

CITY OF SEBASTOPOL CITY COUNCIL  
AGENDA ITEM REPORT FOR MEETING OF: September 3, 2024

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**To:** Honorable City Councilmembers  
**From:** EIFD Ad Hoc Committee (Mayor Rich/Vice Mayor Zollman/City Staff)  
**Subject:** Enhanced Infrastructure Financing District (EIFD) Projects and Next Steps

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**RECOMMENDATION:** The purpose of this item is to submit to the City Council a report out from the EIFD Ad Hoc Committee to the City Council. The actions for consideration tonight are as follows:

- a) Receive the report out
- b) Provide direction on projects to be eligible or prioritized to receive potential EIFD funding (if the City were to move forward with EIFD implementation)
- c) Direction on further next steps, including further evaluation and a presentation back to the City Council within three (3) months regarding preferred EIFD boundary scenario(s), City and County revenue allocation percentages and dollar amounts, refined list of EIFD projects to be funded, and next steps for potential EIFD implementation.

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**EXECUTIVE SUMMARY:**

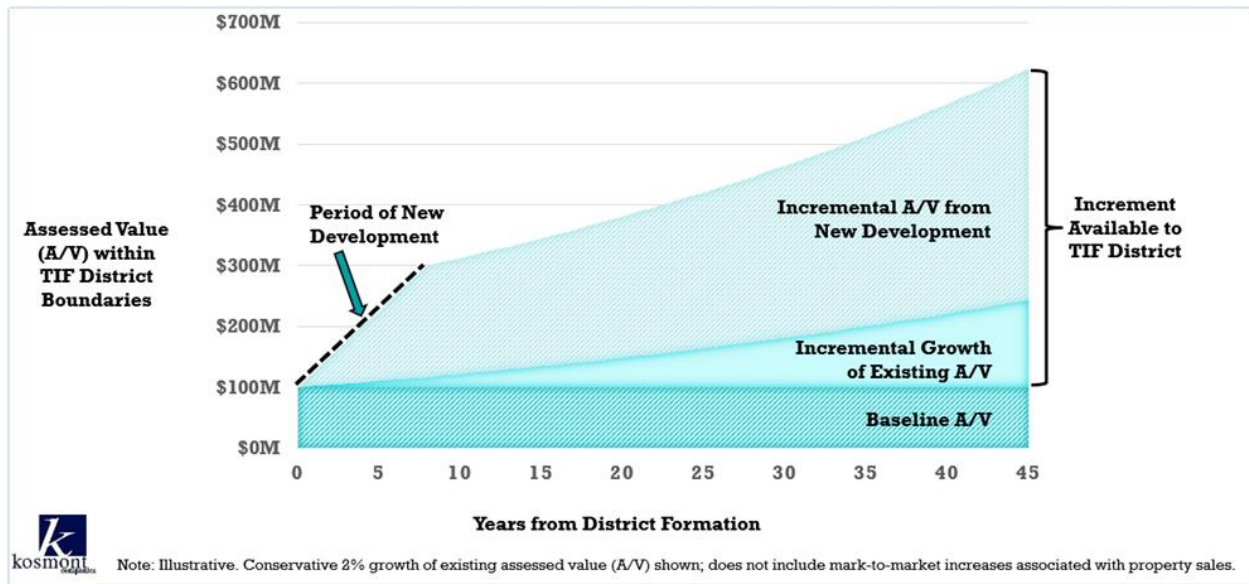
An EIFD is a type of special financing district that utilizes a portion of incremental property tax revenues in a specifically defined area to finance capital facilities or other specified projects of community-wide significance that provide benefits to the area within the EIFD or the surrounding community.

The Council appointed an EIFD ad hoc committee and part of their tasks was to provide the Council with answers to a variety of questions related to an EIFD as noted in the January 16, 2024 Agenda Item report. Tonight’s item is to request feedback on in-progress potential EIFD boundary alternatives, public projects to be funded, and range of tax increment allocation scenarios.

**BACKGROUND:**

As a result of the elimination of redevelopment agencies in California, the City of Sebastopol (“City”) lost a tax increment financing (TIF) tool to invest in public facilities supporting the development of communities. In 2014, SB 628 created a new tax increment financing tool called the Enhanced Infrastructure Financing District (EIFD). EIFDs aid cities, counties, and other taxing entities in funding public facilities and other public investments to foster economic development, housing production, and climate resilience. By capturing tax increment revenue generated within the district as new development occurs and property values increase over time, similar to a redevelopment project area, a portion of tax increment revenue is redirected from participating taxing entities to the EIFD. The EIFD can issue bonds to capital projects, with the tax increment revenue used to repay the bonds. Importantly, the establishment of EIFDs does not increase property taxes or any other taxes for landowners within or outside the EIFD boundaries.

The following chart illustrates how tax TIF captures incremental assessed growth within an EIFD boundary (note these dollars are for illustrative purposes only).



The City has had several discussions regarding the potential of an EIFD in Sebastopol, including:

- **November 7, 2023:** City Council voiced support for the possibility of forming an EIFD
- **December 5, 2023:** Council formed an EIFD Ad Hoc Committee to collect the initial information needed for the City Council to decide whether pursuing the formation of an EIFD is a prudent decision.
- **December 19, 2023:** EIFD Ad Hoc provided an initial report, including an estimate of \$50,000 for consultant costs to cover the initial stages of EIFD formation and information that Sonoma County Supervisor Lynda Hopkins would pursue a \$50,000 funding request to support an EIFD evaluation if the EIFD under consideration were to include consideration of EIFD boundaries that extended beyond the City limits into unincorporated County jurisdiction. The Council confirmed its general interest in consideration of such an EIFD, but it did not take a formal vote.
- **January 16, 2024:** EIFD Ad Hoc provided an update that Supervisor Hopkins was able to secure the \$50,000 funding allocation to cover consultant costs for the initial stages of EIFD evaluation, with the understanding that receipt of this funding allocation will be conditioned on the City agreeing that the EIFD process will include evaluation of EIFD boundaries within District 5 including but not limited to, consideration of an EIFD to include unincorporated West Sonoma County (in addition to City jurisdiction). The agenda item included additional information on EIFD background, EIFD eligible projects broadly, information about current discussions between the City of Santa Rosa and County of Sonoma about the proposed Santa Rosa EIFD, preliminary projections from Sonoma County Auditor-Controller for hypothetical EIFD scenarios within the City of Sebastopol and unincorporated Supervisorial District #5, examples of potential EIFD infrastructure projects within the City of Sebastopol, and a targeted EIFD implementation timeline, culminating in EIFD formation by end of summer 2025.

**DISCUSSION:**

Pursuant to direction provided on January 16, the City has since retained consulting firm Kosmont Companies through a competitive procurement process effective July 15, 2024 for advisory services related to the evaluation

and potential initial formation of an EIFD (funded by the County funding allocation). Initial work tasks have thus far focused on:

- a) Evaluation of multiple potential EIFD boundary alternatives within the City and as well as portions of unincorporated County jurisdiction within the Fifth Supervisorial District; and
- b) Initial compilation of potential infrastructure and/or affordable housing projects that could be included on the list of authorized facilities to receive EIFD funding in the future.

Related to item (a) above, Kosmont Companies has been evaluating potential boundary scenarios within the City as well as portions of County Supervisorial District 5. Since an EIFD is considered a “value capture” tool, the District boundaries are typically developed based on the following criteria: concentration/location of private development and investment, locations with the greatest infrastructure investment needs that can accelerate future development, and balancing the needs of the General Fund for future property tax revenues for services. The purpose of the discussion during this September 3, 2024, meeting related to boundary options is to receive input from the City Council on these three criteria.

Related to item (b) above, the EIFD Ad Hoc and Kosmont would like to facilitate a discussion during this September 3, 2024 meeting of the City Council, regarding the projects or *types* of projects that the City Council would like to see included on the list of authorized facilities that could potentially receive EIFD funding from a Sebastopol EIFD in the future. Consistent with the [EIFD statute](#), the [staff report for the January 16 discussion item](#) provided a definition of the types of projects that would be eligible to receive funding.

Eligible projects include water, sewer, and other utility capacity improvements, flood control, roadways, parking, sidewalks, libraries, child care facilities, parks and other recreational facilities, affordable housing, fire prevention (e.g., fire station, suppression lines, hydrants), broadband infrastructure, brownfield remediation, climate adaptation projects, facilities in which nonprofits provide homeless or social services, and other public improvements of communitywide significance.

Specific examples of projects that have been discussed thus far include the following (listed in no particular order):

- City Hall complex
- City Parks improvements
- Traffic / roadway improvements (e.g., roundabouts)
- Community pool
- City library expansion
- Remodel / relocation of Community Center
- Downtown Corridor pedestrian connectivity enhancements
- Flood control improvements
- Various unfunded roadway, bicycle, traffic signalization improvements
- Various unfunded water and sewer improvements (e.g., new wells)

The final page of the January 16 staff report linked above provides detail on project examples. Please note that some of the projects noted in the staff report have made further progress since January or have since been funded, and thus merely provide a point of reference.

The purpose of the discussion this evening is to refine or augment the initial list of authorized facilities for potential funding by the EIFD. Please note that this will not be Council's final chance to weigh in on targeted projects. The Resolution of Intention targeted within the next six months (by Jan/Feb 2025) should be inclusive in nature, including specific projects to the extent known, as well as other categories of projects that Council is interested in potentially entertaining over the course of the 45- to 50-year lifetime of the EIFD. The list of facilities in the Resolution of Intention is typically further refined to be more specific in the eventual Infrastructure Financing Plan (IFP) that would get approved by Council, Board of Supervisors, and Public Financing Authority (PFA) Board if/when the EIFD is formed (targeting end of Summer 2025).

For quantitative context, based on preliminary analysis from the County Auditor Controller's Office (contained in the January 16 staff report – to be updated by Kosmont), EIFD funding capacity that could be generated from within the City is estimated in the range of approximately \$20-30 million on a present value basis. EIFD funding capacity that could be generated from unincorporated County Supervisorial District #5 is estimated in the range of \$100 million or more on a present value basis, which could augment the EIFD funding capacity generated within the City.

#### **Potential Next Steps**

City Council feedback and input will inform Kosmont's analysis of EIFD boundary alternatives and City/County tax increment revenue allocation scenarios over the next two to three months. Boundary alternatives and revenue allocation scenarios will balance funding capacity for the targeted EIFD projects on one hand, with General Fund needs on the other.

Given that the fire consolidation with Golden Ridge could pose impacts on the tax revenue of the EIFD Kosmont will be considering this as part of the Tax Increment Revenue analysis further along in the scope of work.

Kosmont will be providing updated EIFD tax increment and bonding capacity analysis as part of the evaluation. The EIFD Ad Hoc will provide another update to the City Council once these critical components of the EIFD feasibility evaluation are complete, before calendar year end 2024.

Pursuant to Kosmont's approved scope of work, Kosmont would be expected to provide summary presentations to both the City Council and County Board of Supervisors prior to either agency considering a non-bonding Resolution of Intention to form the Sebastopol / West County EIFD, which would be targeted for January or February 2025.

#### **COMMUNITY OUTREACH:**

This item was noticed in accordance with the Ralph M. Brown Act and was available for public viewing and review at least 72 hours prior to the scheduled meeting date. If an EIFD is ultimately implemented, public information will be an important part of the formation process. A dedicated web page might be developed that would serve as a resource to interested stakeholders. Landowners and residents within the EIFD boundaries would also receive mailed notifications of public meetings and hearings throughout the formation process, and public hearings would additionally be advertised via local newspaper. In the event of a majority protest by property owners or residents within the boundaries, the formation proceedings would be discontinued.

**PUBLIC COMMENT:**

As of the writing of this staff report, the City has not received any public comment. However, if staff receives public comment from interested parties following the publication and distribution of this staff report such comments will be provided to the City Council as supplemental materials before or at the meeting. In addition, public comments may be offered during the public comment portion of this item.

**FISCAL IMPACT:**

Consultant work for the EIFD feasibility evaluation is being funded by the \$50,000 County allocation procured by Supervisor Hopkins. If an EIFD is ultimately established, there would be no decrease in the amount of property tax revenue the General Fund receives; however, a portion of future City property tax increment from within the approved EIFD boundary would be restricted to fund targeted infrastructure investments in the City to catalyze economic development and provide public benefit. Further information regarding fiscal impacts is required to be analyzed as part of the development of the ultimate Infrastructure Financing Plan (IFP), which will be presented to the City Council, County Board of Supervisors, and EIFD Public financing Authority in future meetings.

**RECOMMENDATION:**

The recommended actions tonight are:

- a) Receive the report out
- b) Provide direction on projects to be eligible or prioritized to receive potential EIFD funding (if the City were to move forward with EIFD implementation)
- c) Direction on further next steps, including further evaluation and a presentation back to the City Council within three (3) months regarding preferred EIFD boundary scenario(s), City and County revenue allocation percentages and dollar amounts, refined list of EIFD projects to be funded, and next steps for potential EIFD implementation.

**OPTIONS:**

None.

**ATTACHMENTS:**

Slide presentation  
January 16<sup>th</sup> 2024 City Council Staff report

**APPROVALS:**

Department Head Approval: Approval Date: 8/22/2024

CEQA Determination (Planning): Approval Date: 8/22/2024

The proposed action is exempt from the requirements of the California Environmental Quality Act (CEQA) under CEQA Guidelines Section 15061(b)(3) and 15378 in that there is no possibility that the implementation of this action may have significant effects on the environment, and no further environmental review is required.

Administrative Services/Financial Approval: Approval Date: 8/22/2024

Costs authorized in City Approved Budget:  Yes  No  N/A

Account Code (f applicable) \_\_\_\_\_

City Attorney Approval: Approval Date: 8/23/2024

City Manager Approval: Approval Date: 8/20/2024

# City of Sebastopol Enhanced Infrastructure Financing District City Council – September 3, 2024



Kosmont Companies

El Segundo, CA

[www.kosmont.com](http://www.kosmont.com) | [@KosmontTweets](https://twitter.com/KosmontTweets)

# Introduction and Background

## *Evaluating EIFD boundary options and needed infrastructure investments*

### **Status Update:**

- Kosmont Companies selected as consultant
- City Council EIFD Ad Hoc Committee – 3 meetings with staff and consultant
- Outreach plan – propose 4 public meetings, including City Council and County Board of Supervisors
- Boundary analysis – boundary alternatives within the City and portions of unincorporated County (5<sup>th</sup> District)
- Infrastructure list – potential infrastructure and/or affordable housing projects for list of authorized facilities to be eligible to receive EIFD funding

### **Seeking City Council input:**

- List of infrastructure projects to potentially receive EIFD funding
- Initial feedback on in-progress potential EIFD boundary alternatives and range of tax increment allocation scenarios

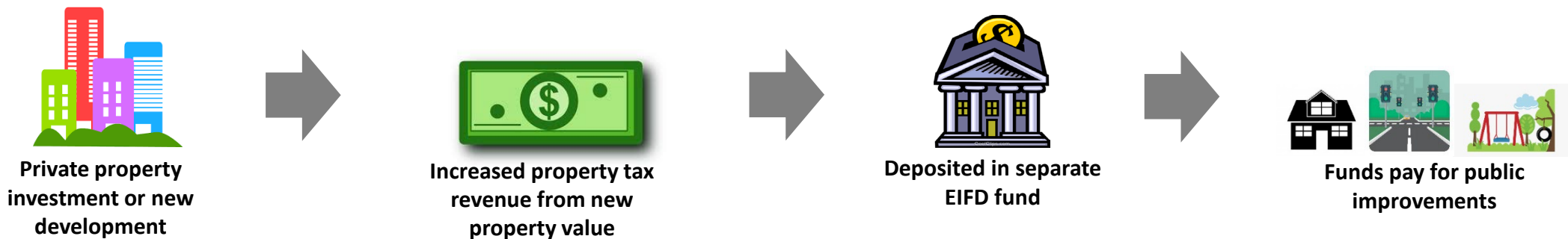
# Tax Increment Financing (TIF) Background

## TIF in California

- Proposition 18 approved by California voters in 1952 creating Tax Increment Financing (TIF) – formerly Redevelopment Agencies
- Allows local governments to create “Districts” to finance improvements using TIF
- Infrastructure investments funded by increased property tax revenues from new development – no new taxes

