



City of Sunnyvale

Agenda Item

20-0101

Agenda Date: 3/9/2020

REPORT TO BOARD OF LIBRARY TRUSTEES

SUBJECT

Options and Recommendation for Elimination of Fines on Overdue Library Materials

REPORT IN BRIEF

After examining questions of library access, fines and fees at the Sunnyvale Public Library (SPL) in this report, staff recommends eliminating overdue fines and implementing a “Fresh Start” fines amnesty program. Elimination of overdue fines would start on July 1, 2020 and reduce revenues to the General Fund by approximately \$147,000 annually. Implementation of a Fines Amnesty program that clears all existing fines and welcomes people back to the Library would write off approximately \$624,402 in patron debt. This debt is reflected in the Library patron database only. Writing off these funds does not impact the General Fund directly, except as part of the approximate \$147,000 collected annually that represents a portion of the debt which the department plans to replace through a combination of revenue (fee) increases and cuts to materials and other activities.

The authority to waive fines except under very specific circumstances resides with Council. Staff is also recommending a change in Council Policy, 7.1.1, adding Section B.5.9 granting authority to the Director of Library and Community Services to waive library fines and fees to maintain library access for patrons and provide the best possible customer service. Changes to administrative policies, including reducing the time between blocking an account and giving notice to the patron, will also be made to improve customer service.

BACKGROUND

On March 7, 2019, the City Council approved a Study Issue to consider an option for establishing an amnesty program for overdue Library material fines (Attachment 2).

Many library systems in the United States are re-examining long-held beliefs about library fines and fees. Although a long-held library practice, recent research and case studies are revealing that overdue fines do not incentivize patrons to return materials faster, and that fines and the inability to pay represent a barrier to library use for many, particularly those with low incomes. As a result, many libraries are going “fine free” and reviewing fines amnesty options for fines already accrued thereby preventing people from using the library. These libraries are finding that going “fine free” with amnesty programs has increased library visits and usage to turn around the trend in declining participation.

EXISTING POLICY

General Plan Policy CC-7.1 states: Provide access to the Library and materials.

Council Policy 6.2B states: Provide library services to help community residents find and use the materials and information they need.

Council Policy 7.1.1B.5.8 also states: For fees and other charges not subject to administrative hearings, the City Manager or the City Manager's designees have the authority to waive fees, fines, interest, and/or penalties under the following circumstances:

- The fee or fine is for the first offense and the amount waived is \$50 or less, or
- The balance due is less than \$10 and sending it to collections is not cost effective, or
- City staff has determined waiving a portion of fees, fines, penalties, and/or interest maximizes the amount of revenue the City will collect and has received approval from the department director.

ENVIRONMENTAL REVIEW

The action being considered does not constitute a "project" with the meaning of the California Environmental Quality Act ("CEQA") pursuant to CEQA Guidelines section 15378(b)(4) in that is a fiscal activity that does not involve any commitment to any specific project which may result in a potential significant impact on the environment.

DISCUSSION

Historically, most American libraries have assessed overdue fines for materials returned late and fees for the replacement of lost or damaged materials. Fines and fees were instituted to encourage patrons to return library materials on time and in the same condition so others could enjoy these shared resources. In recent years, libraries have increasingly questioned the effectiveness of these policies in motivating patrons to return materials on time and whether these policies inadvertently create a barrier to library use because accumulated fines and fees block patron usage until fines are paid.

Although SPL does not collect patron income data and therefore cannot determine the income level of those impacted by blocked accounts due to accumulation of fines, there is a growing body of research available addressing this question. One of the most notable papers, "Long Overdue: Eliminating Fines on Overdue Materials to Improve Access..." was issued in January 2019 by the San Francisco Public Library. A key finding in San Francisco was that fines disproportionately affect low-income individuals, racial minorities and those without college degrees. Patrons across the City equally returned items late, however, patrons in low-income areas had much more difficulty paying fines and were more likely to be prevented from further library usage. Another research paper, "Removing Barriers to Access: Eliminating Library Fines and Fees on Children's Materials" prepared for the Colorado State Library in 2017 found fines and fees "prevent low-income parents and caregivers of young children from using public libraries."

On January 27, 2019, the American Library Association (ALA) adopted a "Resolution on Monetary Library Fines as a Form of Social Inequity," citing monetary fines as an economic barrier to access library materials and services amid mounting evidence that eliminating fines increases library card requests and library usage.

