MEMORANDUM

TO: CITY COUNCIL

FROM: DIANNE THOMPSON, CITY MANAGER
DEBBIE MALICOAT, DIRECTOR OF ADMINISTRATIVE SERVICES

SUBJECT: CONSIDERATION OF REVENUE PLAN

DATE: APRIL 26, 2016

RECOMMENDATION:
It is recommended the City Council review and provide direction on the Revenue Plan.

IMPACT ON FINANCIAL AND PERSONNEL RESOURCES:
Implementing the recommended actions in the Revenue Plan are expected to cost $61,500 to $76,000, mostly in one-time costs and generate revenues of $79,500 to $102,000 annually.

BACKGROUND:
Financial sustainability is of primary importance for the City. Financial sustainability consists of three key components: a revenue plan, economic development and expenditure analysis /control. The focus of this staff report is a proposed Revenue Plan. Separately, Council will consider an Economic Development Plan in the near future, and will evaluate the cost of City programs (expenditure analysis/ control) in conjunction with the next two year budget cycle.

The General Fund is the City's primary operating fund and provides for many of the essential services delivered to the community, such as police and fire protection, parks maintenance, recreation services, building and planning, and general administrative services. Additional revenue will be required for the General Fund in order to continue to provide these services, and to maintain and replace the City's infrastructure.

The proposed Revenue Plan describes projects and programs that could be implemented in order to generate additional revenue. It identifies concepts that can be pursued in the short term, as well as concepts that warrant further discussion in the future. The Plan is not a comprehensive work program, and nearly all items identified in the Plan require additional analysis, discussion or program development. However, it is an important tool in allocating the investment of limited resources.

Recommendations in the Revenue Plan represent current revenue opportunities for consideration. It is not a list of all revenue sources that the City could pursue; new ideas and concepts may arise over time that should be pursued. The Revenue Plan is conceived as a flexible document that will need to be periodically reexamined as new ideas for revenue opportunities are developed or circumstances change.

ANALYSIS OF ISSUES:

In general, there are three basic ways to increase revenues: ensure that the City is receiving all the revenues it is already entitled to receive, grow existing revenue sources, and create new revenue sources. Within each of these categories, there are a number of specific activities that the City could consider.

The following programs are identified for consideration by the City Council, each of which is discussed in more detail within the Revenue Plan:

Action	Recommended at this time	Not recommended at this time
Ensure receipt of existing revenue streams		
Sales Tax audit	X (no change to current program)	
Property Tax audit		X
Transient Occupancy Tax (TOT) audit	X	
Business License Tax Compliance	X	
Franchise Fee audit	X	
Increase existing revenue sources		
Complete user fee study and development impact fee study – currently underway	X	
Increase TOT rate		X
Increase business license tax rate		X
Increase sales tax rate		X
Identify potential telecommunication sites	X	
Implement paid parking		X
Cost recovery for special events	X	
Create new revenue		
Adopt new taxes		X
Consider special districts for development, as appropriate	X	
Use grant funding where opportunities exist	X	

ALTERNATIVES:

The following alternatives are provided for City Council consideration:

1. Approve staff recommendations;
2. Do not approve staff recommendations; or
3. Provide direction to staff.

ADVANTAGES:

The recommended actions are expected to generate annual revenues in excess of $79,000 in the City's General Fund, which will be used to continue to provide services to the community.

DISADVANTAGES:

Additional costs will be incurred to implement the recommendations.

ENVIRONMENTAL REVIEW:

No environmental review is required for this item.

PUBLIC NOTIFICATION AND COMMENTS:

The Agenda was posted in front of City Hall on Thursday, April 21, 2016. The Agenda and report were posted on the City's website on Friday, April 22, 2016. No public comments were received.

City of

Arroyo Grande

REVENUE PLAN
APRIL 2016

Prepared and Submitted by the Department of Administrative Services

Revenue Plan

Overview

The purpose of this revenue plan is to identify the programs that can be undertaken to increase the City of Arroyo Grande's revenues in both the short term and long term. The Plan estimates the amount of revenue that could be achieved by each program; however, there are many variables that will influence the actual revenue generation of each action. The goal of a revenue plan is to identify opportunities for maximum revenue generation that will help the City toward financial sustainability. The revenue plan implemented in conjunction with an expenditure plan, are tools that may be used to continue the City towards financial sustainability.

