

Chapter 8: Public Facilities Financing Plan

8.1 Key Findings and Summary of Implementation Plan

This chapter summarizes the Public Facilities Financing Plan (PFFP) for the LOCP. It provides an overview of the demographic and growth assumptions for the Community of Los Osos during the Community Plan horizon year (through 2040) and describes and quantifies the public facilities needed in the Community of Los Osos during the same period. The baseline and projected demographic and economic characteristics of Los Osos used in the financing plan are taken from Chapters 2 and 4 of the Los Osos Community Plan Draft Environmental Impact Report. Existing and potential funding sources are identified and aligned by facility improvement type and are consistent with the County's policies and adopted practices. A summary of priority implementation steps and actions is provided below and further explained in the Appendices.

8.1.1 Key Findings

- 1. The facility and infrastructure improvements identified for the Community of Los Osos will be costly and require a broad range of funding sources and financing mechanisms to construct and maintain.***

Investments in utilities, transportation infrastructure, streetscapes, parks and public facilities have been shown to induce private investment, development, increase economic activity, and contribute to the quality of life. The synergistic relationship between public and private investment and the quality of the place can create a range of public and private benefits. Benefits include increased property values that can, in turn, contribute to the funding of additional improvements. More than \$69.6 million of capital improvement projects are identified for the Community of Los Osos, which are distributed across utility infrastructure, circulation and public facilities. At the completion of this full set of improvements, the additional operations and maintenance costs will also be significant.

- 2. New development in the Community will generate real estate value that serves as a basis for funding infrastructure improvements.***

Development projections in the LOCP Environmental Impact Report (EIR) indicate the potential for new development in the Community of Los Osos between now and 2040. Land, property, and development-based funding sources include development impact and connection fees, parkland dedication in-lieu fees, and special taxes or assessments. While development impact fees paid by new development are used exclusively for capital improvements serving new development, special taxes and assessments may be used for capital improvements or ongoing maintenance and operations costs. Based on development projections through 2040, Public Facility Development Impact Fees revenues could total nearly \$11.9 million and CSD Water Connection Fees are estimated to total approximately \$5.0 million.¹ Public facilities improvements currently total \$23.4 million and utility infrastructure improvements are

¹ The \$5 million in CSD utility connection fees will be generated from development within the Los Osos CSD boundary and revenues will be applied to water infrastructure within the CSD boundary that benefits CSD ratepayers.

estimated to cost \$16.2 million, so additional funding sources will need to be identified. Road Improvement Fee revenue will fund approximately \$8.3 million of circulation improvements. Additional funding sources will also need to be identified in this category as total circulation-related improvements currently total nearly \$30.0 million. Revenues and improvement costs are summarized in **Table 8-1**.

Table 8-1 Summary of Preliminary Sources and Uses

Item	Amount
Infrastructure Improvements and Costs	
Utility Infrastructure	\$16,167,724
Circulation	\$29,991,744
Public Facilities	<u>\$23,395,761</u>
Total Costs	\$69,555,229
Existing Funding Sources	
CSD Utility Connection Fees [1]	\$4,992,865
Road Improvement Fees [3]	\$8,342,959
Public Facility Fees [2]	\$11,898,626
Total Existing Funding Sources	\$25,234,450
Funding Gap	(\$44,320,779)
Other Funding Capacity/Opportunities	
Special Taxes or Other Assessments [4]	
Existing Development	\$166,520,564
Future Development	\$76,530,225
Grants	TBD

[1] CSD Utility Connection Fees can be used to fund water capital facilities within the Los Osos CSD boundary for the direct benefit of CSD customers. The schedule of fees is presented on Table 4.

[2] County Public Facility Fees may be used anywhere in the County; they are not required to be used in the community from which they are generated.

[3] The schedule of road improvement fees is presented on Appendix Table D-1.

[4] Assumes a special tax or other assessment capacity of 7.5% of the current assessed value and 7.5% of the future assessed value. The FY2019/20 Assessed Value (secured land and improvements, less exemptions) is \$2.2 billion.

Sources: Los Osos Community Plan, Los Osos Community Plan EIR, County of San Luis Obispo, Los Osos CSD, Economic & Planning Systems, Inc.

