

# NORTH COUNTY LIBRARY AUTHORITY



**January 29, 2024**

**Meeting Packet**

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**NORTH COUNTY LIBRARY  
AUTHORITY AGENDA  
REGULAR MEETING  
5:00 PM - Monday, January 29, 2024**

*via Videoconference and In person at the Los Altos Community Center; Manzanita Room  
(sign on details below)*

**PARTICIPATION:** Members of the public may participate by being present at the Los Altos Community Center inside the Manzanita Conference Room located at 97 Hillview Ave, Los Altos, CA 94022. Public comment is accepted in person at the physical meeting location, or via email to [cmansel@solutions-mrg.com](mailto:cmansel@solutions-mrg.com).

**REMOTE MEETING OBSERVATION:** Members of the public may view the meeting via the link below but will not be permitted to provide public comment via Zoom or telephone. Public comment will be taken in person, and members of the public may provide written public comment by following the instructions below.

Participants who wish to observe remotely from outside the United States should email [cmansel@solutions-mrg.com](mailto:cmansel@solutions-mrg.com) to arrange for international access to the meeting.

Time: January 29, 2024 5:00 PM

Link: <https://us06web.zoom.us/j/85381431674>

Meeting ID: 853 8143 1674

Call in by phone +1 669 900 6833 US (San Jose)  
or find your local number: <https://us06web.zoom.us/j/85381431674>

**TO SUBMIT WRITTEN COMMENTS:** Prior to the meeting, comments on matters listed on the agenda may be emailed to [cmansel@solutions-mrg.com](mailto:cmansel@solutions-mrg.com). Emails sent to this email address are sent to/received immediately by the Authority. Please include a subject line in the following format:

PUBLIC COMMENT AGENDA ITEM ## - MEETING DATE

Correspondence received prior to the meeting will be included in the public record. Please follow this link for more information on submitting written comments: <https://www.losaltosca.gov/cityclerk/page/public-comments>.

**Public testimony will be taken at the direction of the President, and members of the public may only comment during times allotted for public comments.**

**ESTABLISH QUORUM****PLEDGE OF ALLEGIANCE****PUBLIC COMMENTS**

Members of the audience may bring to the Authority's attention any item that is not on the agenda. Speakers are generally given two or three minutes, at the discretion of the President. Please be advised that, by law, the Authority is unable to discuss or take action on issues presented during the Public Comment Period. According to State Law (also known as "the Brown Act") items must first be noticed on the agenda before any discussion or action.

**ITEMS FOR CONSIDERATION/ACTION**

1. **Election of Officers: President, Vice President, Secretary**
2. **Library Commission Ad-Hoc Subcommittee Presentation** – Los Altos City Council requested that NCLA fund an RFP based upon the Library Commission ad-hoc subcommittee presentation on proposed recommendations for main library improvements.
3. **Approval of Minutes** for Special Meeting of 10/2/23
4. **Approval of Current Invoices for Payment**
  - a. Meyers Nave October Invoice
  - b. MRG September - December Invoices
5. **Discussion of responsibility for NCLA administrative expenses**
6. **Report on Senior Exemptions** to include number granted in 2023 as well as modifications to process for 2024, with discussion of renewal process steps
7. **Discussion of NCLA web presence**
8. **Approval of Future Meeting Date** – first Mondays as needed

**INFORMATIONAL ITEMS**

1. Financial Update
2. NBS Annual Tax Roll Report with SB 165 Report review

**COMMISSIONERS' REPORTS AND COMMENTS****ADJOURNMENT**

### SPECIAL NOTICES TO PUBLIC

In compliance with the Americans with Disabilities Act and California Law, it is the policy of the City of Los Altos to offer its programs, services and meetings in a manner that is readily accessible to everyone, including individuals with disabilities. If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodation, please contact department staff. Advance notification within this guideline will enable the City to make reasonable arrangements to ensure accessibility. The City ADA Coordinator can be reached at (650) 947-2607 or by email: [ada@losaltosca.gov](mailto:ada@losaltosca.gov).

Agendas, Staff Reports and some associated documents for the North County Library Authority items may be viewed on the Internet at <https://www.losaltosca.gov/nclibraryauthority>.

If you wish to provide written materials, please provide the Staff Liaison with **10 copies** of any document that you would like to submit to the Authority in order for it to become part of the public record. For other questions regarding the meeting proceedings, please contact the City Clerk at (650) 947-2720.



**NORTH COUNTY LIBRARY AUTHORITY MINUTES  
for the  
SPECIAL MEETING  
held on**

**Monday, October 2, 2023 at 5 p.m.**

*Hybrid format: In person at the Los Altos Community Center; Manzanita Room and  
Online via Zoom (sign on details below)*

**CALL TO ORDER**

President Schmidt called the meeting to order at 5:01 P.M.

**ATTENDANCE**

**Present:** President Lisa Schmidt, Vice President Sally Meadows, Secretary Cindy Hill, Pete Dailey,  
& Aarti Johri (remotely – satisfying AB2449 requirements)

**PLEDGE OF ALLEGIANCE**

**PUBLIC COMMENTS**

There were no public comments at this time.

**INFORMATIONAL ITEMS**

1. Financial Update

Updated budget figures for tax revenues per the NBS Tax Consultant report were presented.

**FOR CONSIDERATION/ACTION**

**1. Library Commission RFP Draft**

The Los Altos staff liaison, Anthony Carnesecca, reported that the Los Altos City Council asked the Library Commission to prepare information about all possible options regarding library improvements and to bring those to a study session with Council.

Board members requested a broader spectrum of options to consider for the use of funds, including return of tax dollars or funding an endowment. Board members expressed that the RFP is too focused on the expansion/addition of the existing library footprint. Continuance

checkpoints were also requested. The roles of the City staff, commissions and NCLA were discussed with NCLA's role primarily limited to the collector and disbursing of funds.

**Public Comments:**

Suzanne Epstein noted that a similar effort was taken up in 2018/19, approved by both City Councils and was moving forward with a \$60 million bond measure. She asked if this effort could pick up where that one left off.

**MOTION:** Board member Dailey made a motion that NCLA refer the draft RFP to the Library Commission as a starting point for the study session. The motion was seconded by Secretary Hill. The motion passed unanimously.

**2. Discussion of NCLA outside cost sharing with member entities and approval of annual cost share invoices for the City of Los Altos and the Town of Los Altos Hills.**  
(NCLA JPA Agreement, Section 12)

Board members reiterated concerns that definition is needed of what "basic administrative expenses" entail. The charter document envisioned the NCLA meeting just twice a year, however, recent years have had many more meetings than this. Staff Liaison Carnesecca stated that the two NCLA meetings annually are clearly administrative expenses that should be split between the two cities. Additional meetings and projects could be determined to be NCLA expenses that should be paid by NCLA. There was discussion of the use of the operating fund which is specified in the charter documents. Los Altos City Manager Gabe Engeland voiced that for the current year's bills, the City of Los Altos would pay whatever apportionment the NCLA deemed fair. However, he asked for the NCLA to have a discussion with the City and Town representatives to specify what constitutes the basic administrative expenses that should be split.

**MOTION:** Board member Dailey made a motion, pursuant to Section 15 of the JPA Agreement, he moves that NCLA establish an operating fund and pay all administrative expenses out of that fund.

The motion was seconded by Vice President Meadows. She suggested that the apportionment should be 50-50 due to the fact that the City of Los Altos is already providing the website and staff liaison. She asked for NCLA to get direction as to whether administrative costs beyond the strictly necessary two meetings a year and functional operating requirements can be paid for by NCLA without apportionment to the City and Town.

**SUBSTITUTE MOTION:** Vice President Meadows made a substitute motion: Pursuant to NCLA's previous decision, MRG is paid out of NCLA funds and that all other expenses will be split 50/50 by the two member entities and a future agenda item will be made to review the NCLA's JPA Agreement, establish what are basic administrative services and what are beyond basic, and that counsel's opinion will be obtained as to whether NCLA can pay all of its expenses from an operating fund as described in the JPA Agreement.

The substitute motion was seconded by President Lisa Schmidt. The substitute motion passed in a unanimous vote.

**3. Approval of Minutes for Special Meeting of 8/28/23**

**MOTION:** Board member Dailey made a motion to approve the minutes as presented. The motion was seconded by Vice President Meadows. The motion passed in a unanimous vote.

#### **4. Approval of Current Invoices for Payment**

- a. Meyers Nave September Invoice
- b. MRG August Invoice
- c. NBS Invoices for 2023 Collection and Senior Exemption services

**MOTION:** Board member Dailey made a motion to approve the invoices for payment. Secretary Hill seconded the motion. The motion passed in a unanimous vote.

#### **COMMISSIONERS' REPORTS AND COMMENTS**

Secretary Hill requested that the NCLA Norms & Procedures document be updated as the current version is from 2016.

#### **FUTURE AGENDA ITEMS**

Discussion of what constitutes "basic administrative services" and what is beyond that and should be paid solely by NCLA

Counsel opinion on NCLA paying for all of its administrative expenses

Report from the Library Commission on the Study Session with the Los Altos City Council

Review of all fiduciary options for tax overage

#### **LIBRARY ANNOUNCEMENTS**

Study pods are now reservable. 1-person, 4-person and 8-person pods are available. Thanks to the Friends of the Library for assisting with this.

Science & Technology Week is coming in November. This is sponsored by LALE.

#### **ADJOURNMENT**

President Schmidt adjourned the meeting at 6:37 P.M.



