

**LASSEN LAFCO**

**DRAFT**

**LASSEN LIBRARY DISTRICT  
MUNICIPAL SERVICE REVIEW**

**AND**

**SPHERE OF INFLUENCE**

**JULY 2011**

**TABLE OF CONTENTS**

<b>1</b>	<b>INTRODUCTION</b>	<b>1</b>
1.1	LAFCO's Responsibilities	1
1.2	Municipal Service Review Requirements	1
1.3	Lassen LAFCO Policies and Procedures Related to Municipal Services	1
1.4	Preparation of the MSR	2
1.5	Description of Public Participation Process	2
1.6	California Environmental Quality Act (CEQA)	2
1.7	Sphere of Influence Requirements	3
1.8	SOI Amendments and CEQA	3
<b>2</b>	<b>LASSEN COUNTY AND SUSANVILLE BACKGROUND</b>	<b>5</b>
2.1	Lassen County Background	5
2.1.1	Lassen County Topography	5
2.1.2	Lassen County Climate	5
2.1.3	Lassen County Communities	5
2.1.4	Lassen County Population	6
2.1.5	Schools in Lassen County	7
2.2	Susanville Background	8
2.2.1	Susanville Description	8
2.2.2	Susanville Location	8
2.2.3	Susanville Population Data	9
<b>3</b>	<b>LASSEN LIBRARY DISTRICT</b>	<b>10</b>
3.1	History	10
3.2	Mission Statement	11
3.3	Contact Information	11
3.4	Board of Directors	12
3.5	Facilities	12
3.6	Employees	13
3.7	Volunteers	14
3.8	Programs	14
3.8.1	Story Time	14
A.	Pre-School Story Time	14
B.	After School Story Time	15
3.8.2	Early Learning	15
3.8.3	Adult Literacy	15
3.8.4	Summer Reading Program	16
3.8.5	GED Testing	16
3.9	Finances	17
3.9.1	Fiscal Year 2008 - 2009 Budget	18
3.9.2	Fiscal Year 2009-2010 Budget	20
3.9.3	Fiscal Year 2010-2011 Budget	22
3.9.4	Audit	24

<b>4</b>	<b>MUNICIPAL SERVICE REVIEW</b>	<b>25</b>
4.1	Growth and Population Projections for the Area	26
4.2.1	Lassen County	26
4.1.2	MSR Determinations on Growth and Population for Lassen Library District	26
4.2	Capacity and Infrastructure	27
4.2.1	Infrastructure	27
4.2.2	MSR Determinations Regarding Capacity and Infrastructure for Lassen Library District	27
4.3	Financial Ability	28
4.3.1	Financial Considerations	28
4.3.2	MSR Determinations on Financial Ability for Lassen Library District	28
4.4	Opportunities for Shared Facilities	29
4.4.1	Lassen Library District Facilities	29
4.4.2	MSR Determinations on Shared Facilities	29
4.5	Government Structure and Accountability	30
4.5.1	Government Structure	30
4.5.2	MSR Determinations on Government Structure and Accountability for Lassen Library District	30
<b>5</b>	<b>SPHERE OF INFLUENCE (SOI) DETERMINATIONS</b>	<b>31</b>
5.1	Sphere of Influence Requirements and Options	31
5.1.1	Sphere of Influence Required Determinations	31
5.1.2	Possible Approaches to the Sphere of Influence	31
5.2	Sphere of Influence for Lassen Library District	32
5.3	Present and Planned Land Uses in the Area, Including Agricultural and Open Space Lands	33
5.3.1	Lassen Library District Area	33
5.3.2	SOI Determinations on Present and Planned Land Use for Lassen Library District	33
5.4	Municipal Services—Present and Probable Capacity and Need	33
5.4.1	Library Services	33
5.4.2	SOI Determinations on Facilities and Services: Present and Probable Need for the Lassen Library District	33
5.5	The Present Capacity of Public Facilities and Adequacy of Public Services Provided	34
5.5.1	Capacity of Facilities	34
5.5.2	SOI Determinations on Public Facilities Present and Future Capacity for the Lassen Library District	34
5.6	Social or Economic Communities of Interest	34
5.6.1	Lassen County Area	34
5.6.2	SOI Determinations on Social or Economic Communities of Interest for the Lassen Library District	34
	<b>APPENDIX A LOCAL GOVERNMENT ISSUES</b>	<b>35</b>
	<b>ABBREVIATIONS</b>	<b>39</b>
	<b>DEFINITIONS</b>	<b>40</b>
	<b>REFERENCES</b>	<b>42</b>
	<b>PREPARERS</b>	<b>42</b>
	<b>MAP</b>	<b>43</b>

## **1 INTRODUCTION**

This Municipal Service Review is prepared for the Lassen Library District in Lassen County which provides library services. The Municipal Service Review (MSR) includes the following information:

- LAFCO requirements for MSRs
- Susanville and Lassen County background
- Description of service provided by Lassen Library District
- Analysis of Lassen Library District's capability to serve existing and future residents in the area

### **1.1 LAFCO's Responsibilities**

Local Agency Formation Commissions are quasi-legislative local agencies created in 1963 to assist the State in encouraging the orderly development and formation of local agencies. The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000 et seq.) is the statutory authority for the preparation of an MSR, and periodic updates of the Sphere of Influence of each local agency. The Governor's Office of Planning and Research has issued Guidelines for the preparation of an MSR. This MSR adheres to the procedures set forth in the MSR Guidelines.

A Sphere of Influence is a plan for the probable physical boundaries and service area of a local agency, as determined by the affected Local Agency Formation Commission (Government Code §56076). Government Code §56425(f) requires that each Sphere of Influence be updated not less than every five years, and §56430 provides that a Municipal Service Review shall be conducted in advance of the Sphere of Influence update.

### **1.2 Municipal Service Review Requirements**

The statute as amended by AB1744 and regulations call for a review of the municipal services provided in the county or other appropriate area designated by the LAFCO. The LAFCO is required, as part of the MSR, to prepare a written statement of findings of its determinations with respect to each of the following:

1. Growth and Population
2. Capacity and Infrastructure
3. Financial Ability
4. Shared Facilities
5. Government Structure and Accountability

### **1.3 Lassen LAFCO Policies and Procedures Related to Municipal Services**

Lassen LAFCO adopted policies and procedures related to municipal services.

#### **1.4 Preparation of the MSR**

Research for this Municipal Service Review (MSR) was conducted during 2010 and 2011.

This MSR is intended to support preparation and update of Spheres of Influence, in accordance with the provisions of the Cortese-Knox-Hertzberg Act. The objectives of this Municipal Service Review (MSR) are as follows:

- ✓ To develop recommendations that will promote more efficient and higher quality service patterns
- ✓ To identify areas for service improvement
- ✓ To assess the adequacy of service provision as it relates to determination of appropriate sphere boundaries

While LAFCO prepared the MSR document, LAFCO did not engage the services of experts in library science, literacy, computer services, accounting or other specialists in related fields, but relied upon reports and Lassen County and Lassen Library District staff for information.

Therefore, this MSR reflects LAFCO's recommendations, based on available information during the research period and provided by Lassen Library District staff to assist in its determinations related to promoting more efficient and higher quality service patterns; identifying areas for service improvement; and assessing the adequacy of service provision for the Lassen Library District.

#### **1.5 Description of Public Participation Process**

The LAFCO proceedings are subject to the provisions California's open meeting law, the Ralph M. Brown Act (Government Code Sections 54950 et seq.) The Brown Act requires advance posting of meeting agendas and contains various other provisions designed to ensure that the public has adequate access to information regarding the proceedings of public boards and commissions. Lassen LAFCO complies with the requirements of the Brown Act.

The State MSR Guidelines provide that all LAFCOs should encourage and provide multiple public participation opportunities in the municipal service review process. Local MSR policies have been adopted by the Lassen LAFCO.

Lassen LAFCO has discussed and considered the MSR process in open session, and has adopted a schedule for completing the various municipal service reviews and sphere of influence updates for districts in Lassen County. Each municipal service review will be prepared as a draft, and will be subject to public and agency comment prior to final consideration by the Lassen LAFCO.

#### **1.6 California Environmental Quality Act (CEQA)**

The Municipal Service Review is a planning study that will be considered by Lassen LAFCO in connection with subsequent proceedings regarding the Lassen Library District and the Sphere of Influence. The Sphere of Influence review or update that will follow has not been approved or adopted by LAFCO.

This MSR is funded in the Lassen LAFCO's 2010-2011 Budget. This MSR includes an analysis, to the extent required by Section 15262 of the CEQA Guidelines, of the environmental factors that may be affected by the Municipal Service Review process, but will not include the preparation of an environmental review document.

### **1.7 Sphere of Influence Requirements**

In determining the Sphere of Influence for each local agency, LAFCO must consider and prepare a statement of determinations with respect to each of the following:

1. The present and planned land uses in the area, including agricultural and open space lands.
2. The present and probable need for public facilities and services in the area.
3. The present capacity of public facilities and adequacy of public services which the agency provides, or is authorized to provide.
4. The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.

### **1.8 SOI Amendments and CEQA**

LAFCO has the discretion to limit SOI updates to those that it may process without unnecessarily delaying the SOI update process or without requiring its funding agencies to bear the costs of environmental studies associated with SOI expansions. Any local agency or individual may file a request for an SOI amendment. The request must state the nature of and reasons for the proposed amendment, and provide a map depicting the proposal.

LAFCO may require the requester to pay a fee to cover LAFCO costs, including the costs of appropriate environmental review under CEQA. LAFCO may elect to serve as lead agency for such a review, may designate the proposing agency as lead agency, or both the local agency and LAFCO may serve as co-lead agencies for purposes of an SOI amendment. Local agencies are encouraged to consult with LAFCO staff early in the process regarding the most appropriate approach for the particular SOI amendment under consideration.

Certain types of SOI amendments are likely exempt from CEQA review. Examples are SOI expansions that include territory already within the bounds or service area of an agency, SOI reductions, and zero SOIs. SOI expansions for limited purpose agencies that provide services (e.g., fire protection, levee protection, cemetery, and resource conservation) needed by both rural and urban areas are typically not considered growth-inducing and are likely exempt from CEQA. Similarly, SOI expansions for districts serving rural areas (e.g., irrigation water) are typically not considered growth-inducing.

