

ORDINANCE NO. (_____)

AN ORDINANCE OF THE
BOARD OF SUPERVISORS OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA,
IMPOSING A TRANSACTIONS AND USE TAX TO BE
ADMINISTERED BY THE STATE BOARD OF EQUALIZATION

The Board of Supervisors of the County of Sonoma, State of California, ordains as follows:

Section 1. TITLE. This ordinance shall be known as the Sonoma County Regional Parks and Water Quality Improvement Transactions and Use Tax Ordinance. The County of Sonoma, hereinafter shall be called "County." This ordinance shall be applicable in the unincorporated territory of the County.

Section 2. OPERATIVE DATE. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below.

Section 3. PURPOSE. This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- A. To establish a local funding source for Regional Park maintenance and improvement as set out in detail in the expenditure plan ("Expenditure Plan") adopted as part of this Ordinance.
- B. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.5 of Part 1.7 of Division 2 which authorizes the County to adopt this tax ordinance which shall be operative if two-thirds (2/3) of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- C. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.
- D. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.
- E. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of

Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

Section 4. CONTRACT WITH STATE. Prior to the operative date, the County shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the County shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

Section 5. TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the unincorporated territory of the County at the rate of $\frac{1}{2}$ of 1 percent (0.50%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

Section 6. PLACE OF SALE. For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

Section 7. USE TAX RATE. An excise tax is hereby imposed on the storage, use or other consumption in the unincorporated territory of the County of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of $\frac{1}{2}$ of 1 percent (0.50%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

Section 8. ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

Section 9. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, Victim Compensation and Government Claims Board, State Board of Equalization, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this County or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this Ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "County" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

Section 10. PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

Section 11. EXEMPTIONS AND EXCLUSIONS.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the County which is shipped to a point outside the County, pursuant to the contract of sale, by delivery to such point by the retailer or his

agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the County shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-County address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-County and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this County of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the County or participates within the County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.

7. "A retailer engaged in business in the County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the County.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a County imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

Section 12. AMENDMENTS. All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

Section 13. ENJOINING COLLECTION FORBIDDEN. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the County, or against any officer of the State or the County, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

Section 14. ELECTION COSTS. Payment for the costs of the election shall be the responsibility of the County. If the election is successful, the County shall be reimbursed for the cost of the election from the proceeds of the tax.

Section 15. STATE BOARD OF EQUALIZATION COSTS. Payment for the costs of contracting with the State Board of Equalization for administration of the tax shall be the responsibility of the County. If the election is successful, the County shall be reimbursed for any fee charged by the State Board of Equalization from the proceeds of the tax.

Section 16. INCREASE OF THE APPROPRIATIONS LIMIT. The appropriations limit of the County shall be increased by the amount of revenue anticipated to be collected by the County from the transactions and use tax to allow spending of the tax for the period allowed by law.

Section 17. ADOPTION OF THE EXPENDITURE PLAN. The Board hereby adopts the attached Expenditure Plan, which is incorporated into this Ordinance by reference.

Section 18. INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE AND ANNUAL AUDIT.

(a) The Board of Supervisors shall establish a citizens' oversight committee to provide transparency and ensure fiscal accountability. The committee shall review the receipt and expenditures of the revenue from the transactions and use tax, including the County's annual independent audit. The committee's review shall be completed in conjunction with the County's budget process. The committee shall produce an annual oral or written report on its review which shall be considered by the Board at a public meeting. The committee may provide budget recommendations to the Board regarding expenditures from the transactions and use tax. Any written report shall be a public record. The Board shall adopt a resolution regarding the appointment of the committee members and any additional duties of the committee.

(b) The funds collected from the transactions and use tax ordinance shall be accounted for and tracked by the County Auditor-Controller Treasurer-Tax Collector in a separate fund to facilitate citizen oversight.

(c) The amount generated by this revenue source and how it was used shall be included in the annual audit of the County's financial operations by an independent certified public accountant, which the committee shall review.

(d) To preserve the integrity and independence of the oversight process, the committee's responsibilities shall not include decision-making on spending priorities, financing plans or tax rate projections or assumptions and the committee shall have no authority to direct, nor shall it direct, County staff or officials.

Section 19. ANNUAL REPORT. An annual Sonoma County Regional Parks and Water Quality Improvement Measure Report ("Report") shall be prepared by the Sonoma County Regional Parks Department no later than the last day of the sixth month following the end of each fiscal year. The Report shall be submitted to the Citizens' Oversight Committee for review. The Committee will submit their findings and conclusions to the County Board of Supervisors. The Report will also be made available to the public. The Report shall detail the prior fiscal year's activities related to the retail transactions and use tax. The Report shall include revenues generated by the Transactions and Use Tax, expenditures (in summary form), funds carried over from previous fiscal years, and any remaining funds to be carried over for expenditure in subsequent fiscal years.

