

LOCAL GOVERNMENT AND FINANCING OPTIONS FOR ISLA VISTA

I. INTRODUCTION

In April 2001, as part of the incorporation study for the formation of the City of Goleta, the Local Agency Formation Commission (LAFCO) commissioned Economic and Planning Systems (EPS) for the purpose of evaluating Governance Options for the unincorporated area known as Isla Vista (IV). Thirteen years have passed since the time of that study.

The purpose of this analysis is to preliminarily revisit options related to the governance and financing options presented by EPS in their report to LAFCO in 2001. An update to the cost of services in Isla Vista and the current financial resources generated within the IV area is being prepared by EPS for the UCSB trustees work groups. After completion, the County may use that information to further analyze these issues.

The Isla Vista community encompasses a population of over 21,000 residents. It is adjacent to the University of California, Santa Barbara (UCSB) campus and a significant portion of the residents are students at UCSB. However, the community also includes a number of long-term owner occupant and lower-income renter households. The area includes a variety of single-family, multi-family, commercial and light industrial uses. Isla Vista faces various challenges in local governance and funding resources. As a densely populated university town, Isla Vista must accommodate the service needs associated with its transient student population and a predominately renter-oriented community.

The area is an unincorporated community surrounded by UCSB, the City of Goleta, the City of Santa Barbara Airport and the Pacific Ocean. Isla Vista's situation concerning governance and funding is complicated by its unincorporated status, its relationship with UCSB, the dense population, older buildings and urban design problems. However, the active 423-acre community enjoys a physical setting of great beauty overlooking the Pacific Ocean. Including the University property, the area totals about 1,500 acres.

Since the EPS study there have been a number of significant changes in the area.

- Goleta was formed as a City in 2001, and the proponents of incorporation did not support and eventually LAFCO did not include the Isla Vista area to be part of the City. Since then, the General government financial structure in Isla Vista has remained relatively the same and basically under control of the County Board of Supervisors.
- A Community Master Plan has been completed but has not yet received final approval by the California Coastal Commission.
- During the 22 year period of the Santa Barbara County Redevelopment Agency (RDA) before dissolution in 2012, under the direction of the Board of Supervisors, the agency began to thrive and revitalize the IV infrastructure and created more affordable housing. As part of that effort, public/private investment increased and started to change the viability of the community.
- Major infrastructure improvements to the downtown Embarcadero Loop area have been completed and include five mixed use (commercial/residential) structures. More affordable housing has been constructed and RDA staff assisted in the coordination and delivery of a variety of County services. However, RDA staffing was eliminated, reducing the dedicated presence of on-going administrative and project staff serving the Isla Vista area.

- Before the State dissolution of redevelopment agencies, the RDA over its 22 year life, generated over \$40 million in revenue to fund projects, infrastructure investment and affordable housing. It also issued \$20 million in debt to finance additional infrastructure projects that will be paid off in 2028. The Governor’s intention in dissolving redevelopment agencies was to shift property taxes from financing infrastructure and affordable housing back to financing K-12 education and public safety. RDA dissolution has created a tax shift back to the taxing agencies in the Isla Vista area, in general to K-12 education and public safety (general fund sheriff services and County fire district services). Since FY 2011-12 over \$3 million annually has been shifted back to the taxing agencies (See Table 3).
- In September of 2010 the University of California Santa Barbara and the County of Santa Barbara entered into four agreements that address funding mechanisms, as a result of growth impacts related to the University Long Range Development Plan (LRDP). These agreements pay for traffic mitigation, a cooperative service agreement for IV foot patrol services, a cooperative agreement for County fire services and a cooperative relations agreement for improvements to sidewalks, parking and intersections.

EPS in their 2001 study suggested certain governance and financing options and we added a few other options. These options may improve funding or governance issues such as local participation, determination of service priorities, and allocation of public funds. However, once LAFCO did not include the area in Goleta cityhood a number of the options continue to appear unfeasible from a general government financial and funding perspective.

Governance and financing options to consider include (See table 2 for summary):

- **Incorporation of Isla Vista**
- **Annexation to the City of Santa Barbara**
- **Annexation to the City of Goleta**
- **Formation of a Community Service District (CSD)**
- **Expand Services within County Service Area #31**
- **Infrastructure Improvement Financing District**
- **A Municipal Advisory Council (MAC) could be established**
- **An Area Planning Commission (APC) could be established**
- **A benefit assessment district could be established to improve funding options**
- **Certain special taxes could be established to improve funding options**
- **A Utility User Tax could be established with authorizing legislation in order to improve funding options**

II. EXISTING SERVICE PROVIDERS

Most of Isla Vista's services are provided by the County and special districts including sanitary, water, fire protection, street lighting, parks, and recreation (see Table 1). In considering alternative service provision scenarios, some of these service providers could be combined into a new government structure, while others, like the fire protection and water districts might remain unchanged.