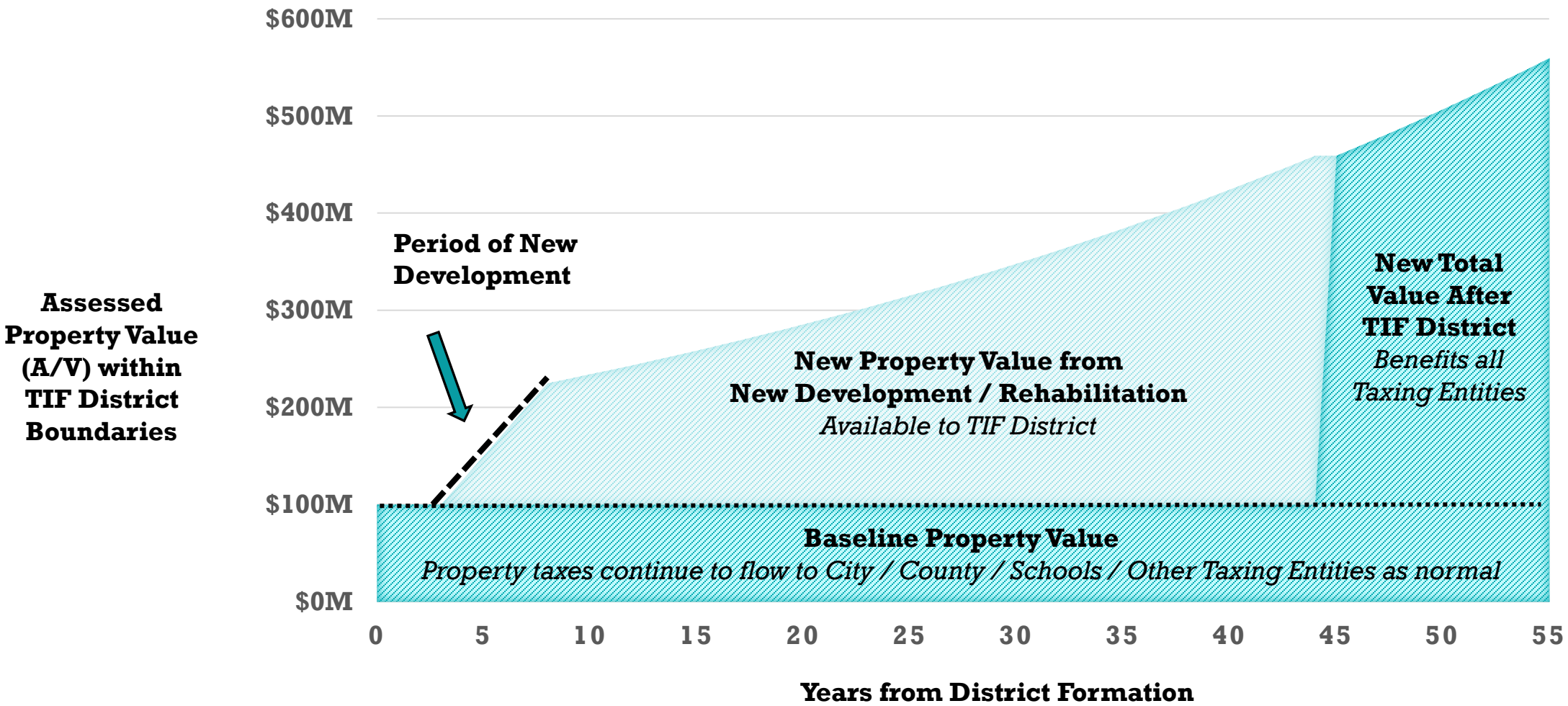
## State has approved new special purpose financing districts

- Enhanced Infrastructure Financing District (EIFD)
- Address major infrastructure, sustainability, and housing needs
- Enable tax increment financing
- Encourage joint ventures with cities, counties, special districts, and private developers





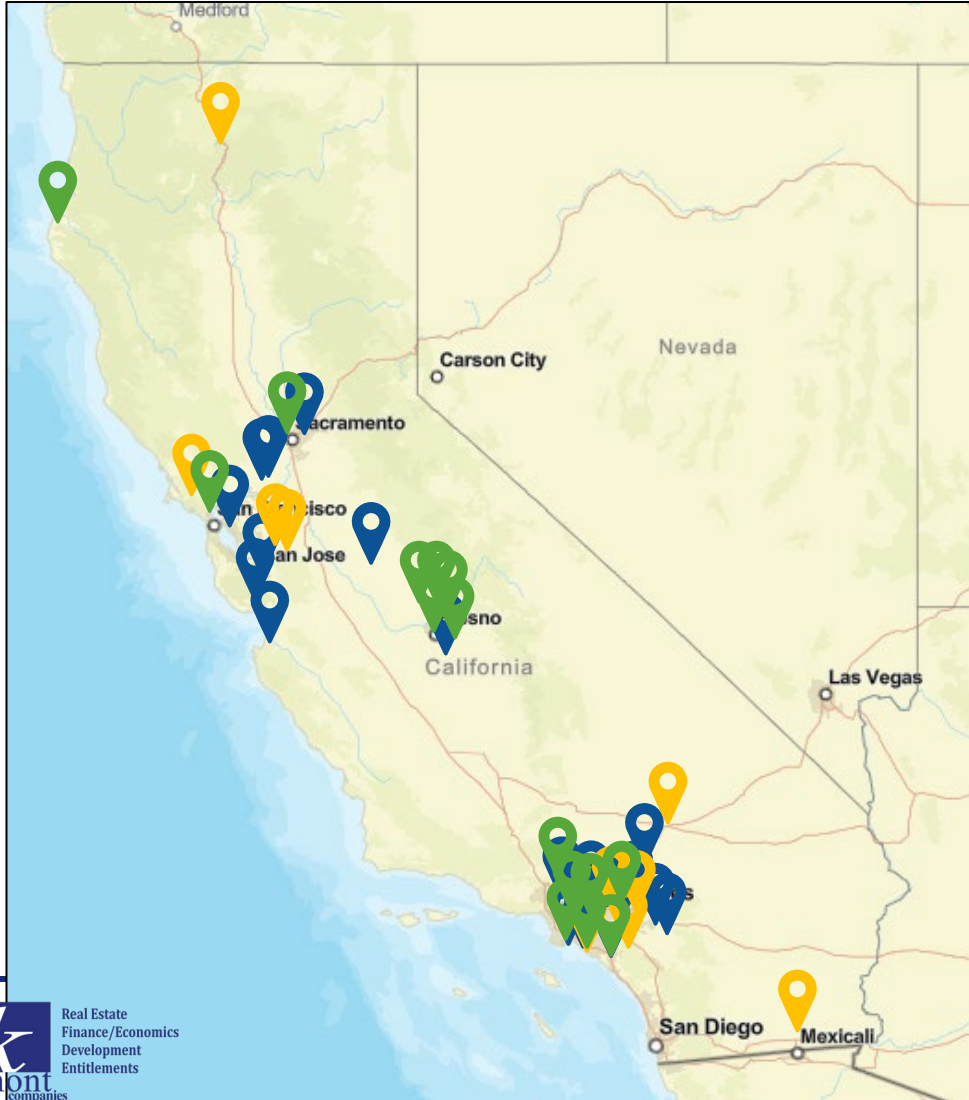
# Tax Increment Financing Illustration – Not a New Tax



Note: Illustrative. Conservative 2% growth of existing assessed value (A/V) shown; does not include mark-to-market increases associated with property sales.

# TIF Districts in Progress Statewide

## (Partial List)



Jurisdiction	Purpose
Apple Valley	Industrial and housing supportive infrastructure
Banning (CRIA)	Downtown revitalization, industrial infrastructure
Barstow	Industrial and housing supportive infrastructure
Brentwood	Housing, employment, and transit-supportive infrastructure
Buena Park	Mall reimagination, housing-supportive infrastructure
Carson + L.A. County	Remediation, affordable housing, recreation
Citrus Heights	Mall reimagination
Covina	Downtown housing and blended use supportive infrastructure
Fairfield	Downtown, housing, and transit-supportive infrastructure
Fresno	Downtown, housing and transit-supportive infrastructure
Fresno County	Industrial and commercial supportive infrastructure
Humboldt County	Coastal mixed-use and energy supportive infrastructure
Inglewood	Transit-related infrastructure
Imperial County	Industrial, renewable energy, and housing and infrastructure
La Verne + L.A. County	Housing and transit-supportive infrastructure
Long Beach	Economic empowerment and affordable housing
Los Angeles (Downtown, San Pedro, other)	Affordable housing and transit-supportive infrastructure
Los Angeles County Uninc. West Carson	Housing / bio-science / tech infrastructure
Madera County (3 Districts)	Water, sewer, roads and other housing infrastructure
Modesto + Stanislaus County	Downtown, housing, and recreation infrastructure
Mount Shasta	Rural brownfield mixed-use infrastructure
Napa	Downtown, housing, tourism supportive infrastructure
Oakland	Affordable housing and infrastructure
Ontario	Industrial and housing infrastructure
Palmdale + L.A. County	Housing and commercial infrastructure
Pittsburg	Housing, commercial, and tech park infrastructure
Placentia + Orange County	Housing and TOD infrastructure
Rancho Cucamonga	Blended use and connectivity infrastructure
Redlands	Education related and blended use infrastructure
Redondo Beach + L.A. County	Parks / open space, recreation infrastructure
Riverside	Affordable housing and infrastructure
Sacramento County (Unincorporated)	Industrial / commercial supportive infrastructure
San Rafael	Blended-use and climate resilience infrastructure
Sanger	Housing and commercial supportive infrastructure
Santa Cruz	Downtown, blended use, and climate resilience infrastructure
Santa Rosa + County of Sonoma	Downtown investment, affordable housing, hospitality
Selma	Water, sewer, and other housing supportive infrastructure
Vacaville	Housing and business park infrastructure
Yucaipa	Housing and commercial infrastructure

Agenda Item Number 11

Agenda Item Number: 11  
City Council Meeting Packet of: September 3, 2024

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# Enhanced Infrastructure Financing District (EIFD) Fundamentals

<b>Long Term Districts</b>	45 years from first bond issuance
<b>Governance</b>	Public Financing Authority (PFA) implements Infrastructure Financing Plan (IFP)
<b>Approvals</b>	Mandatory public hearings for formation with protest opportunity; no public vote
<b>Non-contiguous Areas</b>	EIFD project areas <u>do not have to be contiguous</u>
<b>Eligible Projects</b>	Any property with useful life of 15+ years & of communitywide significance; purchase, construction, expansion, improvement, seismic retrofit, rehabilitation, and <u>maintenance</u>

**Does NOT increase property taxes**

# Types of Projects EIFD Can Fund

*(Partial List)*



**Water / Sewer / Storm / Flood**



**Roadway / Parking / Transit**



**Parks / Open Space / Recreation**



**Childcare Facilities & Libraries**



**Brownfield Remediation**



**Affordable Housing**



**Broadband**



**Wildfire Prevention / Other  
Climate Change Response**



**Small Business /  
Nonprofit Facilities**

# Potential EIFD Infrastructure Project List for Sebastopol

## *Initial List for Discussion with City Council*

- City library expansion
- City Hall complex
- City Parks improvements
- Traffic / roadway improvements (e.g., roundabouts)
- Community pool
- Remodel / relocation of Community Center
- Downtown Corridor pedestrian connectivity enhancements
- Flood control improvements
- Various unfunded roadway, bicycle, traffic signalization improvements
- Various unfunded water and sewer improvements (e.g., new wells)

# EIFD Boundary Considerations

## District Boundary Goals

- Capture as much future development as possible – EIFD is “value capture” tool
- Support continued flow of property taxes to City / County General Funds for day-to-day operations – target positive fiscal impact
- District boundaries do not need to be contiguous
- Public improvements funded do not need to be within EIFD boundary

## Kosmont suggestion for City Council consideration:

- Focus on primary City / County corridors with economic development opportunity sites (Gravenstein Hwy, Healdsburg Ave, Bodega Ave, Sebastopol Ave within City)

*Boundary alternative maps in progress for future discussion*

# Preview of Potential Revenue Allocation Scenarios

- In Kosmont's experience, City and County tax increment revenue allocation percentages, similar to boundary definition, should balance (a) funding capacity for the EIFD on one hand, and (b) General Fund strength on the other
- For most of the approximately 28 EIFDs formed so far in California, cities and counties have ranged from **25% to 50% allocation**, depending largely on the size of the EIFD and future development potential (these are VALUE CAPTURE tools)
- Percentages can even change over time, such as by tapering down as tax increment grows to generate a level funding stream

## Kosmont suggestion for City Council consideration:

- Allocation range between 25% to 50%

# Preliminary Analysis of EIFD Funding Capacity

Potential EIFD Boundary Components	Estimated Funding Capacity @25% City/County Allocation
City of Sebastopol Boundary	\$25 million
Unincorporated County District 5 Boundary	\$100 million
<b>City + County Combined</b>	<b>\$125 million</b>




*Updated revenue and bonding capacity analysis forthcoming from Kosmont for future discussion (will consider County EIFD Policy considerations)*

Source: Sonoma County Auditor-Controller (2024)



# Sonoma County EIFD Participation Policy

*(Adopted February 2024)*

<p><b>County Property Tax Contribution:</b></p> <ul style="list-style-type: none"> <li>• Less than or equal to City’s contribution</li> <li>• Less than 100% of County share</li> </ul>	
<p><b>Fiscal Impact:</b></p> <ul style="list-style-type: none"> <li>• Positive net impact to General Fund</li> </ul>	
<p><b>Strategic Priority Alignment:</b></p> <ul style="list-style-type: none"> <li>• Economic Development</li> <li>• Affordable housing</li> <li>• Climate adaptation and resilience</li> <li>• Transit-oriented development</li> <li>• Active transportation</li> <li>• Advancing racial and social equity</li> </ul>	

# Potential EIFD Formation Schedule

Target Date	Task
Sept-Dec 2024	a) Conduct outreach / discussion among City staff and Council, County staff and Board of Supervisors, other relevant stakeholders, <b>anticipated to include additional reports out from the EIFD Ad Hoc Committee</b> b) Final determination of TIF district boundaries, targeted projects, governing Public Financing Authority (PFA) Board composition
Jan / Feb 2025	c) Participating taxing agencies adopt Resolution(s) of Intention (ROI) to form district and formally establish PFA Board
March 2025	d) PFA directs the drafting of the Infrastructure Financing Plan (IFP)
April 2025	e) Distribute draft IFP to property owners, affected taxing entities, City Council, County Board of Supervisors, planning commission, with corresponding project-related CEQA documentation
May 2025	f) PFA holds an initial public meeting to present the draft IFP to the public and property owners
June 2025	g) PFA holds first “official” public hearing to hear written and oral comments but take no action (noticing must occur at least 30 days after “f”)
June / July 2025	h) City Council / legislative bodies of other affected taxing entity contributing increment adopt resolution(s) approving IFP
July 2025	i) PFA holds second public hearing to hear additional comments and take action to modify or reject IFP (at least 30 days after “g”)
August 2025	j) PFA holds third public hearing to consider oral and written protests and take action to terminate proceedings or adopt IFP and form the district by resolution (at least 30 days after “i”)

- Tax increment allocation begins fiscal year following district formation
- Debt issuance, if desired, would occur after a stabilized level of tax increment has been established (may be 3-5 years)

# For Discussion and Input Today

- a) List of infrastructure projects to potentially receive EIFD funding
- b) Any initial feedback on potential EIFD boundary alternatives and range of tax increment allocation scenarios



# kosmont companies

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*We achieve financial success for our public and private sector clients.*

*We are committed to community prosperity and quality of life.*

*Our professional standards are of the highest excellence.*

CITY OF SEBASTOPOL  
CITY COUNCIL  
AGENDA ITEM

**Meeting Date:** January 16, 2024  
**To:** Honorable City Councilmembers  
**From:** EIFD Ad Hoc Committee  
**Subject:** Discussion and Direction Regarding EIFD Boundaries, Acceptance of \$50,000 County Funding for EIFD Consultant, and Next Steps for EIFD Formation Process  
**Recommendation:** That the City Council receive the report and provide direction on next steps regarding a possible EIFD to be formed by the City of Sebastopol City Council  
**Funding:** Currently Budgeted: \_\_\_\_\_ Yes  No \_\_\_\_\_ N/A

Net General Fund Cost:

Amount: \$

Account Code/Costs authorized in City Approved Budget (if applicable) \_\_\_\_\_ (verified by Administrative Services Department)

**INTRODUCTION/PURPOSE:** This item is to submit to the City Council a report out from the EIFD Ad Hoc Committee to the City Council. The action tonight is:

- a) Receipt of the Report Out
- b) Decision to engage in a formal discussion process with the County (Supervisor Lynda Hopkins) to move forward or not move forward with forming an EIFD
- c) Decision regarding the boundaries of the EIFD: (1) To accept consideration of all possible EIFD boundaries within Supervisorial District 5, including but not limited to a possible full West Sonoma County EIFD, (2) To limit consideration to a much more restricted EIFD boundary, to include only the City of Sebastopol or at most the City plus a small portion of unincorporated West Sonoma County (Sebastopol Plus).
- d) Acceptance of \$50,000 County Funding (if approved at the January 23, 2024 Board of Supervisors Meeting) (only available if the Council accepts consideration of all possible EIFD boundaries within Supervisorial District 5, including potentially all of West Sonoma County).
- e) Decision regarding further steps (If the boundaries are the City of Sebastopol or Sebastopol plus a small portion of unincorporated West Sonoma County)

**BACKGROUND:**

At a meeting on November 7, 2023, the Sebastopol City Council voiced support for the possibility of forming an Enhanced Infrastructure Financing District (EIFD). Subsequently, at the December 5, 2023 City Council, the Council formed an EIFD Ad Hoc Committee. The scope of the Ad Hoc was “to collect the initial information needed for the City Council to decide whether pursuing the formation of an EIFD is a prudent decision.” Appointed to the Ad Hoc were Mayor Diana Rich and Vice Mayor Stephen Zollman, with staff support from the City Manager, the Assistant City Manager, plus any other staff deemed appropriate. Reporting requirements were (at minimum): January 2024, and thereafter every two months. The Ad Hoc was designated to last until its tasks were completed, but at most for one year. Finally, the Ad Hoc was directed to coordinate with Supervisor Lynda Hopkins.

The EIFD Ad Hoc was tasked with providing the Council with the answers back to the following questions:

- 1. What are the best EIFD district boundaries? Options might include Sebastopol City limits or a portion thereof, Sebastopol City plus portions of West Sonoma County, or perhaps different boundaries entirely.
- 2. What is the revenue generation potential from an EIFD, and how does the revenue from different district boundaries differ?