Section 20. COMPLIANCE WITH CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA). Pursuant to the State CEQA Guidelines section 15378(b)(4), adoption of this Ordinance and Expenditure Plan is not a "project" subject to the requirements of CEQA. Prior to the commencement of any project included in the Expenditure Plan, any necessary environmental review required by CEQA shall be completed. Estimated costs in the Expenditure Plan include the cost of such environmental review.

Section 21. SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 22. EFFECTIVE DATE. This ordinance relates to the levying and collecting of the County transactions and use taxes and shall take effect immediately.

Section 23. TERMINATION DATE. The authority to levy the tax imposed by this ordinance shall expire ten (10) years from the operative date, unless extended by the voters in the manner set forth in Revenue and Taxation Code Section 7285.5.

In regular session of the Board of Supervisors of the County of Sonoma introduced on the 19th day of July, 2016, and finally passed and adopted this ___ day of August, 2016, on regular roll call of the members of said Board by the following vote:

SUPERVISORS:

Gorin: ___ Rabbitt: ___ Zane: ___ Gore: ___ Carrillo:___

Ayes: _____ Noes: _____ Absent: _____ Abstain: _____

WHEREUPON, the Chair declared the above and foregoing ordinance duly adopted and

SO ORDERED.

Chair, Board of Supervisors
County of Sonoma

ATTEST:

Veronica Ferguson, County Clerk and
Clerk of the Board of Supervisors

Exhibit A
Expenditure Plan

I. EXPENDITURE PLAN SUMMARY

Sonoma County Regional Parks and Water Quality Improvement Measure

The expenditure plan for Sonoma County Regional Parks and Water Quality Improvement Measure (“Expenditure Plan”) provides for investment into five program categories. Each program category will receive a percentage share of sales tax revenues, currently estimated at \$95 million (in 2016 dollars) over a 10-year period.

Program Category Percent Share 10-Year Estimated Revenue

Category 1. - Deferred Maintenance and Unmet Operational Needs	\$28,500,000 - 30%
Category 2. - Trails, Additional Sites and Preserves	\$23,750,000 - 25%
Category 3 - Improvements to Existing Parks and Facilities	\$19,000,000 – 20%
Category 4 – Community Engagement/Education/Health Programs	\$ 9,500,000 – 10%
Category 5 - Natural Resources/Watershed Management & Stewardship	\$14,250,000 – 15%

Cost for the items listed under each expenditure category includes support cost for accounting, planning, reservations and marketing, project management and audits. Detail on the specific projects within each program category is provided in the Project Description section of this document. As is indicated in the Expenditure Plan, in some cases funding will not be adequate to complete the full project, and therefore the project will proceed as feasible.

Oversight and Administration

The implementation of the Sonoma County Regional Parks and Water Quality Improvement Measure will be the responsibility of the Sonoma County Regional Parks Department (SCRPD). The SCRPD Director reports to the Sonoma County Board of Supervisors.

The SCRPD will work closely and cooperatively with the State of California Parks Department, Federal Government the other granting organizations on programming state and federal grants to match funding from the Regional Parks Sales Tax programs and projects. These partnerships will help to maximize the state and federal funds that can be leveraged with a local source of funds and to deliver projects in a timely manner.

Independent Citizens’ Oversight Committee and Annual Audit

(a) The Board of Supervisors shall establish a citizens’ oversight committee to provide transparency and ensure fiscal accountability. The committee shall review the receipt and expenditures of the revenue from the transactions and use tax, including the County’s annual independent audit. The committee’s review shall be completed in conjunction with the County’s budget process. The committee shall produce an annual oral or written report on its review which shall be considered by the Board at a public meeting. The committee may provide budget recommendations to the Board regarding expenditures from the transactions and use tax. Any written report shall be a public record. The Board shall adopt a resolution regarding the appointment of the committee members and any additional duties of the committee.

(b) The funds collected from the transactions and use tax ordinance shall be accounted for and tracked by the County Auditor-Controller Treasurer-Tax Collector in a separate fund to facilitate citizen oversight.

(c) The amount generated by this revenue source and how it was used shall be included in the annual audit of the County's financial operations by an independent certified public accountant, which the committee shall review.

(d) The preserve the integrity and independence of the oversight process, the committee's responsibilities shall not include decision-making on spending priorities, financing plans or tax rate projections or assumptions and the committee shall have no authority to direct, nor shall it direct, County staff or officials.

