

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

DEPT: Library

BOARD AGENDA # B-14

Urgent

Routine

AGENDA DATE October 11, 2011

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Approval to Introduce and Waive First Reading of an Ordinance Extending a 1/8 Cent Transaction and Use Tax, Administered by the State Board of Equalization, for Continued Exclusive Funding of the Stanislaus County Library System

STAFF RECOMMENDATIONS:

1. Introduce and waive the first reading of an ordinance regarding the Stanislaus County Library Transaction and Use Tax.
2. Approve the proposed ballot language (attached).
3. Authorize the Chief Executive Officer to take all actions necessary to assist with placing the matter on the ballot for the June 5, 2012 election.

FISCAL IMPACT:

The revenue generated by the one-eighth cent sales and use tax has been approximately \$106,638,000 from the inception of the tax in 1995 through Fiscal Year 2010/2011. The one-eighth cent sales tax is expected to generate an additional \$6,500,000 for the remaining year of its current term through Fiscal Year 2012/2013 when the current tax is up for renewal. Through Fiscal Year 2010/2011, the sales and use tax has averaged \$6,272,974 per year. Revenue from the tax funds 87% of the operations and services of the 13 libraries in the County Library system. Revenues have fluctuated with the economy.

BOARD ACTION AS FOLLOWS:

No. 2011-628

On motion of Supervisor Chiesa, Seconded by Supervisor DeMartini
and approved by the following vote,

Ayes: Supervisors: O'Brien, Chiesa, Withrow, DeMartini, and Chairman Monteith

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION: INTRODUCED AND WAIVED THE FIRST READING OF ORDINANCE C.S. 1108

ATTEST:


CHRISTINE FERRARO TALLMAN, Clerk

File No. ORD-55-O-6

DISCUSSION:

Under Section 7262.7 of the California Revenue and Tax Code, the County Library system has been funded by a voter approved one-eighth cent sales tax, renewable in five-year increments. The current tax will be up for renewal July 1, 2013.

Section 7262.7 was a special law enacted in 1994 to enable only Stanislaus County to pass ordinances which, when approved by the voters, would impose a Library Transaction and Use Tax. This law had limited Stanislaus County to a rate of one-eighth of one percent and a tax authorization period of five years. Section 7262.7 was repealed in September 2003. The subsequent statewide library sales tax law, Section 7286.59, which was passed in 1997, now applies to Stanislaus County. It allows a rate of one-eighth to one-fourth of one percent and a tax authorization period of up to sixteen years.

From 1984-1995, the level of services offered to the community by the Stanislaus County Library was severely impacted by the continuing financial relationship between the counties and the State. In 1992, due to the Educational Revenue Augmentation Fund (ERAF) shift, the Library went through a reduction-in-force, which further cut hours and services. At that time, smaller libraries were open only ten hours per week and had no reference services or programs for children. Almost no new books, magazines, videotapes, or books on tape were purchased, and no planning for technology was possible.

The Modesto Library, serving a city of 179,000 in 1994, was open 27 hours per week, 5 days per week, with limited reference and information services. Story times and programs for children were available only when private funding made them possible. No telephone reference service was available, and meeting rooms were closed to the public due to limited hours and funds.

In 1994, a citizen's group, the Stanislaus County Library Advisory Board, working with the County Librarian, wrote a business plan for the Library and delivered a report recommending that the Library be funded by means of a one-eighth cent sales tax increment. The Library Advisory Board serves in an advisory capacity to the Board of Supervisors and the County Librarian reviewing operational areas such as Library programs, statistics, and budget.

Special district legislation, carried by a local assembly member, was signed into law by the Governor in July 1994. The legislation, Section 7262.7, specified that the sales tax increment had to be approved by a two-thirds vote of the people, and this was accomplished in March 1995.