3. *To fund existing deficiencies, a broad range of existing and new sources will be required.*

Existing infrastructure deficiencies cannot be funded through impact fees. Potential sources available to fund existing deficiencies may include special taxes (e.g., Mello-Roos CFD), parcel taxes, grants, utility revenues and revenue bonds among others. These will require additional detailed financial feasibility evaluation. Some measures may require voter approval and analysis of relative costs and benefits.

4. *Facility and infrastructure improvements will need to be further prioritized and phased to improve feasibility.*

Recognizing the considerable resources required to implement the complete set of facility improvements and significant funding constraints, strategic prioritization and phasing will be necessary to achieve the identified improvements. While the community has not prioritized the improvements identified in the LOCP, some prioritization may naturally occur over time. For example, some improvements may be needed to address safety concerns that emerge in time, or grant opportunities may become available, or land donations or community monetary donations may be offered. There is likely to be a continuing process of refinement and updating to the basic infrastructure items and costs identified in the Plan, and by remaining flexible, it may be possible to achieve cost savings and efficiencies, and refine the financing strategies proposed in this PFFP.

This Financing Plan includes existing impact fees supplemented by new impact fees and a combination of special taxes and utility revenues. Additional steps will be necessary to implement the various financing mechanisms and are summarized below. It is likely that the Plan will be refined as implementation proceeds depending on actions taken by the County, the CSD, and voters of the Community and/or County.

8.1.2 Recommended Implementation Steps

This section recommends steps and actions needed to implement the goals, policies and financing plan described in this PFFP.

Infrastructure Program and Planning Consistency

1. To ensure that the improvements identified in the LOCP can be funded and implemented, coordinate with other County and regional planning efforts so that the public infrastructure projects are included in the County's Capital Improvement Plan.
2. Coordination needs to include the Los Osos Community Services District (CSD), as the CSD is responsible for providing water to half of the Community, as well as fire services and advises on parks and recreation facilities and services. Coordination regarding water is already occurring through the Los Osos Basin Management Committee, but this should continue. In turn, the Los Osos CSD should coordinate with the two private water purveyors that serve portions of Los Osos, ensuring alignment in infrastructure standards, and rates/fees.

Public Facilities Finance Plan

3. Establish a schedule for updating this Public Facilities Financing Plan and identify existing and emerging priorities. Options may include: Requiring an update every five years, or in conjunction with any major fee adoptions, updates or development proposals. Updates should evaluate and identify the priority, timing, cost and required facility improvements.

4. Where possible, this PFFP uses available cost estimates and presents them in 2020 dollars. However, cost estimates are not available for all of the identified improvements. Establishing cost estimates for the emerging priorities will be an important part of implementation of the LOCP. Cost estimates will be needed in order to be considered in the County CIP, to be a part of impact fee nexus study updates, and/or to apply for grants.
5. When updating this PFFP, continue to refine prioritization and phasing of infrastructure. Criteria for prioritization should include the Community's priorities, strategic growth opportunities, health and safety considerations, cost effectiveness, value, economic development potential, beautification, recreation (non-health and safety), funding availability, and facility maintenance costs (i.e., improvements that may reduce future maintenance and improvement costs).

Land-Secured Financing Mechanisms

6. Study whether a CFD special tax can be established and whether there would be voter support for benefit received; a special tax can be used to help fund ongoing operations and maintenance, as well as capital improvements. A CFD special tax could fund stormwater and drainage improvements and ongoing operations and maintenance.

Development-Based Financing Mechanisms

7. To ensure that new development pays its fair share of infrastructure improvement costs, identify improvements needed for the Community of Los Osos that are, or should be, added to existing fee programs (through fee updates), or potential new Countywide fee programs, where feasible. For example, the next time the parks component of the Public Facilities Fee is updated, costs for trail improvements should be added. This will require coordination with other County Department's efforts.
8. Consider establishing a fee program to fund stormwater improvements. Existing and future impact or "area of benefit" fee programs, should include a mechanism for reimbursing private parties to encourage infrastructure funding in advance of the collection of fees from other future development. The cumulative effect of fees, exactions and requirements will need to be carefully considered to avoid discouraging new development.

Grants

9. Research grant opportunities and prepare grant applications, particularly for coastal access, roadway, sidewalk, bicycle/pedestrian, and trail improvements, to fill existing funding gaps and relieve pressure on the General Fund.