A Professional Corporation

1999 HARRISON STREET, 9<sup>th</sup> FLOOR  
OAKLAND, CA 94612  
510-808-2000  
Tax ID 94-3050358

October 19, 2023

NCLA President  
North County Library Authority  
1 North San Antonio Road  
Los Altos, CA 94022

Invoice No. 210005  
Client No. 1579  
Matter No. 003

### INVOICE SUMMARY

For Professional Services Rendered Through September 30, 2023

**CLIENT: North County Library Authority**  
**MATTER: General Counsel Services**

|                             |                  |
|-----------------------------|------------------|
| Total Professional Services | \$ 332.10        |
| Total Costs                 | <u>\$ 16.61</u>  |
| <b>TOTAL THIS INVOICE</b>   | <b>\$ 348.71</b> |





# Municipal Resource Group LLC

PO Box 561  
Wilton, CA 95693  
Tel: 916-687-7601  
finance@solutions-mrg.com  
https://solutions-mrg.com

North County Library Authority  
1 North San Antonio Road  
Los Altos, CA 94022

## INVOICE

TAX ID: 26-4149793  
INVOICE DATE: 10/10/2023  
INVOICE NO: 03-23-928  
BILLING THROUGH: 9/30/2023

### NCLA - Library Consulting Services 23108-NCL

#### PROFESSIONAL SERVICES

| DATE                  | DESCRIPTION  | HOURS        | RATE      | AMOUNT            |
|-----------------------|--|--------------|-----------|-------------------|
| 9/5/2023              | Email President  | 0.25         | \$225.000 | \$56.25           |
| 9/11/2023             | Room reservation 2023 meetings. Email communications with LA Clerk and Auditor & Legal Counsel   | 0.75         | \$225.000 | \$168.75          |
| 9/12/2023             | Prepare audit letters. Update contacts with Law firm. Prepare August meeting minutes   | 2.00         | \$225.000 | \$450.00          |
| 9/13/2023             | Email communications with LA Clerk to update NCLA webpage. Meeting minutes   | 1.50         | \$225.000 | \$337.50          |
| 9/14/2023             | Prepare LA/LAH share letters. Email Board. Update budget/financial document  | 2.00         | \$225.000 | \$450.00          |
| 9/15/2023             | Send share letters   | 0.25         | \$225.000 | \$56.25           |
| 9/18/2023             | Email Tax Consultant and President   | 0.50         | \$225.000 | \$112.50          |
| 9/25/2023             | Call with auditor, emails to counsel, VP & President   | 0.50         | \$225.000 | \$112.50          |
| 9/26/2023             | Teleconference with LA Staff Liaison. Prepare Share History chart. Email President   | 0.75         | \$225.000 | \$168.75          |
| 9/27/2023             | Teleconference with President. Prepare meeting agenda. Prepare Share History research. Email with LA staff liaison. Update budget document | 2.00         | \$225.000 | \$450.00          |
| 9/28/2023             | Prepare agenda, meeting packet, email to Board and post  | 2.50         | \$225.000 | \$562.50          |
| <b>TOTAL SERVICES</b> |  | <b>13.00</b> |           | <b>\$2,925.00</b> |

**SUBTOTAL** **\$2,925.00**

**AMOUNT DUE THIS INVOICE** **\$2,925.00**

This invoice is due on 11/9/2023

**Confidential Invoice** - Questions on this invoice, call 916-687-7601. MRG accepts ACH payments.



# Municipal Resource Group LLC

PO Box 561  
Wilton, CA 95693  
Tel: 916-687-7601  
finance@solutions-mrg.com  
https://solutions-mrg.com

North County Library Authority  
1 North San Antonio Road  
Los Altos, CA 94022

## INVOICE

TAX ID: 26-4149793  
INVOICE DATE: 11/21/2023  
INVOICE NO: 03-23-1086  
BILLING THROUGH: 10/31/2023

### NCLA - Library Consulting Services 23108-NCL

#### PROFESSIONAL SERVICES

| DATE                  | DESCRIPTION   | HOURS        | RATE      | AMOUNT            |
|-----------------------|---|--------------|-----------|-------------------|
| 10/2/2023             | On-site meeting including preparation and travel  | 7.50         | \$225.000 | \$1,687.50        |
| 10/3/2023             | Email communications with tax consultant. Download meeting video. Process payments. Email Board | 1.00         | \$225.000 | \$225.00          |
| 10/4/2023             | Prepare minutes. Process NBS payment  | 1.00         | \$225.000 | \$225.00          |
| 10/6/2023             | Prepare minutes   | 0.50         | \$225.000 | \$112.50          |
| 10/9/2023             | Prepare minutes. Update document  | 2.00         | \$225.000 | \$450.00          |
| 10/19/2023            | Teleconferences with tax consultant   | 0.75         | \$225.000 | \$168.75          |
| 10/20/2023            | Senior exemption inquiries  | 0.50         | \$225.000 | \$112.50          |
| 10/23/2023            | Check-in with President. Email auditor. Prepare general ledger                                  | 1.00         | \$225.000 | \$225.00          |
| 10/25/2023            | Revise share letters. Senior exemption inquiries  | 1.75         | \$225.000 | \$393.75          |
| 10/26/2023            | Research and respond to request for W9  | 0.25         | \$225.000 | \$56.25           |
| 10/30/2023            | Senior exemption inquiries  | 0.25         | \$225.000 | \$56.25           |
| <b>TOTAL SERVICES</b> |   | <b>16.50</b> |           | <b>\$3,712.50</b> |

#### EXPENSES

| DESCRIPTION           | AMOUNT   |                 |
|-----------------------|----------|-----------------|
| Mileage               | \$161.13 |                 |
| <b>TOTAL EXPENSES</b> |          | <b>\$161.13</b> |

**SUBTOTAL** **\$3,873.63**

**AMOUNT DUE THIS INVOICE** **\$3,873.63**

This invoice is due on 12/21/2023

**Confidential Invoice** - Questions on this invoice, call 916-687-7601. MRG accepts ACH payments.



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Wilton, CA 95693  
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https://solutions-mrg.com

North County Library Authority  
1 North San Antonio Road  
Los Altos, CA 94022

## INVOICE

TAX ID: 26-4149793  
INVOICE DATE: 12/8/2023  
INVOICE NO: 03-23-1167  
BILLING THROUGH: 11/30/2023

### NCLA - Library Consulting Services 23108-NCL

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#### PROFESSIONAL SERVICES

| DATE                  | DESCRIPTION   | HOURS        | RATE                           | AMOUNT            |
|-----------------------|---|--------------|--------------------------------|-------------------|
| 11/7/2023             | Research. Email communications  | 2.00         | \$225.000                      | \$450.00          |
| 11/8/2023             | Zoom with President. Email communications   | 0.75         | \$225.000                      | \$168.75          |
| 11/28/2023            | Prepare meeting agenda. Review charter documents  | 1.00         | \$225.000                      | \$225.00          |
| 11/29/2023            | Complete rebuild of 22-23 general ledger. Prepare and upload audit documents. Zoom with President. Email communications | 3.50         | \$225.000                      | \$787.50          |
| 11/29/2023            | Meeting preparation   | 0.75         | \$225.000                      | \$168.75          |
| 11/29/2023            | Prepare agenda. Prepare FY 22-23 general ledger. Email communications   | 0.75         | \$225.000                      | \$168.75          |
| 11/30/2023            | Prepare meeting packets. Complete agenda. Zoom with President. Email communications                                     | 5.50         | \$225.000                      | \$1,237.50        |
| <b>TOTAL SERVICES</b> |   | <b>14.25</b> |                                | <b>\$3,206.25</b> |
|                       |   |              | <b>SUBTOTAL</b>                | <b>\$3,206.25</b> |
|                       |   |              | <b>AMOUNT DUE THIS INVOICE</b> | <b>\$3,206.25</b> |

This invoice is due on 1/7/2024

**Confidential Invoice** - Questions on this invoice, call 916-687-7601. MRG accepts ACH payments.



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Wilton, CA 95693  
Tel: 916-687-7601  
finance@solutions-mrg.com  
https://solutions-mrg.com

North County Library Authority  
1 North San Antonio Road  
Los Altos, CA 94022

## INVOICE

TAX ID: 26-4149793  
INVOICE DATE: 1/9/2024  
INVOICE NO: 240033  
BILLING THROUGH: 12/31/2023

### NCLA - Library Consulting Services 23108-NCL

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#### PROFESSIONAL SERVICES

| DATE                  | DESCRIPTION   | HOURS       | RATE      | AMOUNT          |
|-----------------------|---|-------------|-----------|-----------------|
| 12/4/2023             | Teleconference with Auditor. Prepare for online Board meeting | 1.00        | \$225.000 | \$225.00        |
| 12/5/2023             | Emails. Reserve room for Jan 24 meeting                       | 0.25        | \$225.000 | \$56.25         |
| 12/11/2023            | Prepare Auditor's IT survey                                   | 1.25        | \$225.000 | \$281.25        |
| 12/13/2023            | Telecommunication   | 0.25        | \$225.000 | \$56.25         |
| 12/27/2023            | Email communications  | 0.25        | \$225.000 | \$56.25         |
| <b>TOTAL SERVICES</b> |   | <b>3.00</b> |           | <b>\$675.00</b> |

**SUBTOTAL** **\$675.00**

**AMOUNT DUE THIS INVOICE** **\$675.00**

This invoice is due on 2/8/2024

**Confidential Invoice** - Questions on this invoice, call 916-687-7601. MRG accepts ACH payments.

**NORTH COUNTY LIBRARY AUTHORITY  
JOINT EXERCISE OF POWERS AGREEMENT**

**SECTIONS RELEVANT TO  
January 29, 2024 DISCUSSION:  
SECTIONS 12 & 15**

NORTH COUNTY LIBRARY AUTHORITY  
JOINT EXERCISE OF POWERS AGREEMENT

THIS AGREEMENT, dated for convenience as of August 1, 1985, by and between the City of Los Altos, a municipal corporation and the Town of Los Altos Hills, a municipal corporation, both situated in the County of Santa Clara, State of California.