Annual Report

An annual Parks and Water Quality Improvement Sales Tax Measure Report shall be prepared by the SCRPD no later than the last day of the sixth month following the end of each fiscal year. The Report shall be submitted to the Citizens' Oversight Committee for review. The Committee will submit their findings and conclusions to the County Board of Supervisors. The Report will also be made available to the public. The Annual Road Report shall detail the prior fiscal year's activities related to the retail transactions and use tax. The Report shall include revenues generated by the Transactions and Use Tax, expenditures (in summary form), funds carried over from previous fiscal years, and any remaining funds to be carried over for expenditure in subsequent fiscal years.

State Board of Equalization Costs.

Payment for the costs of contracting with the State Board of Equalization for administration of the tax shall be the responsibility of the County. If the election is successful, the County shall be reimbursed for any fee charged by the State Board of Equalization from the proceeds of the tax.

Election Costs

Payment for the costs of the election shall be the responsibility of the County. If the election is successful, the County shall be reimbursed for the cost of the election from the proceeds of the tax.

II. IMPLEMENTATION GUIDELINES

- A. The duration of the tax will be 10 years, beginning on April 1, 2017 and expiring on March 31, 2027.
- B. Environmental reporting, review and approval procedures as provided for under the National Environmental Policy Act, the California Environmental Quality Act, or other applicable laws will be adhered to as a prerequisite to the implementation of any project.
- C. Use of the retail transactions and use tax under this Expenditure Plan will be subject to the following restrictions:

1. The tax proceeds must be spent for the purposes of funding the programs, parks, trails, bikeways improvements and projects listed in this Expenditure Plan and may not be used for other purposes.
2. Sonoma County intends that the additional funds provided to Regional Parks by the Regional Parks ½ Cent Transactions and Use Tax Ordinance shall supplement existing local revenues being used for Regional Park purposes and that Sonoma County will maintain their existing commitment of local funds for Regional Park purposes.
3. The SCRPD is charged with a fiduciary duty in administering the tax proceeds in accordance with the applicable laws.

D. Actual tax proceeds may be higher or lower than estimated in this Regional Parks ½ Cent Transactions and Use Tax Ordinance for Sonoma County over the 10-year term. The Expenditure Plan is based on the percentage distributions to each Program Category and Project and the dollar values included are estimates only. Actual tax proceeds will be programmed annually in accordance with the percentage distributions in the Expenditure Plan.

E. The ability to fully fund or complete all programs or projects in this Expenditure Plan may be impacted by changing circumstances over the duration of the tax. Tax proceeds originally allocated to a listed project may become available for reallocation due to any of the following reasons:

1. A listed project is completed under budget;
2. A listed project is partially or fully funded by funding sources other than tax proceeds;
3. A requested deletion of a listed project because of unavailability of matching funds;
4. A listed project cannot be completed due to an infeasible design, construction limitation or substantial failure to meet specified implementation milestones.

F. Upon a finding that tax proceeds are available for reallocation due to one of the conditions above, the Regional Park may reallocate such tax proceeds subject to the following guidelines:

1. Available tax proceeds can be reallocated only to project(s) within the same Program Category as the original listed project.
2. Reallocation of tax proceeds within a Program Category will be based on Goals specified in the Sonoma County Integrated Parks Plan, which include: conserve and protect natural resources; provide access for all to the county's recreational resources; promote physical, mental, and community health; and improve the vitality of the outdoor recreation economy, as well as cost-effectiveness, availability of matching funds, project readiness and schedule adherence as determined by the SCRPD after consultation with the public through public outreach.

III. PROJECT DESCRIPTIONS

The Expenditure Plan has five program categories that have been divided into specific projects. The Expenditure Plan calls for a specific percentage of revenue to be allocated to each of the categories and the funding then distributed to the proposed list of projects. The list below does not reflect priority order.

