 600              | \$ 600                    | \$ 650           | 8.3%                  |  |
| Courier services                             | \$ 1,591        | \$ 2,000            | \$ 2,000            | \$ 2,000                  | \$ 2,000         | 0.0%                  |  |
| Other professional & technical services      | \$ 150,709      | \$ 151,000          | \$ 393,420          | \$ 389,270                | \$ 265,000       | -32.6%                |  |
| Water, sewer and refuse                      | \$ 89,234       | \$ 104,285          | \$ 104,285          | \$ 104,285                | \$ 126,975       | 21.8%                 |  |
| Hazardous materials disposal                 | \$ -            | \$ 500              | \$ 500              | \$ -                      | \$ 50            | -90.0%                |  |
| Janitorial services                          | \$ 488,842      | \$ 505,100          | \$ 505,100          | \$ 513,100                | \$ 540,180       | 6.9%                  |  |
| Equip annual inventory charge - internal     | \$ 3,600        | \$ 3,600            | \$ 5,605            | \$ 3,600                  | \$ 5,670         | 1.2%                  |  |
| Vehicle work order charges - internal        | \$ 17,102       | \$ 6,500            | \$ 6,500            | \$ 6,500                  | \$ 13,000        | 100.0%                |  |
| Vehicle fuel island charges - internal       | \$ 21,594       | \$ 22,873           | \$ 22,873           | \$ 22,873                 | \$ 25,366        | 10.9%                 |  |
| Vehicle pool car charges - internal          | \$ 978          | \$ 50               | \$ 50               | \$ 50                     | \$ 500           | 900.0%                |  |
| Office equipment operation/maint             | \$ 2,425        | \$ 9,000            | \$ 9,000            | \$ 5,500                  | \$ 9,000         | 0.0%                  |  |
| Vehicle maintenance costs - outside          | \$ -            | \$ 1,500            | \$ 1,500            | \$ 1,500                  | \$ 1,500         | 0.0%                  |  |
| Other equipment operation/maintenance        | \$ 16,374       | \$ 15,250           | \$ 15,250           | \$ 19,800                 | \$ 15,000        | -1.6%                 |  |
| Building and facility o & m - outside        | \$ 265,115      | \$ 332,897          | \$ 345,793          | \$ 337,752                | \$ 231,646       | -33.0%                |  |
| Landscaping maintenance services             | \$ 27,348       | \$ 73,600           | \$ 73,600           | \$ 74,600                 | \$ 67,100        | -8.8%                 |  |
| Software maintenance services                | \$ 349,899      | \$ 496,584          | \$ 595,584          | \$ 595,854                | \$ 600,531       | 0.8%                  |  |
| Hardware maintenance services                | \$ 21,332       | \$ 20,000           | \$ 20,000           | \$ 20,000                 | \$ 20,000        | 0.0%                  |  |
| Equipment, building and land rentals         | \$ 22,102       | \$ 282,116          | \$ 241,645          | \$ 237,577                | \$ 282,248       | 16.8%                 |  |
| Equipment lease-outside                      | \$ 26,810       | \$ 28,000           | \$ 28,000           | \$ 28,000                 | \$ 28,000        | 0.0%                  |  |
| Travel and meetings                          | \$ 1,274        | \$ 5,100            | \$ 5,100            | \$ 5,100                  | \$ 5,450         | 6.9%                  |  |
| Training                                     | \$ 85,970       | \$ 135,450          | \$ 125,625          | \$ 131,450                | \$ 135,450       | 7.8%                  |  |
| Telecommunications service - outside         | \$ 167,203      | \$ 353,260          | \$ 353,260          | \$ 348,260                | \$ 348,260       | -1.4%                 |  |
| Liability insurance/surety bonds-interna     | \$ -            | \$ 43,170           | \$ 43,170           | \$ 43,170                 | \$ 43,170        | 0.0%                  |  |
| Liability insurance/surety bonds-outside     | \$ 109,294      | \$ 123,000          | \$ 123,000          | \$ -                      | \$ 123,000       | 0.0%                  |  |
| Advertising                                  | \$ 18,464       | \$ 24,500           | \$ 24,500           | \$ 24,500                 | \$ 39,200        | 60.0%                 |  |
| Dues and memberships                         | \$ 31,525       | \$ 40,238           | \$ 40,238           | \$ 40,238                 | \$ 41,775        | 3.8%                  |  |
| Printing and binding-outside                 | \$ 21,682       | \$ 31,600           | \$ 31,600           | \$ 31,600                 | \$ 33,100        | 4.7%                  |  |
| Postage charges                              | \$ 12,707       | \$ 7,000            | \$ 7,000            | \$ 7,000                  | \$ 9,500         | 35.7%                 |  |
| Office supplies                              | \$ 17,026       | \$ 30,100           | \$ 30,100           | \$ 30,100                 | \$ 30,300        | 0.7%                  |  |
| Safety clothing and equipment                | \$ 13,572       | \$ 14,125           | \$ 14,125           | \$ 14,125                 | \$ 20,950        | 48.3%                 |  |
| Copier supplies                              | \$ 4,806        | \$ 8,530            | \$ 8,530            | \$ 10,130                 | \$ 8,530         | 0.0%                  |  |