3. Are there other special districts that would be willing to contribute to an EIFD?
4. What projects might be considered as a focus for an EIFD?
5. What steps must the Council take in order to finalize an EIFD?
6. What is the timeline for finalizing an EIFD?
7. Is a consultant necessary for formation of an EIFD?
8. What cost to the City is associated with finalizing an EIFD?
9. How much City staff time would be needed to finalize an EIFD?
10. Is the County willing to contribute to a Sebastopol EIFD?
11. Plus other questions an ad hoc committee would encounter in their inquiries.

On December 19, 2023, the EIFD Ad Hoc provided an initial report, with a full report expected on January 16, 2024. The December 19 report included, among other details, an estimate of \$50,000 for consultant costs to cover the initial stages of EIFD formation. At the December 19, 2023 meeting, the Council was informed by Sonoma County Supervisor Lynda Hopkins that if the EIFD under consideration were to include consideration of EIFD boundaries that extended beyond the City limits, including but not limited to, evaluation of a possible full West Sonoma County EIFD, Supervisor Hopkins believed County funding to cover the consultant costs would be justified. The Council confirmed its general interest in consideration of an EIFD that would include all of West Sonoma County, but did not take a formal vote. Based on this feedback, Supervisor Hopkins will be submitting a funding request in January 2024 to the Board of Supervisors for \$50,000 to cover consultant costs for the initial stages of an EIFD formation, with the understanding that receipt of this funding allocation will be conditioned on the City agreeing that the EIFD process will include evaluation of EIFD boundaries within District 5 including but not limited to, consideration of an EIFD to include all of West Sonoma County.

The EIFD Ad Hoc now submits the following report so that the Council can decide on next steps regarding a possible EIFD to be formed by the Sebastopol City Council.

Supervisor Hopkins' office has informed the Ad Hoc that the \$50,000 EIFD consultant request is scheduled to be considered by the Sonoma County Board of Supervisors at its regular meeting on January 23, 2024.

In communicating with the Ad Hoc EIFD Committee following the December 19 Council meeting, Supervisor Hopkins' office has made it clear that the Supervisor is not requiring a specific boundary outcome from the EIFD process. What is being required as a condition of the receipt of the \$50,000 is a good faith agreement by the City that the EIFD consultant's evaluation will include consideration of boundaries within District 5, to extend beyond the City limits, including (but not limited to) evaluation of a full West Sonoma County EIFD. The final EIFD boundaries will not be determined until much later, and will be based on the advice of the consultant, and then (ultimately) will be determined through a decision-making process that will include representatives of the City, the County, and the public.

**DISCUSSION:**

The California Legislature authorized the formation of EIFDs through Senate Bill 628 in 2014, which has since been amended and is codified in Chapter 2.99 of Part 1 of Division 2 of Title 5 of the California Government Code (53398.50) (EIFD Law):

*The Legislature finds and declares that with the dissolution of redevelopment agencies, public benefits will accrue if local agencies, excluding schools, are provided a means to finance the reuse and revitalization of former military bases, fund the creation of transit priority projects and the implementation of sustainable communities plans, fund projects that enable communities to adapt to the impacts of climate change, construct and rehabilitate affordable housing units, and construct facilities to house providers of consumer goods and services in the communities served by these efforts.*

An EIFD is a type of special financing district that utilizes a portion of tax increment revenue from a specifically defined area to finance capital facilities or other specified projects of community-wide significance that provide benefits to the area within the EIFD or the surrounding community. Per the Government Code:

*“Enhanced infrastructure financing district” means a legally constituted governmental entity separate and distinct from the city or county that established it pursuant to this chapter for the sole purpose of financing public facilities or other projects as authorized by this chapter. An enhanced infrastructure financing district shall be a local agency for purposes of Chapter 9 (commencing with Section 54950).”*

EIFDs are a method for local agencies acting individually or collectively (i.e. with the County) to capture a portion of revenues resulting from economic growth within a specified boundary and investing it back into that area in a variety of activities that will provide a community-wide benefit, thereby acting as an incentive for additional economic investment. **There are no new taxes with EIFDs, nor do they encumber existing revenue sources that are currently flowing to the City or County; instead, an EIFD leverages incremental property tax revenues that are generated by increased assessed values within the EIFD’s boundaries.**

EIFDs are empowered to provide financing for a broad range of infrastructure work, including traditional public works such as roads and highways, bridges, parking facilities, transit stations, sewage and water facilities, solid waste disposal, parks, libraries, childcare facilities, flood control and drainage projects. In addition, EIFDs may also finance the purchase, construction, expansion, improvement and/or seismic retrofitting of property and other items fitting a broader range of public uses for economic development purposes, including but not limited to brownfield restoration and environmental mitigation, affordable housing, transit-oriented development projects, and projects carrying out sustainable community strategies. Other capital projects with a useful life of at least 15 years are also eligible.

The financed projects do not need to be located within the EIFD boundaries but must have a "tangible connection" to the district. Furthermore, an EIFD cannot acquire or sell property itself, and cannot use eminent domain, but, as mentioned above, it can finance acquisition of property by others. This allows an EIFD, for example, to issue bonds when sufficient tax increment has accrued to support debt servicing.

One of the key questions (among many) that will be answered by a consultant is how long from the point the EIFD is established projects can be expected to begin. The Ad Hoc does not have the answer to that question, although generally available resources indicate that it can take a number of years for an EIFD to accumulate sufficient funds to support debt financing.

The tax increment is available for up to 45 years from the date of first bond issuance. EIFD property tax increment revenues may be used as part of a broader capital stack, including benefit assessments, development fees, and private investments.

EIFDs are only able to collect property tax increment from cities, counties and special districts that voluntarily agree to participate. Property tax growth relies on improvements or changes in ownership to drive up the assessed value of land, and therefore increased revenues. Increment also depends not just on economic activity, but on the share of the property tax contributed by participating jurisdictions. Cities receive a small share of the property tax compared with counties, so acting alone would generate little increment for investment. Hence, while either a city or a county can independently initiate proceedings to set up an EIFD, for Sebastopol it is most beneficial to form an EIFD in partnership with the County in order to derive an adequate amount of increment to invest in projects identified in the Infrastructure Financing Plan which needs to be prepared in accordance with EIFD Law, and outlines the EIFD’s investment program as well as the fiscal impacts to participating jurisdictions. Council, and the Board of Supervisors should they choose to participate, will have the opportunity to review and approve the IFP and the proposed use of incremental property tax revenue prior to formation of the EIFD. Incremental property tax revenue allocated to an EIFD may be used to pay for

public capital facilities or other specified projects on a pay-go basis or it may be used to pay dept services on bonds issued by the EIFD.

Tax increment from K-12 school districts, community college districts and county offices of education may not be collected. Cities, counties and special districts may agree to contribute all or part of their tax increment to an EIFD. EIFDs do not create new or additional taxes. As stated above, they collect property tax increments from existing taxes imposed by cities, counties, and special districts, subject to the agreement of those cities, counties and special districts. It is anticipated early this year the Sonoma County Board of Supervisors will be considering a policy regarding the portion of County taxes the Board of Supervisors is willing to contribute to EIFDs.

The City of Santa Rosa is the only Sonoma County jurisdiction that has thus far moved forward with an EIFD. Please see their website [here](#). The Santa Rosa City Council agenda and documents related to EIFDs can be viewed [here \(April 25, 2023\)](#). The Santa Rosa EIFD has been discussed by the Board of Supervisors a number of times. The agendas and related documents are available [here \(July 18, 2023\)](#), [here \(August 22, 2023\)](#), and [here \(October 3, 2023\)](#).

**A. Preliminary Question - Implications of Fiscal Crisis: Given the City’s current and future fiscal crisis, should the City continue with the EIFD process if participation will require a financial outlay by the City?**

As is noted later in this Report, about a year and a half into the EIFD process (in approximately July 2025 in the projected timeline) the City will be required to make a financial commitment to the EIFD, or to withdraw from participation. This raises the question about the merits of engaging in the process at all, given the City’s current fiscal crisis.

Arguments Against Engaging in the EIFD Process: The argument against continuing the EIFD process is that the current fiscal crisis requires that the City retain all future incremental tax increases to cover essential needs, and not take on any new financial obligations. Viewed from this perspective, the dire fiscal situation suggests that the City should not relinquish any incremental tax increases, even those that don’t take effect for two or more years from now.

Arguments for Engaging in the EIFD Process: There are a number of arguments in favor of continuing the EIFD process despite the City’s current fiscal crisis. First, there is no immediate expense, so long as the City accepts the \$50,000 offered by the Board of Supervisors for consultant services. Second, circumstances may change in the year and a half between now and the point when the City will need to make a decision about contributing to an EIFD (e.g. improved financial stability from (1) updated projections from existing revenue sources, (2) additional revenue from new sources, (3) additional revenue from tax measures (the Fire Tax as well as a possible November City tax measure), and (4) decreased expenditures, to name a few). Third, there is potential for major financial benefits to the City from an EIFD that includes County contributions. Fourth, if the City turns away from the opportunity now to make a serious inquiry into a possible EIFD, it effectively turns away from a \$50,000 offer from the County. This offer is not likely to be repeated in the future. In sum, the downside risk is minimal and the upside potential is major.

**B. Summary of Key Points**

This section summarizes key points. Each is more fully explained in the body of this Report.

1. **To fully participate, the City will be required to contribute to the EIFD.** If the City initiates the EIFD process this month, approximately a year and a half into the process the City will face a final decision about participation in the EIFD. The City’s choice will be to withdraw from the EIFD or to agree to the project list and commit a portion of the City’s incremental property tax increases. (Note that the County will have the same choice.)



2. **July 2025 is when the City will make the contribution decision.** In approximately July 2025, under the estimated timeline presented in this Report, the City would make the final decision to approve a project list and contribution amount, or to instead withdraw from participation in the EIFD. (Note that the County would have the same choice.
3. **The City’s annual contribution to an EIFD would be under \$20,000, based on current projections.** Assuming the City contributed 25% of its currently projected future incremental tax increases to an EIFD, the annual obligation is projected to be under \$20,000. This assumes a 2% annual increase in total property taxes collected by the City.
4. **The County’s total contribution to an EIFD over a 45-year term would be \$207,754,939.** This assumes a 2% annual increase in property taxes and a County commitment to contribute 25% of those annual increases.
5. **The City’s total contribution to an EIFD over a 45-year term would be \$16,106,818.** This assumes a 2% annual increase in property taxes and a City commitment to contribute 25% of those annual increases.
6. **The City would have 50% control over the decision-making body empowered to develop the project list and specify contribution amounts from participating taxing agencies.** The Public Financing Authority (PFA) is the decision-making body that will be convened by (in our estimated timeline) February 2025. The PFA will develop the Infrastructure Financing Plan (IFP) to be brought to the Council in approximately July 2025. Assuming a 7 member PFA, based on the Santa Rosa City experience, the Council would have full control over three seats, the County would have full control over three, and the City and County would share control over appointment to the final seat.
7. **The earliest the EIFD could expect projects to begin is unknown, but assuming a minimum of 5 years, that would be 2031.**
8. **The County is considering allocation of \$50,000 for EIFD consultant fees, but only if the proposed EIFD includes evaluation of boundaries within District 5, up to and including all of West Sonoma County.** To the extent the City elects to pursue an EIFD that includes only the City limits, or the City plus a small portion of unincorporated Sonoma County, these consultant fees will be unavailable.

**C. EIFD Boundaries and Revenue**

Questions #1, #2, and #3 presented to the Ad Hoc are addressed in this section.

1. West Sonoma County EIFD Introductory Comments: As was discussed at the December 19, 2023 City Council meeting (and as is reiterated below), the consultant cost for the initial EIFD formation stages is estimated at \$50,000. If the evaluation of the EIFD boundaries includes consideration of unincorporated West Sonoma County, up to a possible West Sonoma County wide EIFD, Supervisor Hopkins will pursue \$50,000 in County funding to cover that initial expense. Her office has informed us that this item will be on the January 23, 2024 Board of Supervisors agenda. If the City intends to restrict the EIFD boundaries evaluated by the consultant, limiting the boundaries to include only the City or the City plus a small portion of unincorporated West Sonoma County, County funding will be unavailable and applicable consultant costs will be borne by the City of Sebastopol.

Given the City’s current fiscal crisis (\$1.67M deficit), and the December 19 City Council general support for the \$50,000 funding proposal made by Supervisor Hopkins, the Ad Hoc is focusing this report on an evaluation that would include unincorporated District 5, up to and including a possible West Sonoma County EIFD. The Ad Hoc provides the following relevant information based on a West Sonoma County EIFD.

2. West Sonoma County EIFD Boundaries and Revenue: See the attached map for District 5 boundaries, and the attached West Sonoma County and City of Sebastopol EIFD projections for details regarding revenue. A summary of key information regarding potential revenue is as follows:
  - a. Boundaries of a West Sonoma County EIFD: This Report does not put forth a specific West Sonoma County EIFD boundary. That topic is best left for discussions with the EIFD, from the perspective of the Ad Hoc and from the perspective of Supervisor Hopkins. To the extent the Council elects to pursue this joint effort with the County, the Ad Hoc suggests that the Council be open to evaluation of all possible boundaries the consultant might propose.
  - b. County Contribution to West Sonoma County EIFD: The County EIFD contribution for a full West Sonoma County EIFD is projected as follows, assuming a 2% annual increase in property values within the EIFD:
    - 1) **\$207,754,939** over 45 years if the County contributes 25% of its incremental tax increases.
    - 2) This amount decreases to \$82,746,363 if the EIFD is in existence for only 30 years.
    - 3) This amount increases to \$415,509,878 for a 45 year EIFD if the County contributes 50% of its incremental tax increases.
    - 4) All projections increase if the annual property growth assumption is more than 2%.
  - c. City Contribution to West Sonoma County EIFD: Any contribution the City of Sebastopol chose to allocate from its incremental tax increases would provide additional revenue for the EIFD.
    - 1) The City will be required to contribute a portion of its future incremental property tax increases to the EIFD, as a condition of holding voting seats on the Public Finance Authority (PFA) Board that will control which projects are funded and other key details regarding the EIFD. See details below.
    - 2) The City’s final deadline for determining continuing participation in the EIFD will be when the PFA brings its Infrastructure Financing Plan (IFP) to the City for approval. The Council vote in support of the IFP will commit the City to the project list and a specific contribution amount. This is projected to occur in July 2025. See timeline below.
    - 3) As an example, if the City were to contribute 25% of its incremental tax increases at a projected 2% annual increase in property values, the total City contribution over 45 years is estimated to be \$16,106,818. Over 30 years this amount would be \$6,469,570. Any amount contributed by the City of Sebastopol toward a West County EIFD would be in addition to the projected County contribution outlined above (\$207,754,939 for a 45 year EIFD, 25% contribution, 2% property value increase).
    - 4) Annually, 25% of the City’s currently projected incremental tax increases, assuming a 2% increase in property taxes each year, is estimated as follows:
      1. 2023-24: \$17,075 (25% of \$68,300)
      - d. 2024-25: \$16,458 (25% of \$65,832)
      - e. 2025-26: \$16,787 (25% of \$67,149) (EIFD estimated to begin collecting contributions in Jan 2026)
      - f. 2026-27: \$17,123 (25% of \$68,492)
      - g. 2027-28: \$17,465 (25% of \$69,861)
      - h. 2028-29: \$17,815 (25% of \$71,259)
  - i. Other Special Districts’ Contribution to West Sonoma County EIFD: Any contribution from other tax districts within the EIFD that chose to participate would provide additional revenue for the EIFD. The Ad Hoc directs the Council’s attention to the attached West County EIFD and City of Sebastopol projections for a list of the various special districts within the EIFD. The projected potential contribution to the EIFD is listed for each special district.

Please see attached West County and City of Sebastopol Revenue Projections for details.

3. Discussion provided for reference purposes: City of Sebastopol or “Sebastopol Plus” EIFD Boundaries and Revenue: Projections for the City of Sebastopol-only EIFD were collected prior to the December 19 Council meeting. Projections for an EIFD that would include the City of Sebastopol plus an adjacent small portion of unincorporated West Sonoma County (“Sebastopol Plus”) are not currently available to the Ad Hoc. If the City Council elects to limit an EIFD consultant’s evaluation to either of these more constrained EIFDs, County funding for an EIFD consultant will not be available, and the City will need to retain its own consultant to further develop those projections.
  - a. An EIFD limited to the City boundaries would be funded by voluntary contributions from taxing agencies within those boundaries. For example, the County could agree to contribute a portion of its incremental tax increases to this more limited EIFD, and so could the City, as well as other taxing agencies within the designated boundaries.
  - b. The Ad Hoc refers the City Council to the attached City of Sebastopol Revenue Projections for details.
  - c. As has already been stated, the Ad Hoc does not have available boundaries or projected revenue for a “Sebastopol Plus” EIFD.

**D. Infrastructure Projects**

Question #4 presented to the Ad Hoc is addressed in this section.

1. General Types of Infrastructure Projects that are Eligible for Financing:

**Universal Citation:** CA Govt Code § 53398.50 (2022) states the following: The Legislature finds and declares that with the dissolution of redevelopment agencies, public benefits will accrue if local agencies, excluding schools, are provided a means to finance the reuse and revitalization of former military bases, fund the creation of transit priority projects and the implementation of sustainable communities plans, fund projects that enable communities to adapt to the impacts of climate change, construct and rehabilitate affordable housing units, and construct facilities to house providers of consumer goods and services in the communities served by these efforts.