The revenue plan identifies opportunities; however, it is not intended to be a comprehensive evaluation of those opportunities. Nearly all of the actions listed in this plan will require some level of additional analysis, discussion or program development. The purpose of the plan is not to be a detailed implementation guide. The purpose is to enable the City Council to discuss and provide direction on which alternatives to invest limited resources in pursuing.

In general, there are three basic ways to increase revenues: ensure that the City is receiving all the revenues it is already entitled to receive, grow existing revenue sources and, create new revenue sources. Within each of these three broad categories there are a number of specific activities that the City could consider.

Proposition 218 and Proposition 26 provide the legal framework for cities in California to consider when implementing many new and increased revenues; therefore it is important to be aware of these opportunities and constraints. These opportunities and constraints will be discussed in more detail later in the report.

The recommendations in this plan represent current revenue opportunities for consideration. The revenue plan does not offer a list of every conceivable revenue source that the City could pursue, nor is it a one-time effort to be undertaken. The City must continually reexamine opportunities as new ideas are developed or circumstances change.

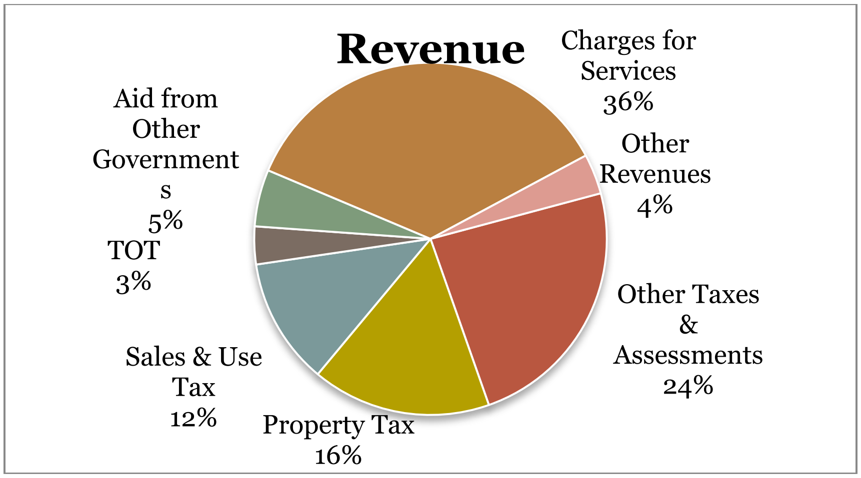
Executive Summary

The Revenue Plan identifies a number of opportunities to generate revenue. At this time, the programs recommended for action generally have short implementation timelines and could be pursued in the near term. Other actions, such as tax increases, require voter approval and will require a longer implementation timeline. The following programs are identified for consideration by the City Council, each of which is discussed in more detail within the revenue plan:

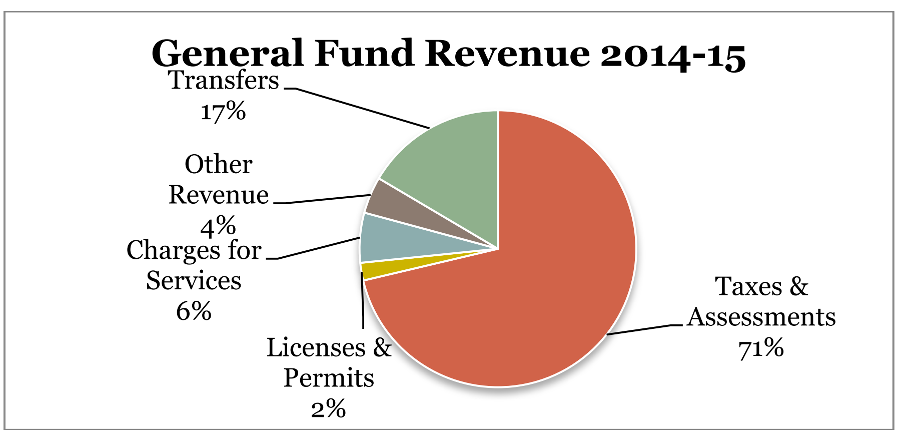
Action	Recommended at this time	Not recommended at this time
Sales Tax audit	X (no change to current program)	
Property Tax audit		X
Transient Occupancy Tax (TOT) audit	X	
Business License Tax Compliance	X	
Franchise Fee audit	X	
Complete user fee study and development impact fee study – currently underway	X	
Increase TOT rate		X
Increase business license tax rate		X
Increase sales tax rate		X
Identify potential telecommunication sites	X	
Implement paid parking		X
Cost recovery for special events	X	
Adopt new taxes		X
Consider special districts for development, as appropriate	X	
Use grant funding where opportunities exist	X	