*Remy et al. write*

*In City of Agoura Hills v. Local Agency Formation Commission (2d Dist. 1988) 198 Cal.App.3d480, 493-496 [243 Cal.Rptr.740] (City of Agoura Hills), the court held that a LAFCO's decision to approve a city's sphere of influence that in most respects was coterminous with the city's existing municipal boundaries was not a "project" because such action did not entail any potential effects on the physical environment.<sup>1</sup>*

Since the recommendation is for the Sphere of Influence for the boundary of the Lassen Library District to remain the same, there will be no environmental impacts from the adoption of the Sphere and no environmental document is required.

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<sup>1</sup> Remy, Michael H., Tina A. Thomas, James G. Moose, Whitman F. Manley, Guide to CEQA, Solano Press Books, Point Arena, CA, February 2007, page 111.

## **2 LASSEN COUNTY AND SUSANVILLE BACKGROUND**

### **2.1 Lassen County Background**

#### **2.1.1 Lassen County Topography**

Lassen County is located in northeastern California. It is bordered on the north by Modoc County, on the south by Plumas and Sierra Counties, on the west by Shasta County, and on the east by the State of Nevada.

Lassen County contains varied topography. The County has a variety of open valleys, forested plateaus, mountain meadows, and high mountain peaks and ranges. Various river and stream courses dominate the landscape, along with Honey Lake and Eagle Lake, the major water features of the County (Eagle Lake is the second largest natural lake located wholly within California).

The total land area in Lassen County is approximately 2,910,080 acres. Of this land area, over 63 percent consists of public lands managed by Federal, State or other governmental agencies. Over 1,025,000 acres in Lassen County are managed by the Bureau of Land Management and approximately 610,000 acres are managed by the U.S. Forest Service.

Other public lands include Lassen Volcanic National Park, the Sierra Army Depot, and lands owned by the State of California, including lands managed primarily for wildlife resources by the California Department of Fish and Game. There are also Indian Lands north and east of Susanville. Most of the land in Lassen County is undeveloped. Of the total 2,910,080 acres included within the County, a very large portion consists of wildland areas of forest or brushland.

#### **2.1.2 Lassen County Climate**

The climate of Lassen County is variable but in general is characterized by warm dry summers and cold moist winters. Most of the precipitation falls between October and May. The average annual rainfall ranges from four inches along the Nevada border in the eastern Honey Lake Valley and increases going west to 48 inches near Juniper Lake in Lassen Volcanic National Park. Average daily temperatures range from 69.6° F in July to 20.4° F in January. Wildland fire season varies slightly, but usually runs from late May to late October.

#### **2.1.3 Lassen County Communities**

Lassen County includes one incorporated city, the City of Susanville, and various unincorporated communities spread throughout the County. Unincorporated community centers include the following:

Bieber	Clear Creek	Doyle
Herlong	Janesville	Johnstonville
Leavitt Lake	Litchfield	Little Valley
Milford	Standish	Westwood

The primary means of access to Lassen County is via automobile, and the roadway system within Lassen County serves as the primary means of movement between communities. The major service routes are as follows:

- A. U.S. Highway 395, which serves as a north-south route connecting Lassen County to points north via Alturas, and points south including the metropolitan area of Reno, Nevada;
- B. State Route 36, which provides regional access to Lassen County from west via the Lake Almanor Basin;
- C. State Route 44, which intersects Highway 36 approximately 7 miles west of Susanville, connects the County to Redding and points north;
- D. State Route 139, which connects Susanville with the northern communities of the County via Willow Creek Valley, the north shore of Eagle Lake and State Route 299 in Big Valley;
- E. State Route 299, which connects the area of Big Valley with Alturas in Modoc County to the northeast and with Shasta County, Redding and Interstate 5 to the west;
- F. State Route 147, with less than two miles of this State Route running through Lassen County, connecting with State Route 36 approximately five miles west of Westwood.

Recreational opportunities in Lassen County attract a substantial number of visitors to the area, especially in the summer. The summer population can sometimes exceed the resident population, especially on holiday weekends. This increase in visitor population is largely attributed to second-home ownership in community centers and various recreational attractions such as Eagle Lake, the Lassen Volcanic National Park and the Bizz Johnson trail.

**2.1.4 Lassen County Population**

The following information is provided by the State of California on Lassen County population growth from 2000 to 2009:

<b>LASSEN COUNTY POPULATION 2000 TO 2009<sup>2</sup></b>										
	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>Susanville</b>	17,465	17,403	17,243	17,514	17,922	18,049	17,973	17,904	17,636	17,402
<b>Balance Of County</b>	16,363	16,462	16,592	16,584	16,752	16,952	16,873	17,967	18,320	18,148
<b>County Total</b>	33,828	33,865	33,835	34,098	34,674	35,001	34,846	35,871	35,956	35,550

<sup>2</sup> State of California, Department of Finance, E-4 Population Estimates for Cities, Counties and the State, 2001-2009, with 2000 Benchmark. Sacramento, California, May 2009.

### 2.1.5 Schools in Lassen County

Susanville is fortunate to have Lassen Community College serving the community. The Full-Time Enrollment is 1,231 students. The College is located on Highway 139. The website is [www.lassen.cc.ca.us](http://www.lassen.cc.ca.us)

The School Districts in Lassen County are the Fort Sage Unified School District, Lassen Union High School District, Susanville School District, and Big Valley Joint Unified School District. Schools in Lassen County are as follows:

<b>LASSEN COUNTY SCHOOLS<sup>3</sup></b>		
<b>Community</b>	<b>School</b>	<b>Enrollment*</b>
<b>High Schools</b>		
Bieber	Big Valley Community Day School	1
Bieber	Big Valley High School	77
Bieber	Gateway High School (Continuation School)	1
Doyle	Long Valley Charter School	169
Herlong	Herlong High School	74
Herlong	Render Continuation High School	7
Susanville	Credence High School	63
Susanville	Diamond Mountain Charter High School	62
Susanville	Lassen Community Day School	7
Susanville	Lassen County Community High School	32
Susanville	Lassen County Juvenile Court High School	12
Susanville	Lassen County Opportunity High School	2
Susanville	Lassen High School	933
Susanville	Spring Ridge Community Day School	2
Westwood	Horizon High School (Continuation School)	5
Westwood	Westwood Charter School	359
Westwood	Westwood Community Day School	1
Westwood	Westwood High School	151

\*Enrollment is total enrollment for all grades. Schools are listed for each level served.

<b>Middle Schools</b>		
Bieber	Big Valley Intermediate School	96
Doyle	Long Valley Charter School	169
Herlong	Fort Sage Middle School	29
Susanville	Diamond View Elementary School	281
	Spring Ridge Community Day School	2
	Susan River Community Day School	1
	Horizon High School (Continuation School)	5
Westwood	Westwood Charter School	359

<sup>3</sup> [http://www.publicschoolreview.com/county\\_schools/stateid](http://www.publicschoolreview.com/county_schools/stateid), February 12, 2010.

<b>Elementary Schools</b>		
Doyle	Long Valley Charter School	169
Herlong	Fort Sage Community Day School	2
Herlong	Sierra Primary School	87
Janesville	Janesville Elementary School	460
Litchfield	Shaffer Elementary School	323
Susanville	Johnstonville Elementary School	211
Susanville	McKinley Elementary School	499
Susanville	Meadow View Elementary School	429
Susanville	Paiute Creek Community Day School	7
Susanville	Richmond Elementary School	227
Susanville	Spring Ridge Community Day School	2
Termo	Juniper Ridge Elementary School	9
Westwood	Fletcher Walker Elementary School	176
Westwood	Horizon High (Continuation School)	5
Westwood	Red River Community Day School	2
Westwood	Westwood Charter School	359

The Lassen Library District needs to coordinate with all schools in the area to supplement library services.

## **2.2 Susanville Background**

### **2.2.1 Susanville Description**

The City of Susanville has the following description on its website:

*The City of Susanville is the only incorporated city and is the county seat of Lassen County. We are located in the northeast corner of California, ninety miles northwest of Reno, Nevada and one hundred miles east of Red Bluff, California at an elevation of 4,200 feet. Residents of the city enjoy both forested mountains and desert environments, which offer multiple choices of recreation activities. We are minutes away from Eagle Lake and the famous Eagle Lake trout, the Biz Johnson Trail, fishing in the Susan River, hunting, hiking, and a number of bicycling trails.*

*Susanville has a fully accredited hospital, a municipal airport and a municipal golf course. Our children enjoy a quality education system which includes Lassen Community College. If you enjoy the four seasons, you will love Susanville. In Susanville, the air is clean, the water is pure, the people are friendly and the cost of living is reasonable.<sup>4</sup>*

### **2.2.2 Susanville Location**

Susanville is located 75 miles from Reno, Nevada and 136 miles from Sacramento, California. The considerable distance to larger cities shows the importance of the Lassen Library District and the need for the District to enhance the quality of life in Susanville.

<sup>4</sup> City of Susanville, [http://www.cityofsusanville.org/index.php?option=com\\_content&view=article&id=33&Itemid=84](http://www.cityofsusanville.org/index.php?option=com_content&view=article&id=33&Itemid=84), February 8, 2011.

### 2.2.3 Susanville Population Data

The estimated median household income in 2009 was lower in Susanville than for the State of California as shown below:<sup>5</sup>

Household Income Susanville:	\$47,413 (it was \$35,675 in 2000)
Household Income California:	\$58,931
Susanville estimated per capita income in 2009:	\$16,642

The estimated median house or condo value in 2009 was lower in Susanville than for the State of California as shown below:<sup>6</sup>

Estimated house/condo value Susanville:	\$174,068 (it was \$101,100 in 2000)
Estimated house/condo value California:	\$384,200

Mean housing prices in Susanville in 2009 were as follows:<sup>7</sup>

All housing units:	\$197,980
Detached houses:	\$208,263
Townhouses or other attached units:	\$147,016
In 2-unit structures:	\$168,458
Mobile homes:	\$34,577
Occupied boats, RVs, vans, etc.:	\$5,000

The lower incomes and housing values in Susanville show the difficulty that the Library District has in raising additional revenue either from special assessments or from fundraising.

For population 25 years and over in Susanville the educational level was as follows in

2009:	High school or higher:	80.1%
	Bachelor's degree or higher:	11.1%
	Graduate or professional degree:	3.1%

Although the level of High School graduates is reasonable; the level of those with higher education is lower than that of the State of California. The Library needs to provide services to residents with all levels of education.

