



Allocation of Major Revenue Sources		
Policy#		Effective Date
2010		3-7-22

1) PURPOSE

In 2016, voters approved the Measure Y ordinance, granting one-eighth of one percent (0.125%) of sales tax collected in Sonoma County “to be used exclusively to supplement existing funding for library operations, maintaining and enhancing library hours, programs, acquisitions, construction, and modernization throughout the incorporated and unincorporated territory of the County.” Measure Y included an Expenditure Plan (Attachment 2) for “specific library services and projects for which the revenues from the transaction and use tax may be expended.”

This policy is designed to provide clarity and consistency to the Library’s budgetary decision making to meet the intent of Measure Y. This policy establishes the baseline level of property tax expenditures before Measure Y was enacted, which is necessary to meet the intent of the ordinance to supplement existing funding. FY 2015-16 is best suited to define the baseline for pre-Measure Y spending levels. To further ensure that Measure Y funds are used to supplement and not supplant property tax funding, a methodology for allocating expenditures over the two major revenue sources (property tax and Measure Y sales tax) is established based on percentages.

2) POLICY

A. Baseline: FY 2015-16 Actual Expenditures

- 1) The baseline is established at the property tax actual expenditure level for FY 2015-16 which is the last year the Library was funded without Measure Y revenue. See Table 1: Property Tax Baseline Expenditures Levels below.
- 2) Projects and services will continue to be funded by property tax at no less than the baseline level, FY 2015-16, as long as Measure Y is in effect. Any exception would be the result of an emergency affecting revenue receipts and may require Commission approval.

B. Allocation Methodology

Based on the language of the Expenditure Plan, Measure Y can supplement funding in every Library service division. The Division Expenditures Aligned with the Expenditure Plan (Attachment 1) identifies the operations, programs, services, materials, and other enhancements in each of the service divisions that are, and can continue to be, funded by Measure Y revenue, pursuant to the Expenditure Plan. The Expenditure Plan emphasizes Library services and maintenance of facilities; therefore, Measure Y is allocated in greater percentages to the Service-Oriented Divisions and Capital Projects. Because Administration is necessary to support these activities a percentage of Measure Y funds will be allocated to Administration Divisions as well.

Allocation to Three Major Service Areas

- 1) Service-Oriented Divisions: Public Services, Collections, Information Technology, Communications, and Facilities
- 2) Administration Divisions: Executive Services, Administrative Services, Human Resources, Budget and Finance, and Fund Development

- 3) Capital Projects: Capital projects include the new Roseland branch refresh projects such as those planned for the Guerneville and Petaluma branches, carpeting, painting, etc.

Establishing Ratios for Service Areas

The methodology allocates expenditures such that Measure Y demonstrably enhances Library programs and services, as prescribed by the adopted Expenditure Plan, placing greater emphasis on expanding services and improving facilities. *The following allocation ratios will be applied at the time of developing the annual budget.*

- 1) Allocation ratio for Service-Oriented Divisions, based on historical revenue ratios since Measure Y was enacted: The two major revenue sources, property tax and Measure Y sales tax, shall be allocated as a proportion of total revenue. This ratio has historically been within the following ranges: Property tax 55% to 67%; Measure Y 33% to 45%.
- 2) Allocation ratio for Administration Divisions, based on the support for Library operations: Administration Divisions are necessary to expand the Library’s workforce and increase programs and services. Consistent with the mandate of the Expenditure Plan, Administration Divisions perform important oversight of staff and operations that are "maintaining existing libraries, reversing the deterioration in services at existing libraries, [and] upgrading facilities, services and collections" for all of the Library's branches. Since the inception of Measure Y, the Library has received over \$50 million in sales tax revenues to date. The Library workforce has grown by 73 active employees or 41%. These new resources increased the workload for planning, budgeting, accounting, recruiting, hiring, benefits management, training, etc. There is significant justification for utilizing some Measure Y revenues to support Administration Divisions. However, the Library acknowledges that Administrative functions were not specifically enumerated in the Expenditure Plan. Consequently, a lower percentage of the Administration expenditures will be allocated to Measure Y.

The allocation ratio for Administration Divisions is: Property tax 90%; Measure Y 10%.

- 3) Allocation ratio for Capital Projects: Prior to the passage of Measure Y, funds available for capital projects were very limited. As a result, the Expenditure Plan specifically targets such projects, stating the funds should be used for “maintaining aging library facilities-many of which are over forty years old- to make them safe, clean and welcoming.”

The allocation ratio for Capital Projects is: Property tax within the range of 10% to 67%; Measure Y within the range of 33% to 90%.

The table below is the Summary Allocation by Service Area:

Service Area	Property Tax	Measure Y
Service-Oriented Divisions	Allocation Range	Allocation Range
Public Services, Collections, Communications, Information Technology, Facilities	55% to 67%	33% to 45%
Administration Divisions		
Executive Services, Administrative Services, Budget and Finance, Human Resources, Fund Development	90%	10%
Capital Projects		
Capital Projects	10% to 67%	33% to 90%

3) COMMISSION APPROVAL

The Commission will approve the annual Library budget.