COUNTY OF SANTA BARBARA

Currently, the County of Santa Barbara provides regional services (including, but not limited to, custody, courts, district attorney, public defender, probation, elections, etc.), and local services such as land use planning and regulation, animal control, and law enforcement, among others, to the Isla Vista area and to the students living on campus. These services are funded by county-wide revenues from the County general

fund such as property taxes, sales taxes, State subventions and charges for service.

The UCSB campus and other university owned lands are provided certain services by the State government, however since they are part of Santa Barbara County, the residents of these areas are eligible for regional County services including the court system, public health and social services. In addition, by agreement, the County Fire Protection District provides fire protection services on University property.

In 1990, the County established a redevelopment project area in the Isla Vista area, which includes approximately 400 acres of land, including most of what is considered to be the Isla Vista community. The RDA oversaw the County's redevelopment and land acquisitions efforts in Isla Vista using property tax increment generated from the designated area. Redevelopment activity, in addition to the acquisition of bluff top open space, has included sidewalk construction, a variety of infrastructure improvements including parking, drainage, downtown streetscape, and proposed construction of a community center.

COUNTY SERVICE AREAS

There is one County Service Area (CSA) currently active in the Isla Vista area: CSA 31. CSA 31 services more than 250 streetlights in the Isla Vista community west of the UCSB campus, funded through benefit assessments and approximately \$15,000 of property tax. CSA 32 was used to provide accounting for Sheriff Patrol in the unincorporated areas of the County from non-city tax sources, and is currently inactive.

INDEPENDENT SPECIAL DISTRICTS

Several independent special districts serve the Isla Vista area including those summarized below:

ISLA VISTA RECREATION AND PARK DISTRICT

Formed in 1972, Isla Vista Recreation and Park District covers one-half square mile of the Isla Vista community and is governed by an independent Board of Directors elected by District residents. The District is primarily responsible for park and open space maintenance, as well as recreation programs.

The District supports and maintains over 70 acres of parks; the Isla Vista Teen Center; child recreation programs, including after-school programs; habitat restoration and demonstration projects; community gardens; and community festivals, fairs, and concerts.

SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT

The County Fire Protection District (SBCFPD) provides fire protection and emergency services to much of the unincorporated County, including the Isla Vista area. The District is governed by the Board of Supervisors and receives funding from property tax. Recently the County has agreed to a multi-year property tax shift from the General Fund that will change the property tax allocation formula in the Isla Vista area, reducing the amount of General Fund taxes allocated in the IV tax rate areas (TRAs).

GOLETA WEST SANITARY DISTRICT

The Goleta West Sanitary District (GWSD) provides sewer services to the Isla Vista area and a larger area west of La Patera Road that includes the City of Goleta and Rancho Embarcadero area. Sewage collected by GWSD is treated by the Goleta Sanitary District. GWSD also provides street sweeping services in Isla Vista four times a month.

An independent Board of Directors, elected by District residents, governs the District and its services. The funding for the District includes sewer treatment and collection charges, as well as the use of property tax for the street sweeping, capital improvements, and reserves.

GOLETA WATER DISTRICT

The Goleta Water District (GWD) provides the water supply to a 33,000-acre area including the Isla Vista community. The Water District is governed by an independent Board of Directors elected by the District residents. The District receives funding from service charges, one-time water supply charges, and interest on investments.

UCSB

Currently, UCSB assists the County financially as part of mitigations related to the University Long Range Development Plan (LRDP). The cooperative agreements provide funding for traffic mitigation, fire protection/emergency services, law enforcement services and Isla Vista community improvements.

III. GOVERNANCE AND FINANCIAL OPTIONS

EPS explored several organizational and financial options for the Isla Vista area and this report adds Infrastructure Financing District (IFD) financing and explores several additional tax options. We believe that many of these same observations in the EPS study still apply 13 years later.

