



SAN RAFAEL
THE CITY WITH A MISSION

SPECIAL LIBRARY PARCEL TAX OVERSIGHT COMMITTEE

ANNUAL REPORT, 2018

MISSION: The Committee's sole function shall be to review expenditures of the revenues from the Special Library Services Parcel Tax adopted by Measure D on June 7, 2016 to ensure the monies have been expended in accordance with the authorized purposes of Measure D.

MEMBERSHIP: Phyllis Brinckerhoff, Peter Lee, Gregg Kellogg, Pamela Cook, Gil Pruitt

2018 HIGHLIGHTS: The committee successfully completed the annual report (attached) on Measure D expenditures for FY 17/18.

2019 GOALS: To complete the annual report on Measure D expenditures for FY 18/19.

City of San Rafael—Special Library Parcel Tax Committee Report: FY 2017-18

The Committee's sole function shall be to review the collection and expenditures of the revenues from the Special Library Services Parcel Tax, adopted by Measure D on June 7, 2016 to ensure the monies have been expended in accordance with the authorized purposes of Measure D. Measure D replaced Measure C which expired June 30, 2017.

Towards this end, the Committee has reviewed the Library Budget for 2017-18, and the budget for 2018-19. The Committee believes that the actual expenditures for 2017-18 were in accordance with Measure D.

Another task of the Committee is to ensure that the Library maintains its share of the City's General Fund. The committee concluded, in accordance with the intent of the resolution, the Library continues to maintain its appropriate share.

The text of Measure D states that the parcel tax would "provide a critical, consistent, locally-controlled funding source, augmenting current general fund allocations for the San Rafael Library to maintain library hours, equipment, materials and services for children, teens and adults." This was to ensure that the City would not cut general funds to the Library because there was another source of funds.

When Measure C passed, the City Attorney ruled that the proportion referred to the 2009-10 Fiscal Year, the year in which the measure was written and sent to the voters. Measure D passed in the 2015-16 Fiscal Year and the Library's share was 4.41% of General Fund Expenditures (the same as it was in FY 2009-10).

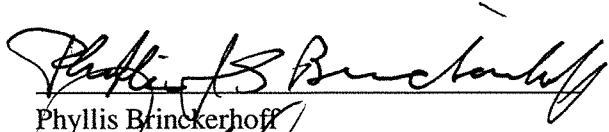
The Library's share of the 2017-2018 General Fund Actual Expenditures was 4.38%, slightly lower, but acceptable. The Committee has not seen the General Fund Budget for FY 2018-19 but expect that the Library's share of the General Fund Budget will be at least 4.41%.

Looking ahead to when Community Services and Library Services combine, the Committee expressed concern about tracking Measure D expenditures and the Library's share of the General Fund. We have been assured and expect that there will be a way to identify and break out the Library's share of the General Fund.

November 26, 2018

The Measure D Committee respectfully submits this report on behalf of the Measure C Committee:
Phyllis Brinckerhoff, Peter Lee, Gregg Kellogg, Pamela Cook, and Gil Pruitt.

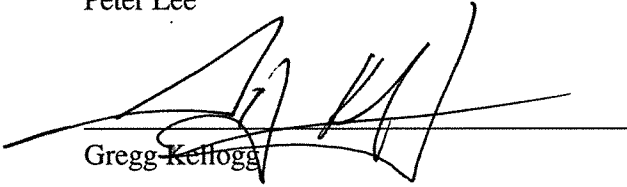
Measure D Committee:



Phyllis Brinckerhoff



Peter Lee



Gregg Kellogg



Pamela Cook



Gil Pruitt

11/26/18