



FIRST 5 LASSEN

2023-2028 Strategic & Long-Range Financial Plan



Prepared by Sarah Boxx Coaching & Consulting
9732 Pyramid Highway, Ste. 148
Sparks, Nevada 89441



TABLE OF CONTENTS

CONTENTS

ABOUT FIRST 5	5
SECTION 1: FIRST 5 LASSEN	6
STRATEGIC PLAN	6
About Our Plan.....	6
OUR VISION	6
OUR MISSION.....	6
Result Areas, Goals and Objectives.....	7
Strategies.....	8
Evaluation	9
OBJECTIVES FOR EVALUATION.....	9
STRATEGIES.....	10
Commission Funding Approach.....	12
HOW WE FUND.....	12
GUIDING PRINCIPLES FOR FUNDING	12
FUNDING PRIORITIES	13
FUNDING OPTIONS, MECHANISMS AND ALLOCATION PROCESS	14
FUNDING CYCLES.....	15
Emerging Initiatives.....	15
Major Grants.....	15
LONG-RANGE FINANCIAL PLAN (LRFP).....	16
LRFP Introduction	16
THE FUNDING & INVESTMENT ENVIRONMENT.....	17
Explanations and Descriptions of Effects of Previous Tobacco Tax Legislation and Increases	18

FINANCIAL OBJECTIVES AND PRINCIPLES21

FISCAL STRATEGIES.....23

FUTURE REVENUE AND EXPENSE ASSUMPTIONS.....24

 Expense Assumptions26

THE FIVE-YEAR FINANCIAL FORECAST29

Forecast Scenarios..... 30

SECTION 3: COMMUNITY CONTEXT..... 35

 Overview of Lassen County.....36

 Geography36

 Population37

 People: by Age, Race Ethnicity, Language, Education, and Family38

 Language40

 K-12 Education40

 Economic Conditions including Income, Housing, and Benefits.....43

 Child and Family Safety Issues.....45

 COVID-19.....46

First 5 Lassen County Children and Families Commission would like to thank the community members, staff and commissioners who participated in reviewing and creating the 2023 – 2028 Strategic Plan.

The Commission meets monthly on the fourth Monday at 9:00 a.m. at the Lassen County Office of Education 472-013 Johnstonville Road, Susanville, California.

Meetings are open to the public.

First 5 Commission Members

Ronda Hall, Chairperson

Jessica Stading, Vice Chairperson

Theresa Woodbury, Secretary/Treasurer

Barbara Longo

Chris Gallagher

Jodi Neuenschwander

Melissa Rakestraw

Commission Staff

Tim Clark, Executive Director

Phoebe Freeman

This document was last updated June 24, 2024.

This document was approved at public hearing on June 24, 2024

ABOUT FIRST 5

The California Children and Families Commission was established after voters passed Proposition 10 in November 1998. Proposition 10 added a 50 cent-per-pack tax on cigarettes to fund **education, health, childcare, and other programs to promote early childhood development** for expectant parents and children up to age 5.

First 5 Commissions must develop and annually review their strategic plan covering four result areas.



Picture1.1 Children Writing

We are dedicated to,

1. Improved Child Development: Children Learning and Ready for School
2. Improved Family Functioning: Strong Families
3. Improved Child Health: Healthy Children
4. Improved Systems of Care: Integrated, Consumer-Oriented, Accessible Services

First 5 Lassen adopted its initial strategic plan in 2000. Each year since, the Commission has reviewed and revised its strategic plan in partnership with community members. The updates are based on the changing needs and challenges of children 0 to 5 and their families. We have conducted a collaborative community needs assessment (2006), online community surveys (2007), and the Maternal Child and Adolescent Health need assessment (2010), and included data from other sources, such as the Children NOW report, www.kidsdata.org, California Department of Finance demographic data, and the 2022 Needs Assessment conducted for the Home Visiting Project in our planning processes. We review and discuss progress, achievements, and lessons learned as we make decisions about goals, objectives, indicators, and strategies. Combined with information about the current economic conditions and Department of Finance forecasts, to set the direction for the next year and beyond.

SECTION 1: FIRST 5 LASSEN STRATEGIC PLAN

About Our Plan

The First 5 Lassen Commission developed this strategic plan during the winter of 2022-23. The process included a review of data and information, a pre-planning survey, multiple meetings to prepare facilitation tools and questions, and a full day planning session with the Commission in January 2023. Following that, the strategic and long-range financial plan was drafted, reviewed, and approved. What follows is the plan First 5 will use as it navigates the needs of Lassen’s children prenatal through five, and their families amidst the changing environments.

OUR VISION

All Lassen County children will thrive in supportive, nurturing, and loving environments; enter school healthy and ready to learn; and become productive, well-adjusted members of society.

OUR MISSION

The Lassen County Children and Families Commission supports and encourages a comprehensive, integrated, coordinated system of early childhood development services countywide.

The Commission focuses on quality health care, family strengthening, and early childhood education through prevention and intervention programs for children, prenatal through five years of age, and their families.



Result Areas, Goals and Objectives

IMPROVED CHILD DEVELOPMENT

Goal 1: Every child served by First 5 funded programs, prenatal through 5 will reach his or her developmental potential and be ready for school.

Objective 1A: 100% of children served by First 5 home visiting will receive developmental screenings according to the funded program's accepted protocols.

Objective 1B: 100% of children identified as needing additional services through home visiting will receive referral and referral support.

Objective 1C: 95% of children served through home visiting will progress along a continuum toward social emotional development and school readiness.

IMPROVED FAMILY FUNCTIONING

Goal 2: Families and other caregivers of children prenatal through 5 served by First 5 funded programs will provide optimal parenting and a healthy environment.

Objective 2A: At least 95% of parents/caregivers/providers served through home visiting will report increased positive behaviors, knowledge and practices in parenting skills and healthy lifestyles.

Objective 2B: 100% families with children prenatal through five, with at least one high-needs characteristic are provided the prescribed number of monthly home visits during their enrollment.

Objective 2C: 40 to 80 children prenatal through five in families with at least one high-needs characteristic will be served through home visiting.

IMPROVED CHILD HEALTH

Goal 3: Every child prenatal through age five served through First 5 funded programs will improve their optimal health potential.

Objective 3A: 100% of children prenatal through five, served by First 5 home visiting programs will either receive an annual physical health exam or receive a referral to support an annual physical health exam.

Objective 3B: 100% of children prenatal through five, served by First 5 home visiting programs will either receive an age-appropriate oral health screening or receive a referral for an age-appropriate oral health screening.

Objective 3C: 100% of children prenatal through five, identified as needing additional services through home visiting will receive referral and referral supports.

IMPROVED SYSTEMS OF CARE

Goal 4: First 5 funded programs participate in comprehensive, coordinated, and efficient systems of care for children prenatal through 5.

Objective 4A: First 5 funded programs collaborate to align systems that serves children prenatal through 5.

Objective 4B: First 5 funded programs participate in an inter-agency case coordination system focusing on the prenatal to 5 population.

Strategies

	Goal Areas Addressed			
	1	2	3	4
Home Visiting: Continue to coordinate with public and private agencies to deliver countywide school readiness programs and activities through implementing First 5 Lassen’s home visiting program through Pathways, Inc.	X	X	X	X
Oral Health: Support and encourage oral health professional education, screening, and referral services; encourage public and private partners, including childcare providers to: integrate parent education about children’s oral health; implement a public awareness campaign; and work to maintain fluoride varnish and sealant services and case management services.			X	X
Sustained Initiatives: Continue to provide non-funded capacity support to sustain successful initiatives (e.g., Oral Health Initiative, Big Valley Preschool.)	X	X	X	X
Emerging Initiatives: Identify and seek funding as able for emerging initiatives that directly support First 5 Lassen’s goals and objectives. The Commission will identify these initiatives according to the funding priorities outlined in the long-range financial plan.	X	X	X	X
Capacity Building: Provide technical assistance and training to funded organizations for utilizing web-based integrated data collection system and evaluation reporting through First 5 staff and contract consultants.				X
Promote and Engage: Identify and promote other local/regional organizations’ efforts that improve community level health outcomes for children prenatal through 5.				X
Systems of Care: Encourage community agencies to participate and use a children’s system of care (i.e., Lassen Links).				X
New Parent Kits: Coordinate distribution of New Parent Kits in Spanish and English through Public Health and other local resources and funded programs (i.e., Pathways, WIC, doctor’s offices, etc.).	X	X	X	
Tobacco Cessation: Promote the Tobacco Use Reduction project, funded programs, and other systems to extend information and referral services regarding tobacco cessation services (e.g., including in the New Parent Kits)	X	X	X	
Coordinated Needs Assessments. Braid funding and coordinate with public and private agencies to conduct shared community needs assessment processes (e.g., Lassen County Health and Social Services, Head Start, Public Health Department, Office of Education, etc.) in order to effectively identify trends and opportunities to address the service needs and gaps for children aged birth through five across systems.				X
Father/Male Engagement. Coordinate with partners to improve engagement and inclusions of fathers in their children’s lives and family events.	X	X		
Imagination Library. Partner with other organizations (e.g., Local Childcare Planning Council) to sponsor monthly books for children from the Imagination Library project.	X	X		

Evaluation

Evaluation is critically important to the long-term success of First 5 Lassen County Children and Families Commission. Over the past three years the Commission funded the development and implementation of results-based accountability plans for its major funded programs and initiatives. The evaluation plans are used by the Commission and our grantees to collect and analyze meaningful data and information on a regular basis so that we can make “course corrections” where needed and leverage successful practices and programs wherever possible. Our evaluation strategies are intended to provide us with a continual flow of information on unmet needs, where fragmentation still exists, which services or projects are having the best outcomes, and the degree to which we are meeting the changing needs of the target population. In addition, the evaluation plans meet the state evaluation framework requirements.

The commission continues to evaluate grantees’ progress on a regular basis using the results-based accountability evaluation plans developed in conjunction with currently funded grantees. Together the Commission and grantees will continue to share lessons learned with others in the community and beyond. In this way, opportunities for leveraging success among grantees, partners and the community can be promoted, and the Commission will come closer to achieving its vision that all Lassen county children will thrive in supportive, nurturing and loving environments; enter school healthy and ready to learn; and become productive, well-adjusted members of society.

The ongoing evaluation of progress toward achieving goals and objectives in the four major result areas is the joint responsibility of funded programs and organizations, First 5 Lassen County Children and Families Commission staff and Commission members, and a contract evaluator.