EPS EVALUATION CRITERIA

There are various criteria that can be considered in determining the appropriate local government option for the Isla Vista community. The evaluation criteria for local governance options include six different criteria:

1. **Institutional Authority.** The options allow varying degrees of authority to provide certain services and address local issues. Given their broad powers, annexation and incorporation address most service provision issues, while community facilities and maintenance districts and CSAs are required by law to provide for specific services set forth in the resolution of formation.
2. **Administration and Organization.** Incorporation is the most complex option, requiring staffing, and/or contracts to handle administration as well as a broad range of services. A CSD can be nearly as involved as the creation of a new city, depending on its authorized services, while CSAs and maintenance districts can be managed by existing County or district staff.
3. **Representation.** A new city provides the greatest degree of local representation and authority. The level of local control in the case of annexation depends on the size of the resulting city. A district can be comprised of board members from the local area; however its authority depends partly on whether the district is dependent or independent of the County Board of Supervisors.
4. **Financial Resources.** Both incorporation and annexation allow the resulting cities the ability to generate their own general purpose revenues and qualify for state subventions, as well as impose new taxes if necessary. On the other hand, districts are almost entirely dependent on the imposition of new taxes or assessments (often requiring voter approval).
5. **Financial Feasibility.** A proposed governance structure must be financially feasible. As the governmental entity becomes more complex and responsible for a broader range of essential services, as with a new city, financial feasibility becomes more critical.
6. **Political Feasibility.** The requirements for creating a new governmental entity affect their political feasibility. For example, the creation of a new city requires a majority vote within the new city's boundaries. Annexation may require a majority vote of both the existing city residents as well as the area to be annexed, creating additional challenges to acceptance. Certain districts and a MAC or APC can be

created by the Board of Supervisors; their authority is limited, however.

OPTIONS FOR ISLA VISTA

EPS considered and evaluated various governance options for the unincorporated Isla Vista community (see Table 2). For the incorporation and annexation options, EPS relied on detailed feasibility calculations developed in the Goleta Incorporation Comprehensive Fiscal Analysis (CFA) refined for the purpose of the current analysis.

STATUS QUO

Maintaining the status quo will perpetuate existing service provision conditions. In 2001, the area generated approximately \$1.5 million in revenue to the County (after deducting tax increment allocated to redevelopment) compared to service costs (other than road maintenance, which is primarily funded through gas taxes) of about \$2.4 million. It is estimated that this gap would not be solved by the RDA dissolution tax shift, and the gap may have increased with the rising cost of public safety services.

The Isla Vista area represents about 6 percent of the total County population and about 7 percent of total registered voters. Within Supervisorial District #3, about 20 percent of the voter precincts are in the Isla Vista area.

ISLA VISTA INCORPORATION

Isla Vista would not be financially feasible as a city. A city of Isla Vista does not generate sufficient annual public revenues to cover municipal expenditures. The small tax base and limited supply of land for new development along with the dense population contribute to the lack of feasibility without new funding resources.

A new city of Isla Vista would be endowed with a broad range of civic responsibilities, authority, and revenue generating capability. Incorporation would provide for a high level of local responsiveness, allow control of services, and give the city the capability to address local issues and needed service enhancements.

Financial feasibility is one of the key findings that must be made by LAFCO in order to approve an incorporation proposal. According to the Goleta CFA Municipal Budget Model and forecast, Isla Vista cannot be financially feasible as a city. The EPS 2001 report shows the estimated costs by major municipal function and revenues available to the new city government. The municipal General Fund budget balance (annual revenues minus annual expenditures) is projected to be approximately a \$3 million deficit by its second year of operation. The financial status of a new city of Isla Vista does not improve in later years. The deficit is due to Isla Vista's inability to generate sufficient revenues including property tax, sales tax, and transient Occupancy tax revenues. The limit on the supply of land for new development and the lower tax base of UCSB student housing inhibit Isla Vista from becoming a financially feasible city.

GOLETA ANNEXATION

Isla Vista annexation to the City of Goleta is remotely feasible, dependent on the terms of a complex annexation. The area of Isla Vista does not generate sufficient annual public revenues to cover municipal expenditures. The small tax base and limited supply of land for new development along with the dense population contribute to the lack of feasibility. It would also require another tax sharing arrangement with the County that may be difficult to achieve because of the high cost of public safety services in this

community. Adding the IV residents to the existing city would then represent about two-fifths of the new city population. As a general rule, unless otherwise provided, territory may not be annexed to a city unless it is contiguous to the city (Govt. Code Section 56741). Limitations on annexing noncontiguous territory would have to be evaluated and specific legislation may be needed.

The Goleta Incorporation CFA considered a financially feasible option that included the community of Isla Vista. However, Isla Vista was not included in the incorporation petition and was not included in the final incorporation proposal approved by LAFCO. The Commission could still consider the possibility of annexing the area to Goleta at a later date.

