



LIBRARY JOINT POWERS AUTHORITY BOARD
FINANCE SUBCOMMITTEE

Monday May 18, 2015
Downtown Branch Meeting Room
224 Church Street, Santa Cruz, CA 95060

4:00 PM PUBLIC MEETING

1. ROLL CALL
2. APPROVE AGENDA OF MAY 18, 2015
3. APPROVE MINUTES OF FEBRUARY 23, 2015
4. ORAL COMMUNICATIONS
5. STAFF REPORTS
 - a. Monthly Financial Report- April (available at the meeting)
 - b. Update on City of Santa Cruz Cost Allocation Study (oral)
 - c. Update on FY15/16 proposed budget
6. WRITTEN COMMUNICATIONS
7. FUTURE AGENDA ITEMS
8. FINANCE COMMITTEE MEETING CALENDAR
 - a. The Finance Committee will consider its current meeting schedule and may revise it as necessary.

9. NEXT MEETING

The next regularly scheduled meeting is Monday August 17, 2015 at 4:00 p.m. at the Downtown Branch Library

ADJOURN

The Library Joint Powers Authority Board Finance Subcommittee will adjourn from the regularly scheduled meeting of Monday February 23, 2015 to the next regularly scheduled public meeting on Monday May 18, 2015 at 4:00 pm in the Community Meeting Room of the Downtown Branch Library.

SANTA CRUZ PUBLIC LIBRARIES
A CITY-COUNTY SYSTEM

LIBRARY JOINT POWERS BOARD
FINANCE SUBCOMMITTEE

MINUTES

Downtown Branch Meeting Room
224 Church Street, Santa Cruz, CA 95060

February 23, 2015

4:00 PM PUBLIC MEETING

I. ROLL CALL

Present: Councilmember Termini, Citizen Member Dexter

Absent: Councilmember Mathews

Staff: Finance Director Marcus Pimentel, Library Director Teresa Landers

II. APPROVAL OF MEETING AGENDA OF FEBRUARY 23, 2015

Citizen Member Dexter moved, seconded by Councilmember Termini

That the Finance Subcommittee approve the agenda of February 23, 2015

UNAN

Absent: Mathews

III. APPROVAL OF MINUTES OF JUNE 23, 2014

Citizen Member Dexter moved, seconded by Councilmember Termini

That the Finance Subcommittee approve the minutes of June 23, 2014

**UNAN
Absent: Mathews**

IV. ORAL COMMUNICATIONS

None

V. STAFF REPORTS

a. Monthly Financial Reports – January 2015

The Subcommittee members reviewed the reports and Finance Director Pimentel responded to a number of questions. Revenues are on target. Expenditures are right on the mark. 65% have been spent of the book budget. Even though payroll is larger than normal due to a third pay period in January expenditures are still in range. Excess cash is \$60,000 above reserve target. Library fines are at 88%.

b. Update on administrative service charge paid to the City of Santa Cruz

Finance Director Pimentel discussed the 5.5% administrative service charge. The 5.5% is a flat rate. Cost allocation data should be available in March. The Subcommittee members asked a number of questions for clarification.

Comparisons to other library systems were discussed and the Subcommittee members suggested that additional information could be helpful. However, the new Board will be charged with this issue.

The Subcommittee members accepted the report and expect additional information on the topics presented. Refinement specifically in regards to legal services is required.

c. Update on FY 15/16 proposed budget

Director Landers summarized her report and pointed out that minimal staffing changes are requested. Finance Director Pimentel explained the upcoming changes in PERS. Major changes are expected in 2017.

The Subcommittee members discussed the staffing portion of the report. They acknowledged the major reduction in staffing requests based on the 3 year projection. The model for the 5 year projection is still being fine tuned.

The reduction of fines to \$0.25 was accepted and seen as a small price to pay for the goodwill that is generated.