OBJECTIVES FOR EVALUATION

There are four primary objectives for evaluation:

- Determine the effectiveness of programs, services and systems supported by Proposition 10 funds.
- Increase providers’ capabilities to evaluate services.
- Provide continuous information to the Commission and the community on the status of services of young children and their families in Lassen County
- Meet the Statewide Evaluation Framework Requirements.

The major funded grants capture program data using tools and an encrypted, central database on a daily or weekly basis, depending on the service delivery frequency. By capturing program data in this way, the Commission is able to address evaluation questions within three overarching areas: 1) what did the Commission do; 2) how well did the Commission and its funded programs do; and 3) what differences did programs make in child health, school readiness, family functioning, and systems integration?

The Commission will continue to track a series of indicators to monitor progress for specific goals and objectives (see the "Goals, Objectives and Indicators" section of this plan). This data, along with periodic updates to the community needs assessment data, will allow the Commission to gain an understanding of the health, safety, and school readiness of children overall, as well as improvements to the service delivery system.

STRATEGIES

Evaluation is essential to ongoing system improvements and ensuring services are consumer-oriented and easily accessible. Evaluation is an ongoing process that is expected to result in enhancement to existing data collection and reporting tools over time.

In order to achieve its objectives, the Commission has instituted protocols for collecting, analyzing, and reporting on outcome data on a regular basis.

Emerging initiative funding projects will be evaluated at the conclusion of the project and will be expected to provide data and information specific to the purpose of the project. Standard templates or report formats will be provided to the initiative/project in order to simplify the reporting and analysis functions.

Major funded programs and initiatives (referred to collectively as major grantees) will be evaluated according to the process described below and outlined in more detail in each of the specific evaluation plan documents. The evaluation plans identify and clearly articulate the program or initiative inputs, activities outcomes, indicators/performance measures, reporting expectations and milestones.

Major grantees will be expected to use the data collection tools and templates developed through the evaluation design and refinement process. They will capture program data on a daily and/or weekly basis. Data will be synthesized and reported on according to the key indicators or performance measures selected by the grantees and documented in the Scope of Work developed by the Commission. A common aspect of all evaluation processes is the inclusion of customer and/or client feedback, whether through focus groups, surveys, or other approved methods.

Currently funded major grantees will report quantitative and qualitative data (quadrants 1 through 4 in the evaluation plans) throughout the contract period. New grantees will be expected to report quantitative data during the first six months of their contract period as they learn to use the evaluation tools and templates. After that, the new major grantees will also report data and outcomes in all four evaluation quadrants throughout the remainder of the contract period.

Specific program data will be input daily or weekly (depending on service frequency) by each major grantee into program-specific evaluation tools and templates and the First 5 Lassen integrated database system, or other systems as required by the Statewide Evaluation Framework and the Small Population County Funding Augmentation Framework. Additionally, a program data summary will be provided to the First 5 Lassen County Children and Families Commission Executive Director monthly, along with a brief narrative report. A standard template for this report will be provided to the grantees by First 5 Lassen County Children and Families Commission so that grantees' information can be easily summarized for presentation to the Commission and community members. The monthly report is specifically designed to capture information about progress, including what's working well and where the grantee is experiencing difficulties. This will provide First 5 Lassen County Children and Families Commission staff and the contract evaluator information necessary to help the grantee "course correct" in a timely manner. The report includes program data and a narrative describing the results and progress by each outcome area.

On a quarterly basis, major grantees will be expected to include updates to their project budget and the number of persons served and services delivered. Again, a standard report template will be provided for grantees to use.

The evaluation reports will be used by the staff, Commission and community members during the annual strategic plan review process to identify opportunities for improving child health, child development, family strengthening, and service delivery systems.

Commission Funding Approach

This section of the strategic plan describes First 5 Lassen County Children and Families Commission funding priorities and the methods and processes for fund allocation. It is aligned with Fiscal Strategies and Long-Range Financial Plan section.

HOW WE FUND

First 5 Lassen County Children and Families Commission will continue to issue RFP's for major programs, initiatives, and projects (those in excess of \$10,000) as needed and commit funding in three-year cycles. The Commission continues to retain the right to extend funding for an additional three years or change funding commitments based on performance and outcomes achieved, as demonstrated through ongoing evaluation.

Commission funds will not be used to supplant current expenditures, but rather to supplement, enhance or to fund new programs, services and infrastructure needed to create a consumer friendly, comprehensive, and coordinated system of early childhood development programs. To the maximum extent possible Proposition 10 funds will be used as leverage to obtain other resources needed to meet the goals and objectives of the strategic plan.

Funding will be consistent with the needs identified for children ages prenatal through age five and their parents, and with the goals and objectives outlined in this strategic plan. Furthermore, First 5 Lassen will continue to comply with applicable state laws governing contracting and procurement.

GUIDING PRINCIPLES FOR FUNDING

Funding decisions for all requests shall be based on the following guiding principles set by the Commission, which take into account the Commission's desire to address the needs of the children in all of Lassen County's Communities in an efficient and effective manner. The Principles on Equity served as the foundation for developing the 14 Guiding Principles described here.

- Comply with new state fiscal management guidelines and adopted Commission policies.
- Support the principles on equity.

Guiding Principles

The mutually held values that serve to guide decision-making and actions, in this case related to the Commission's funding priorities.

- Comply with administrative and in-direct cost rate established by the Commission.
- Allow for distributing funding equitably across the program components and priorities.
- Create a level playing field amongst applicants for funding.
- Support the goals and objectives of the strategic plan.
- Show evidence of effectiveness in addressing the goals and objectives of the strategic plan.
- Demonstrate a need for funding from the Commission.
- Move toward service coordination, accessibility, collaboration, and comprehensive services.
- Be responsive to the diverse needs of the children and families in this County.
- Be supported by community input.
- Build on community strengths, build capacity to reap long-term benefits to the children and families in each of Lassen County's communities, including meeting the special needs population in our County. Additionally, the last two principles will be applied for decision-making related to large grant requests (over \$10,000).
- Include a quality evaluation component, based on the Commission's evaluation framework and plans.
- Include an organized outreach component.

FUNDING PRIORITIES

Funding will be consistent with the needs identified through the community assessment update processes, and with the goals and objectives outlined in current update of strategic plan. Funding priority will be given to programs and projects whose plans address the following:

- Further at least one of the strategies and the related objectives and goals outlined in this plan.
- The degree to which the Guiding Principles for Funding in this plan are reflected in the proposed project, program or activity.
- Apply effective methods for ensuring collaboration and overall coordination and integration of services with existing agencies and programs, and efficient use of available resources.
- Incorporate specific plans for addressing the assessment process as outlined in the evaluation plan(s), and the degree to which the program has effectively participated in and contributed to previous evaluation efforts
- Have the ability to leverage funds from other sources.

- Demonstrates the ability to meet best practice standards set for major grants, whereby funded programs provide research-based strategies and activities (i.e., parent education-classes, workshops and playgroups designed to increase knowledge and practice of effective parenting skills, improved health practices, and link participants with child development and other community resources

FUNDING OPTIONS, MECHANISMS AND ALLOCATION PROCESS

There are two funding mechanisms used to fund the Commission's programs and projects: major program grants and Commission-driven programs or initiatives. The allocation processes and funding cycles for each are described below.

Emerging Initiatives. The Commission may work directly with selected organizations and/or conduct projects with its own contracted staff to achieve the objectives described in this plan. Examples include the Home Visiting/School Readiness program, Oral Health Initiative, and a Child SART System. In some cases, the Commission may choose to issue a request for proposals (RFP) to identify additional partners.

Major Grants. Based on availability of funding, the Commission may decide to make larger grants available to organizations to conduct services and projects aimed at achieving the objectives described in this plan. The Commission will designate which objectives or strategies it is soliciting applications for, and qualified organizations (governmental agencies or 501(c)(3) nonprofits) may submit applications requesting funding for specific services and projects that are targeted to those objectives and strategies.

When the Commission decides to issue a RFP, currently funded programs, agencies and collaborative partners will be notified through established communication methods. At the same time, the RFP will be publicized to the broader community through First 5 Lassen website, newsletters, electronic and print media, public notices and other outreach methods. Prospective applicants will be asked to submit a Letter of Interest/Intent to Apply. Where duplicate applicants or projects have been proposed, the Commission may request that those agencies, organizations or groups work together to submit a collaborative and coordinated proposal, thereby ensuring services are linked, duplicated activities are streamlined, and administrative costs are reduced.

Proposals may be reviewed and rated by non-interested evaluators with expertise in specific areas. Proposal evaluators will recommend projects for funding to the

Commission, who will make the final funding decisions. The Commission will award funding for a three-year period, with the ability to renew funding for an additional three years, based on satisfactory contract compliance. Each year the Commission will review available funding and update funded projects’ contracts/scopes of work (SOW) as needed.

FUNDING CYCLES

Emerging Initiatives

Funding for emerging initiatives is considered by the Commission as needs become known through collaboration with community partners. At the direction of the Commission, staff will work with individual groups to compile the necessary information for a request for funding. If the Commission issues an RFP for a Commission-driven program or initiative, the funding cycle will be the same as that of major grants. Otherwise, the funding cycle for Commission-driven programs and initiatives will be flexible for the first year of funding; and then mirror that of major grants in subsequent years.

Major Grants

The table below outlines the funding cycle for major grants. The cycle may be adjusted as necessary to take advantage of new opportunities or adjust for varying project lengths.

RFP Process Activity	Schedule	Month in Cycle
RFP Released	March 1	Month one
Letters of Interest/Intent to Apply – two weeks after RFP is released	March 15	Month one
RFP Due four weeks from date of issue	First week April	Month two
Screening and recommendations by external review committee within 20 days of final submission deadline	First week May	Month three
Decision – next regularly scheduled Commission meeting, with time for public notice/posting	May/June	Month three/four
Contract development	June/July	Month four/five

SECTION 2: LONG-RANGE FINANCIAL PLAN (LRFP)

LRFP Introduction

The Lassen Children and Families Commission developed this financial plan to help address the challenges of sustained financing for projects and services supported by First 5 Lassen.

The five-year financial plan supports the strategic plan detailed in the first part of this document. While the purpose of the strategic plan is to describe the mission, vision, and values of the Commission, and specify the long-term goals, objectives and strategies, the financial plan is the management tool for attracting and allocating financial resources within a specified time period in order to achieve long-term goals.

This plan covers a five-year period from July 1, 2023, through June 30, 2028.

In the past, the Commission has updated its long-range financial plan as part of the annual strategic plan review and update process. Since the 2014-15 planning cycle, the Commission combines strategic and financial planning processes. Both plans are informed by a local needs assessment updates, scans of environmental factors, and shared data from partners and agencies about trends affecting funding, systems, and ultimately services to the county's youngest children and their families.