This resolution from the ALA, coupled with the growing body of research, has sparked a movement worldwide in going "fines free." The Urban Libraries Council and others have created maps displaying the location of libraries that have eliminated fines either partially or completely. Nearly 400 libraries in North America are depicted [on this map <https://endlibraryfines.info/fine-free-library-map/>](https://endlibraryfines.info/fine-free-library-map/) as having eliminated fines completely. Libraries throughout the world are also moving in this direction. In a plan

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to double library membership over a 5-year period, Ireland eliminated fines on library materials in January 2019.

Although SPL has not undertaken a test study of the impact of eliminating fines, as more case studies are created by libraries eliminating fines information is available on the community impacts of these changes. For example, after eliminating fines on children’s materials in 2015, the San Rafael Public Library reported a 39% increase in youth borrowers. After unblocking 42,000 patron accounts in January 2019, the Saint Paul Public Library witnessed system-wide increased circulation of library materials, with the highest percentage increases in branches serving low-income, high-minority neighborhoods. Heights Libraries in Cleveland, Ohio reported the return of \$185,955 worth of materials one year after eliminating fines in 2018. This represented a 49% increase in returned materials for others to use. The New York Public Library reported a 10% increase in youth library use after removing fines from student accounts.

A survey of Bay Area libraries conducted in July 2019 showed the following libraries are now “fines free” for ALL library materials: Alameda County, Berkeley, Contra Costa County, Livermore, Mountain View, Oakland, Pleasanton, San Francisco, and San Mateo County. The following libraries are “fines free” on children’s materials or materials borrowed by children: Daly City, Los Gatos, Menlo Park, Redwood City, San Bruno, San Jose, Santa Clara City, Santa Clara County, and South San Francisco. Sunnyvale is currently the only public library in Santa Clara County that assesses daily fines for children’s materials, as highlighted in the table below which displays fine and fee information for public libraries in Santa Clara County as of February 2020:

	Daily Overdue Fines for Youth Materials	Daily Overdue Fines for Adult Materials	Fees for Lost/Damaged Materials
Los Gatos	None	\$0.30	Cost of item + processing fee
Mountain View	None	None	Cost of item + processing fee
Palo Alto	None	\$0.30	Cost of item + processing fee
San Jose	None	\$0.25	Cost of item + processing fee
Santa Clara City	None	\$0.25	Cost of item + processing fee
Santa Clara County	None	\$0.25	Cost of item + processing fee
Sunnyvale	\$0.30	\$0.30	Cost of item + processing fee

In addition, some libraries are “fines free” on materials borrowed by seniors: Los Gatos, South San Francisco, and Santa Clara County. Of the fourteen Bay Area public libraries participating in a fine-

free survey conducted by Pacific Library Partnership in July 2019, eight libraries indicated they are actively exploring a “fine free” policy for all materials in coming months.

Current Sunnyvale Policies on Fines and Fees

Existing City policies relating to patron access to library materials and assessment of library fines and fees are outlined below.

Fines and Fees

A schedule of Fines and Fees is adopted by Council each year through the budget.

Category	FY 2019/20
Overdue Materials	\$0.30/day; \$10 max/item
Lost or Damaged Materials - Books, Audiobooks, CDs, DVDs	Price of item + \$12 processing fee
Lost or Damaged Materials - Paperback Books, Board Books, Magazines	Price of item + \$5 processing fee

Account Suspension/Loss of Access

The Library suspends patron accounts with fines or fees totaling more than \$20 or an item billed for replacement in any amount. If an account is suspended, the cardholder loses borrowing privileges until the charges are paid to a level below \$20 and all these “billed” items are either returned or paid for.

Notices and Payments

To assist patrons in avoiding overdue fines and bills for library “lost” materials, the Library sends emails or automated phone calls to patrons three days prior to the due date. If materials are not returned, patrons receive another notification three days after the due date. Twenty-five days after the due date, patrons are mailed a “replacement” bill which includes the cost of the item plus a processing fee. Ten weeks past the due date, accounts owing more than \$30 are referred to a collection agency. The Library pays \$8.95 to the collection agency for each account referred. This cost is then added to the amount owed by the patron.