Approval to Introduce and Waive First Reading of an Ordinance Extending a 1/8 Cent Transaction and Use Tax, Administered by the State Board of Equalization, for Continued Exclusive Funding of the Stanislaus County Library System

Page 3

All County libraries were re-opened and re-dedicated in July 1995, at the beginning of the fiscal year. This legislation allowed all libraries to be open at least 5 days per week. Currently, the libraries in Ceres, Modesto, Oakdale, Patterson, Riverbank, Salida, Turlock, and Waterford are open 5 days per week, and the Denair, Empire, Hughson, Keyes, and Newman libraries are open 4 days per week. The number of weekly open hours are 474. Since 1995, an average of 20,000 new customers per year have received library cards. Circulation of materials and holds on specific materials have continued to climb, as purchases of new books, books on tape, videotapes, CD's, magazines, and newspapers increased due to customer demand. In 1997-1998, 49,272 new items were purchased. In 2010-2011, more than 50,000 items were purchased.

In addition, the Library has subscriptions to premium online research databases, which are available via the online catalog and through the web site (www.stanislauslibrary.org). A special children's web page called Great Web Sites for Kids has hundreds of links to safe, appropriate sites. Each library branch has computers with word processing and access to the internet and wireless internet connections. The Library provides internet access to its catalog where customers may place holds on books, renew books, look at their borrowing record, create personal book lists, become a volunteer, apply for a library card, ask reference questions, add a mobile application to their Smartphone, and contact Library staff.

Programs for children and teens are flourishing. StoryTimes are offered at each of the 13 County libraries at least once a week and seven times a week in Modesto, including a weekly Spanish-language StoryTime. Special programs for children, such as puppet shows, storytellers, craft programs, and the Summer Reading Program are available for children at every library. Class visits are made by Library staff to the schools and school classes in all districts may make library visits.

The scope of the materials collection for teens is broad. There are attractive teen collections in every library and many of them have spaces set aside for teens. Special programs for teens such as Teen Read Week, Teen Tech Week, craft programs, Anime Day and the Summer Reading Program are also available. Librarians present book talks and promote library services at school fairs and career days throughout the County.

Due to improved open hours, the Library was also able to apply for and receive grant funding for ReadingWorks, an adult literacy program. The Library has expanded this program by partnering with the Stanislaus Literacy Center. Because of this partnership, there are now 221 tutors and 1,457 students.

Approval to Introduce and Waive First Reading of an Ordinance Extending a 1/8 Cent Transaction and Use Tax, Administered by the State Board of Equalization, for Continued Exclusive Funding of the Stanislaus County Library System
Page 4

More than two thirds of the voting electorate of Stanislaus County voted in 1995 to approve the tax. Then in 1999, two thirds of the voting electorate voted to renew the tax for another five years. And in 2004, two thirds voted to renew the tax for eight years, which expires July 1, 2013.

The Stanislaus County Library Advisory Board made a study of California library funding models. In October 2009, they made a presentation to the Board of Supervisors of their findings. They recommended the continuation of this dedicated one-eighth cent sales tax as primary funding for libraries and that the Board of Supervisors once again place it before the voters in June 2012 for a renewal.

The ordinance, pursuant to Section 7286.59 of the California Revenue and Tax Code, will allow Stanislaus County to place the matter of a one-eighth of one percent library sales and use tax on the ballot for the June 5, 2012 election. Although this law allows for a tax authorization period of up to sixteen years, it is recommended that an extension period of five years be brought to the voters.

POLICY ISSUES:

The extension of the one-eighth cent dedicated sales tax for the exclusive use of the Stanislaus County Library is consistent with the Board's priority of A Strong Local Economy by continuing to provide adequate library services to the community.

STAFFING IMPACT:

If extended, the one-eighth cent sales and use tax increment will allow Library staff continued employment in those positions needed to provide library services to the citizens of Stanislaus County.

CONTACT PERSON:

Vanessa Czopek, County Librarian Telephone: 558-7801

PROPOSED BALLOT LANGUAGE

To maintain local library funding the State cannot take, keep branches open, maintain hours, provide programs for children, teens, adults and seniors, children's storytimes, literacy, homework and job search resources, maintain book, CD, DVD and reference; shall Stanislaus County extend the existing one-eighth of one percent library sales tax for 5 years commencing July 1, 2013, until June 30, 2018, with an independent citizens oversight committee ensuring funds are spent only on Stanislaus County libraries?