Over the course of seven months (October through April), the Commissioners and executive staff reviewed data, participated in a preplanning survey and a full-day planning retreat, and discussed opportunities to leverage and expand resources within the county and across neighboring counties. Key questions continue to revolve around the Commission's current structure and funding priorities as compared with estimates of tax revenues and likelihood of continued small county augmentation.

Ongoing considerations such as moving to virtual service environments, effects of declining tobacco tax revenues on program and service delivery funding, and whether

or not small county augmentation will continue into the future and at what levels, were considered.

Additionally, discussions about emerging opportunities and risks, changes in transition pre-kindergarten, the growing partnerships, and collaborations as part of Lassen Links, were woven into Commission discussions and decision-making processes.

As with previous plans, Section 2 complements the strategic plan and shows how the necessary financial resources will be acquired and managed. It also identifies the potential shortfalls the commission will face in the future and the actions to respond to these issues. In other words, the purpose of this plan is to help provide the Commission with the capacity (through dollars and fiscal strategies) to invest in projects and services each year while also fulfilling the many legal mandates imposed upon the Commission.

THE FUNDING & INVESTMENT ENVIRONMENT

CIGARETTE AND TOBACCO REVENUE (TABLE 30A)

Statewide revenues from cigarette and tobacco taxes have continued to decline each of the past five years.

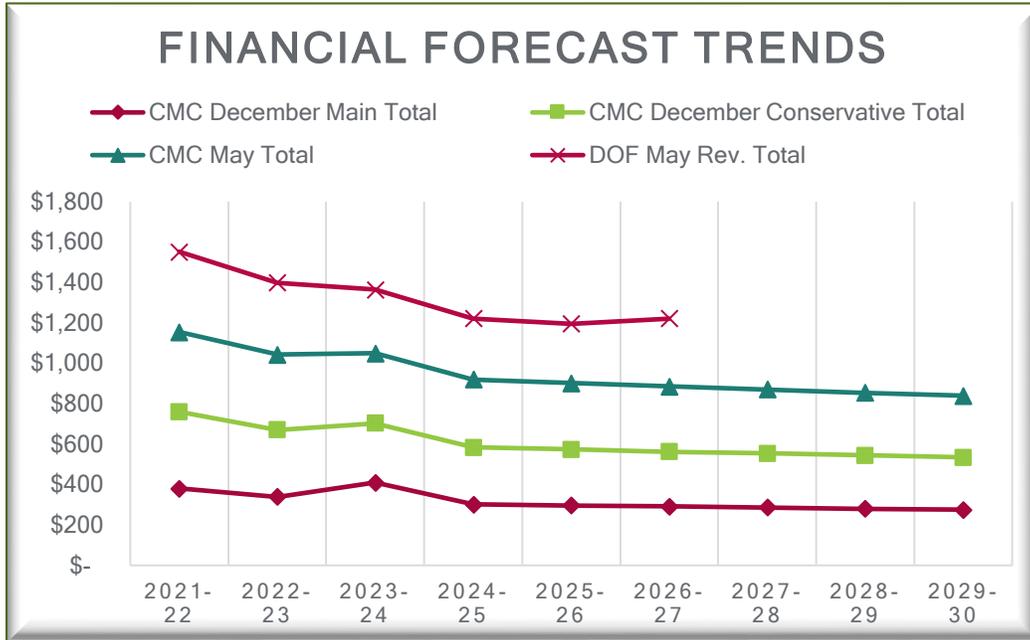
Fiscal Year	Fiscal Year	Cigarette tax revenue	Percent Change
2021	2022	\$ 1,552,563,789.00	-8.72%
2020	2021	\$ 1,700,943,000.00	-0.45%
2019	2020	\$ 1,708,597,000.00	-4.34%
2018	2019	\$ 1,786,074,000.00	-5.10%
2017	2018	\$ 1,882,025,000.00	

Source: <https://www.cdtfa.ca.gov/DataPortal/charts.htm?url=CigTaxSurTaxRev>

PROPOSITION 10 AND PROPOSITION 56 BACKFILL DETERMINATIONS

In a December 6, 2022, memo from Capitol Matrix Consulting (CMC) to the First 5 Association of California, Brad Williams, Senior Partner outlined four forecasts of revenues to the California Children and Families First Trust Fund Account: December Main Forecast; December Conservative Forecast; May Forecast; and the Department of Finance (DOF) May Revision Forecast.

All scenarios show a decline in total revenues to First 5 Commissions through FY 2029-30, with the CMC December Main and the CMC December Conservative lower than either the CMC May 2022 or DOF May Revised forecasts.



Source: Capitol Matrix Consulting Memo - Tobacco Tax Revenue Projections – California Children and Families First Trust Fund

Explanations and Descriptions of Effects of Previous Tobacco Tax Legislation and Increases

SMOKING AGE INCREASE TO AGE 21. Raised legal age to purchase tobacco products, including e-cigarettes, from 18 to 21, effective June 9, 2016. All projections were estimates, a projected loss to First 5 of \$24.5 million overall, and \$19.6 million loss to counties. At the time of the increase, estimates showed that young adults ages 18-20 had been funding approximately 10% of Prop 10 tax revenues.

E-CIGARETTE REGULATION AS TOBACCO. Classified e-cigarettes as tobacco products subject to the same restrictions as existing tobacco products, effective June 9, 2016. There was no anticipated change in tobacco tax revenue to First 5.

PROPOSITION 56. In November 2016, voters passed Proposition 56, which increased excise taxes on distribution of cigarettes and other tobacco products, including e-cigarettes, by \$2 per pack. It included a backfill provision for Proposition 10.

Prop 56 funds are used to support access to health care for low-income Californians covered by the Medi-Cal program. Known as the California Healthcare Research and Prevention Tobacco Tax Act, Prop. 56 raised the tax rate on cigarettes and other tobacco products to fund specific DHCS health care programs, including the Family Planning, Access, Care and Treatment program, women's health services, dental and physician services, developmental and trauma screenings, non-emergency medical transportation, and more.

The Legislative Analyst's Office originally estimated e-cigarette tax could generate revenue from \$10-\$40 M for Prop 10 in 2017-18. Tax revenues increased significantly from \$677,227 in FY 2017-18 to nearly \$10 million two years later (2019-20). Since that time, the funds available have declined each year, with FY 2021-22 total of \$5,881,289.

As shown in the table that follows, the total amount received and available for expenditures in the Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund, almost reached the \$10 million level but has declined since FY 2019-20.

Reporting Period	Total Revenues CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	Total Amount Transferred to Fund 3319	Total Amount Received Available for Expenditure ^[1]	Total Expenditures ^[2]	Expenditures CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Account Fund 3304	Expenditures Tobacco Law Enforcement Account Fund 3308	Expenditures Subaccount of Tobacco Law Enforcement Account Fund 3319
FY 2021-22	\$1,248,575,000	\$5,379,000	\$5,881,289	\$3,447,463	\$502,289	n/a	\$2,945,175
FY 2020-21	\$1,344,297,000	\$5,472,000	\$6,403,316	\$4,540,346	\$931,316	n/a	\$3,609,030
FY 2019-20	\$1,342,533,000	\$8,948,000	\$9,818,015	\$7,231,271	\$870,015	n/a	\$6,361,256
FY 2018-19	\$1,402,831,000	\$6,000,000	\$6,521,404	\$3,638,637	\$521,404	n/a	\$3,117,233
FY 2017-18	\$1,475,740,000	n/a	\$677,227	\$4,932,471	\$677,227	\$4,255,244	n/a

1. As recommended by the California State Auditor's (CSA) Audit Report titled, *Proposition 56 Tobacco Tax*, Report Number 2021-046 (released November 29, 2022).

2. The expenditures represent the actual amount the Department utilized from Proposition 56 funding in the support of the Cigarette and Tobacco Products Surtax program.

(Source: Memo from Research and Statistics Section Manager. October 4, 2022)

FLAVOR BAN. On November 8, 2022, California voters upheld the state law, [Senate Bill \(SB\) 793 \(Chapter 34, Statutes of 2020\)](#). The state law prohibits the sale of *most* flavored tobacco products, including flavored e-cigarettes and menthol cigarettes, as well as tobacco product flavor enhancers in retail locations, including stores and

vending machines, in California. Banning flavors, is expected to help reduce the number of young people trying tobacco products and cause a substantial portion of adult smokers and vapers to quit nicotine for good. The law was challenged, and in December 2022 The U.S. Supreme Court ruled California's flavored tobacco ban can take effect. Implications for tax revenues are uncertain at this time.

SHORTFALLS, OPPORTUNITIES AND STRATEGY

Commission discussed opportunities or trends that may emerge to affect the fiscal picture. There may be increases in the need for certain supportive services to connect young children and families to health services and supports as Congress reviews and acts on the new Administration's budget and policy directions. Federal funding implications from California declaring itself a sanctuary state are as yet unknown, and the current political environment around the topic is turbulent. Additionally, First 5 Commissions in proximity to First 5 Lassen continue to share interests in collaborative purchasing of professional services (auditing, evaluation, etc.). Should these opportunities come about, they may either result in additional program/initiative funding or reduce operating costs, or both. One continued opportunity for increased revenue to support to First 5 Lassen's strategic priority areas comes from Medi-Cal Administrative Activities (MAA), which are unrestricted. Lassen County Public Health has taken on and expanded First 5 Lassen's oral health work, which is being supported in part through a 5-year grant from Inter-Governmental Transfer (IGT) funds. The Commission will continue to track and pursue appropriate opportunities as they become available.

Managing Risks. The Commission carefully considered various options for managing financial risks and declining revenues. As currently projected under the "best case scenario," the Commission can continue funding at basic levels throughout the next five years and beyond. However, should augmentation cease, shortfalls will occur sooner (FY 2020-21), resulting in insufficient funds to maintain operations into FY 2022-23.

First 5 Lassen takes seriously the risks of declining revenues and the discontinuation of SPCFA. Their strategy is to continue to expend funding at the current levels for the home visiting initiative (Pathways) with modest cost of living increases, and smaller initiatives (i.e., Big Valley Child Care, Lassen Links) with the assumption of continued augmentation. This allows the Commission to make meaningful investments at a level that allows the programs to provide consistent, quality services and supports. The Commission and/or its funded initiatives, expect to have revenues from MAA reimbursements continue into the future to offset some of the cuts to services funding should augmentation cease or be suspended. However, if those options are not

available the Commission will utilize a “cliff approach.” They will cut funding to Emerging Initiatives as soon as they know when augmentation will end, with or without MAA offsets. This will allow Pathways (Home Visiting) funding to remain at the highest level possible, for as long as possible. When ending fund balances are approaching six to twelve months of operating and program funding, the Commission will look to fund a home visiting strategy through Lassen County Public Health or Health and Social Services. As noted, this scenario may occur as early as FY 2020-21, and is therefore being actively monitored and managed.