| Library functional supplies                  | \$ 136,459      | \$ 138,391          | \$ 138,391          | \$ 138,391                | \$ 135,900       | -1.8%                 |  |
| Janitorial supplies                          | \$ 34,826       | \$ 53,000           | \$ 53,000           | \$ 53,000                 | \$ 48,000        | -9.4%                 |  |
| Electricity                                  | \$ 270,514      | \$ 245,825          | \$ 245,825          | \$ 265,825                | \$ 345,000       | 40.3%                 |  |
| Natural gas                                  | \$ 29,450       | \$ 53,550           | \$ 53,550           | \$ 53,550                 | \$ 45,250        | -15.5%                |  |
| Miscellaneous supplies and services          | \$ 191,746      | \$ 220,450          | \$ 206,123          | \$ 206,123                | \$ 252,250       | 22.4%                 |  |
| Loans and grants                             | \$ 675,341      | \$ -                | \$ 50,747           | \$ 50,747                 | \$ -             |                       |  |
| Refunded fees and fines                      | \$ 567          | \$ 2,000            | \$ 2,000            | \$ 2,000                  | \$ 2,000         |                       |  |
| Services, Supplies and Other Charges         | \$ 3,896,610    | \$ 4,186,591        | \$ 4,529,036        | \$ 4,420,017              | \$ 4,677,776     | 3.3%                  |  |
|  |                 |                     |                     |                           |                  |                       |  |
|  |                 |                     |                     |                           |                  |                       |  |
| Books and periodicals                        | \$ 1,687,381    | \$ 1,674,342        | \$ 2,070,162        | \$ 2,070,162              | \$ 1,656,269     | -20.0%                |  |
| Books and periodicals-grants & donations     | \$ 24,231       | \$ 17,648           | \$ 23,743           | \$ 23,743                 | \$ 17,650        | -25.7%                |  |
| Books & Materials                            | \$ 1,711,612    | \$ 1,691,990        | \$ 2,093,905        | \$ 2,093,905              | \$ 1,673,919     | -20.1%                |  |
| Office furniture/equipment                   | \$ 8,864        | \$ 18,000           | \$ 18,000           | \$ 18,000                 | \$ 18,000        | 0.0%                  |  |
| Vehicle equipment                            | \$ -            | \$ -                | \$ -                | \$ -                      | \$ -             |                       |  |
| Computer equipment                           | \$ 195,319      | \$ 170,000          | \$ 148,000          | \$ 148,000                | \$ 180,000       | 21.6%                 |  |
| Other capital outlay                         | \$ 220,243      | \$ 100,000          | \$ 355,237          | \$ 355,237                | \$ 300,000       | -15.5%                |  |
| Capital Outaly                               | \$ 424,426      | \$ 288,000          | \$ 521,237          | \$ 521,237                | \$ 498,000       | -4.5%                 |  |
| Intra-entity fund transfer out               | \$ 54,999       | \$ 54,999           | \$ 54,999           | \$ 54,999                 | \$ 23,333        |                       |  |
| Subtotal: Operating Costs                    | \$ 54,999       | \$ 54,999           | \$ 54,999           | \$ 54,999                 | \$ 23,333        | -57.6%                |  |
| Subtotal: Supplies, Services & Other Charges | \$ 6,087,648    | \$ 6,221,580        | \$ 7,199,176        | \$ 7,090,158              | \$ 6,873,028     | -4.5%                 |  |
| Website Migration                            |                 | \$ 45,000           |                     |                           |                  |                       |  |
| Generator for System Back Up                 |                 | \$ 150,000          |                     |                           |                  |                       |  |
| Stratgeic/Work Plan                          |                 | \$ 75,000           |                     |                           |                  |                       |  |
| Automated Materials Handling                 |                 | \$ 20,000           |                     |                           |                  |                       |  |
| Books & Materials Increase from 8% to 10%    |                 | \$ 395,820          |                     |                           | \$ 394,087       |                       |  |
| NATE ERP Software Implementation             |                 |                     |                     |                           | \$ 604,073       |                       |  |
| Wireless Infrastructure Replacement          |                 |                     |                     |                           | \$ 200,000       |                       |  |
| Subtotal: One Time Costs                     | \$ -            | \$ 685,820          | \$ -                | \$ -                      | \$ 1,198,160     |                       |  |
| Total: Supplies & Services                   | \$ 6,087,648    | \$ 6,907,400        | \$ 7,199,176        | \$ 7,090,158              | \$ 8,071,188     | 12.1%                 |  |

