



LIBRARY JOINT POWERS AUTHORITY BOARD
FINANCE SUBCOMMITTEE

Monday June 23, 2014
Downtown Branch Meeting Room
224 Church Street, Santa Cruz, CA 95060

4:00 PM PUBLIC MEETING

1. ROLL CALL
2. APPROVE AGENDA OF JUNE 23, 2014
3. APPROVE MINUTES OF APRIL 28, 2014 (PG.3-4)
4. ORAL COMMUNICATIONS
5. STAFF REPORTS
 - a. Monthly Financial Report- May (available at the meeting)
6. OTHER BUSINESS
 - a. Recommendation to Board on addition of a fourth member to the Finance sub-committee
7. WRITTEN COMMUNICATIONS
 - a. Trust Funds (PG.5-9)
 - b. Estimated Budget for Election Related Costs (PG.10)
 - c. County LFA budget estimates (PG.11-19)
8. FUTURE AGENDA ITEMS
9. FINANCE COMMITTEE MEETING CALENDAR
 - a. The Finance Committee will consider its current meeting schedule and may revise it as necessary.
10. NEXT MEETING

The next regularly scheduled meeting is Monday August 25 at 4:00 p.m. at the Downtown Branch Library

The Library Joint Powers Authority Board Finance Subcommittee will adjourn from the regularly scheduled meeting of Monday June 23, 2014 to the next regularly scheduled public meeting on Monday August 25, 2014 at 4:00 pm in the Community Meeting Room of the Downtown Branch Library.

The Santa Cruz City-County Library System does not discriminate against persons with disabilities. Out of consideration for people with chemical sensitivities, the Library requests that you attend fragrance free. The Downtown Branch Library is a fully accessible facility. If you wish to attend this public meeting, and you will require special assistance such as sign language or other special devices in order to attend and participate, please call (831) 427-7706 seventy-two (72) hours prior to the event to make arrangements for assistance. Upon request, agendas for public meetings can be provided in a format to accommodate special needs.

SANTA CRUZ PUBLIC LIBRARIES
A CITY-COUNTY SYSTEM

LIBRARY JOINT POWERS BOARD
FINANCE SUBCOMMITTEE

MINUTES

April 28, 2014

Downtown Branch Small Conference Meeting Room
224 Church Street, Santa Cruz

4:00 PM PUBLIC MEETING

I. ROLL CALL

Present: Citizen Member Dexter, Councilmember Mathews and Councilmember Termini

Staff: Teresa Landers, Library Director
Marcus Pimentel, City of Santa Cruz Finance Director

II. APPROVAL OF MEETING AGENDA OF APRIL 28, 2014

Councilmember Mathews moved, seconded by Citizen Member Dexter

that the Finance Subcommittee approve the agenda of April 28, 2014

UNAN

III. APPROVAL OF MINUTES OF FEBRUARY 24, 2014

Councilmember Mathews moved, seconded by Citizen Member Dexter

that the Finance Subcommittee approve the minutes of February 24, 2014 with the following correction to item VI Other Business: "That the Finance Subcommittee members elect Citizen member Dexter as Vice-Chair"

UNAN

IV. ORAL COMMUNICATIONS

None

V. STAFF REPORTS

- a. Monthly Financial Reports – March 2014
Finance Director, Marcus Pimentel, reported the following March 2014 unaudited dashboard summary report:
- Sales tax is 4.5% ahead of budget
 - March finished in a surplus of \$98,083

b. Draft FY 15 Budget

Director Landers presented a draft of the FY 15 budget and its priorities. The Subcommittee recommended some additional language, adding a few more work plan priorities to FY 15 that were mentioned in previous reports, and to replace the estimated actual budget for FY 14 with the adopted budget for FY 14.

Councilmember Mathews moved, seconded by Citizen Member Dexter

that the Finance Subcommittee approve the Director's FY 15 draft budget and recommended the report be presented to the LJPB.

UNAN

VI. WRITTEN COMMUNICATIONS

None

VII. FINANCE COMMITTEE MEETING CALENDAR

No changes were made.

VIII. ADJOURN

The regular meeting adjourned at 5:05 p.m.