Financial Sustainability Overview

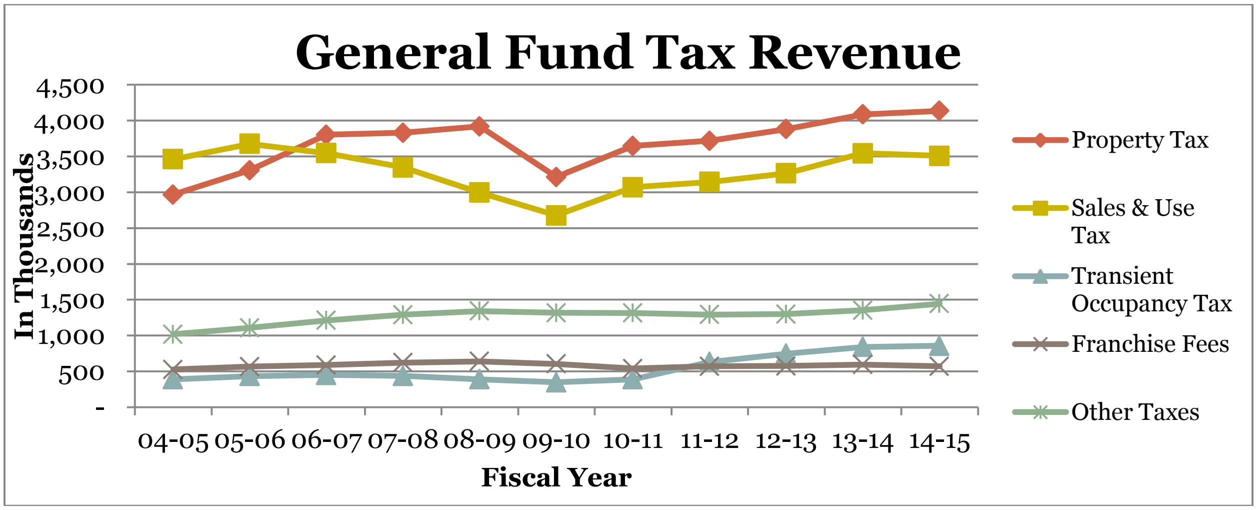
The following information provides background data related to the current fiscal circumstances and challenges facing the City of Arroyo Grande. As displayed on the chart below, approximately 55% of all revenue is derived from taxes, with property tax, sales and use tax, and transient occupancy tax being the largest of those sources. An additional 36% of citywide revenues are for services provided, such as water, sewer, recreation programs and planning fees.



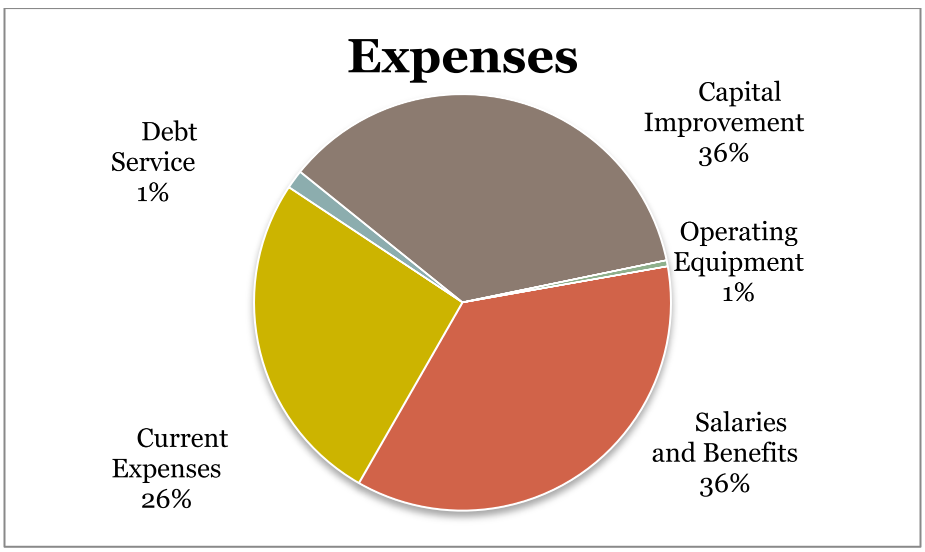
The General Fund is the City's primary operating fund and most of the City's basic services are included here, such as general government, community development, police, public works, recreation and the cost of fire services. The General Fund is primarily supported by taxes and assessments, notably property tax and sales tax, and is supported by user fees, licenses and permits, franchise fees and interest income. In addition, the General Fund provides services, such as payroll, building maintenance and information technology support to other funds and approximately 17% of General Fund revenues are transfers from other funds for these services, as shown below.