- i. 3 year budget projections
 - a.) Review of staffing and other priorities
 - b.) Fines and fees potential reduction
- ii. Cost of increasing open hours

The Subcommittee members discussed open hours:

- The most important thing to determine is why people are asking for more open hours. Is it so they will find it easier to pick up their holds? Is it for computer access? Is it to browse physical titles? Is it to attend programs? Once we know this, we can figure out what the best solution is- is it a holds kiosk? Limited lobby service? After/before hours programs? More open hours?
- New and renovated buildings will give us more opportunities to find the best solution to a clearly defined need.
- We should give the public additional hours at at least one branch before the ballot measure as a demonstration of commitment.
- We should open an additional day and not try to add hours to this or that branch on an already existing open day.
- Adding hours is a structural change that will have wide-ranging budget implications in years to come. We need to carefully weigh hours against the balance of all library services (i.e., what do we lose if we add hours) and also determine the impact of the fully-implemented facilities master plan.

VI. OTHER BUSINESS

- a. Election of Chair and Vice Chair

The Subcommittee members decided not to change the present Chair (Councilmember Termini) and Vice Chair (Councilmember Mathews).

VII. WRITTEN COMMUNICATIONS

None

VIII. FUTURE AGENDA ITEMS

None

IX. FINANCE COMMITTEE MEETING CALENDAR

ADJOURN

The regular meeting adjourned at 5:17 p.m.

The Library Joint Powers Authority Board Finance Subcommittee will adjourn from the regularly scheduled meeting of Monday February 23, 2015 to the next regularly scheduled public meeting on Monday May 18, 2015 at 4:00 pm in the Community Meeting Room of the Downtown Branch Library.

Respectfully submitted,

Helga Smith
Clerk of the Board

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

STAFF REPORT

DATE: May 18, 2015
TO: Library Joint Powers Board Finance Subcommittee
FROM: Janis O'Driscoll, Interim Library Director
RE: Review of FY15/16 Proposed Library Budget

RECOMMENDATION: Approve presentation of FY15/16 Proposed Library Budget to Library Joint Powers Board on June 8, 2015

SUMMARY

The FY15/16 Proposed Budget is the most robust it has been for the past 7 years. Estimated revenues are \$13,406,968, which is 5% greater than last year's FY14/15 Amended Budget. Budgeted expenditures increased from \$12,694,755 to \$13,394,915, or 5.5%. Of this, non-personnel related expenditures only increased by 2.4%.

BACKGROUND

Discussions about the FY15/16 budget began in February with the first of two budget hearings. At the February meeting and again at the March meeting, the Board provided direction for the development of this budget. The second budget hearing was held May 4, 2015 and no changes were recommended.

Revenues are estimated to increase by 5% over the prior year's amended budget. We are expecting an increase of 7.3% in Personnel costs due to anticipated increases resulting from new contracts with the bargaining units and steep increases in PERS retirement and health benefit costs. In total, we are proposing a 5.5% increase in budgeted expenditures over the prior year's amended budget.

Some of the notable operating changes in this year's budget include the following:

- Library Materials (\$81,600 increase)
- Building Repairs: Since implementation of the Facilities Master Plan is delayed, the maintenance plan was reviewed for the most necessary repairs (\$100,000 increase)

And decreases in:

- Library IT reduced its budget after reaching a level of stability and no longer needs to introduce major changes (\$76,000 decrease)

- Building equipment and rental: \$3,195 (no longer renting storage unit for building maintenance supplies)

DISCUSSION

The budget incorporates two significant elements

- Review of the service model adopted in April 2011.
Adjustments are recommended in those areas considered the most out of balance with the intent of the plan.
- This balance can also be viewed graphically with four concentric circles that result in providing excellent library service, which is at the core.



