County of Los Angeles
**CHIEF EXECUTIVE OFFICE**
713 KENNETH HAHN HALL OF ADMINISTRATION
LOS ANGELES, CALIFORNIA 90012
(213) 974-1101
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WILLIAM T FUJIOKA
Chief Executive Officer

Board of Supervisors
GLORIA MOLINA
First District

YVONNE B. BURKE
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

June 4, 2008

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**PUBLIC LIBRARY: REQUEST TO APPROVE TAX RATE RESOLUTION FOR FISCAL YEAR 2008-09 VOTER-APPROVED SPECIAL TAX FOR LIBRARY SERVICES (ALL SUPERVISORIAL DISTRICTS) (3 VOTES)**

## SUBJECT

The Public Library is recommending Board approval of the Resolution that will set the amount to be levied for the County Library's voter-approved special tax at $27.29 per parcel for Fiscal Year (FY) 2008-09, a 2 percent increase over the current rate of $26.75 per parcel. The recommended increase in the special tax rate will allow the Public Library to maintain the augmented service levels in libraries serving the areas that are subject to the special tax and no service reductions will be necessary. The proposed tax rate will increase the Public Library's special tax revenue by $247,000 per year.

## IT IS RECOMMENDED THAT YOUR BOARD:

1. Adopt the attached Resolution acknowledging the maximum allowable special tax rate for Fiscal Year 2008-09 and setting the amount to be levied for the Fiscal Year 2008-09 tax rate for the County Library's voter-approved special tax at $27.29 per parcel.

2. Instruct the County Librarian and Auditor-Controller to take all actions necessary to implement the special tax levy for Fiscal Year 2008-09, as approved by your Board.

## PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The recommended actions will allow the Public Library to maintain the augmented service levels in the libraries serving the areas that are subject to the special tax. The total projected operating costs of the current level of augmented services will be $12,595,000 (Attachment A) in FY 2008-09. Your approval of the recommended actions will increase the total special tax operating revenues by $247,000 per year or a total budgeted revenue of $12,595,000 in FY 2008-09.

### Background

On June 3, 1997, the special tax for library services was approved by the voters to replace the County's Community Facilities District (CFD) No. 8 assessment for library services. Taken together, the special tax revenue and your Board's commitment of County General Fund contribution provided additional funding for the Department in an effort to backfill the revenue loss sustained by the Public Library when the State reallocated local agencies' property taxes, including those of the Public Library, to schools.

The revenue generated by the special tax is used to augment services in 44 libraries serving the areas subject to the special tax. These include 29 libraries located in unincorporated areas, and 15 libraries in the 11 cities of Cudahy, Culver City, Duarte, El Monte, La Cañada-Flintridge, Lakewood, Lomita, Lynwood, Maywood, Santa Clarita, and West Hollywood. In addition, 13 libraries in cities that do not contribute to the special tax (Attachment B) receive a small amount of special tax funding for books and materials. This is solely due to the fact that the libraries in these cities serve large numbers of residents from nearby unincorporated areas who pay the special tax. At such time as new facilities are constructed to serve these high growth unincorporated areas, the special tax funding will be redirected to support those new facilities.

With the implementation of the special tax in FY 1997-98, the revenue generated made it possible for the Public Library to increase public service hours in the 44 affected libraries from 1,517 hours per week to 2,027 hours per week and maintain this higher level of service. Therefore, the special tax has historically allowed the Public Library to provide a 34 percent higher level of weekly service hours in the 44 libraries than would be possible without the special tax revenue (Attachment C). In addition to the hours, the special tax revenue provides a $1.8 million augmentation in the annual base budget for books and library materials for these libraries. Beginning in FY 2008-09, the special tax will also partially fund the operating costs of a new library serving the unincorporated area of Castaic.

## Historical Cost Increases

As illustrated in Attachment D, the Public Library's actual and estimated year-end expenditures have increased by an overall 80 percent from FY 1997-98 to FY 2007-08. These increases in the Public Library's expenditures are related to the continuing increases in salaries and employee benefits and library materials. Over the 11-year period (FY 1997-98 to FY 2007-08), the California Consumer Price Index (CCPI) has increased by 29.39 percent while the legally allowable overall adjustment to the special tax rate is only 21.59 percent. Consistently, the maximum allowable increases in the special tax rate have not kept pace with inflation, see Attachment E. The special tax, however, may be increased annually by the CCPI or 2 percent whichever is less.

## FY 2008-09 Operating Costs

The total operating cost for services at current service levels funded by the special tax will increase from $12.3 million in FY 2007-08 to $12.595 million in FY 2008-09. These increases are attributable to various factors, including continued increases in employee salaries and fringe benefits.