Due to these economic considerations and the Commission’s effort to build community and program capacity, the Commission will monitor and reevaluate funding levels for all program investment areas throughout the year. They will adjust the 5-year forecast in 2018-19 as needed to reflect changing needs and priorities.

FINANCIAL OBJECTIVES AND PRINCIPLES

Financial objectives describe what the financial plan should accomplish, consistent with the overall strategic plan for First 5 Lassen. The financial objectives established by the Commission for the five-year period covered,

1. **Limit the administrative cost percentage of the actual costs** incurred in the fiscal year to 15% in years where small county augmentation is provided, and to 20% in years where there is no administrative or operations augmentation awarded from the First 5 California Children and Families Commission.
2. **Sustain the activities described in the strategic plan** throughout the five-year period covered by the plan, and if possible, beyond. Financial sustainability should occur at two levels:
 - The funded strategies level, consisting of the home visiting, oral health education, enhanced systems of care, and other Commission initiated projects for children; and
 - The system impact level, consisting of the First 5 Lassen infrastructure (Commission, staff and operations) needed to support and evaluate program service delivery, build partnerships and improve service delivery systems, including non-funded strategies, and carry out the work of the Commission.

The financial principles are guidelines for how the financial plan will be used to support short- and long-term funding and policy decisions. The following principles were reaffirmed and adopted by the Commission for this plan:

1. This plan is meant to be used as a framework for managing resources – it in no manner obligates the Commission to specific funding for programs or projects. The approval of specific grants, contracts, and budgets can only occur through special action of the Commission in public meetings; they are not in any way authorized by this financial plan.
2. This plan will be used as a starting point to develop the annual budget and assumptions, which will be modified to reflect changing conditions and trends.
3. Although program funding is projected for five years, the Commission continues to study a variety of scenarios to determine level of program funding beyond year one; how and when it will move from a physical office space to virtual offices; and, how it will distribute tax revenues once the reserve has been spent down.
4. The Commission will continue to focus on capacity building for funded programs and developing/ leveraging partnerships in order to enhance the system of care and promote sustainability beyond Commission funding.

The Commission reserves the ability to amend the plan at any time new information affecting revenues/expenses is available, but at a minimum each year as part of the annual strategic plan review process.

FISCAL STRATEGIES

The Commission has adopted six fiscal strategies that will be used to achieve the financial objectives and to provide the financial resources necessary to carry out the strategic plan.

1. Continue to fund local programs and collaborations in order to reach those most at risk. The Commission will fund Pathways for direct services (home visiting, child development and family strengthening; and its capacity building efforts to work more effectively and efficiently. It will also continue to promote collaborations to increase access to oral health services.
2. Actively advocate for continued Small Population County Funding Augmentation funding each time that it comes up for discussion. This revenue source allows the Commission to conduct evaluation and program support activities in addition to the business of the Commission and direct the tax allocation to programs.
3. Actively participate in state and regional discussions to demonstrate the value and impact of First 5 investments at the local level in order to dissuade attempts at eliminating or redirecting First 5 funding to other state budget items.
4. Look for ways to imbed funded activities in public agencies or other service organizations so that they become part of the ongoing service delivery system and not reliant solely on First 5 funding to sustain activities and results. This strategy includes encouraging new partnerships to take over [previously] funded Commission activities and promoting opportunities to take advantage of cost sharing strategies.
5. Partner with identified public, private, and tribal agencies to identify and encourage opportunities for the integration of existing services and expand resources benefitting the health, development, school readiness, and family strengthening for children birth through 5.
6. Encourage and promote the First 5 Association of California recommendations for prioritizing children in all policies¹, related to Family Functioning, Early Identification and Intervention, Oral Health, Quality Early Learning, and System Sustainability and Reach.

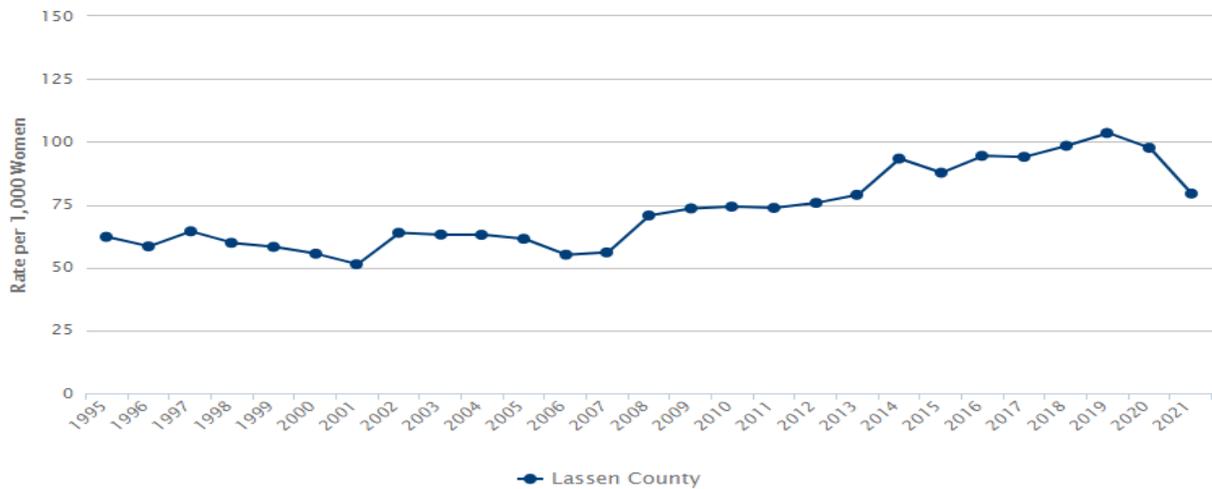
¹ First 5 Association of California, 2015 Association Policy Goals 020615, February 6, 2015

FUTURE REVENUE AND EXPENSE ASSUMPTIONS

Following are the revenue and expense assumptions for the five-year financial forecast. The attached spreadsheet shows how these assumptions affect the financial situation of the Commission over the next five years. These assumptions result in a continual reduction of the annual budget with \$7,434 ending fund balance at the end of five years without SPCFA, and \$690,015 with some SPCFA continuing throughout the five years.

Statutory allocation of tobacco tax revenues to Lassen County. State law specifies that 80% of statewide tobacco taxes raised through the 50 cent-per-pack tax imposed by Proposition 10 are allocated to the 58 counties according to each county’s birth rate. The number of births in California is expected to decline over the next ten years for Lassen County. Lassen is expected to have an average of 401 births per year through 2023.

Births per 1,000 Women: 1995 to 2021



As a result of the low birthrate, Lassen County became a minimum allocation county in fiscal year 2009-10, when its revenue projections dropped below \$200,000. Lassen County has remained a minimum allocation county since then. Therefore, Lassen County receives additional First 5 tax revenues to increase total revenues to \$200,000.

Cigarette and Tobacco Revenue Trends

Statewide revenues from cigarette and tobacco taxes have continued to decline each of the past five years.

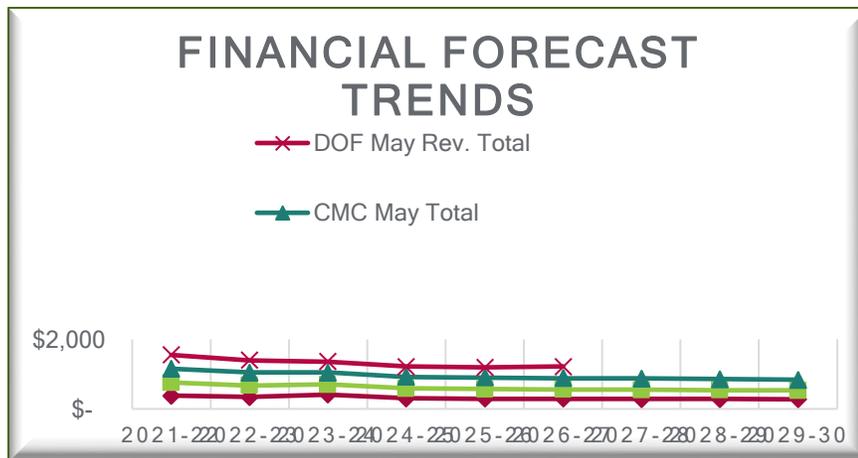
Fiscal Year	Fiscal Year	Cigarette tax revenue	Percent Change From Previous Year
2021	2022	\$ 1,552,563,789.00	-8.72%
2020	2021	\$ 1,700,943,000.00	-0.45%
2019	2020	\$ 1,708,597,000.00	-4.34%
2018	2019	\$ 1,786,074,000.00	-5.10%
2017	2018	\$ 1,882,025,000.00	NA

Source: <https://www.cdtfa.ca.gov/DataPortal/charts.htm?url=CigTaxSurTaxRev>

Declining tax distributions - Proposition 10 and Proposition 56 Backfill Determinations

In a December 6, 2022, memo from Capitol Matrix Consulting (CMC) to the First 5 Association of California, Brad Williams, Senior Partner outlined four forecasts of revenues to the California Children and Families First Trust Fund Account: December Main Forecast; December Conservative Forecast; May Forecast; and the Department of Finance (DOF) May Revision Forecast.

All scenarios show a decline in total revenues to First 5 Commissions through FY 2029-30, with the CMC December Main and the CMC December Conservative lower than either the CMC May 2022 or DOF May Revised forecasts.



Source: Capitol Matrix Consulting Memo - Tobacco Tax Revenue Projections – California Children and Families First Trust Fund

First 5 California March 2023 projections for Lassen County over the next five years show a 28.8% decline from an estimated \$174,276 in 2022-23 revenues to \$124,096 in 2026-27.

Small Population County Funding Augmentation. Prior to 2012, Lassen County had been receiving approximately \$113,000 a year from First 5 California for administrative and travel costs through the Small Population County Fund Augmentation project (SPCFA). A revised small county augmentation and accountability framework, referred to as Small Population County Funding Augmentation (SPCFA) was approved by the State Commission in April 2014 and increased allocations to Lassen County to a recurring \$200,000 per year for three years.

In January 2017, the State Children and Families Commission approved the continuation of these funds, initially at the same level. Combined with the statutory tax allocation, the augmentation was intended to bring annual projected revenues to \$400,000. SPCFA was extended again through FY 2023-24.