The City of Santa Rosa implemented the above by stating the following on its site: the infrastructure projects that provide community-wide benefit and have a useful life of at least 15 years are eligible for funding. Examples of eligible projects include:

1. Roads, highways, streets/streetscapes, parking facilities and transit facilities
2. Affordable housing
3. Internet access services
4. Childcare facilities
5. Libraries
6. Parks, open space, and recreational facilities
7. Improvements related to fighting climate change
8. Brownfield restoration and other environmental mitigation
9. Transit priority facilities
10. Sewer, reclamation, and water facilities
11. Solid waste facilities
12. Flood control facilities, retention bases, and drainage channels

2. Examples of Potentially Eligible Projects within the City of Sebastopol: Within the City of Sebastopol, there are needs in each of the above categories. Please see attached “Potentially Eligible Projects Within the City of Sebastopol.” This list is provided for the purpose of providing examples only, to give the Council a sense of the variety of projects that could potentially qualify for EIFD funding. The final selection of the EIFD project list will be made much later in the process, after a consultant is retained and a Public Financing Authority (PFA) is formed. The PFA is anticipated to convene approximately a year from now, and would include appointees from the City

Council and the Board of Supervisors, as well as public members. See additional discussion below. The Council will have time between now and then to review and consider potential infrastructure projects to propose to the PFA.

3. Examples of Potentially Eligible Projects in Unincorporated West Sonoma County: If an EIFD is formed to include an evaluation of a West Sonoma County EIFD, the PFA will consider potential projects from the unincorporated West Sonoma County area. The Ad Hoc is not aware of which County projects might be introduced into the discussion by the EIFD consultant or the PFA. That will be a question addressed during the EIFD process.

**E. Next Steps and Timeline**

Questions #5 & #6 presented to the Ad Hoc are addressed in this section.

1. Timeline: The City of Santa Rosa’s experience is the only reference available to us in Sonoma County. That suggests the following timeline, assuming the Council votes to move forward with a West Sonoma County EIFD at the January 16 meeting:

January 16, 2024	Council approves West Sonoma County EIFD boundaries and directs staff to move forward with an RFP for an EIFD consultant as soon as County funding is received, and to take other action as needed.
January 23, 2024	Board of Supervisors approves \$50,000 in funding for Sebastopol’s EIFD consultant.
March 2024	The City releases an RFP for EIFD consultant services.
May 2024	City Council approves selection of EIFD consultant.
November 2024	EIFD Consultant presents report to Council. Council approves Resolution of Intention to Establish an EIFD (ROI) and Resolution Establishing a Public Financing Authority (PFA).
December 2024 – February 2025	Appointments made to EIFD: Council members, County members, public members.
March 2025	PFA Public Meeting #1. Adopt bylaws; address administrative needs; public discussions; direct staff to develop Infrastructure Finance Plan (IFP).
April 2025	PFA Public Meeting #2. Intro of draft IFP, answer questions, consider comments.
May 2025	PFA Public Hearing #1. No actions; will hear public comments.
June 2025	PFA Public Hearing #2. Reject or modify IFP based on public comments.
July 2025	Council and County and any other taxing agencies participating in EIFD vote on resolutions to approve IFP (committing each to project list and tax increment contributions).
August 2025	PFA Public Hearing #3. Meeting to approve the IFP and adopt Resolution of Formation or schedule vote pending outcome of protests.
November 2025	Request for Jurisdictional Boundary Change submitted to the California State Board of Equalization. This sets the base year for purposes of calculating incremental tax increases.
January 2026	Surveys and documentation of parcels within the EIFD.
January 2026	Incremental property tax increases begin to fund EIFD.
June 30, 2026	First annual EIFD audit due.
Date unknown	EIFD projects break ground.

2. City Council Next Steps if a West County EIFD Boundary is Approved (estimated dates):

- Jan '24: Agree to consider a variety of EIFD boundaries within District 5, including (but not limited to) evaluation of a full West Sonoma County EIFD, and to direct the EIFD consultant accordingly, with the parameters of the EIFDs to be discussed with the County. Direct City staff to move forward with an RFP and other necessary actions upon receipt of County funding for an EIFD consultant.
- May '24: Approve selection of EIFD consultant.
- Continuing: Work with EIFD consultant and with the County (Supervisor Hopkins' office) as needed.
- Nov '24: Approve Resolution of Intention (ROI) and establish Public Financing Authority (PFA)
- Dec '24-Feb '25: Appoint 2 Councilmembers to PFA, facilitate County appointments, make public member appointments.
- Mar-Nov '25: Receive reports from Councilmembers appointed to the PFA regarding progress. Make decisions as necessary (e.g. If the City approves the IFP in ~July 2025 that decision will commit the City to the project list and to making future incremental tax increase contributions to the EIFD). Participate as needed with the EIFD consultant retained to provide services to the City through the point of submittal to the Board of Equalization).
- Nov '25 and beyond: Receive reports from the PFA appointees regarding activities of the PFA. Make decisions as necessary.

3. City Council Next Steps if a West County EIFD is Not Approved: If an EIFD to include evaluation of EIFDs within District 5, including but not limited to a West County EIFD is not approved by the City Council, there will be no County funding potential for an EIFD consultant. Without the County funding the Council will have two choices: (1) Abandon the EIFD inquiry, or (2) Consider allocation of City funds for pursuit of a more restricted (e.g. City-only) EIFD. For allocation of City funding, a proposal for the needed \$50,000 would need to be brought before the full City Council, and also submitted to the Budget Committee.

Given the City's current fiscal crisis, the Ad Hoc EIFD Committee does not recommend a funding request for EIFD consultant fees.

**F. Costs of EIFD Formation**

Questions #7, #8, #9, ad #10 presented to the Ad Hoc are addressed in this section.

1. Consultant Costs: A consultant is needed for the formation of an EIFD. Initial information (based on the costs incurred by Santa Rosa) suggests that the minimum expense for the initial stages of formation of an EIFD would be \$50,000, and that there would be additional required expenses following official formation, for example to survey the parcels within the EIFD.

The Santa Rosa Example: Santa Rosa contracted with David Taussig and Associates (DTA) for EIFD consultation, and spent a total of \$49,500 for a feasibility study and initial work on the formation of its EIFD. This included \$20,000 for Phase 1 - the feasibility study (EIFD boundaries, revenue study, bonding analysis, infrastructure needs, and next steps memo with timeline and tasks), plus \$29,500 for Phase 2 – the subsequent formal steps needed to finalize the EIFD (drafting Council resolution and Public Financing Authority formation documents plus Infrastructure Financing Plan, property owner meetings, and completion of documents required by State Board of Equalization).

The Ad Hoc estimates that these Phase 1 and Phase 2 stages, through submittal to the Board of Equalization, will take about a year for Sebastopol to complete, until November 2025. It's these initial stages that the consultant cost of \$50,000 is expected to cover.

Santa Rosa allocated an additional \$102,000 to pay for subsequent tasks, including \$52,000 for surveys of all parcels within the EIFD and \$50,000 for additional future anticipated consulting support.

County Assistance with Consultant Costs: As has been noted, Supervisor Lynda Hopkins attended the Council’s December 19 meeting and committed to requesting County funding for Sebastopol’s consultant fees. Supervisor Hopkins will be submitting a \$50,000 funding request to the January 23 Board of Supervisors’ meeting. This grant will be available if the City elects to support evaluation of a possible a West Sonoma County EIFD (exact boundaries TBD), but not if the City chooses to limit it’s consideration to a City only EIFD.

Additional consultant fee costs have not been promised by the County, and would need to be requested as needed at a later time.

2. Sebastopol City Staff Time: Sebastopol City Staff Time: City staff time will be required during the EIFD formation process, to oversee the selection of an EIFD consultant, to coordinate with County staff, to research, draft, and prepare staff reports, etc. It is estimated that the process culminating in the selection of an EIFD consultant will require approximately 20 hours of City Staff time. Management and oversight of the consultant will likely require a modest amount of staff time over the estimated two-year process leading up to submittal of the EIFD to the Board of Equalization, but we’re unable to provide specifics.
3. Legal Fees: Because the EIFD evaluation will include unincorporated West Sonoma County, and there will be substantial involvement by Supervisor Hopkins’ office, County Counsel will be actively reviewing legal issues regarding the EIFD as the process moves forward. The City will have some legal fees associated with ensuring that any City-specific interests are protected, but it’s expected that those fees should be minimal and may be covered by the existing City litigation budget.
4. PFA Costs: The administrative operational costs of the PFA, once the IFP is approved and the boundaries are submitted to the Board of Equalization, are covered by the funds collected by the PFA.

**G. EIFD Governance – The PFA and the IFP**

Question #11 presented to the Ad Hoc requested answers to any other questions the Ad Hoc encountered during its inquiries. One such question raised by the Ad Hoc’s inquiries is how the EIFD is governed and how final decisions regarding projects and contributions are made. That question is addressed here.

1. The Public Financing Authority – Governing Body of the EIFD. An EIFD is a separate legal entity, governed by a Public Financing Authority (PFA). The minimum size of a PFA is five. For all PFAs the majority must be legislative members and at least two members of the public must be included. The Santa Rosa PFA as originally planned had five members: two Councilmembers, one Supervisor, and two members of the public. In its final form, it has seven members: two Councilmembers, two Supervisors, and three members of the public (one appointed by the Council, one appointed by the Board of Supervisors, and one appointed jointly by the Council and the BOS). For a West Sonoma County EIFD, with contributions from the County, a PFA of five is possible (two Councilmembers, one Supervisor, and two public members), but a PFA of seven members appears more likely: two Sebastopol Councilmembers, two Supervisors, and three members of the public. In a 5 member PFA, the City would have majority control over appointments: the City would appoint two Councilmembers plus one public member and the County would appoint one Supervisor plus one public member. The more likely outcome is that this PFA would be 7 members, with equal (50%) control between the Council and the County: the City would appoint two Councilmembers plus one public member, the County would appoint two Supervisors plus one public member, and the final public member would be a joint City/County appointment.

2. The Infrastructure Finance Plan – Governing Document of the EIFD. The Public Financing Authority (PFA) has the authority to develop the key document that governs the EIFD: The Infrastructure Finance Plan (IFP). (As noted above it’s anticipated that the Sebastopol PFA would be active by early 2025.) The IFP specifies the projects the EIFD will fund, the tax revenues each participating entity will contribute, as well as many other details regarding the EIFD. It is in the PFA’s authority to make these essential decisions.

**H. Summary: City Commitment and Control**

This section summarizes the City’s obligations if a West Sonoma County EIFD is approved. It draws from answers in various preceding sections of this Staff Report.

1. City Commitment:

- a. **Funding:** The City will be required to contribute a portion of its future incremental property tax increases to the EIFD, as a condition of holding voting seats on the PFA. That contribution decision will need to be made when the City Council is presented with the IFP, which in the estimated timeline in this staff report is expected to be in July 2025. In approving the IFP the City Council would be committing to a specific project list and contribution amount.
- b. **Staff Time:** As noted above, City staff time will be required during the EIFD formation process, to oversee the selection of an EIFD consultant, to coordinate with County staff, to research, draft, and prepare staff reports, and to manage and oversee the consultant through the two-year period until the EIFD is presented to the Board of Equalization.
- c. **Legal Costs:** The City will incur some legal costs as the EIFD process progresses.
- d. **Council Time:** Council time will be required during the EIFD formation process to review staff reports and provide direction as needed.
- e. **Councilmember Participation as Appointees to the EIFD:** Councilmembers appointed to the PFA will have obligations to participate through formation and thereafter.

2. City Control:

- a. **PFA:** The City would have at minimum 50% control over appointments to the PFA, providing input on key decisions about the project list and funding, as well as other core matters that will govern the EIFD.
- b. **City Funds:** The City will determine what portion of its future incremental property tax increases it will commit to the EIFD.
- c. **Withdrawal from EIFD:** Because the IFP is subject to approval by each participating affected taxing entity, the City will have final authority to remove itself from the PFA by voting not to approve the IFP. The projected date for the IFP approval is July 2025.

**Resources**

- Enhanced Infrastructure Financing District Law: 2022 California Government Code Title 5, Division 2, Part 1, Chapter 2.99: Enhanced Infrastructure Financing District:
- Primer on California’s Tax Increment Financing Tools 2<sup>nd</sup> Edition (2023), California Association for Local Economic Development.

CITY COUNCIL AND/OR GENERAL PLAN GOALS:

Goal 5: Provide Open and Responsive Municipal Government Leadership

5.3.3. Encourage and increase public awareness of City Policies, decisions, programs and all public processes and meetings, by investigating effective methods of communication and obtaining feedback from the community.

Goal 6: Maintain a highly qualified Staff that works to provide services to serve and protect the residents, visitors and business of this community.

Action CHW 5c: Practice an open-door policy in City programs, and actively engage and encourage participation from all individuals regardless of ethnicity, race, religion, class, disability, sexual orientation, and gender.

ENVIRONMENTAL REVIEW

The proposed action is exempt from the requirements of the California Environmental Quality Act (CEQA) under CEQA Guidelines Section 15061(b)(3) and 15378 in that there is no possibility that the implementation of this action may have significant effects on the environment, and no further environmental review is required.

PUBLIC COMMENT:

As of the writing of this staff report, the City has not received any public comment. However, if staff receives public comment from interested parties following the publication and distribution of this staff report such comments will be provided to the City Council as supplemental materials before or at the meeting. In addition, public comments may be offered during the public comment portion of this item.

PUBLIC NOTICE:

This item was noticed in accordance with the Ralph M. Brown Act and was available for public viewing and review at least 72 hours prior to the scheduled meeting date.

FISCAL IMPACT:

Supervisor Hopkins' office has informed the Ad Hoc that the \$50,000 EIFD consultant request is scheduled to be considered by the Sonoma County Board of Supervisors at its regular meeting on January 23, 2024. The City will not know until then if this request will be approved or denied.

If a West County EIFD is not approved, there will be no County funding potential for an EIFD consultant. Without the County funding the Council will have two choices: (1) Abandon the EIFD inquiry, or (2) Consider allocation of City funds for pursuit of a City-only or "City Plus" EIFD. For allocation of City funding, a proposal for the needed \$50,000 would need to be brought before the full City Council, and then submitted to the Budget Committee. Given the current fiscal crisis, the Ad Hoc EIFD Committee does not recommend a funding request for EIFD consultant fees.

The creation of an EIFD will not decrease the amount of Property Tax revenue the General Fund receives. Instead, the Property Tax generated within the EIFD boundaries will be frozen at the amount in the assessment roll that was last equalized prior to formation of the EIFD, creating a base year.

RECOMMENDATION:

The recommended action tonight is:

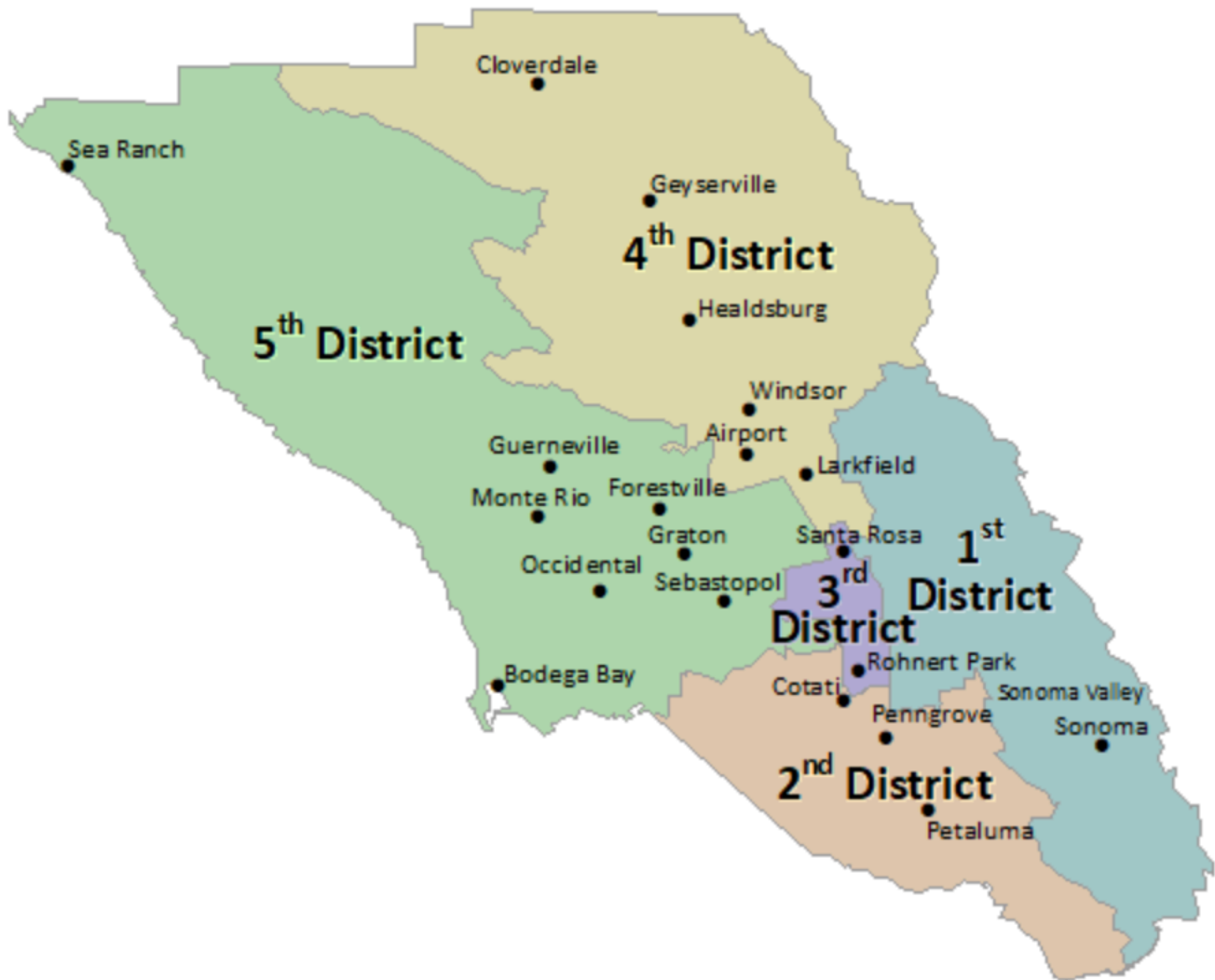
- a) Receipt of the Report Out
- b) Decision to engage in a formal discussion process with the County (Supervisor Lynda Hopkins) to move forward or not move forward with forming an EIFD
- c) Decision regarding the boundaries of the EIFD: (1) To accept consideration of all possible EIFD boundaries within Supervisorial District 5, including but not limited to a possible full West Sonoma County EIFD, (2) To limit consideration to a much more restricted EIFD boundary, to include only the City of Sebastopol or at most the City plus a small portion of unincorporated West Sonoma County (Sebastopol Plus).
- d) Acceptance of \$50,000 County Funding (if approved at the January 23, 2024 Board of Supervisors Meeting) (only available if the Council accepts consideration of all possible EIFD boundaries within Supervisorial District 5, including potentially all of West Sonoma County.
- e) Decision regarding further steps (If the boundaries are the City of Sebastopol or Sebastopol plus a small portion of unincorporated West Sonoma County)