Community Services District

10. The CSD could consider preparing an updated fee and rate study to evaluate whether existing CSD connection charges are adequate to serve future development and determine whether a nexus study is needed to update the fees. The study also could evaluate whether existing water rates have capacity for an additional capital replacement surcharge to address existing deficiencies.

Other

11. Encourage discussions among business owners in the Community's commercial districts and provide information about Business Improvement Districts to determine if there is interest in forming such a district to help fund streetscape and placemaking improvements.

8.2 Overview of the Community of Los Osos

This section provides a summary of Los Osos's current and projected demographic characteristics and new development potential. The County of San Luis Obispo maintains population and housing unit counts and through the LOCP Environmental Impact Report (EIR) has estimated the buildout potential of Los Osos and prepared development projections by land use type.

8.2.1 Existing and Future Community Needs

Los Osos is located on the western edge of San Luis Obispo County, just south of the city of Morro Bay and the Morro Bay estuary. The Los Osos community consists mostly of residential neighborhoods, served by two commercial zones: the downtown area, or Central Business District, centered around Los Osos Valley Road and the Baywood commercial area centered around Second Street in the Baywood Park neighborhood. A notable feature of the community is the abundance of natural beauty and opportunity for passive recreation; residents and tourists alike enjoy proximity to Montana de Oro State Park, Morro Bay State Park, the Sweet Springs Nature Preserve, the Elfin Forest, and the Baywood Park Pier.

New development within the sewer service area is restricted until the County addresses the following: 1) a sustainable buildout target that indicates that there is water available to support such development without impacts to wetlands and habitats; and 2) a communitywide Habitat-Conservation Plan (HCP) for the long-term preservation of sensitive habitats.

As a result of these limitations, the population of Los Osos has remained relatively stable since 1990. A lack of commercial development has restricted local economic growth as well - the majority of employed residents commute outside of the Los Osos for work, many to nearby Morro Bay and San Luis Obispo.

As Los Osos grows and the jobs/housing imbalance improves, residents hope to preserve the small-town atmosphere and unique neighborhood character. Looking ahead, priorities include attracting employment and developing recreational and commercial facilities that serve both tourists and residents without exceeding natural resources or the urban reserve line.

8.2.2 Los Osos Community Services District

In unincorporated areas such as Los Osos, basic services like water, sewer, and public safety are usually provided by the County government. But because Counties often consist of large and diverse geographical areas, providing a consistent and adequate service level across all areas can

be difficult. The Community Services District (CSD) Law (Government Code §61000- 61850) was created to provide an alternate method of providing services in unincorporated areas.

A CSD is authorized to provide a wide variety of services, including water, garbage collection, wastewater management, security, fire protection, public recreation, street lighting, mosquito abatement, conversion of overhead utilities to underground, library services, ambulance services, and graffiti abatement. A CSD may span unincorporated areas of multiple cities and/or counties.

The Los Osos CSD was formed in 1999 for the purposes of developing a wastewater project. Once formed, the CSD also took over County functions in the area for providing water service (serving half of the community), some drainage, emergency fire services (under contract with CalFire), and street lighting to the residents and businesses in the community. While County Parks and Recreation has historically managed community parks, community interest has recently prompted the CSD to explore its parks and recreation powers.

Though District boundaries are largely consistent with the Community Plan area, all CSD services (with the exception of emergency services) are limited to specific areas within the CSD. One notable example is water – the District provides water service for approximately half of the population of Los Osos (Baywood Park area), while the remainder of the community is serviced by Golden State Water Company and, to a much lesser extent, S&T Mutual Water Company. The three water purveyors coordinate via the Los Osos Basin Management Committee and share some infrastructure to ensure redundancy, but rates vary significantly between the two main providers (CSD and Golden State).

As a special district, the CSD has public financing powers that could help implement the public facilities identified in the LOCP. For example, a CSD may issue bonds, or form an improvement district for the purpose of issuing bonds.

8.2.3 Demographics

Population and Households

The Community of Los Osos has a current population of approximately 13,944 people. This estimate is based on an assumption of approximately 2.2 persons per occupied dwelling unit, as reported by the 2010 Census. Assuming this current ratio of people per household remains consistent over time, the Plan estimates that population in Los Osos will increase by 29 percent to 18,000 people by 2040, equivalent to an annual growth rate of 1.3 percent. According to the Community Plan, there are 6,338 housing units in Los Osos currently, and there will be a total of approximately 8,182 housing units in Los Osos in 2040 to accommodate the projected population. The median household income is reported to be \$57,683, based on 2012 Census data. According to the 2018 Census, median household income in Los Osos was \$75,327, a nearly 31% increase since 2012.