Susanville had an unemployment level of 9.0% and for those with jobs the mean travel time to work was 13.5 minutes in 2009.

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<sup>5</sup> <http://www.city-data.com/city/Susanville-California.html#ixzz1CS5I80tV>

<sup>6</sup> <http://www.city-data.com/city/Susanville-California.html#ixzz1CS5Xx3Y6>

<sup>7</sup> <http://www.city-data.com/city/Susanville-California.html#ixzz1CS5I80tV>

### **3 LASSEN LIBRARY DISTRICT**

The Lassen Library District is a special district for public library services formed pursuant to library sections of the California Education code. As a special district the library is independent of other local governments and solely responsible for its policies and funding.

The Library District provides a single service, that of a library, to the residents of Lassen County and its visitors. The primary source of funding to finance its operations is a special district tax of \$28 per habitable dwelling assessed on residential properties located within the city limits of the City of Susanville.<sup>8</sup>

#### **3.1 History**

From 1915 to 1992 the Susanville area was served by a county library. In December 1992, the Lassen County Board of Supervisors adopted Resolution No. 92-89 to form County Service Area 3 for Library Service. This CSA 3 was to include the following six school districts:

Susanville  
Richmond  
Johnstonville  
Westwood  
Shaffer  
Janesville

All the districts were included even though only Susanville and Richmond school districts voted to assess an \$18.00 per dwelling fee to support library services by the required two-thirds vote.<sup>9</sup>

In 1994, the county library was closed when the Lassen County Board of Supervisors decided to stop support of the library due to fiscal constraints. Faced with the closure of their library, concerned Susanville citizens moved to establish an independent library special district.

The formation of the Susanville Library district was approved by the Lassen County Local Agency Formation Commission on August 10, 1994 and approved by 71.4 percent of Susanville voters on November 8, 1994.<sup>10</sup> The first members of the Board of Library Trustees were sworn into office in January 1995 when the Board assumed library governance from the Susanville Municipal Public Library Board of Trustees. At the time of the district's formation its approved boundaries coincided with the city limits of Susanville.<sup>11</sup>

The Susanville Library District acquired the collections and furnishings of the closed county free library from Lassen County and commenced operations on September 6,

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<sup>8</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=view&id=13&Itemid=31](http://lassenlibrary.org/go/index.php?option=com_content&task=view&id=13&Itemid=31), February 12, 2011.

<sup>9</sup> Lassen County, Board of Supervisors Resolution No. 92-89, December 22, 1992.

<sup>10</sup> Lassen LAFCO, File # 94-02, Susanville Library District Formation.

<sup>11</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=view&id=5&Itemid=35](http://lassenlibrary.org/go/index.php?option=com_content&task=view&id=5&Itemid=35), July 24, 2010

1995 in the former county library's location at Courthouse Annex on S. Roop Street. The library then moved into temporary quarters in an old furniture building at 911 Main Street until renovations were completed to their new facility. The Susanville Library District applied to Lassen LAFCO to expand the boundaries of the District in 1996 but this project was not successful.<sup>12</sup>

The library moved into its current location at 1618 Main Street in February 1997.<sup>13</sup> The boundaries of the Susanville Library District were expanded via administrative application to the Lassen County Local Agency Formation Commission in September 2006 to encompass the entirety of Lassen County<sup>14</sup> and the Board of Trustees approved in November 2006 changing the name of the District to Lassen Library District to better reflect the District's expanded area of operations. The assessment of the special district tax was not expanded to residential properties outside of the city limits of the City of Susanville concurrently with this application because this action requires voter approval. The Library Board of Trustees is working to obtain that voter approval during the next general election cycle.<sup>15</sup> Today, the Lassen Library District is striving to return extensive library services to all Lassen County citizens via the use of modern technology and a renewed effort to serve as a distribution center for the sharing of library resources with and between libraries.<sup>16</sup>

### **3.2 Mission Statement**

*The Lassen Library District conducts programs and provides services and resources that enable its patrons to acquire high-level literacy and life-long learning skills so they can make maximum use of the District's information resources, and those of any of the nation's libraries, to improve the quality of their personal and professional lives.<sup>17</sup>*

### **3.3 Contact Information**

Contact information for the Lassen Library District is as follows:

Mail: Lassen Library District  
1618 Main Street  
Susanville, CA 96130-4505

Phone: 530-251-8127 Circulation Desk  
530-257-8113 Library Manager, business office, cataloging personnel  
530-257-8115 FAX  
530-257-8021 Literacy programs coordinators

E-Mail: Main E-mail [lassenlibrary@citlink.net](mailto:lassenlibrary@citlink.net)  
Literacy E-mail [lassenliteracy@citlink.net](mailto:lassenliteracy@citlink.net)

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<sup>12</sup> Lassen LAFCO, File # 96-02, Susanville Library District Annexation

<sup>13</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=view&id=5&Itemid=35](http://lassenlibrary.org/go/index.php?option=com_content&task=view&id=5&Itemid=35), July 24, 2010

<sup>14</sup> Lassen LAFCO, File # 2005-0002, Susanville Library District Annexation.

<sup>15</sup> Lassen Library District, Jeff Hawkins, [lassenlibrary@citlink.net](mailto:lassenlibrary@citlink.net), June 29, 2011.

<sup>16</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=view&id=5&Itemid=35](http://lassenlibrary.org/go/index.php?option=com_content&task=view&id=5&Itemid=35), July 24, 2010

<sup>17</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=view&id=5&Itemid=35](http://lassenlibrary.org/go/index.php?option=com_content&task=view&id=5&Itemid=35), February 7, 2010.

Kids Programs  
Teen Programs

[lassenlibkids@frontier.com](mailto:lassenlibkids@frontier.com)  
[lassenlibteens@frontier.com](mailto:lassenlibteens@frontier.com)

**Hours of Operation<sup>18</sup>**

Tue - Thu 11 a.m. - 6 p.m.  
Fri - Sat 11 a.m. - 3 p.m.  
Sun - Mon Closed

**2010 Holiday Closings**

Jan 1 New Year's Day  
Nov 25 Thanksgiving  
Dec 24 Christmas Eve Early Close  
Dec 25 Christmas

**3.4 Board of Directors<sup>19</sup>**

As an independent special district, the governance of the district is vested in an elected administrative board of library trustees. The Lassen Library District Board of Library Trustees is comprised of five uncompensated members. These members were elected by voters living within the district's initially established boundaries (encompassing the city limits of Susanville). The library trustees are responsible for setting the personnel, operations, patron and financial policies and the strategic direction of the library district.

Trustees are elected to four-year terms; three trustees are elected during one election cycle and the other two trustees are elected during the next election cycle. Elections are held in even numbered years during regularly held state and local general elections.

The members of the Board of Library Trustees and their terms of service are as follows:

<b>Position</b>	<b>Name</b>	<b>Term Expires</b>
President	Amy Owens	December 2012
Vice President	Doug Olson	December 2014
Secretary	Riki Dimond	December 2012
Trustee	Colby Smith	December 2014
Trustee	Cheryl McCormack	December 2012

The Board of Library Trustees holds regular, public monthly meetings in the library's conference room at 4 p.m. on the third Thursday of each month.

**3.5 Facilities**

The Lassen Library District is located in a single story, 11,100 square foot building in the heart of Susanville, California. The library has a collection of more than 43,000 items. The Main Reading Room is the central area of the library. It contains all of the library's collections, the public access computing area, magazine and newspaper reading area, microfilm reading/printing station and the Circulation Desk. Four study carrels and two

<sup>18</sup>Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_frontpage&Itemid=1](http://lassenlibrary.org/go/index.php?option=com_frontpage&Itemid=1), July 24, 2010.

<sup>19</sup>Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=view&id=13&Itemid=31](http://lassenlibrary.org/go/index.php?option=com_content&task=view&id=13&Itemid=31), February 12, 2011.

worktables are provided for patron use.<sup>20</sup> The Library has 42,800 books; 696 audio materials; 766 video materials; 70 serial subscriptions.<sup>21</sup>

### **3.6 Employees**

Every member of the Library District's staff is a part-time employee. There are nine employees on the staff. The staff consists of a library director, manager of library services, administrative assistant, librarian assistants, catalogers, and literacy program coordinators.<sup>22</sup> The Library employee positions are as follows:<sup>23</sup>

#### **District Librarian**

By state of California law, every library must have a certificated librarian on the staff. The Library Director of the Lassen Library District is a shared position with a librarian at another library. Currently, this person is also the librarian of High Desert State Prison. The Library Director reports directly to the Board of Library Trustees and is responsible for relations with the California State Library, long range planning, advising on District policies and identifying/acquiring funding. The Library Director is a management position at the library.

#### **Manager of Library Services**

This position reports to the Library Director and the Board of Library Trustees and has overall responsibility for library operations, including library employee supervision, materials acquisition and public relations. The Manager of Library Services is a management position at the library.

#### **Administrative Assistant**

This position reports to the Library Director and the Manager of Library Services and is responsible for bookkeeping, administrative and facilities support of the district. The Administrative Assistant is a management position at the library.

#### **Librarian Assistant**

Librarian assistants report to the Manager of Library Services and are responsible for the daily operation of the library. They man the circulation desk, assist patrons in their use of library services and products and maintain the physical appearance of the library. They also perform various administrative and programming support tasks as may be assigned.

#### **Librarian Assistant-Youth Services**

The Youth Services Librarian Assistant reports to the Manager of Library Services and is responsible for the planning, preparation and conduct of the library's programs for children and teens.

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<sup>20</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=view&id=36&Itemid=64](http://lassenlibrary.org/go/index.php?option=com_content&task=view&id=36&Itemid=64), July 24, 2010.

<sup>21</sup> <http://www.city-data.com/city/Susanville-California.html#ixzz0uvAmG2Eo>

<sup>22</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=blogcategory&id=15&Itemid=30](http://lassenlibrary.org/go/index.php?option=com_content&task=blogcategory&id=15&Itemid=30), July 24, 2010.

<sup>23</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=blogcategory&id=15&Itemid=30](http://lassenlibrary.org/go/index.php?option=com_content&task=blogcategory&id=15&Itemid=30), February 12, 2011.

### Cataloger

Catalogers report to the Manager of Library Services and are responsible for preparing and entering newly received materials into the library's online catalog system and removing materials that are to be disposed of.

