

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.

**Dixon Public Library
Measure L Expenditures
Measure L Oversight Meeting on September 17, 2018**

The passage of Measure L by the citizens of Solano County provides local library funding to: prevent library closures; maintain collections of books, prepare and maintain databases, and other materials. It preserves library hours; children, teen, and adult programs, including computer training, homework help, family literacy and children's Storytime. All of Measure L revenues stay in Solano County that support the libraries. Measure L is one-eighth of one percent (0.125%) for a maximum of 16 years.

Revenues are earmarked for:

- (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.

Measure L ensures that the Dixon Public Library (DPL) can meet the needs of its patrons. The DPL is committed and accountable to their patrons within the City of Dixon and to Solano County citizens. Measure L monies account for approximately 25% of the Dixon Public Library's overall spending.

The 2017/18 fiscal year the Dixon Public Library increased our Early Literacy Program by 36.61%; the Children's Summer Reading Program by 34.48%; and our Teen Program by 27.78%. Circulation continues to be strong with 50,681 items circulated. We have multiple material formats: Hoopla; downloadable; books; magazines' and DVDs. The Library continues to partner with Friends of the Library, Adult Literacy volunteers, and the Dixon Unified School District.

Please view the Measure L Expenditure Table on the proceeding page:

**Dixon Public Library
Measure L Expenditures
Measure L Oversight Meeting on September 17, 2018**

Measure L Expenditure Table

**2017/18 Fiscal Year (FY) - Measure L Funds
9015 Library Sales Tax - \$955,034**

Line Item	Description	Year to Date (YTD)
1110	Salaries	436,457
1121	Extra Help	109,977
2120	Maintenance of Equipment	8,581
2140	Maintenance of building	53,420
2180	Subscriptions	7,875
2201	Equipment under \$1,500.00	3,000
1123	Health Insurance	116,365
2204	Computer Related Items	1,483
2245	Contracted Services	75,700
2261	Software Maintenance	20,400
2281	Advertising and Marketing	3,417
2285	Rents & Leases of Equipment	11,052
2322	Adult Books	23,000
2323	Juvenile Books	20,000
2324	Library Periodicals	14,631
2325	Audio-Visual Material	29,100
2327	Library Materials Processing	6,282
2328	Library Materials	15,000
	Total Expenditures	\$955,740

Overspent by \$706

*Measure L Expenditures – Benicia
Fiscal year 2017-2018
For Measure L Oversight meeting on September 17, 2018*

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

The Library has continued to maintain its existing hours of operation. Measure L pays for salaries and benefits for six full-time staff (One Children's Librarian, One Teen Services Librarian, One Administrative Secretary, and three Library Technicians). Additionally, Measure L pays for part-time staff who also assist at the customer service desk, help with story-time programs, shelve books, and assist with other technical services and circulation duties.

The 2017-18 Measure L book and materials budget, which includes the budget for children's materials, was approved at \$49,250, about 25% of the library's total materials budget. The Library's total materials budget was \$195,742 – 320% more than the \$61,000 book budget available in 1997 (pre-sales tax).

The following note about expenditures is included, and updated for present numbers, from the 2015-2016 report, because it is still valid: Benicia's 2017-2019 revenue was budgeted at \$704,000/year, and the lower amount received created an imbalance in the Measure L account. Reserve funds had accrued during the previous years as a result of the Valero Improvement Project and the City's hiring freeze, and some of these funds were used to balance the account. Recognizing that this is unsustainable, the Library Director is working on reducing expenditures to approximately \$700,000, which will bring expenditures in line with revenue. In the meantime, the reserve of approximately \$500,000 will be used to help offset the imbalance.

Benicia Public Library Measure L 2017-2018

Total revenues:	\$585,979 ¹	(Final end-of-year accounting has not been completed—final amount is expected to be approximately \$706,000)
<u>Reserves²:</u>	<u>\$203,449</u>	
Total:	\$789,428	
Expenditures:		
Salary / Wages	\$454,382	
Benefits	\$252,858	
Worker's comp	\$ 33,000	
<u>Services/supplies/books</u>	<u>\$ 49,188</u>	
Total:	\$789,428	

¹ Anticipated revenues for 2017-2018 originally projected at \$704,000.

² A reserve of over \$500,000 accrued during the Valero Improvement Project, when unanticipated money was received as sales tax. Unfortunately, this coincided with a hiring freeze in the City, so some funds were rolled into a reserve account. The City's Finance Director has recommended we use the fund balance to ensure that we are fully complying with the intent of the legislation. This year's use of reserves at close of books should be about \$84,000.

Measure L Expenditures – Solano County Library
Fiscal year 2017-2018
For Measure L Oversight meeting on September 17, 2018

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 eight 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 125% from 199 per week to 448 hours per week.

The materials budget has increased 296% from \$432,000 to \$1,713,203 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 202% from 895 to 2,700 programs.

Circulation continues to be strong, with 1,949,760 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, and RBdigital e-magazines) and in other digital formats, such as Hoopla, OverDrive and 3M Cloud.

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 35% of the Library's overall budget.

Solano County Library Measure L FY2017-2018

Revenue:

Total revenues:	\$4,788,199
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Expenditures:

Materials budget:	\$805,228
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Salaries:	\$3,320,690
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Database costs:	\$179,464
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Operating costs	\$482,817
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Total	\$4,788,199
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