With the approval of the recommended increase in the special tax rate, the Public Library does not anticipate any reductions in special tax services in FY 2008-09 even with the estimated increase in the operating cost. This will be possible by keeping the special tax books and materials budget at the same level as FY 2007-08. In Fiscal Year 2007-08, a reduction in the books and materials budget in the amount of $446,000 was necessary in order to close the gap between the operating costs for the special tax libraries and special tax revenues. Even though the budgeted dollar amount remains constant, the continuing inflationary price increases for library materials directly translate into reduced purchasing power for the Public Library and exacerbate the issue of limited funding for books and library materials for the special tax libraries. In subsequent years, any potential funding gaps will be reviewed based on future special tax revenues, operating costs and the legally allowable tax rate adjustment.

## Implementation of Strategic Plan Goals

Approval of the recommended actions is consistent with the County's Strategic Plan goals in the areas of Service Excellence (1), Fiscal Responsibility (4), and Community and Municipal Services (6).

## FISCAL IMPACT/FINANCING

The Public Library's FY 2008-09 Proposed Budget assumes the collection of $12,595,000 million in voter-approved special tax revenue up from $12.3 million of estimated collections in FY 2007-08. This assumes your Board's approval of the recommended rate of $27.79 per parcel to be levied for FY 2008-09. If the recommended rate is approved, the Public Library will be able to collect an additional $247,000 in special tax revenue to offset the increases in the operating cost.

Without this increase, it will be necessary to reduce the allocation for books and library materials at the 45 special tax libraries (including the opening of the new Castaic Library) by 14 percent, resulting in a reduction of approximately 12,000 volumes purchased for those libraries in FY 2008-09 (see Attachment B).

## FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Government Code Sections 23027 and 50075 et seq. require that the Board approve the attached resolution in conjunction with the levying of taxes. This resolution will acknowledge the adjustment in the voter-approved special tax rate for inflation based on changes in the CCPI as determined by the California Division of Labor Statistics and Research. This is consistent with the Resolution adopted by the Board on March 4, 1997, which provides that the increase in the maximum amount of the special tax each year shall be 2 percent or the percentage change in the CCPI for the prior fiscal year, whichever is less. However, for any fiscal year the Board may levy the special tax at less than the maximum amount. The CCPI increase for FY 2008-09 is 3.38 percent. Therefore, the special tax rate shall increase over the prior year's maximum allowable amount by 2 percent. In FY 2007-08 your Board approved a double increase of 4 percent to account for the fact that no increase was granted the previous year. This brought the FY 2007-08 special tax rate to the maximum allowable amount of $26.75 per parcel for that fiscal year. A 2 percent increase to the FY 2007-08 maximum allowable amount of $26.75 per parcel results in the new special tax rate of $27.29 per parcel for FY 2008-09. This $27.29 amount per parcel for FY 2008-09 is the recommended levy to be approved by your Board in the attached resolution.

On July 24, 2007, your Board instructed the Chief Executive Officer (CEO) to work with the County Librarian and report back to the Board on equity concerns related to library funding including the special tax program. The CEO issued an October 29, 2007 report that supported the Public Library's justification of aligning special tax operating costs with special tax revenues. In addition, on August 14, 2007, your Board instructed the CEO to

work with the County Librarian to develop a comprehensive strategic needs assessment of the Public Library's current and future service and funding needs and report back to the Board during next year's budget deliberations The County Librarian working with the Auditor-Controller's (A-C) office has issued a Request-For-Proposal (RFP), under the A-C's delegated authority, to retain a consultant for development of a strategic financial plan. A key task of the strategic plan will be a comprehensive review of operating costs and revenues and an analysis of the equity of library service throughout the system taking into account property tax revenues, special tax revenues, and general fund contributions that support basic and enhanced services. Once the RFP evaluation process has been completed, the Department will come back to your Board for approval of the consultant agreement. The first phase of the project should be completed by December 31, 2008. The second phase which deals with resolving equity issues is projected to be completed by June 2009. The second phase will include all library's stakeholders including cities and unincorporated communities.

## IMPACT ON CURRENT SERVICES (OR PROJECTS)

Without the increased special tax revenue, the libraries affected by the special tax will require cuts in the augmented allocation for books and library materials to balance the Public Library's budget for FY 2008-09. Historically, the cost of providing special tax services has increased more rapidly than the increase in revenue generated by the special tax. Approval of the recommended rate increase will offset the increased operating cost and allow the Public Library to maintain services at the highest supportable level.

**CONCLUSION**

Please return one adopted stamped copy of this letter with an original of the Resolution to the Public Library and the Auditor-Controller.