The Library Joint Powers Authority Board Finance Subcommittee adjourned from its regularly scheduled meeting of Monday, April 28, 2014 to the next regularly scheduled public meeting on Monday, June 23, 2014 at 4:00 pm in the Downtown Branch Meeting Room.

Respectfully submitted,

Kira Henifin
Clerk of the Board

All documents referred to in these minutes are available in the Library.

LIBRARY TRUST FUND ACCOUNTS
Updated March 12, 2014

ANNA GRUBER BEQUEST

- Donor: Anna Gruber died in 2012 leaving the Library a bequest
- Terms: The Anna Gruber Trust gave the bequest to the Library for library materials for Branciforte with the understanding items do not stay in any one branch.
- Amount: The bequest is in the amount of about \$ 56,800.
- Income: Interest earned is added to principal
- Management: It is managed by the City Finance Department.

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."
- Amount: On May 24, 1949 the sum of \$11,912.24 was distributed to a trust account for the Library. The management of the trust was subsequently turned over to the City of Santa Cruz.
- Income: Interest earned is added to principal
- Management: It is managed by the City Finance Department. Complete record is reflected in Library budget.

FLEMING TRUST

- Donor: Patricia Wilma Fleming & George Leland Fleming, setters and trustees executed the Fleming Family 1992 Trust.
- Terms: "Thirty percent (30%) thereof to FSCPL, a California public benefit corporation to be used to purchase unabridged talking books & large print books."

Amount: \$213,446
Income: Principal and Interest
Management: FSCPL holds this trust

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.
Amount: The bequest is in the amount of about \$ 74,000.
Income: Interest earned is added to principal
Management: It is managed by the City Finance Department.

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”.
Amount: The Trust is in the amount of \$ 89,028.88.
Income: Interest earned is added to principal
Management: It is managed by the City Finance Department.

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.

Amount: The McCaskill Trust for Local History was originally about \$244,000.

Income: Interest earned is added to principal

Management: It is managed by the City Finance Department.

MCCASKILL TRUST – VISUALLY IMPAIRED

Donor: See above

Terms: Half the City's share of the McCaskill Trust is to be used "in establishing and maintaining a Braille department in the City of Santa Cruz Public Library System and for the purpose of providing Braille books, materials, records, and tapes for use of persons with defective sight."

Anticipating major cuts in the Library's 1986-87 materials budget, the Library Board agreed in July that \$15,000 in income from this Trust should be used to support the purchase of large print and talking book tapes for adults and children during the current fiscal year. It has been approved that continuing after this, the money could be spent in any way that benefitted the visually impaired and was not limited to the purchase of Braille materials.

Amount: The McCaskill Trust for Local History was originally about \$244,000.

Income: Interest earned is added to principal

Management: It is managed by the City Finance Department.

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".

Amount: The bequest is in the amount of \$12,269.
Income: Interest earned is added to principal
Management: It is managed by the City Finance Department.

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.”

Amount: The County Bank of Santa Cruz was left the bulk of the estate, to establish a Trust which would provide the Library with \$10,000 per year for book purchases. By the time Dr. Richardson’s real estate had been sold, the Trust was producing more than this amount.

Income: 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 in May and that is appropriated into the Library’s annual budget.

WILLIAM COX SULZNER TRUST

Donor: William Cox Sulzner, also known as Lee Cox Sulzner, gave his estate to FSCPL to establish an endowment in his name.

Terms: “The net income of this fund shall be used to purchase mystery books, mystery tapes or other media, all of which shall bear my name as the donor.”

Amount: \$131,237

Income: Interest only.

Management: FSCPL holds this trust.

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: “One-third shall establish the Herman A. and Ruth H. Utter Designation Fund for Friends of the Santa Cruz Library, Inc. One-half of the distributions from the fund shall be used for books and magazines devoted to men’s issues and to women’s arts and crafts at the Branciforte Branch. The arts and crafts books and magazines shall be published in large print, to the greatest extent possible. The other half of the distribution shall be used for the general magazine section of the Library. Said funds shall be used exclusively for libraries within the city limits of Santa Cruz.”

Amount: \$225,000

Income: Interest Only

Management: FSCPL holds this trust. Held at Community Foundation of Santa Cruz County

WHALEN TRUST

Donor: Family Trust of Kenneth H. Whalen and Shirley M. Whalen. Kenneth Whalen died on December 1, 2008, leaving the Felton Branch of the Library a Trust for capital improvements and book purchases.