Although Small Population County Funding Augmentation was extended, the conversation at the state level continues around regionalization and potential benefits (cost savings and efficiencies to administration and services) might be realized from different implementation structures and partnerships. The revenue assumptions project a decrease of 50% current SPCFA beginning in FY 2024-25.

First 5 Lassen continues to explore and pursue these relationships, specifically through its work with Lassen Links and the Home Visiting Program Initiative.

Non-Prop 10 grants and contributions. This plan provides for two more years of revenues from First 5 California to expand the Home Visiting Coordination work's implementation phase in FY 2023-24 and FY 2024-25. Revenues from other grant sources or public/private contributions are *not included at this time*, even though they are anticipated as Lassen Links partnerships expand.

Interest and other income. This amount includes Backfill for Prop 56 and Prop 31, estimated at \$43,000 annually, and, Medi-Cal Administrative Activities (MAA) reimbursements, conservatively estimated at \$25,000 each year. Interest and other miscellaneous income are estimated at \$9,000 based on current trends.

Expense Assumptions

Following are the expense assumptions for the next five years, based on Commission discussion and decisions during the April planning session. These assumptions reflect a BEST-CASE scenario where Small Population County Funding Augmentation continues at some reduced level.

Operating costs –Contract for staff support and operations. Commission will continue to contract for professional services and staff to manage its operations. The

number of hours attributed to general admin will decrease as the executive director focuses on direct program/systems impact through collaborative work, e.g., Lassen Links.

Contracted personnel will perform general administration, program support and technical assistance, and evaluation functions on behalf of the Commission, but at different intensity levels. Operating in a virtual environment, ongoing costs are covered by vendors under their contract. Evaluation will be done in part through the general administration vendor, with targeted supplemental contract support from external evaluators.

The executive director contracted amount for fiscal year 2022-23 was \$75,900. The Commission increased the base amount by 10% during the fourth quarter of Fiscal year 2022-23. This amount is forecasted to remain level over the next 5 years. The Commission will reevaluate the need for cost-of-living adjustments each year.

Half of the executive director contract is applied to program/evaluation activities and the balance for administration. This assumption will need to be revisited if First 5 Lassen's role for managing grants/contracts increases.

Operating – Other. These line items include the annual audit, Commission insurance and other contracted services (program database) to support the work of First 5 Lassen County.

Contractors. Combined costs for outside contractors will total \$29,500, over the five years. This includes external evaluation support and contract(s) to maintain, update, and monitor the database system. The total Commission contracts for outside evaluation and technical assistance to programs (external data review, analysis and report writing) will average \$20,000 per year.

Audit & Commissioner Insurance. Expenses for the annual audit have increased to \$9,500 where they are expected to remain for the next five years. Commission Insurance has increased from \$1,500 in FY 2021-22 to \$1,800 in FY 2022-23. The forecast is for insurance to increase annually by 3% starting in 2023-24.

Other. Other operating costs include dues, which remain at \$1,565 for each of the next five years. This is a 50% reduction over previous years.

Home Visiting Program. The financial plan includes funding for the variety of Pathways home visiting activities under the Improved Child Development and Improved Family Functioning result areas over the next five years. Funding is anticipated to remain level for the next two years (as long as the current funds from Small Population County Funding Augmentation remains in place). This forecast assumes that SPCFA will be renewed at 50% of its current level beginning in FY2024-25 (\$170,645). For purposes of the forecast, a similar reduction is applied to the Home Visiting Program. *This amount may be offset by reducing Commission reserves or increasing revenues from other grants/partnerships for these activities, or other strategic partnership arrangements.* This investment links directly with Goal

1, Objectives 1A, 1B, and 1C; Goal 2, Objectives 2A, 2B, and 2C; Goal 3, Objectives 3A, 3B, and 3C; and Goal 4, Objective 4B.

Oral Health Initiative. The financial forecast provides no funding for oral health initiatives. Lassen County Public Health has assumed leadership for this work and is continuing this effort, with continued success. First 5 will continue to promote and encourage this work, which links directly with Goal 3, Objectives 3B and 3C.

Emerging/Sustained Initiatives or Other Programs. The forecast includes \$12,500 per year to invest in emerging or sustaining initiatives and other programs (e.g., Big Valley Child Care Center, 2-1-1, Lassen Links, etc.). Funds may be used as a match from First 5 Lassen to support expanded collaboration (i.e., a single point entry for multi-agency case coordination through Public Health, that includes the birth to 5 population) and leveraging other funding. Emerging/sustaining initiative investments link directly with Goal 3, Objectives 3A, 3B, or 3C. The investment in Big Valley Child Care Center linked directly with Goal 2, Objectives 2B; and other investments in Emerging/Sustaining Initiatives may link to multiple areas, but minimally Goal 4, Objectives 4A and 4B.

THE FIVE-YEAR FINANCIAL FORECAST

Fund balances are categorized in accordance with GASB54 definitions and as approved in First 5 Lassen's Policy and Procedures Manual. Line items are categorized as follows:

Committed

- Contractors – Audit, Tim Clark Management, LLC, Bailey Data Management, Social Entrepreneurs, Inc.
- Home Visiting
- Oral Health Initiative
- Emerging/Sustained Initiatives
- Systems

Assigned

- Association Dues
- Educational Materials
- Emerging Initiatives
- Insurance
- Travel
- Misc. Program Costs

Unassigned

No forecasted funds are unassigned.

The next two pages show projected income and expense levels over the next five years, based on the objectives, principles, assumptions, and strategies contained in this financial plan for the March 13, 2023, Commission meeting.

Both "best" and "worst" case scenarios are shown.

Forecast Scenarios

The following tables and graphs show the 5-year forecast with and without SPCFA. In both cases the Commission will need to determine how and where to invest its declining revenues and reserves.

FIRST 5 LASSEN COUNTY						
Fiscal Year 2022-2023 Financial Projection - w/SPCFA						
<i>last updated 4/21/2023</i>						
	Year 1	Year 2	Year 3	Year 4	Year 5	Five Year
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Total
Beginning Fund Balance*	\$800,989	\$748,258	\$737,140	\$721,469	\$712,562	
<i>*based on most recent audit of previous year</i>						
Revenues:						
Prop 10 Tobacco Tax	\$174,276	\$135,346	\$130,851	\$137,674	\$124,096	\$702,243
Prop 10 Tobacco Tax SCA	\$227,527	\$170,645	\$170,645	\$170,645	\$170,645	\$910,108
Emergency Oral Health	\$0	\$0	\$0	\$0	\$0	\$0
Backfill	\$43,000	\$43,000	\$43,000	\$43,000	\$43,000	\$215,000
MAA reimbursements	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Interest and other misc.	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$45,000
Other grants and contracts	\$62,000	\$62,000				\$124,000
Total revenues	\$401,803	\$305,991	\$301,496	\$308,319	\$294,741	\$1,612,351
Total Available Funds - revenues and reserves	\$1,202,792	\$1,054,249	\$1,038,636	\$1,029,788	\$1,007,304	\$5,332,769
Grants and programs:						
Improved Child Development*	\$111,712	\$64,845	\$64,845	\$64,845	\$64,845	\$371,092
Improved Family Functioning*	\$180,888	\$105,800	\$105,800	\$105,800	\$105,800	\$604,088
Improved Child Health/Emergency Oral Health	\$0	\$0	\$0	\$0	\$0	\$0
Emerging/Sustained Initiatives	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$62,500
Systems (e.g. Lassen Links)	\$41,745	\$41,745	\$41,745	\$41,745	\$41,745	\$208,725
Other Program Costs	\$33,025	\$17,500	\$17,500	\$17,500	\$17,501	\$103,026
Total grants and programs	\$379,870	\$242,390	\$242,390	\$242,390	\$242,391	\$1,349,431
Operating costs:						
Administration						
Contracted Staff	\$83,490	\$83,490	\$83,490	\$83,490	\$83,490	\$417,450
Systems work - excluded from total	\$41,745	\$41,745	\$41,745	\$41,745	\$41,745	
Admin	\$41,745	\$41,745	\$41,745	\$41,745	\$41,745	\$208,725
Professional Services/Audit	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500	\$47,500
Dues	\$1,565	\$1,565	\$1,565	\$1,565	\$1,565	\$7,825
Insurance	\$1,854	\$1,910	\$1,967	\$2,026	\$2,087	\$9,843
Evaluation	\$20,000	\$20,000	\$20,000	\$20,000	\$20,001	\$100,001
Total operating costs	\$74,664	\$74,720	\$74,777	\$74,836	\$74,898	\$791,344
Net increase (decrease) in fund balance	(\$52,731)	(\$11,118)	(\$15,671)	(\$8,907)	(\$22,547)	
Ending fund balance	\$748,258	\$737,140	\$721,469	\$712,562	\$690,015	

FIRST 5 LASSEN COUNTY							
Fiscal Year 2022-2023 Financial Projection - NO SPCFA							
<i>last updated 4/21/2023</i>							
	Year 1	Year 2	Year 3	Year 4	Year 5	Five Year	
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Total	
Beginning Fund Balance*	\$800,989	\$748,258	\$566,494	\$380,178	\$200,627		
<i>*based on most recent audit of previous year</i>							
Revenues:							
Prop 10 Tobacco Tax	\$174,276	\$135,346	\$130,851	\$137,674	\$124,096	\$702,243	
Prop 10 Tobacco Tax SCA	\$227,527					\$227,527	
Emergency Oral Health	\$0	\$0	\$0	\$0	\$0	\$0	
Backfill	\$43,000	\$43,000	\$43,000	\$43,000	\$43,000	\$215,000	
MAA reimbursements	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000	
Interest and other misc.	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$45,000	
Other grants and contracts	\$62,000	\$62,000				\$124,000	
Total revenues	\$401,803	\$135,346	\$130,851	\$137,674	\$124,096	\$929,770	
Total Available Funds - revenues and reserves	\$1,202,792	\$883,604	\$697,345	\$517,852	\$324,723	\$3,626,316	
Grants and programs:							
Improved Child Development*	\$111,712	\$64,845	\$64,845	\$64,845	\$64,845	\$371,092	
Improved Family Functioning*	\$180,888	\$105,800	\$105,800	\$105,800	\$105,800	\$604,088	
Improved Child Health/Emergency Oral Health	\$0	\$0	\$0	\$0	\$0	\$0	
Emerging/Sustained Initiatives	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$62,500	
Systems (e.g. Lassen Links)	\$41,745	\$41,745	\$41,745	\$41,745	\$41,745	\$208,725	
Other Program Costs	\$33,025	\$17,500	\$17,500	\$17,500	\$17,501	\$103,026	
Total grants and programs	\$379,870	\$242,390	\$242,390	\$242,390	\$242,391	\$1,349,431	
Operating costs:							
Administration							
Contracted Staff	\$83,490	\$83,490	\$83,490	\$83,490	\$83,490	\$417,450	
Systems work - excluded from total	\$41,745	\$41,745	\$41,745	\$41,745	\$41,745		
Admin	\$41,745	\$41,745	\$41,745	\$41,745	\$41,745	\$208,725	
Professional Services/Audit	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500	\$47,500	
Dues	\$1,565	\$1,565	\$1,565	\$1,565	\$1,565	\$7,825	
Insurance	\$1,854	\$1,910	\$1,967	\$2,026	\$2,087	\$9,843	
Evaluation	\$20,000	\$20,000	\$20,000	\$20,000	\$20,001	\$100,001	
Total operating costs	\$74,664	\$74,720	\$74,777	\$74,836	\$74,898	\$791,344	
Total Expenditures							
Net increase (decrease) in fund balance	(\$52,731)	(\$181,764)	(\$186,316)	(\$179,552)	(\$193,193)		
Ending fund balance	\$748,258	\$566,494	\$380,178	\$200,627	\$7,434		

SECTION 3: COMMUNITY CONTEXT

This section of the plan provides information about Lassen County that was considered during the planning processes. The information was excerpted from the Environmental Scan conducted in 2022 for the Home Visiting Initiative.