Collection

FY14/15: Highlights:

- Several new e-resources were added and existing ones strengthened. In addition, one e-book resource was integrated into the regular library catalog to improve accessibility.
 - AtoZ Databases
 - Core Concepts: Biology, Chemistry, and Periodic Table Modules.
 - ENKI eBooks
 - eSequels
 - LawDepot for Libraries
 - National Geographic 1994-Current Online
 - PebbleGo: Social Studies, Animals, Earth and Space and Biographies Modules
 - Power Knowledge: Earth Space Science, Physical Science, and Life Science Modules
 - Rosen Digital Literacy
 - Rosetta Stone Library Solution
 - Santa Cruz Sentinel Digital Archives
 - Upgraded:
 - TumbleBooks to Premium edition
 - 3M integrated with Polaris Access Science
- Interlibrary loan was restored

FY15/16Plans

- The purchase of a new bookmobile is planned and will be paid for out of vehicle reserves.
- The adoption of a new governing structure will require staff time and other resources to accomplish a smooth transition. Funds to support hiring a consultant have been budgeted for this purpose.
- A new library director will be hired and funds to assist with this process have also been budgeted.

- A poll to determine the best time to go for an election in 2016 to pass a ballot measure to fund implementation of the facilities master plan is funded. Funds to pay other election expenses will need to come from fund balance.

Staff

FY14/15 Highlights

- Continued review of the service model resulted in additional staff:
 - Information Specialist for Youth Services
 - Library Assistant II for Telephone Reference
 - Information Technology Specialist I
 - Part time Volunteer Coordinator Assistant
 - Assistant On-site Services Manager
- Staff initiated shared leadership – Carry The Conversation Forwards, Leading from any Position, and Lead the Change were three related efforts to strengthen staff organizational leadership
- Conversion of Building Maintenance Worker II to a I, thereby freeing up funds to hire a 25 hour per week Administrative Assistant for the Programming Division which has expanded services greatly with no increase in staff.

FY15/16Plans

- Continuing our review of the service model the following recommendations are included in the FY15/16 budget:
 - A long awaited reclassification of the Library Information Technology staff is scheduled to be completed and funding has been included to make the changes and add one position
 - A part time Library Assistant II to provide expand coverage of Telephone Reference to all hours the Library system is open. This then impacts the other staff in Reference and Circulation by freeing them up for direct public service throughout the system.
- Personnel cost increases include estimated anticipated increased costs resulting from new contracts with the Library's four bargaining units.

Technology

FY14/15 Highlights

This was another very active year for Technology improvements with, once again, some of them carrying into FY15/16 due to limited resources for implementation. This effort has been called Technovation 2014: Everything you do in the Library just got easier.

- The long awaited new reservation system for the public PCs is scheduled to roll out by end of FY15 or beginning of FY16

- The multifunctional printers will all be installed by end of FY15. The copiers themselves were installed early in FY15 but their full capabilities as networked printers from the public PCs is only now being realized.
- At the same time the multifunctional printers are deployed, the public PCs in all the branches received new larger monitors and increased memory so they will run faster.
- The new self-check kiosks were installed in all locations. These accept payment, including credit cards. The amount of fines collected is consistently 50% or more, higher than the same month last year. In March 2015, 38% of the transactions were by credit card
- The purchase of additional data storage has become extremely important as we increase the amount of digital content and databases we host. To that end, our SAN (Storage Attached Network) will undergo a hardware upgrade, with high-availability and 30 TB of storage space.
- Ancient behemoth cash registers are being replaced by sleeker models. Ironically, by using the ILS to monitor financial transactions, and with the creation of a Branch revenue Database by LIT, there is no need for interoperable ILS cash registers - the less expensive ones work beautifully.
- IT Governance is a structure around how organizations align IT strategy with business strategy. As part of instituting this at SCPL, a Change Management process was put into place. This allows IT management to track changes, and collect data thereby indicating where the pain points are based on what changes are made as well as assign a level of importance to changes made in infrastructure, applications and service delivery. The end result is being able to find areas where we are wasting time and money as well as what new initiatives to focus on.