Re-instatement of Suspended Accounts/Restoration of Access

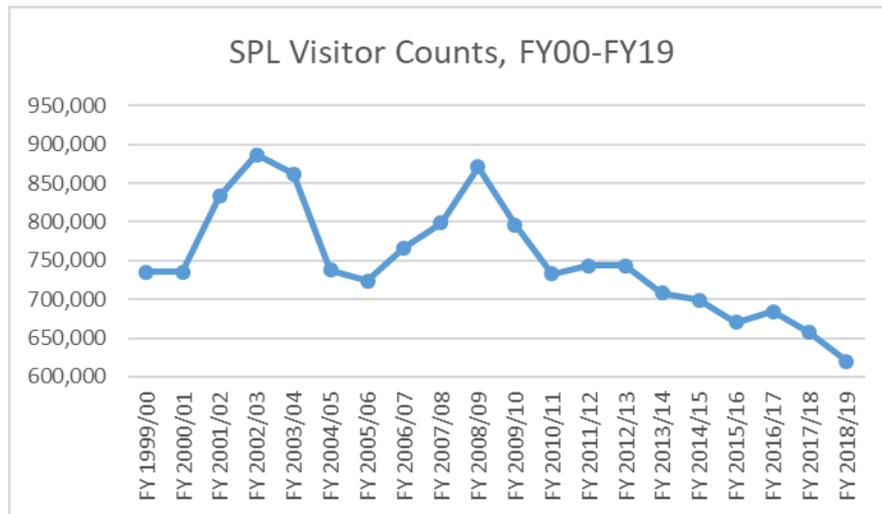
After an account is suspended, four options are available to patrons to re-instate the account and restore access to library materials:

1. Return any overdue materials and lower the account balance to below the \$20 suspension threshold. Patrons may make payments or staff may waive fines consistent with Council Policy 7.1.1B.5.8. Staff commonly waive fines for a first offense less than \$50.
2. Agree to a “payment plan.” Patrons who indicate they are having difficulty paying their fines but would like to continue borrowing materials are offered the option of paying at least \$1 each time they wish to borrow materials. While on the payment plan, the patron’s library card is reverted to a “limited use” card, permitting the borrowing of only one physical item at a time. Once the balance due is \$0, staff re-instate full borrowing privileges.
3. If a payment plan and/or \$50 reduction still presents a financial hardship, the patron’s third option would be to appeal to City Council, where the authority to waive fines resides.
4. If no payment is made within 5 years and the account balance is less than \$100, staff assume the maximum amount of revenue has been collected and writes off the account. If the account

balance is more than \$100, the account is deleted if no payment is made within 10 years. Upon account deletion, the patron would then be eligible to apply for a new library card.

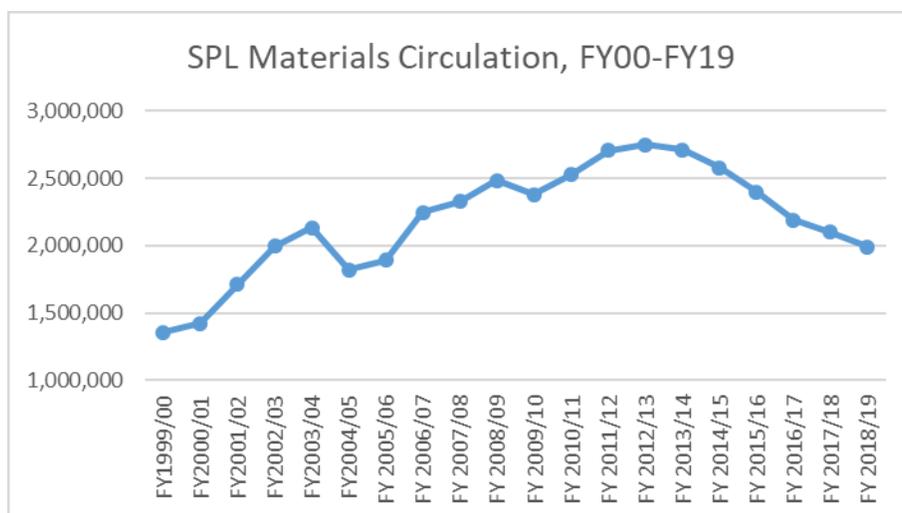
Library Usage Trends

One of the reasons many libraries are eliminating fines is to increase patron access to library materials and usage of library services. Similar to libraries across the country, SPL has seen visitor counts dip to their lowest level in decades due to low unemployment and increased availability of digital content.



While Sunnyvale’s population has increased by 18% since 2000, visitors to the library have declined by 15.6%. A decline of 30% can be seen when comparing the highest visitor count (886,979) in FY 2002/03 to the lowest count (619,986) in FY 2018/19.