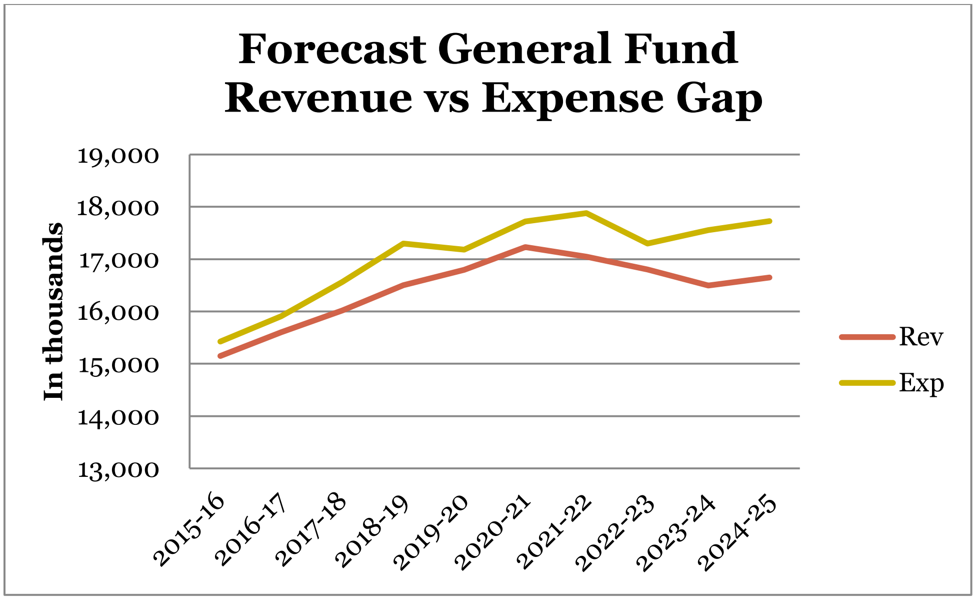
Taxes comprise the largest source of revenue in the General Fund; therefore, fluctuations can have profound impacts on the City's ability to provide services. As shown below, General Fund tax revenues reached their recessionary lows in Fiscal Year 2009-10 and have been slowly recovering since that time.



Citywide, the two largest uses of money are for employee salary and benefits and the investment in capital improvements, each of these comprising approximately 36% of total expenses, as shown in the chart below. An additional 26% is spent on current expenses, such as contracts for dispatching services from the Sheriff's Office, fire and life safety services from Five Cities Fire Authority, supplies, travel and training, utilities and insurance.



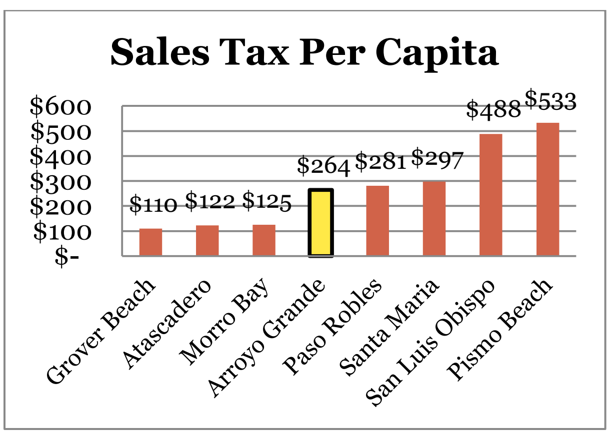
The City updates the Ten Year General Fund forecast each year, which aids in making financial decisions and looking at the long term impacts of those decisions. Results of the General Fund Forecast indicate that there will be very little capacity to add new services or programs, unless other efficiencies or reductions take place or new revenue sources are created. Without corrective action, the forecast predicts that expenditures will continue to outpace revenues and at the end of the ten year period, the General Fund would have no remaining fund balance. Prudent budgeting and financial planning will prevent this from actually occurring, but as the graph below illustrates, in order to achieve financial sustainability, a combination of expenditure containment and revenue expansion are necessary in the long term.