FY15/16 Plans

- Sell park cards.
- Achieve necessary and long overdue personnel restructuring.
- Institute ITIL (Information Technology Infrastructure Library), which is a set of practices for IT Service Management (ITSM) that focuses on aligning IT services with the needs of business.
- Replace all branch servers with new rack-mount servers.
- Replace the remaining 100 Base T switches (6) at the branches with Gigaspeed switches procured using Erate funding.
- Create an Ipad cabinet for staff and institute a check-out system for Staff.

Facilities

FY14/15 Highlights

The focus this year has been on remedying the most egregious problems identified in the Facilities Mater Plan deferred capital maintenance section. These included:

- The focus was on making minor repairs in anticipation of a successful ballot initiative to implement the recommendations in the Facilities Master Plan.

- Emergency repairs were needed at both Boulder Creek and Branciforte where the heating or HVAC system failed and had to be replaced. Air conditioning was added at Branciforte.
- The lawn around the Garfield Park Branch was replaced by drought resistant plants and water saving design. The full rebate available for such projects was received from the City of Santa Cruz.
- A Communities Facility District joint powers agreement was agreed to by all four jurisdictions and the Board is in place to move a ballot initiative forward.
- Furniture, Shelving and Signage standards were adopted. These will be useful whether there is a successful financial measure or not. The standards will be used whenever one of the included items is considered for purchase, whether on its own or as part of a larger building package.

FY15/16 Plans

- The ballot initiative is now scheduled for either June or November 2016, pending the clarification of several details and a favorable poll in January 2016.
- Given the year's delay, the FY16 budget includes about \$150,000 worth of deferred maintenance projects that will not be negated when the implementation of the facilities master plan begins after a successful election.

Service

FY14/15 Highlights

- Tech Support was strengthened through the addition of one staff member. Unfortunately, a maternity leave in January once again left the Division shorthanded.
- The addition of one part time staff member provided greater stability for the Volunteer office. The individual hired was a former Americorps volunteer.
- All staff training is now videotaped so staff who cannot attend can watch on the Library's YouTube channel.
- There is both a public and a staff online newsletter. There are currently 2719 members of the public signed up to receive the public newsletter and an average of 205 are added monthly, mostly through new card sign-ups.
- The new Assistant Onsite Services Manager managed several circulation related initiatives: new cash registers, new mobile staff access to the ILS, procedures related to the new kiosks and taking credit cards are just a few.
- Service to the public via the phone has been improved through the addition of one staff member.
- With grants from Cal Humanities, we had an active and successful partnership with Watsonville Public Library to carry out a California Reads initiative called War Comes Home. Santa Cruz County readers read What It Is Like to Go to War by Karl Marlantes and My Life as a Foreign Country by Brian Turner.
- The Minecraft Mobile Lab, which reaches a young teen audience, is currently being offered at Aptos, Garfield Park, and LaSelva Beach branches as well as offsite to Barrios Unidos at Pacific Collegiate School. The program is very popular.

- The TouchTEAM project was initiated and continues. The program supports older adults experiencing memory loss and their caregivers by using touchscreen tablets to engage the mind and activate memory with applications that encourage reminiscences and story telling. Volunteer “coaches” are present to offer support and guidance.
- Consolidated service desk on first floor of the Downtown Branch.
- On June 14, 2015 there will be a fund raiser for the SoundSwell Project, a database of music created and played by Santa Cruz County musicians.
- Successful negotiation of a new MOU with the Santa Cruz County Sheriff’s Office for expanded library service to county jails.