### Literacy Coordinator

The Literacy Coordinator is a grant-funded position and reports to the Board of Library Trustees. This employee is responsible for obtaining grant funding for the literacy programs and for providing literacy services funded by the grant(s).

## **3.7 Volunteers**

The Lassen Library Friends of the Library is a group of citizens who provide support to the library by donating time and materials for the library and its programs. The group has a four-tier membership structure with annual membership fees. One hundred percent of money collected goes to the Lassen Library for the purchase of books, magazine subscriptions, to fund special equipment purchases, provide matching funds for grant applications, fund special projects and buy plants and provide upkeep for the garden boxes in front of the library.

The Friends of the Library meet the second Thursday quarterly at 4 p.m. at the library. The public is invited to attend and are invited to join the Friends of the Library. An application form can be obtained at the library. Membership levels and annual dues are as follows:

Regular Member	\$10
Family Member	\$25
Benefactor Member	\$100
Foundation Member	\$500

## **3.8 Programs**

### **3.8.1 Story Time**<sup>24</sup>

#### **A. Pre-School Story Time**

The Pre-school Story Time is held every Wednesday at 10:30 a.m. and is hosted by the Susanville Mothers Club. Attendees do not need to be members of the Mothers Club, but are encouraged to be so. The Mothers Club reads books from a variety of authors covering a wide range of subjects that are appropriate for pre-school aged children. Story time is usually followed by a craft session during which the children are introduced to a variety of crafting skills.

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<sup>24</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=view&id=51&Itemid=77](http://lassenlibrary.org/go/index.php?option=com_content&task=view&id=51&Itemid=77), February 12, 2011.

**B. After School Story Time**

The After School Story Time is held every Wednesday at 3:30 p.m. during the school year (September thru June). These story times are intended for school children in grades K - 4 (or so). Children participate in story-telling, book readings and activities.

**3.8.2 Early Learning<sup>25</sup>**

The Early Learning with Families (ELF) program at Lassen Library is designed to provide resources to parents and their young children to help them make the most of the learning that a child undergoes the first five years of his or her life. The program uses educational resources from the following early learning and literacy programs:

Early Learning with Families - A statewide project of the California State Library and North Bay Cooperative Library System, supported in whole or in part by the U.S. Institute of Museum and Library Services under the provisions of the Library Services and Technology Act, administered in California by the State Librarian.

Every Child Ready to Read - A program of the Public Library Association and the Association for Library Service to Children, divisions of the American Library Association.

Getting Ready for School - A program of the Foundation for Early Learning.

Parents Action for Children - A program of Michele and renowned film director Rob Reiner to help raise public awareness about the critical importance the prenatal period through the first early years plays in a child's healthy brain development.

**3.8.3 Adult Literacy<sup>26</sup>**

Lassen Library Literacy Program is committed to assisting any adult in the area with personal reading and writing issues thus giving them the opportunity to improve their quality of life. The Adult Literacy Mission Statement is "Learning to read changes a life at any age."

Learning to read is convenient and it's free, confidential and private. No one will know about an adult's participation in the Literacy Program. The program is individualized to each student's interest and needs.

Literacy students can be anyone over 21 years of age. There are many adults in the Susanville area that may be functionally illiterate. Some are parents, business owners, or retired residents. They all show courage when they admit that they need to improve their basic skills in reading, writing and mathematics. One to one and/or small group tutoring videos, computer programs and audio cassettes are available to learn and practice.

Citizenship classes are available to help anyone interested in becoming a U. S. citizen. To become a citizen, persons must have lived in the United States for at least five years

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<sup>25</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=view&id=49&Itemid=75](http://lassenlibrary.org/go/index.php?option=com_content&task=view&id=49&Itemid=75), February 12, 2011.

<sup>26</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=view&id=27&Itemid=48](http://lassenlibrary.org/go/index.php?option=com_content&task=view&id=27&Itemid=48), February 12, 2011.

(three years if married to a U. S. citizen). The Adult Literacy Program helps people to send for the application for naturalization and helps to prepare them for the citizenship test. Preparation for other tests is also available.

Literacy Program tutors are unpaid volunteers. They meet with their students at convenient times. Student and tutor meet as often as needed. Tutors usually commit to one to two hours per week. Students often come several times a week to work in the computer lab. Tutors do not need college degrees or teaching experience. Time and commitment are their qualifications. The Literacy Program provides the tutors with training, materials, a newsletter and other support.

### **3.8.4 Summer Reading Program<sup>27</sup>**

The summer reading program is loosely based on the program developed by the Collaborative Summer Library Program made available to California libraries by the California Library Association. Within the resources available to the library, we hope to provide children and teens opportunities to have fun and exercise their brains during the summer vacation. The importance of summer reading to a child's level of performance in school each year is well documented. The goals of the summer reading program are as follows:

- Motivate children to read
- Develop positive attitudes about reading and books
- Enable children to maintain their reading skills during summer vacation
- Encourage regular use of the library
- Attract new users to the library
- Promote the library's services and materials to the community
- Foster cooperation between community agencies
- Offer experiences through which children can learn to work cooperatively

In 2010 the summer reading program was offered from June 17 through July 29 on Thursdays from 9:00 to 11:00 a.m. for children and on Thursdays from 6:00 to 8:00 p.m. for teenagers.

### **3.8.5 GED Testing<sup>28</sup>**

Lassen Library District is an official General Educational Development (GED) testing center (ID 3000072162). GED exams are administered on the second Monday and Tuesday of each month. Official GED exams cannot be taken online.

The GED tests are a product of GED Testing Service, a program of the American Council on Education, which develops, delivers and safeguards the tests. The GED tests measure high school-level skills and knowledge in the five subject areas of math, science, social studies, language arts (reading and language arts) and writing. Each subject area is tested via a multiple-choice subtest. The language arts writing subtest also includes a written essay.

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<sup>27</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=view&id=50&Itemid=76](http://lassenlibrary.org/go/index.php?option=com_content&task=view&id=50&Itemid=76), February 12, 2011.

<sup>28</sup> Lassen Library District, [http://lassenlibrary.org/go/index.php?option=com\\_content&task=view&id=66&Itemid=86](http://lassenlibrary.org/go/index.php?option=com_content&task=view&id=66&Itemid=86), February 12, 2011

To pass the GED Test in California, examinees must receive a standard score of at least 410 on each of the five GED subtests, and earn an average standard score of 450 or higher. If an examinee does not meet both these criteria, the test is failed.

Successful completion of the GED test leads to the awarding of the California High School Equivalency Certificate. The GED scoring center mails the High School Equivalency Certificate and an Official Report of Test Results to examinees who pass all of the tests about 3 days after all of the tests are scored. Certificates and transcripts are not mailed until all tests have been passed.

Examinees may retake failed tests to attain passing scores. The Lassen Library Test Center sets no requirements on how soon a test can be retaken, but strongly recommends a re-assessment of one's situation prior to taking a test for a third time after failing it the second time. A test cannot be taken more than three times in any given calendar year.

Pre-registration for GED testing is required. It takes 30-45 minutes and involves completing the U.S. Demographic Form and paying the testing fee. The U.S. Demographic Form is required of all examinees who are taking the tests in California for the first time. California examinees retaking tests or completing untaken tests do not need to complete another U.S. Demographic Form. Registration must be done in person at the Lassen Library during regular business hours. The fee for the full 5-test suite is \$150, or \$30 for each individual test. The cost to retake a failed test is \$25 for each retake.

There are no GED preparation programs in Lassen County; self-preparation is the only method of preparing. The following resources are available:

- GED preparation books, either purchased from a book store or available for checkout from Lassen Library.
- General tutoring available from the Lassen Library Literacy Program.
- Free and for-pay study and practice sites on the World Wide Web.

### **3.9 Finances**

The Lassen Library District shows the 2008-2009 Budget on the website and this is shown below. The 2009-2010 Budget and the actual income and expenses are shown next and the 2010-2011 Budget is shown last. The Lassen Library District makes every effort to save on expenses and does fundraising in addition to getting the special fee revenue. The Lassen Library District maintains the following schedule for reviewing budgets and finances:

April	The long range plan is reviewed and revised as necessary. Current year accomplishments are compared to those planned and uncompleted goals are continued to the next year. Preliminary budget is developed.
May	Preliminary budget is submitted to Board of Library Trustees for a first reading.

- June Final budget is presented to Board of Library Trustees for approval.  
Current fiscal year ends June 30
- July New fiscal year begins July 1.
- January Mid-year review of the budget is conducted

### **3.9.1 Fiscal Year 2008 - 2009 Budget<sup>29</sup>**

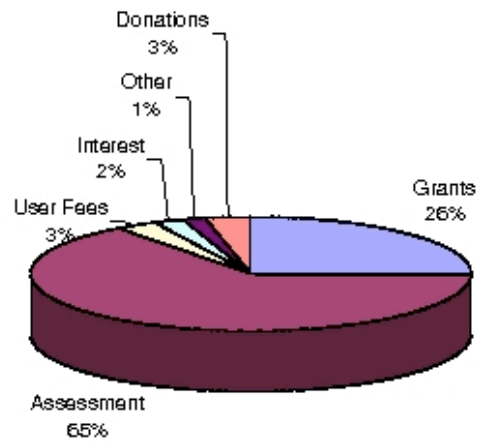
At the beginning of the year the Board of Library Trustees approved an operating budget that was expected to be about \$2,717 in deficit. The majority of the excess in spending over income is due to expected expenses for an election initiative to raise the library's special tax assessment. As is the practice with all initial budgets this budget assumes worst case situations for utilities, payroll and other expenses which a dependent on the weather and economic factors beyond our control. Mid-year budget revisions usually present a more accurate assessment of the end-of-year budget situation.

The following tables and charts depict the composition of the FY 2008 - 2009 Operating Budget as it was approved in July 2008.

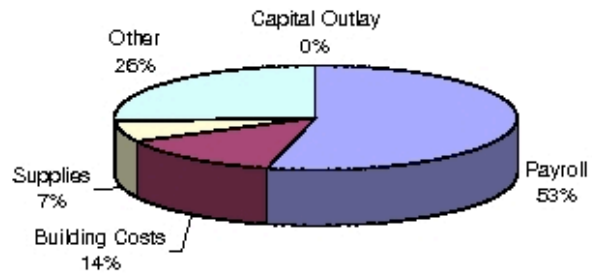
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<sup>29</sup> Lassen Library District,  
[http://lassenlibrary.org/go/index.php?option=com\\_content&task=blogcategory&id=15&Itemid=30](http://lassenlibrary.org/go/index.php?option=com_content&task=blogcategory&id=15&Itemid=30), July 24, 2010.