R E C I T A L S

WHEREAS, it will enhance the general welfare and be to the cultural advantage of the inhabitants of each of the parties hereto to provide for the acquisition, operation, maintenance and support of certain public library facilities and the expansion of certain public library activities in connection with the two branch libraries located in the City of Los Altos which are currently being operated by the County of Santa Clara, to the end that the hours of library service may be extended through additional funding to be raised via the levy of special taxes and or charges to be imposed by the proposed Library Commission;

WHEREAS, the parties hereto possess the common power to aid in the provision of increased public library services and functions for the benefit of their respective inhabitants and to provide for solutions to related problems which are of direct concern to the parties hereto in the performance of their constitutional and statutory functions, and to join associations and expend public funds for such purposes, including funds contributed by the parties to this agreement or by any person or any subventions or grants which may be obtained from the federal and/or state governments;

NOW, THEREFORE, in consideration of the mutual terms, covenants and conditions herein contained, said parties, acting by and through their respective governing bodies, do hereby agree as follows:

Section 1. Definition of Terms.

"ACT" means the provisions of Chapter 5 of Division 7 of Title 1 of the Government Code (commencing with Section 6500) pertaining to joint powers agreements.

"AGENCY" means the North County Library Authority.

"COMMISSION" means the governing board of the North County Library Authority.

"MEMBER ENTITY" means any city party to this agreement.

Section 2. Creation of Agency. There is hereby created a public agency to be known as the "North County Library Authority". The Agency is formed by this Agreement pursuant to the provisions of Article 1, Chapter 5, Division 7, Title 1 of the Government Code of the State of California relating to the joint exercise of powers common to public agencies. For the purposes of this Agreement, the Agency is a public agency separate from the parties hereto and shall be the agency to administer or execute this Agreement.

Section 3. Purpose. The purpose of this Agreement is to create an agency which will plan, support, acquire, maintain and operate programs and facilities for the extension of public library services for the benefit of the inhabitants within the collective boundaries of the Member Entities.

Section 4. Term and Effect. This Agreement shall become effective when all eligible Member Entities have approved and authorized its execution by their respective governing bodies and shall

continue in full force and effect until such time as the parties agree in writing to terminate the same.

Section 5. Powers. The Agency shall have the power and authority to plan, support, acquire, construct, maintain and operate programs and facilities for the augmentation of public library services for the benefit of the inhabitants of the Member Entities.

The Agency is hereby authorized, in its own name, to do all acts necessary to exercise said power for said purposes, including but not limited to any or all of the following: to make and enter into contracts; apply for and accept grants, advances, and contributions; to employ agents, consultants and employees; to acquire, construct, manage, maintain and operate any buildings, works or improvements; to acquire, hold or dispose of property (real and personal), including but not limited to books, tapes, records, furniture, furnishings and equipment; to sue and be sued in its own name; to conduct elections; to incur debts, liabilities, or obligations; to levy special taxes and/or service charges including but not limited to the power to levy charges and/or to seek approval for the levy of a special tax pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982; to issue revenue bonds, notes, warrants, and other evidences of indebtedness to finance the costs and incidental expenses of the projects of the Agency; to exercise all powers conferred by the Act; and to exercise all other powers common to the Member Entities not herein specifically mentioned which may be necessary to carry out the purpose of this Agreement.

No debt, liability or obligation of the Agency shall constitute a debt, liability or obligation of any Member Entity.



Section 6. Governing Body of the Agency. The Agency shall be governed by the North County Library Commission.

The Commission shall consist of five members each of whom shall have one vote. Each Member Entity shall appoint two commissioners as its representatives on the Commission. A fifth Commissioner shall be appointed by the Los Altos Library Commission. Each Commissioner shall serve for a term of four years, except the first appointees, who shall classify themselves by lot so that two of them shall hold office for two years from the date of organization and three of them shall hold office for four years from the date of organization.

Section 7. Officers and Duties. A President, a Vice-President and a Secretary shall be elected by the Commission from its own members, the term of office for each such office to be one year and until a successor is elected to such office.

The President shall sign all contracts on behalf of the Agency and perform such other duties as may be imposed by the Commission. The Vice-President shall act in the absence of the president. The Secretary shall countersign all contracts on behalf of the Agency; perform such other duties as may be imposed by the Commission; and keep minutes of all meetings and cause a copy of the minutes to be forwarded to each of the members of the Commission and each of the Member Agencies.

The Commission may appoint and employ an Administrative Officer or any acting Administrative Officer who shall perform such duties as may be imposed by the Commission and who shall report to the Commission in accordance with such rules and regulations as the Commission may adopt.

In the absence of an Administrative Officer, the President shall perform the duties of the Administrative Officer.

The Commission shall appoint one of its members or employees, other than the Administrative Officer, as Treasurer of the Agency to be the depository and have custody of all the money of the Agency from whatever source. The Commission shall appoint one of its members or employees, other than the Administrative Officer, as Auditor-Controller of the Agency to draw warrants to pay demands against the Agency when the demands have been approved by the Commission. The same officer or employee may be appointed as both Treasurer and Auditor-Controller and the Treasurer and Auditor-Controller shall have the duties and obligations set forth in Section 6505.5 and 6505.6 of the Government Code of the State of California.

Section 8. Duties of the Commission. The duties of the Commission shall be:

(a) To make all policy decisions and exercise all of the powers of the Agency;

(b) To submit full and regular reports to the Member Entities; and

(c) To adopt from time to time such rules and regulations for the conduct of its affairs as may be required.

The members of the Commission shall receive no compensation except as may be provided by the respective Member Entities which they represent.

Section 9. Meetings of the Commission. Regular meetings of the Commission shall be held at such time and place as shall be established by the Commission by resolution.

All meetings of the Commission including regular, adjourned regular and special meetings, shall be called, noticed, held and conducted in accordance with the provisions of the Ralph M. Brown Act, Sections 54950 et seq of the Government Code of the State of California.

Section 10. Quorum. A majority of the members of the Commission shall constitute a quorum. Any action of the Agency shall require the affirmative vote of a majority of the entire membership of the Commission.

Section 11. Accountability of Funds, Reports and Audits. There shall be strict accountability of all funds and a report of all receipts and disbursements of the Agency. The auditor-controller of the Agency shall cause annual audits of the accounts and records of the Agency to be prepared in accordance with the requirements contained in Section 6505 of the Government Code of the State of California. Should the Agency terminate prior to the expiration of any fiscal year, the auditor-controller shall cause a final audit of the accounts and records of the agency to be prepared. The fiscal year of the Agency shall terminate June 30th of each year. The Agency shall establish and maintain all necessary funds and accounts which shall be open to inspection at all reasonable times.

Section 12. Bonding Persons Having Access to Property. Officers or person or persons who have charge of, handle or have access to any money of the Agency, shall be required to file an official bond with the Agency in such amount as may be established by the Commission. Should an existing bond of any of said officer or officers or person or persons be extended to cover the obligation provided herein, said bond

shall be the official bond of said officers or officer or person or persons required to be posted herein. The premium of any such bond or bonds shall be an appropriate expense of the Agency. Any payment to the treasurer or auditor-controller required in the operation of the Agency shall be an appropriate charge against the Agency.

The administrative Officer shall have the responsibility of any and all property of Agency and shall indicate approval of all claims and demands for the disbursement of Agency funds prior to submittal of said claims and demands to the Commission for approval.

The City of Los Altos shall provide staff and basic services at no cost to the Agency. All costs and expenses of an outside nature such as auditing, legal, consultants or the like, shall be apportioned equally among the Member Entities.

Section 13. Bonds. The Agency shall have power and authority to issue and sell revenue bonds in accordance with the following:

(a) Article 2, Chapter 5, Division 7, Title 1 of the Government Code, commencing with Section 6540; and

(b) Chapter 6, Division 2, Title 5 of the Government Code, commencing with Section 54300.

The Agency shall have and exercise all powers conferred on "local agencies" by the provisions of the law with respect to revenue bonds mentioned in (a) and (b) of this section.

Section 14. Elections. For purposes of conducting elections and voting on an Agency-wide basis, the boundaries of the Agency shall be the consolidated boundaries of its Member Entities. All elections shall be conducted pursuant to the Uniform District Election Law and applicable provisions of the Elections Code of the State of California.

Section 15. Operating Fund. An operating fund shall be established and maintained which shall be used to pay all administrative and incidental expenses incurred by the Agency. Revenues for the operating fund shall be derived from the levy and collection of special taxes and/or service charges, contributions from member entities, contributions from the public, grants and subventions, and any other lawful source.

Section 16. Settlement of Disputes. If a dispute arises as to the construction, interpretation or implementation of any provision of this Agreement, the issues in dispute or matter requiring action shall be submitted to binding arbitration. For such purpose, and agreed arbitrator shall be selected by all members of the Commission, or in the absence of unanimous agreement, the Commission, by majority vote, shall select an arbitrator and the members of the Commission in dissent shall select an arbitrator. The two arbitrators so selected shall select a third arbitrator. The arbitrator, or three arbitrators acting as a panel, shall proceed to arbitrate the matter in accordance with the provisions of Title 9 of Part 3 of the Code of Civil Procedure.

Section 17. Withdrawal or Dissolution. Upon withdrawal of a Member Entity from the Agency or upon dissolution of the Agency, there shall be partial or complete distribution of assets and discharge of liabilities as follows:

(a) Withdrawal. A Member Entity may withdraw from the Agency only with the unanimous consent of the remaining Member Entities and upon mutually agreeable terms and conditions. Upon withdrawal of any Member Entity from the Agency, the withdrawing Member Entity shall receive its proportionate share of the assets of the Agency and shall

contribute its proportionate share toward discharge of any enforceable liabilities incurred by the Agency as the same appear on the books of the Agency.