FY15/16 Plans

- Overdue fines will be reduced by 50% to \$.25 per day. They were raised in 2009 as a revenue enhancing measure which was never realized. The self-check kiosks and ability to accept credit cards has been successful. These gains should help offset a reduction in fines.
- A 100th Birthday Party is planned for Garfield Park on July 11, 2015. Capitola is planning a Sweet 16 for their current facility, probably in August. Felton will celebrate its 60th birthday in 2016.
- Using vehicle reserve funds, a new bookmobile will be ordered and is expected to arrive before the end of FY15/16.
- Implementation of the MOU with the Sheriff’s Office broadening library service to the Main Jail, Blaine Street Women’s Facility, and Rountree Men’s Facility. Full implementation should be completed sometime in September 2015.
- In partnership with the Alzheimer’s Association, the Library will offer seminars on symptoms of Alzheimer’s disease, stages of the disease, and treatment and care available in Santa Cruz County. The first ones are scheduled for August 17 and September 29 at the Scotts Valley Branch.
- Expand the Minecraft Mobile Lab schedule to a summer series at Barrios Unidos at PCS and add regular sessions at the Scotts Valley, Felton, Boulder Creek, and Live Oak branches during FY 15/16.

Partnerships

In FY14/15 we continued a number of partnerships and developed some new ones. A partial list follows, in no particular order:

- SANTA CRUZ MUSEUM OF NATURAL HISTORY
- UCSC INSTITUTE FOR HUMANITIES RESEARCH
- CABRILLO COLLEGE
- KUUMBWA JAZZ CENTER
- SCOTTS VALLEY ARTISANS
- CHILDREN’S MUSEUM OF DISCOVERY
- BOYS & GIRLS CLUB OF SANTA CRUZ
- LIVE OAK FAMILY RESOURCE CENTER
- C-DOGS

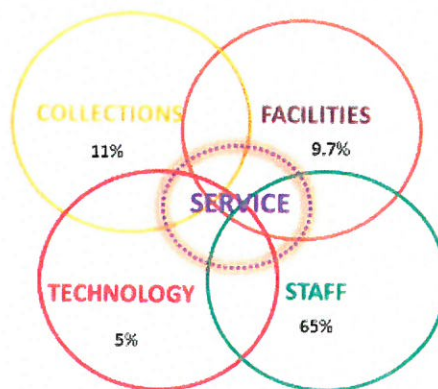
- LIBRARY OF CONGRESS
- RESEARCHERS ANONYMOUS
- SANTA CRUZ COUNTY OFFICE OF EDUCATION
- FRIENDS OF THE LIBRARY & ITS CHAPTERS
- GENEALOGICAL SOCIETY
- GOODWILL INDUSTRIES OF SANTA CRUZ
- SANTA CRUZ COUNTY SPCA
- SANTA CRUZ VETERANS SERVICES OFFICE
- MUSEUM OF ART AND HISTORY
- WOMEN'S INTERNATIONAL FOUNDATION FOR PEACE & FREEDOM
- WILLING SUSPENSION ARMCHAIR THEATER
- SANTA CRUZ COUNTY SHERIFF'S OFFICE
- RESOURCE CENTER FOR NONVIOLENCE
- CAL HUMANITIES
- WATSONVILLE PUBLIC LIBRARY
- MAKERS FACTORY
- DEPARTMENT OF HOMELAND SECURITY
- ALZHEIMER'S ASSOCIATION

Challenges

The anticipated challenges for FY15/16 focus on two primary areas.

- The passage of the ballot initiative.
- Implementation of the new Joint Powers Agreements for Operations and Financing.
- Hiring of and transitioning to a new Library Director.

The Numbers



Just like last year, 91% of Library resources are directed towards the 4 core areas; Staffing resources; Collections, Facility and Technology, as shown in the circular graphic.

As shown in the updated forecast model below, we expect continued growth in our revenue base. More specifically, we are projecting strong growth in sales tax with 5%, or \$358,000, estimated for FY15/16. Although this rate is larger than some other estimates, we believe it is credible and in addition has better than a 50% chance of stronger growth. We are currently also projecting

strong growth of 5%, or \$267,000, overall in member contributions under the assumption of a new financing agreement and temporary stronger increases in underlying property tax growth within the Library Fund (due to a spike from recovery of assessed values to pre-recession levels over the next several years). Note that the new financing agreement provisions can have an impact on these out-year projections. Changes in other revenue are impacted by: (1) reduction of overdue fine rates as mentioned above in the FY15/16 Service highlights; (2) transfer in from the vehicle replacement fund of \$200,000, \$115,000 and \$45,000 estimated for FY15/16, FY17/18 and FY18/19 vehicle purchases; and (3) overall modest decline in grants and donations based on past experience.