# Library Personnel Expenditures

The Santa Cruz Public Libraries staff 10 branches, 1 bookmobile, 1 annex and 1 headquarters facility where system operations are housed. The library system is open in some capacity 7 days a week. The Library also offers programming after hours and off site.

## Benefited Personnel

Full time and part time budgetary salary projection assumptions include the following:

- Only COLAs in ratified MOUs are incorporated
  - 3.0% COLA for Police Management Association
  - New top step (step K) for Police Officers' Association
- Updated PERS and PERS Unfunded Liability rates are reflected
- Vacant positions are budgeted at employee-only for health
- Medical costs increased 9.6% (beginning the first pay period in December)
- Workers Comp is added to the budget based on past actual claims to account 51240 and not distributed through Position Budgeting as in past years.

## Temporary Personnel

Temporary staff are used throughout the library system in a number of key ways. They to help continue branch operations when regular staff are out due to either illness, other work commitments that take them away from the branch, or personal planned absences. Temporary personnel are also needed in the capacity of an aide who helps organize and re-shelve books and materials. Temporary personnel also help to provide programs at the Library which support targeted audiences such as Spanish story time and tutoring programs. These personnel costs are recovered through financial assistance from the Friends of the Library.

The FY 26 temporary budget includes services for the following operations and programs in the library:

- \$419,083 for Library Aide hours at the branches.
- \$38,076 for Library Aide hours for system functions (ie: outreach and collections mgmt.).
- \$124,907 for On-Call staff. These are the staff who are called when internal help cannot be found.
- \$40,500 for Spanish Storytime/Homework Help/R.E.A.D. programs

## FY 26 Proposed Personnel Changes

No changes are being proposed.