Respectfully submitted,

WILLIAM T FUJIOKA
Chief Executive Officer

WTF:LS
MDT:TM:MR:bf

Attachments (6)

c: County Counsel
Auditor-Controller
Public Library

**RESOLUTION OF THE BOARD OF SUPERVISORS**
**FIXING THE RATE OF THE VOTER-APPROVED SPECIAL TAX**
**FOR COUNTY LIBRARY SERVICES AND FACILITIES AND LEVYING A TAX**
**UPON THE TAXABLE PROPERTY FOR FISCAL YEAR 2008-09**

**WHEREAS**, on June 3, 1997, the voters approved a special tax to provide funding for County library services and facilities in the Enhanced Service Area as provided in the Resolution and ballot language adopted by the Board of Supervisors on March 4, 1997; and

**WHEREAS**, Section 2 of said Resolution provides that the authorized maximum amount of the special tax per parcel for the initial fiscal year, July 1, 1997 to June 30, 1998, shall be $22.00 per parcel of property; and thereafter, the maximum amount that the special tax shall increase each year is 2 percent, or the percentage change in the California Consumer Price Index (CCPI) for the prior fiscal year, whichever is less, although for any fiscal year, the Board may levy the special tax at less than the maximum amount; and

**WHEREAS**, on July 24, 2007, the Board of Supervisors adopted a resolution fixing the special tax rate at $26.75 per parcel for Fiscal Year 2007-08, consistent with the Resolution adopted by the Board on March 4, 1997; and

**WHEREAS**, based on the percentage change in the applicable CCPI of 3.38 percent, as determined by the California Division of Labor Statistics and Research, the maximum amount that the special tax for Fiscal Year 2008-09 may be increased is by a factor of 1.02, which represents the lesser amount of 2 percent or the percentage change in the CCPI for the prior fiscal year; and

**WHEREAS**, a 2 percent increase in the maximum amount per parcel for Fiscal Year 2007-08 rate results in a rate of $27.29 per parcel for Fiscal Year 2008-09;

**NOW, THEREFORE, BE IT RESOLVED** that pursuant to Section 23027 and Section 50075 et seq. of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles does hereby levy a Fiscal Year 2008-09 voter-approved special tax rate in the amount of $27.29 per parcel for library purposes, upon the taxable property of the County within the cities of Cudahy, Culver City, Duarte, El Monte, La Cañada-Flintridge, Lakewood, Lomita, Lynwood, Maywood, Santa Clarita and West Hollywood, and within the unincorporated area of the County excluding the unincorporated area within the boundaries of the Altadena Library District and the Palos Verdes Library District, at the rate herein fixed.

The foregoing resolution was on the 10th day of June, 2008, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

Deputy

APPROVED AS TO FORM:

Raymond G. Fortner, Jr.
County Counsel

By: _____
Deputy

050608 Pub Lib 08-09 Special Tax Rate-Resolution

ATTACHMENT A

# County of Los Angeles
## Public Library
## Special Tax Increase Cost/Revenue Summary
## Budget Planning Fiscal Year 2008-09