Grants	\$44,777
Assessment	\$114,410
User Fees	\$5,700
Interest	\$4,000
Other	\$2,644
Donations	\$6,000
<b>Total Income</b>	<b>\$177,531</b>



Payroll	\$96,572
Building Costs	\$24,620
Supplies	\$11,727
Other	\$46,688
Capital Outlay	\$0
<b>Total Expenses</b>	<b>\$180,248</b>



**3.9.2 Fiscal Year 2009-2010 Budget<sup>30</sup>**

The Budget for Fiscal Year 2009-2010 is presented below. Income is shown first and expenses on the following page.

**Lassen Library District July 2009 through June 2010**

	Income	Budget
<b>Income Source</b>		
5100 · PUBLIC/PRIVATE GRANTS		
5122 · County Grants	1,000.00	1,000.00
5141 · State Grants	38,009.84	37,419.00
5181 · Private Grants	<u>0.00</u>	<u>0.00</u>
Total 5100 · PUBLIC/PRIVATE GRANTS	\$39,009.84	\$38,419.00
5200 · DISTRICT ASSESSMENT		
5202 · Assessment - Prior Year	6,253.54	4,752.00
5203 · Assessment - Current Year	<u>110,295.56</u>	<u>109,588.00</u>
Total 5200 · DISTRICT ASSESSMENT	\$116,549.10	\$114,340.00
5300 · USER FEES		
5301 · User Late Fees	3,671.44	3,675.00
5313 · Printing-Copying	2,237.45	2,113.00
5351 · Damaged/Lost Book Fee	<u>68.15</u>	<u>0.00</u>
Total 5300 · USER FEES	\$5,977.04	\$5,788.00
5400 · INTEREST INCOME		
5401 · Money Market Fund	66.16	98.00
5411 · Certificates of Deposit	2.40	0.00
5421 · District Assessment Fund	<u>295.53</u>	<u>83.00</u>
Total 5400 · INTEREST INCOME	\$359.29	\$181.00
5600 · DONATIONS-FUNDRAISER INCOME		
5606 · Used Book Liquidations	4,375.16	2,930.00
5610 · Direct Gift	680.00	700.00
5636 · Collection Jars, Products	812.40	695.00
5641 · Literacy Programs	0.00	0.00
5660 · Fund-Raiser Proceeds	<u>1,144.05</u>	<u>1,575.00</u>
Total 5600 · DONATIONS-FUNDRAISER	\$7,011.61	\$5,900.00
5700 · OTHER INCOME		
5741 · Rental-Conference Room	25.00	0.00
5750 · Contract Income	1,842.54	1,965.00
5751 · Misc Service / Charges	384.22	469.00
5761 · Reimbursement for Prior Expense	143.00	0.00
5762 · Postage/Handling	135.00	0.00
5771 · Instruction/Tutoring	1,027.50	0.00
5772 · Exam Proctoring	<u>2,730.00</u>	<u>2,975.00</u>
Total 5700 · OTHER INCOME	\$6,287.26	\$5,409.00
<b>Total Income 2009-2010</b>	<b>\$175,194.14</b>	<b>\$170,037.00</b>

<sup>30</sup> Lassen Library District, Jeff Hawkins, [lassenlibrary@citlink.net](mailto:lassenlibrary@citlink.net), February 2011.

**Lassen Library District July 2009 through June 2010**

<b>Expense Categories</b>	<b>Expense</b>	<b>Budget</b>
<b>7200 · EMPLOYEE COMPENSATION</b>		
7210 · Payroll	93,541.10	90,676.00
7220 · Company Paid Deductions	9,218.81	8,404.00
7230 · Workers Comp Premiums	<u>901.82</u>	<u>901.00</u>
<b>Total 7200 EMPLOYEE COMPENSATION</b>	<b>\$103,661.73</b>	<b>\$99,981.00</b>
<b>7300 · BUILDING COSTS</b>		
7311 · Telephone	2,494.53	2,886.00
7321 · Natural Gas	5,980.64	6,832.72
7331 · Electricity	6,751.18	6,878.14
7341 · Sewer	256.80	256.80
7351 · Water	455.95	515.00
7361 · Refuse Disposal	354.60	360.00
7371 · Maintenance	<u>4,693.23</u>	<u>3,370.00</u>
<b>Total 7300 · BUILDING COSTS</b>	<b>\$20,986.93</b>	<b>\$21,098.66</b>
<b>7400 · OPERATING SUPPLIES</b>		
7410 · New Books	839.66	620.00
7411 · Book Processing & Repair	1,906.35	1,318.00
7420 · Periodicals	861.37	809.00
7430 · New Videos	621.55	573.00
7441 · Office Supplies	3,229.15	2,976.00
7451 · Shipping & Postage	1,831.70	1,799.00
7465 · Program Resources/Supplies	4,984.90	4,417.00
7471 · Software	<u>652.73</u>	<u>700.00</u>
<b>Total 7400 · OPERATING SUPPLIES</b>	<b>\$14,927.41</b>	<b>\$13,212.00</b>
<b>7500 · OTHER COSTS</b>		
7501 · Contracts--Accounting	6,810.00	6,710.00
7502 · Contracts--Legal	0.00	0.00
7503 · Contracts--Follett	829.00	829.00
7506 · Contracts--Custodial	13,200.00	13,200.00
7508 · Contracts--GED	1,679.00	1,980.00
7509 · Contracts--Other	255.41	255.00
7511 · Dues and Memberships	1,119.00	969.00
7512 · Election expenses	117.10	0.00
7516 · ILL fines & Fees	50.30	0.00
7517 · Other fines & charges	20.00	0.00
7518 · Returned check NSF charge	5.00	0.00
7521 · Equipment Rental/Maintenance	4,504.81	4,347.00
7531 · Insurance	4,392.28	4,500.00
7541 · Public Notices	1,167.70	1,849.30
7546 · Promotional Materials	0.00	39.00
7551 · Travel-Training-Meetings	1,741.92	2,017.00
7592 · Refund of Prior Income	<u>148.00</u>	<u>0.00</u>
<b>Total 7500 · OTHER COSTS</b>	<b>\$36,039.52</b>	<b>\$36,695.30</b>
<b>7600 · CAPITAL OUTLAY</b>		
7601 · Equipment	4,348.67	2,604.00
7611 · Furniture	2,590.08	549.00
7615 · Facility	<u>1,846.95</u>	<u>0.00</u>
<b>Total 7600 · CAPITAL OUTLAY</b>	<b>\$8,785.70</b>	<b>\$3,153.00</b>
<b>Total Expense</b>	<b>\$184,401.29</b>	<b>\$174,139.96</b>
<b>Net Ordinary Income</b>	<b>-9,207.15</b>	<b>-4,102.96</b>

### 3.9.3 Fiscal Year 2010-2011 Budget

The Budget for Fiscal Year 2010-2011 is presented below. Income is shown first and expenses on the following page.

#### Lassen Library District July 2010 through June 2011

Income

5100 · PUBLIC/PRIVATE GRANTS	
5122 · County Grants	1,000.00
5141 · State Grants	<u>33,000.00</u>
Total 5100 · PUBLIC/PRIVATE GRANTS	\$34,000.00

5200 · DISTRICT ASSESSMENT	
5202 · Assessment - Prior Year	3,285.00
5203 · Assessment - Current Year	<u>111,275.00</u>
Total 5200 · DISTRICT ASSESSMENT	\$114,560.00

5300 · USER FEES	
5301 · User Late Fees	3,364.00
5313 · Printing-Copying	<u>2,240.00</u>
Total 5300 · USER FEES	\$5,604.00

5400 · INTEREST INCOME	
5401 · Money Market Fund	177.00
5421 · District Assessment Fund	<u>98.00</u>
Total 5400 · INTEREST INCOME	\$275.00

5600 · DONATIONS-FUNDRAISER INCOME	
5606 · Used Book Liquidations	2,087.00
5610 · Direct Gift	2,490.00
5636 · Collection Jars, Products	808.75
5638 · Memorial Bequeaths	8,475.00
5660 · Fund-Raiser Proceeds	<u>923.70</u>
Total 5600 · DONATIONS-FUNDRAISER	\$14,784.45

5700 · OTHER INCOME	
5741 · Rental-Conference Room	0.00
5750 · Contract Income	2,574.00
5751 · Misc Service / Charges	458.00
5761 · Reimbursement for Prior Expense	1,205.00
5762 · Postage/Handling	1,311.00
5771 · Instruction/Tutoring	750.00
5772 · Exam Proctoring	<u>2,700.00</u>
Total 5700 · OTHER INCOME	\$8,998.00

<b>Total Income 2010-2011</b>	<b>\$178,221.45</b>
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**Lassen Library District July 2010 through June 2011**

**Expenses**

7200 · EMPLOYEE COMPENSATION	
7210 · Payroll	94,552.00
7220 · Company Paid Deductions	9,026.00
7230 · Workers Comp Premiums	<u>939.00</u>
Total EMPLOYEE COMPENSATION	\$104,517.00

7300 · BUILDING COSTS	
7311 · Telephone	4,892.00
7321 · Natural Gas	5,423.00
7331 · Electricity	6,115.00
7341 · Sewer	256.80
7351 · Water	438.00
7361 · Refuse Disposal	354.60
7371 · Maintenance	<u>6,333.00</u>
Total 7300 · BUILDING COSTS	\$23,812.40

7400 · OPERATING SUPPLIES	
7410 · New Books	353.05
7411 · Book Processing & Repair	1,989.00
7420 · Periodicals	852.00
7430 · New Videos	21.00
7441 · Office Supplies	2,243.00
7451 · Shipping & Postage	3,007.25
7465 · Program Resources/Supplies	2,201.00
7471 · Software	<u>700.00</u>
Total 7400 · OPERATING SUPPLIES	\$11,366.30

7500 · OTHER COSTS	
7501 · Contracts--Accounting	6,502.50
7503 · Contracts--Follett	829.00
7506 · Contracts--Custodial	13,200.00
7508 · Contracts--GED	1,899.00
7509 · Contracts--Other	506.00
7511 · Dues and Memberships	1,304.00
7512 · Election expenses	8,479.00
7516 · ILL fines & Fees	85.00
7521 · Equipment Rental/Maintenance	4,599.00
7531 · Insurance	4,500.00
7541 · Public Notices	1,042.00
7551 · Travel-Training-Meetings	<u>3,259.00</u>
Total 7500 · OTHER COSTS	\$46,204.50

7600 · CAPITAL OUTLAY	
7601 · Equipment	599.00
7611 · Furniture	1,234.00
7615 · Facility	<u>1,430.00</u>
Total 7600 · CAPITAL OUTLAY	\$3,263.00

<b>Total Expense</b>	<b>\$189,163.20</b>
<b>Net Ordinary Income</b>	<b>-10,941.75</b>

### 3.9.4 Audit

The June 30, 2010 Audit notes the following financial highlights:<sup>31</sup>

1. Total net assets were \$925,634 on June 30, 2010. (This was a decrease of \$41,733 from the prior year's total of \$967,367.)
2. Overall revenues were \$198,741 which was less than expenditures of \$240,474 by \$41,733.
3. The general fund reported a fund balance of \$136,790.
4. The total cost of the District's programs increased by \$17,729 from that of the previous year.