(b) Dissolution. Upon dissolution of the Agency, each member Entity shall receive its proportionate share of the assets of the Agency and shall contribute its proportionate share toward discharge of any enforceable liabilities incurred by the agency as the same appear on the books of the Agency.

The distribution of assets may be made in kind or assets may be sold and the proceeds thereof distributed to a Member Entity at the time of withdrawal or to all Member Entities at the time of dissolution, provided that all facilities and rights in facilities assigned or transferred by any Member Entity to the Agency shall be reconveyed to said Member Entity free and clear of all encumbrances and liens of any kind.

Upon withdrawal of a Member Entity from the Agency or upon dissolution of the Agency, the responsibility of the Member Entity or Members Entities to contribute to the discharge of enforceable liabilities incurred by the Agency shall be limited to the proportion that the contributions made by each Member Entity bears to the total contributions made by all of the Member Entities to the agency from the effective date of this Agreement to the date of withdrawal or dissolution.

Section 18. Miscellaneous. The section headings herein are for convenience only and are not to be construed as modifying or governing the language in the section referred to.

This Agreement is made in the State of California and under its Constitution and laws, and it is to be so construed.

To preserve a reasonable degree of flexibility, many parts of this Agreement are stated in general terms. It is understood that the Commission may from time to time adopt and implement rules and regulations to further define the rights and obligations of the Member Entities and of the Agency to carry out the purposes of this Agreement.

This Agreement may be amended in any particular, from time to time, by unanimous action of the Member Entities, provided, however, that no authority on which action has been taken by the Agency shall be limited or withdrawn.

Section 19. Partial Invalidity. If any one or more of the terms, provisions, promises, covenants, or conditions of this Agreement shall to any extent be adjudged invalid, unenforceable, void, or voidable for any reason whatsoever by a court of competent jurisdiction, each and all of the remaining terms, provisions, promises, covenants, and conditions of this Agreement shall not be affected thereby, and shall be valid and enforceable to the fullest extent permitted by law.

Section 20. Successors. This Agreement shall be binding upon and shall inure to the benefit of the successors of the parties hereto.

Section 21. Effective Date. The effective date of this Agreement shall be August 1, 1985.

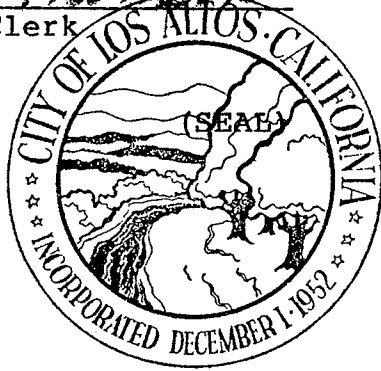
IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed and attested by their proper officers thereunto duly authorized, and their official seals to be hereto affixed, as of the day and year first above written.

CITY OF LOS ALTOS,  
a municipal corporation

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk



TOWN OF LOS ALTOS HILLS,  
a municipal corporation

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
Town Clerk

(SEAL)



# NORTH COUNTY LIBRARY AUTHORITY

[Agendas/Minutes](#)

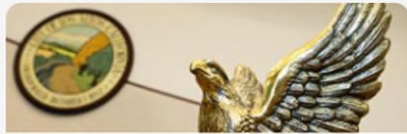
[Resources](#)

[Contact Us](#)

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North County Library Authority Notices

E-mail \*



[Commissions & Committees](#)

## Upcoming Events

**North County Library Authority Special Meeting**  
01/29/2024 - 5:00pm

[View the North County Library Authority Calendar](#)

## North County Library Authority

The Purpose of the North County Library Authority (NCLA) is to create an agency which will plan, support, acquire, construct, maintain and operate programs and facilities for the extension of public library services for the benefit of the inhabitants within the collective boundaries of the Member Entities.

[NCLA Joint Powers Agreement](#)

### Meetings

NCLA meetings are scheduled periodically; please use the subscribe button on the left of this page if you would like to be notified as meeting dates are set.

### Measure L - Library Parcel Tax

As a special tax district, the North County Library Authority (NCLA) is funded via a parcel tax that was approved by the voters in June 2010. As such, the Authority is authorized to levy a qualified special tax of \$76 per parcel per year. The special tax will be levied for 20 consecutive fiscal years, starting in the fiscal year that began on July 1, 2010, and ending the fiscal year that begins on July 1, 2029.

The revenue generated by the proposed parcel tax has been used to expand the service hours and book collections at the two Los Altos libraries over those levels possible with only County funding. Funds can be utilized to maintain library hours, purchase books and materials, support library programs, and for other general library purposes.



### Members

| Name                          | Representing Agency               | Term Expires      |
|-------------------------------|-----------------------------------|-------------------|
| Lisa Schmidt, President       | Los Altos Hills Town Council      | December 31, 2024 |
| Sally Meadows, Vice President | Los Altos City Council            | December 31, 2024 |
| Cindy Hill, Secretary         | Library Commission Representative | December 31, 2024 |
| Aarti Johri                   | Los Altos Hills Representative    | April 30, 2027    |
| Pete Dailey                   | Los Altos City Council            | December 31, 2024 |
| Christi Mansel                | Administrative Officer            |                   |

## Supporting Documents

[measure\\_L\\_-\\_library\\_parcel\\_tax.pdf \(2 MB\)](#)



How can we help you?

GO

### Meetings

All City of Los Altos Commission and Committee agendas, reports and minutes are available below.

**From**   
**To**   
**Departments** 
**Boards and Commissions**

#### Meetings Table

| Date                | Meeting  | Agenda | Agenda Packets (Full Packet) | Minutes | Video | View                         |
|---------------------|--|--------|------------------------------|---------|-------|------------------------------|
| 01/29/2024 - 5:00pm | North County Library Authority Special Meeting |        |                              |         |       | <a href="#">View Details</a> |

## NORTH COUNTY LIBRARY AUTHORITY

[Agendas/Minutes](#)

[Resources](#)

[Contact Us](#)

### Contact Information

[View Full Contact Details](#)

### Upcoming Events

**North County Library Authority Special Meeting**  
01/29/2024 - 5:00pm

[View the North County Library Authority Calendar](#)

## North County Library Authority Resources

### Budget Information

- NCLA FY 18/19 Budget
- NCLA FY 17/18 Budget
- NCLA FY 16/17 Budget
- NCLA FY 15/16 Budget
- NCLA FY 14/15 Budget
- NCLA FY 13/14 Budget
- NCLA FY 12/13 Budget

### Year-End Financial Statements

- NCLA FY 18/19 Financial Statement
- NCLA FY 17/18 Financial Statement
- NCLA FY 16/17 Financial Statement
- NCLA FY 15/16 Financial Statement
- NCLA FY 14/15 Financial Statement
- NCLA FY 13/14 Financial Statement
- NCLA FY 12/13 Financial Statement
- NCLA FY 11/12 Financial Statement

### Other Documents

- NCLA Norms and Procedures

# NORTH COUNTY LIBRARY AUTHORITY

[Agendas/Minutes](#)

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[Commissions & Committees](#)

## Upcoming Events

**North County Library Authority Special Meeting**  
01/29/2024 - 5:00pm

[View the North County Library Authority Calendar](#)

## Contact the North County Library Authority

Communications to the North County Library Authority should be directed to the NCLA Administrative Officer:

**Christi Mansel**  
Administrative Officer  
(530) 218-1597  
[Email](#)



FUND 8210 N County Library Authority Pool Deposit

F U L L A C C R U A L

| GL Acct                        | Document No.                     | DT | Post Date | Cost Cntr | Internal Order | WBS Element | Doc Header Text  | Reference | Line Text                              | Debit Amount | Credit Amount |
|--------------------------------|----------------------------------|----|-----------|-----------|----------------|-------------|------------------|-----------|--|--------------|---------------|
| <b>A S S E T S</b>             |                                  |    |           |           |                |             |                  |           |  |              |               |
| 1100000                        | Cash-Clearing                    |    |           |           |                |             |                  |           | Beginning Balance                      | 8,485,680.57 |               |
|                                | 2004378327                       | ZQ | 10/06/23  |           |                |             | 20231005-BTA01   |           |  |              | 3,418.17-     |
|                                | 2004378407                       | ZQ | 10/06/23  |           |                |             | 20231005-BTA01   |           |  |              | 10,690.57-    |
|                                | 2004378533                       | ZQ | 10/06/23  |           |                |             | 20231005-BTA01   |           |  |              | 3,929.88-     |
|                                |                                  |    |           |           |                |             |                  |           | Doc Type Subtotal                      | 0.00         | 18,038.62-    |
|                                |                                  |    |           |           |                |             |                  |           | Total Period Activity                  | 0.00         | 18,038.62-    |
| 1100000                        | Cash-Clearing                    |    |           |           |                |             |                  |           | Ending Balance                         | 8,467,641.95 |               |
| <b>L I A B I L I T I E S</b>   |                                  |    |           |           |                |             |                  |           |  |              |               |
| 2100000                        | AP Vendor Reconciliation Account |    |           |           |                |             |                  |           | Beginning Balance                      | 0.00         |               |
|                                | 1906984711                       | KR | 10/06/23  |           |                |             | 208890           |           | *NCLA-Meyers Nave, 208890, ACH#173     |              | 3,418.17-     |
|                                | 1906984713                       | KR | 10/06/23  |           |                |             | 3-23-803         |           | *NCLA-MRG, 3-23-803, ACH#174           |              | 3,929.88-     |
|                                | 1906987113                       | KR | 10/06/23  |           |                |             | 202309-2709&3129 |           | *NCLA-NBS, 202309-2709 & 3129, ACH#175 |              | 10,690.57-    |
|                                |                                  |    |           |           |                |             |                  |           | Doc Type Subtotal                      | 0.00         | 18,038.62-    |
|                                | 2004378327                       | ZQ | 10/06/23  |           |                |             | 20231005-BTA01   |           |  | 3,418.17     |               |
|                                | 2004378407                       | ZQ | 10/06/23  |           |                |             | 20231005-BTA01   |           |  | 10,690.57    |               |
|                                | 2004378533                       | ZQ | 10/06/23  |           |                |             | 20231005-BTA01   |           |  | 3,929.88     |               |
|                                |                                  |    |           |           |                |             |                  |           | Doc Type Subtotal                      | 18,038.62    | 0.00          |
|                                |                                  |    |           |           |                |             |                  |           | Total Period Activity                  | 18,038.62    | 18,038.62-    |
| 2100000                        | AP Vendor Reconciliation Account |    |           |           |                |             |                  |           | Ending Balance                         | 0.00         |               |
| <b>E Q U I T Y</b>             |                                  |    |           |           |                |             |                  |           |  |              |               |
| 3400000                        | Fund Balance / Retained Earnings |    |           |           |                |             |                  |           | Beginning Balance                      |              | 8,494,237.20- |
|                                |                                  |    |           |           |                |             |                  |           | Total Period Activity                  | 0.00         | 0.00          |
| 3400000                        | Fund Balance / Retained Earnings |    |           |           |                |             |                  |           | Ending Balance                         |              | 8,494,237.20- |
| <b>E X P E N D I T U R E S</b> |                                  |    |           |           |                |             |                  |           |  |              |               |
| 5800010                        | Trust Funds-Disbursements        |    |           |           |                |             |                  |           | Beginning Balance                      | 8,556.63     |               |
|                                | 1906984711                       | KR | 10/06/23  | T8210     | 00999999       |             | 208890           |           | NCLA-Meyers Nave, 208890, ACH#173      | 3,418.17     |               |
|                                | 1906984713                       | KR | 10/06/23  | T8210     | 00999999       |             | 3-23-803         |           | NCLA-MRG, 3-23-803, ACH#174            | 3,929.88     |               |
|                                | 1906987113                       | KR | 10/06/23  | T8210     | 00999999       |             | 202309-2709&3129 |           | NCLA-NBS, 202309-2709 & 3129, ACH#175  | 10,690.57    |               |

Report: ZGLR001  
 Userid: BATCH\_ADM  
 System: PEV / 777

Santa Clara County  
 General Ledger Account Analysis (ZGLTRIALBAL)  
 Report Period 04 FY 2024

Date: 11/08/2023  
 Time: 01:30:08  
 Page: 2

FUND 8210 N County Library Authority Pool Deposit

F U L L A C C R U A L

| GL Acct     | Document No.                            | DT | Post Date | Cost Cntr | Internal Order | WBS Element | Doc Header Text | Reference | Line Text             | Debit Amount | Credit Amount |
|-------------|---|----|-----------|-----------|----------------|-------------|-----------------|-----------|-----------------------|--------------|---------------|
|             |   |    |           |           |                |             |                 |           | Doc Type Subtotal     | 18,038.62    | 0.00          |
|             |   |    |           |           |                |             |                 |           | Total Period Activity | 18,038.62    | 0.00          |
| 5800010     | Trust Funds-Disbursements               |    |           |           |                |             |                 |           | Ending Balance        | 26,595.25    |               |
| *TOTAL FUND | N County Library Authority Pool Deposit |    |           |           |                |             |                 |           | Ending Balance        | 0.00         | 0.00          |

| GL Acct                                  | Document No.                   | DT | Post Date | Cost Cntr | Internal Order | WBS Element | Doc Header Text | Reference | Line Text | Debit Amount | Credit Amount |
|--|--------------------------------|----|-----------|-----------|----------------|-------------|-----------------|-----------|-----------|--------------|---------------|
| <u>Objects for selection screen 1000</u> |                                |    |           |           |                |             |                 |           |           |              |               |
|  | Fiscal Year                    |    |           |           | 2024           |             |                 |           |           |              |               |
|  | From Fiscal Period             |    |           |           | 004            |             |                 |           |           |              |               |
|  | To Fiscal Period               |    |           |           | 004            |             |                 |           |           |              |               |
|  | Fund Group.                    |    |           |           |                |             |                 |           |           |              |               |
|  | Fund                           |    |           |           |                |             |                 |           |           |              |               |
|  | Single Value                   |    |           |           | 8210           |             |                 |           |           |              |               |
|  | Modified Accrual               |    |           |           |                |             |                 |           |           |              |               |
|  | Full Accrual                   |    |           |           |                |             |                 |           |           |              |               |
|  | Print Rev/Exp Transaction Dtl  |    |           |           | X              |             |                 |           |           |              |               |
|  | Summarize Rev/Exp Transactions |    |           |           | X              |             |                 |           |           |              |               |
|  | Filename                       |    |           |           |                |             |                 |           |           |              |               |
|  | Document Types to Summarize    |    |           |           |                |             |                 |           |           |              |               |
|  | No selections                  |    |           |           |                |             |                 |           |           |              |               |
|  | Logical File Path              |    |           |           |                |             |                 |           |           |              |               |
|  | Source System                  |    |           |           | ZOUTBOUND_NFS  |             |                 |           |           |              |               |
|  |                                |    |           |           | OTH            |             |                 |           |           |              |               |
| <u>Invisible selection criteria</u>      |                                |    |           |           |                |             |                 |           |           |              |               |

\*\*\* END OF REPORT \*\*\*

The County Of Santa Clara  
 Trial Balance: Full Accrual By Fund Within Fund Group

| Account                         | Beg Balanc    | Debit      | Credit     | End Balanc    | YTD Debit  | YTD Credit |
|---------------------------------|---------------|------------|------------|---------------|------------|------------|
| 1100000 Cash-Clearing           | 8,430,681.88  | 63,555.32  | 26,595.25- | 8,467,641.95  | 63,555.32  | 26,595.25- |
| * Unrestricted                  | 8,430,681.88  | 63,555.32  | 26,595.25- | 8,467,641.95  | 63,555.32  | 26,595.25- |
| ** Cash & Investments           | 8,430,681.88  | 63,555.32  | 26,595.25- | 8,467,641.95  | 63,555.32  | 26,595.25- |
| 1121500 Interest Rec-Accrual    | 63,555.32     | 63,555.32- |            |               | 63,555.32- |            |
| ** Receivables                  | 63,555.32     | 63,555.32- |            |               | 63,555.32- |            |
| *** Current Assets              | 8,494,237.20  |            | 26,595.25- | 8,467,641.95  |            | 26,595.25- |
| **** Total Assets-Full          | 8,494,237.20  |            | 26,595.25- | 8,467,641.95  |            | 26,595.25- |
| 2100000 A/P Reconciliation      |               | 26,595.25  | 26,595.25- |               | 26,595.25  | 26,595.25- |
| ** Accounts Payable             |               | 26,595.25  | 26,595.25- |               | 26,595.25  | 26,595.25- |
| *** Current Liabilities         |               | 26,595.25  | 26,595.25- |               | 26,595.25  | 26,595.25- |
| **** Total Liabilities-Full     |               | 26,595.25  | 26,595.25- |               | 26,595.25  | 26,595.25- |
| 3400000 Fund Bal/Retain Earn    | 8,494,237.20- |            |            | 8,494,237.20- |            |            |
| *** Fund Balance-Full           | 8,494,237.20- |            |            | 8,494,237.20- |            |            |
| **** Total Equities-Full        | 8,494,237.20- |            |            | 8,494,237.20- |            |            |
| 5800010 Trust Fds-Disburseme    |               | 26,595.25  |            | 26,595.25     | 26,595.25  |            |
| *** Non-Budgetary Expenditures  |               | 26,595.25  |            | 26,595.25     | 26,595.25  |            |
| **** Total Expenditures-Full    |               | 26,595.25  |            | 26,595.25     | 26,595.25  |            |
| ***** 8210 N Cty Library Author |               | 53,190.50  | 53,190.50- |               | 53,190.50  | 53,190.50- |
| ***** FUND TOTAL                |               | 53,190.50  | 53,190.50- |               | 53,190.50  | 53,190.50- |
| * Net Revenue & Expens          |               | 26,595.25  |            | 26,595.25     | 26,595.25  |            |
| Total Liabilities               |               | 26,595.25  | 26,595.25- |               | 26,595.25  | 26,595.25- |
| * Total Equities                | 8,494,237.20- |            |            | 8,494,237.20- |            |            |
| * Total Assets                  | 8,494,237.20  |            | 26,595.25- | 8,467,641.95  |            | 26,595.25- |