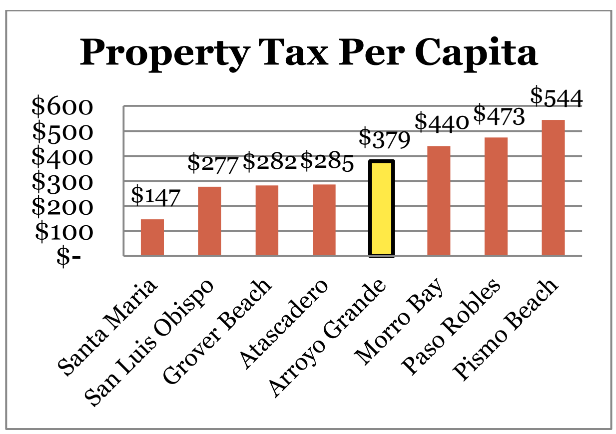


Current Status of Reserves
The Council has adopted fiscal policies related to reserves, or minimum fund balances. In the General Fund, the policy is to maintain a minimum reserve of 15% with a goal of 20% of expenditures. As reported in the FY 2015-16 Mid-Year Budget Review, the General Fund is projected to end the fiscal year with $5.6 million in reserves, or 35.5% of expenditures.

Per capita comparisons to surrounding cities

Looking at how the City compares on a per capita basis to surrounding cities can assist in providing a perspective on the City's operations and may help in identifying revenue opportunities. The following charts compare a number of key revenues among nearby cities as well as total revenues and total expenses, from audited FY 2013-14 financial reports.





Ensure receipt of existing revenue streams

This broad category involves auditing and enforcing existing revenue streams, many of which are the traditional revenues associated with cities: property tax, sales tax, transient occupancy tax, franchise fees, and business licenses. Ensuring that the City is receiving the appropriate allocations of these taxes and assisting local businesses comply with all requirements is important not just for the revenues, but also as a matter of fairness and ensuring local regulations and ordinances are enforced in a consistent manner.

1. **Sales Tax Auditing** – Sales tax generates approximately $3.5 million annually. The City currently contracts with HdL Companies to provide sales tax auditing and review services. This ensures that sales tax is allocated correctly to the City.

    Recommendation: Continue contracting for the current service. No additional action related to sales tax auditing is recommended at this time.

    Cost: $3,900 + 15% of recovered collections annually.

2. **Property Tax Auditing** – Property tax generates approximately $4.1 million annually. Similar to the services provided for sales tax, the City could contract with a consultant that offers property tax auditing and review services. This would involve review of property tax records at the County of San Luis Obispo and ensuring that revenues are correctly allocated to the City of Arroyo Grande. Property tax could be misallocated if the City annexed an area and the County did not code the revenues to the City after annexation. This work would be completed by contracting with a private firm since there is no additional capacity to do this with existing staffing resources.

    Recommendation: Pursuing a property tax audit is not recommended at this time.

    Revenue potential: Based on information from HdL, it is unlikely that significant revenue would result from this activity.

    Cost: $12,500 + 25% of collections annually.

    Implementation: 3-6 months to issue Request For Proposals (RFP) and select auditor. 1 year for generation of any revenues.

3. **Transient Occupancy Tax (TOT) Auditing** – The City currently has 9 hotel/motel and 11 vacation rental/home stay establishments that generated TOT revenues of approximately $922,000 in FY 2014-15. The City relies on each lodging establishment to self-report and submit the revenue appropriately. At this time, there is no formal auditing program to verify the information provided. Periodic audits of lodging establishments in other jurisdictions have revealed unrealized City revenue of 2.5% to 5%, due to a number of different reasons. It is reasonable to assume that this may be the case for Arroyo Grande as well.

    An auditing program could include all lodging establishments in a given period or could be on a rotation basis. For example, the City could audit all establishments every three years or the program could audit one-third of the establishments every year, with the end result that each establishment is audited every three years. This work would be completed by contracting with a private firm since there is no additional capacity to do this with existing staffing resources.

Recommendation: Pursuing a TOT auditing program is recommended.

Revenue potential: Assuming 2.5% to 5% underreporting, additional revenue of $22,500 to $45,000 annually could be generated.

Cost: $2,000 - $2,500 per lodging establishment. Auditing 20 establishments will cost approximately $40,000 - $50,000 one-time.

Implementation: 6 -9 months for development of audit program, issuance of RFP, selection of auditor.

4. **Business License Tax Auditing** – Currently, the City has about 1,800 businesses, which generate $95,000 in annual business license tax revenue. Each business operating within the city limits self-reports their activity. The business license tax for most businesses is based on the number of employees a business has. There is currently no auditing program to verify the self-reported information or to enforce the business license requirement for all businesses. There are likely businesses operating within the city limits that do not have a business license. It is rare for a brick-and-mortar retail establishment to operate without a business license; however, home-based businesses and independent contractor type of enterprises lend themselves to difficulty in enforcement.