| Personnel Expenditure Balances |                      |                      |                      |                           |                      |                       |
|--------------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|-----------------------|
| Title                          | FY 24<br>Actual      | FY 25<br>Ado Budget  | FY 25<br>Adj Budget  | 2025<br>Year End Estimate | 2026<br>Propsoed     | % Change<br>from Adj. |
| Regular full time              | \$ 6,909,399         | \$ 7,831,168         | \$ 7,831,168         | \$ 7,660,509              | \$ 8,142,535         | 4.0%                  |
| Regular part time              | \$ 1,132,460         | \$ 1,307,023         | \$ 1,307,023         | \$ 1,291,990              | \$ 1,335,692         | 2.2%                  |
| Overtime                       | \$ 3,118             | \$ 5,000             | \$ 5,000             | \$ 5,000                  | \$ 5,000             | 0.0%                  |
| Termination pay                | \$ 35,666            | \$ -                 | \$ -                 | \$ 27,592                 | \$ -                 | -                     |
| Temporary                      | \$ 514,092           | \$ 516,500           | \$ 516,500           | \$ 516,500                | \$ 622,566           | 20.5%                 |
| Other pay                      | \$ 8,409             | \$ -                 | \$ -                 | \$ 3,468                  | \$ -                 | -                     |
| Special vacation pay           | \$ 18,149            | \$ -                 | \$ -                 | \$ 16,807                 | \$ -                 | -                     |
| Special sick leave pay         | \$ 313               | \$ -                 | \$ -                 | \$ 808                    | \$ -                 | -                     |
| Vehicle-phone-data allowance   | \$ 1,324             | \$ 2,964             | \$ 2,964             | \$ 856                    | \$ 3,828             | 29.1%                 |
| Vacancy adjustment             | \$ 581,759           | \$ (1,002,843)       | \$ (1,002,843)       | \$ (1,002,843)            | \$ (907,372)         | -9.5%                 |
| Retirement contribution        | \$ 24,804            | \$ 746,495           | \$ 746,495           | \$ 626,550                | \$ 631,820           | -15.4%                |
| F.I.C.A.                       | \$ 1,495,325         | \$ 36,720            | \$ 36,720            | \$ 29,687                 | \$ 56,566            | 54.0%                 |
| PERS unfunded liability        | \$ (12,307)          | \$ 1,823,005         | \$ 1,823,005         | \$ 1,761,100              | \$ 1,727,883         | -5.2%                 |
| Group health insurance         | \$ 1,574,756         | \$ 2,247,532         | \$ 2,247,532         | \$ 1,947,504              | \$ 2,164,224         | -3.7%                 |
| Group dental insurance         | \$ 91,460            | \$ 123,776           | \$ 123,776           | \$ 102,061                | \$ 98,799            | -20.2%                |
| Vision insurance               | \$ 15,550            | \$ 20,993            | \$ 20,993            | \$ 17,442                 | \$ 17,035            | -18.9%                |
| Medicare insurance             | \$ 122,447           | \$ 139,118           | \$ 139,118           | \$ 137,538                | \$ 136,820           | -1.7%                 |
| Employee assistance program    | \$ 4,259             | \$ 6,050             | \$ 6,050             | \$ 6,493                  | \$ 4,773             | -21.1%                |
| Group life insurance           | \$ 1,953             | \$ 3,244             | \$ 3,244             | \$ 2,176                  | \$ 2,127             | -34.4%                |
| Disability insurance           | \$ 51,466            | \$ 94,337            | \$ 94,337            | \$ 57,088                 | \$ 91,546            | -3.0%                 |
| SDI                            | \$ 65,096            | \$ 79,009            | \$ 79,009            | \$ 103,416                | \$ 109,647           | 38.8%                 |
| Unemployment insurance         | \$ 78,257            | \$ 92,546            | \$ 92,546            | \$ 90,919                 | \$ 91,207            | -1.4%                 |
| Workers' compensation          | \$ 339,287           | \$ 171,214           | \$ 171,214           | \$ 171,214                | \$ 178,745           | 4.4%                  |
| <b>Total</b>                   | <b>\$ 13,057,041</b> | <b>\$ 14,243,849</b> | <b>\$ 14,243,849</b> | <b>\$ 13,573,876</b>      | <b>\$ 14,513,441</b> | <b>1.9%</b>           |

## Appendix A: Authorized Personnel by Individual Position No.

| Position Title                    | Position No. | Union      | Library FTE |
|-----------------------------------|--------------|------------|-------------|
| Accounting Assistant II           | 102-018      | SEIU       | 1.000       |
| Administrative Assistant II       | 106-007      | SEIU       | 1.000       |
| Administrative Assistant II       | 106-008      | SEIU       | 1.000       |
| Administrative Assistant II       | 106-009      | SEIU       | 0.900       |
| Assistant Director of Libraries   | 830-001      | Mid Mgmt   | 1.000       |
| Bookmobile Library Assistant II   | 284-002      | SEIU       | 0.800       |
| Bookmobile Library Assistant II   | 284-004      | SEIU       | 1.000       |
| Bookmobile Library Assistant II   | 284-006      | SEIU       | 0.500       |
| Building Maintenance Worker II    | 118-007      | SEIU       | 1.000       |
| Building Maintenance Worker II    | 118-011      | SEIU       | 1.000       |
| Community Relations Specialist    | 757-006      | Mid Mgmt   | 1.000       |
| Director of Libraries             | 808-001      | Executive  | 1.000       |
| Facilities Maintenance Supervisor | 350-xxx      | Supervisor | 1.000       |
| Information Tech Specialist I     | 145-009      | SEIU       | 1.000       |
| Information Tech Specialist III   | 232-004      | SEIU       | 1.000       |
| Information Tech Specialist III   | 232-005      | SEIU       | 1.000       |
| Librarian I/II                    | 750-001      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-002      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-003      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-004      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-005      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-006      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-007      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-008      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-009      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-010      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-011      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-013      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-015      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-017      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-021      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-026      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-028      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-029      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-030      | Mid Mgmt   | 1.000       |
| Librarian I/II                    | 750-031      | Mid Mgmt   | 1.000       |