Location	Project	Description
Category 1 -Deferred Maintenance & Unmet Operational Needs - Subtotal \$28,500,000 (30%)		
1.A - Deferred Maintenance		
Birdwalk Coastal Access	Replace aging visitor amenities	Parking lot and trail pavement repairs and maintenance. Replace Cheney Creek bridge, picnic tables, fire rings, and gates.
Cloverdale River Park	Replace and repair critical infrastructure and visitor amenities	Replace picnic areas, barbeques, and fencing to protect riparian areas. Repave path and replace trail bridge. Annual repairs to seasonal boat ramp. Work with partners on restoration activities.
Crane Creek	Replace and repair critical infrastructure and visitor amenities	Repair and resurface trails and roadways for all users. Replace picnic areas, pedestrian trail crossings, bridges, grazing fencing and gates.
Doran Park	Replace and repair critical infrastructure and visitor amenities	Repave day use are parking lots and campground roads. Replace building roofs, boardwalk, composting restrooms, and fencing. Repair and reinforce erosion control features along road and boat ramp. Renovate campsites for recreational vehicles including larger parking pads and utility hookups.
Ernie Smith	Replace and repair critical infrastructure and visitor amenities	Replace pedestrian bridge, playground, and picnic areas. Replace athletic field irrigation system and renovate turf. Perform silt removal as part wetland restoration and flood control along creek.
Foothill	Replace and repair critical infrastructure and visitor amenities	Repave parking lot. Replace picnic areas, gates, bridges, and dam plumbing. Restoration of watershed and groundwater recharge areas.
Gualala Point	Replace and repair critical infrastructure and visitor amenities. Respond to impacts from upstream logging activities.	Refurbish visitor center, ranger residence, and sewage lift station. Replace building roofs, picnic areas, fire rings, food storage lockers, gates, signs and fencing. Repave campground loops and completion of water system replacement. Renovate campsites for recreational vehicles including larger parking pads and utility hookups. Restoration and watershed protection along Gualala River.
Guerneville River Park	Replace aging visitor amenities	Replace picnic areas, barbeques, restroom fixtures and signage. Increase security and provide for improved visitor experiences.
Healdsburg Veterans Memorial Beach	Replace aging dam. Replace and repair critical infrastructure and visitor amenities	Replace seasonal dam, building roofs, and fencing. Replace picnic areas, barbeques and gates. Connect to the City of Healdsburg sewer and water system. Restoration and watershed protection along Russian River.
Helen Putnam	Replace and repair critical infrastructure and visitor amenities.	Repair and resurface paved trails. Replace roofs, playground, picnic areas, barbeques, signs and gates. Replace failing retaining walls and water tank liner.

Hood Mountain	Replace and repair critical infrastructure and visitor amenities.	Replace campground restroom holding tank, water tank liner, footbridges, picnic areas, and gates. Repair lower parking. Drill small well for public drinking water. Expand backcountry ranger services. Work with partners and natural resource division on increased protection of creeks, and watershed restoration
Hudeman Slough	Replace aging infrastructure	Repave parking areas, boat ramp and replace gates and signage.
Kenwood Plaza	Replace and repair critical infrastructure and visitor amenities	Replace playground, picnic tables, and turf irrigation systems.
Larson Park	Replace and repair critical infrastructure and visitor amenities	Replace playground, picnic tables, gates, and athletic field irrigation systems. Renovate turf fields. Redevelop permanent restroom. Resurface basketball courts and tennis courts. Repave path around baseball diamond and replace little league field backstops.
Maddux Ranch	Replace and repair critical infrastructure and visitor amenities	Resurface tennis courts. Replace well pump, fencing, playgrounds, and picnic areas. Renovate athletic field irrigation systems and turf.
Maxwell Farms	Replace and repair critical infrastructure and visitor amenities.	Repave parking lot and resurface bike paths. Replace athletic field irrigation systems and renovate turf. Replace playgrounds, picnic tables, fire rings, and gates. Vegetation management and watershed restoration to reduce fuel loads and protect Sonoma Creek.
Pinnacle Gulch	Repair restroom and path	Repair damage to trails and beach access to improve visitor safety and reduce coastal erosion. Paint restroom building.
Ragle Ranch	Replace and repair critical infrastructure and visitor amenities	Replace roofs, playgrounds, par course stations, picnic areas, barbeques and fencing. Replace athletic field irrigation systems and renovate turf. Repair baseball back stops. Improve year round trail access to backcountry trails, and protect watershed.
Riverfront	Renovate visitor amenities	Perform trail repairs and improvements to permit year round access on all trails. Renovate picnic areas, barbeques, and gates. Partner with Sonoma County Water Agency on river protection and restoration.
Watson School	Replace visitor amenities	Replace school roof to provide protection for renovated schoolhouse. Renovate picnic area and interpretive signage.
Tom Schopflin Fields	Replace sports field and visitor amenities	Renovate picnic areas. Replace athletic field irrigation system and renovate turf on baseball field.
Sea Ranch Trail - Stengal Beach	Repair infrastructure	Replace restroom, park signs and repair erosion along trails.
Sea Ranch Trail - Black Point	Repair infrastructure	Replace restroom, park signs and repair erosion along trails.
Sea Ranch Trail - Pebble Beach	Repair infrastructure	Replace restroom, park signs and repair erosion along trails.