| | Special Tax Cost Change | | | Special Tax Revenue Change | | | Cost Versus Revenue (No Increase) | | | Cost Versus Revenue(w/increase) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Special Tax Libraries | FY 2007/08 Estimated Act | FY 2008/09 Projected Cost | Variance | FY 2007/08 Estimated Act | FY 2008/09 Projected Rev | Variance | FY 2008/09 Projected Cost | FY 2008/09 Projected Rev | Variance | FY 2008/09 Projected Cost | FY 2008/09 Projected Rev | Variance |
| ***City Libraries*** | | | | | | | | | | | | |
| Angelo M. Iacoboni Library[A] | $ 718,000 | $ 735,000 | $ 17,000 | $ 445,000 | $ 454,000 | $ 9,000 | $ 735,000 | $ 445,000 | (290,000) | $ 735,000 | $ 454,000 | (281,000) |
| Cudahy Library | 216,000 | 220,000 | 4,000 | 46,000 | 47,000 | 1,000 | 220,000 | 46,000 | (174,000) | 220,000 | 47,000 | (173,000) |
| Culver City Julian Dixon Library | 714,000 | 731,000 | 17,000 | 358,000 | 365,000 | 7,000 | 731,000 | 358,000 | (373,000) | 731,000 | 365,000 | (366,000) |
| Cyn Country Jo Anne Darcy Library[B] | 547,000 | 477,000 | (70,000) | 513,000 | 523,000 | 10,000 | 477,000 | 513,000 | 36,000 | 477,000 | 523,000 | 46,000 |
| Duarte Library | 389,000 | 398,000 | 9,000 | 159,000 | 162,000 | 3,000 | 398,000 | 159,000 | (239,000) | 398,000 | 162,000 | (236,000) |
| El Monte Library[C] | 545,000 | 558,000 | 13,000 | 196,000 | 200,000 | 4,000 | 558,000 | 196,000 | (362,000) | 558,000 | 200,000 | (358,000) |
| George Nye, Jr. Library[A] | 113,000 | 114,000 | 1,000 | 199,000 | 203,000 | 4,000 | 114,000 | 199,000 | 85,000 | 114,000 | 203,000 | 89,000 |
| La Canada Flintridge Library | 493,000 | 504,000 | 11,000 | 205,000 | 209,000 | 4,000 | 504,000 | 205,000 | (299,000) | 504,000 | 209,000 | (295,000) |
| Lomita Library | 573,000 | 586,000 | 13,000 | 134,000 | 137,000 | 3,000 | 586,000 | 134,000 | (452,000) | 586,000 | 137,000 | (449,000) |
| Lynwood Library | 397,000 | 406,000 | 9,000 | 272,000 | 278,000 | 6,000 | 406,000 | 272,000 | (134,000) | 406,000 | 278,000 | (128,000) |
| Maywood Cesar Chavez Library | 211,000 | 215,000 | 4,000 | 89,000 | 90,000 | 1,000 | 215,000 | 89,000 | (126,000) | 215,000 | 90,000 | (125,000) |
| Newhall Library[B] | 320,000 | 244,000 | (76,000) | 225,000 | 229,000 | 4,000 | 244,000 | 225,000 | (19,000) | 244,000 | 229,000 | (15,000) |
| Norwood Library[C] | 371,000 | 379,000 | 8,000 | 270,000 | 275,000 | 5,000 | 379,000 | 270,000 | (109,000) | 379,000 | 275,000 | (104,000) |
| Valencia[B] | 756,000 | 690,000 | (66,000) | 642,000 | 655,000 | 13,000 | 690,000 | 642,000 | (48,000) | 690,000 | 655,000 | (35,000) |
| West Hollywood Library | 269,000 | 274,000 | 5,000 | 252,000 | 257,000 | 5,000 | 274,000 | 252,000 | (22,000) | 274,000 | 257,000 | (17,000) |
| *Subtotal* | *$ 6,632,000* | *$ 6,531,000* | *$ (101,000)* | *$ 4,005,000* | *$ 4,084,000* | *79,000* | *$ 6,531,000* | *$ 4,005,000* | *(2,526,000)* | *$ 6,531,000* | *$ 4,084,000* | *(2,447,000)* |
| ***Unincorporated Area Libraries*** | | | - | | | | | | 0 | | | 0 |
| A C Bilbrew Library | 127,000 | 129,000 | 2,000 | 184,000 | 188,000 | 4,000 | 129,000 | 184,000 | 55,000 | 129,000 | 188,000 | 59,000 |
| Antelope Valley Bookmobile | 10,000 | 10,000 | - | 766,000 | 782,000 | 16,000 | 10,000 | 766,000 | 756,000 | 10,000 | 782,000 | 772,000 |
| Anthony Quinn Library | 216,000 | 220,000 | 4,000 | 94,000 | 96,000 | 2,000 | 220,000 | 94,000 | (126,000) | 220,000 | 96,000 | (124,000) |
| Castaic | - | 248,000 | 248,000 | - | 250,000 | 250,000 | 248,000 | 250,000 | 2,000 | 248,000 | 250,000 | 2,000 |
| Charter Oak Library | 209,000 | 213,000 | 4,000 | 230,000 | 234,000 | 4,000 | 213,000 | 230,000 | 17,000 | 213,000 | 234,000 | 21,000 |
| City Terrace Library | 106,000 | 107,000 | 1,000 | 133,000 | 135,000 | 2,000 | 107,000 | 133,000 | 26,000 | 107,000 | 135,000 | 28,000 |