Employment

The Los Osos Census Designated Place (CDP) posts a lower unemployment rate than San Luis Obispo County as a whole (7.5 percent and 8.6 percent, respectively). The Los Osos CDP has 7,322 employed residents over the age of 16, including government workers. The major industries that employ Los Osos residents are educational services, health care, and social assistance (26.4 percent); arts, entertainment, and recreation (9.7 percent); professional services (9.5 percent); retail trade (9.1 percent); public administration (8.4 percent); construction (7.6 percent), and manufacturing (7.6 percent). Of the community's employed residents, approximately 73 percent commute to jobs outside of Los Osos.

Employment density and commercial land use data indicate that there are approximately 1,672 jobs in the community. Assuming that these employment densities remain constant, it is estimated that employment will increase by approximately 48 percent to 2,469 jobs in 2040, an annual growth rate of 2.0 percent.

Table 8-2 Population, Households and Jobs in Los Osos

Item	2010	2020	Buildout [4]	2020 to Buildout [4]		
				Number	Annual Rate	Overall Increase
Los Osos						
Population	13,906 [2]	13,944 [3]	18,000 [5]	4,056	1.3%	29.1%
Housing Units	6,321	6,338	8,182	1,844	1.3%	29.1%
Jobs [1]	1,632 [2]	1,672	2,469 [5]	797	2.0%	47.7%

[1] Job counts estimated by multiplying assumed employment densities (2.52 employees/sq.ft. for office and commercial service uses, 2.39 employees/sq.ft. for retail uses) by commercial sq.ft. EIR Table 4.6-6.

[2] EIR Table 2-3. Population estimate based on 2.2 persons per occupied dwelling unit

[3] Assumes 2.2 persons per occupied dwelling unit.

[4] Buildout is assumed to be 2040.

[5] EIR Table 2-2. Population estimate based on on 2.2 persons per occupied dwelling unit.

Sources: The Los Osos Community Plan Draft EIR Tables 2-2, 4.6-6, and 2-3; Economic & Planning Systems, Inc.

8.2.4 Los Osos Development Potential

Proposed zoning in the LOCP is used to estimate the buildout potential for each land use category. It is of note that the proposed zoning includes substantial reductions in the areas of land designated for residential uses and non-residential uses, and a significant increase in the amount of open space. The EIR indicates that there is capacity for additional residential and non-residential development before the community reaches buildout, particularly for commercial land uses. The estimated new development and buildout capacity for each land use are summarized in **Table 8-3** and as follows:

- Single Family Residential: 1,045 new units, for a total of 6,487 units at buildout
- Multifamily Residential: 799 new units, for a total of 1,695 units at buildout
- Office: 49,536 new square feet, for a total of 61,600 square feet at buildout
- Retail: 228,900 new square feet, for a total of 668,100 square feet at buildout
- Commercial Service: 49,574 new square feet, for a total of 284,600 square feet at buildout

Table 8-3 Los Osos Development Potential

Land Use Category	2010	Los Osos - through Buildout [1]		
		2020	New Development	Buildout [1]
Residential (units)				
Single Family	5,426 [2]	5,442	1,045	6,487 [2]
Multifamily	895 [2]	896	799	1,695 [2]
Total, Residential	6,321	6,338	1,844	8,182
Commercial (sq.ft.)				
Office	10,100 [3]	12,064	49,536	61,600 [3]
Retail	439,200 [3]	439,200	228,900	668,100 [3]
Commercial Service	221,100 [3]	235,026	49,574	284,600 [4]
Industrial	-	-	-	-
Total, Commercial	670,400	686,290	328,010	1,014,300

[1] Buildout is assumed to be 2040.

[2] EIR Table 2-3.

[3] EIR Table 2-4.

[4] EIR Table 2-4. Includes Morro Shores Mixed Use (98,000). Without, total would be 186,600.

Sources: The Los Osos Community Plan Draft EIR Tables 2-3 and 2-4; Economic & Planning Systems, Inc.