Attachments:

Boundary Map-Supervisorial District 5  
Revenue Projections-West County EIFD 45 years



Revenue Projections-West County EIFD 30 years  
Revenue Projections-City of Sebastopol EIFD 45 years  
Revenue Projections-City of Sebastopol EIFD 30 years  
Potentially Eligible Projects Within the City of Sebastopol



EIFD Tax Increment Estimates - 45 Year Term  
West Sonoma County  
Based on FY 2022-23 Certified Assessed Values

EIFD Base Year (FY22-23) Taxable Values **11,653,769,317**

Scenario 1:  
2% Annual Property Tax Growth Assumption

Tax Code	Affected Taxing Agencies	Base Year Share of Tax Revenue (Pre-ERAF)	ERAF Factor	ERAF Shift	Base Year Share of Tax Revenue (Post-ERAF)	45 Year Term - Tax Increment Estimate				Timeline of Estimated Tax Increment		
						Commitment of Tax Increment				RDA	Post-RDA	100%
						25%	50%	75%	100%	Years 1-11	Years 12-45	Increment
01200	COUNTY GENERAL	44,126,446	0.3314985406	14,627,852	29,498,593	207,754,939	415,509,878	623,264,817	<b>831,019,756</b>	44,875,372	786,144,384	<b>831,019,756</b>
01300	COUNTY LIBRARY	2,954,457	0.0000000000	-	2,954,457	20,807,876	41,615,752	62,423,628	<b>83,231,504</b>	4,494,532	78,736,972	<b>83,231,504</b>
03000	GREEN VALLEY CEMETERY	17,563	0.1778604332	3,124	14,440	101,696	203,393	305,089	<b>406,785</b>	21,967	384,819	<b>406,785</b>
03700	BODEGA BAY FIRE	3,038	0.1441415235	438	2,600	18,311	36,622	54,932	<b>73,243</b>	3,955	69,288	<b>73,243</b>
04100	GRATON FIRE	1,044,724	0.0949383617	99,184	945,539	6,659,316	13,318,632	19,977,949	<b>26,637,265</b>	1,438,422	25,198,843	<b>26,637,265</b>
04500	MONTE RIO FIRE	599,845	0.0154180277	9,248	590,597	4,159,500	8,319,001	12,478,501	<b>16,638,002</b>	898,458	15,739,543	<b>16,638,002</b>
05400	GOLD RIDGE FIRE	1,976,411	0.0688480553	136,072	1,840,339	12,961,277	25,922,553	38,883,830	<b>51,845,107</b>	2,799,655	49,045,452	<b>51,845,107</b>
05500	RANCHO ADOBE FIRE	39,566	0.0110643002	438	39,128	275,577	551,154	826,731	<b>1,102,308</b>	59,525	1,042,783	<b>1,102,308</b>
05600	TIMBER COVE FIRE	207,225	0.1807507804	37,456	169,769	1,195,663	2,391,326	3,586,989	<b>4,782,651</b>	258,265	4,524,386	<b>4,782,651</b>
05800	NORTH SONOMA COAST FIRE	3,072,918	0.4585692479	1,409,146	1,663,772	11,717,743	23,435,486	35,153,229	<b>46,870,972</b>	2,531,050	44,339,923	<b>46,870,972</b>
05900	SONOMA COUNTY FIRE DISTRICT	3,117,305	0.0637944813	198,867	2,918,438	20,554,195	41,108,391	61,662,586	<b>82,216,781</b>	4,439,736	77,777,045	<b>82,216,781</b>
06000	GEN #1 SOCO WATER AGENCY	1,189,532	0.0828453614	98,547	1,090,985	7,683,672	15,367,344	23,051,016	<b>30,734,688</b>	1,659,684	29,075,004	<b>30,734,688</b>
06100	SPRING LAKE PARK SCWA	383,760	0.0828574114	31,797	351,963	2,478,829	4,957,657	7,436,486	<b>9,915,314</b>	535,431	9,379,884	<b>9,915,314</b>
06200	FLOOD ZN 1A LAGUNA-MARK WEST	540,285	0.0000000000	-	540,285	3,805,161	7,610,321	11,415,482	<b>15,220,643</b>	821,920	14,398,722	<b>15,220,643</b>
06500	FLOOD ZN 5A LOWER RUSSIAN RIVER	259,046	0.0000000000	-	259,046	1,824,427	3,648,855	5,473,282	<b>7,297,709</b>	394,079	6,903,630	<b>7,297,709</b>
06600	FLOOD ZN 8A SOUTH COASTAL	77,635	0.0000000000	-	77,635	546,774	1,093,548	1,640,322	<b>2,187,096</b>	118,104	2,068,992	<b>2,187,096</b>
10000	MARIN/SONOMA MOSQUITO	203,591	0.0000000000	-	203,591	1,433,865	2,867,730	4,301,595	<b>5,735,461</b>	309,717	5,425,744	<b>5,735,461</b>
10500	BITTNER LANE PERM RD	3,727	0.1215195343	453	3,274	23,056	46,112	69,169	<b>92,225</b>	4,980	87,245	<b>92,225</b>
10700	MIRABEL HGHT PERM RD	2,378	0.1607466611	382	1,996	14,058	28,116	42,174	<b>56,232</b>	3,037	53,196	<b>56,232</b>
10800	MONTE ROSA D#1 PERM RD	4,121	0.1506546299	621	3,500	24,648	49,296	73,943	<b>98,591</b>	5,324	93,267	<b>98,591</b>
10900	PEAKS PIKE PERM RD	6,399	0.0778282582	498	5,901	41,561	83,122	124,683	<b>166,245</b>	8,977	157,267	<b>166,245</b>
11500	BAY AREA AIR QUALITY MGMT	138,571	0.0000000000	-	138,571	975,939	1,951,878	2,927,817	<b>3,903,757</b>	210,804	3,692,952	<b>3,903,757</b>
11600	N SOCO AIR POLLUTION CONTROL	91,090	0.3453834780	31,461	59,629	419,958	839,915	1,259,873	<b>1,679,830</b>	90,711	1,589,119	<b>1,679,830</b>
12000	CAMP MEEKER REC & PARK	124,404	0.1522479001	18,940	105,464	742,771	1,485,541	2,228,312	<b>2,971,083</b>	160,440	2,810,643	<b>2,971,083</b>
12200	MONTE RIO REC & PARK	303,314	0.0869320582	26,368	276,946	1,950,497	3,900,993	5,851,490	<b>7,801,986</b>	421,310	7,380,676	<b>7,801,986</b>
12300	RUSSIAN RIVER REC & PARK	540,116	0.0632649570	34,170	505,945	3,563,309	7,126,619	10,689,928	<b>14,253,237</b>	769,680	13,483,557	<b>14,253,237</b>
13000	GOLD RIDGE RCD	30,542	0.1764556173	5,389	25,153	177,149	354,298	531,447	<b>708,597</b>	38,265	670,332	<b>708,597</b>
13200	SONOMA RCD	4,815	0.1131833957	545	4,270	30,074	60,147	90,221	<b>120,294</b>	6,496	113,798	<b>120,294</b>
13500	CAZADERO CSD	363,641	0.1077133235	39,169	324,472	2,285,215	4,570,431	6,855,646	<b>9,140,861</b>	493,610	8,647,252	<b>9,140,861</b>
13700	OCCIDENTAL CSD ZN1	57,343	0.3996765530	22,919	34,425	242,448	484,895	727,343	<b>969,790</b>	52,369	917,421	<b>969,790</b>
13800	OCCIDENTAL CSD ZN2 FIRE	294,462	-0.1373427764	(40,442)	334,905	2,358,692	4,717,385	7,076,077	<b>9,434,769</b>	509,481	8,925,288	<b>9,434,769</b>
14000	FORESTVILLE WATER	327,392	0.3991720751	130,686	196,706	1,385,376	2,770,752	4,156,128	<b>5,541,505</b>	299,243	5,242,261	<b>5,541,505</b>
15000	BODEGA BAY PUBLIC UTILITY	3,136	0.3999881765	1,254	1,881	13,251	26,501	39,752	<b>53,003</b>	2,862	50,141	<b>53,003</b>
17200	CSA#40 FIRE SERVICES	116,765	-0.2671394999	(31,193)	147,957	1,042,046	2,084,091	3,126,137	<b>4,168,182</b>	225,083	3,943,099	<b>4,168,182</b>
17300	CSA #41 (MULTI SVC - LIGHTING)	765,417	0.0906084479	69,353	696,064	4,902,289	9,804,578	14,706,868	<b>19,609,157</b>	1,058,902	18,550,255	<b>19,609,157</b>
TOTAL AVAILABLE INCREMENT		62,990,978		16,962,743	46,028,235	324,171,158	648,342,313	972,513,472	<b>1,296,684,630</b>	70,021,446	1,226,663,184	<b>1,296,684,630</b>

EIFD Tax Increment Estimates - 45 Year Term  
West Sonoma County  
Based on FY 2022-23 Certified Assessed Values

EIFD Base Year (FY22-23) Taxable Values **11,653,769,317**

Scenario 2:  
3% Annual Property Tax Growth Assumption

Tax Code	Affected Taxing Agencies	Base Year		Base Year		45 Year Term - Tax Increment Estimate				Timeline of Estimated Tax Increment		
		Share of Tax Revenue	ERAF Factor	ERAF Shift	Share of Tax Revenue	Commitment of Tax Increment				RDA	Post-RDA	100%
		(Pre-ERAF)			(Post-ERAF)	25%	50%	75%	100%	Years 1-11	Years 12-45	Increment
01200	COUNTY GENERAL	44,126,446	0.3314985406	14,627,852	29,498,593	370,603,052	741,206,104	1,111,809,156	<b>1,482,412,208</b>	69,911,395	1,412,500,813	<b>1,482,412,208</b>
01300	COUNTY LIBRARY	2,954,457	0.0000000000	-	2,954,457	37,118,070	74,236,140	111,354,209	<b>148,472,279</b>	7,002,036	141,470,243	<b>148,472,279</b>
03000	GREEN VALLEY CEMETERY	17,563	0.1778604332	3,124	14,440	181,410	362,820	544,230	<b>725,640</b>	34,222	691,419	<b>725,640</b>
03700	BODEGA BAY FIRE	3,038	0.1441415235	438	2,600	32,664	65,328	97,991	<b>130,655</b>	6,162	124,494	<b>130,655</b>
04100	GRATON FIRE	1,044,724	0.0949383617	99,184	945,539	11,879,202	23,758,404	35,637,606	<b>47,516,808</b>	2,240,919	45,275,889	<b>47,516,808</b>
04500	MONTE RIO FIRE	599,845	0.0154180277	9,248	590,597	7,419,913	14,839,827	22,259,740	<b>29,679,653</b>	1,399,709	28,279,944	<b>29,679,653</b>
05400	GOLD RIDGE FIRE	1,976,411	0.0688480553	136,072	1,840,339	23,120,937	46,241,874	69,362,810	<b>92,483,747</b>	4,361,586	88,122,162	<b>92,483,747</b>
05500	RANCHO ADOBE FIRE	39,566	0.0110643002	438	39,128	491,587	983,173	1,474,760	<b>1,966,346</b>	92,734	1,873,612	<b>1,966,346</b>
05600	TIMBER COVE FIRE	207,225	0.1807507804	37,456	169,769	2,132,880	4,265,759	6,398,639	<b>8,531,518</b>	402,351	8,129,167	<b>8,531,518</b>
05800	NORTH SONOMA COAST FIRE	3,072,918	0.4585692479	1,409,146	1,663,772	20,902,663	41,805,326	62,707,988	<b>83,610,651</b>	3,943,125	79,667,526	<b>83,610,651</b>
05900	SONOMA COUNTY FIRE DISTRICT	3,117,305	0.0637944813	198,867	2,918,438	36,665,543	73,331,086	109,996,628	<b>146,662,171</b>	6,916,671	139,745,501	<b>146,662,171</b>
06000	GEN #1 SOCO WATER AGENCY	1,189,532	0.0828453614	98,547	1,090,985	13,706,496	27,412,993	41,119,489	<b>54,825,986</b>	2,585,624	52,240,362	<b>54,825,986</b>
06100	SPRING LAKE PARK SCWA	383,760	0.0828574114	31,797	351,963	4,421,851	8,843,703	13,265,554	<b>17,687,406</b>	834,148	16,853,258	<b>17,687,406</b>
06200	FLOOD ZN 1A LAGUNA-MARK WEST	540,285	0.0000000000	-	540,285	6,787,825	13,575,650	20,363,475	<b>27,151,300</b>	1,280,471	25,870,830	<b>27,151,300</b>
06500	FLOOD ZN 5A LOWER RUSSIAN RIVER	259,046	0.0000000000	-	259,046	3,254,500	6,508,999	9,763,499	<b>13,017,998</b>	613,936	12,404,062	<b>13,017,998</b>
06600	FLOOD ZN 8A SOUTH COASTAL	77,635	0.0000000000	-	77,635	975,361	1,950,722	2,926,084	<b>3,901,445</b>	183,994	3,717,451	<b>3,901,445</b>
10000	MARIN/SONOMA MOSQUITO	203,591	0.0000000000	-	203,591	2,557,796	5,115,592	7,673,388	<b>10,231,184</b>	482,508	9,748,676	<b>10,231,184</b>
10500	BITTNER LANE PERM RD	3,727	0.1215195343	453	3,274	41,129	82,258	123,386	<b>164,515</b>	7,759	156,756	<b>164,515</b>
10700	MIRABEL HGHT PERM RD	2,378	0.1607466611	382	1,996	25,078	50,156	75,234	<b>100,311</b>	4,731	95,581	<b>100,311</b>
10800	MONTE ROSA D#1 PERM RD	4,121	0.1506546299	621	3,500	43,969	87,937	131,906	<b>175,874</b>	8,294	167,580	<b>175,874</b>
10900	PEAKS PIKE PERM RD	6,399	0.0778282582	498	5,901	74,139	148,277	222,416	<b>296,554</b>	13,986	282,569	<b>296,554</b>
11500	BAY AREA AIR QUALITY MGMT	138,571	0.0000000000	-	138,571	1,740,926	3,481,853	5,222,779	<b>6,963,705</b>	328,412	6,635,293	<b>6,963,705</b>
11600	N SOCO AIR POLLUTION CONTROL	91,090	0.3453834780	31,461	59,629	749,140	1,498,281	2,247,421	<b>2,996,561</b>	141,319	2,855,242	<b>2,996,561</b>
12000	CAMP MEEKER REC & PARK	124,404	0.1522479001	18,940	105,464	1,324,989	2,649,978	3,974,968	<b>5,299,957</b>	249,949	5,050,008	<b>5,299,957</b>
12200	MONTE RIO REC & PARK	303,314	0.0869320582	26,368	276,946	3,479,388	6,958,775	10,438,163	<b>13,917,551</b>	656,359	13,261,191	<b>13,917,551</b>
12300	RUSSIAN RIVER REC & PARK	540,116	0.0632649570	34,170	505,945	6,356,398	12,712,797	19,069,195	<b>25,425,594</b>	1,199,085	24,226,508	<b>25,425,594</b>
13000	GOLD RIDGE RCD	30,542	0.1764556173	5,389	25,153	316,007	632,015	948,022	<b>1,264,029</b>	59,612	1,204,417	<b>1,264,029</b>
13200	SONOMA RCD	4,815	0.1131833957	545	4,270	53,647	107,294	160,941	<b>214,588</b>	10,120	204,468	<b>214,588</b>
13500	CAZADERO CSD	363,641	0.1077133235	39,169	324,472	4,076,475	8,152,951	12,229,426	<b>16,305,902</b>	768,996	15,536,906	<b>16,305,902</b>
13700	OCCIDENTAL CSD ZN1	57,343	0.3996765530	22,919	34,425	432,490	864,979	1,297,469	<b>1,729,958</b>	81,586	1,648,373	<b>1,729,958</b>
13800	OCCIDENTAL CSD ZN2 FIRE	294,462	-0.1373427764	(40,442)	334,905	4,207,547	8,415,093	12,622,640	<b>16,830,187</b>	793,721	16,036,465	<b>16,830,187</b>
14000	FORESTVILLE WATER	327,392	0.3991720751	130,686	196,706	2,471,298	4,942,597	7,413,895	<b>9,885,194</b>	466,191	9,419,003	<b>9,885,194</b>
15000	BODEGA BAY PUBLIC UTILITY	3,136	0.3999881765	1,254	1,881	23,638	47,275	70,913	<b>94,550</b>	4,459	90,091	<b>94,550</b>
17200	CSA#40 FIRE SERVICES	116,765	-0.2671394999	(31,193)	147,957	1,858,849	3,717,699	5,576,548	<b>7,435,397</b>	350,658	7,084,740	<b>7,435,397</b>
17300	CSA #41 (MULTI SVC - LIGHTING)	765,417	0.0906084479	69,353	696,064	8,744,935	17,489,869	26,234,804	<b>34,979,739</b>	1,649,664	33,330,075	<b>34,979,739</b>
TOTAL AVAILABLE INCREMENT		62,990,978		16,962,743	46,028,235	578,271,792	1,156,543,584	1,734,815,372	<b>2,313,087,162</b>	109,086,494	2,204,000,669	<b>2,313,087,162</b>