#### Capital Assets

At June 30, 2010, the District had invested \$989,845 in a broad range of capital assets, including buildings and improvements, equipment and library books. During the year, the District invested in new books, paint for the lobby, and a new teen area, furnishings and computers for the new teen area and new thermostat controls for the building's heating and cooling systems. The District also removed various outdated books and materials from its collection.<sup>32</sup>

#### Long-term Debt

At the year end, the District had \$200,000 in debt, consisting of a note payable to the City of Susanville. The District has no plans to incur additional long-term debt during the new fiscal year.<sup>33</sup>

The auditors found two problems with the District's financial controls as follows:

- 1) Inadequate segregation of duties exists due to the small number of employees. This could expose the District to the risk of financial misstatement and/or fraud. The Board of Directors has to maintain diligence and supervise for these risks.<sup>34</sup>
- 2) The District does not have policies and procedures in place to ensure that complete and accurate financial statements, footnote disclosures and management discussion is prepared in accordance with Generally Accepted Accounting Principles (GAAP). The auditor recommends consideration of using an independent CPA firm to compile financial statements; however, the District has determined that the costs of correcting this weakness outweigh the benefits. The District relies on the independent auditor to prepare the annual financial statements.<sup>35</sup>

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<sup>31</sup> Lassen Library District, Audit Report, Prepared by Haws, Theobald & Auman, 1740 Main Street, Suite A, Susanville, CA 96130, Phone: 530-257-1040, Fax: 530-257-8876, E-Mail: [hta@hta-cpa.com](mailto:hta@hta-cpa.com), June 30, 2010, Page 3.

<sup>32</sup> Lassen Library District, Audit Report, Prepared by Haws, Theobald & Auman, 1740 Main Street, Suite A, Susanville, CA 96130, Phone: 530-257-1040, Fax: 530-257-8876, E-Mail: [hta@hta-cpa.com](mailto:hta@hta-cpa.com), June 30, 2010, Page 7.

<sup>33</sup> Lassen Library District, Audit Report, Prepared by Haws, Theobald & Auman, 1740 Main Street, Suite A, Susanville, CA 96130, Phone: 530-257-1040, Fax: 530-257-8876, E-Mail: [hta@hta-cpa.com](mailto:hta@hta-cpa.com), June 30, 2010, Page 7.

<sup>34</sup> Lassen Library District, Audit Report, Prepared by Haws, Theobald & Auman, 1740 Main Street, Suite A, Susanville, CA 96130, Phone: 530-257-1040, Fax: 530-257-8876, E-Mail: [hta@hta-cpa.com](mailto:hta@hta-cpa.com), June 30, 2010, Page 26.

<sup>35</sup> Lassen Library District, Audit Report, Prepared by Haws, Theobald & Auman, 1740 Main Street, Suite A, Susanville, CA 96130, Phone: 530-257-1040, Fax: 530-257-8876, E-Mail: [hta@hta-cpa.com](mailto:hta@hta-cpa.com), June 30, 2010, Page 27.

#### **4 MUNICIPAL SERVICE REVIEW**

Lassen LAFCO is responsible for determining if an agency is reasonably capable of providing needed resources and basic infrastructure to serve areas within its boundaries and, later, within the Sphere of Influence. LAFCO will do the following:

- 1) Evaluate the present and long-term infrastructure demands and resources available to the District.
- 2) Analyze whether resources and services are, or will be, available at needed levels.
- 3) Determine whether orderly maintenance and expansion of such resources and services are planned to occur in-line with increasing demands.

Determinations are provided for each of the five factors, based on the information provided in this Municipal Service Review.

**4.1 Growth and Population Projections for the Lassen County Area**

*Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections.*

**4.1.1 Lassen County**

The 2010 population for Lassen County is shown below:

<b>Lassen County Total Population 2010<sup>36</sup></b>			
<b>Population Type</b>	<b>Lassen County</b>	<b>City of Susanville</b>	<b>Lassen County Total</b>
Total Population with Group Quarters	18,458	17,431	35,889
Group Quarters	1,541	8,525	10,066
Total Population without Group Quarters	16,917	8,906	25,823

Lassen County adopted a General Plan in 2000 and expects to have population growth as follows:

<b>LASSEN COUNTY POPULATION GROWTH<sup>37</sup></b>						
<b>Year</b>	1990	2000	2010	2020	2030	2040
<b>Population</b>	27,800	35,700	39,900	44,000	47,000	51,800

Clearly the population growth for 2010 has not materialized, probably due to the Economic Recession of 2007-2010. Any additional population will still require library services.

**4.1.2 MSR Determinations on Growth and Population for Lassen Library District**

1-1) The Lassen Library District covers the entire County and will be able to serve additional population growth as it occurs.

<sup>36</sup> Lassen County, [http://www.co.lassen.ca.us/govt/dept/planning\\_building/planning\\_division/census\\_demographics.asp](http://www.co.lassen.ca.us/govt/dept/planning_building/planning_division/census_demographics.asp), February 12, 2010.

<sup>37</sup> Lassen County, General Plan 2000, September 1999, Page1-12

## **4.2 Capacity and Infrastructure**

*Purpose: To evaluate the infrastructure needs and deficiencies in terms of supply, capacity, condition of facilities and service quality.*

LAFCO is responsible for determining that an agency is reasonably capable of providing needed resources and basic infrastructure to serve areas within the District and later in the Sphere of Influence. It is important that such findings of infrastructure availability occur when revisions to the Sphere of Influence and annexations occur.

In the case of this Municipal Service Review, it is prudent for Lassen LAFCO to evaluate the present and long-term infrastructure demands and resource availability of the District. Further, LAFCO needs to see that resources and services are available at needed levels and orderly maintenance and expansion of such resources and services are made to coordinate with increasing demands.

### **4.2.1 *Infrastructure Background***

The Library facilities and services have been described above in this report. The Lassen Library District is doing the most possible with limited resources.

### **4.2.2 *MSR Determinations Regarding Capacity and Infrastructure for Lassen Library District***

- 2-1) The Lassen Library District has a good facility and is providing the best service possible with limited resources.
- 2-2) The District has upgraded the facility as funding permits.

### **4.3 Financial Ability**

*Purpose: To evaluate factors that affect the financing of needed improvements and to identify practices or opportunities that may help eliminate unnecessary costs without decreasing service levels.*

LAFCO should consider the ability of the District to pay for improvements or services associated with annexed sites. This planning can begin at the Sphere of Influence stage by identifying what opportunities there are to identify infrastructure and maintenance needs associated with future annexation and development, and identifying limitations on financing such improvements, as well as the opportunities that exist to construct and maintain those improvements.

LAFCO should consider the relative burden of new annexations to the community when it comes to its ability to provide public safety and administrative services, as well as capital maintenance and replacements required as a result of expanding District boundaries.

Rate restructuring may be forced by shortfalls in funding, but the process may also reflect changing goals and views of economic justice or fairness within the community. LAFCO should evaluate the impact of SOI and Annexation decisions on existing community assessments for public library service.

#### **4.3.1 *Financial Considerations***

The Lassen Library District Budgets are shown in detail above in this report. The District has shown a deficit for 2009-2010 and may for 2010-2011 as well. The District evaluates the Budget in January to make adjustments for the second half of the fiscal year.

#### **4.3.2 *MSR Determinations on Financial Ability for Lassen Library District***

- 3-1) The largest source of income is from the District Assessment of \$28 per inhabitable dwelling within the City of Susanville.
- 3-2) The largest expense is for employee salaries.
- 3-3) The District secures grant funding and participates in fundraising to provide additional funding.
- 3-4) The District employs only part-time employees to reduce expenses.
- 3-5) The District provides some financial information on the website but it would be more complete to include the most recent budget and audit.
- 3-6) The independent Auditor notes that the District does not have enough employees to manage the finances with segregated duties.
- 3-7) The independent Auditor notes that the District does not have policies and procedures in place to comply with Generally Accepted Accounting Principles.

#### **4.4 Opportunities for Shared Facilities**

*Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.*

In the case of annexing new lands into a district, LAFCO can evaluate whether services or facilities can be provided in a more efficient manner if the District can share them with another agency. In some cases, it may be possible to establish a cooperative approach to facility planning by encouraging agencies to work cooperatively in such efforts.

##### **4.4.1 Lassen Library District Facilities**

The Lassen Library District shares the District Librarian with the State Prison System. This is a good use of personnel and an excellent way to meet the requirement for this position.

##### **4.4.2 MSR Determinations on Shared Facilities**

- 4-1) Sharing the District Librarian position with the State Prison System is a good way to meet the requirement for a qualified Librarian at every Library.
- 4-2) The Lassen Library District operates on a very low budget so any opportunities to share facilities will have to be examined to make sure that they are cost effective.
- 4-3) The Lassen Library District has many links to other organizations on its website.
- 4-4) The Lassen Library District may need to promote or offer some of the library programs and services at remote locations.
- 4-5) The Lassen Library District might save money by joining a Joint Powers Authority for Risk Management instead of using commercial companies.
- 4-6) The District might find it is less expensive to maintain funds with the Lassen County Auditor rather than with a commercial bank.

#### **4.5 Government Structure and Accountability**

*Purpose: To consider the advantages and disadvantages of various government structures that could provide public services, to evaluate the management capabilities of the organization and to evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.*

One of the most critical components of LAFCO's responsibilities is in setting logical service boundaries for communities based on their capacity to provide services to affected lands.