Sea Ranch Trail - Shell Beach	Repair infrastructure	Replace restroom, park signs and repair erosion along trails.
Sea Ranch Trail - Walk On Beach	Replace visitor amenities	Replace restroom, park signs and repair erosion along trails.
Shaw Park	Replace visitor amenities	Replace playground and renovate picnic area. Replace athletic field irrigation system and renovate turf.
Shiloh Ranch	Replace and repair critical infrastructure and visitor amenities	Repair parking lot, replace trail footbridges, picnic areas, barbeques, and gates. Restore and protect watersheds and creeks.
Shorttail Gulch	Repair pathway	Repair erosion damage along trail and improve beach access.
Soda Springs	Repair roadway	Repair kiosk, entry road and gates and fencing. Protection of Buckeye Creek, old growth redwoods. Renovate historic group picnic area.
Sonoma Valley	Repair gazebo and other visitor amenities	Replace fencing and renovate picnic areas, barbeques, gates and storage building. Repair dog park gazebo. Repave parking areas and trail.
Steelhead Beach	Replace and repair critical infrastructure and visitor amenities	Renovate picnic areas, barbeques, and gates. Repave parking areas and trails to protect watershed from erosion. With partners increase Russian River restoration.
Stillwater Cove	Replace and repair critical infrastructure and visitor amenities	Replace roofs, picnic areas, food storage lockers and fire rings. Renovate campsites for recreational vehicles including larger parking pads and utility hookups. Replace park office and maintenance shop.
Sunset Beach	Replace and repair critical infrastructure and visitor amenities	Renovate picnic areas and barbeques for all users, Russian River protection and restoration.
West County Trail	Replace and repair critical infrastructure and visitor amenities	Elevate the user experience by replacing, repairing and enhancing picnic facilities and repair trail shoulders to increase usability by hikers and equestrians. Repaving and replacement of failing drainage culverts to protect watersheds and Laguna de Santa Rosa.
Westside	Replace and repair critical infrastructure and visitor amenities	Replace picnic areas, fire rings, food storage lockers, gates, and light fixtures. Repave campground. Renovate campsites for recreational vehicles including larger parking pads and utility hookups to increase park sustainability. Refurbish sewer system. Install new boundary fence.
Wohler Bridge	Replace and repair critical infrastructure and visitor amenities	In partnership with Sonoma County Water Agency, restore and protect Russian River watershed area within park. Replace picnic areas, signs and gates. Repave parking area.
Spring Lake	Renovate the Environmental Discovery Center facility	Renovate and expand the aging infrastructure at the environmental education and community center; improve interpretation of watershed protection and conservation. Replace aging utilities and repave parking lots, trails and campground.

1.B - Operation and Maintenance of Properties Transferred from Open Space and Ag Preservation District

Properties Transferred from Open Space and Ag Preservation District	Operation and maintenance	Operation and maintenance after initial public access funds expire
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1.C - California State Parks Operations Partnership

Sonoma Coast State Park	Co Management	Partnership with California State Parks; co-management of Willow Creek and Bodega Head portions of Sonoma Coast State Park
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Category 2 - Trails, Additional Sites and Preserves - Sub Total \$23,750,000 (25%)

2.A - Regional Trails - Class 1 Bikeways

Sonoma Valley Trail	Bikeways	Construct as feasible sections of 13 mile long Class 1 Bikeway from Santa Rosa at Melita Road to Agua Caliente Road at the Sonoma Springs area along the Highway 12 corridor to provide multi-use off road biking, hiking and equestrian use
Sonoma Schellville Trail	Bikeways	Construct as feasible sections of 4 mile long Class 1 Bikeway to connect the existing Sonoma Bike Path at 4th Street East, continuing on the former railroad right of way to Highway 12/121 in Schellville.
Russian River Bike Trail - Lower	Bikeways	Construct as feasible sections of a 15 mile long Class 1 Bikeway following the Russian River corridor between Forestville, Rio Nido, Guerneville, Monte Rio, Duncan’s Mills and Jenner.
Russian River Bike Trail - Middle	Bikeways	Construct as feasible sections of an 8 mile long Class 1 Bikeway following the Russian River corridor between the City of Healdsburg, Riverfront Regional Park, Wohler Beach River Access, Westside Water Education Center, and Forestville.
Mark West Creek Trail	Bikeways	Establish a 1.4 mile long Class 1 Bikeway starting in the Larkfield-Wikiup community at Old Redwood Highway, continuing west along the Mark West Creek corridor, and ending at the planned SMART (Sonoma Marin Area Rail Transit) Trail in the Airport Business Park.
Santa Rosa Creek Trail	Bikeways	Extend the existing Santa Rosa Creek Trail by 1.6 miles from Willowside Road to Guerneville Road.
Petaluma-Sebastopol Trail	Bikeways	Establish feasible sections of an 11 mile-long Class 1 Bikeway to provide safe recreational and bike commuter connection between the City of Petaluma and the City of Sebastopol.
Bellevue Trail	Bikeways	Establish as feasible a 4.7 mile long Class 1 Bikeway along the Bellevue Creek flood control channel from Stony Point Road to Petaluma Hill Road, connecting to the Sonoma Marin Area Rail Transit Trail.
Colgan Creek	Bikeways	Extend the existing Colgan Creek Trail westward to the planned Laguna de Santa Rosa Trail by 1.8 miles and eastward to Taylor Mountain Regional Park by 0.24 miles. Restore riparian vegetation to improve habitat and water quality.