SANTA BARBARA ANNEXATION

Isla Vista annexation to the City of Santa Barbara is also remotely feasible, dependent on the terms of a complex annexation. The area of Isla Vista does not generate sufficient annual public revenues to cover municipal expenditures. The small tax base and limited supply of land for new development along with the dense population contribute to the lack of feasibility. It would also require another tax sharing arrangement with the County. Santa Barbara has their own police force that would have to be expanded due to the high level of public safety services required in this community. In addition, the Isla Vista area could create somewhat greater burdens upon the City, due to its distance and separation from other City of Santa Barbara residential communities and services. Although the City may provide an increased level of service, Isla Vista would face some increase in taxes (e.g., utility user's tax) but this new tax source would make it a better financial option than its own city or annexation to Goleta. The Isla Vista and UCSB residents would represent roughly one-fifth of the total new city population. As a general rule, unless otherwise provided, territory may not be annexed to a city unless it is contiguous to the city (Govt. Code Section 56741). Limitations on annexing noncontiguous territory would have to be evaluated and specific legislation may be needed.

Isla Vista annexation to the City of Santa Barbara could provide the community with access to an enhanced level of service provision. The prior EPS study of the annexation of Goleta to the City of Santa Barbara indicated that annexation of the entire Goleta Valley could be fiscally viable, depending on the outcome of negotiations with the County-and the ability to fully mitigate impacts on the County. The Isla Vista-area represents a much smaller service area and would not have the magnitude of impacts upon the County as indicated for the annexation of the majority of the Goleta Valley. The Isla Vista area could create somewhat greater burdens upon the City, however, due to its demographic driven gap between revenues and service costs, in addition to the distance and separation from other City of Santa Barbara residential communities and services.

Isla Vista would become a disconnected part of a larger municipal area, thus creating obstacles to achieving a significant measure of local control over the allocation of services and resources in the community. In addition, the residents would be subject to the higher taxes imposed by the City compared to the existing County taxes (e.g., utility user tax).

COMMUNITY SERVICE DISTRICT (CSD)

An Isla Vista Community Service District is a financially feasible option; however, it may have limited financial resources unless there is voter support for increased taxes. A CSD could be overlaid on the current CSA #31 and possibly other functions currently provided by the County; however it could not provide increased levels of service without new revenues. The CSD would acquire the existing revenue base of any supplanted entities and continue providing the same services. However, since the financial capacity of a CSD is limited (without additional voter approved taxes), no new revenues will accrue to the

CSD unless the County allocates a share of its existing revenues.

COUNTY SERVICE AREA #31

Expanding Services within County Service Area #31 is a feasible option. A CSA can provide multiple extended services within the geographical area of the District. Funding would depend upon an allocation of existing County (or other district) revenues, or imposition of new taxes or benefit assessments. However, since many of the CSA tax options are parcel related taxes, it could be more difficult to get property owners to vote for increased taxes.

MUNICIPAL ADVISORY COMMISSION (MAC)

A Municipal Advisory Council (MAC) could be established. A MAC could provide residents with greater local input to the County, a CSD or a CSA. It is an advisory body created for a portion of the unincorporated area. It can work in concert with special districts to improve service coordination to the area. It would be created by the County Supervisors, and its members could be appointed or elected. It would serve in an advisory capacity only, on matters assigned to it by the County.

AREA PLANNING COMMISSION (APC)

An Area Planning Commission (APC) could be established. An APC could provide residents with greater local control over land use issues. It would be part of the official County Planning Commission but only for the Isla Vista area and its members would be appointed by the Board of Supervisors. Like the existing County Planning Commission its decisions regarding land use entitlements would be appealable to the Board of Supervisors.

INFRASTRUCTURE FINANCING DISTRICT (IFD)

An infrastructure Improvement Financing District (IFD) could be established. An IFD is a legally constituted governmental entity established for the sole purpose of financing public facilities. Incremental property tax revenue (Tax Increment Financing) or net available revenue from the County and some or all affected taxing entities within the district may be used to finance public facilities, except for the taxes allocated to schools. This financing can only be used for infrastructure and not for maintenance and may involve the issuance of debt for large improvements. Recent legislation provides for Infrastructure Financing Districts (IFDs) that can overlap Successor RDAs. It also allows local governments that form a district the ability to dedicate any portion of its net available revenue from residual RDA distributions to fund district activities. Also additional legislative efforts to expand the use of IFDs are being proposed. The governing body would be the local agency that formed the District.