| East Los Angeles Library | 301,000 | 307,000 | 6,000 | 336,000 | 343,000 | 7,000 | 307,000 | 336,000 | 29,000 | 307,000 | 343,000 | 36,000 |
| East Rancho Dominguez Library | 68,000 | 68,000 | - | 84,000 | 85,000 | 1,000 | 68,000 | 84,000 | 16,000 | 68,000 | 85,000 | 17,000 |
| El Camino Real Library | 203,000 | 207,000 | 4,000 | 106,000 | 109,000 | 3,000 | 207,000 | 106,000 | (101,000) | 207,000 | 109,000 | (98,000) |
| Florence Library | 117,000 | 118,000 | 1,000 | 248,000 | 253,000 | 5,000 | 118,000 | 248,000 | 130,000 | 118,000 | 253,000 | 135,000 |
| Graham Library | 122,000 | 124,000 | 2,000 | 188,000 | 192,000 | 4,000 | 124,000 | 188,000 | 64,000 | 124,000 | 192,000 | 68,000 |
| Hacienda Heights Library | 683,000 | 699,000 | 16,000 | 605,000 | 617,000 | 12,000 | 699,000 | 605,000 | (94,000) | 699,000 | 617,000 | (82,000) |
| La Crescenta Library | 157,000 | 159,000 | 2,000 | 211,000 | 215,000 | 4,000 | 159,000 | 211,000 | 52,000 | 159,000 | 215,000 | 56,000 |
| Lake Los Angeles Library | 92,000 | 93,000 | 1,000 | 912,000 | 930,000 | 18,000 | 93,000 | 912,000 | 819,000 | 93,000 | 930,000 | 837,000 |
| Las Virgenes Bookmobile | 10,000 | 10,000 | - | 333,000 | 340,000 | 7,000 | 10,000 | 333,000 | 323,000 | 10,000 | 340,000 | 330,000 |
| Lennox Library | 146,000 | 148,000 | 2,000 | 86,000 | 88,000 | 2,000 | 148,000 | 86,000 | (62,000) | 148,000 | 88,000 | (60,000) |
| Littlerock Library | 119,000 | 120,000 | 1,000 | 689,000 | 703,000 | 14,000 | 120,000 | 689,000 | 569,000 | 120,000 | 703,000 | 583,000 |
| Live Oak Library | 76,000 | 76,000 | - | 154,000 | 157,000 | 3,000 | 76,000 | 154,000 | 78,000 | 76,000 | 157,000 | 81,000 |
| Lloyd Taber-Marina Del Rey Library | 378,000 | 386,000 | 8,000 | 22,000 | 22,000 | 0 | 386,000 | 22,000 | (364,000) | 386,000 | 22,000 | (364,000) |
| Los Nietos Library | 214,000 | 218,000 | 4,000 | 56,000 | 57,000 | 1,000 | 218,000 | 56,000 | (162,000) | 218,000 | 57,000 | (161,000) |
| Masao Satow Library | 271,000 | 276,000 | 5,000 | 61,000 | 62,000 | 1,000 | 276,000 | 61,000 | (215,000) | 276,000 | 62,000 | (214,000) |
| Quartz Hill Library | 137,000 | 139,000 | 2,000 | 226,000 | 231,000 | 5,000 | 139,000 | 226,000 | 87,000 | 139,000 | 231,000 | 92,000 |
| Rowland Heights Library | 790,000 | 809,000 | 19,000 | 428,000 | 437,000 | 9,000 | 809,000 | 428,000 | (381,000) | 809,000 | 437,000 | (372,000) |
| Santa Clarita Valley Bookmobile | 10,000 | 10,000 | - | 631,000 | 392,000 | (239,000) | 10,000 | 381,000 | 371,000 | 10,000 | 392,000 | 382,000 |
| Sorensen Library | 40,000 | 39,000 | (1,000) | 160,000 | 164,000 | 4,000 | 39,000 | 160,000 | 121,000 | 39,000 | 164,000 | 125,000 |
| South Whittier Library | 176,000 | 179,000 | 3,000 | 515,000 | 526,000 | 11,000 | 179,000 | 515,000 | 336,000 | 179,000 | 526,000 | 347,000 |
| Sunkist Library | 395,000 | 404,000 | 9,000 | 246,000 | 251,000 | 5,000 | 404,000 | 246,000 | (158,000) | 404,000 | 251,000 | (153,000) |
| View Park Library | 148,000 | 150,000 | 2,000 | 228,000 | 233,000 | 5,000 | 150,000 | 228,000 | 78,000 | 150,000 | 233,000 | 83,000 |
| Willowbrook Library | 116,000 | 117,000 | 1,000 | 162,000 | 165,000 | 3,000 | 117,000 | 162,000 | 45,000 | 117,000 | 165,000 | 48,000 |
| Woodcrest Library | 271,000 | 281,000 | 10,000 | 249,000 | 254,000 | 5,000 | 281,000 | 249,000 | (32,000) | 281,000 | 254,000 | (27,000) |
| *Subtotal* | *$ 5,708,000* | *$ 6,064,000* | *$ 356,000* | *$ 8,343,000* | *8,511,000* | *168,000* | *$ 6,064,000* | *$ 8,343,000* | *2,279,000* | *$ 6,064,000* | *$ 8,511,000* | *2,447,000* |
| ***Total*** | ***$ 12,340,000*** | ***$ 12,595,000*** | ***$ 255,000*** | ***$ 12,348,000*** | ***$ 12,595,000*** | ***247,000*** | ***$ 12,595,000*** | ***$ 12,348,000*** | ***(247,000)*** | ***$ 12,595,000*** | ***$ 12,595,000*** | ***0*** |