Environmental Scan

Overview of Lassen County

Geography



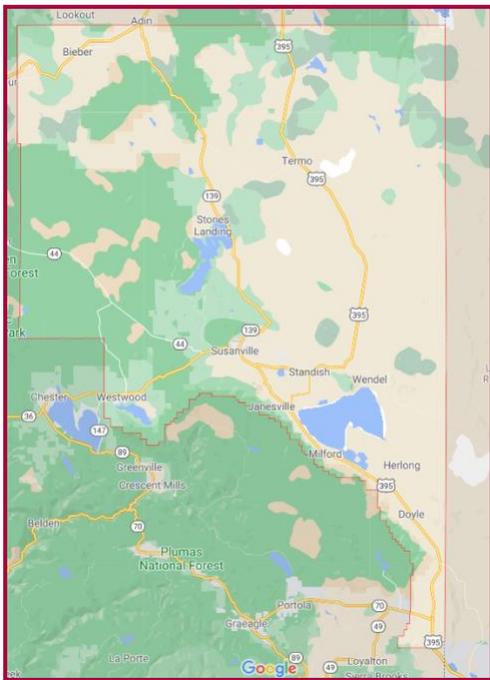
Lassen County comprises a total area of 4,541 square miles. It is the eighth largest in the State by land size, but by population size, it falls to 47th. Susanville is the largest city, home to nearly half of the county's population. Lassen county borders Modoc, Plumas, Sierra, Shasta and Counties in California, and Washoe County, Nevada.



Lassen County is located in northeastern California. By land area, it is the eighth largest county in the state.

The geography of Lassen County is diverse, boasting mountains, lakes, and agricultural areas. The climate produces warm summers, and cold winters, with snow in many areas. Small towns and rural areas contribute to the quality of life valued by residents. The distance between communities and major cities may also be challenging to residents when they need services not available where they live.

Lassen County	California
Population per Square Mile	Population per Square Mile
7.7	239.1



Population Rank	Towns & Unincorporated Area	Type
1	Susanville	City
2	Westwood	CDP*
3	Janesville	CDP
4	Johnsonville	CDP
5	Patten Village	CDP
6	Doyle	CDP
7	Susanville Indian Rancheria	CDP
8	Bieber	CDP
9	Herlong	CDP
10	Litchfield	CDP
11	Spaulding	CDP
12	Clear Creek	CDP
13	Milford	CDP
14	Nubieber	CDP

Table 1. Cities and Census designated places in Lassen County, ranked by population size.

Population



In 2019, the county’s population was slightly below 30,000 residents.²

According to the California Department of Finance, Lassen’s population declined over the last decade, and between 2019 and 2020, this decline was estimated at -1.2% (State of California Department of Finance, n.d.).

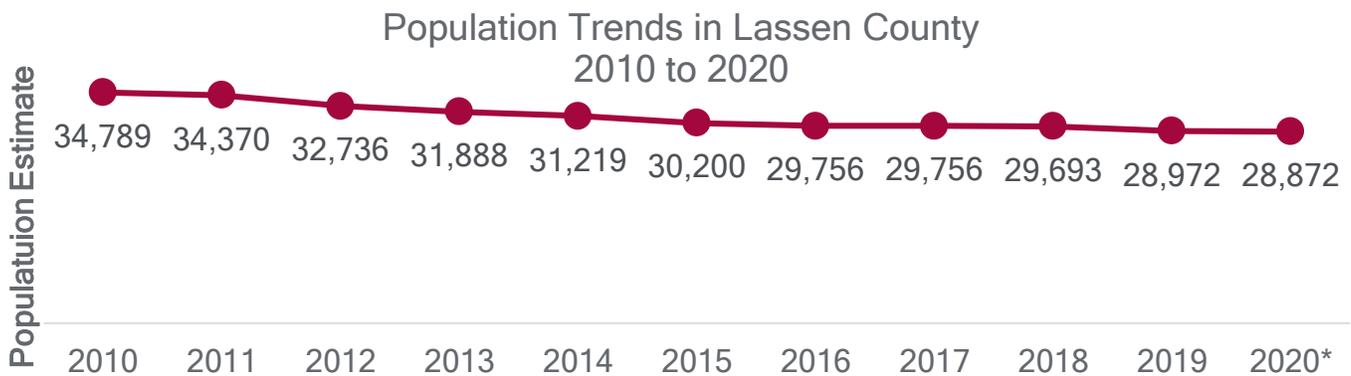


Figure 2. Lassen County Population Estimates and Components of Change, California Department of Finance, 2021

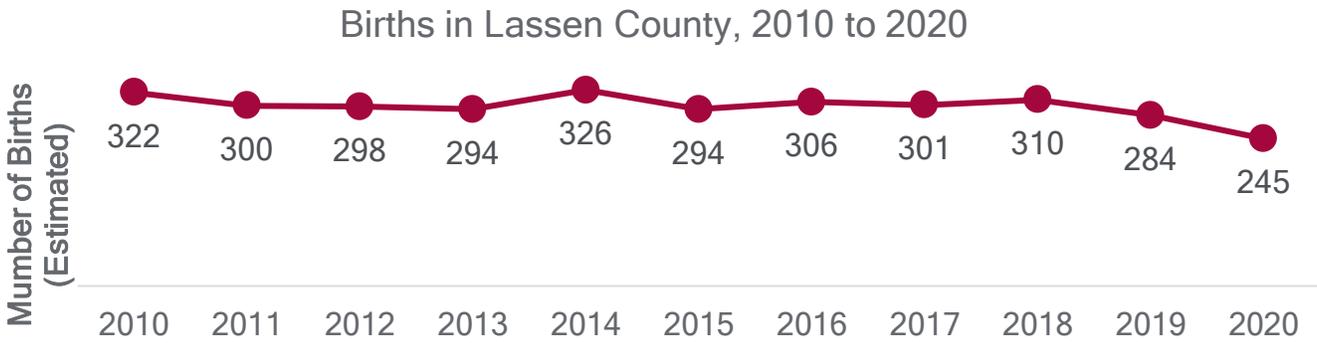
In 2020, there were an estimated 245 births in Lassen. Births in the county also declined over the last decade (State of California Department of Finance, n.d.).

Looking Closer: Population Data for Lassen County

Lassen County’s population and demographic profile are influenced by its prison population. The population in Lassen County was estimated at 29,965 in September 2021. However, High Desert State Prison housed 3,233 inmates in August of 2021, and California Correctional Center housed 2,097 inmates.

The estimated **net population**, discounting the prison population, is **24,635**.

Figure 3. Lassen County Births, California Department of Finance



People: by Age, Race Ethnicity, Language, Education, and Family



AGE DISTRIBUTION

Children and youth under 18 make up 17.3% of the county population (United States Census Bureau, 2019). Depending on the population estimate source, the number of children and youth is likely to be between 4,994 and 5,289 in 2020.

Age County and Distribution in Lassen County (2019)

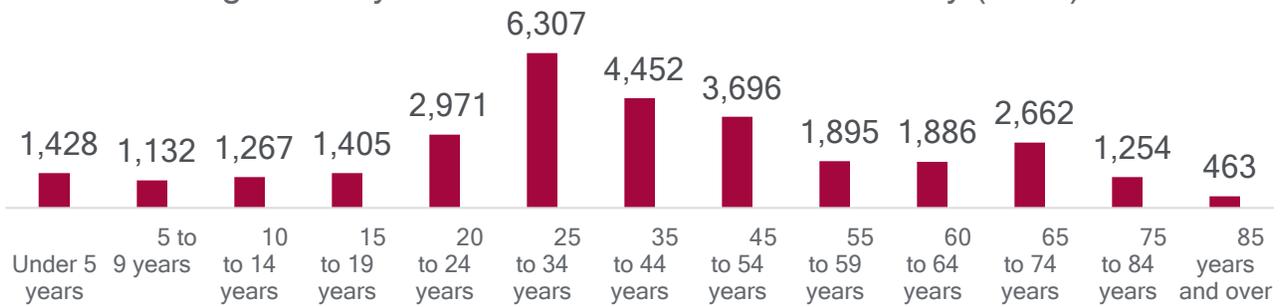


Figure 4. ACS Demographic and Housing Estimates, Table DP05 (5 Year Estimates)

ADULT EDUCATIONAL ATTAINMENT

Among adults, the majority of Lassen residents (83.5%) are high school graduates. Roughly 13% of Lassen County residents had a bachelor's degree or higher, a percentage considerably lower compared to the county as a whole (United States Census Bureau, 2019).

Lassen County Residents With Bachelor's Degree or Higher	California With Bachelor's Degree or Higher
12.9%	33.9%

FAMILY COMPOSITION

The average size of a family was 2.8, and families made up 67% of the 2019 population. Married couples also made up 79.2% of the majority of families counted. Among head of household, "male alone" was 5.3%, and "female alone" was 15.5% (DataUSA, n.d.). By sex, there are considerably more males (66% of population) than females (33%) in the county (United States Census Bureau, 2019). This difference is likely influenced by counting the incarcerated population in population totals.

RACE AND ETHNICITY

By race, the majority (81%) of Lassen County residents are White. The next largest groups by race are people who are Black/African American and Indigenous (American Indian). By ethnicity, roughly one in five people (19%) are Hispanic/Latino.