BENEFIT ASSESSMENT DISTRICT

A benefit assessment district could be established. A benefit assessment district or increased benefit assessments in existing districts could generate revenues for enhanced service levels; however, due to the relatively low tax base in Isla Vista, raising significant new revenues would present a challenge.

SPECIAL TAXES

Special tax could be established. These taxes could generate revenues for enhanced service levels; however, due to the relatively low tax base in Isla Vista, raising significant new revenues would present a challenge.

UTILITY USER TAX

A utility user tax could be enacted. Currently, utility user taxes (UUT) can only be levied in cities or the unincorporated County, upon approval by the voters. This could be a serious funding source for this area. The City of Santa Barbara has a UUT that generates approximately \$168 per capita. Using this as an estimate, the area could generate approximately \$3.5 million a year for services. A new City or annexation to a City could make this a viable alternative. A legislative change could also be brought forward to authorize UUT in a CSD or a zone within the unincorporated area.

Table 1
Existing Public Service Providers
Isla Vista Options Study

Existing Gov't Entities ¹	Functions & Authority	Administration & Organization	Representation	Financial Resources
County of Santa Barbara	Land Use and Planning, Sheriff, Public Health and Welfare, etc. ²	County Board of Supervisors serves as Board of Directors	County Supervisor for District Three	Property Tax ³ General Fund Revenues ⁴ State Subventions Charges for Service
CSA 31: ⁵ Provides services to the Isla Vista community west of the UCSB campus	Street Lighting (267 street lights), open space acq.	County Board of Supervisors	No additional representation	Benefit Assessments Property Tax ⁶
CSA 32: Was used to provide accounting for Sheriff Patrol in the unincorporated areas of the County from non-city resources, and is currently inactive	Sheriff Patrol	County Sheriff elected by County residents	No additional representation	Currently inactive
Isla Vista Rec. & Park District: ⁷ Formed in 1972, covers 1/2 square mile, serving the Isla Vista community of over 20,000 residents and visitors	Park and Open Space Maintenance Recreation Programs Volunteer litter control	Board of Directors directs district staff	Board of Directors elected in Isla Vista	Property Tax ⁸ Fees & Charges County Contract Pass through from RPTTF to maintain former RDA parcels

1 Does not include entities unlikely to be affected by government reorganization, including school districts, mosquito abatement district, etc.

2 Other functions include animal control, building inspection, flood control and library.

3 Approximately 12% of each property tax dollar generated in Isla Vista.

4 Includes sales tax, hotel tax, etc.

5 The enabling legislation for CSAs is Government Code 25210 et seq.

6 Approximately 0.5% of each property tax dollar generated in Isla Vista.

7 The enabling legislation for the park district is Public Resources Code 5780 et seq.

8 Approximately 4% of each property tax dollar generated in Isla Vista.

Table 1 (continued)
Existing Public Service Providers
Isla Vista Options Study

Existing Gov't Entities	Functions & Authority	Administration & Organization	Representation	Financial Resources
County Fire Prot. District: ⁹ Includes much of the County unincorporated area	Fire Protection, some emergency service provision	County Board of Supervisors directs District staff	No additional representation	Property Tax ¹⁰ CDF contract funding Other grant funding
Goleta West Sanitary District: ¹¹ Provides services to a 4,500-acre area in the western Goleta Valley. This includes all homes in the Isla Vista area	Sewer System; Street Sweeping (4 times a month)	Board of Directors directs district staff	Board of Directors elected by district residents	Service Charges (Sewer Treatment and Collection) Property Tax ¹² (Street Sweeping and Capital improvements)
Goleta Water District: ¹³ Covers a 33,000-acre area with the City of Santa Barbara to the east, El Capitan Ranch to the west and the National Forest to the north including Isla Vista in its entirety	Water Supply	Board of Directors direct district staff	Board of Directors elected by district registered voters	Service Charges (meter sales, and new meter one time water supply charges based on size) Interest on Investments