EIFD Tax Increment Estimates - 45 Year Term  
West Sonoma County  
Based on FY 2022-23 Certified Assessed Values

EIFD Base Year (FY22-23) Taxable Values **11,653,769,317**

Scenario 3:  
5% Annual Property Tax Growth Assumption

Tax Code	Affected Taxing Agencies	Base Year Share of Tax Revenue		Base Year Share of Tax Revenue		45 Year Term - Tax Increment Estimate				Timeline of Estimated Tax Increment		
		(Pre-ERAF)	ERAF Factor	ERAF Shift	(Post-ERAF)	Commitment of Tax Increment				RDA	Post-RDA	100%
						25%	50%	75%	100%	Years 1-11	Years 12-45	Increment
01200	COUNTY GENERAL	44,126,446	0.3314985406	14,627,852	29,498,593	901,469,885	1,802,939,770	2,704,409,654	<b>3,605,879,539</b>	125,866,150	3,480,013,389	<b>3,605,879,539</b>
01300	COUNTY LIBRARY	2,954,457	0.0000000000	-	2,954,457	90,287,497	180,574,995	270,862,492	<b>361,149,989</b>	12,606,233	348,543,756	<b>361,149,989</b>
03000	GREEN VALLEY CEMETERY	17,563	0.1778604332	3,124	14,440	441,270	882,540	1,323,810	<b>1,765,080</b>	61,612	1,703,469	<b>1,765,080</b>
03700	BODEGA BAY FIRE	3,038	0.1441415235	438	2,600	79,453	158,905	238,358	<b>317,811</b>	11,093	306,717	<b>317,811</b>
04100	GRATON FIRE	1,044,724	0.0949383617	99,184	945,539	28,895,452	57,790,905	86,686,357	<b>115,581,809</b>	4,034,477	111,547,332	<b>115,581,809</b>
04500	MONTE RIO FIRE	599,845	0.0154180277	9,248	590,597	18,048,497	36,096,994	54,145,491	<b>72,193,988</b>	2,519,990	69,673,998	<b>72,193,988</b>
05400	GOLD RIDGE FIRE	1,976,411	0.0688480553	136,072	1,840,339	56,240,303	112,480,606	168,720,910	<b>224,961,213</b>	7,852,454	217,108,759	<b>224,961,213</b>
05500	RANCHO ADOBE FIRE	39,566	0.0110643002	438	39,128	1,195,756	2,391,512	3,587,268	<b>4,783,024</b>	166,955	4,616,069	<b>4,783,024</b>
05600	TIMBER COVE FIRE	207,225	0.1807507804	37,456	169,769	5,188,103	10,376,205	15,564,308	<b>20,752,411</b>	724,380	20,028,031	<b>20,752,411</b>
05800	NORTH SONOMA COAST FIRE	3,072,918	0.4585692479	1,409,146	1,663,772	50,844,484	101,688,968	152,533,453	<b>203,377,937</b>	7,099,072	196,278,865	<b>203,377,937</b>
05900	SONOMA COUNTY FIRE DISTRICT	3,117,305	0.0637944813	198,867	2,918,438	89,186,750	178,373,501	267,560,251	<b>356,747,001</b>	12,452,543	344,294,458	<b>356,747,001</b>
06000	GEN #1 SOCO WATER AGENCY	1,189,532	0.0828453614	98,547	1,090,985	33,340,237	66,680,474	100,020,711	<b>133,360,948</b>	4,655,072	128,705,876	<b>133,360,948</b>
06100	SPRING LAKE PARK SCWA	383,760	0.0828574114	31,797	351,963	10,755,890	21,511,779	32,267,669	<b>43,023,559</b>	1,501,772	41,521,787	<b>43,023,559</b>
06200	FLOOD ZN 1A LAGUNA-MARK WEST	540,285	0.0000000000	-	540,285	16,510,980	33,021,961	49,532,941	<b>66,043,922</b>	2,305,317	63,738,605	<b>66,043,922</b>
06500	FLOOD ZN 5A LOWER RUSSIAN RIVER	259,046	0.0000000000	-	259,046	7,916,377	15,832,753	23,749,130	<b>31,665,506</b>	1,105,310	30,560,196	<b>31,665,506</b>
06600	FLOOD ZN 8A SOUTH COASTAL	77,635	0.0000000000	-	77,635	2,372,508	4,745,017	7,117,525	<b>9,490,034</b>	331,257	9,158,777	<b>9,490,034</b>
10000	MARIN/SONOMA MOSQUITO	203,591	0.0000000000	-	203,591	6,221,686	12,443,373	18,665,059	<b>24,886,746</b>	868,692	24,018,054	<b>24,886,746</b>
10500	BITTNER LANE PERM RD	3,727	0.1215195343	453	3,274	100,043	200,085	300,128	<b>400,171</b>	13,968	386,202	<b>400,171</b>
10700	MIRABEL HGHT PERM RD	2,378	0.1607466611	382	1,996	61,000	122,001	183,001	<b>244,002</b>	8,517	235,485	<b>244,002</b>
10800	MONTE ROSA D#1 PERM RD	4,121	0.1506546299	621	3,500	106,950	213,901	320,851	<b>427,802</b>	14,933	412,869	<b>427,802</b>
10900	PEAKS PIKE PERM RD	6,399	0.0778282582	498	5,901	180,339	360,677	541,016	<b>721,354</b>	25,180	696,175	<b>721,354</b>
11500	BAY AREA AIR QUALITY MGMT	138,571	0.0000000000	-	138,571	4,234,700	8,469,399	12,704,099	<b>16,938,799</b>	591,262	16,347,536	<b>16,938,799</b>
11600	N SOCO AIR POLLUTION CONTROL	91,090	0.3453834780	31,461	59,629	1,822,239	3,644,478	5,466,718	<b>7,288,957</b>	254,427	7,034,530	<b>7,288,957</b>
12000	CAMP MEEKER REC & PARK	124,404	0.1522479001	18,940	105,464	3,222,957	6,445,913	9,668,870	<b>12,891,827</b>	450,000	12,441,827	<b>12,891,827</b>
12200	MONTE RIO REC & PARK	303,314	0.0869320582	26,368	276,946	8,463,403	16,926,806	25,390,209	<b>33,853,612</b>	1,181,688	32,671,924	<b>33,853,612</b>
12300	RUSSIAN RIVER REC & PARK	540,116	0.0632649570	34,170	505,945	15,461,561	30,923,122	46,384,683	<b>61,846,244</b>	2,158,793	59,687,451	<b>61,846,244</b>
13000	GOLD RIDGE RCD	30,542	0.1764556173	5,389	25,153	768,669	1,537,338	2,306,007	<b>3,074,676</b>	107,324	2,967,352	<b>3,074,676</b>
13200	SONOMA RCD	4,815	0.1131833957	545	4,270	130,493	260,985	391,478	<b>521,971</b>	18,220	503,751	<b>521,971</b>
13500	CAZADERO CSD	363,641	0.1077133235	39,169	324,472	9,915,784	19,831,568	29,747,351	<b>39,663,135</b>	1,384,474	38,278,661	<b>39,663,135</b>
13700	OCCIDENTAL CSD ZN1	57,343	0.3996765530	22,919	34,425	1,052,005	2,104,010	3,156,016	<b>4,208,021</b>	146,884	4,061,137	<b>4,208,021</b>
13800	OCCIDENTAL CSD ZN2 FIRE	294,462	-0.1373427764	(40,442)	334,905	10,234,608	20,469,215	30,703,823	<b>40,938,430</b>	1,428,989	39,509,441	<b>40,938,430</b>
14000	FORESTVILLE WATER	327,392	0.3991720751	130,686	196,706	6,011,287	12,022,574	18,033,861	<b>24,045,148</b>	839,315	23,205,833	<b>24,045,148</b>
15000	BODEGA BAY PUBLIC UTILITY	3,136	0.3999881765	1,254	1,881	57,496	114,992	172,488	<b>229,984</b>	8,028	221,956	<b>229,984</b>
17200	CSA#40 FIRE SERVICES	116,765	-0.2671394999	(31,193)	147,957	4,521,542	9,043,083	13,564,625	<b>18,086,166</b>	631,312	17,454,854	<b>18,086,166</b>
17300	CSA #41 (MULTI SVC - LIGHTING)	765,417	0.0906084479	69,353	696,064	21,271,533	42,543,066	63,814,599	<b>85,086,132</b>	2,970,000	82,116,132	<b>85,086,132</b>
TOTAL AVAILABLE INCREMENT		62,990,978		16,962,743	46,028,235	1,406,611,737	2,813,223,471	4,219,835,210	<b>5,626,446,948</b>	196,395,694	5,430,051,253	<b>5,626,446,948</b>

Notes:

- 1) For this presentation, only tax increment from County General and special districts is included. Special Districts may voluntarily participate and schools are prohibited from participation.
- 2) Analysis based on West Sonoma County Union High School District Boundary, excluding City TRAs, and includes Point Arena Joint High School District.
- 3) FY22-23 ERAF Shift factors were used for estimating ERAF shift amounts.
- 4) Estimates include applicable Russian River redevelopment projects receiving tax increment in portions of the boundary through FY34-35.
- 5) Estimates do not include residual distributions to the County resulting from redevelopment dissolution.
- 6) Secured Net Values Only, does not include HOPTR or Unsecured

Prepared by: Sonoma County Auditor-Controller-Treasurer-Tax Collector's Office, Property Tax Division  
6/29/2023

EIFD Tax Increment Estimates - 30 Year Term  
 West Sonoma County  
 Based on FY 2022-23 Certified Assessed Values

EIFD Base Year (FY22-23) Taxable Values **11,653,769,317**

Scenario 1:  
 2% Annual Property Tax Growth Assumption

Tax Code	Affected Taxing Agencies	Base Year Share of Tax Revenue		ERAF Shift	Base Year Share of Tax Revenue (Post-ERAF)	30 Year Term - Tax Increment Estimate				Timeline of Estimated Tax Increment		
		(Pre-ERAF)	ERAF Factor			Commitment of Tax Increment				RDA Years 1-11	Post-RDA Years 12-30	100% Increment
						25%	50%	75%	100%			
01200	COUNTY GENERAL	44,126,446	0.3314985406	14,627,852	29,498,593	82,746,363	165,492,726	248,239,089	<b>330,985,452</b>	44,875,372	286,110,080	<b>330,985,452</b>
01300	COUNTY LIBRARY	2,954,457	0.0000000000	-	2,954,457	8,287,534	16,575,067	24,862,601	<b>33,150,135</b>	4,494,532	28,655,603	<b>33,150,135</b>
03000	GREEN VALLEY CEMETERY	17,563	0.1778604332	3,124	14,440	40,505	81,009	121,514	<b>162,018</b>	21,967	140,051	<b>162,018</b>
03700	BODEGA BAY FIRE	3,038	0.1441415235	438	2,600	7,293	14,586	21,879	<b>29,172</b>	3,955	25,217	<b>29,172</b>
04100	GRATON FIRE	1,044,724	0.0949383617	99,184	945,539	2,652,328	5,304,656	7,956,984	<b>10,609,311</b>	1,438,422	9,170,889	<b>10,609,311</b>
04500	MONTE RIO FIRE	599,845	0.0154180277	9,248	590,597	1,656,680	3,313,361	4,970,041	<b>6,626,721</b>	898,458	5,728,263	<b>6,626,721</b>
05400	GOLD RIDGE FIRE	1,976,411	0.0688480553	136,072	1,840,339	5,162,325	10,324,650	15,486,975	<b>20,649,300</b>	2,799,655	17,849,645	<b>20,649,300</b>
05500	RANCHO ADOBE FIRE	39,566	0.0110643002	438	39,128	109,759	219,518	329,277	<b>439,036</b>	59,525	379,511	<b>439,036</b>
05600	TIMBER COVE FIRE	207,225	0.1807507804	37,456	169,769	476,219	952,437	1,428,656	<b>1,904,874</b>	258,265	1,646,609	<b>1,904,874</b>
05800	NORTH SONOMA COAST FIRE	3,072,918	0.4585692479	1,409,146	1,663,772	4,667,040	9,334,080	14,001,120	<b>18,668,160</b>	2,531,050	16,137,110	<b>18,668,160</b>
05900	SONOMA COUNTY FIRE DISTRICT	3,117,305	0.0637944813	198,867	2,918,438	8,186,496	16,372,991	24,559,487	<b>32,745,983</b>	4,439,736	28,306,246	<b>32,745,983</b>
06000	GEN #1 SOCO WATER AGENCY	1,189,532	0.0828453614	98,547	1,090,985	3,060,317	6,120,634	9,180,950	<b>12,241,267</b>	1,659,684	10,581,583	<b>12,241,267</b>
06100	SPRING LAKE PARK SCWA	383,760	0.0828574114	31,797	351,963	987,288	1,974,577	2,961,865	<b>3,949,154</b>	535,431	3,413,723	<b>3,949,154</b>
06200	FLOOD ZN 1A LAGUNA-MARK WEST	540,285	0.0000000000	-	540,285	1,515,551	3,031,102	4,546,653	<b>6,062,204</b>	821,920	5,240,284	<b>6,062,204</b>
06500	FLOOD ZN 5A LOWER RUSSIAN RIVER	259,046	0.0000000000	-	259,046	726,648	1,453,296	2,179,944	<b>2,906,592</b>	394,079	2,512,513	<b>2,906,592</b>
06600	FLOOD ZN 8A SOUTH COASTAL	77,635	0.0000000000	-	77,635	217,774	435,547	653,321	<b>871,095</b>	118,104	752,991	<b>871,095</b>
10000	MARIN/SONOMA MOSQUITO	203,591	0.0000000000	-	203,591	571,092	1,142,184	1,713,275	<b>2,284,367</b>	309,717	1,974,650	<b>2,284,367</b>
10500	BITTNER LANE PERM RD	3,727	0.1215195343	453	3,274	9,183	18,366	27,549	<b>36,732</b>	4,980	31,752	<b>36,732</b>
10700	MIRABEL HGHT PERM RD	2,378	0.1607466611	382	1,996	5,599	11,198	16,798	<b>22,397</b>	3,037	19,360	<b>22,397</b>
10800	MONTE ROSA D#1 PERM RD	4,121	0.1506546299	621	3,500	9,817	19,634	29,451	<b>39,268</b>	5,324	33,944	<b>39,268</b>
10900	PEAKS PIKE PERM RD	6,399	0.0778282582	498	5,901	16,553	33,107	49,660	<b>66,213</b>	8,977	57,236	<b>66,213</b>
11500	BAY AREA AIR QUALITY MGMT	138,571	0.0000000000	-	138,571	388,705	777,410	1,166,115	<b>1,554,821</b>	210,804	1,344,016	<b>1,554,821</b>
11600	N SOCO AIR POLLUTION CONTROL	91,090	0.3453834780	31,461	59,629	167,264	334,528	501,793	<b>669,057</b>	90,711	578,345	<b>669,057</b>
12000	CAMP MEEKER REC & PARK	124,404	0.1522479001	18,940	105,464	295,837	591,674	887,511	<b>1,183,347</b>	160,440	1,022,908	<b>1,183,347</b>
12200	MONTE RIO REC & PARK	303,314	0.0869320582	26,368	276,946	776,860	1,553,720	2,330,580	<b>3,107,440</b>	421,310	2,686,130	<b>3,107,440</b>
12300	RUSSIAN RIVER REC & PARK	540,116	0.0632649570	34,170	505,945	1,419,224	2,838,449	4,257,673	<b>5,676,898</b>	769,680	4,907,218	<b>5,676,898</b>
13000	GOLD RIDGE RCD	30,542	0.1764556173	5,389	25,153	70,556	141,113	211,669	<b>282,226</b>	38,265	243,961	<b>282,226</b>
13200	SONOMA RCD	4,815	0.1131833957	545	4,270	11,978	23,956	35,934	<b>47,912</b>	6,496	41,416	<b>47,912</b>
13500	CAZADERO CSD	363,641	0.1077133235	39,169	324,472	910,175	1,820,349	2,730,524	<b>3,640,698</b>	493,610	3,147,088	<b>3,640,698</b>
13700	OCCIDENTAL CSD ZN1	57,343	0.3996765530	22,919	34,425	96,564	193,128	289,692	<b>386,256</b>	52,369	333,887	<b>386,256</b>
13800	OCCIDENTAL CSD ZN2 FIRE	294,462	-0.1373427764	(40,442)	334,905	939,440	-1,378,879	2,818,319	<b>3,757,758</b>	509,481	3,248,277	<b>3,757,758</b>
14000	FORESTVILLE WATER	327,392	0.3991720751	130,686	196,706	551,779	1,103,558	1,655,337	<b>2,207,117</b>	299,243	1,907,873	<b>2,207,117</b>
15000	BODEGA BAY PUBLIC UTILITY	3,136	0.3999881765	1,254	1,881	5,278	10,555	15,833	<b>21,111</b>	2,862	18,248	<b>21,111</b>
17200	CSA#40 FIRE SERVICES	116,765	-0.2671394999	(31,193)	147,957	415,035	830,069	1,245,104	<b>1,660,138</b>	225,083	1,435,055	<b>1,660,138</b>
17300	CSA #41 (MULTI SVC - LIGHTING)	765,417	0.0906084479	69,353	696,064	1,952,524	3,905,049	5,857,573	<b>7,810,098</b>	1,058,902	6,751,196	<b>7,810,098</b>
<b>TOTAL AVAILABLE INCREMENT</b>		<b>62,990,978</b>		<b>16,962,743</b>	<b>46,028,235</b>	<b>129,113,582</b>	<b>258,227,164</b>	<b>387,340,745</b>	<b>516,454,327</b>	<b>70,021,446</b>	<b>446,432,881</b>	<b>516,454,327</b>