Terms: The Whalen Trust specifies that the Library use the funds for the Felton Branch “for capital improvements and/or new books”.

Amount: Distribution occurred June 20, 2009 in the amount of \$155,266.25.


Income: Interest earned is added to principal

Management: It is managed by the City Finance Department

FYI

DATE: June 9, 2014

TO: Library Joint Powers Board Finance Sub-Committee

FROM: Teresa Landers, Library Director 

RE: Estimated expenses related to a special election

At the April Finance Sub-committee meeting I was asked to prepare an estimate of expenses related to a possible special election to fund library facility improvements in June 2015.

The following table provides an early estimate of such costs.

| DESCRIPTION | ESTIMATED COST | VENDOR | DATE |
|---|----------------|-----------------------|---|
| Financial consultant to establish tax rates | \$ 22,500 | NBS | under contract since FY13/14. Paid \$13,887 to date. \$8,613 remaining |
| CFD formation and related legal expenses | \$ 3,000 | Jones Hall | July-Dec 2014 |
| Public Education | \$ 50,000 | TBD | August-Dec 2014 |
| Polling | \$ 15,000 | Gene Bregman | March/April 2015 |
| Election itself | \$ 500-700,000 | County Elections Dept | June 2015 |
| Librarian Liaison | \$100,000/year | Library | July 2015-June 2018 |
| System-wide pre planning | \$ 50,000.00 | RFP for architect | September 2014 |

italics indicates Rough Estimate- needs to be confirmed

NBS: We still need to finalize the tax rates for various types of parcels.

Jones Hall: More accurate estimate will be available after a decision is made on how to form the CFD. Will also be able to estimate other election related costs.

Public Education: A proposal will be presented to the LJPB at the July meeting which will outline a proposed public education/communication campaign to occur between August and December 2014.

Polling: It is possible we will need to do another poll closer to the election

Election itself: This estimate is based on an earlier conversation with the County Elections Department. Actual cost is dependent on type of election (mail only for example) and who else might want to share the ballot with us, which would reduce the expense.



County of Santa Cruz

COUNTY ADMINISTRATIVE OFFICE

701 OCEAN STREET, SUITE 520, SANTA CRUZ, CA 95060-4073
(831) 454-2100 FAX: (831) 454-3420 TDD: (831) 454-2123
SUSAN MAURIELLO, J.D., COUNTY ADMINISTRATIVE OFFICER

May 29, 2014

AGENDA: June 2, 2014

BOARD OF DIRECTORS
Library Financing Authority
224 Church Street
Santa Cruz, California 95060

REVISED REVENUE ESTIMATES FOR 2013-14 AND 2014-15

Dear Members of the Board:

The purpose of this letter is to provide your Board with revised estimates of the funds available to the libraries for 2013-14 and 2014-15. The revised estimates, which update the estimates provided in January 2014, are based on the most recent data on sales and property tax revenues and updated population numbers for the service areas of the Santa Cruz City/County Library System and the Watsonville Library.

The tables that follow and Attachment 1 show:

- ✓ The population percentages used to distribute Library Financing Authority funds for 2013-14 and 2014-15; and
- ✓ The revised revenue estimates for 2013-14 and 2014-15.

Population

As shown in Table 1, there has been little change in the population percentages over the last year. The population numbers are from the E-1 Reports of the State Department of Finance.