Within the Personnel and Operations expenditures, there are several notable increases as referenced earlier in this report. Assumptions are included for both base line personnel total compensation increases (salary and benefits). Also, based on board work plan priorities, several staffing positions were reclassified and/or created to better support core operations; for a total estimated increase of \$174,800. In addition, the overall materials budget was increased by 3.9% to a total of \$1.47 million.

The net impact of the revenue and cost increases is an essentially balanced budget that contains an expected minor surplus of \$12,053. Note that this budget projection is based on budgetary results and are subject to variations based on staffing vacancies and/or unplanned cost increases.

Library JPA FY15/16 Proposed Budgetary Forecast ⁽¹⁾	FY 2013/14 Actual	FY 2014/15 Amended Budget	FY 2015-16 Proposed Budget	FY 2016-17 Budget Projection	FY 2017-18 Budget Projection	FY 2018-19 Budget Projection
Sales Tax	\$ 6,878,299	\$ 7,158,000	\$ 7,516,000	\$ 7,797,000	\$ 8,108,000	\$ 8,412,000
Member Contributions	5,145,343	5,237,000	5,504,000	5,682,000	5,849,000	6,022,000
other revenue	538,419	369,755	386,968	186,968	301,968	231,968
Total Revenue	\$ 12,562,061	\$ 12,764,755	\$ 13,406,968	\$ 13,665,968	\$ 14,258,968	\$ 14,665,968
 Sub-total Personnel	 \$ 7,926,483	 \$ 8,142,358	 \$ 8,733,356	 \$ 9,152,000	 \$ 9,558,000	 \$ 9,983,000
Library Materials	\$ 1,070,355	\$ 1,163,370	\$ 1,268,190	\$ 1,357,000	\$ 1,398,000	\$ 1,440,000
Technology	871,605	684,606	608,475	600,000	617,000	634,000
Building & Facility	647,764	742,780	889,331	703,000	833,000	778,000
System Support Services ⁽²⁾	973,107	1,181,109	1,047,710	1,077,166	1,039,333	1,079,166
Utilities	263,905	271,130	276,930	288,000	298,000	309,000
Debt Service	413,044	-	-	-	-	-
Other costs	732,901	509,402	570,923	480,000	499,000	518,000
Sub-total Operations	\$ 4,972,681	\$ 4,552,397	\$ 4,661,559	\$ 4,505,166	\$ 4,684,333	\$ 4,758,166
 Total JPA Costs	 \$ 12,899,164	 \$ 12,694,755	 \$ 13,394,915	 \$ 13,657,166	 \$ 14,242,333	 \$ 14,741,166
Net Operating Results	\$ (337,103)	\$ 70,000	\$ 12,053	\$ 8,802	\$ 16,635	\$ (75,198)

(1) Amounts rounded
(2) Systems support services includes vehicle purchases

Carryover of Funds

There are no carryover requests that need to be approved by the Board.