Roseland Creek	Bikeways	Establish feasible sections of the 3 mile-long Roseland Creek Trail from the City of Santa Rosa's planned Roseland Creek Trail at Ludwig Avenue end ending at the planned Laguna de Santa Rosa Trail. Restore riparian vegetation to improve habitat and water quality.
West County Trail	Bikeways	Extend the existing West County Trail 0.7 miles from Pajaro Lane to the Forestville Youth Park to provide safe trail access.
Spring Lake Park Greenway	Bikeways	Partner with the City of Santa Rosa, Sonoma County Water Agency, and community groups to create a 0.5 miles Class 1 Bikeway within the former Caltrans right of way from Spring Lake Park to Summerfield Road.
2.B - Regional Trails		
Bodega Bay Trail (Bell Tower to Bay Flat)	Regional Trails	With funding partners, construct multi-use trail from the Nicholas Green Bell Tower, Bodega Bay Community Center, Bodega Dunes Campground, to Bay Flat Road to provide a safe link between park and community points of interest off Highway 1.
Bodega Bay Trail (Smith Brothers Road)	Regional Trails	With funding partners, construct trail from Doran Beach Regional Park to Lucas Wharf and downtown Bodega Bay, to provide safe off highway link between park and community points of interest.
California Coastal Trail	Regional Trails	With funding partners, establish new sections of the Coastal Trail between Salt Point State Park, and Gualala Point Regional Park, Timber Cove, Carmet, and other gaps to complete Sonoma County's portion of the 1,200 mile California Coastal Trail from Oregon to Mexico.
Stillwater to Salt Point	Regional Trails	Provide a scenic and safe trail connection from Stillwater Cove Regional Park to Salt Point State Park.
San Francisco Bay Trail	Regional Trails	Work in partnership with local agencies to acquire and construct feasible sections of the San Francisco Bay Trail between Petaluma, Port Sonoma, Skaggs Island, Schellville, and Sonoma to complete Sonoma County's portion of the 500 mile San Francisco Bay Trail.
Bay Area Ridge Trail	Regional Trails	With funding partners, establish new, feasible Bay Area Ridge Trail sections to complete Sonoma County's portion of the 550 mile San Francisco Bay Trail.
Laguna de Santa Rosa Trails	Regional Trails	With funding partners, establish new trails on existing trail easements for all users to experience the Laguna de Santa Rosa between Santa Rosa and Sebastopol.
2. C - Properties Transferred from Ag Preservation and Open Space District and Other Partners - New		
Carrington Ranch Regional Park and Open Space Preserve	Regional Park and Open Space Preserve - New	Establish public access, trails, potential family camping and picnicking on the Sonoma Coast. Provide critical piece of the California Coastal Trail linking the park to Bodega Bay and other state and regional parks in the area. Natural resource management as stewardship as detailed in Category 4