| <b>Position Title</b>              | <b>Position No.</b> | <b>Union</b> | <b>Library FTE</b> |
|------------------------------------|---------------------|--------------|--------------------|
| Librarian I/II                     | 750-032             | Mid Mgmt     | 1.000              |
| Librarian I/II                     | 750-xxx             | Mid Mgmt     | 1.000              |
| Librarian I/II-Tel Info Supervisor | 750-012             | Mid Mgmt     | 1.000              |
| Librarian III                      | 831-001             | Mid Mgmt     | 1.000              |
| Librarian III                      | 831-003             | Mid Mgmt     | 1.000              |
| Librarian III-CMS Manager          | 831-004             | Mid Mgmt     | 1.000              |
| Librarian III-Outreach Manager     | 831-005             | Mid Mgmt     | 1.000              |
| Library Assistant II               | 283-002             | SEIU         | 1.000              |
| Library Assistant II               | 283-003             | SEIU         | 1.000              |
| Library Assistant II               | 283-004             | SEIU         | 1.000              |
| Library Assistant II               | 283-005             | SEIU         | 1.000              |
| Library Assistant II               | 283-006             | SEIU         | 1.000              |
| Library Assistant II               | 283-007             | SEIU         | 1.000              |
| Library Assistant II               | 283-009             | SEIU         | 1.000              |
| Library Assistant II               | 283-010             | SEIU         | 0.500              |
| Library Assistant II               | 283-011             | SEIU         | 1.000              |
| Library Assistant II               | 283-012             | SEIU         | 1.000              |
| Library Assistant II               | 283-013             | SEIU         | 0.750              |
| Library Assistant II               | 283-014             | SEIU         | 0.500              |
| Library Assistant II               | 283-015             | SEIU         | 1.000              |
| Library Assistant II               | 283-016             | SEIU         | 1.000              |
| Library Assistant II               | 283-017             | SEIU         | 1.000              |
| Library Assistant II               | 283-018             | SEIU         | 1.000              |
| Library Assistant II               | 283-019             | SEIU         | 1.000              |
| Library Assistant II               | 283-020             | SEIU         | 1.000              |
| Library Assistant II               | 283-021             | SEIU         | 1.000              |
| Library Assistant II               | 283-022             | SEIU         | 1.000              |
| Library Assistant II               | 283-023             | SEIU         | 0.750              |
| Library Assistant II               | 283-024             | SEIU         | 0.500              |
| Library Assistant II               | 283-026             | SEIU         | 1.000              |
| Library Assistant II               | 283-041             | SEIU         | 0.750              |
| Library Assistant II               | 283-042             | SEIU         | 0.500              |
| Library Assistant II               | 283-043             | SEIU         | 0.500              |
| Library Assistant II               | 283-046             | SEIU         | 0.500              |
| Library Assistant II               | 283-047             | SEIU         | 0.750              |
| Library Assistant II               | 283-055             | SEIU         | 0.500              |