4) REGULATIONS

Division Expenditures Aligned with the Expenditure Plan (Attachment 1).

Measure Y ordinance and Expenditure Plan (Attachment 2).

5) APPROVAL OF POLICY

Policy #	Effective Date	Approval Date	Approved by
2010	3/7/22	3/7/22	Commission

Table 1

Property Tax Baseline Expenditure Levels	Prop Tax	Sales Tax
	Actuals FY 2015-2016	
Non-Specific	61,933	
Public Services		
- Public Services General	6,020,637	-
- Central Library	313,858	-
- Regional Branches	2,221,755	-
- Collection Mgmt	4,926	-
- Children's Services	61,369	-
- Graphic Services	20,535	-
- Grants	18,607	-
- Total Public Services	8,661,688	-
Materials (Collections)		
- Materials General	828,823	-
- Cataloging	140,153	-
- Acquisitions/Processing	1,784,333	-
- Delivery Services	12,011	-
- Total Materials	2,765,320	-
Administrative Services (Audit/Accounting)	22,122	-
Budget and Finance	271,001	-
Facilities	2,345,203	-
Human Resources	828,166	-
Marketing & Graphics (Communications)	-	-
Fund Development	-	-
Information Technology		
- IT General	541,210	-
- IT Support	12,917	-
- Training/Help Desk	105,742	-
- Systems	385,600	-
- Internet/Web	33,895	-
- Total Information Technology	1,079,364	-
Executive Services	624,195	-
Total Expenses	16,658,991	-



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Attachment 1

Division Expenditures Aligned with the Measure Y Expenditure Plan

Division	General Description	Services Aligned with Measure Y Expenditure Plan Services and Projects Sections a, b, and c
Public Services	Public Services is the largest division in the county library system. Public Services offers direct patron service at Central Santa Rosa Library, eleven (11) regional branch libraries, two (2) rural community libraries and the History & Genealogy Library. Public Services also coordinates events, outreach, mobile library services, volunteers, educational initiatives, the Adult Literacy program, and programming for all ages.	<p>“a. Supports library collections, educational programs, and classes for Sonoma County’s school age and preschool children.</p> <p>b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections.”</p> <p>Public Services includes the management of all branches and staffing such as librarians, shelvers, etc. These positions provide programming such as educational programs, classes for school age and preschool children, homework help, summer reading, youth book clubs, third grade reading support, volunteer opportunities, workforce development, and senior services. Examples of these programs include the Teen Life Hack series, health and wellness classes for seniors, and 21st Century Skill Development. Services and Supplies purchases: Supplies and services required to conduct crafts, programming, and classes.</p>
Materials (Collections)	Collection Services is a countywide support department that provides a robust collection to the public, including print, audio-visual, and digital materials. The division includes five departments - Collection Development, Resource Sharing, Acquisitions, Cataloging, and Processing – collectively responsible for selecting, ordering, cataloging and processing new materials for all ages, as well as borrowing and lending materials with other library systems throughout the state through the popular LINK+ service	<p>“a. Supports library collections, educational programs, and classes for Sonoma County’s school age and preschool children.</p> <p>b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections.”</p> <p>The Materials-Collections Division purchases books and materials, maintains books, materials, and digital collections to support and enhance library services that are responsive to a diverse and dynamic community. Examples of these collections, materials, and services include collection for the Bibliobus, expansion of the Roseland library</p>

Division	General Description	Services Aligned with Measure Y Expenditure Plan Services and Projects Sections a, b, and c
		collection, Playways (MP3 play that requires no internet for audiobooks), addition of numerous eResources (Washington Post, PressReader, ScienceFlix, MakeMake (Spanish ebooks for children), expansion of video game collections for children, teens and adults, and addition of LINK+service to request books from other libraries that are not available at SCL.
Information Technology	Information Technology (IT) is a countywide support department that procures and maintains the communication and computer systems for the Sonoma County Library. IT staff support a wide array of equipment and systems ranging from Fiber optic data lines, a VoIP phone system, desktop computers, copiers, and emerging technology being used to fulfill Library operations.	<p>“a. Supports library collections, educational programs, and classes for Sonoma County’s school age and preschool children.</p> <p>b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections.</p> <p>c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming.”</p> <p>The IT Division provides information technology support for all staff and patrons including children and teens, updates and maintains technology and WiFi at all libraries, provides computer labs, including for children and teens. Ensures computers remain safe and accessible in all libraries. Ensures that library service is extended to underserved communities with WiFi hotspots and computers. This Division purchases the necessary equipment to expand and modernize technology services. Services, supplies, and equipment maintain and enhance access to library services.</p>
Facilities	Facilities Division is a countywide support department in two separate units – Building/Facility Maintenance and Delivery Services. Building/Facility Maintenance provides safety, repairs, and upgrades to thirteen (13) library buildings and facilities, and coordinates janitorial and security services. Delivery services includes delivery of library materials to Central Library, eleven (11) regional branch libraries, two rural community libraries, and the mobile library van.	<p>“b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections.</p> <p>c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming.”</p> <p>The Facilities Division maintains library facilities, manages and oversees services to ensure libraries are safe and clean places for children at all times and after school. Manages the replacement of furnishings, carpeting, circulation and service desks, etc. to enhance services for and the experience of patrons at the libraries. Capital projects include the new Roseland branch, refresh projects such as those at Guerneville and Petaluma branches. Supplies and services are required to keep libraries safe, clean, welcoming such as landscaping, utilities, furnishings, vehicles</p>