8.3 Community Public Facility Needs and Costs

This section provides an overview of the public facilities needed in the Community of Los Osos through 2040, the Community Plan horizon year. The facilities that are identified are based on this Plan and EIR, the Los Osos Circulation Study Update (September 2018), the County of San Luis Obispo Capital Improvement Program (FY 2020-21 through 2024-25), as well as input from County staff. Improvements are organized by type of improvement, and whether they address an existing deficiency or are attributable to future growth, as these distinctions have implications for funding potential.

Where possible, this PFFP uses available cost estimates and presents them in 2020 dollars. However, cost estimates are not available for all of the identified improvements at this time. Establishing cost estimates for the emerging priorities will be an important part of implementation of the LOCP. Cost estimates will be needed in order to be considered in the County CIP, to be a part of impact fee nexus study updates, and/or to apply for grants. Where cost estimates are not available, estimates provided by County staff based on other similar projects are used, or “TBD” is used to indicate that costs have yet to be determined.

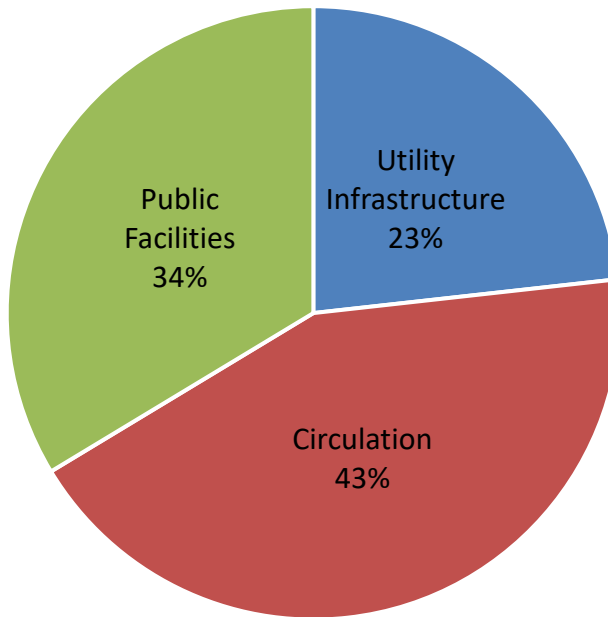
Approximately \$69.6 million of facility needs between now and 2040 are identified for the Community of Los Osos. **Table 8-4** provides a summary. **Appendix Table G-1** presents the detailed list of improvements, the estimating timing of the improvements, and costs. As shown in **Figure 8-1**, circulation improvements make up the majority of costs (43 percent), followed by public facilities (34 percent) and utility infrastructure (23 percent).

Table 8-4 Los Osos Capital Improvement Program Summary

Category	Total Cost
Utility Infrastructure	\$16,167,724
Circulation	\$29,991,744
Public Facilities	<u>\$23,395,761</u>
Total	\$69,555,229

Sources: Los Osos Community Plan, Los Osos Community Plan EIR, County of San Luis Obispo, Los Osos CSD, Economic & Planning Systems, Inc.

FIGURE 8-1: Distribution of Public Facility Costs by Category of Improvement



8.3.1 Utility Infrastructure

As indicated, \$16.2 million of utility infrastructure improvements are needed in Los Osos to remedy existing deficiencies and support new growth through 2040. Required improvements include water supply and water distribution improvements identified in the Los Osos CSD Capital Improvement Projects (CIP) Listing for FY 2019-20 and/or the Groundwater Basin Management Plan (2015). The majority of these improvements involve constructing new wells and a community nitrate removal facility, upgrading distribution pipes, replacing gate valves and water meters, and maintaining wells. The CSD prepares CIP lists every five years to plan for and guide capital

improvements. The most recent CIP list was prepared in 2019 and outlines projects to be completed in FY 2019-20 to 2024-25 period.

Los Osos opened a new wastewater treatment plant in April 2016. No additional wastewater improvements have been identified.

This Plan indicates a need for stormwater and drainage improvements. At this time, the County prioritizes deficiencies that present a life safety hazard. Existing deficiencies may cause seasonal circulation and cosmetic issues, but there are currently no critical stormwater deficiencies identified in Los Osos.

8.3.2 Circulation

Required circulation improvements include arterial, collector, and local roadways, bicycle lanes and paths, trails, and coastal access improvements.

Roadways

Roadway improvements include 34 projects identified in the Los Osos Circulation Study (2018 update). Many of these projects involve signalization improvements, road widening, left turn lane installation, and roadway extensions, and will make improvements to major thoroughfares including Los Osos Valley Road, South Bay Boulevard, and Ramona Avenue. The total cost of roadway improvements is estimated to be \$22.4 million.