Poff/Wright Hill Regional Park and Open Space Preserve	Regional Park and Open Space Preserve - New	Develop public access trails connecting the park to Sonoma Coast State Park; restore ranch house and barns for future environmental education programs; Natural resource management and stewardship as detailed in Category 4
Calabazas Creek Regional Park and Open Space Preserve	Regional Park and Open Space Preserve - New	Develop public access trails within the park and linking Calabazas to Sonoma Valley Regional Trail. Natural resource management and stewardship as detailed in Category 4
Hood Mountain Regional Park and Open Space Preserve Expansion	Regional Park and Open Space Preserve expansion - New	Establish public access trails connecting Pythian and Los Alamos entrances of Hood Mountain and Sugarloaf Ridge State Park; restore cabin for family camping experience. Natural resource management and stewardship as detailed in Category 4
Tolay Lake Regional Park	Tolay Lake Regional Park-New	Build public access trails, backcountry camping, improve facilities and increase opportunities for school classes and families to experience the importance of Tolay Lake Regional Park to the California Coast Miwok and Southern Pomo, and in understanding the lives of early California farm families. Expand and restore wetlands to enhance critical riparian habitat with partners including the Sonoma Land Trust.
Mark West Creek Regional Park and Open Space Preserve	Regional Park and Open Space Preserve - New	Transfer Mark West properties to Regional Parks linking and protecting Porter Creek and Mark West, and providing public access for hikers, bikers and equestrians to creek canyons and high viewpoints throughout the property. With partners including Pepperwood Preserve and the Sonoma County Water Agency, enhance protection and restoration of the critical coho salmon and steelhead riparian habit on Mark West, Porter and Mill Creeks
North Sonoma Mountain Regional Park and Open Space Preserve	Regional Park and Open Space Preserve - New	Create public access trails and family camping opportunities on the peak of Sonoma Mountain, management of redwood groves, watershed and creek lands, and other sensitive resources, restore barns to enhance public access and opportunities in staging area.
Expansion to Crane Creek Regional Park	Regional Park expansion- New	Working with the Ag Preservation and Open Space District, acquire land to expand Crane Creek Regional Park and provide new trails, scenic vistas, grassland and oak habitat, and links to Sonoma State University and Rohnert Park.
Occidental Road	Laguna Trail expansion	Occidental Road entry to Laguna- new trail connection, maintenance and restoration activities
Keegin and Coppin	Link to Annadel State Park	Manage \Keegin-Coppin property and trail link to Annadel State Park
Additional Potential	Unforeseen Opportunities	The ability to plan for and make improvements on properties not listed above that may become available from the Agriculture Preservation and Open Space District, other partners or property owners during the term of this 10 year expenditure plan.
2. D - River Access Sites		
Healdsburg Veterans Memorial Beach	River Access Sites	Renovate and enhance access to the Russian River at Healdsburg Veterans Memorial Beach, providing boat launch and landing, boat portage, safety facilities, family picnic areas, and habitat restoration.

Upper Reach Russian River	River Access Sites	Establish new safe, sanitary, and environmentally sound river access sites on the Russian River below the Sonoma/Mendocino County line, Cloverdale, Asti, Geyserville, and Healdsburg, for all users to enjoy, kayaking, canoeing, swimming, picnicking, wildlife viewing, camping, and river restoration activities.
Middle Reach Russian River	River Access Sites	Establish new safe, clean, and environmentally sound river access sites on the Russian River between the Healdsburg and Wohler Bridge for all users to enjoy swimming, paddling, picnicking, camping, and river restoration activities.
Lower Reach Russian River	River Access Sites	Establish new safe, clean, and environmentally sound river access sites on the Russian River between the Wohler Bridge, Guerneville, Monte Rio, Duncan's Mills, and Jenner for all users to enjoy swimming, picnicking, camping, and river restoration activities.
San Francisco Bay Water Trail	River Access Sites	Establish safe, clean, and environmentally sound water access sites, wildlife viewing, camping, and other facilities to support the new Bay Water Trail, providing places for kayakers, canoers, and other small boats to travel the length of the Sonoma County bay shoreline/tidal areas including the Petaluma River, Sonoma Creek, San Pablo Bay and ultimately to circumnavigate the San Francisco Bay.
Category 3 - Improvements to Existing Parks and Facilities - Subtotal \$19,000,000 (20%)		
Sonoma Valley Regional Park	Trails and park improvement	Complete and enhance Sonoma Valley Regional Park. Provide additional trails and renovate existing trails, permanent restroom, enhance vernal pool habitat, enhance and protect Sonoma Valley Wildlife Corridor
Shiloh Ranch Regional Park	Trails and park improvement	Complete and enhance Shiloh Ranch Regional Park. Provide new 3-mile trail to open the northern 300 acres, construct trail bridge to provide year round trail access, renovate existing trails for user experience, pond restoration.
Foothill Ranch Regional Park	Trails and park improvement	Complete and enhance Foothill Regional Park. Provide additional pond and riparian habitat improvements, trail renovations for year-round use, and picnic area amenities.
Riverfront Regional Park	Trails and park improvement	Complete and enhance Riverfront Regional Park. Provide new trails, picnic areas, improved lake and river access, parking, and restoration.
Stillwater Cove Regional Park	Trails and park improvement	Renovate and expand access improvements at Stillwater Cove Regional Park. Provide new trails and renovate trails on the coastal bluff and inland riparian and redwood forest areas, expand picnic areas, family camping opportunities.
Taylor Mountain Regional Park and Open Space Preserve	Trails and park improvement	Complete the new Taylor Mountain Regional Park and Open Space Preserve. Provide new trails for all users, picnic facilities, family camping opportunities, educational facilities, park infrastructure per adopted master plan and parking.

