

## **EXPENDITURE ORDINANCE**

Section 11- 302 Expenditure Plan.

The expenditure plan is designed to accomplish the specific projects listed below with the revenues from the transactions and use tax. The expenditure plan provides for maintaining the existing public libraries and their collections, programs and services.

This expenditure plan is intended to provide Solano County with libraries which are on a par with those operated in other Bay and Sacramento Area communities.

The specific projects for which the revenues from the transactions and use tax will be expended are as follows:

- (a) Maintaining local public libraries throughout the county;
- (b) Maintaining open hours at Solano County Library branches in the cities of Fairfield, Rio Vista, Suisun City, Vacaville and Vallejo; the Benicia Public Library and the Dixon Public Library District;
- (c) Maintaining funding to the books and materials budgets at Solano County Library branches, Benicia Public Library and Dixon Public Library District;
- (d) Maintaining library programs for children and young adults at Solano County Library branches, Benicia Public Library and Dixon Public Library District;
- (e) Maintaining the cost of the Literacy Program at Solano County Library.

As of 08.31.2023  
For Measure L Oversight meeting on September 18, 2023

The Benicia Public Library (BPL) used the funds received from Measure L on the following items. More books, hours, and programs as the Library continues to make a difference in the quality and quantity of services we are able to offer our community.

The Library maintains its existing hours of operation (62/week). Measure L pays for salaries and benefits for six full-time staff (two Librarians, one Administrative Secretary, and four Library Technicians). Additionally, Measure L supplements our budget for part-time employees who staff our public service desk, help with after-school programs, shelving of books, volunteer coordination, and assist with other technical services and circulation duties.

The 2022-23 Measure L book and materials budget, which includes the budget for children's materials and e-content, was approved at \$50,000, about 30% of the library's total materials budget.

Benicia Public Library Measure L 2022-2023

<u>Total revenues:</u>	\$ 804,171*
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Expenditures:

Salary / Wages	\$ 436,918
Benefits	\$ 286,501
Worker's comp	\$ 31,060
Services/supplies/books	<u>\$ 54,167</u>
<u>Total expenditures:</u>	\$ 808,646**

\*The City of Benicia accrues its sales tax revenues for audit purposes in the year in which they originated, not in the year during which they were paid. For instance, while May and June remittance checks are received in the new fiscal year, we show those payments on our books in the previous fiscal year, in effect back-entering them.

\*\*Expenditures exceeding revenues are covered by EOY balance carried forward from previous years. We were fortunate to have this available to us as it has enabled us to maintain service levels through the revenue shortfalls related to the COVID-19 pandemic. Going forward, any imbalance caused by overestimating Measure L revenues will be covered by the City's General Fund.

Measure L Expenditures – Solano County Library  
Fiscal year 2022-2023  
For Measure L Oversight meeting on September 18, 2023

Solano County Library (SCL) used the funds received from Measure L in the following ways: more materials, programs for children and youth and maintaining the complement of library hours at all nine facilities. The Library continues to be a well-used community resource.

The Library has maintained its existing hours of operation since the passage of Measure L in 2012. With these monies, the Library was able to increase service hours by 167% from 199 per week to 531 hours per week.

The materials budget has increased 384% from \$432,000 to \$2,092,940 since the passage of Measure B, the first sales tax measure passed in 1998. In addition, the Library has increased the number of programs for youth by 223% from 895 to 2,893 programs.

Circulation continues to be strong, with 1,969,509 items circulating. More important than the number of items circulating is that this revenue has allowed the Library to purchase materials in multiple formats, including downloadable materials (e-book, e-audio, e-magazines, and music) digital formats, such as Hoopla, OverDrive, Kanopy and Freegal.

With the additional staff, the Library has had an opportunity to do more community outreach and partnerships. Staff have visited schools to promote reading and literacy especially the Summer Reading Challenge. Staff have participated in outreach programs at Farmer's Markets and community events. The Library has partnered with other county departments, cities and community organizations to promote library services and programs.

In addition, some of the sales tax measure monies have been used to fund the salaries of the literacy staff. The Literacy division provides four different programs for Solano County Library, a pediatric program: Reach Out and Read, a Families for Literacy program, an Adult Literacy Program and an English as a Second Language (ESL) program.

Measure L funds continue to allow Solano County Library to keep the promises it made to the community during Measure B and continuing with Measure L, which were more hours, more materials and more programming for children and youth.

Measure L monies account for about 26% of the Library's overall budget.

## **Solano County Library Measure L 2022-2023**

### **Revenue:**

Total revenues:	\$ 6,608,144
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### **Expenditures:**

Materials budget:	\$ 1,028,088
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Salaries:	\$ 4,910,850
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Database costs:	\$ 212,263
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Operating costs	\$ 456,943
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<b>Total</b>	<b>\$ 6,608,144</b>
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