   The City should implement a staff-led two-phase approach with the first phase focused on achieving compliance with the requirement to have a business license. The City should participate in the State Franchise Tax Board's (FTB) Data Exchange program, where the City and the FTB share information about businesses and tax payers. In addition, the City should work with the Village Improvement Association, the Arroyo Grande Grover Beach Chamber of Commerce and other local business organizations for assistance in gaining voluntary compliance through an informational/educational campaign.

   The second phase would focus on auditing the accuracy of the information provided by each business and ensuring accurate revenue calculations. This would involve various techniques to identify and then audit businesses. This phase would be undertaken when the first phase is complete.

Recommendation: Pursuing a staff-led compliance program is recommended.

Revenue potential: $3,000 annually, assumes identification of 100 unlicensed businesses that annually renew the license.

Cost: 120 – 150 hours of staff time to exchange and analyze data. Enforcement time will vary depending on number of businesses identified – estimated 120 – 240 hours annually and $1,500 - $2,000 for supplies and postage associated with enforcement and informational campaign. Staff time should decrease in subsequent years as compliance with the business license ordinance is achieved.

Implementation: 2-3 months to develop informational campaign and begin working with local business organizations; 9–12 months to participate in FTB program.

The City could contract for business license tax auditing and/or enforcement. This involves hiring a company that specializes in this topic to analyze the City's current business license database, identify unlicensed businesses and pursue compliance. This approach is typically more intensive than the option discussed above and is not recommended at this time.

Recommendation: Pursuing a contract to implement a business license enforcement and auditing program is not recommended at this time.

5. **Franchise Fee Auditing** – Similar to other tax receipts, the City relies on franchisees to self-report the revenue upon which their franchise fees are based. Franchise fees generate approximately $580,000 annually. The City currently receives franchise fees from Charter Communications, Waste Connections, Southern California Gas, Pacific Gas & Electric, and Phillips 66. Auditing franchisee revenues and ensuring correct calculations are being reported may be completed by contracting with a private firm since there is no additional capacity to do this with existing staffing resources.

   Recommendation: Pursuing franchise fee auditing is recommended at this time.

   Revenue potential: Assuming 5% underreporting, additional annual revenue of $29,000 could be received.

   Cost: $4,000 - $6,000 per franchise; $20,000 - $24,000 total, one-time.

   Implementation: 6-9 months for development of audit program, issuance of RFP, selection of auditor.

Increase existing revenue sources

This broad category includes a variety of actions to maximize current revenue streams and city assets.

Update Fees & Charges – It is important to ensure that existing fees are accurate and recover the cost of services provided in accordance with City policy.

1. User Fees. Currently the City is undertaking a study to identify and calculate the cost of providing a variety of fee-generating services, including activities such as police permits, building and planning approvals. The last time user fees were comprehensively studied was in 2007, with indexed increases occurring in the interim. The next step, projected to come to the City Council in May 2016, will make recommendations on setting fees for each service.

2. Development Impact Fees. A second study is also underway to review development impact fees and calculate the costs and impacts of future development on existing infrastructure and necessary improvements of the associated programs and projects. These fees were comprehensively studied in 2000, with indexed increases occurring in the interim. These actions will help ensure that the City is making informed decisions related to the cost of providing services and mitigating impacts for future development.

   Recommendation: Continue with the current work plan to update Fees and Charges.

   Revenue potential: Unknown at this time.

   Cost: User Fee Study $45,000; Development Impact Fee Study $68,800

   Implementation: User fee study implementation of recommended changes anticipated for July 1, 2016. Development Impact Fee study implementation of recommended changes anticipated for fall 2016.

Increase Existing Taxes

1. The TOT rate is 10%, and has been unchanged since 2001. It is the same rate as the other cities in the County and an increase to the rate would put Arroyo Grande lodging establishments at a competitive disadvantage. In addition, with the City's tourism business improvement district assessment and the countywide tourism assessment, the effective TOT rate is actually 13%.

2. The current business license rate has not been adjusted since at least 2004. The City currently has a "business license fee" which is defined in the municipal code as: "The provisions of the business license fees are enacted solely to raise revenue for general municipal purposes and are not intended for regulations." While this was given the title of "fee" when it was created, Proposition 26 redefines that this is in fact a tax because its sole purpose is to raise revenues, not a "fee for service" and therefore any increase to this would require voter approval.