9 The enabling legislation is Health and Safety Code 13800 et seq.

10 Approximately 10.2% of each property tax dollar generated in Isla Vista.

11 The enabling legislation is Health and Safety Code 6400 et. seq.

12 Approximately 5.45% of each property tax dollar generated in Isla Vista.

13 The enabling legislation is Water Code 30000 et seq.

Table 2
 Governance Options for Isla Vista
 Isla Vista Options Study

Organizational Options	Functions & Authority	Implementation & Operation	Representation	Financial Resources
Incorporation: ¹ City Government encompassing the IVRPD area, and potentially the UCSB campus	Broad authority including land use & planning, police, parks and rec. via city depts. and/or service contracts	Complex implementation and operation requiring resolution by legislative body of affected local agency (generally BOS) or petition by 25% of registered voters or landowners, LAFCO approval, and majority Isla Vista voter approval	Representation by City Council members elected by voters in proposed boundary	Broad powers to generate revenues including: * Property Tax * Sales Tax * State Subventions * Charges for Service * Other
Annexation: ² Isla Vista annexation to the City of Goleta or to the City of Santa Barbara	Same as above. As a general rule, unless otherwise provided, territory may not be annexed to a city unless it is contiguous to the city (Govt. Code Section 56741). Limitations on annexing noncontiguous territory would have to be evaluated and specific legislation may be needed.	Complexity in implementation and operation requiring City Council resolution, LAFCO approval, and majority election potentially in both the City and proposed boundaries if at least 25% but less than 50% of registered voters or at least 25% of landowners in affected territory protest	Representation by citywide council	Broad powers to generate revenues including: * Property Tax * Sales Tax * State Subventions * Charges for Service * Other
Community Services District (CSD): ³ Creation of multi-purpose independent district	Mandate for a specific purpose with potential for multi-purpose independent district formation or coordination with Municipal Advisory Council	Some complexity in implementation and operation requiring County resolution or petition by 25% of voters, hearing, finding district is economically feasible, LAFCO approval, and voter approval	Local responsiveness as an independent district represented by a locally elected board (may contract with County)	Limited power to generate revenues, including: * Property Tax Allocation * Benefit Assessments * Parcel Tax * Fees for Service

1 The legislation guiding incorporation is the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000.

2 The legislation guiding annexation is the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000.

3 The enabling legislation for a CSD is Government Code 61000 et seq.

Table 2 (continued)
 Governance Options for Isla Vista
 Isla Vista Options Study

Organizational Options	Functions & Authority	Implementation & Operation	Representation	Financial Resources
County Service Area (CSA): ⁴ Modification of existing CSAs, or creation of new CSA	Mandate for specific purposes such as Street Lighting, Open Space Acq. Rd. Maint, and Street Sweeping, Public Facilities, Sheriff Patrol, etc.	Simplicity in operation, requiring County resolution and hearing or petition of 25% of voters, and LAFCO approval; election required in most circumstances	County Supervisor provides local representation	Limited power to generate revenues, and must have County mandate to generate new funding sources including: * Property Tax Allocation * Benefit Assessments * Parcel Tax * Fees for Service
Municipal Advisory Council (MAC): ⁵ Area Planning Commission or other independent body covering the area of an existing special district or creation of a newly specified Isla Vista boundary; can be in concert with CSA or CSD	Mandate for general advisory role usually focusing on land use and planning comparable to County Planning Commission. May also advise on other matters such as public health, safety, welfare, and public works.	Simplicity in implementation and operation, requiring County resolution following the guidelines in Gov. Code 31010	May include local representatives, elected and/or appointed	Limited power to generate revenues, depends on County General Fund (CSDs and CSAs also have powers to fund MACs.)
Maintenance or Special Benefit Assessment District: ⁶ Newly formed or integrated District; can be in concert with CSA or CSD to generate greater revenues	Mandate for a specific purpose such as Street Lighting, Open Space Acq. Rd. Maint, and Street Sweeping, Public Facilities, Sheriff Patrol, etc.	Varying degrees of complexity in implementation and operation requiring a County resolution for a maintenance district; 2/3 voter approval for a special tax, and approval by a municipal body to levy a benefit assessment	Limited local responsiveness, represented by County Supervisor	Limited power to generate revenues, and must have County mandate to generate new funding sources including: * Property Tax Allocation * Benefit Assessments * Parcel Tax * Fees for Service
Infrastructure Financing District (IFD): New district entity covering the Isla Vista area including the former RDA	Provides financing for public facilities as allowed by AB 471	Requires resolution of County and affected taxing entities, infrastructure plan, and voter approval	County Supervisor provides local representation	Periodic distributions of property tax increment from the Redevelopment Property Tax Trust Fund

4 The enabling legislation for a CSA is Government Code 25210 et seq.

5 The enabling legislation for a MAC is Government Code 31010 et seq.

6 The enabling legislation for a maintenance district or special benefit assessment district includes various sections of State law including Streets and Highways Code 5820 et seq, or Government Code 54703 et seq, 54710 et seq.