ORDINANCE NO. C. S. _____

AN ORDINANCE OF THE STANISLAUS COUNTY BOARD OF SUPERVISORS
IMPOSING A TRANSACTIONS AND USE TAX
TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS, STATE OF CALIFORNIA, ORDAINS AS FOLLOWS:

Section 1. TITLE. This ordinance shall be known as the Stanislaus County Library Transactions and Use Tax Ordinance. This ordinance shall be applicable in the incorporated and unincorporated territory of the County of Stanislaus, which shall be referred to herein as "District."

Section 2. OPERATIVE DATE. "Operative Date" means the first day of July, 2013, commencing more than 110 days after the adoption of this ordinance, the date of each adoption being as set forth below.

Section 3. PURPOSE: This ordinance is adopted to achieve the following, among other purposes, and districts that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Division 2 of the Revenue and Taxation Code and Section 7286.59 which authorizes the District to adopt this tax ordinance which shall be operative if two-thirds of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. This ordinance is to be submitted to the voters of Stanislaus County on June 5, 2012, the Board of Supervisors having previously called for an election on that date.

C. If two-thirds of the electors voting at said election approve the imposition of the tax, then the operative date of the imposition of this tax shall be on July 1, 2013.

D. The revenue collected from the tax shall be used only to fund county-wide library programs and operations, including but not limited to, providing purchases of new materials, technology, storytimes, programs for children and teens, and other programs and services.

E. To adopt a retail transactions and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as

those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

F. To adopt a retail transactions and use tax ordinance which imposes a tax and provides a measure therefore that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

G. To adopt a retail transactions and use tax ordinance which can be administered in a manner which will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

Section 4. CONTRACT WITH STATE. Prior to the operative date, the District shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the District shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

Section 5. TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the District at the rate of one-eighth of one percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

Section 6. PLACE OF SALE. For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place or business, the place or places at which the retail sales are

consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

Section 7. USE TAX RATE. An excise tax is hereby imposed on the storage, use or other consumption in the District of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of one-eighth of one percent of the sales price of property. The sales price shall include delivery charges when such charges are subject to state sale or use tax regardless of the place to which delivery is made.

Section 8. TERM. The transactions and use tax imposed by this ordinance shall be collected for a period not to exceed five years from and after the operative date of this ordinance. The Board of Supervisors of the County of Stanislaus pursuant to Revenue and Taxation Code 7286.59 may impose a transactions and use tax in any succeeding period not to exceed eight years per period if all the conditions contained in Revenue and Taxation Code Section 7286.59 are met.

Section 9. ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

Section 10. LIMITATION ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this District shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this District or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this Ordinance;

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797, or 6828 of the Revenue and Taxation Code.

B. The word "District" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

Section 11. PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

Section 12. EXEMPTIONS AND EXCLUSIONS.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the District which is shipped to a point outside the District, pursuant to the contract of sale, by delivery to such point by the Retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such

point. For the purposes of this paragraph, delivery to a point outside the District shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-District address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-District and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sales of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sales of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

5. For the purposes of subsections (3) and (4) of this sections, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this District of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Section 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of ordinance No. C.S. 581, effective July 1, 1995.

5. For the purposes of subsection (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the District shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the District or participates within the District in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business or the canvasser, solicitor, subsidiary, or person in the District under the authority of the retailer.

7. "A retailer engaged in business in the District" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the District.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

Section 13. AMENDMENTS. All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 of Division 2 of the Revenue and

Taxation Code, and all amendments to Part 1.6 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

.Section 14. ENJOINING COLLECTION FORBIDDEN. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the District, or against any officer of the State or the District, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected. .

Section 15. SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 16, EFFECTIVE DATE. This ordinance relates to the levying and collecting of the District transactions and use taxes and shall take effect immediately.

Section 17. PUBLICATION. Before the expiration of fifteen (15) days after the passage of this ordinance, it shall be published once, with the names of the members voting for and against the same, in the Modesto Bee, a newspaper published in the County of Stanislaus, State of California.