A similar downward trend can be seen in the circulation of library materials. Since 2,748,170 items were borrowed during the peak year of FY 2012/13, there has been a decline of 27% when compared to the 1,992,831 items borrowed in FY 2018/19.



The decline in visitor counts and circulation of library materials could be caused by many factors including low unemployment rates, the opening of new or renovated libraries in neighboring cities, and the increasing availability of online through the library as well as from sources like Amazon, Netflix, and Hulu. The decline in library usage underscores the need to analyze barriers to library usage and implement strategies to remove those barriers so that all community members can enjoy its shared resources.

SPL Suspended Accounts/Patron Debt

As of July 2019, the SPL patron database consisted of:

	Cardholders with Full Library Access	Suspended Cardholders	Totals
Adults	77,697	9,523	87,220
Youth	10,225	1,371	11,596
Totals	87,922	10,984	98,906

Approximately 11% of all cardholders are no longer able to borrow physical materials from the library. Approximately 12% of suspended cardholders are minors.

Outstanding patron debt as of July 2019 is:

	Overdue Fines	Billed Items	Totals
Adults	\$564,088	\$190,722	\$754,810
Youth	\$60,314	\$50,513	\$110,827
Totals	\$624,402	\$241,235	\$865,637

Two additional snapshots of suspended accounts and outstanding patron debt were taken by SPL staff during the past year that suggest both blocked accounts and debt are growing over time:

	August 2018	March 2019	July 2019
Total Patron Debt	\$828,761	\$853,247	\$865,637
Total Suspended Accounts	10,107	10,442	10,894

Patrons accounts could be suspended due to fines only, or due to items that have not been returned (billed items). The breakdown of suspended accounts is:

	Suspended Accounts (Adults)	Suspended Accounts (Minors)
Fines Only	6,932	881
Billed Items (due - not returned)	2,675	406
Totals:	9,607	1,287

There are currently 11,957 items borrowed from the library and not returned. This represents about 4% of the library collection. Approximately 85% of suspended accounts in Sunnyvale belong to adults, and 15% of suspended accounts belong to those 17 and younger.

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Annual Collection of Patron Debt

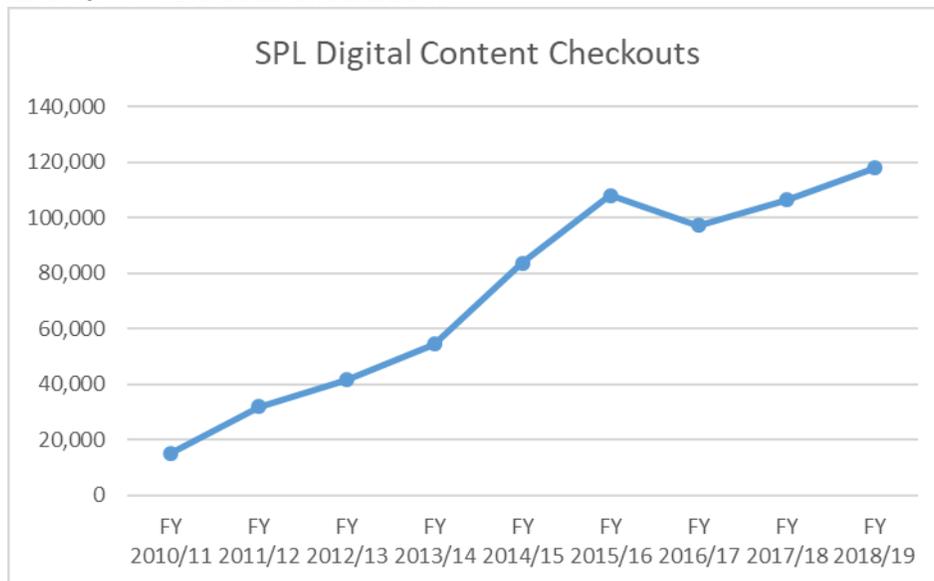
	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20*
Library Revenues	\$261,116	\$271,299	\$258,022	\$211,769	\$192,005	\$176,705
Accts sent to Collections	582	483	498	461	458	444

*FY 19/20 results are projected based on data from July 1, 2019 - December 31, 2019.

Given that fines and fee revenue is decreasing, and the number of suspended accounts and amount of patron debt is increasing, it may be concluded that unrecovered debt may be acting as a growing barrier to access for Library cardholders.