Bicycle Lanes and Paths

Bicycle lane and path improvements were also identified using the updated Los Osos Circulation Study. The total estimated cost of \$6.4 million includes twenty improvements along Pecho Valley Road, Pismo Avenue, Palisades Avenue, and 17th Street/Mountain View among other roads.

Trails

This Plan proposes a series of multi-use trails throughout the community and identifies a large area of land surrounding Los Osos that could be utilized for future trail corridors. The Community Plan also indicates a potential route for the California Coastal Trail, which would connect Los Osos to Montana de Oro State Park to the southwest, and Morro Bay State Park to the north. While exact trail routes or lengths have yet to be determined, the County estimates that multi-use trail improvements cost approximately \$2.5 million per mile.

Coastal Access

Los Osos has a number of formal and informal coastal access points to the Morro Bay estuary. This Plan identifies specific improvements desired at four locations. The accessways located at First Street, 7th Street, and Pecho Road can be further developed with bay overlooks. The accessway at Mitchell Drive and Doris Avenue may be improved with a bay overlook, walkway, bicycle racks, bollards, signs, landscaping, and possibly a small boat launch at Cuesta Inlet. A recently completed project in Cayucos consisting of comparable improvements (e.g., concrete pathway, overlook, bike rack, bench, garbage/recycling cans, bollards, and signage) cost approximately \$75,000.

8.3.3 Public Facilities

In Los Osos, identified public facilities improvements include public parks and a 4,000-square foot expansion of the existing library (or a new facility).

Parks

Los Osos is served by one community park, the 6.2-acre Los Osos Community Park located at Los Osos Valley Road and Palisades Avenue. Based on the community's current population and a parkland standard of 3.0 acres per 1,000 residents, there should be approximately 42 acres of parkland serving the community, suggesting a significant deficit. As the population grows, the community may require up to 54 total acres of parkland. There are approximately 66 acres zoned for parks (52 acres zoned for recreation and 13.7 zoned for public facilities/recreation).

The 13.7 acres zoned for public facilities/recreation is a County-owned site in Midtown that is adjacent to the existing Los Osos Community Park and could serve as a major expansion of the current park. Because the site is currently deed-restricted, the County would need to coordinate with the Coastal Commission in order to improve the land for use as a park. Because this site is not currently available for parkland development, it is not accounted for in the estimated cost of new parkland (**Appendix Table G-1**).

Additional land may need to be acquired to meet the needs of the community. Based on parkland acquisition costs of \$125,000 per acre, and improvement costs of \$217,000 per acre, total parks costs are estimated to be approximately \$16.6 million, with \$12.4 attributable to existing deficiency and \$4.2 million attributable to new growth.

Library

Los Osos has a small library, located across from Los Osos Community Park, which is insufficient for the needs of the current population according to standards listed in Appendix Table D-5 of this Plan. Applying the standards in the LOCP, it is estimated that the existing community would require approximately 8,400 square feet of library space and that the buildout population would require approximately 10,800 square feet of space.

Planning for the library expansion has been underway for some time, and it is reflected in the County's Capital Improvement Plan (FY 2020-21 through 2024-25), which describes a 7,000-square foot project at an estimated cost of approximately \$6.8 million. The County Board of Supervisors' policy requires a 50/50 split in costs between the community and County Library budget to fund any new or remodeled buildings.

Revenue from the library component of the Public Facilities Impact Fee program will fund the County's portion, while the Los Osos Friends of the Library organization is fundraising to fund the balance of the project. The Friends of the Los Osos Library first organized in the mid-1970's by community members pushing for a larger library.

Other Public Facility Improvements

Other less defined public facility improvements are also identified in this Plan and considered in a general way in this PFFP. Other improvements include streetscape and sidewalk improvements (particularly in the central business district and the Baywood commercial area), transit stop improvements, a new park-and-ride lot, and gateway improvements that indicate the entry points to Los Osos. At this point, there are no cost estimates available for these improvements.

8.4 Funding Sources and Financing Mechanisms

There are a number of funding sources and financing mechanisms that can be applied to fund the capital infrastructure and facility improvements identified in the Los Osos Community Plan. Many are already in place, while others represent potential options for consideration. They are summarized in **Table 8-5** and described in more detail in **Appendix G**, by type of fee and then re-summarized by type of improvement.