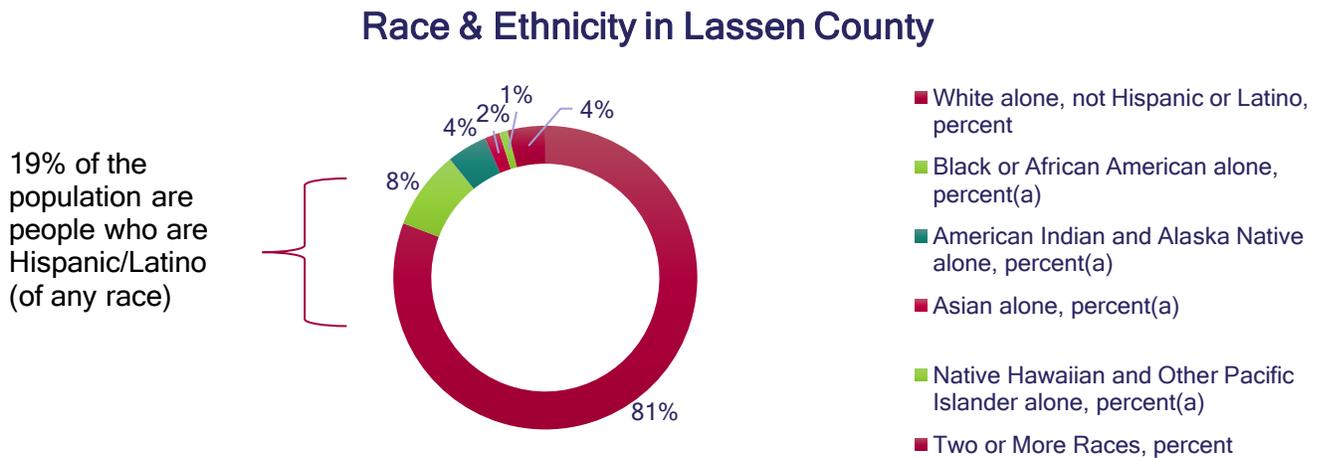


Figure 5. Race and Ethnicity, U.S. Census Bureau, 2019

Looking Closer: Indigenous People of Lassen County

The Census term “American Indian and Alaska Native” generalizes several important peoples. Within the Susanville Indian Rancheria alone, there are four anthropological tribes involved, each of which is recognized as political entities, including Washoe, Paiute, Maidu, and Pit River peoples. The Tribal Health Program serves over 1,900 people in Lassen County (Susanville Indian Rancheria History, n.d.).

Language

Nearly one in five (18.4%) of persons (ages five and older) speak a language other than English at home (United States Census Bureau, 2019). Data from Lassen County public schools provide more detail regarding language diversity. In 2019-2020, there were 128 English Language Learners (Education Data Partnership, n.d.). The majority of ELL students in schools speak Spanish as a primary language at home. However, there are many other languages present within the community and students, including,

- Russian
- Ilocano
- Hindi
- Hmong
- Filipino
- Other languages not specified (Education Data Partnership, n.d.).

K-12 Education



SCHOOL ENROLLMENT AND GRADUATION PROJECTIONS

Based on projections by the California Department of Finance, the school population is expected to increase modestly over the long term in Lassen County.

Projected Lassen County Public K-12 Graded Enrollment by County by School Year

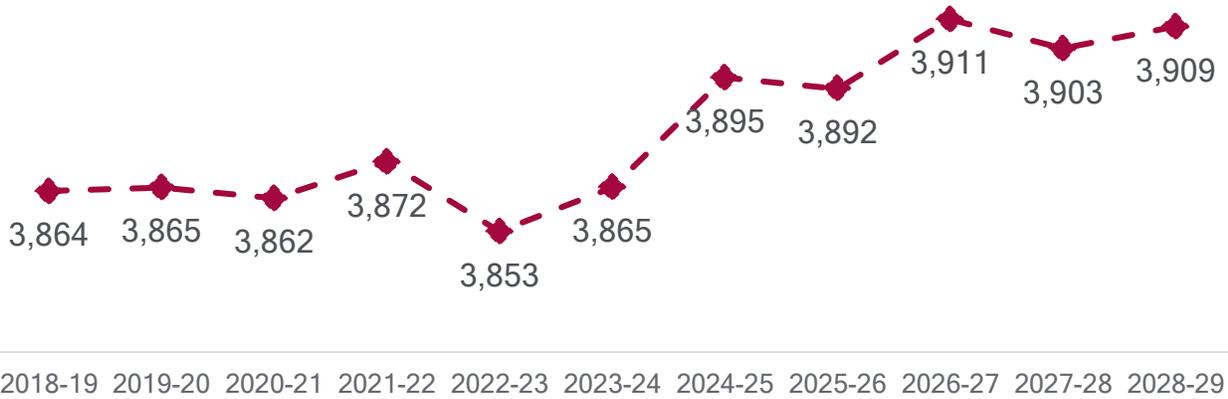


Figure 6: Lassen County Public K-12 Graded Enrollment Projections by County – 2019 Series

These projections (California Department of Finance) show small changes to the number of high school graduates over the long term.

Projected Lassen County Public K-12 Graded Enrollment by County by School Year

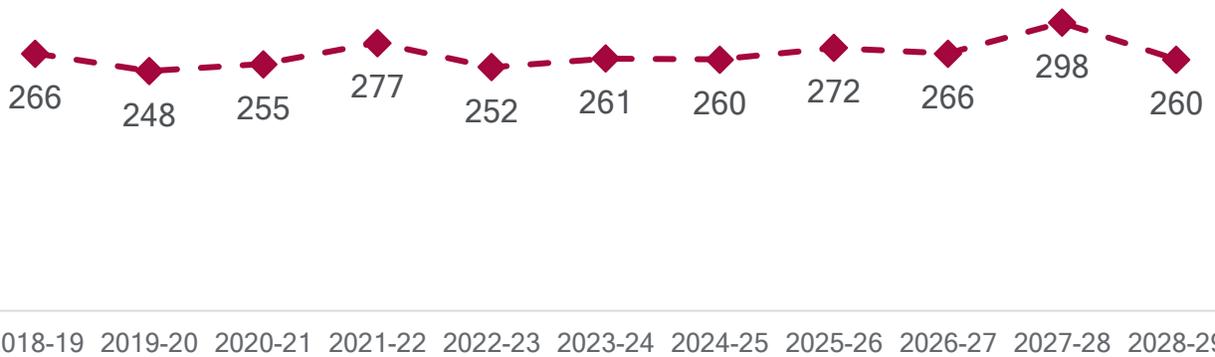


Figure 7: Lassen High School Graduate Projections by County – 2019 Series

SCHOOL ENROLLMENT AND ENVIRONMENTS

Lassen County has 11 public school districts encompassing 21 schools. In 2019-20, total enrollment was 3,811 (Education Data Partnership, n.d.).

Students in Lassen County might also experience situations and conditions that make traditional education more challenging. In 2018-19, the most recent year for which this data is available, counts of students with special circumstances included:

- **116** students counted who were **homeless**, nearly double the rate from the previous year.
- **94** students were recorded as **foster youth**.
- **23** were counted as **migrant**.

In the 2019-2020 school year, updated data shows that 1,860 were eligible for free and reduced priced meals (Education Data Partnership, n.d.). This is approximately half of all students enrolled county-wide.

In 2019, 441 students were enrolled in Special Education programs (PRB, n.d.) Looking at trends between 2015 and 2019, rates of disabilities increased per (1,000), with considerable increases in "other health impairments, learning disabilities, and autism over the period (PRB, n.d.).

Table 2. 2019 Prevalence of Special Education Disabilities Among Students, by Disability Type

Special Education Disabilities, by Disability Type	Count
Autism	42
Emotional Disturbance	18
Intellectual Disability	26
Learning Disability	153
Speech or Language Impairment	129
Other Health Impairment	62

Students in Lassen County reported higher levels of connectedness to their school compared to the State as a whole (PRB, n.d.). In 2017-19:

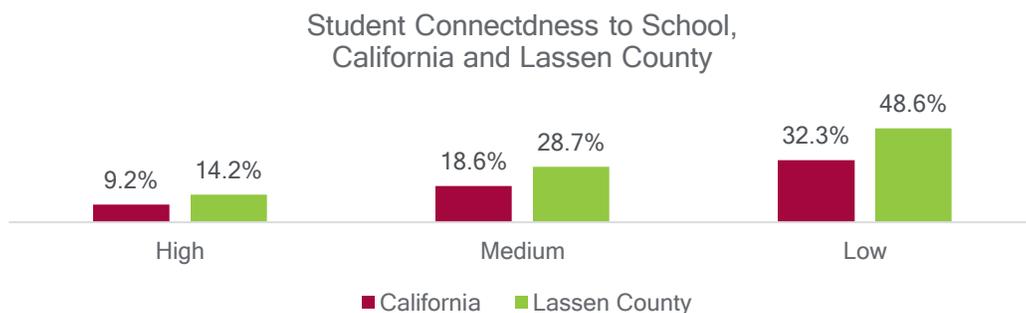


Figure 8. School Connectedness, as Reported by Students in the California Healthy Kids Survey

Economic Conditions including Income, Housing, and Benefits



INCOME

Lassen County has a lower median income and a higher percentage of people in poverty compared to the State.

In Lassen County, approximately 16.5% of people are in poverty (CI 12.7-20.3). This includes an estimated 772 children and youth under age 18 (United States Census Bureau, 2019)). These rates are higher than the general rate of poverty in California.

Lassen County Residents	California
Percent in Poverty	Percent in Poverty
16.5%	11.8%

There are also other measures of poverty, including the Self Sufficiency Standard, defined the amount of income necessary to meet basic needs (including taxes) without public assistance. In Lassen County, as of 2018, it was \$58,106 for a family of two adults and two school-age children. The Self Sufficiency Standard is federally calculated per State and county (PRB, n.d.).

The median income in Lassen County in 2019 was \$56,352 (United States Census Bureau, 2019). This number is also lower than the State average.

Finally, food insecurity is another measure to consider economic hardship. An estimated 1,040 children were living in food-insecure households in 2017 (PRB, n.d.)

HOUSING

In Lassen County, there were an estimated 12,784 housing units in 2019, and more than two-thirds (67%) were owner-occupied (United States Census Bureau, 2019).

HEALTH INSURANCE

The majority, but not all people, including children, have health insurance coverage. Estimates from 2013-2017 indicate that nearly 7.2% of children ages 0-5 lacked health insurance, and 3.8% of children ages 6-18 lacked health insurance (PRB, n.d.). An estimated 49.6% of all children and youth in Lassen were enrolled in Medi-Cal (PRB, n.d.).