| <b>Position Title</b>           | <b>Position No.</b> | <b>Union</b> | <b>Library FTE</b> |
|---------------------------------|---------------------|--------------|--------------------|
| Library Assistant II            | 283-056             | SEIU         | 1.000              |
| Library Assistant II            | 283-063             | SEIU         | 1.000              |
| Library Assistant II            | 283-064             | SEIU         | 1.000              |
| Library Assistant II            | 283-065             | SEIU         | 0.500              |
| Library Assistant II            | 283-068             | SEIU         | 0.500              |
| Library Assistant II            | 283-069             | SEIU         | 0.500              |
| Library Assistant II            | 283-072             | SEIU         | 1.000              |
| Library Assistant II            | 283-073             | SEIU         | 0.500              |
| Library Assistant II            | 283-074             | SEIU         | 0.500              |
| Library Assistant II            | 283-075             | SEIU         | 1.000              |
| Library Assistant II            | 283-076             | SEIU         | 0.625              |
| Library Assistant II            | 283-077             | SEIU         | 0.750              |
| Library Assistant II            | 283-082             | SEIU         | 1.000              |
| Library Assistant II            | 283-084             | SEIU         | 0.500              |
| Library Assistant II            | 283-085             | SEIU         | 0.750              |
| Library Assistant II            | 283-086             | SEIU         | 0.750              |
| Library Assistant II            | 283-087             | SEIU         | 0.750              |
| Library Assistant II            | 283-088             | SEIU         | 1.000              |
| Library Assistant II            | 283-089             | SEIU         | 1.000              |
| Library Assistant II            | 283-090             | SEIU         | 1.000              |
| Library Assistant II            | 283-091             | SEIU         | 1.000              |
| Library Assistant II            | 283-078             | SEIU         | 1.000              |
| Library Assistant II            | 283-079             | SEIU         | 0.500              |
| Library Assistant II            | 283-081             | SEIU         | 0.500              |
| Library Assistant II (Tel Info) | 283-050             | SEIU         | 1.000              |
| Library Assistant II (Tel Info) | 283-083             | SEIU         | 0.500              |
| Library Assistant III           | 363-001             | Supervisor   | 1.000              |
| Library Assistant III           | 363-002             | Supervisor   | 1.000              |
| Library Assistant III           | 363-003             | Supervisor   | 1.000              |
| Library Assistant III           | 363-004             | Supervisor   | 1.000              |
| Library Assistant III           | 363-005             | Supervisor   | 1.000              |
| Library Assistant III           | 363-007             | Supervisor   | 1.000              |
| Library Assistant III           | 363-008             | Supervisor   | 1.000              |
| Library Assistant III           | 363-009             | Supervisor   | 1.000              |
| Library Assistant III           | 363-010             | Supervisor   | 1.000              |
| Library Assistant III           | 363-011             | Supervisor   | 1.000              |

| <b>Position Title</b>                     | <b>Position No.</b> | <b>Union</b> | <b>Library FTE</b> |
|---|---------------------|--------------|--------------------|
| Library Assistant III                     | 363-012             | Supervisor   | 1.000              |
| Library Assistant III                     | 363-013             | Supervisor   | 1.000              |
| Library Assistant IV                      | 364-001             | Supervisor   | 1.000              |
| Library Assistant IV                      | 364-003             | Supervisor   | 1.000              |
| Library Information Specialist            | 285-002             | SEIU         | 1.000              |
| Library Information Specialist            | 285-003             | SEIU         | 1.000              |
| Library Information Specialist            | 285-004             | SEIU         | 1.000              |
| Library Information Specialist            | 285-006             | SEIU         | 1.000              |
| Library IT Manager                        | 832-003             | Mid Mgmt     | 1.000              |
| Library Specialist /Volunteer Coordinator | 740-004             | Mid Mgmt     | 1.000              |
| Library Specialist/Training Coordinator   | 740-002             | Mid Mgmt     | 1.000              |
| Management Analyst                        | 702-011             | Mid Mgmt     | 1.000              |
| Network & Systems Administrator           | 726-012             | Mid Mgmt     | 1.000              |
| Network & Systems Administrator           | 726-013             | Mid Mgmt     | 1.000              |
| Principal Management Analyst              | 729-018             | Mid Mgmt     | 1.000              |
| Programmer Analyst II                     | 706-006             | Mid Mgmt     | 1.000              |
|   |                     |              | 112.825            |

## **Appendix B: Trust Fund Details**

### CAROLYN VIRGINIA CLAEYS CHARITY TRUST

Donor: Carolyn Virginia Claeys died in 2017 leaving the Library a bequest.

Terms: The Carolyn Virginia Claeys charity does not have any restrictions on its use.

Balance of Trust: \$18,350

Income: Interest earned is added to principal

Management: Held by the City Finance Department in Fund 962.

### FINKELDEY TRUST

Donor: Stella A. H. Finkeldey, a teacher and principal in the Santa Cruz City School System, left her estate to the Santa Cruz Public Library in 1949.

Terms: "...the net income there from, plus the annual sum of \$100.00 from the principal, [shall] be used and expended solely for the purchase of musical literature for and to be kept in the music department of the Santa Cruz Public Library."

Balance of Trust: \$9,230

Income: Interest earned is added to principal

Management: Held by the City Finance Department in Fund 962. Complete record is reflected in Library budget. CMS Manager manages the funds.

### DOROTHY A. HALE TRUST

Donor: Dorothy A. Hale died in 2011 leaving the Library a bequest.