EIFD Tax Increment Estimates - 30 Year Term  
 West Sonoma County  
 Based on FY 2022-23 Certified Assessed Values

EIFD Base Year (FY22-23) Taxable Values **11,653,769,317**

Scenario 2:  
 3% Annual Property Tax Growth Assumption

Tax Code	Affected Taxing Agencies	Base Year Share of Tax Revenue		Base Year Shift	Base Year Share of Tax Revenue (Post-ERAF)	30 Year Term - Tax Increment Estimate				Timeline of Estimated Tax Increment		
		(Pre-ERAF)	ERAF Factor			Commitment of Tax Increment				RDA Years 1-11	Post-RDA Years 12-30	100% Increment
						25%	50%	75%	100%			
01200	COUNTY GENERAL	44,126,446	0.3314985406	14,627,852	29,498,593	138,310,634	276,621,267	414,931,901	553,242,534	69,911,395	483,331,140	553,242,534
01300	COUNTY LIBRARY	2,954,457	0.0000000000	-	2,954,457	13,852,621	27,705,243	41,557,864	55,410,485	7,002,036	48,408,449	55,410,485
03000	GREEN VALLEY CEMETERY	17,563	0.1778604332	3,124	14,440	67,703	135,406	203,109	270,812	34,222	236,590	270,812
03700	BODEGA BAY FIRE	3,038	0.1441415235	438	2,600	12,190	24,381	36,571	48,761	6,162	42,599	48,761
04100	GRATON FIRE	1,044,724	0.0949383617	99,184	945,539	4,433,369	8,866,737	13,300,106	17,733,475	2,240,919	15,492,555	17,733,475
04500	MONTE RIO FIRE	599,845	0.0154180277	9,248	590,597	2,769,143	5,538,286	8,307,430	11,076,573	1,399,709	9,676,864	11,076,573
05400	GOLD RIDGE FIRE	1,976,411	0.0688480553	136,072	1,840,339	8,628,832	17,257,664	25,886,496	34,515,327	4,361,586	30,153,742	34,515,327
05500	RANCHO ADOBE FIRE	39,566	0.0110643002	438	39,128	183,462	366,924	550,387	733,849	92,734	641,115	733,849
05600	TIMBER COVE FIRE	207,225	0.1807507804	37,456	169,769	796,000	1,592,000	2,387,999	3,183,999	402,351	2,781,648	3,183,999
05800	NORTH SONOMA COAST FIRE	3,072,918	0.4585692479	1,409,146	1,663,772	7,800,963	15,601,925	23,402,888	31,203,850	3,943,125	27,260,725	31,203,850
05900	SONOMA COUNTY FIRE DISTRICT	3,117,305	0.0637944813	198,867	2,918,438	13,683,736	27,367,473	41,051,209	54,734,946	6,916,671	47,818,275	54,734,946
06000	GEN #1 SOCO WATER AGENCY	1,189,532	0.0828453614	98,547	1,090,985	5,115,323	10,230,645	15,345,968	20,461,291	2,585,624	17,875,666	20,461,291
06100	SPRING LAKE PARK SCWA	383,760	0.0828574114	31,797	351,963	1,650,254	3,300,508	4,950,761	6,601,015	834,148	5,766,867	6,601,015
06200	FLOOD ZN 1A LAGUNA-MARK WEST	540,285	0.0000000000	-	540,285	2,533,245	5,066,490	7,599,735	10,132,981	1,280,471	8,852,510	10,132,981
06500	FLOOD ZN 5A LOWER RUSSIAN RIVER	259,046	0.0000000000	-	259,046	1,214,593	2,429,186	3,643,779	4,858,372	613,936	4,244,436	4,858,372
06600	FLOOD ZN 8A SOUTH COASTAL	77,635	0.0000000000	-	77,635	364,009	728,018	1,092,027	1,456,036	183,994	1,272,041	1,456,036
10000	MARIN/SONOMA MOSQUITO	203,591	0.0000000000	-	203,591	954,580	1,909,161	2,863,741	3,818,322	482,508	3,335,813	3,818,322
10500	BITTNER LANE PERM RD	3,727	0.1215195343	453	3,274	15,349	30,699	46,048	61,398	7,759	53,639	61,398
10700	MIRABEL HGHT PERM RD	2,378	0.1607466611	382	1,996	9,359	18,718	28,078	37,437	4,731	32,706	37,437
10800	MONTE ROSA D#1 PERM RD	4,121	0.1506546299	621	3,500	16,409	32,818	49,228	65,637	8,294	57,343	65,637
10900	PEAKS PIKE PERM RD	6,399	0.0778282582	498	5,901	27,669	55,338	83,007	110,675	13,986	96,690	110,675
11500	BAY AREA AIR QUALITY MGMT	138,571	0.0000000000	-	138,571	649,721	1,299,442	1,949,163	2,598,884	328,412	2,270,472	2,598,884
11600	N SOCO AIR POLLUTION CONTROL	91,090	0.3453834780	31,461	59,629	279,582	559,165	838,747	1,118,329	141,319	977,010	1,118,329
12000	CAMP MEEKER REC & PARK	124,404	0.1522479001	18,940	105,464	494,492	988,983	1,483,475	1,977,966	249,949	1,728,018	1,977,966
12200	MONTE RIO REC & PARK	303,314	0.0869320582	26,368	276,946	1,298,522	2,597,044	3,895,567	5,194,089	656,359	4,537,730	5,194,089
12300	RUSSIAN RIVER REC & PARK	540,116	0.0632649570	34,170	505,945	2,372,235	4,744,470	7,116,705	9,488,940	1,199,085	8,289,854	9,488,940
13000	GOLD RIDGE RCD	30,542	0.1764556173	5,389	25,153	117,935	235,871	353,806	471,741	59,612	412,129	471,741
13200	SONOMA RCD	4,815	0.1131833957	545	4,270	20,021	40,042	60,064	80,085	10,120	69,965	80,085
13500	CAZADERO CSD	363,641	0.1077133235	39,169	324,472	1,521,358	3,042,716	4,564,074	6,085,432	768,996	5,316,436	6,085,432
13700	OCCIDENTAL CSD ZN1	57,343	0.3996765530	22,919	34,425	161,407	322,814	484,221	645,628	81,586	564,042	645,628
13800	OCCIDENTAL CSD ZN2 FIRE	294,462	-0.1373427764	(40,442)	334,905	1,570,274	3,140,549	4,710,823	6,281,097	793,721	5,487,376	6,281,097
14000	FORESTVILLE WATER	327,392	0.3991720751	130,686	196,706	922,299	1,844,598	2,766,897	3,689,196	466,191	3,223,005	3,689,196
15000	BODEGA BAY PUBLIC UTILITY	3,136	0.3999881765	1,254	1,881	8,822	17,643	26,465	35,287	4,459	30,828	35,287
17200	CSA#40 FIRE SERVICES	116,765	-0.2671394999	(31,193)	147,957	693,730	1,387,461	2,081,191	2,774,922	350,658	2,424,264	2,774,922
17300	CSA #41 (MULTI SVC - LIGHTING)	765,417	0.0906084479	69,353	696,064	3,263,647	6,527,293	9,790,940	13,054,587	1,649,664	11,404,923	13,054,587
<b>TOTAL AVAILABLE INCREMENT</b>		<b>62,990,978</b>		<b>16,962,743</b>	<b>46,028,235</b>	<b>215,813,490</b>	<b>431,626,978</b>	<b>647,440,468</b>	<b>863,253,957</b>	<b>109,086,494</b>	<b>754,167,464</b>	<b>863,253,957</b>

EIFD Tax Increment Estimates - 30 Year Term  
West Sonoma County  
Based on FY 2022-23 Certified Assessed Values

EIFD Base Year (FY22-23) Taxable Values **11,653,769,317**

Scenario 3:  
5% Annual Property Tax Growth Assumption

Tax Code	Affected Taxing Agencies	Base Year Share of Tax Revenue		Base Year Share of Tax Revenue		30 Year Term - Tax Increment Estimate				Timeline of Estimated Tax Increment		
		(Pre-ERAF)	ERAF Factor	ERAF Shift	(Post-ERAF)	Commitment of Tax Increment				RDA	Post-RDA	100%
						25%	50%	75%	100%	Years 1-11	Years 12-30	Increment
01200	COUNTY GENERAL	44,126,446	0.3314985406	14,627,852	29,498,593	289,931,789	579,863,579	869,795,368	<b>1,159,727,158</b>	125,866,150	1,033,861,008	<b>1,159,727,158</b>
01300	COUNTY LIBRARY	2,954,457	0.0000000000	-	2,954,457	29,038,370	58,076,739	87,115,109	<b>116,153,478</b>	12,606,233	103,547,245	<b>116,153,478</b>
03000	GREEN VALLEY CEMETERY	17,563	0.1778604332	3,124	14,440	141,922	283,844	425,765	<b>567,687</b>	61,612	506,076	<b>567,687</b>
03700	BODEGA BAY FIRE	3,038	0.1441415235	438	2,600	25,554	51,107	76,661	<b>102,215</b>	11,093	91,121	<b>102,215</b>
04100	GRATON FIRE	1,044,724	0.0949383617	99,184	945,539	9,293,389	18,586,778	27,880,167	<b>37,173,555</b>	4,034,477	33,139,079	<b>37,173,555</b>
04500	MONTE RIO FIRE	599,845	0.0154180277	9,248	590,597	5,804,778	11,609,557	17,414,335	<b>23,219,114</b>	2,519,990	20,699,124	<b>23,219,114</b>
05400	GOLD RIDGE FIRE	1,976,411	0.0688480553	136,072	1,840,339	18,088,072	36,176,143	54,264,215	<b>72,352,286</b>	7,852,454	64,499,833	<b>72,352,286</b>
05500	RANCHO ADOBE FIRE	39,566	0.0110643002	438	39,128	384,580	769,161	1,153,741	<b>1,538,322</b>	166,955	1,371,366	<b>1,538,322</b>
05600	TIMBER COVE FIRE	207,225	0.1807507804	37,456	169,769	1,668,604	3,337,207	5,005,811	<b>6,674,414</b>	724,380	5,950,035	<b>6,674,414</b>
05800	NORTH SONOMA COAST FIRE	3,072,918	0.4585692479	1,409,146	1,663,772	16,352,662	32,705,324	49,057,986	<b>65,410,648</b>	7,099,072	58,311,576	<b>65,410,648</b>
05900	SONOMA COUNTY FIRE DISTRICT	3,117,305	0.0637944813	198,867	2,918,438	28,684,346	57,368,692	86,053,038	<b>114,737,384</b>	12,452,543	102,284,841	<b>114,737,384</b>
06000	GEN #1 SOCO WATER AGENCY	1,189,532	0.0828453614	98,547	1,090,985	10,722,926	21,445,851	32,168,777	<b>42,891,703</b>	4,655,072	38,236,631	<b>42,891,703</b>
06100	SPRING LAKE PARK SCWA	383,760	0.0828574114	31,797	351,963	3,459,322	6,918,643	10,377,965	<b>13,837,287</b>	1,501,772	12,335,515	<b>13,837,287</b>
06200	FLOOD ZN 1A LAGUNA-MARK WEST	540,285	0.0000000000	-	540,285	5,310,281	10,620,561	15,930,842	<b>21,241,122</b>	2,305,317	18,935,806	<b>21,241,122</b>
06500	FLOOD ZN 5A LOWER RUSSIAN RIVER	259,046	0.0000000000	-	259,046	2,546,074	5,092,148	7,638,223	<b>10,184,297</b>	1,105,310	9,078,987	<b>10,184,297</b>
06600	FLOOD ZN 8A SOUTH COASTAL	77,635	0.0000000000	-	77,635	763,049	1,526,098	2,289,147	<b>3,052,196</b>	331,257	2,720,938	<b>3,052,196</b>
10000	MARIN/SONOMA MOSQUITO	203,591	0.0000000000	-	203,591	2,001,026	4,002,052	6,003,078	<b>8,004,104</b>	868,692	7,135,412	<b>8,004,104</b>
10500	BITTNER LANE PERM RD	3,727	0.1215195343	453	3,274	32,176	64,352	96,527	<b>128,703</b>	13,968	114,735	<b>128,703</b>
10700	MIRABEL HGHT PERM RD	2,378	0.1607466611	382	1,996	19,619	39,238	58,857	<b>78,476</b>	8,517	69,959	<b>78,476</b>
10800	MONTE ROSA D#1 PERM RD	4,121	0.1506546299	621	3,500	34,398	68,795	103,193	<b>137,590</b>	14,933	122,657	<b>137,590</b>
10900	PEAKS PIKE PERM RD	6,399	0.0778282582	498	5,901	58,001	116,002	174,002	<b>232,003</b>	25,180	206,824	<b>232,003</b>
11500	BAY AREA AIR QUALITY MGMT	138,571	0.0000000000	-	138,571	1,361,969	2,723,938	4,085,907	<b>5,447,876</b>	591,262	4,856,614	<b>5,447,876</b>
11600	N SOCO AIR POLLUTION CONTROL	91,090	0.3453834780	31,461	59,629	586,071	1,172,141	1,758,212	<b>2,344,283</b>	254,427	2,089,856	<b>2,344,283</b>
12000	CAMP MEEKER REC & PARK	124,404	0.1522479001	18,940	105,464	1,036,571	2,073,142	3,109,713	<b>4,146,284</b>	450,000	3,696,284	<b>4,146,284</b>
12200	MONTE RIO REC & PARK	303,314	0.0869320582	26,368	276,946	2,722,009	5,444,019	8,166,028	<b>10,888,038</b>	1,181,688	9,706,350	<b>10,888,038</b>
12300	RUSSIAN RIVER REC & PARK	540,116	0.0632649570	34,170	505,945	4,972,765	9,945,530	14,918,296	<b>19,891,061</b>	2,158,793	17,732,267	<b>19,891,061</b>
13000	GOLD RIDGE RCD	30,542	0.1764556173	5,389	25,153	247,220	494,441	741,661	<b>988,881</b>	107,324	881,557	<b>988,881</b>
13200	SONOMA RCD	4,815	0.1131833957	545	4,270	41,969	83,938	125,908	<b>167,877</b>	18,220	149,657	<b>167,877</b>
13500	CAZADERO CSD	363,641	0.1077133235	39,169	324,472	3,189,126	6,378,252	9,567,378	<b>12,756,503</b>	1,384,474	11,372,030	<b>12,756,503</b>
13700	OCCIDENTAL CSD ZN1	57,343	0.3996765530	22,919	34,425	338,347	676,694	1,015,041	<b>1,353,389</b>	146,884	1,206,504	<b>1,353,389</b>
13800	OCCIDENTAL CSD ZN2 FIRE	294,462	-0.1373427764	(40,442)	334,905	3,291,666	6,583,333	9,874,999	<b>13,166,666</b>	1,428,989	11,737,676	<b>13,166,666</b>
14000	FORESTVILLE WATER	327,392	0.3991720751	130,686	196,706	1,933,357	3,866,714	5,800,072	<b>7,733,429</b>	839,315	6,894,113	<b>7,733,429</b>
15000	BODEGA BAY PUBLIC UTILITY	3,136	0.3999881765	1,254	1,881	18,492	36,984	55,476	<b>73,968</b>	8,028	65,940	<b>73,968</b>
17200	CSA#40 FIRE SERVICES	116,765	-0.2671394999	(31,193)	147,957	1,454,223	2,908,447	4,362,670	<b>5,816,894</b>	631,312	5,185,581	<b>5,816,894</b>
17300	CSA #41 (MULTI SVC - LIGHTING)	765,417	0.0906084479	69,353	696,064	6,841,375	13,682,750	20,524,125	<b>27,365,500</b>	2,970,000	24,395,500	<b>27,365,500</b>
TOTAL AVAILABLE INCREMENT		62,990,978		16,962,743	46,028,235	452,396,097	904,792,196	1,357,188,293	<b>1,809,584,391</b>	196,395,694	1,613,188,696	<b>1,809,584,391</b>

Notes:

- 1) For this presentation, only tax increment from County General and special districts is included. Special Districts may voluntarily participate and schools are prohibited from participation.
- 2) Analysis based on West Sonoma County Union High School District Boundary, excluding City TRAs, and includes Point Arena Joint High School District.
- 3) FY22-23 ERAF Shift factors were used for estimating ERAF shift amounts.
- 4) Estimates include applicable Russian River redevelopment projects receiving tax increment in portions of the boundary through FY34-35.
- 5) Estimates do not include residual distributions to the County resulting from redevelopment dissolution.
- 6) Secured Net Values Only, does not include HOPTR or Unsecured



**EIFD Tax Increment Estimates - 30 Year Term**  
**City of Sebastopol**  
**Based on FY 2023-24 Certified Assessed Values**

**EIFD Base Year (FY23-24) Taxable Values** **1,594,670,072**

**Scenario 1:**  
**2% Annual Property Tax Growth Assumption**

Tax Code	Affected Taxing Agencies	Base Year Share of Tax Revenue (Pre-ERAF)	ERAF Factor	ERAF Shift	Base Year Share of Tax Revenue (Post-ERAF)	45 Year Term - Tax Increment Estimate			
						Commitment of Tax Increment			
						25%	50%	75%	100%
01200	COUNTY GENERAL	5,202,049	0.3311356897	(1,722,584)	3,479,465	24,643,801	49,287,603	73,931,404	98,575,205
01300	COUNTY LIBRARY	353,081	0.0000000000	-	353,081	2,500,745	5,001,490	7,502,235	10,002,980
06000	GEN #1 SOCO WATER AGENCY	142,153	0.0827609724	(11,765)	130,388	923,492	1,846,984	2,770,476	3,693,969
06100	SPRING LAKE PARK SCWA	45,862	0.0827730183	(3,796)	42,065	297,934	595,869	893,803	1,191,737
06200	FLOOD ZN 1A LAGUNA-MARK WEST	231,910	0.0000000000	-	231,910	1,642,537	3,285,074	4,927,611	6,570,149
06500	FLOOD ZN 5A LOWER RUSSIAN RIVER	4,938	0.0000000000	-	4,938	34,972	69,944	104,916	139,888
10000	MARIN/SONOMA MOSQUITO	45,879	0.0000000000	-	45,879	324,947	649,894	974,842	1,299,789
11500	BAY AREA AIR QUALITY MGMT	35,232	0.0000000000	-	35,232	249,533	499,066	748,599	998,132
13000	GOLD RIDGE RCD	5,426	0.1763325099	(957)	4,469	31,654	63,309	94,963	126,617
44900	CITY OF SEBASTOPOL-PROP 13	3,093,048	0.2647621857	(818,922)	2,274,126	16,106,818	32,213,636	48,320,454	64,427,272
TOTAL OF ALL AVAILABLE INCREMENT		9,159,577		(2,558,024)	6,601,554	46,756,433	93,512,869	140,269,303	187,025,738
TOTAL COUNTY & CITY INCREMENT		8,295,097		(2,541,506)	5,753,591	40,750,619	81,501,239	122,251,858	163,002,478

**Scenario 2:**  
**3% Annual Property Tax Growth Assumption**

Tax Code	Affected Taxing Agencies	Base Year Share of Tax Revenue (Pre-ERAF)	ERAF Factor	ERAF Shift	Base Year Share of Tax Revenue (Post-ERAF)	45 Year Term - Tax Increment Estimate			
						Commitment of Tax Increment			
						25%	50%	75%	100%
01200	COUNTY GENERAL	5,202,049	0.3311356897	(1,722,584)	3,479,465	43,929,512	87,859,024	131,788,537	175,718,049
01300	COUNTY LIBRARY	353,081	0.0000000000	-	353,081	4,457,774	8,915,548	13,373,322	17,831,096
06000	GEN #1 SOCO WATER AGENCY	142,153	0.0827609724	(11,765)	130,388	1,646,197	3,292,394	4,938,592	6,584,789
06100	SPRING LAKE PARK SCWA	45,862	0.0827730183	(3,796)	42,065	531,092	1,062,183	1,593,275	2,124,367
06200	FLOOD ZN 1A LAGUNA-MARK WEST	231,910	0.0000000000	-	231,910	2,927,952	5,855,903	8,783,855	11,711,807
06500	FLOOD ZN 5A LOWER RUSSIAN RIVER	4,938	0.0000000000	-	4,938	62,340	124,680	187,020	249,360
10000	MARIN/SONOMA MOSQUITO	45,879	0.0000000000	-	45,879	579,244	1,158,488	1,737,732	2,316,976
11500	BAY AREA AIR QUALITY MGMT	35,232	0.0000000000	-	35,232	444,812	889,624	1,334,436	1,779,248
13000	GOLD RIDGE RCD	5,426	0.1763325099	(957)	4,469	56,426	112,852	169,278	225,704
44900	CITY OF SEBASTOPOL-PROP 13	3,093,048	0.2647621857	(818,922)	2,274,126	28,711,670	57,423,339	86,135,009	114,846,679
TOTAL OF ALL AVAILABLE INCREMENT		9,159,577		(2,558,024)	6,601,554	83,347,019	166,694,035	250,041,056	333,388,073
TOTAL COUNTY & CITY INCREMENT		8,295,097		(2,541,506)	5,753,591	72,641,182	145,282,363	217,923,546	290,564,727

**Scenario 3:**  
**5% Annual Property Tax Growth Assumption**

Tax Code	Affected Taxing Agencies	Base Year Share of Tax Revenue (Pre-ERAF)	ERAF Factor	ERAF Shift	Base Year Share of Tax Revenue (Post-ERAF)	45 Year Term - Tax Increment Estimate			
						Commitment of Tax Increment			
						25%	50%	75%	100%
01200	COUNTY GENERAL	5,202,049	0.3311356897	(1,722,584)	3,479,465	106,719,682	213,439,364	320,159,046	426,878,728
01300	COUNTY LIBRARY	353,081	0.0000000000	-	353,081	10,829,445	21,658,889	32,488,334	43,317,778
06000	GEN #1 SOCO WATER AGENCY	142,153	0.0827609724	(11,765)	130,388	3,999,170	7,998,339	11,997,509	15,996,678
06100	SPRING LAKE PARK SCWA	45,862	0.0827730183	(3,796)	42,065	1,290,202	2,580,404	3,870,607	5,160,809
06200	FLOOD ZN 1A LAGUNA-MARK WEST	231,910	0.0000000000	-	231,910	7,112,988	14,225,975	21,338,963	28,451,951
06500	FLOOD ZN 5A LOWER RUSSIAN RIVER	4,938	0.0000000000	-	4,938	151,446	302,891	454,337	605,782
10000	MARIN/SONOMA MOSQUITO	45,879	0.0000000000	-	45,879	1,407,181	2,814,362	4,221,543	5,628,724
11500	BAY AREA AIR QUALITY MGMT	35,232	0.0000000000	-	35,232	1,080,599	2,161,198	3,241,797	4,322,396
13000	GOLD RIDGE RCD	5,426	0.1763325099	(957)	4,469	137,078	274,155	411,233	548,310
44900	CITY OF SEBASTOPOL-PROP 13	3,093,048	0.2647621857	(818,922)	2,274,126	69,750,381	139,500,761	209,251,142	279,001,522
TOTAL OF ALL AVAILABLE INCREMENT		9,159,577		(2,558,024)	6,601,554	202,478,172	404,956,338	607,434,511	809,912,679
TOTAL COUNTY & CITY INCREMENT		8,295,097		(2,541,506)	5,753,591	176,470,063	352,940,125	529,410,188	705,880,250

- Notes:**
- 1) For this presentation, only tax increment from County General and special districts is included. Special Districts may voluntarily participate and schools are prohibited from participation.
  - 2) Analysis based on City of Sebastopol TRAs
  - 3) FY23-24 ERAF Shift factors were used for estimating ERAF shift amounts.
  - 4) There are no remaining RDA Projects in Sebastopol
  - 5) Estimates do not include residual distributions to the County resulting from redevelopment dissolution.
  - 6) Secured Net Values Only, does not include HOPTR or Unsecured

Prepared by: Sonoma County Auditor-Controller-Treasurer-Tax Collector's Office, Property Tax  
 Division 12/4/2023

EIFD Tax Increment Estimates - 30 Year Term  
 City of Sebastopol  
 Based on FY 2023-24 Certified Assessed Values

EIFD Base Year (FY23-24) Taxable Values **1,594,670,072**

Scenario 1:  
 2% Annual Property Tax Growth Assumption

Tax Code	Affected Taxing Agencies	Base Year Share of Tax Revenue (Pre-ERAF)	ERAF Factor	ERAF Shift	Base Year Share of Tax Revenue (Post-ERAF)	30 Year Term - Tax Increment Estimate			
						Commitment of Tax Increment			
						25%	50%	75%	100%
01200	COUNTY GENERAL	5,202,049	0.3311356897	(1,722,584)	3,479,465	9,898,591	19,797,183	29,695,774	39,594,365
01300	COUNTY LIBRARY	353,081	0.0000000000	-	353,081	1,004,466	2,008,931	3,013,397	4,017,863
06000	GEN #1 SOCO WATER AGENCY	142,153	0.0827609724	(11,765)	130,388	370,936	741,872	1,112,808	1,483,744
06100	SPRING LAKE PARK SCWA	45,862	0.0827730183	(3,796)	42,065	119,670	239,341	359,011	478,681
06200	FLOOD ZN 1A LAGUNA-MARK WEST	231,910	0.0000000000	-	231,910	659,752	1,319,504	1,979,257	2,639,009
06500	FLOOD ZN 5A LOWER RUSSIAN RIVER	4,938	0.0000000000	-	4,938	14,047	28,094	42,141	56,188
10000	MARIN/SONOMA MOSQUITO	45,879	0.0000000000	-	45,879	130,520	261,041	391,561	522,082
11500	BAY AREA AIR QUALITY MGMT	35,232	0.0000000000	-	35,232	100,229	200,458	300,687	400,916
13000	GOLD RIDGE RCD	5,426	0.1763325099	(957)	4,469	12,714	25,429	38,143	50,858
44900	CITY OF SEBASTOPOL-PROP 13	3,093,048	0.2647621857	(818,922)	2,274,126	6,469,570	12,939,141	19,408,711	25,878,282
TOTAL OF ALL AVAILABLE INCREMENT		9,159,577		(2,558,024)	6,601,554	18,780,497	37,560,994	56,341,491	75,121,987
TOTAL COUNTY & CITY INCREMENT		8,295,097		(2,541,506)	5,753,591	16,368,161	32,736,324	49,104,485	65,472,647

Scenario 2:  
 3% Annual Property Tax Growth Assumption

Tax Code	Affected Taxing Agencies	Base Year Share of Tax Revenue (Pre-ERAF)	ERAF Factor	ERAF Shift	Base Year Share of Tax Revenue (Post-ERAF)	30 Year Term - Tax Increment Estimate			
						Commitment of Tax Increment			
						25%	50%	75%	100%
01200	COUNTY GENERAL	5,202,049	0.3311356897	(1,722,584)	3,479,465	16,529,788	33,059,576	49,589,364	66,119,152
01300	COUNTY LIBRARY	353,081	0.0000000000	-	353,081	1,677,370	3,354,741	5,032,111	6,709,481
06000	GEN #1 SOCO WATER AGENCY	142,153	0.0827609724	(11,765)	130,388	619,431	1,238,862	1,858,292	2,477,723
06100	SPRING LAKE PARK SCWA	45,862	0.0827730183	(3,796)	42,065	199,839	399,678	599,517	799,356
06200	FLOOD ZN 1A LAGUNA-MARK WEST	231,910	0.0000000000	-	231,910	1,101,729	2,203,458	3,305,187	4,406,916
06500	FLOOD ZN 5A LOWER RUSSIAN RIVER	4,938	0.0000000000	-	4,938	23,457	46,915	70,372	93,829
10000	MARIN/SONOMA MOSQUITO	45,879	0.0000000000	-	45,879	217,958	435,916	653,873	871,831
11500	BAY AREA AIR QUALITY MGMT	35,232	0.0000000000	-	35,232	167,374	334,748	502,121	669,495
13000	GOLD RIDGE RCD	5,426	0.1763325099	(957)	4,469	21,232	42,464	63,696	84,928
44900	CITY OF SEBASTOPOL-PROP 13	3,093,048	0.2647621857	(818,922)	2,274,126	10,803,621	21,607,243	32,410,864	43,214,485
TOTAL OF ALL AVAILABLE INCREMENT		9,159,577		(2,558,024)	6,601,554	31,361,799	62,723,599	94,085,398	125,447,198
TOTAL COUNTY & CITY INCREMENT		8,295,097		(2,541,506)	5,753,591	27,333,409	54,666,819	82,000,228	109,333,637

Scenario 3:  
 5% Annual Property Tax Growth Assumption

Tax Code	Affected Taxing Agencies	Base Year Share of Tax Revenue (Pre-ERAF)	ERAF Factor	ERAF Shift	Base Year Share of Tax Revenue (Post-ERAF)	30 Year Term - Tax Increment Estimate			
						Commitment of Tax Increment			
						25%	50%	75%	100%
01200	COUNTY GENERAL	5,202,049	0.3311356897	(1,722,584)	3,479,465	34,586,569	69,173,138	103,759,706	138,346,275
01300	COUNTY LIBRARY	353,081	0.0000000000	-	353,081	3,509,693	7,019,386	10,529,079	14,038,772
06000	GEN #1 SOCO WATER AGENCY	142,153	0.0827609724	(11,765)	130,388	1,296,083	2,592,166	3,888,248	5,184,331
06100	SPRING LAKE PARK SCWA	45,862	0.0827730183	(3,796)	42,065	418,139	836,278	1,254,417	1,672,556
06200	FLOOD ZN 1A LAGUNA-MARK WEST	231,910	0.0000000000	-	231,910	2,305,234	4,610,468	6,915,702	9,220,936
06500	FLOOD ZN 5A LOWER RUSSIAN RIVER	4,938	0.0000000000	-	4,938	49,082	98,163	147,245	196,327
10000	MARIN/SONOMA MOSQUITO	45,879	0.0000000000	-	45,879	456,050	912,101	1,368,151	1,824,202
11500	BAY AREA AIR QUALITY MGMT	35,232	0.0000000000	-	35,232	350,209	700,418	1,050,628	1,400,837
13000	GOLD RIDGE RCD	5,426	0.1763325099	(957)	4,469	44,425	88,850	133,276	177,701
44900	CITY OF SEBASTOPOL-PROP 13	3,093,048	0.2647621857	(818,922)	2,274,126	22,605,262	45,210,523	67,815,785	90,421,047
TOTAL OF ALL AVAILABLE INCREMENT		9,159,577		(2,558,024)	6,601,554	65,620,746	131,241,492	196,862,238	262,482,984
TOTAL COUNTY & CITY INCREMENT		8,295,097		(2,541,506)	5,753,591	57,191,831	114,383,661	171,575,491	228,767,322

- 1) For this presentation, only tax increment from County General and special districts is included. Special Districts may voluntarily participate and schools are prohibited from participation.
- 2) Analysis based on City of Sebastopol TRAs
- 3) FY23-24 ERAF Shift factors were used for estimating ERAF shift amounts.
- 4) There are no remaining RDA Projects in Sebastopol
- 5) Estimates do not include residual distributions to the County resulting from redevelopment dissolution.
- 6) Secured Net Values Only, does not include HOPTR or Unsecured

Prepared by: Sonoma County Auditor-Controller-Treasurer-Tax Collector's Office, Property Tax  
 Division 12/4/2023

*Potentially Eligible Projects Within the City of Sebastopol*

No.	Project Name	Estimated Cost	Local Match if grant received
1	Bodega Ave. Bicycle Connection: PH Road to Atascadero Creek	\$1,150,000.	\$200,000.
2	Ragle Rd West Side Bike and Pedestrian Access	\$11,400,000.	\$1,700,000.
3	Ragle Rd/Bodega Ave Traffic Signal	\$800,000.	Unknown
4	Covert Ave/SR 116 Roundabout	\$2,500,000.	Unknown
5	Youth Annex ADA Upgrades Phase 2 (interior improvements)	\$200,000.	Unknown
6	Ives Park Pathway Replacement: Segment 2	\$150,000.	Unknown
7	Citywide Pavement Repairs and Repaving	\$2,700,000.	\$450,000.
8	Zimpher Creek Sewer Relocation Phases 1-3	\$1,100,000.	No known grants
9	Florence Ave Sewer Line Replacement North/South	\$350,000.	No known grants
10	Sewer System Master Plan	\$150,000.	No known grants
11	Calder Creek Storm Drain and Outfall Maintenance	\$1,250,000.	No known grants
12	Zimpher Creek Storm Drain and Outfall Maintenance	\$500,000.	No known grants
13	Flood Resiliency Master Plan	\$180,000.	No known grants
14	Florence Ave Water Line Replacement North/South	\$700,000.	No known grants
15	Pleasant Hill Rd Water Line: Mitchell Ct to Lynch Rd	\$1,800,000.	No known grants
16	Well 4 Replacement	\$2,500,000.	Unknown-might be paid by others
17	Water System Master Plan	\$150,000.	No known grants
	Total	\$27,580,000.	

Other projects of interest:

City Hall Complex: Rough estimate: \$5 Million

Expansion of Library

Remodel/Relocation of Community Center (Flood plain issues)

Notes:

- a. Projects listed above are currently unfunded.
- b. Local match “unknown” is for projects where grants have not yet been applied. Other projects with local match shown are projects where grants have been applied but not awarded.