FUND 8210 N County Library Authority Pool Deposit

F U L L A C C R U A L

| GL Acct                        | Document No.                            | DT | Post Date | Cost Cntr | Internal Order | WBS Element | Doc Header Text           | Reference | Line Text                              | Debit Amount | Credit Amount |
|--------------------------------|---|----|-----------|-----------|----------------|-------------|---------------------------|-----------|--|--------------|---------------|
| <b>A S S E T S</b>             |   |    |           |           |                |             |                           |           |  |              |               |
| 1100000                        | Cash-Clearing                           |    |           |           |                |             |                           |           | Beginning Balance                      | 8,467,641.95 |               |
|                                | 105018380                               | SA | 11/01/23  |           |                |             | Int Alloc-FY24 Qtr 1 Adva |           |  | 35,418.92    |               |
|                                |   |    |           |           |                |             |                           |           | Doc Type Subtotal                      | 35,418.92    | 0.00          |
|                                |   |    |           |           |                |             |                           |           | Total Period Activity                  | 35,418.92    | 0.00          |
| 1100000                        | Cash-Clearing                           |    |           |           |                |             |                           |           | Ending Balance                         | 8,503,060.87 |               |
| <b>E Q U I T Y</b>             |   |    |           |           |                |             |                           |           |  |              |               |
| 3400000                        | Fund Balance / Retained Earnings        |    |           |           |                |             |                           |           | Beginning Balance                      |              | 8,494,237.20- |
|                                |   |    |           |           |                |             |                           |           | Total Period Activity                  | 0.00         | 0.00          |
| 3400000                        | Fund Balance / Retained Earnings        |    |           |           |                |             |                           |           | Ending Balance                         |              | 8,494,237.20- |
| <b>R E V E N U E S</b>         |   |    |           |           |                |             |                           |           |  |              |               |
| 4301100                        | Interest - Deposits and Investments     |    |           |           |                |             |                           |           | Beginning Balance                      | 0.00         |               |
|                                | 105018380                               | SA | 11/01/23  | T8210     |                |             | Int Alloc-FY24 Qtr 1 Adva |           | 8210 Int Alloc - FY 2024 QTR 1 Advance |              | 35,418.92-    |
|                                |   |    |           |           |                |             |                           |           | Doc Type Subtotal                      | 0.00         | 35,418.92-    |
|                                |   |    |           |           |                |             |                           |           | Total Period Activity                  | 0.00         | 35,418.92-    |
| 4301100                        | Interest - Deposits and Investments     |    |           |           |                |             |                           |           | Ending Balance                         |              | 35,418.92-    |
| <b>E X P E N D I T U R E S</b> |   |    |           |           |                |             |                           |           |  |              |               |
| 5800010                        | Trust Funds-Disbursements               |    |           |           |                |             |                           |           | Beginning Balance                      | 26,595.25    |               |
|                                |   |    |           |           |                |             |                           |           | Total Period Activity                  | 0.00         | 0.00          |
| 5800010                        | Trust Funds-Disbursements               |    |           |           |                |             |                           |           | Ending Balance                         | 26,595.25    |               |
| *TOTAL FUND                    | N County Library Authority Pool Deposit |    |           |           |                |             |                           |           | Ending Balance                         | 0.00         | 0.00          |



| GL Acct | Document No. | DT | Post Date | Cost Cntr | Internal Order | WBS Element | Doc Header Text | Reference | Line Text | Debit Amount | Credit Amount |
|---------|--------------|----|-----------|-----------|----------------|-------------|-----------------|-----------|-----------|--------------|---------------|
|---------|--------------|----|-----------|-----------|----------------|-------------|-----------------|-----------|-----------|--------------|---------------|

|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|
| <u>Objects for selection screen 1000</u> |  |  |  |  |  |  |  |  |  |  |  |
| Fiscal Year                              |  |  |  |  |  |  |  |  |  |  |  |
| From Fiscal Period                       |  |  |  |  |  |  |  |  |  |  |  |
| To Fiscal Period                         |  |  |  |  |  |  |  |  |  |  |  |
| Fund Group.                              |  |  |  |  |  |  |  |  |  |  |  |
| Fund                                     |  |  |  |  |  |  |  |  |  |  |  |
| Single Value                             |  |  |  |  |  |  |  |  |  |  |  |
| Modified Accrual                         |  |  |  |  |  |  |  |  |  |  |  |
| Full Accrual                             |  |  |  |  |  |  |  |  |  |  |  |
| Print Rev/Exp Transaction Dtl            |  |  |  |  |  |  |  |  |  |  |  |
| Summarize Rev/Exp Transactions           |  |  |  |  |  |  |  |  |  |  |  |
| Filename                                 |  |  |  |  |  |  |  |  |  |  |  |
| Document Types to Summarize              |  |  |  |  |  |  |  |  |  |  |  |
| No selections                            |  |  |  |  |  |  |  |  |  |  |  |
| Logical File Path                        |  |  |  |  |  |  |  |  |  |  |  |
| Source System                            |  |  |  |  |  |  |  |  |  |  |  |

Invisible selection criteria

\*\*\* END OF REPORT \*\*\*

The County Of Santa Clara  
 Trial Balance: Full Accrual By Fund Within Fund Group

| Account                               | Beg Balanc    | Debit      | Credit     | End Balanc    | YTD Debit  | YTD Credit |
|---------------------------------------|---------------|------------|------------|---------------|------------|------------|
| 1100000 Cash-Clearing                 | 8,430,681.88  | 98,974.24  | 26,595.25- | 8,503,060.87  | 98,974.24  | 26,595.25- |
| * Unrestricted                        | 8,430,681.88  | 98,974.24  | 26,595.25- | 8,503,060.87  | 98,974.24  | 26,595.25- |
| ** Cash & Investments                 | 8,430,681.88  | 98,974.24  | 26,595.25- | 8,503,060.87  | 98,974.24  | 26,595.25- |
| 1121500 Interest Rec-Accrual          | 63,555.32     | 63,555.32- |            |               | 63,555.32- |            |
| ** Receivables                        | 63,555.32     | 63,555.32- |            |               | 63,555.32- |            |
| *** Current Assets                    | 8,494,237.20  | 35,418.92  | 26,595.25- | 8,503,060.87  | 35,418.92  | 26,595.25- |
| **** Total Assets-Full                | 8,494,237.20  | 35,418.92  | 26,595.25- | 8,503,060.87  | 35,418.92  | 26,595.25- |
| 2100000 A/P Reconciliation            |               | 26,595.25  | 26,595.25- |               | 26,595.25  | 26,595.25- |
| ** Accounts Payable                   |               | 26,595.25  | 26,595.25- |               | 26,595.25  | 26,595.25- |
| *** Current Liabilities               |               | 26,595.25  | 26,595.25- |               | 26,595.25  | 26,595.25- |
| **** Total Liabilities-Full           |               | 26,595.25  | 26,595.25- |               | 26,595.25  | 26,595.25- |
| 3400000 Fund Bal/Retain Earn          | 8,494,237.20- |            |            | 8,494,237.20- |            |            |
| *** Fund Balance-Full                 | 8,494,237.20- |            |            | 8,494,237.20- |            |            |
| **** Total Equities-Full              | 8,494,237.20- |            |            | 8,494,237.20- |            |            |
| 4301100 Interest-Deposits             |               |            | 35,418.92- | 35,418.92-    |            | 35,418.92- |
| ** Investment Income                  |               |            | 35,418.92- | 35,418.92-    |            | 35,418.92- |
| *** Revenue From The Use of Money & P |               |            | 35,418.92- | 35,418.92-    |            | 35,418.92- |
| **** Total Revenues-Full              |               |            | 35,418.92- | 35,418.92-    |            | 35,418.92- |
| 5800010 Trust Fds-Disburseme          |               | 26,595.25  |            | 26,595.25     | 26,595.25  |            |
| *** Non-Budgetary Expenditures        |               | 26,595.25  |            | 26,595.25     | 26,595.25  |            |
| **** Total Expenditures-Full          |               | 26,595.25  |            | 26,595.25     | 26,595.25  |            |
| ***** 8210 N Cty Library Author       |               | 88,609.42  | 88,609.42- |               | 88,609.42  | 88,609.42- |
| ***** FUND TOTAL                      |               | 88,609.42  | 88,609.42- |               | 88,609.42  | 88,609.42- |
| * Net Revenue & Expens                |               | 26,595.25  | 35,418.92- | 8,823.67-     | 26,595.25  | 35,418.92- |
| * Total Liabilities                   |               | 26,595.25  | 26,595.25- |               | 26,595.25  | 26,595.25- |
| * Total Equities                      | 8,494,237.20- |            |            | 8,494,237.20- |            |            |
| * Total Assets                        | 8,494,237.20  | 35,418.92  | 26,595.25- | 8,503,060.87  | 35,418.92  | 26,595.25- |

FUND 8210 N County Library Authority Pool Deposit

F U L L A C C R U A L

| GL Acct                        | Document No.                            | DT | Post Date | Cost Cntr | Internal Order | WBS Element | Doc Header Text           | Reference                            | Line Text             | Debit Amount | Credit Amount |
|--------------------------------|---|----|-----------|-----------|----------------|-------------|---------------------------|--------------------------------------|-----------------------|--------------|---------------|
| <b>A S S E T S</b>             |   |    |           |           |                |             |                           |                                      |                       |              |               |
| 1100000                        | Cash-Clearing                           |    |           |           |                |             |                           |                                      | Beginning Balance     | 8,503,060.87 |               |
|                                | 105087941                               | SA | 12/04/23  |           |                |             | Int Alloc-FY24 Qtr 1 Fina |                                      |                       | 29,664.77    |               |
|                                |   |    |           |           |                |             |                           |                                      | Doc Type Subtotal     | 29,664.77    | 0.00          |
|                                |   |    |           |           |                |             |                           |                                      | Total Period Activity | 29,664.77    | 0.00          |
| 1100000                        | Cash-Clearing                           |    |           |           |                |             |                           |                                      | Ending Balance        | 8,532,725.64 |               |
| <b>E Q U I T Y</b>             |   |    |           |           |                |             |                           |                                      |                       |              |               |
| 3400000                        | Fund Balance / Retained Earnings        |    |           |           |                |             |                           |                                      | Beginning Balance     |              | 8,494,237.20- |
|                                |   |    |           |           |                |             |                           |                                      | Total Period Activity | 0.00         | 0.00          |
| 3400000                        | Fund Balance / Retained Earnings        |    |           |           |                |             |                           |                                      | Ending Balance        |              | 8,494,237.20- |
| <b>R E V E N U E S</b>         |   |    |           |           |                |             |                           |                                      |                       |              |               |
| 4301100                        | Interest - Deposits and Investments     |    |           |           |                |             |                           |                                      | Beginning Balance     |              | 35,418.92-    |
|                                | 105087941                               | SA | 12/04/23  | T8210     |                |             | Int Alloc-FY24 Qtr 1 Fina | 8210 Int Alloc - FY 2024 QTR 1 Final |                       | 0.00         | 29,664.77-    |
|                                |   |    |           |           |                |             |                           |                                      | Doc Type Subtotal     | 0.00         | 29,664.77-    |
|                                |   |    |           |           |                |             |                           |                                      | Total Period Activity | 0.00         | 29,664.77-    |
| 4301100                        | Interest - Deposits and Investments     |    |           |           |                |             |                           |                                      | Ending Balance        |              | 65,083.69-    |
| <b>E X P E N D I T U R E S</b> |   |    |           |           |                |             |                           |                                      |                       |              |               |
| 5800010                        | Trust Funds-Disbursements               |    |           |           |                |             |                           |                                      | Beginning Balance     | 26,595.25    |               |
|                                |   |    |           |           |                |             |                           |                                      | Total Period Activity | 0.00         | 0.00          |
| 5800010                        | Trust Funds-Disbursements               |    |           |           |                |             |                           |                                      | Ending Balance        | 26,595.25    |               |
| *TOTAL FUND                    | N County Library Authority Pool Deposit |    |           |           |                |             |                           |                                      | Ending Balance        | 0.00         | 0.00          |