Reflects estimated 8.5% cost increases in FY 07/08 and a 2.6% increase in FY 08/09.
[ABCD]Libraries located in the same cities.

COUNTY OF LOS ANGELES PUBLIC LIBRARY
SPECIAL TAX 2008/09
BOOKS MATERIALS

**ATTACHMENT B**

| Libraries | FY 08/09 Special Tax Book Budget | Reduction (Unfunded) ($247,000) | Adjusted Special Tax Book Budget | Reduction in # of Volumes[2] |
|---|---|---|---|---|
| ***City Libraries*** | | | | |
| Angelo M. Iacoboni Library | $ 65,800 | (9,000) | $ 56,800 | (450) |
| Cudahy Library | 11,900 | (2,000) | 9,900 | (100) |
| Culver City Julian Dixon Library | 81,600 | (11,000) | 70,600 | (550) |
| Cyn Country Jo Anne Darcy Library | 44,300 | (6,000) | 38,300 | (300) |
| Duarte Library | 18,600 | (3,000) | 15,600 | (150) |
| El Monte Library | 46,600 | (6,000) | 40,600 | (300) |
| George Nye, Jr. Library | 20,000 | (3,000) | 17,000 | (150) |
| La Canada Flintridge Library | 19,600 | (3,000) | 16,600 | (150) |
| Lomita Library | 31,300 | (4,000) | 27,300 | (200) |
| Lynwood Library | 59,500 | (8,000) | 51,500 | (400) |
| Maywood Cesar Chavez Library | 14,900 | (2,000) | 12,900 | (100) |
| Newhall Library | 33,100 | (5,000) | 28,100 | (250) |
| Norwood Library | 36,900 | (5,000) | 31,900 | (250) |
| Valencia | 126,700 | (17,000) | 109,700 | (850) |
| West Hollywood Library | 53,600 | (7,000) | 46,600 | (350) |
| **Subtotal (15)** | **664,400** | **(91,000)** | **573,400** | **(4,550)** |
| ***Unincorporated Area Libraries*** | | | | |
| A C Bilbrew Library | 47,600 | (6,000) | 41,600 | (300) |
| Antelope Valley Bookmobile | 8,400 | (1,000) | 7,400 | (50) |
| Anthony Quinn Library | 11,100 | (2,000) | 9,100 | (100) |
| Castaic [3] | | | | - |
| Charter Oak Library | 27,200 | (4,000) | 23,200 | (200) |
| City Terrace Library | 15,200 | (2,000) | 13,200 | (100) |
| East Los Angeles Library | 42,600 | (6,000) | 36,600 | (300) |
| East Rancho Dominguez Library | 14,400 | (2,000) | 12,400 | (100) |
| El Camino Real Library | 8,500 | (1,000) | 7,500 | (50) |
| Florence Library | 22,100 | (3,000) | 19,100 | (150) |
| Graham Library | 23,800 | (3,000) | 20,800 | (150) |
| Hacienda Heights Library | 51,000 | (7,000) | 44,000 | (350) |
| La Crescenta Library | 22,500 | (3,000) | 19,500 | (150) |
| Lake Los Angeles Library | 34,000 | (5,000) | 29,000 | (250) |
| Las Virgenes Bookmobile | 8,400 | (1,000) | 7,400 | (50) |
| Lennox Library | 34,000 | (5,000) | 29,000 | (250) |
| Littlerock Library | 33,100 | (5,000) | 28,100 | (250) |
| Live Oak Library | 17,000 | (2,000) | 15,000 | (100) |
| Lloyd Taber-Marina Del Rey Library | 30,700 | (4,000) | 26,700 | (200) |
| Los Nietos Library | 14,400 | (2,000) | 12,400 | (100) |
| Masao Satow Library | 12,600 | (2,000) | 10,600 | (100) |
| Quartz Hill Library | 20,000 | (3,000) | 17,000 | (150) |
| Rowland Heights Library | 46,800 | (6,000) | 40,800 | (300) |
| Santa Clarita Valley Bookmobile | 8,400 | (1,000) | 7,400 | (50) |
| Sorensen Library | 12,800 | (2,000) | 10,800 | (100) |
| South Whittier Library | 28,000 | (4,000) | 24,000 | (200) |
| Sunkist Library | 30,700 | (4,000) | 26,700 | (200) |
| View Park Library | 25,500 | (3,000) | 22,500 | (150) |
| Willowbrook Library | 10,200 | (1,000) | 9,200 | (50) |
| Woodcrest Library | 25,500 | (3,000) | 22,500 | (150) |
| **Subtotal (30)** | **686,500** | **(93,000)** | **593,500** | **(4,650)** |
| ***Areas Serving Substantial Unincorporated Area Population*** | | | | |
| Carson | 19,600 | (3,000) | 16,600 | (150) |
| Hawthorne | 8,300 | (1,000) | 7,300 | (50) |
| Lancaster | 30,600 | (4,000) | 26,600 | (200) |
| La Puente | 15,300 | (2,000) | 13,300 | (100) |
| Malibu | 8,500 | (1,000) | 7,500 | (50) |
| Rosemead | 7,200 | (1,000) | 6,200 | (50) |
| San Dimas | 2,400 | 0 | 2,400 | - |
| San Fernando | 5,200 | (1,000) | 4,200 | (50) |
| San Gabriel | 8,300 | (1,000) | 7,300 | (50) |
| So. El Monte | 1,600 | 0 | 1,600 | - |
| Temple City | 18,300 | (2,000) | 16,300 | (100) |
| West Covina | 22,100 | (3,000) | 19,100 | (150) |
| Wiseburn | 1,700 | 0 | 1,700 | - |
| **Subtotal (13)** | **149,100** | **(19,000)** | **130,100** | **(950)** |
| **Material Services[1]** | **310,000** | (44,000) | **266,000** | (2,200) |
| **Grand Total (58)** | **$ 1,810,000** | **(247,000)** | **$ 1,563,000** | **(12,350)** |