Inequity Caused by Digital Content

SPL began circulating eBooks in 2002. In 2010, staff began to see steady growth in the borrowing of digital materials. This growth was fueled by the widespread adoption of personal mobile devices as well as the amount of content available online. Digital content now available through the Library includes digital magazines, audiobooks, music, video, graphic novels and eBooks. Since 2010, digital content checkouts have grown 670%, and represent the fastest growing part of the Library’s collection, at a total of 6% of the total circulation.



A unique characteristic of digital content is that it is not possible to accrue fines or fees on these materials. Depending on the platform, content may either be returned manually or automatically. As a result, patrons who access digital content never run the risk of accruing overdue fines or receiving a bill for an item that is lost or damaged. A patron who does not own a device such as a mobile phone, tablet, eReader, or computer may access digital content while using the Library’s equipment but may be less likely to do so due to inconvenience. Most of the digital content consumption is likely by patrons who own devices that make it possible to access this content. Therefore, the growth in digital content popularity highlights the potential for inequity as patrons utilizing digital content never experience fines while patrons utilizing physical materials run the risk of having their account suspended.

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Options for Improving Access

To ensure access to Library resources and services for all segments of the community and remove barriers preventing some segments of the community from using the Library, staff identified several potential policy and procedural options for restoring access or removing barriers to current or future patrons:

Department Policy Changes

The Library may consider amending policies that are not defined by City Council or Administrative Policy, but are related to fines and access, such as increasing the threshold dollar amount triggering account suspension; adjusting the dates when accounts are referred for collection; adjusting the timing on purging accounts with accumulated debt to restore access earlier.

Other changes to policies and procedures to remove Library access must be approved by Council and include going “fines free” and instituting Amnesty Programs.

Addressing Patron Debt through Amnesty Programs

The American Library Association states “the purpose of an amnesty program is to promote the return of needed library materials or promote the increased use of the library.” The cost of replacing a book is high. Using amnesty programs to forego fines and simply get the materials returned is less expensive in terms of both the costs of the replacement book and the staff time needed to order, process, catalog and prepare a book for circulation. Staff has identified several types of amnesty for potentially improving Library cardholder access by addressing the outstanding debt on their accounts.

The major types of fines amnesty programs used by libraries today, including major advantages and disadvantages of each approach, are described below:

Time-Based

The Library chooses a day, week, or month when patrons can bring back materials, no matter how long they have had them, and not pay a fee.

- Advantages: Community benefits from return of library materials; Patron may utilize the Library again
- Disadvantages: Would only apply to overdue fines that have already been assessed on the account (which may be a cause for not using the Library) if that were included in the time-based amnesty program; Patrons who miss the window of opportunity to return materials without a fine but learn of it after the fact are likely to be unhappy; it would need to be determined if the amnesty is a one-time event, or reoccurring, and if reoccurring, how often? Reoccurrences may be counterproductive in that patrons may decide to keep materials even longer than necessary to reach the next amnesty period.

Charitable Giving/ Food Donations

During a defined period, patrons can pay their fines directly to a charity identified by the library or make a food donation and have the donation applied to reduce or eliminate their fines.

- Advantages: All the advantages described in the *Time-Based* program as well as the following: Support of local organizations who serve those in need; Patron’s donation to charity may be tax-deductible, increasing the benefit to them; Affords an opportunity to build

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programming around the charity such as veterinarian speakers, vouchers for neutering pets, etc. for an animal shelter.

- Disadvantages: All the disadvantages described in the *Time-Based* program as well as the following: Increased staff time to identify charity(ies) and outline agreement(s); Process to develop selection criteria for charity(ies) may be challenging; Does not address the issue of those patrons who can't pay at all, such as those experiencing chronic homelessness or poverty.

Volunteering

Patrons volunteer their time to reduce or eliminate their fines at a defined dollar rate per hour. The credit earned could be applied to overdue fines or replacement items.

- Advantages: All the advantages described in the *Time-Based* program as well as the following: Provides a tangible benefit to the Library through volunteer support of programs and services.
- Disadvantages: All the disadvantages described in the *Time-Based* program as well as the following: Substantially increased staff time needed to administer the program as well as supervise and coordinate the work of the volunteers.

Reading

Children and teens may receive a defined dollar amount credit for a defined number of minutes spent reading. Similar programs for adults usually give credit toward fines after they have read a book. The credit earned could be applied to overdue fines or items billed for replacement.