PUBLIC BENEFITS

Data from 2018 shows several public programs by enrollment in Lassen County. Most enrollees were engaged in Medi-Cal (5,718), CalFresh, 930 in CalWORKs, WIC Supplemental Nutrition for Women and Children (661), 621 using Family Planning Access to Care and Treatment (FPACT, 621). People also used Developmental Services (273), In-Home Services and Supports (IHSS, 204), Child Welfare Services (183), and Foster Care (49). Note that people may be engaged with more than one service, and therefore counts may be duplicative across categories (California Department of Public Health, n.d.).

Public Benefits by Type, Lassen County

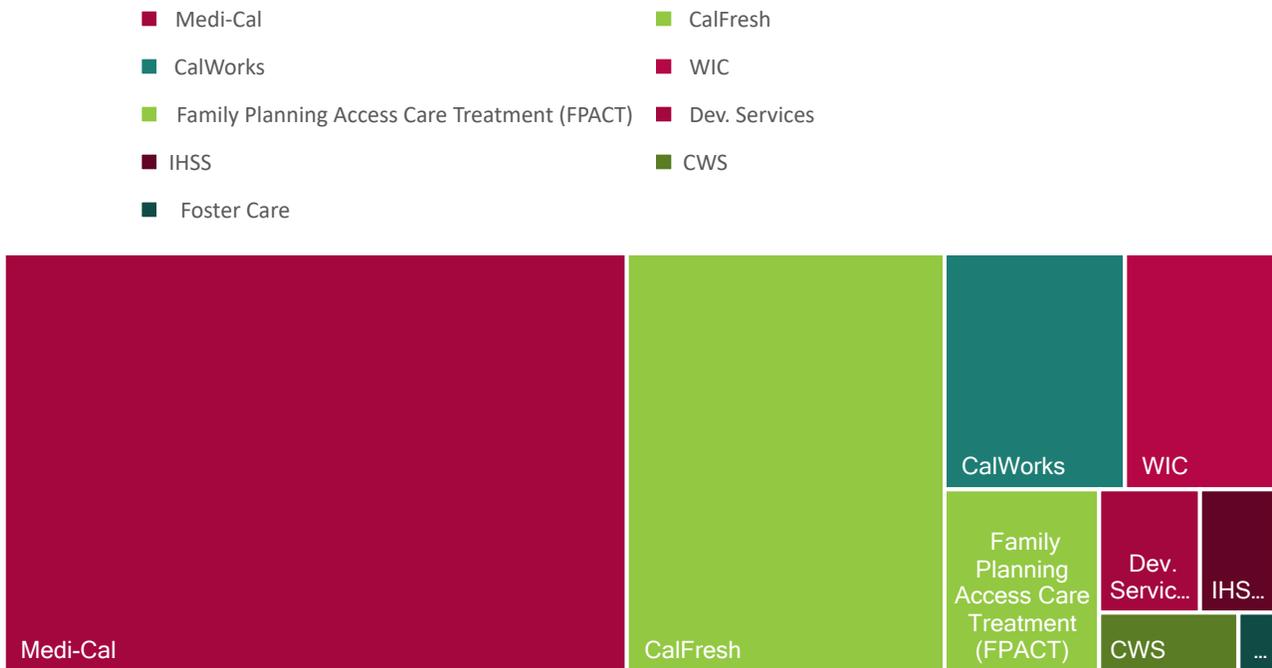


Figure 9. Public Benefits, per California Department of Public Health.

STRONG START INDEX

The Strong Start Index for Lassen County in 2017 was 7.8, compared to 9.3 in California. This index combines 12 measures related that describe “the conditions in which children are born” (California Strong Start Index).



Child and Family Safety Issues

“Childhood adversity—such as child abuse, exposure to violence, family alcohol or drug abuse, and poverty—can have negative, long-term impacts on health and well-being. Nearly half of U.S. children have experienced at least one adverse childhood.

Early experiences affect brain structure and function, which provide the foundation for learning, emotional development, behavior, and health” (PRB, n.d.). While data on adverse childhood experiences is specifically available for Lassen County alone, data on related indicators are provided.

DOMESTIC ASSISTANCE

In 2018, there were 167 calls for domestic assistance reported in Lassen County (PRB, n.d.).

CHILD ABUSE AND NEGLECT

Substantiated abuse and neglect appear to be generally declining over the past decade in Lassen County. In 2010, the number was 121 substantiations; in 2019, the number was closer to 69 substantiations. Children ages 6 to 10 are at the highest risk for abuse and neglect substantiations (University of California at Berkeley, 2021).

Looking Closer: Addressing Bias and Disproportionality within Child Welfare Systems

Allegations for child abuse are considerably more likely for Black and Native American families, as well as Asian families, compared to white families in Lassen County (University of California at Berkeley, 2021). Among substantiations in Lassen County, reports for Native American Families are more likely to occur compared to white families (University of California at Berkeley, 2021). More information on bias in Child Welfare can be found at <https://www.childwelfare.gov/topics/systemwide/cultural/disproportionality/reducing/bias/>

SUICIDAL IDEATION AMONG YOUTH

Rates of suicidal ideation were high among Lassen County high school students. One in four (25%) 9th graders seriously considered suicide. This rate was even higher for 11th graders, at 28.4% (PRB, n.d.).

SUBSTANCE MISUSE

Lassen County's Strategic Prevention Plan identifies higher rates from drug-induced deaths, firearms, and suicide compared to the State as a whole. Early use of drugs and alcohol among youth is also higher in Lassen County than the state averages. These data suggest that drug and alcohol misuse are a concern within the county (Lassen County Behavioral Health, 2016). Prevention and treatment efforts contribute to better outcomes for children and their families.

VIOLENT CRIME

Recent county health rankings, based on 2014 and 2016, identified an increase in the number of violent crimes per 100,000 people in Lassen County (Robert Wood Johnson, 2020).

COVID-19

RATES AND CASES

The COVID-19 pandemic had and continues to have, important impacts on health and overall well-being. In the spring of 2021 (4/29), Lassen County had experienced 22 deaths and 2,067 recovered cases of COVID. At the time of reporting, several cases were also active in Lassen County, and 6,531 people had received vaccinations, representing a substantial portion of the total county population.

Lassen County worked under the guidance of California's Blueprint for a Safe Economy. Under these rules, tier levels established restrictions for school campuses, early childhood education, and other essential services based on infection rates and other criteria. Under this plan, Lassen County was early compared to other counties in California to gain "yellow tier" status indicating "minimal risk" (California State Government, n.d.). While conditions can change rapidly, this is an indication of success and a step toward recovery.

IMPACTS TO THE COMMUNITY

COVID infections are only one measure of the pandemic. Its impacts were (and continue to be) far reaching, affecting social connections and support infrastructure. Social distance measures required changes to nearly all public and private entities, impacting children and families.

In a survey of families accessing Early Head Start and Head Start in Lassen, Plumas, Modoc, and Sierra counties, nearly one in three identified that their employment hours had been cut because of the pandemic (Sierra Cascade Family Opportunities, 2020).

IMPACTS ON EARLY CARE AND EDUCATION & RELATED SERVICES

At the national, state, and local levels, one of the sectors hit hardest by the pandemic is childcare (Gupta, 2021). Families, either voluntarily or due to mandatory shutdowns, took children out of care during the initial months of the pandemic. As rates of COVID-19 improved, opportunities for the opening were challenged by important but costly safety measures. National statistics describe hundreds of thousands of childcare jobs that were lost during the pandemic (Gupta, 2021). As an industry with an extremely limited profit margin, many businesses were not able to stay open, even with COVID-19 relief (Gupta, 2021). These job losses were disproportionately experienced by women, who are more likely than men to work in childcare settings (Wellna, 2020). Researchers have identified that the childcare sector will take more time to recover than other parts of the economy (Brown, Jessica; Herbst, Chris, 2021).

Regionally, nearly two-thirds of survey participants identified that preschool or care options had been cancelled due to COVID-19 (Sierra Cascade Family Opportunities, 2020). When asked who is caring for the child or children, the majority (73%) indicated that one or more parents were at home. Grandparents were the next largest group identified as providing care (25% of respondents). For parents and other family members who had been using childcare or preschool, care at home may have affected employment hours.

Some of the changes and innovations that took place provided new opportunities for communication, including greater reliance on phones, web, and outdoor options. For some families, these options provided new flexibility; for others, the “digital divide” widened the gap between those who have access to information and those who do not (McEvoy, 2020). While investments in improving connectivity have taken place within Lassen County, it was estimated that before the pandemic, one in three households in rural California lacked internet access (Johnson, 2019).

Governmental and community-based programs were also stressed by high needs among community members. The pandemic precipitated the increased need for important items like food. Food banks were able to modify distribution (Lantrip, 2020).

IMPACTS ON HOUSING

Job losses and other factors contributed to people unable to pay rent. At the start of the pandemic, many evictions and threatened evictions led to Governor Newsom’s moratorium. However, the moratorium was not able to stop all evictions, including some that were legal, according to information from Sherriff’s departments in counties throughout the state. The extent to which evictions took place in Lassen County is not available; however, it is presumable, based on statewide data, that new evictions during the pandemic occurred (Levin, Duara, & Yee, 2020).

SERVICE CHANGES DUE TO COVID-19

Since the start of the pandemic, the impacts of COVID on organizations that serve children and families have been extensive. Among 14 partners answering a question asked about the degree to which COVID-19 impacted their services, the average rating was 4.4. on a scale of 1-5.

Additionally, in 2018 and 19, the number of referrals for services like specific education, parenting, Wraparound, and Cribs for Kids as well as external referrals such as WIC, Partnership, HeadStart, Pathways, and local resources, were climbing. Then, during Covid, referrals declined (Lassen County, 2021).

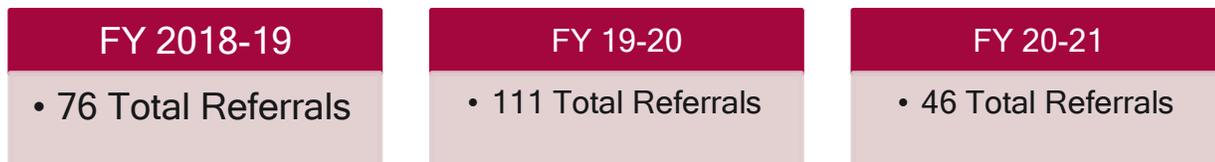


Figure 10. Internal and external referrals in Lassen County, FY 2018 to FY 2020