[1]Included as part of the Books/Materials budget covering shipping, handling, processing. Costs are tracked centrally and not allocated to libraries. Aprrox. 17% in FY 07/08. Due to higher processing costs; this amount may increase 18% - 20% in FY 08-09.

[2] Per Collection Services, the estimated average cost per book is approximately $20.

[3] Castaic partially funded with Unincorporated Area Services funds.

ATTACHMENT C

# COUNTY OF LOS ANGELES PUBLIC LIBRARY
# SERVICE LEVELS IN SPECIAL TAX LIBRARIES

| CITY | LIBRARY | Base Service Level Without Special Tax | | Special Tax Service Level | |
|---|---|---|---|---|---|
| | | Days Open Per Week | Hours Open Per Week | Days Open Per Week | Hours Open Per Week |
| Cudahy (1) | Cudahy | 4 | 28 | 5 | 42 |
| Culver City (2) | Culver City | 5 | 40 | 6 | 55 |
| Duarte/Bradbury (5) | Duarte | 5 | 35 | 5 | 48 |
| El Monte (1) | El Monte | 5 | 38 | 7 | 59 |
| | Norwood | 5 | 38 | 6 | 55 |
| La Canada Flintridge (5) | La Canada Flintridge | 5 | 35 | 6 | 50 |
| Lakewood (4) | Angelo M. Iacoboni | 5 | 45 | 7 | 59 |
| | George Nye Jr. | 5 | 30 | 5 | 35 |
| Lomita (4) | Lomita | 4 | 24 | 6 | 48 |
| Lynwood (2) | Lynwood | 5 | 40 | 6 | 55 |
| Maywood (1) | Maywood Cesar Chavez | 4 | 28 | 6 | 42 |
| Santa Clarita (5) | Valencia | 6 | 50 | 7 | 63 |
| | Canyon Country | 5 | 35 | 6 | 53 |
| | Newhall | 5 | 35 | 6 | 53 |
| West Hollywood (3) | West Hollywood | 6 | 51 | 6 | 51 |
| Unincorporated (2) | A C Bilbrew | 5 | 35 | 5 | 45 |
| Unincorporated (5) | Antelope Valley Mobile | 4 | 32 | 4 | 32 |
| Unincorporated (1) | Anthony Quinn | 5 | 30 | 6 | 42 |
| Unincorporated (5) | Charter Oak | 5 | 38 | 6 | 50 |
| Unincorporated (1) | City Terrace | 5 | 35 | 6 | 42 |
| Unincorporated (1) | East Los Angeles | 6 | 50 | 7 | 63 |
| Unincorporated (2) | East Rancho Dominquez | 5 | 30 | 5 | 35 |
| Unincorporated (1) | El Camino Real | 5 | 30 | 6 | 42 |
| Unincorporated (2) | Florence | 5 | 30 | 5 | 40 |
| Unincorporated (1) | Graham | 5 | 30 | 5 | 40 |
| Unincorporated/La Habra Hts. (4) | Hacienda Heights | 5 | 45 | 7 | 69 |
| Unincorporated (5) | La Crescenta | 4 | 28 | 5 | 40 |
| Unincorporated (5) | Lake Los Angeles | 5 | 35 | 6 | 47 |
| Unincorporated (3) | Las Virgenes Mobile | 4 | 32 | 4 | 32 |
| Unincorporated (2) | Lennox | 5 | 30 | 5 | 35 |
| Unincorporated (5) | Littlerock | 5 | 35 | 6 | 42 |
| Unincorporated (5) | Live Oak | 5 | 35 | 5 | 40 |
| Unincorporated (1) | Los Nietos | 5 | 30 | 6 | 42 |
| Unincorporated (4) | Marina del Rey | 3 | 21 | 5 | 35 |
| Unincorporated (2) | Masao W. Satow | 3 | 21 | 5 | 35 |
| Unincorporated (5) | Quartz Hill | 5 | 35 | 6 | 47 |
| Unincorporated (4) | Rowland Heights | 5 | 45 | 7 | 69 |
| Unincorporated (5) | Santa Clarita Valley Mobile | 4 | 32 | 4 | 32 |
| Unincorporated (1) | Sorensen | 4 | 28 | 5 | 30 |
| Unincorporated (4) | South Whittier | 5 | 35 | 5 | 45 |
| Unincorporated (1) | Sunkist | 5 | 38 | 6 | 55 |
| Unincorporated (2) | View Park | 5 | 35 | 6 | 46 |
| Unincorporated (2) | Willowbrook | 5 | 30 | 5 | 40 |
| Unincorporated (2) | Woodcrest | 5 | 35 | 6 | 47 |
| **Total Hours Open** | | | **1,517** | | **2,027** |