Upon motion of Supervisor _____, seconded by Supervisor _____, the foregoing ordinance was passed and adopted at a regular meeting of the Board of Supervisors of the County of Stanislaus, State of California, this _____ day of _____, 2011, by the following called vote:

AYES: Supervisors:
NOES: Supervisors:
ABSENT: Supervisors:

Dick Monteith, Chairman of the Board of Supervisors
Of the County of Stanislaus, State of California

ATTEST:

CHRISTINE M. FERRARO TALLMAN
Clerk of the Board of Supervisors of
County of Stanislaus, State of California

By _____

APPROVED AS TO FORM:

JOHN P. DOERING, County Counsel

By Dean Wright



**LEAGUE OF WOMEN VOTERS®
OF STANISLAUS COUNTY**

October 5, 2011

TO: Stanislaus County Board of Supervisors

FROM: Susan Novak, President, League of Women Voters, Stanislaus County

RE: Renewal of Library Sales Tax

In 1994, The League of Women Voters of Modesto adopted a Local Library Finance position for the County library system after member study. Updated in subsequent years, the position supports:

Long-term, consistent funding of the Stanislaus County Library

A dedicated source of funds which can only be used for the library

Keeping basic library services free and accessible to all Stanislaus County residents

Maintaining a library system that is excellent

Following our study, the League was quick to take action. We campaigned vigorously in 1995, 1999, and 2004 to help pass and subsequently renew the 1/8 cent sales tax dedicated to funding our countywide library system.

The League's belief in the importance of a free, accessible library system and advocacy for its consistent, stable funding is as vigorous today as it was in 1994. With the current fiscal crisis at all levels of government, we see no other alternative but to recommend renewal of the 1/8 cent sales tax for a period of 5 years.

We encourage the Board of Supervisors to place the library tax on the June 2012 ballot for renewal. The League of Women Voters will continue to advocate and campaign for its renewal.

Sincerely,

A handwritten signature in cursive script that reads "Susan Novak".

Susan Novak, President
League of Women Voters of Stanislaus County
2505 Edgebrook Drive, Modesto 95354
president@lwwstanislaus.org

Marie Bairey, Local Action Director
League of Women Voters of Stanislaus County
3308 Worthington Drive, Modesto 95350

BOARD OF SUPERVISORS
2011 OCT -5 P 12:41

ORDINANCE C.S. 1108

NOTICE IS HEREBY GIVEN that on November 1, 2011, at 9:00 a.m., or as soon thereafter as the matter may be heard, the Stanislaus County Board of Supervisors will meet in the Basement Chambers, 1010 10th St., Modesto, CA, to consider the adoption and the waiving of the second reading of Ordinance C.S. 1108.

Ordinance C.S. 1108 allows Stanislaus County to place on the June 5, 2012 Election Ballot, the extension of the existing one-eighth of one percent Library Transactions and Use Tax for 5 years, commencing on July 1, 2013 until June 30, 2018, for the continued exclusive funding of the Stanislaus County Library System. This tax will be administered by the State Board of Equalization with an independent citizens oversight committee ensuring these funds are spent only on Stanislaus County libraries.

NOTICE IS FURTHER GIVEN that a full copy of the proposed ordinance is available for review in the Clerk of the Board Office, 1010 10th Street, Suite 6700, Modesto, CA. For further information, contact Vanessa Czopek in the County Library Administration Office, at 209-558-7801, or at 1500 I St., Modesto, CA.

BY ORDER OF THE BOARD OF SUPERVISORS

DATED: October 11, 2011

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk
of the Board of Supervisors
of the County of Stanislaus,
State of California

BY:


Elizabeth A. King, Assistant Clerk of the Board



PowerPoint Presentation





Board Authorized Three Previous Elections

- 1994, 1999, 2004
- Library Transaction and Use Tax funds dedicated for Library only
- Rate of 1/8 of one percent
- Tax authorization period of eight years
- Due for extension June 2012

Sales Tax has Transformed the Library

- Increased Hours / Staffing
- New Books / Materials
- Services for Children / Teens
- Reference/Information
- Literacy Services
- Technology

Before & After Sales Tax Funding

Hours and Staffing

1994-95:

13 Libraries Open 240 Hours / Week

34 Staff System-wide

Today:

Open 474 Hours / Week

133 Staff System-wide

Before & After Sales Tax Funding

New Books and Materials

1994-95:

12,482 Items Purchased
System-wide

2010-2011:

50,504 Items Purchased

- Books
- Books on CD
- Playaways
- Newspapers / Magazines
- DVDs
- Premium Content
- Research Databases



Before & After Sales Tax Funding

Services for Children and Teens

1994-95:

No StoryTimes

No Children's Programs

No School Visits to Library

No Teen Services

Today:

29 StoryTimes Per Week

Children's Programs

- Storytelling
- Puppet Shows
- Crafts
- Music
- Summer Reading Program

School Visits to Library

Teen Services Available

Before & After Sales Tax Funding

Reference/Information Services

1994-95:

Limited Reference in
Modesto

No Reference in Branches

No Telephone Reference

Today:

Reference Available

- All Locations
- In Person
- Telephone
- Fax
- E-mail

Before & After Sales Tax Funding

Literacy Services

1994-95:

No Literacy Tutoring

Today:

ReadingWorks Literacy Tutoring

- Partner with Stanislaus Literacy Center
- 1,457 Students
- Job Now! expert assistance for job seekers

Before & After Sales Tax Funding

Technology

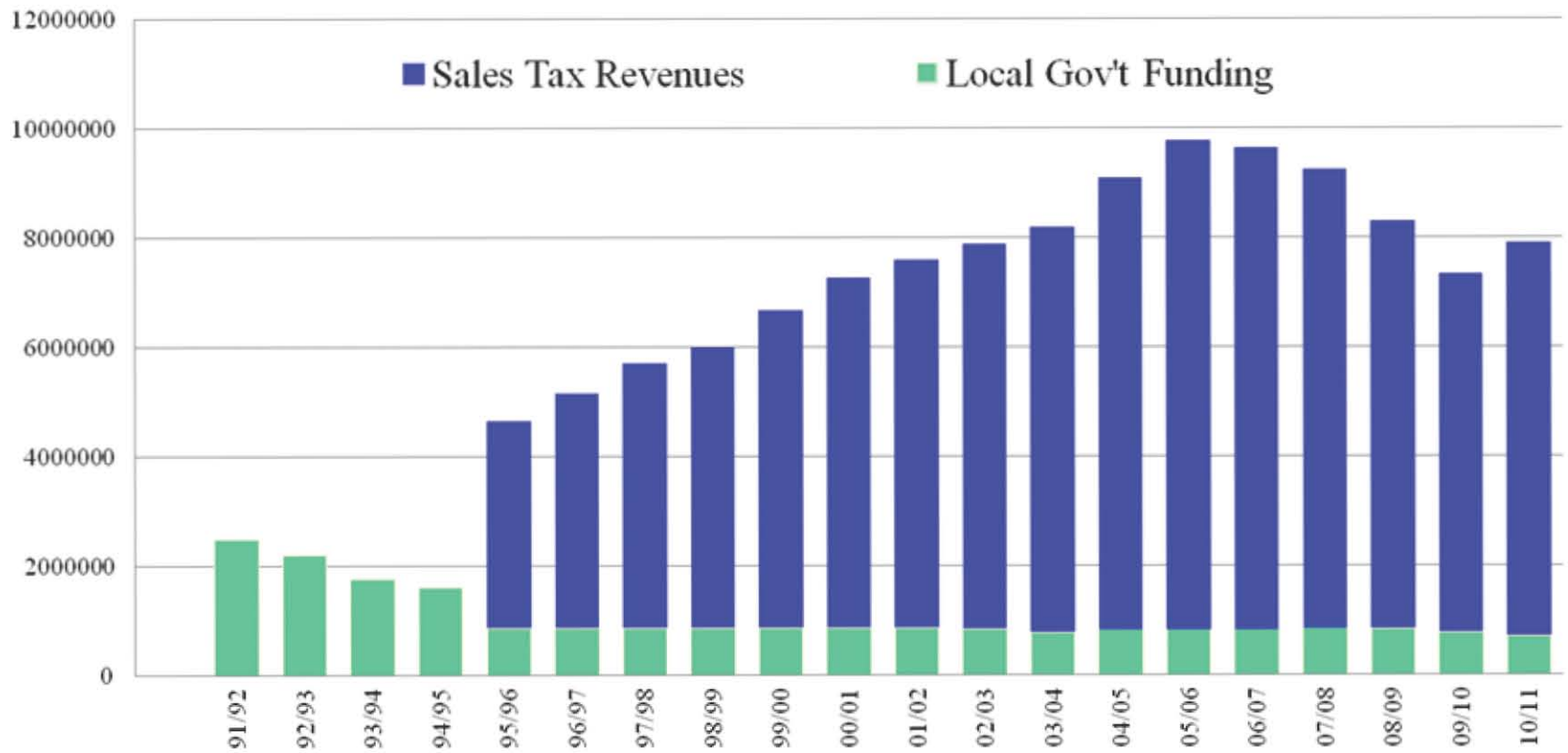
1994-95:

Limited Services

Today:

Virtual Branch Offers Many Services

- Search Library Catalog
- Place Holds / Renew Items
- Apply for a Library Card
- Reference Assistance
- Wireless Access
- 129 Public Internet Computers
- Mobile App (pending)



Stanislaus County Model

- First county in the state to enact library sales tax
- Funds dedicated only for library use
- Report from Library Advisory Board on funding models in 2009

Funding Models Report

- Library Advisory Board studied funding models
- Concluded sales tax is best funding method for Stanislaus County

Funding Issues:

- Met with State Librarian
- Analyzed funding models of other California Libraries
 - Property taxes
 - Special assessments
 - General Fund
 - Sales Tax

Why a Dedicated Sales Tax?

- Libraries are vital to economic health of our community.
- Uncertain State budget.
- Unknown local impacts.
- Dedicated funding source to ensure our library services.

California Revenue and Taxation Code 7286.59

- Allows $\frac{1}{8}$ to $\frac{1}{4}$ of One Percent
- Allows Tax Authorization Period up to 16 years
- Requires $\frac{2}{3}$ vote

Key Elements:

- Authorization period of 5 years
- Continue rate of $\frac{1}{8}$ of One Percent
- June 2012 Primary Election

Recommendations:

- Introduce and waive first reading of an ordinance regarding the Stanislaus County Library transaction and use tax.
- Approve the proposed ballot language.
- Authorize the CEO to take all actions necessary to assist with placing the matter on the ballot for the June 5, 2012 Election.

**DECLARATION OF PUBLICATION
(C.C.P. S2015.5)**

**COUNTY OF STANISLAUS
STATE OF CALIFORNIA**

I am a citizen of the United States and a resident Of the County aforesaid; I am over the age of Eighteen years, and not a party to or interested In the above entitle matter. I am a printer and Principal clerk of the publisher of **THE MODESTO BEE**, printed in the City of **MODESTO**, County of **STANISLAUS**, State of California, daily, for which said newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of **STANISLAUS**, State of California, Under the date of **February 25, 1951, Action No. 46453**; that the notice of which the annexed is a printed copy, has been published in each issue there of on the following dates, to wit:

Oct 18, 2011

STANISLAUS COUNTY
ORDINANCE C.S. 1108

NOTICE IS HEREBY GIVEN that on November 1, 2011, at 9:00 a.m., or as soon thereafter as the matter may be heard, the Stanislaus County Board of Supervisors will meet in the Basement Chambers, 1010 10th St., Modesto, CA, to consider the adoption and the waiving of the second reading of Ordinance C.S. 1108. Ordinance C.S. 1108 allows Stanislaus County to place on the June 5, 2012 Election Ballot, the extension of the existing one-eighth of one percent Library Transactions and Use Tax for 5 years, commencing on July 1, 2013 until June 30, 2018, for the continued exclusive funding of the Stanislaus County Library System. This tax will be administered by the State Board of Equalization with an independent citizens oversight committee ensuring these funds are spent only on Stanislaus County libraries.

NOTICE IS FURTHER GIVEN that a full copy of the proposed ordinance is available for review in the Clerk of the Board Office, 1010 10th Street, Suite 6700, Modesto, CA. For further information, contact Vanessa Czopek in the County Library Administration Office, at 209-558-7801, or at 1500 I St., Modesto, CA. BY ORDER OF THE BOARD OF SUPERVISORS. DATED: October 11, 2011. ATTEST: Christine Ferraro Tallman, Clerk of the Board of Supervisors of the County of Stanislaus, State of California. BY: Elizabeth A. King, Assistant Clerk of the Board
Pub Dates Oct 18, 2011

I certify (or declare) under penalty of perjury That the foregoing is true and correct and that This declaration was executed at

MODESTO, California on

October 18th, 2011

(By Electronic Facsimile Signature)