- Advantages: All the advantages described in the *Time-Based* program as well as the following: Promotes literacy.
- Disadvantages: All the disadvantages described in the *Time-Based* program as well as the following: Patrons may associate reading with a punitive exercise, which runs directly counter to the Library's mission to promote a love of reading.

Fresh Start

This option administratively clears any overdue fines that were assessed on items returned late to the Library. Fees would still be charged for lost items. An additional option would also clear fees for lost items if those items are returned by a certain date, "no questions asked."

- Advantages: Immediately restores access to patron accounts which have been suspended due to owing more than \$20 from overdue fines. Could also include the time-based amnesty approach. Approximately 6,700 adults and 1,100 children with suspended accounts could once again use the Library.
- Disadvantages: Does not, by itself, encourage return of overdue library materials.

Council Policy and Fines and Fee Schedule Changes

Council may consider the following changes to Council Policy and the budget related to fines, amnesty and access:

1. Change Council Policy 7.1.1, Adding Section B.5.9 Fiscal - Long Range Goals and Financial Policies - Revenue Collection - User Fees

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Change Council Policy to add:

The Director of Library and Community Services has the authority to waive Library fees.

Currently, Council Policy 7.1.1, Section B.5.8 reads:

For fees and other charges not subject to administrative hearings, the City Manager or the City Manager's designees have the authority to waive fees, fines, interest, and/or penalties under the following circumstances:

- The fee or fine is for the first offense and the amount waived is \$50 or less, or
- The balance due is less than \$10 and sending it to collections is not cost effective, or
- City staff has determined waiving a portion of fees, fines, penalties, and/or interest maximizes the amount of revenue the City will collect and has received approval from the department director. For example, when a small payment can be collected from a patron with a large balance who would otherwise pay nothing.

As a result, patrons who experience serious personal events or circumstances such as death, house fire, hospitalization, or other tragedy do not have any recourse except to appeal to City Council to resolve account issues relating to materials they borrowed but are no longer able to return. For example, the Twin Pines Manor Apartments fire in April 2016 destroyed some library materials. This event required Council action to address.

2. Elimination of Library Fines on All Overdue Materials

As part of the annual budget process, Council adopts the Library Fines and Fee Schedule. The FY 2019/20 schedule includes a \$0.30 overdue fine per day per item, and sets the maximum overdue fine per item at \$10. The 2020/21 Fee Schedule could be modified to eliminate fines on all materials or on children's materials only, for example. Elimination of overdue fines on all overdue materials would impact the General Fund by approximately \$147,000 annually. Fees collected for lost and damaged materials would remain.

As demonstrated in the Annual Collection of Patron Debt chart above, overall Library revenues have declined for the past five consecutive years. The primary reason for the decline is that overall usage has declined. If materials aren't borrowed, then patrons will not accrue fines or fees. A contributing factor in the decline, however, has been the increase in digital collection use where it's not possible to accrue fines. Currently the fastest growing part of Sunnyvale's collection, digital material usage still accounts for just 6% of the overall collection use. With growth in digital collection usage expected to continue, and some public libraries around the country reporting 25% or more of total collection usage coming from digital collections, overall library revenues may reasonably be expected to be impacted in future years.

3. Elimination of Library Fines on Children's Materials

Another option Council may consider is elimination of library fines only on children's materials. In 2015 when staff researched the percentage of overdue fines from children's and teen materials, the result was 52%, which mirrored the percentage of children's and teen materials in circulation at the time. Since that time, children's and teen material circulation has grown to account for 57% of all library circulation. If 57% of revenues from overdue fines were eliminated, this would impact the General Fund by approximately \$83,600 annually. Fees collected for lost and damaged materials would remain

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FISCAL IMPACT

Implementation of the “Fresh Start” amnesty program impacts the handling of debt accrued on patron accounts due to overdue fines or billed items. As of July 2019, the total amount owed on patron accounts is \$865,637. The amount owed for overdue fines is \$624,402 (75%) and the amount owed for lost or damaged materials is \$216,873 (25%). “Fresh Start” eliminates the \$624,402 in overdue fines and reduces the \$216,873 as materials are returned to the Library for others to use. These dollars are reflected in the Library patron database, but do not appear in the City Budget. Additionally, library fines are booked when received, and don’t represent a liability on the City’s financial statements. Therefore, the implementation of the “Fresh Start” amnesty program does not have a direct impact on the General Fund.