ATTACHMENT D

## COUNTY OF LOS ANGELES PUBLIC LIBRARY

## ACTUAL YEAR-END OPERATING COSTS
## FISCAL YEAR 1997-98 TO 2007-08

| Fiscal Year | Public Library Actual Year-End Operating Costs[1] | Percentage Increase in Actual Year-End Operating Costs | Allowable Special Tax Rate Adjustment | Maximum Allowable Special Tax Rate[2] | Approved Tax Rate |
|---|---|---|---|---|---|
| 1997-98 | $57,889,952 | N/A | N/A | $22.00 | $22.00 |
| 1998-99 | $64,516,381 | 11.45% | 2.0% | $22.44 | $22.44 |
| 1999-00 | $68,757,867 | 6.57% | 1.853% | $22.86 | $22.86 |
| 2000-01 | $71,532,005 | 4.03% | 2.0% | $23.32 | $22.86 |
| 2001-02 | $73,038,415 | 2.11% | 2.0% | $23.79 | $23.79 |
| 2002-03 | $78,019,593 | 6.82% | 2.0% | $24.27 | $23.79 |
| 2003-04 | $84,786,272 | 8.67% | 2.0% | $24.76 | $24.76 |
| 2004-05 | $90,624,030 | 6.89% | 1.867% | $25.22 | $25.22 |
| 2005-06 | $91,442,140 | 0.90% | 2.0% | $25.72 | $25.72 |
| 2006-07 | $96,038,000 | 5.03% | 2.0% | $26.23 | $25.72 |
| 2007-08[3] | $104,200,000 | 8.50% | 2.0% | $26.75 | $26.75 |

[1] **Overall Percentage Increase in Public Library's Operating Costs from 1997-98 to 2007-08** **80.00%**

[2] **Overall Percentage Increase in Maximum Allowable Special Tax Rate from 1997-98 to 2007-08:** **21.59%**

[3] Fiscal Year 2007-08 Estimated Actual

ATTACHMENT E

# COUNTY OF LOS ANGELES PUBLIC LIBRARY

## COMPARISON OF SPECIAL TAX AND INFLATION RATES

| Fiscal Year | Percentage Increase in CCPI* [1] | Allowable Special Tax Rate Adjustment | Maximum Allowable Special Tax Rate[2] | Approved Special Tax Rate |
|---|---|---|---|---|
| **1997-98** | N/A | N/A | $22.00 | $22.00 |
| **1998-99** | 2.0807% | 2.0% | $22.44 | $22.44 |
| **1999-00** | 1.853% | 1.853% | $22.86 | $22.86 |
| **2000-01** | 3.214% | 2.0% | $23.32 | $22.86 |
| **2001-02** | 4.172% | 2.0% | $23.79 | $23.79 |
| **2002-03** | 3.215% | 2.0% | $24.27 | $23.79 |
| **2003-04** | 2.459% | 2.0% | $24.76 | $24.76 |
| **2004-05** | 1.867% | 1.867% | $25.22 | $25.22 |
| **2005-06** | 3.665% | 2.0% | $25.72 | $25.72 |
| **2006-07** | 4.596% | 2.0% | $26.23 | $25.72 |
| **2007-08** | 2.269% | 2.0% | $26.75 | $26.75 |

* California Consumer Price Index (CCPI) as determined by the California Division of Labor Statistics and Research

[1] **Cumulative Percentage Increase in CCPI from 1997-98 to 2007-08: 29.39%**

[2] **Overall Percentage Increase in Maximum Allowable Special Tax Rate from 1997-98 to 2007-08: 21.59%**