Terms: The Dorothy A. Hale Trust specifies that the Library use the funds for "the Scotts Valley Branch of the Santa Cruz Public Library System".

Balance of Trust: \$35,000

Income: Interest earned is added to principal

Management: Held by the City Finance Department in Fund 937. Facilities Manager, Laura Whaley, manages funds.

#### LEET-CORDAY TRUST

Donor: Robert Leet-Corday

Terms: The Leet-Corday Trust specifies that the Library use the funds for the Downtown (Central) Branch of the Santa Cruz Public Library System for “providing vibrant physical and virtual public spaces”.

Balance of  
Trust: \$105,500

Income: Interest earned is added to principal

Management: Held by the City Finance Department in Fund 935. Facilities Manager manages funds.

#### MCCASKILL TRUST – LOCAL HISTORY

Donor: Annie McCaskill, who died in 1981, named the City of Santa Cruz as one of the two residual legatees for her estate. The other was the First Presbyterian Church. Upon the death of her sister, Francis McCaskill, the City’s share of the estate was to be divided into two equal parts: one for local history and the other for providing materials and services to people who are visually impaired. Francis McCaskill died in 1986, and the Library received its distribution during the summer.

Terms: Half the City’s share is to be used “in establishing and maintaining a department in the City of Santa Cruz Public Library System devoted to the preservation of historical documents and objects and promulgation of the local history of the City of Santa Cruz and of the State of California.” No limitations on only spending income.

Balance of  
Trust: \$230,000

Income: Interest earned is added to principal

Management: Held by the City Finance Department in Fund 931. Asst. Director manages funds.

### JAMES MORLEY TRUST

Donor: James Morton Morley died on February 1, 2011, leaving the Library a bequest.

Terms: The James Morton Morley Trust specifies that the Library use the funds for “improvements or enhancements to the La Selva Beach Library Branch or the Aptos Branch if the La Selva Beach Branch has been or is scheduled to close”.

Balance of Trust: \$15,600

Income: Interest earned is added to principal

Management: Held by the City Finance Department in Fund 936. Facilities Manager manages funds.

### RICHARDSON TRUST

Donor: Dr. James B. Richardson died in 1979, leaving the Library a Testamentary Trust for book purchases. His other legatees were the Cornell University Veterinary School and a personal friend.

Terms: The Richardson Will specifies that the Library use the funds “for the purchase of nonfiction books written for the general public, and not to include textbooks, technical or statistical books, or religious or sociological studies.”

Balance of Trust: \$337,700

Income: Distribution schedule is set for November of each year. No specific date is attached to the distribution. The Trust distributes out 5% of the market value each year and the Santa Cruz Library receives 80% of the amount.

In 1981 the Superior Court ruled that all net income be distributed annually, one-fifth to Cornell (for research on dogs) and four-fifths to the Library.

Management: Held by Comerica Bank. Check is received annually and is appropriated into the Library’s annual budget. Grantor wanted the trust to continue in perpetuity and made the trust irrevocable.

### UTTER TRUST

Donor: Herman A. Utter and Ruth H. Utter Fourth Restatement of Trust Agreement dated May 7, 1992 restatement dated August 6, 2004

Terms: "To support the purchase of library materials and special library programs." (March 2017)

Balance of  
Trust: \$278,250

Income: Interest Only

Management: Friends of the Santa Cruz Public Library (FSPCL) holds this trust. Held at Community Foundation of Santa Cruz County. Asst. Director manages these funds.