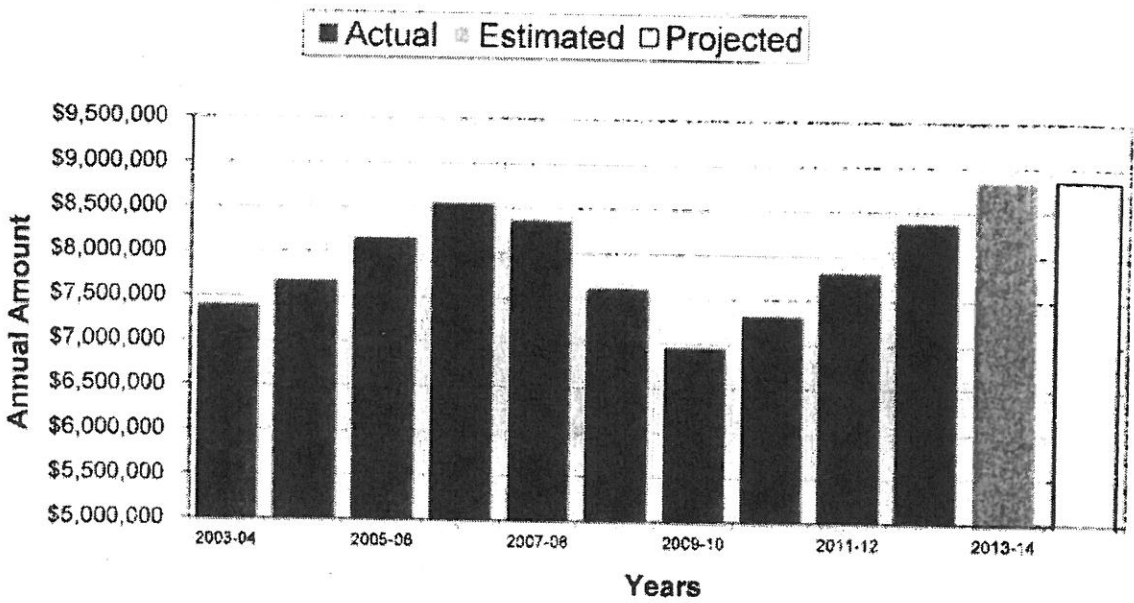
Table 1
Population Percentages for 2013 and 2014

| Item | 2013 | 2014 | Change |
|---------------------------------------|---------|---------|--------|
| Santa Cruz City County Library System | 77.51% | 77.53% | 0.02% |
| Watsonville Library | 22.49% | 22.47% | -0.02% |
| Totals | 100.00% | 100.00% | 0.00% |

Sales Taxes

As illustrated in the following graph, the sales tax component of the 2014-15 revenue estimate is based on 2013-14 performance. The estimate is conservative and therefore does not anticipate growth for 2014-15. We will provide an update on Sales Tax revenue when the final results for the fourth quarter of 2013-14 are known in July. Through May, Sales Tax revenue for the fourth quarter of 2013-14 was \$52,800 above our January estimate. Attachment 2 provides a history of the library sales tax receipts.

Library Sales Tax Revenue - Actual and Projected Receipts



Property Taxes

The property tax estimates used to calculate the 2014-15 County Maintenance of Effort (MOE) contribution are based on 2% revenue growth due to assessed value growth and Proposition 8 restorations. This results in a County MOE of \$4,802,602 in 2014-15.

Per the Joint Exercise of Powers Agreement for the Library Financing Authority, the MOE contributions from the cities of Santa Cruz and Watsonville are fixed and set at \$1,394,751 and \$541,684, respectively.

Revised Revenue Estimates

As shown in Table 2, the revised revenue estimate for 2013-14 increased by \$249,291 from the revenue estimate provided to your Board in January 2014 and the revenue estimate for 2014-15 has improved by \$255,574. Sales Tax estimates are based upon actual receipts through May 2014. The

**BOARD OF DIRECTORS
REVISED REVENUE ESTIMATES (2013-14 and 2014-15)**

Auditor-Controller has an existing procedure in place to distribute excess revenue as it is received in accordance with the population percentages approved in the current fiscal year Library Financing Authority budget.