3. In November 2006, the voters of Arroyo Grande approved Measure O-06, which established a half-cent local sales tax to meet City needs identified in the long-range financial plan. The local sales tax generates approximately $2 million annually. In most counties, the maximum combined rate for additional sales and use tax is 2%. For example, if there is a countywide transportation tax of 1%, a city could not have an additional tax of more than 1%, for a 2% total. With only a half-cent local sales tax and no current countywide tax, the City could increase the local sales tax rate. However, this would exceed the sales tax rates in neighboring cities and may put Arroyo Grande businesses at a disadvantage.

Although revenue potential could be significant, increasing tax rates is not recommended at this time, due to the longer-term nature of pursuing a ballot measure related to increasing taxes.

Recommendation: Pursuing increasing existing tax rates is not recommended at this time.

Maximizing use of City Property

1. The City generates revenues from leases of city property such as sites for telecommunications, the former City Hall building, use of parks, etc. Periodic review of market conditions will ensure that the City is receiving appropriate rental income from the assets that are currently under lease. These reviews should be undertaken as leases approach their expiration dates.

   Recommendation: The City should review all assets for potential leasing opportunities, particularly those suited for telecommunications.

   Revenue potential: $25,000 annually per telecommunications lease site.

   Cost: Approximately $2,000 per site.

   Implementation: Immediate identification of potential sites; 6-9 months for negotiation and installation.

2. Another opportunity for utilizing City property to generate revenues is the installation of paid on-street parking spaces in the village area. The use of parking meters as a parking management tool may be considered. Meters are typically used to improve access, promote retail/commercial activity, and discourage long-term parking on the street. By using the meter's hourly rate and/or limiting the amount of time one may park in a metered parking space, the meters encourage turnover, increase parking availability and encourage the use of off street parking lots the city has developed. Many of today's "High Tech" meters can also reduce the staffing impacts of enforcement of time-limited spaces and eliminate the need for labor intensive tire chalking. There are a number of details that would need consideration prior to implementation of a paid parking plan, including an analysis of current parking availability and needs as well as extensive engagement of the community.

   Recommendation: Pursuing a paid parking program is not recommended at this time.

Revenue potential: Assuming 100 metered spaces with restrictions 9 hours per day, 5 days per week (2,340 hours per year) and a rate of $1.00 per hour, up to $234,000 annually in revenue could be realized.

Cost: Estimated at $100,000 - $115,000 annually.

Implementation: 12-18 months. A parking management program would need to be developed and would involve extensive community engagement.

3. Special events that are not sponsored by the City often utilize City property, such as streets, parks and parking lots as well as staff time. Many of these are annual traditions, such as the Strawberry Festival, Car Sho and Harvest Festival that bring tourists to the City and provide local revenues, and also the sense of community and character of Arroyo Grande. Maximizing the use of city property for special events and expanding the size, scope, frequency, location or type of event should be carefully and thoughtfully explored. An evaluation of the use and opportunities for the Soto Sports Complex should be undertaken, which could include revenue opportunities related to sponsorships, advertising or hosting tournaments. A policy should be developed in order to ensure appropriate levels of cost recovery are achieved for all special events.

   Recommendation: Develop a special events policy that includes an analysis of costs/benefits of having special events in the community.

   Revenue potential: Unknown at this time.

   Cost: 200 – 250 hours of staff time to develop policy and analyze information.

   Implementation: 3-6 months.

Improve tax generation among existing businesses – sales, property and transient occupancy taxes can be increased through a variety of economic development initiatives. Business retention and expansion are identified as key components of the Economic Development Plan, which will be finalized and presented to the City Council. Some measures are currently underway, while others await Council consideration.

Creating new revenue

This broad category includes activities that can be undertaken that would add new sources of revenues to the City. Many of these are longer term actions that may take many years before revenue is generated, or are actions that require voter approval and are therefore items that should be considered in the context of a ballot measure.

New Fees – The City charges fees for many, but not all, services provided to the community. In addition, from time to time the City has the opportunity to provide additional services for which a fee could be charged. A recent example of this was the inclusion of small animal holding kennels with the Police station remodel. This allows the City to temporarily hold animals in the hope that their owners will be able to retrieve them locally from the Police station, rather than going to County Animal Control. A fee for this service is currently under development. A review of current services and possible new fees is within the scope of the current user fee study and will be presented to the Council.