The impact of eliminating fines on the General Fund is the amount that is collected as patrons pay for fines and fees. In Fiscal Year 2018/19, Library revenues totaled \$192,005. The amount paid for overdue fines was \$159,364 (83%), and the amount paid for the replacement of lost or damaged materials was \$32,641 (17%) similar to the prior five years. Based on the first half of the fiscal year, Library revenues are projected to be \$176,705 in FY 2019/20. The amount collected for overdue fines in FY 2019/20 is estimated to be \$146,665, and the amount collected for the replacement of lost or damaged materials is estimated to be \$29,940. Implementing the “Fresh Start” amnesty program and the removal of overdue fines from the fee schedule is therefore estimated to reduce General Fund revenues by approximately \$147,000 on an annual basis. If this option is chosen, staff will offset this reduction in revenue for the FY 2020/21 Recommended Budget through a combination of a \$67,000 reduction in library collection materials and an increase of \$80,000 in revenue from a 5% increase in recreation class registration fees. Revenues collected by the Library for lost and damaged materials would remain approximately \$30,000 on an annual basis as those charges will still be assessed.

PUBLIC CONTACT

Public contact was made through posting of the Board of Library Trustees agenda on the City’s official-notice bulletin board, on the City’s website, and the availability of the agenda and report in the Office of the City Clerk.

ALTERNATIVES

1. Recommend Council approve a “Fresh Start” amnesty program to remove past fine debt with implementation by July 1, 2020.
2. Recommend Council amend the City’s fee schedule to eliminate fines for all overdue library materials, effective July 1, 2020 with passage of the 2020 - 2021 Budget.
3. Recommend Council approve revision to Council Policy, adding 7.1.1B.5.9 to include authority for the Director of Library and Community Services to waive Library fees (Attachment 3).
4. Recommend direction be given to staff to provide the Board of Library Trustees and Council with a report evaluating the impact of these changes in its first year by October 2021.
5. Recommend the Council eliminate fines on overdue Children’s materials only.
6. Other recommendation as determined by the Board including a combination of 1-5 above.
7. Take no action.

RECOMMENDATION

Staff recommends the Board of Library Trustees recommend to Council approval of Alternatives 1, 2 (removing fines on all overdue materials), 3, and 4.

Alternative 1, The “Fresh Start” amnesty program, will restore access to patrons whose library

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borrowing privileges have been suspended, does not have the disadvantages of other amnesty programs (i.e., increased costs to administer, timing issues, etc.) and returns materials to the library for continued circulation. Staff proposes to implement this program on July 1, 2020, which will impact all overdue charges for materials already returned on or before June 30, 2020.

While the “Fresh Start” amnesty program addresses the cause of suspension for past usage of the library, the most powerful effect in restoring and maintaining access to the library comes when this program is combined with the elimination of fines on all materials (Alternative 2). This option makes the borrowing of physical materials the same as digital materials in that there is no risk of having your account suspended by simply utilizing library materials. Analysis showing fines disproportionately affect low-income individuals and others unable to pay is an important concern as public libraries strive to serve all community members equitably. Cost recovery fees assessed for materials that are lost or damaged would remain in effect.

The authority to waive fees resides with Council except as defined by Council Policy 7.1.1, Section B.5.8. To provide the best possible customer service, the amended policy would designate authority to the Director of Library and Community Services to waive fees (Alternative 3).

Staff is proposing to return to the Board of Library Trustees and Council by October 2021 with a report that evaluates the effectiveness of these changes in achieving increases in library visits and circulation of library materials (Alternative 4).

Additionally, staff will make administrative changes to support removal of barriers related to fines and fees, including: increasing the threshold dollar amount triggering account suspension; adjusting the dates when accounts are referred for collection; and adjusting the timing on purging accounts with accumulated debt to restore access earlier.

Prepared by: Steve Sloan, Superintendent of Libraries
Reviewed by: Ellen Giarrizzo, Library Circulation Manager
Reviewed by: Cherise Brandell, Director of Library and Community Services
Reviewed by: Timothy Kirby, Director of Finance
Reviewed by: Teri Silva, Assistant City Manager
Approved by: Kent Steffens, City Manager

ATTACHMENTS

1. Reserved for Report to Council
2. Council Study Issue 19-0167
3. Red-lined Council Policy 7.1.1, Section B.5