| GL Acct | Document No. | DT | Post Date | Cost Cntr | Internal Order | WBS Element | Doc Header Text | Reference | Line Text | Debit Amount | Credit Amount |
|---------|--------------|----|-----------|-----------|----------------|-------------|-----------------|-----------|-----------|--------------|---------------|
|---------|--------------|----|-----------|-----------|----------------|-------------|-----------------|-----------|-----------|--------------|---------------|

Objects for selection screen 1000

|                                |  |  |  |  |               |   |  |  |  |  |  |
|--------------------------------|--|--|--|--|---------------|---|--|--|--|--|--|
| Fiscal Year                    |  |  |  |  | 2024          |   |  |  |  |  |  |
| From Fiscal Period             |  |  |  |  | 006           |   |  |  |  |  |  |
| To Fiscal Period               |  |  |  |  | 006           |   |  |  |  |  |  |
| Fund Group.                    |  |  |  |  |               |   |  |  |  |  |  |
| Fund                           |  |  |  |  |               |   |  |  |  |  |  |
| Single Value                   |  |  |  |  | 8210          |   |  |  |  |  |  |
| Modified Accrual               |  |  |  |  |               |   |  |  |  |  |  |
| Full Accrual                   |  |  |  |  |               |   |  |  |  |  |  |
| Print Rev/Exp Transaction Dtl  |  |  |  |  |               | X |  |  |  |  |  |
| Summarize Rev/Exp Transactions |  |  |  |  |               | X |  |  |  |  |  |
| Filename                       |  |  |  |  |               |   |  |  |  |  |  |
| Document Types to Summarize    |  |  |  |  |               |   |  |  |  |  |  |
| No selections                  |  |  |  |  |               |   |  |  |  |  |  |
| Logical File Path              |  |  |  |  |               |   |  |  |  |  |  |
| Source System                  |  |  |  |  | ZOUTBOUND_NFS |   |  |  |  |  |  |
|                                |  |  |  |  | OTH           |   |  |  |  |  |  |

Invisible selection criteria

\*\*\* END OF REPORT \*\*\*

The County Of Santa Clara  
 Trial Balance: Full Accrual By Fund Within Fund Group

| Account                               | Beg Balanc    | Debit      | Credit      | End Balanc    | YTD Debit  | YTD Credit  |
|---------------------------------------|---------------|------------|-------------|---------------|------------|-------------|
| 1100000 Cash-Clearing                 | 8,430,681.88  | 128,639.01 | 26,595.25-  | 8,532,725.64  | 128,639.01 | 26,595.25-  |
| * Unrestricted                        | 8,430,681.88  | 128,639.01 | 26,595.25-  | 8,532,725.64  | 128,639.01 | 26,595.25-  |
| ** Cash & Investments                 | 8,430,681.88  | 128,639.01 | 26,595.25-  | 8,532,725.64  | 128,639.01 | 26,595.25-  |
| 1121500 Interest Rec-Accrual          | 63,555.32     | 63,555.32- |             |               | 63,555.32- |             |
| ** Receivables                        | 63,555.32     | 63,555.32- |             |               | 63,555.32- |             |
| *** Current Assets                    | 8,494,237.20  | 65,083.69  | 26,595.25-  | 8,532,725.64  | 65,083.69  | 26,595.25-  |
| **** Total Assets-Full                | 8,494,237.20  | 65,083.69  | 26,595.25-  | 8,532,725.64  | 65,083.69  | 26,595.25-  |
| 2100000 A/P Reconciliation            |               | 26,595.25  | 26,595.25-  |               | 26,595.25  | 26,595.25-  |
| ** Accounts Payable                   |               | 26,595.25  | 26,595.25-  |               | 26,595.25  | 26,595.25-  |
| *** Current Liabilities               |               | 26,595.25  | 26,595.25-  |               | 26,595.25  | 26,595.25-  |
| **** Total Liabilities-Full           |               | 26,595.25  | 26,595.25-  |               | 26,595.25  | 26,595.25-  |
| 3400000 Fund Bal/Retain Earn          | 8,494,237.20- |            |             | 8,494,237.20- |            |             |
| *** Fund Balance-Full                 | 8,494,237.20- |            |             | 8,494,237.20- |            |             |
| **** Total Equities-Full              | 8,494,237.20- |            |             | 8,494,237.20- |            |             |
| 4301100 Interest-Deposits             |               |            | 65,083.69-  | 65,083.69-    |            | 65,083.69-  |
| ** Investment Income                  |               |            | 65,083.69-  | 65,083.69-    |            | 65,083.69-  |
| *** Revenue From The Use of Money & P |               |            | 65,083.69-  | 65,083.69-    |            | 65,083.69-  |
| **** Total Revenues-Full              |               |            | 65,083.69-  | 65,083.69-    |            | 65,083.69-  |
| 5800010 Trust Fds-Disburseme          |               | 26,595.25  |             | 26,595.25     | 26,595.25  |             |
| *** Non-Budgetary Expenditures        |               | 26,595.25  |             | 26,595.25     | 26,595.25  |             |
| **** Total Expenditures-Full          |               | 26,595.25  |             | 26,595.25     | 26,595.25  |             |
| ***** 8210 N Cty Library Author       |               | 118,274.19 | 118,274.19- |               | 118,274.19 | 118,274.19- |
| ***** FUND TOTAL                      |               | 118,274.19 | 118,274.19- |               | 118,274.19 | 118,274.19- |
| * Net Revenue & Expens                |               | 26,595.25  | 65,083.69-  | 38,488.44-    | 26,595.25  | 65,083.69-  |
| * Total Liabilities                   |               | 26,595.25  | 26,595.25-  |               | 26,595.25  | 26,595.25-  |
| * Total Equities                      | 8,494,237.20- |            |             | 8,494,237.20- |            |             |
| * Total Assets                        | 8,494,237.20  | 65,083.69  | 26,595.25-  | 8,532,725.64  | 65,083.69  | 26,595.25-  |

## NCLA General Ledger FY 23-24

|                     |                                       |
|---------------------|---------------------------------------|
| <b>ACCOUNT NAME</b> | North County Library Authority (NCLA) |
| <b>ACCT NO.</b>     | Fund 8210                             |
| <b>MONTH ENDING</b> | current through 1/29/2024             |

| STARTING BALANCE       |              |
|------------------------|--------------|
| \$                     | 8,430,681.88 |
| TOTAL ADJUSTED BALANCE |              |
| \$                     | 8,532,725.64 |

| DATE       | DESCRIPTION         | POST REFERENCE                         | TRANSACTIONS |              | BALANCE         |
|------------|---------------------|--|--------------|--------------|-----------------|
|            |                     |  | DEBIT        | CREDIT       |                 |
| 07/01/2023 | Interest            |  | \$ -         | \$ 63,555.32 | \$ 8,494,237.20 |
| 09/01/2023 | MRG Invoice         | 03-23-606 & 764 Jun/Jul                | \$ 4,661.13  | \$ -         | \$ 8,489,576.07 |
| 09/01/2023 | Meyers Nave Invoice | 206919 Jun                             | \$ 3,895.50  | \$ -         | \$ 8,485,680.57 |
| 10/06/2023 | Meyers Nave Invoice | 208890                                 | \$ 3,418.17  | \$ -         | \$ 8,482,262.40 |
| 10/06/2023 | MRG Invoice         | 3-23-803 Aug                           | \$ 3,929.88  | \$ -         | \$ 8,478,332.52 |
| 10/06/2023 | NBS Invoices        | 202309-2709 & 3129                     | \$ 10,690.57 | \$ -         | \$ 8,467,641.95 |
| 11/1/2023  | Interest            |  |              | \$ 35,418.92 | \$ 8,503,060.87 |
| 12/04/2023 | Interest            | Int Alloc-FY24 Qtr 1 Final             |              | \$ 29,664.77 | \$ 8,532,725.64 |
| Upcoming   | Meyers Nave Invoice | 210005                                 | \$ 348.71    | \$ -         |                 |
| Upcoming   | MRG Invoices        | 3-23-928,1026,1167 & 240033<br>Sep-Dec | \$ 10,679.88 | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         | \$ 8,521,697.05 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |
|            |                     |  | \$ -         | \$ -         |                 |