> **<u>Recommendation:</u>** Continue with work to identify new fees to recover cost of services.
>
> **<u>Revenue potential:</u>** Unidentified at this time.
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> **<u>Cost:</u>** Included in scope of work for current user fee study.
>
> **<u>Implementation:</u>** User fee study implementation of recommended changes anticipated for July 1, 2016.

New Taxes – There are several types of taxes that cities in California have enacted that Arroyo Grande does not currently have. An evaluation of the potential for each of these to be approved would need to be undertaken and viewed in the context of the required voter approval (majority, 2/3, etc.). Examples include: Utility User Tax (the City had one until 1998, when it failed to receive voter approval for renewal), documentary transfer tax, admissions tax, or a construction tax. The amount of revenue generated varies significantly depending on the type of tax, but could be significant. There is also a significant investment of time and effort by the City to put a tax revenue measure in front of the voters. The decision to pursue a tax revenue measure is one that requires additional consideration and discussion and, therefore, is not recommended at this time.

The San Luis Obispo Council of Governments (SLOCOG) is currently investigating the possibility of creating a new countywide tax that is projected to help fund improvements to the countywide transportation network. It is recommended that the City continue to provide input and staff support to this work effort.

> **<u>Recommendation:</u>** Continuing to participate with SLOCOG's countywide Self Help tax initiative is recommended. New tax revenue specific to the City of Arroyo Grande is not recommended at this time.

Attraction of new tax generating businesses – This involves a variety of economic development initiatives that could be considered by the City, ranging from active recruitment to fee deferrals and sales tax agreements. Business attraction initiatives will be outlined in the City's Economic Development Plan and presented to the City Council for consideration.

Special Districts – Some communities have embraced Community Facilities Districts (CFD) and Assessment Districts (AD) to assist in financing public facilities and services. These can be complicated to set up, depending on the district and the property ownership, however, unlike development impact fees, they can provide funding for some operating and maintenance costs not just facility costs. This is an important difference and one that can help fund the ongoing impacts and services necessitated by development of the City. Arroyo Grande currently has four small assessment districts for landscape maintenance: Tract 2310 (Parkside), Tract 2236 (Grace Lane), Tract 1769, and Tract 1158. As new development occurs, particularly residential development, the City should continue working with the owners to determine if a special district is appropriate for the project.

Mello-Roos Districts are certain geographic areas where a special tax is imposed on real estate within a Community Facilities District (CFD). The district is formed to finance major improvements and/or a limited list of services within the district that might include schools, roads, water, sewage and drainage, electricity, police and fire protection services, or ambulance services. They typically seek public financing through the sale of bonds to finance the improvements. The tax paid is used to make the debt service payments on the bonds.

Enhanced Infrastructure Financing District (EIFD): After the dissolution of Redevelopment Agencies, Senate Bill 628 authorized the creation of a new governmental entity, the EIFD. One or more of these districts may be created within a city or county and used to finance the construction or rehabilitation of a wide variety of public infrastructure and private facilities. An EIFD may fund these facilities and development with the property tax increment of those taxing agencies (cities, counties, special districts, but not schools) that consent. EIFDs cannot be used to fund operations and maintenance activities, but may be an appropriate mechanism of financing facilities for the City to consider.

> **Recommendation:** Require new residential development to increase participation in ongoing maintenance cost.

Use of grants –Seeking out new grant funding to assist the City in achieving its goals and projects has unknown revenue potential and should be explored as appropriate.

Recommended Revenue Plan Action Items

Action	**Anticipated Revenue**	**Estimated Cost**	**Implementation Timeline**	**Notes**
Audit TOT	$22,500-45,000 annually	$40,000 - $50,000 one time	6-9 months	Contract for service
Business License Tax Compliance	$3,000 annually	240-390 staff hours; $1,500 - $2,000 costs	9-12 months	Participate in State exchange of information
Audit franchise revenues	$29,000 annually	$20,000 - $24,000	6-9 months	Contract for service
Fees & Charges - Ensure existing fees are accurate and recovering according to policy	Unknown	Currently budgeted	User Fee Study implementation July 1, 2016 Development Impact Fee Study implementation Fall 2016	
Use of City assets	Telecom sites $25,000/yr	Minimal	Short to Long term	Implement changes as leases expire or as assets are identified for lease
New fees	Unknown	Currently budgeted	User Fee Study implementation July 1, 2016	In scope of work for User Fee Study
Use of grants	Unknown	Unknown	Implement grant opportunities as they arise	
Special Districts	Unknown, but could be used for operations	Usually borne by district	Evaluate as development opportunities arise	Voter/owner approval required

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