Draft

FY 15/16 Budget Overview						
		14/15 Amended Budget	15/16 Proposed			
Revenue						
	Sales Tax	\$ 7,158,000	\$ 7,516,000			
	Maintenance of Effort	\$ 5,237,000	\$ 5,504,000			
	Grants and Donations	\$ 108,197	\$ 74,468			
	Fines and Fees	\$ 163,500	\$ 104,000			
	Other	\$ 28,058	\$ 8,500			
	Vehicle Transfer from Replacement Fund	\$ 70,000	\$ 200,000			
Revenue Total		\$ 12,764,755	\$ 13,406,968			
Personnel						
	Regular Full and Part Time	\$ 5,044,247	\$ 5,367,835			
	Temporary	\$ 774,201	\$ 809,801			
	Misc. Personnel Costs	\$ 29,060	\$ 12,280			
	Benefits	\$ 2,294,850	\$ 2,543,440			
Personnel Subtotal		\$ 8,142,358	\$ 8,733,356			
Expenditures						
Information Technology						
	Hardware Maintenance	\$ 27,000	\$ 20,500			
	Professional Services Other	\$ 56,000	\$ 44,000			
	Software Maintenance Services	\$ 265,248	\$ 263,704			
	Telecommunications	\$ 172,858	\$ 155,271			
	Computer Supplies	\$ -	\$ -			
	Computer Equipment	\$ 163,500	\$ 125,000			
	Subtotal	\$ 684,606	\$ 608,475			
Library Materials						
	Materials	\$ 1,163,370	\$ 1,268,190			
	Grants and Donations	\$ 49,507	\$ 26,278			
	Refunded Fines and Fees	\$ 2,000	\$ 2,000			
	Library Functional Supplies	\$ 188,500	\$ 161,850			
	Subtotal	\$ 1,403,377	\$ 1,458,318			
Staff Development						
	Travel	\$ 15,050	\$ 14,180			
	Training	\$ 46,200	\$ 51,195			
	LSTA Tuition	\$ -	\$ -			
	Subtotal	\$ 61,250	\$ 65,375			
Utilities						
	Water/Sewer/Refuse	\$ 63,330	\$ 63,330			
	Hazardous Materials Disposal	\$ -	\$ 1,000			
	Electricity	\$ 178,600	\$ 184,600			
	Natural Gas	\$ 29,200	\$ 28,000			
	Subtotal	\$ 271,130	\$ 276,930			
Building O & M						
	Building O & M	\$ 189,197	\$ 197,322			
	Landscaping	\$ 16,500	\$ 33,000			
	Janitorial Services	\$ 117,100	\$ 117,100			
	Vehicle O & M	\$ 43,793	\$ 32,524			
	Vehicle Equipment	\$ 70,000	\$ 200,000			
	Building Equip. And Rental	\$ 306,190	\$ 309,385			
	Subtotal	\$ 742,780	\$ 889,331			
Supplies and Equipment						
	Office Supplies	\$ 20,500	\$ 20,500			
	Copier Supplies	\$ 7,550	\$ 7,550			
	Janitorial Supplies	\$ 20,000	\$ 20,000			
	Misc. Supplies	\$ 59,740	\$ 73,960			
	Safety Clothing and Equipment	\$ 4,710	\$ 4,710			
	Office Furniture and Equipment	\$ 23,795	\$ 25,400			
	Other Equipment	\$ 3,500	\$ 4,500			
	Building Repairs-Library	\$ 68,350	\$ 158,800			
	Subtotal	\$ 208,145	\$ 315,420			
System Services						
	Professional Services Fiscal	\$ 7,900	\$ 8,300			
	Unique Management Collection Agency	\$ 17,000	\$ 14,000			
	Insurance	\$ 80,489	\$ 74,225			
	Postage	\$ 3,500	\$ 3,500			
	Printing and Advertising	\$ 27,670	\$ 27,530			
	Dues and Membership	\$ 34,126	\$ 34,910			
	Professional & Technical Services	\$ 352,724	\$ 75,000			
	Subtotal	\$ 523,409	\$ 237,465			
Other Services and Transfers						
	Financial Services Outside (City of SC)	\$ 570,000	\$ 669,211			
	Transfer to Vehicle Replacement Fund	\$ 87,700	\$ 55,666			
	Transfer to 2-month reserve account		\$ 85,368			
	Subtotal	\$ 657,700	\$ 810,245			
Operating Expenditure Subtotal		\$ 4,552,397	\$ 4,661,559			
Total Expenditures		\$ 12,694,755	\$ 13,394,915			
Balance		\$ 70,000	\$ 12,053			