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		etc. Capital projects include renovation and refurbishment projects for the libraries in support of all of the above.
Communications (Marketing and Graphics)	The Communications Division provides overall communications direction library-wide, including public relations, advocacy, public information, graphics, video, signage, marketing, and advertising support, in order to increase access to library services for all, with special attention to underserved communities. Supports administrative projects and other efforts as requested.	<p>“a. Supports library collections, educational programs, and classes for Sonoma County’s school age and preschool children.</p> <p>b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections.”</p> <p>The Communications Division promotes enhanced library services, materials, collections, programming in English and Spanish which extends library services to historically underserved communities, including in the new Roseland library. Communications supports and enhances all library services, including programming, outreach, and events for children (reading clubs, story times, teen programming, school support), as well as seniors and vulnerable populations, including the undocumented, persons with disabilities, and non-English-speakers. Communications supports culturally sensitive translations and collections. This Division manages the website and electronic communications which are essential to increasing access during the pandemic and meeting public demand for online services and communications. Supplies help create the printed materials and other information needed for outreach, promoting programming and services, communicating benefits of the Library, information services to help enhance circulation, usage and all other services to our diverse patrons.</p>
Administrative Services	Administrative Services tracks the audit services. This is managed by the Executive Services and Budget and Finance Divisions.	In addition to the general description, audit services supports compliance with accounting and legal requirements and promotes fiscal health of the SCL which ensure the effective and efficient administration of Measure Y sales tax revenues.
Human Resources	The Human Resources Division provides essential support to all locations within the library system in the areas of recruitment, selection, hiring, training and development, benefits and leaves management, administers the Interactive Process, serves as the Risk Manager – handling workers compensation claims intake and works with the broker to	<p>“a. Supports library collections, educational programs, and classes for Sonoma County’s school age and preschool children.</p> <p>b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections.</p> <p>c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming.”</p>

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	<p>manage general liability and property claims. Negotiates, interprets and administers the employee union memorandum of understanding, conducts classification studies and salary reviews, manages the authorized position list and chairs the library Racial Equity Team.</p>	<p>The Human Resources Division provides essential support to all locations within the library system as described under the general description. Human Resources supports all employees and library operations to keep qualified librarians as well as restore and enhance library hours. During the pandemic Human Resources assists in the implementation of the COVID protocols to ensure libraries remain safe, clean and healthy for the benefit of all employees and patrons.</p>
Budget and Finance	<p>The Budget and Finance Division is responsible for the oversight of all finances, accounting, and purchasing, auditing, financial reporting. This Division develops the annual budget, directs forecasts of revenues and expenditures. The Budget and Finance Division is responsible for developing and implementing policies and procedures to manage all funds, including Measure Y. Provides staff support for the Commission Finance Committee and Measure Y Oversight Committee.</p>	<p>“a. Supports library collections, educational programs, and classes for Sonoma County’s school age and preschool children. B. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections. c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming.” The Budget and Finance Division is responsible for the oversight of all finances, accounting, purchasing, auditing, and financial reporting and other supports as described under the general description. These services are essential to a large government agency providing direct services to the public responsibly and in compliance with governing laws that apply to the use and accounting of Measure Y sales tax revenues.</p>
Fund Development	<p>Fund Development is responsible for public and private sector fundraising strategies to increase access and extend library services to underserved communities and enhance overall library services. Primary activities include campaign planning and management, grant research and writing, prospect identification and cultivation, and legacy giving.</p>	<p>“a. Supports library collections, educational programs, and classes for Sonoma County’s school age and preschool children. b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections.” Fund Development supports extending library services to underserved communities, enhance overall library services such as after-school programs and story times children. This Division supports the enhancement of services to seniors and persons with disabilities, WiFi and technology updates. Fund Development supports the new Roseland library branch. This Division’s work is done in part by collaborating with the Sonoma County Public Library Foundation (including the Campaign for the new Roseland branch library) connecting with Friends groups as needed, and promoting special project initiatives of the SCL.</p>

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Executive Services	Overall executive management of the Library. The Executive Services Division is responsible for the day-to-day operation, administration, and management of the Library. Executive Services provides staff support to the Commission and its committees. In addition, the Library Director reports to and works closely with the Library Commission.	<p>“a. Supports library collections, educational programs, and classes for Sonoma County’s school age and preschool children.</p> <p>b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections.</p> <p>c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming.”</p> <p>Providing overall executive management of the Library, the Executive Services Division is responsible for the day-to-day operation, administration, and management of the Library including all Measure Y related matters such as the administration of Measure Y revenues and reporting to the Measure Y Oversight Committee as needed.</p>