**Table 2
Revised Revenue Estimates - Jan 2014 Compared to May 2014**

| Item | 2013-14 | | | | | 2014-15 | | | |
|-------------------------------|-----------------|---------------------|---------------------|---------------------|--------------------|---------------------|-----------------|---------------------|--------------------|
| | Jan 1, 2013 Pop | Approved Budget | January Estimate | May Estimate | Jan - May Increase | January Estimate | Jan 1, 2014 Pop | May Estimate | Jan - May Increase |
| Measure R (Sales Tax)* | | \$8,327,541 | \$8,660,152 | \$8,850,675 | \$190,523 | \$8,660,152 | | \$8,850,675 | \$190,523 |
| Maintenance of Effort | | | | | | | | | |
| City of Santa Cruz | | 1,394,751 | 1,394,751 | 1,394,751 | 0 | 1,394,751 | | 1,394,751 | 0 |
| City of Watsonville | | 541,684 | 541,684 | 541,684 | 0 | 541,684 | | 541,684 | 0 |
| County | | 4,662,334 | 4,645,844 | 4,704,861 | 58,817 | 4,737,502 | | 4,802,602 | 65,100 |
| Total MOE | | <u>6,598,769</u> | <u>6,582,279</u> | <u>6,641,096</u> | <u>58,817</u> | <u>6,673,937</u> | | <u>6,739,037</u> | <u>65,100</u> |
| Interest Earnings | | 2,618 | 2,446 | 2,397 | (49) | 2,446 | | 2,397 | (49) |
| Total | | <u>\$14,928,928</u> | <u>\$15,244,877</u> | <u>\$15,494,168</u> | <u>\$249,291</u> | <u>\$15,336,535</u> | | <u>\$15,592,109</u> | <u>\$255,574</u> |
| Distribution Detail | | | | | | | | | |
| Measure R (Sales Tax) | | | | | | | | | |
| Watsonville Library | 22.49% | \$1,872,864 | \$1,947,668 | \$1,990,517 | \$42,849 | \$1,947,668 | 22.47% | \$1,988,747 | \$41,079 |
| Santa Cruz Library System | 77.51% | 6,454,677 | 6,712,484 | 6,860,158 | 147,674 | 6,712,484 | 77.53% | 6,861,928 | 149,444 |
| Total | 100.00% | <u>\$8,327,541</u> | <u>\$8,660,152</u> | <u>\$8,850,675</u> | <u>\$190,523</u> | <u>\$8,660,152</u> | 100.00% | <u>\$8,850,675</u> | <u>\$190,523</u> |
| Maintenance of Effort | | | | | | | | | |
| Watsonville Library | 22.49% | \$1,484,063 | \$1,480,355 | \$1,493,582 | \$13,228 | \$1,500,968 | 22.47% | \$1,514,262 | \$13,294 |
| Santa Cruz Library System | 77.51% | 5,114,706 | 5,101,924 | 5,147,514 | 45,589 | 5,172,968 | 77.53% | 5,224,775 | 51,807 |
| Total | 100.00% | <u>\$6,598,769</u> | <u>\$6,582,279</u> | <u>\$6,641,096</u> | <u>\$58,817</u> | <u>\$6,673,936</u> | 100.00% | <u>\$6,739,037</u> | <u>\$65,101</u> |
| Interest Earnings | | | | | | | | | |
| Watsonville Library | 22.49% | \$589 | \$550 | \$539 | (\$11) | \$550 | 22.47% | \$539 | (\$11) |
| Santa Cruz Library System | 77.51% | 2,029 | 1,896 | 1,858 | (38) | 1,896 | 77.53% | 1,858 | (38) |
| Total | 100.00% | <u>\$2,618</u> | <u>\$2,446</u> | <u>\$2,397</u> | <u>(\$49)</u> | <u>\$2,446</u> | 100.00% | <u>\$2,397</u> | <u>(\$49)</u> |
| Grand Total | | | | | | | | | |
| Watsonville Library | 22.49% | \$3,367,516 | \$3,428,573 | \$3,484,638 | \$56,065 | \$3,449,187 | 22.47% | \$3,503,547 | \$54,360 |
| Santa Cruz Library System | 77.51% | 11,571,412 | 11,816,304 | 12,009,530 | 193,226 | 11,887,348 | 77.53% | 12,088,562 | 201,214 |
| Total | 100.00% | <u>\$14,928,928</u> | <u>\$15,244,877</u> | <u>\$15,494,168</u> | <u>\$249,291</u> | <u>\$15,336,535</u> | 100.00% | <u>\$15,592,109</u> | <u>\$255,574</u> |

* Net of the \$3,500 required for the annual audit, which was authorized by the Library Sales Tax ballot measure, and the State Board of Equalization's Administrative Costs Assessment

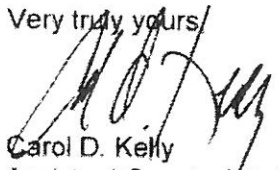
Recommendation

It is RECOMMENDED that your Board take the following actions:

1. Approve the amounts shown in Table 2 on page 3 of this letter as the revised revenue estimate for 2013-14 and the final revenue estimate for 2014-15; and

- 2. Authorize the Auditor-Controller to make all necessary adjustments to facilitate 2013-14 year end closing and 2014-15 budget adjustments and distribute any revenue received in excess of the adopted budget in accordance with the population percentages.