Lassen LAFCO may consider the agency's record of local accountability in its management of community affairs as a measure of the ability to provide adequate services to the Sphere of Influence and potential annexation areas.

##### **4.5.1 Government Structure**

The Lassen Library District has a governing Board with five members. The Board meets at a regular time and place and oversees the operation of the Library and the various programs.

##### **4.5.2 MSR Determinations on Government Structure and Accountability for Lassen Library District**

- 5-1) The Board of Directors minutes and agendas should be available on the District's website.
- 5-2) It would also be helpful to have an e-mail address for members of the Board of Directors or some way to contact them directly regarding any concerns members of the public may have.
- 5-3) The District maintains an excellent website to communicate with the public.
- 5-4) The Board of Directors should be elected from all areas of the District.

## **5 SPHERE OF INFLUENCE (SOI) DETERMINATIONS**

### **5.1 Sphere of Influence Requirements and Options**

The determination of Sphere of Influence Plans is the most important planning function given to LAFCO by the State Legislature. Spheres of Influence are described by the Cortese-Knox-Hertzberg Act as an important tool for “planning and shaping the logical and orderly development and coordination of local governmental agencies so as to advantageously provide for the present and future needs of the county and its communities.”

Spheres serve a similar function in LAFCO determinations as general plans do for cities and counties. Consistency with the adopted sphere plan is mandatory, and changes to the plan require careful review. It is intended that written determinations adopted by LAFCO and the Sphere Diagram will together guide the provision of Library services for Lassen County.

While LAFCO encourages the participation and cooperation of the subject agency, the Sphere of Influence Plan is a LAFCO responsibility, and the Commission is the sole authority as to the sufficiency of the documentation and the Plan’s consistency with law and LAFCO policy.

#### **5.1.1 Sphere of Influence Required Determinations**

In determining the Sphere of Influence for each local agency, LAFCO must consider and prepare a statement of determinations with respect to each of the following:

1. The present and planned land uses in the area, including agricultural and open space lands
2. The present and probable need for public facilities and services in the area
3. The present capacity of public facilities and adequacy of public services which the agency provides, or is authorized to provide
4. The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency

#### **5.1.2 Possible Approaches to the Sphere of Influence**

LAFCO may recommend government reorganizations to particular agencies in the county, using the SOIs as the basis for those recommendations. Based on review of the guidelines of Lassen LAFCO as well as other LAFCOs in the State, various conceptual approaches have been identified from which to choose in designating an SOI. These seven approaches are explained below:

1) Coterminous Sphere:

A Coterminous Sphere means that the Sphere of Influence for a city or special district that is the same as its existing boundaries of the city or district. **This is the recommendation for the Lassen Library District.**

2) Annexable Sphere:

A sphere larger than the agency’s boundaries identifies areas the agency is expected to annex. The annexable area is outside the district boundaries and inside the sphere of influence.

3) Detachable Sphere:

A sphere that is smaller than the agency's boundaries identifies areas the agency is expected to detach. The detachable area is the area within the agency bounds but not within its sphere of influence.

4) Zero Sphere:

A zero sphere indicates the affected agency's public service functions should be reassigned to another agency and the agency should be dissolved or combined with one or more other agencies.

5) Consolidated Sphere:

A consolidated sphere includes two or more local agencies and indicates the agencies should be consolidated into one agency.

6) Limited Service Sphere:

A limited service sphere is the territory included within the SOI of a multi-service provider agency that is also within the boundary of a limited purpose district which provides the same service (e.g., fire protection), but not all needed services. Territory designated as a limited service SOI may be considered for annexation to the limited purpose agency without detachment from the multi-service provider.

This type of SOI is generally adopted when the following conditions exist:

- a) The limited service provider is providing adequate, cost effective and efficient services
- b) The multi-service agency is the most logical provider of the other services
- c) There is no feasible or logical SOI alternative
- d) Inclusion of the territory is in the best interests of local government organization and structure in the area

Government Code §56001 specifically recognizes that in rural areas it may be appropriate to establish limited purpose agencies to serve an area rather than a single service provider, if multiple limited purpose agencies are better able to provide efficient services to an area rather than one service district.

Moreover, Government Code Section §56425(i), governing sphere determinations, also authorizes a sphere for less than all of the services provided by a district by requiring a district affected by a sphere action to "establish the nature, location, and extent of any functions of classes of services provided by existing districts" recognizing that more than one district may serve an area and that a given district may provide less than its full range of services in an area.

7) Sphere Planning Area:

LAFCO may choose to designate a sphere planning area to signal that it anticipates expanding an agency's SOI in the future to include territory not yet within its official SOI.

## **5.2 Sphere of Influence for Lassen Library District**

Since the boundary for the Lassen Library District is the same as the County boundary the Sphere of Influence for the District should also be the County boundary.

### **5.3 Present and Planned Land Uses in the Area, Including Agricultural and Open Space Lands**

#### **5.3.1 Lassen Library District Area**

Since the Lassen Library District includes all of Lassen County, the Lassen County General Plan describes the planned land uses for the area. The General Plan includes areas for agricultural uses and town centers for the following areas:

Pittville, Bieber, Nubieber, Little Valley, Madeline, Ravendale, Wendel, Litchfield, Standish, Johnstonville, Janesville, Clear Creek Westwood, Buntingville, Milford, Herlong, Doyle, Hallelujah Junction, and Termo.<sup>38</sup>

#### **5.3.2 SOI Determinations on Present and Planned Land Use for Lassen Library District**

- 1-1] The present and planned land uses for Lassen County show that the County will continue to need Library services and that the Library will have to continue to make services available to outlying communities as well as to the community of Susanville.

### **5.4 Municipal Services—Present and Probable Capacity and Need**

#### **5.4.1 Library Services**

Library services are needed even more in rural areas than in large cities and the Lassen Library District does its best to meet these needs.

#### **5.4.2 SOI Determinations on Facilities and Services: Present and Probable Need for the Lassen Library District**

- 2-1] The Lassen Library District is needed now and will be needed in the future.
- 2-2] The Lassen Library District will need to expand services in the future.

<sup>38</sup> Lassen County General Plan 2000, September 1999, Page 2-22 and 2-23.

**5.5 The Present Capacity of Public Facilities and Adequacy of Public Services Provided**

**5.5.1 Capacity of Facilities**

The capacity of the Lassen Library District is limited by funding. The District is working to add money to the budget through grants and fundraising.

**5.5.2 SOI Determinations on Public Facilities Present and Future Capacity for the Lassen Library District**

3-1] The Lassen Library District is meeting the needs for Library service at this time and has a base level of funding from a district assessment that is secure for the future.

**5.6 Social or Economic Communities of Interest**

**5.6.1 Lassen County Area**

Lassen County is a social, economic and political community of interest. It is also a group of communities and it can be difficult to make the members of the various towns and the City of Susanville feel united as a whole community. There are many additional subgroups based on age, economic, and educational status. The Lassen Library District is doing its best to serve all of these groups.

**5.6.2 SOI Determinations on Social or Economic Communities of Interest for the Lassen Library District**

4-1] The Lassen Library District will have to work to make the Library accessible to the entire County and to make all communities feel that the Library is for them, not just for Susanville.

## **APPENDIX A LOCAL GOVERNMENT ISSUES**

### **1 Municipal Financial Constraints**

Municipal service providers are constrained in their capacity to finance services by the inability to increase property taxes, requirements for voter approval for new or increased taxes, and requirements of voter approval for parcel taxes and assessments used to finance services. Municipalities must obtain majority voter approval to increase or impose new general taxes and two-thirds voter approval for special taxes.

Limitations on property tax rates and increases in taxable property values are financing constraints. Property tax revenues are subject to a formulaic allocation and are vulnerable to State budget needs. Agencies formed since the adoption of Proposition 13 in 1978 often lack adequate financing.

#### **1.1 California Local Government Finance Background**

The financial ability of the cities to provide services is affected by financial constraints. City service providers rely on a variety of revenue sources to fund city operating costs as follows:

- Property Taxes
- Benefit Assessments
- Special Taxes
- Proposition 172 Funds
- Other contributions from city general funds.

As a funding source, property taxes are constrained by statewide initiatives that have been passed by voters over the years and special legislation. Seven of these measures are explained below:

##### **A. Proposition 13**

Proposition 13 (which California voters approved in 1978) has the following three impacts:

- It limits the *ad valorem* property tax rate.
- It limits growth of the assessed value of property.
- It requires voter approval of certain local taxes.

Generally, this measure fixes the *ad valorem* tax at one percent of the value at the most recent sale; except for taxes to repay certain voter approved bonded indebtedness. In response to the adoption of Proposition 13, the Legislature enacted Assembly Bill 8 (AB 8) in 1979 to establish property tax allocation formulas.

##### **B. AB 8**

AB 8 allocates property tax revenue to the local agencies within each tax rate area based on the proportion each agency received during the three fiscal years preceding adoption of Proposition 13. This allocation formula benefits local agencies which had relatively high tax rates at the time Proposition 13 was enacted (1978).

##### **C. Proposition 98**

Proposition 98, which California voters approved in 1988, requires the State to maintain a minimum level of school funding. In 1992 and 1993, the Legislature began shifting billions of local property taxes to schools in response to State budget deficits. Local property taxes were diverted from local governments into the Educational Revenue Augmentation Fund (ERAF) and transferred to school districts and community college districts to reduce the amount paid by the State general fund. Local agencies throughout the State lost significant property tax revenue due to this shift. Proposition 172 was enacted to help offset property tax revenue losses of cities and counties that were shifted to the ERAF for schools in 1992.

D. Proposition 172

Proposition 172, enacted in 1993, provides the revenue of a half-cent sales tax to counties and cities for public safety purposes, including police, fire, district attorneys, corrections and lifeguards. Proposition 172 also requires cities and counties to continue providing public safety funding at or above the amount provided in FY 92-93.

E. Proposition 218

Proposition 218, which California voters approved in 1996, requires voter- or property owner-approval of increased local taxes, assessments, and property-related fees. A two-thirds affirmative vote is required to impose a Special Tax, for example, a tax for a specific purpose such as a fire district special tax.