Whether a particular funding source is appropriate for a given improvement will depend on a number of factors, such as the type of improvement, whether the improvement is needed to address existing deficiencies or serve new development, how the combined burden of fees and/or assessments and taxes affect development feasibility, and the timing of funds versus the need for improvements.

Table 8-5 Summary Matrix of Funding Sources and Financing Mechanisms

Funding Source or Financing Mechanism	Summary Description	Potential Uses			
		Utility Infrastructure	Circulation Improvements	Public Facilities	O&M
Land/Property Secured Funding and Financing Mechanisms					
General Obligation Bonds (Property Tax Override)	General Obligation Bonds are used to fund capital projects, with revenue from property tax overrides (above 1%).	X	X	X	
Mello-Roos Community Facilities District Special Tax	A non-ad valorem special tax that must be apportioned in a fair and reasonable manner, but is not required to bear any relationship to benefit.	X	X	X	X
Parcel Taxes	A non-ad valorem tax charged to parcels in a jurisdiction that fund a range of services or in infrastructure costs.	X	X	X	X
Business Improvement District "BID"	A public/private sector partnership that perform a variety of services to improve the image of their jurisdictions and promote individual business districts. Typically operated by a non-profit entity.		X	X	X
Enhanced Infrastructure Financing District (Property Tax Increment)	A form of tax increment financing (TIF) that is available to local public entities in California. Captures incremental increases in property tax revenue from increased assessed value.	X	X	X	
Development-Based Funding and Financing Mechanisms					
Development Impact Fees (e.g., County's current Public Facilities and Road Improvement fee programs and/or future fee program)	One-time charges on new development to ensure that new growth pays its fair share of identified capital improvements.		X	X	
Utility Connection Fees	One-time charges on new development to ensure that new growth pays its fair share of identified water and wastewater capacity improvements.	X			
Developer Dedications, Contributions, and Easements (e.g., County's current Quimby land dedication requirement and in-lieu fee program)	Municipal code and building code specify requirements and/or development standards. Improvements are installed by Developer to County's standards or in-lieu fee is paid by Developer. Other contributions can include community benefits if a Development Agreement is used.	X	X	X	
Grants					
Regional, State, and Federal Transportation Funding					
Federal Surface Transportation Block Grant Program (STBGP) / State Highway Account (SHA)	STBG provides flexible funding for roadways, bridges, transit capital, bike, and pedestrian projects.		X		
Federal Congestion Mitigation and Air Quality (CMAQ)	CMAQ provides a flexible funding source for State and local governments to fund transportation projects and programs to help meet the requirements of the Clean Air Act (CAA).		X		
State Active Transportation Program (ATP)	The ATP was created to encourage walking and biking. Increasing the use of active transportation as a mode of travel can have several benefits, such as: improving health and relieving congestion.		X		
State/Regional Transportation Improvement Program (STIP/RTIP)	The STIP is the State's ongoing five-year program of projects to enhance and expand highways, but can also fund local road improvements and certain transit projects.		X		
Regional and State Parks and Recreation Funding Proposition 68	A state-wide \$4 billion Parks and Water Bond Act to finance a drought, water, parks, climate, coastal protection, and outdoor access for all program.		X		
Regional, State, and Federal Utility Funding					
Community Development Block Grants (CDBG)	CDBG funds are provided as grants to fund housing activities, public works, community facilities, and public service projects serving lower-income people, either through the "Community Development" or "Economic Development" programs.	X			
Regional, State, and Federal Community Facility Funding					
USDA Rural Community Development Initiative Grants	This program provides funding to help non-profit housing and community development organizations support housing, community facilities, and community and economic development projects in rural areas.			X	
Other					
General Fund/CIP	County revenues available for general or special purposes.	X	X	X	X
Transient Occupancy Tax (TOT)	TOT is a tax imposed on occupants for the privilege of occupying rooms in a hotel, motel, inn, etc. for 30 days or less; an increase in the tax rate could generate additional revenue to the County's General Fund to be allocated as needed.	X	X	X	X
Transaction and Use Tax "Sales Tax Add-on"	Tax is charged on goods/merchandise sold in the jurisdiction. In the case of a sale or lease of a vehicle, the tax is charged and allocated based on the location in which the property is registered.	X	X	X	X

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