## Appendix C: Library Vehicle List

| Library FY 26 Vehicle Replacement Schedule  |            |                    |                  |               |                     |  |
|---|------------|--------------------|------------------|---------------|---------------------|--|
| #   | Department | Description        | Replacement Cost | Year Acquired | Year of Replacement | Savings Need/Yr to Meet Replacement Date |
| 434   | Courier    | Ford Transit       | \$45,000         | 2020          | 2030-31             | <del>\$4,500</del>                       |
| 528   | Bldg Maint | Ford Truck         | \$45,000         | 2022          | 2032-33             | <del>\$5,833</del>                       |
| 527   | Bldg Maint | Ford Transit       | \$35,000         | 2015          | 2024-25             | <del>\$3,500</del>                       |
| 529   | Bldg Maint | Ford Transit       | \$45,000         | 2019          | 2029-30             | <del>\$4,500</del>                       |
| 151   | Outreach   | Ford Transit       | \$35,000         | 2022          | 2032-33             | <del>\$5,833</del>                       |
| 178   | Outreach   | Ford Escape Hybrid | \$35,000         | 2015          | 2024-25             | <del>\$3,500</del>                       |
| 531   | Outreach   | Freightliner       | \$350,000        | 2016          | 2030-31             | \$23,333                                 |
| 546   | LIT        | Ford Transit       | \$35,000         | 2018          | 2028-29             | <del>\$3,500</del>                       |
|   | Programs   | Pedal Library      | \$2,500          | 2016          | 2021-22             | <del>\$500</del>                         |
| 279   | Bldg Maint | Trailer            |                  |               |                     |  |
| <b>TOTAL SAVINGS NEEDS PER YEAR</b>   |            |                    |                  |               |                     | <b>\$23,333</b>                          |
|   |            |                    |                  |               |                     |  |
| <b>Savings Began in FY 11/12</b>  |            |                    |                  |               |                     |  |
|   |            |                    |                  |               |                     |  |
| <p>**The Library System has chosen to abide by the City's vehicle replacement schedule which is defined as replacing vehicles every 100,000 miles or every 10 years.</p> <p>***Beginning FY 26 the Library will lease vehicles with the exception of the Bookmobile since this is a custom vehicle. Monies remaining in this fund will be used for capital needs.</p> |            |                    |                  |               |                     |  |



## Appendix D: Fines and Fees Schedule

| Description                  | Current  | Proposed<br>FY 26 |
|------------------------------|--|-------------------|
| Overdue Item Fine            | \$0  | No Change         |
| Lost/Replacement Fine        | Varies Based on Item:<br>\$1 processing fee for items that<br>do not have a replacement<br>charge. | No Change         |
|                              |  |                   |
| Collection Agency Fee        | \$20.00  | No Change         |
| Damaged Item Fine            | Varies Based on Item   | No Change         |
| Flashdrive Fee               | \$3.00   | No Change         |
| Headphone Fee                | \$3.00   | No Change         |
| Library Card Replacement Fee | \$0  | No Charge         |
| Meeting Room Fee             | \$0  | No Change         |
| Missing Parts Fine           | Varies Based on Item   | No Change         |
| Photocopying Fee             | 15¢per page  | No change         |
| Test Proctoring Fee          | \$40.00  | No change         |
| Inter Library Loan           | \$0  | No Change         |

## Appendix E: History of Open Hours by Branch

| Weekly Open Hours          |       |       |        |        |        |
|----------------------------|-------|-------|--------|--------|--------|
| Beginning Each Fiscal Year | FY 26 | FY 25 | FY 24  | FY 23  | FY 22  |
| Aptos                      | 46    | 46    | closed | closed | closed |
| Boulder Creek              | 46    | 46    | 46     | closed | closed |
| Branciforte                | 46    | 46    | 46     | closed | closed |
| Capitola                   | 46    | 46    | 50     | 47     | 47     |
| Downtown                   | 50    | 50    | 50     | 46     | 46     |
| Felton                     | 46    | 46    | 46     | 40     | 40     |
| Garfield Park              | 46    | 46    | 46     | closed | closed |
| La Selva Beach             | 38    | 38    | 38     | 31     | 31     |
| Live Oak                   | 46    | 46    | 46     | 36     | 36     |
| Scotts Valley              | 46    | 46    | 46     | closed | 25     |
| Total                      | 456   | 456   | 414    | 200    | 225    |

## Appendix F: History of Collection Spending

| Fiscal Year | Physical Expenditures | Digital Expenditures |
|-------------|-----------------------|----------------------|
| FY 24       | 56.60%                | 42.80%               |
| FY 23       | 57.7%                 | 42.3%                |
| FY 22       | 64.7%                 | 35.3%                |
| FY 21       | 55.3%                 | 44.7%                |
| FY 20       | 64.1%                 | 35.9%                |
| FY 19       | 69.3%                 | 30.7%                |
| FY 18       | 74.2%                 | 25.8%                |

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| Physical = books, DVDs, audio CDs, Playaways, lendable tech, telescopes, magazines |  |  |
| Digital = reference databases, ebooks, eaudiobooks, streaming video, digital magazines |  |  |