Very truly yours,



Carol D. Kelly
Assistant County Administrative Officer

Attachments

- cc: Director of Libraries, Santa Cruz City-County Library System
- Library Director, City of Watsonville
- County Administrative Officer
- Auditor-Controller
- County Counsel
- Each City Manager
- Director of Finance, City of Santa Cruz
- Administrative Services Director, City of Watsonville

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Attachment 1

Final Revenue Estimate for 2014-15

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**2014-15 Final Revenue Estimate
Library Financing Authority
Population Adjustments, Authority Revenues and Disbursements**

| Population ¹ | Amount | Adj. ² | Adj. Amount |
|--|--|-------------------|---------------------|
| Watsonville Library | 52,508 | 8,519 | 61,027 |
| Library System | | | |
| -- City of Santa Cruz | 63,440 | | 63,440 |
| -- County Library Fund | | | |
| Unincorporated Area | 133,557 | (8,519) | 125,038 |
| Scotts Valley | 11,954 | | 11,954 |
| Capitola | 10,136 | | 10,136 |
| Total County Library Fund | 155,647 | (8,519) | 147,128 |
| Total Library System | 219,087 | (8,519) | 210,568 |
| Grand Total | 271,595 | 0 | 271,595 |
| Library Financing Authority Revenues | | | Amount |
| Section 3.1 - | Amount From Maintenance of Effort Contributions | | |
| -- City of Santa Cruz | | | \$1,394,751 |
| -- City of Watsonville | | | 541,684 |
| -- County Library Fund | | | 4,802,602 |
| Total Maintenance of Effort | | | \$6,739,037 |
| Section 3.4 - | Amount from Special Tax | | 8,850,675 |
| Interest Earnings | | | 2,397 |
| Carry Over Amount | | | 0 |
| Distribution Amount | | | \$15,592,109 |
| -- County-wide Population | | | 271,595 |
| Per Capita Amount | | | \$57.41 |
| Library Financing Authority Disbursements | | | Amount |
| -- Watsonville Library | 61,027 | 22.47% | \$3,503,547 |
| -- Library System | 210,568 | 77.53% | 12,088,562 |
| Total | | | \$15,592,109 |

¹ From January 2013 and 2014 Official State Estimates of the Population of California Cities and Counties (Report E-1) published by the State Department of Finance May 1, 2014.

² See Section 4.3 of the Library Financing Authority Agreement and the attached population adjustment.

Population Adjustments

| Item | Adjustments | Total | Library System | Watsonville Library |
|--|-------------|---------|----------------|---------------------|
| 1. Department of Finance Population Estimate for January 1, 2014 (E-1 Report). | | 271,595 | 219,087 | 62,508 |
| 2. Joint Exercise of Powers Agreement Santa Cruz County Library Financing Authority Section 4.3 (A) Service Area Population Adjustment for 2014-15 of plus 3.1366% for the Watsonville Library and minus 3.1366% for the City-County Library System. | 8,519 | | | |
| 3. Joint Exercise of Powers Agreement Santa Cruz County Library Financing Authority Section 4.3 (B) Service Area Population adjustment for annexations applicable to the 2014-15 Fiscal Year. | 0 | | | |
| Totals | 8,519 | | (8,519) | 8,519 |
| Adjusted Totals for 2014-15 Revenue Estimate | | 271,595 | 210,568 | 61,027 |