However, majority voter approval is required for imposing or increasing general taxes such as business license or utility taxes, which can be used for any governmental purpose. These requirements do not apply to the following three types of fees:

- User fees
- Development impact fees
- Mello-Roos districts

F. Mello-Roos Community Facilities Act

The Mello-Roos Community Facilities Act of 1982 allows any county, city, special district, school district or joint powers authority to establish a Mello-Roos Community Facilities District (a “CFD”) which allows for financing of public improvements and services. The services and improvements that Mello-Roos CFDs can finance include streets, sewer systems and other basic infrastructure, police protection, fire protection, ambulance services, schools, parks, libraries, museums and other cultural facilities. By law, the CFD is also entitled to recover expenses needed to form the CFD and administer the annual special taxes and bonded debt.

A CFD is created by a sponsoring local government agency. The proposed district will include all properties that will benefit from the improvements to be constructed or the services to be provided. A CFD cannot be formed without a two-thirds majority vote of residents living within the proposed boundaries. Or, if there are fewer than 12 residents, the vote is instead conducted of current landowners.

In many cases, that may be a single owner or developer. Once approved, a Special Tax Lien is placed against each property in the CFD. Property owners then pay a Special Tax each year. If the project cost is high, municipal bonds will be sold by the CFD to provide the large amount of money initially needed to build the improvements or fund the services.

The Special Tax cannot be directly based on the value of the property. Special Taxes instead are based on mathematical formulas that take into account property characteristics such as use of the property, square footage of the structure and lot size. The formula is defined at the time of formation, and will include a maximum special tax amount and a percentage maximum annual increase.

If bonds were issued by the CFD, special taxes will be charged annually until the bonds are paid off in full. Often, after bonds are paid off, a CFD will continue to charge a reduced fee to maintain the improvements.

G. Development Impact Fees

A county, cities, special districts, school districts, and private utilities may impose development impact fees on new construction for purposes of defraying the cost of putting in place public infrastructure and services to support new development.

To impose development impact fees, a jurisdiction must justify the fees as an offset to the impact of future development on facilities. This usually requires a special financial study. The fees must

be committed within five years to the projects for which they were collected, and the district, city or county must keep separate funds for each development impact fee.

### **1.2 Financing Opportunities that Require Voter Approval**

Financing opportunities that require voter approval include the following:

- Special taxes such as parcel taxes
- Increases in general taxes such as utility taxes
- Sales and use taxes
- Business license taxes
- Transient occupancy taxes

Communities may elect to form business improvement districts to finance supplemental services, or Mello-Roos districts to finance development-related infrastructure extension. Agencies may finance facilities with voter-approved (general obligation) bonded indebtedness.

### **1.3 Financing Opportunities that Do Not Require Voter Approval**

Financing opportunities that do not require voter approval include imposition of or increases in fees to more fully recover the costs of providing services, including user fees and Development Impact Fees to recover the actual cost of services provided and infrastructure.

Development Impact Fees and user fees must be based on reasonable costs, and may be imposed and increased without voter approval. Development Impact Fees may not be used to subsidize operating costs. Agencies may also finance many types of facility improvements through bond instruments that do not require voter approval.

Water rates and rate structures are not subject to regulation by other agencies. Utility providers may increase rates annually, and often do so. Generally, there is no voter approval requirement for rate increases, although notification of utility users is required. Water providers must maintain an enterprise fund for the respective utility separate from other funds, and may not use revenues to finance unrelated governmental activities.

## **2 Public Management Standards**

While public sector management standards do vary depending on the size and scope of an organization, there are minimum standards. Well-managed organizations do the following eight activities:

1. Evaluate employees annually.
2. Prepare a budget before the beginning of the fiscal year.
3. Conduct periodic financial audits to safeguard the public trust.
4. Maintain current financial records.
5. Periodically evaluate rates and fees.
6. Plan and budget for capital replacement needs.
7. Conduct advance planning for future growth.
8. Make best efforts to meet regulatory requirements.

Most of the professionally managed and staffed agencies implement many of these best management practices. LAFCO encourages all local agencies to conduct timely financial record-keeping for each district function and to make financial information available to the public.

### **3 Public Participation in Government**

The Brown Act (California Government Code Section 54950 et seq.) is intended to insure that public boards shall take their actions openly and that deliberations shall be conducted openly. The Brown Act establishes requirements for the following:

- Open meetings
- Agendas that describe the business to be conducted at the meeting
- Notice for meetings
- Meaningful opportunity for the public to comment
- Few exceptions for meeting in closed sessions and reports of items discussed in closed sessions.

According to California Government Section 54959

Each member of a legislative body who attends a meeting of that legislative body where action is taken in violation of any provision of this chapter, and where the member intends to deprive the public of information to which the member knows or has reason to know the public is entitled under this chapter, is guilty of a misdemeanor.

Section 54960 states the following:

(a) The district attorney or any interested person may commence an action by mandamus, injunction or declaratory relief for the purpose of stopping or preventing violations or threatened violations of this chapter by members of the legislative body of a local agency or to determine the applicability of this chapter to actions or threatened future action of the legislative body

**ABBREVIATIONS**

AB	Assembly Bill
CEQA	California Environmental Quality Act
CFD	Mello-Roos Community Facilities District
CKH Act	Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000
CPA	Certified Public Accountant
CSA	County Service Area
CSD	Community Services District
District	Lassen Library District
ELF	Early Learning with Families
ERAF	Educational Revenue Augmentation Fund
ESL	English as a Second Language
FCI	Federal Correctional Institute
FFL	Families for Literacy
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GED	General Educational Development
LAFCO	Local Agency Formation Commission
MSR	Municipal Service Review (LAFCO)
SOI	Sphere of Influence (LAFCO)

## **DEFINITIONS**

**Bond:** An interest-bearing promise to pay a stipulated sum of money, with the principal amount due on a specific date. Funds raised through the sale of bonds can be used for various public purposes.

**California Environmental Quality Act (CEQA):** A State Law requiring State and local agencies to regulate activities with consideration for environmental protection. If a proposed activity has the potential for a significant adverse environmental impact, an environmental impact report (EIR) must be prepared and certified as to its adequacy before taking action on the proposed project.

**Community Facilities District:** Under the Mello-Roos Community Facilities Act of 1982 (Section 53311, et seq.) a legislative body may create within its jurisdiction a special tax district that can finance tax-exempt bonds for the planning, design, acquisition, construction, and/or operation of public facilities, as well as public services for district residents. Special taxes levied solely within the district are used to repay the bonds.

**Community Services District (CSD):** A geographic subarea of a county used for planning and delivery of parks, recreation, and other human services based on an assessment of the service needs of the population in that subarea. A CSD is a taxation district with independent administration.

**Impact Fee:** A fee, also called a development fee, levied on the developer of a project by a county, or other public agency as compensation for otherwise-unmitigated impacts the project will produce. California Government Code Section 66000, et seq., specifies that development fees shall not exceed the estimated reasonable cost of providing the service for which the fee is charged. To lawfully impose a development fee, the public agency must verify its method of calculation and document proper restrictions on use of the fund.

**Infrastructure:** Public services and facilities such as sewage-disposal systems, water-supply systems, and other utility systems, schools and roads.

**Land Use Classification:** A system for classifying and designating the appropriate use of properties.

**Leapfrog Development;** New development separated from existing development by substantial vacant land.

**Local Agency Formation Commission (LAFCO):** A five-or seven-member commission within each county that reviews and evaluates all proposals for formation of special districts, incorporation of cities, annexation to special districts or cities, consolidation of districts, and merger of districts with cities. Each county's LAFCO is empowered to approve, disapprove, or conditionally approve such proposals. The LAFCO members generally include two county supervisors, two city council members, and one member representing the general public. Some LAFCOs include two representatives of special districts.

**Mello-Roos Bonds:** Locally issued bonds that are repaid by a special tax imposed on property owners within a community facilities district established by a governmental entity. The bond proceeds can be used for public improvements and for a limited number of services. These bonds are named after the program's legislative authors.

**Ordinance:** A law or regulation set forth and adopted by a governmental authority.

**Proposition 13:** (Article XIII A of the California Constitution) Passed in 1978, this proposition enacted sweeping changes to the California property tax system. Under Proposition 13, property taxes cannot exceed 1% of the value of the property and assessed valuations cannot increase by more than 2% per year. Property is subject to reassessment when there is a transfer of ownership or improvements are made.<sup>39</sup>

**Proposition 218:** (Article XIII D of the California Constitution) This proposition, named "The Right to Vote on Taxes Act", filled some of the perceived loopholes of Proposition 13. Under Proposition 218, assessments may only increase with a two-thirds majority vote of the qualified voters within the District. In addition to the two-thirds voter approval requirement, Proposition 218 states that effective July 1, 1997, any assessments levied may not be more than the costs necessary to provide the service, proceeds may not be used for any other purpose other than providing the services intended, and assessments may only be levied for services that are immediately available to property owners.<sup>40</sup>

**Ranchette:** A single dwelling unit occupied by a non-farming household on a parcel of 2.5 to 20 acres that has been subdivided from agricultural land.

**Sphere of Influence (SOI):** The probable physical boundaries and service area of a local agency, as determined by the Local Agency Formation Commission (LAFCO) of the county.

**Urban:** Of, relating to, characteristic of, or constituting a city. Urban areas are generally characterized by moderate and higher density residential development (i.e., three or more dwelling units per acre), commercial development, and industrial development, and the availability of public services required for that development, specifically central water and sewer service, an extensive road network, public transit, and other such services (e.g., safety and emergency response). Development not providing such services may be "non-urban" or "rural". CEQA defines "urbanized area" as an area that has a population density of at least 1,000 persons per square mile (Public Resources Code Section 21080.14(b)).

**Urban Services:** Utilities (such as water, gas, electricity, and sewer) and public services (such as police, fire protection, schools, parks, and recreation) provided to an urbanized or urbanizing area.

**Zoning:** The division of a city by legislative regulations into areas, or zones, that specify allowable uses for real property and size restrictions for buildings within these areas; a program that implements policies of the general plan.

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<sup>39</sup> [http://www.californiataxdata.com/A\\_Free\\_Resources/glossary\\_PS.asp#ps\\_08](http://www.californiataxdata.com/A_Free_Resources/glossary_PS.asp#ps_08)

<sup>40</sup> [http://www.californiataxdata.com/A\\_Free\\_Resources/glossary\\_PS.asp#ps\\_08](http://www.californiataxdata.com/A_Free_Resources/glossary_PS.asp#ps_08)

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