North County Library Authority  
 Budget Projection and Year-To-Date Totals  
 Fiscal Year 2023 - 2024

|                               | 2018/19            | 2019/20            | 2020/21            | 2021/22            | 2022/23            | 2023/24            | 2023/24            |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                               | Actual             | Actual             | Actual             | Actual             | Actual             | Budget             | YTD                |
| Rate per Parcel               | \$76               | \$76               | \$76               | \$76               | \$76               | \$76               | \$76               |
| <b>FUND BALANCE as of 7/1</b> | <b>\$3,876,075</b> | <b>\$4,290,117</b> | <b>\$5,060,606</b> | <b>\$6,195,033</b> | <b>\$7,300,159</b> | <b>\$8,430,682</b> | <b>\$8,430,682</b> |

**OPERATING EXPENDITURES**

|                                     |                |                |               |               |               |               |               |
|-------------------------------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|
| County Staffing                     | 753,421        | 289,834        | 0             | 0             | 0             | 0             | 0             |
| Other Library Costs                 |                |                |               |               |               |               |               |
| Administrative Costs                | 29,445         | 109,860        | 17,058        | 18,397        | 50,458        | 84,500        | 37,625        |
| <b>Refundable</b>                   |                |                |               |               |               |               |               |
| Tax (NBS)                           | 6,313          | 6,606          | 6,663         | 6,976         | 7,178         | 10,000        | 10,691        |
| Legal (BBK/MN)                      | 9,989          | 3,748          | 425           | 2,775         | 15,781        | 18,000        | 7,663         |
| Election (TBWB)                     |                | 76,423         | 3,205         |               |               |               |               |
| Audit (MAZE/CHAVAN)                 | 2,744          |                | 2,965         | 3,046         | 8,500         | 8,500         |               |
| <b>Non-refundable</b>               |                |                |               |               |               |               |               |
| Admin (MRG)                         | 10,400         | 7,800          | 3,800         | 5,600         | 19,000        | 48,000        | 19,271        |
| <b>Total Operating Expenditures</b> | <b>782,866</b> | <b>399,694</b> | <b>17,058</b> | <b>18,397</b> | <b>50,458</b> | <b>84,500</b> | <b>37,625</b> |

**REVENUES**

|                       |                  |                  |                  |                  |                  |                  |                |
|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| Tax Revenue           | 1,048,695        | 1,051,404        | 1,091,433        | 1,072,157        | 1,051,404        | 1,053,059        |                |
| Interest Income       | 118,213          | 118,779          | 60,052           | 51,366           | 129,577          | 149,644          | 128,639        |
| Other Revenues        | 30,000           |                  |                  |                  |                  |                  |                |
| <b>Total Revenues</b> | <b>1,196,908</b> | <b>1,170,183</b> | <b>1,151,485</b> | <b>1,123,523</b> | <b>1,180,981</b> | <b>1,202,703</b> | <b>128,639</b> |

|                                    |                |                |                  |                  |                  |                  |               |
|------------------------------------|----------------|----------------|------------------|------------------|------------------|------------------|---------------|
| <b>OPERATING SURPLUS/(DEFICIT)</b> | <b>414,042</b> | <b>770,489</b> | <b>1,134,427</b> | <b>1,105,126</b> | <b>1,130,523</b> | <b>1,118,203</b> | <b>91,014</b> |
|------------------------------------|----------------|----------------|------------------|------------------|------------------|------------------|---------------|

|                                |                    |                    |                    |                    |                    |                    |                    |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>FUND BALANCE as of 6/30</b> | <b>\$4,290,117</b> | <b>\$5,060,606</b> | <b>\$6,195,033</b> | <b>\$7,300,159</b> | <b>\$8,430,682</b> | <b>\$9,548,885</b> | <b>\$8,521,696</b> |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|

Updated figures are highlighted

# **NORTH COUNTY LIBRARY AUTHORITY**

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*Fiscal Year 2023/24 Annual Report for:*

**Measure L (Library Parcel Tax)**

**December 2023**

Prepared by:



**Corporate Headquarters**  
32605 Temecula Parkway, Suite 100  
Temecula, CA 92592  
Toll free: 800.676.7516



# FISCAL YEAR 2023/24 LEVY SUMMARY

Voters within the City of Los Altos and the Town of Los Altos Hills approved Measure L by 78% in June of 2010. Measure L authorizes the North County Library Authority (“NCLA”) to levy a \$76 special parcel tax upon parcels within the NCLA district boundary. The special parcel tax may be levied for 20 years beginning with Fiscal Year 2010/11 and ending after Fiscal Year 2029/30.

The purpose of the NCLA is to create an agency which will plan, support, acquire, maintain and operate programs and facilities for the extension of public library services for the benefit of the inhabitants within the collective boundaries of the City of Los Altos and Town of Los Altos Hills.

The following table provides a summary of the Fiscal Year 2023/24 final levy amount.

| Parcel Type                            | Parcel Count  | FY 2023/24 Levy       |
|--|---------------|-----------------------|
| Developed                              | 13,996        | \$1,063,696.00        |
| Exempt- Undeveloped                    | 258           | 0.00                  |
| Exempt- Public Property <sup>(1)</sup> | 261           | 0.00                  |
| Exempt – Senior                        | 4             | 0.00                  |
| <b>Totals</b>                          | <b>14,519</b> | <b>\$1,063,696.00</b> |

(1) Includes 23 properties listed as parking lots.

The following table provides a historical summary of levied parcels.

| Fiscal Year | Total Levied Parcels | Net Change in Parcels Levied | Total Levy Amount |
|-------------|----------------------|------------------------------|-------------------|
| 2011/12     | 13,688               | 62                           | \$1,040,288.00    |
| 2012/13     | 13,694               | 6                            | 1,040,744.00      |
| 2013/14     | 13,815               | 121                          | 1,049,940.00      |
| 2014/15     | 13,854               | 39                           | 1,052,904.00      |
| 2015/16     | 13,907               | 53                           | 1,056,932.00      |
| 2016/17     | 13,938               | 31                           | 1,059,288.00      |
| 2017/18     | 13,948               | 10                           | 1,060,048.00      |
| 2018/19     | 13,938               | (10)                         | 1,059,288.00      |
| 2019/20     | 13,974               | 36                           | 1,062,024.00      |
| 2020/21     | 13,976               | 2                            | 1,062,176.00      |
| 2021/22     | 13,976               | 0                            | 1,062,176.00      |
| 2022/23     | 13,974               | (2)                          | 1,062,024.00      |
| 2023/24     | 13,996               | 22                           | 1,063,696.00      |

The following table provides a difference in number of parcels between Fiscal Year 2022/23 and Fiscal Year 2023/24:

| Parcel Type             | FY22/23 Parcel Count | FY23/24 Parcel Count | Difference  |
|-------------------------|----------------------|----------------------|-------------|
| <b>All Parcels</b>      | <b>14,521</b>        | <b>14,519</b>        | <b>(2)</b>  |
| Developed (Levied)      | 13,974               | 13,996               | 22          |
| <b>Subtotal Levied</b>  | <b>13,974</b>        | <b>13,996</b>        | <b>22</b>   |
| Exempt- Undeveloped     | 273                  | 258                  | (15)        |
| Exempt- Public Property | 259                  | 261                  | 2           |
| Exempt – Senior         | 15                   | 4                    | (11)        |
| <b>Subtotal Exempt</b>  | <b>547</b>           | <b>523</b>           | <b>(24)</b> |

**NBS**

Amanda Welker, Project Analyst  
 Adina McCargo, Project Manager  
 Tim Seufert, Client Services Director

# SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Section 50075.3 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

1. The amount of funds collected and expended.
2. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.”

The requirements of the Act apply to the Funds for the following:

North County Library Authority  
 Measure L Library Parcel Tax  
 June 8, 2010

## Purpose of Special Tax

The purpose of Measure L special parcel tax is to maintain Los Altos and Woodland library hours, purchase books and materials, support library programs, and for general purposes of the NCLA.

## Collections and Expenditures

| Fund Name      | Initial Deposit | Total Amount Collected <sup>(1)</sup> | 6/30/2023 Balance | Amount Expended <sup>(2)</sup> |
|----------------|-----------------|---------------------------------------|-------------------|--------------------------------|
| Operating Fund | \$0.00          | \$1,063,696.00                        | \$0.00            | \$1,063,696.00                 |

(1) Amount levied during Fiscal Year 2023/24, excluding delinquencies, if any.

(2) Amount Expended is difference between Total Amount Collected and 6/30/2023 Balance.

## APPENDIX A. RESOLUTION

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The following page contains a Resolution of the North County Library Authority setting a Special Tax Rate for Library Services for Fiscal Year 2023/24.



**RESOLUTION NO. 2023-09**

**A RESOLUTION OF THE NORTH COUNTY LIBRARY AUTHORITY  
SETTING A SPECIAL TAX RATE FOR LIBRARY SERVICES**

The Board members of the North County Library Authority hereby ordain as follows:

**Section 1: Special Tax Levy**

A special tax, of exactly \$76 (Seventy Six Dollars) is hereby levied and imposed on each improved parcel situated within the North County Library Authority, for the Fiscal Year 2023/24.

\* \* \* \* \*

The above and foregoing resolution was duly and regularly introduced and adopted at a meeting of the Board of the North County Library Authority held on the 22nd day of May 2023, by the following vote:

**AYES: Meadows, Hill, Schmidt, Dailey**

**NOES:**

**ABSENT: Johri**

**ABSTAIN:**

A handwritten signature in black ink that reads "Lisa Schmidt".

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**Lisa Schmidt, Authority President**

A handwritten signature in blue ink that reads "Cindy Hill".

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**Cindy Hill, Authority Secretary**