Attachment 2

History of the Library Sales Tax Measure Quarterly and Annual Amounts

Library Sales Tax Receipts - Quarterly and Annual

| Year | Quarter | Quarterly Actual | Estimate ** | Annual | | |
|---|---------|------------------|-------------|------------------|------------------------|--------------------------|
| | | | | Actual/ Estimate | Change over Prior Year | % Change over Prior Year |
| 2002-03 | 1 | 1,826,667 | | | | |
| 2002-03 | 2 | 2,032,714 | | | | |
| 2002-03 | 3 | 1,839,704 | | | | |
| 2002-03 | 4 | 1,686,660 | | \$7,379,745 | (\$91,239) | -1.22% |
| 2003-04 | 1 | 1,849,986 | | | | |
| 2003-04 | 2 | 1,988,815 | | | | |
| 2003-04 | 3 | 1,787,501 | | | | |
| 2003-04 | 4 | 1,712,421 | | \$7,330,725 | (\$49,020) | -0.66% |
| 2004-05 | 1 | 1,969,607 | | | | |
| 2004-05 | 2 | 1,911,909 | | | | |
| 2004-05 | 3 | 1,983,125 | | | | |
| 2004-05 | 4 | 1,500,041 | | \$7,664,682 | \$333,957 | 4.56% |
| 2005-06 | 1 | 1,912,226 | | | | |
| 2005-06 | 2 | 2,298,069 | | | | |
| 2005-06 | 3 | 2,060,642 | | | | |
| 2005-06 | 4 | 1,879,281 | | \$8,149,218 | \$484,536 | 6.32% |
| 2006-07 | 1 | 2,124,038 | | | | |
| 2006-07 | 2 | 2,318,897 | | | | |
| 2006-07 | 3 | 2,098,577 | | | | |
| 2006-07 | 4 | 1,998,430 | | \$8,539,942 | \$390,724 | 4.79% |
| 2007-08 | 1 | 2,182,266 | | | | |
| 2007-08 | 2 | 2,182,896 | | | | |
| 2007-08 | 3 | 2,035,609 | | | | |
| 2007-08 | 4 | 1,953,174 | | \$8,353,945 | (\$185,997) | -2.18% |
| 2008-09 | 1 | 2,112,168 | | | | |
| 2008-09 | 2 | 2,125,649 | | | | |
| 2008-09 | 3 | 1,795,088 | | | | |
| 2008-09 | 4 | 1,570,743 | | \$7,603,658 | (\$750,287) | -8.98% |
| 2009-10 | 1 | 1,783,988 | | | | |
| 2009-10 | 2 | 1,764,882 | | | | |
| 2009-10 | 3 | 1,747,693 | | | | |
| 2009-10 | 4 | 1,650,856 | | \$6,947,419 | (\$659,239) | -8.63% |
| 2010-11 | 1 | 1,845,994 | | | | |
| 2010-11 | 2 | 1,844,408 | | | | |
| 2010-11 | 3 | 1,764,248 | | | | |
| 2010-11 | 4 | 1,738,035 | | \$7,312,885 | \$385,266 | 5.26% |
| 2011-12 | 1 | 1,977,610 | | | | |
| 2011-12 | 2 | 2,017,194 | | | | |
| 2011-12 | 3 | 1,926,746 | | | | |
| 2011-12 | 4 | 1,878,232 | | \$7,769,784 | \$487,098 | 6.66% |
| 2012-13 | 1 | 2,067,292 | | | | |
| 2012-13 | 2 | 2,213,270 | | | | |
| 2012-13 | 3 | 2,073,641 | | | | |
| 2012-13 | 4 | 2,010,230 | | \$8,384,440 | \$564,658 | 7.24% |
| 2013-14 | 1 | 2,308,067 | | | | |
| 2013-14 | 2 | 2,271,714 | | | | |
| 2013-14 | 3 | 2,211,384 | | | | |
| 2013-14 | 4 | | 2,063,030 | \$8,854,175 | \$489,735 | 6.28% |
| 2014-15 | 1 | | 2,308,067 | | | |
| 2014-15 | 2 | | 2,271,714 | | | |
| 2014-15 | 3 | | 2,211,364 | | | |
| 2014-15 | 4 | | 2,063,030 | \$8,854,175 | \$0 | 0.00% |
| 2013-14 Estimated Total Receipts Net of Audit Fee | | | | \$8,850,675 | | |

History for additional years going back to Fiscal Year 1997-98 is available upon request

* The amount for the 1st quarter of 2008-09 includes the cost of the Measure R Election

Estimated cost of the election was \$275,000 Actual cost of the election was \$199,267

** Bold Amounts are Estimated