Helen Putnam Regional Park	Trails and park improvement	Renovate and expand Helen Putnam Regional Park. Trail renovation for year-round use, oak and riparian woodland enhancement, fishing access, and family picnic areas.
Healdsburg Veterans Memorial Beach Renovation	Trails and park improvement	Renovate and expand public use facilities, picnic areas, parking, play areas, gathering spaces, parking, landscaping and native plantings,
Maxwell Farms Regional Park	Construction of facilities per master plan	Renovate and enhance Maxwell Farms Regional Park. Renovate athletic fields, nature trails and pathways, bikeways, restroom, play areas, and tennis courts.
Larson Community Park	Construction of trails and facilities per master plan	Renovate and enhance Larson Community Park. Restore and expand athletic fields, re-surface tennis courts, construct permanent restroom, family picnic areas, creek enhancement and access, and play areas.
Ragle Ranch Park	Park facility renovation, trail restoration and park improvement	Renovate and enhance public access facilities and protection of Atascadero Marsh. Provide year-round trails for all users, additional restrooms, new irrigation system to reduce water use, enhanced dog park, oak restoration, and athletic field renovation.
Andy's Unity Park	Complete construction of master planned facilities	Complete the development of Andy's Unity Park in the Moorland Neighborhood to provide play fields, family picnic and gathering areas, community garden, trails, basketball court, skate plaza, habitat enhancement and parking.
Gualala, Spring Lake, and Doran Regional Parks	Improve visitor center facilities and educational displays at Spring Lake, Doran, and Gualala Regional Parks	Nature, health and educational facilities renovation and improvements
Category 4 - Community Engagement/Education/ Health and Recreation Programs Subtotal \$9,500,000 (10%)		
System-wide	Enhance environmental education programs for Sonoma County	Enhance and expand collaboration with Sonoma County schools on environmental education programs promoting health, stewardship, and natural resource education Preschool through 12th grade students.
System-wide	Enhance and expand health, natural resource education and recreation programs	In collaboration with partners including REI, LandPaths and others, expand guided recreational programs including hiking, biking, kayaking, and camping. Naturalist led guided programs in parks to enhance understanding of Sonoma County's critical ecosystems, education on water conservation and importance of protecting catchment areas, water recharge, and creeks and stream watersheds. Provide scholarships for under-resourced Sonoma County residents to participate in recreation, education and health programs.

System-wide	Increase access to park programs and services for disadvantaged groups	Increase access to programs and services throughout the county for school groups, older adults, disadvantaged youth, people with disabilities, and low-income residents. Develop transit to the trails programs, and expand transportation options. Pursue opportunities to reduce fees where possible.
Natural Resources, Watershed Management and Stewardship - Sub-total \$14,250,000 (15%)		
System-wide	Fuels Reduction/Fire Mitigation	Treat priority areas, focusing on key watersheds, for fuels reduction including hand-thinning understory, grazing, mowing and prescribed fire. Priority parks include Hood Mountain, Shiloh, Calabazas, Stillwater Cove, Gualala Point, Helen Putnam, Crane Mountain, Spring Lake
System-wide	Wildlife Habitat Improvements	Restore watershed lands including rangelands, water recharge areas, wetlands, coastal scrublands, oak woodlands and redwood forests to support biodiversity with a focus on threatened and endangered species, rare species, pollinators, stream, creek and estuary protection. Priority parks include Doran, Poff, Carrington, Laguna de Santa Rosa, Ragle, Foothill, Taylor Mountain, Sonoma Valley, Maxwell, Tolay, and Doran.
System-wide	Restoration of streams, creeks, water recharge areas, estuaries	Restore streams, creeks, estuarine habitat through riparian plantings, in-stream fish habitat improvements, road restoration and trail repair. Priority parks include Cloverdale, Healdsburg, Riverfront, Steelhead, Guerneville, Sunset, Mark West, Calabazas, Maxwell, Ragle, Tolay.
System-wide	Invasive Species Treatments	Map and treat priority acres invaded by noxious weeds. Focus will be on re-establishing hardy native vegetation that protects and improves biodiversity and restores watersheds. Priority parks include Taylor Mountain, Tolay, Putnam, Poff, Riverfront, Foothill, and Sonoma Valley.
System-wide:	Interpretive Materials	Design interpretive signs, materials and programs that highlight watershed restoration, value of water recharge areas, and restoration of creeks, rivers, streams and estuaries in Sonoma County; In collaboration with the Sonoma County Water Agency and other partners develop signage detailing restoration efforts along the Russian River and tributaries. Priority parks include all river and coastal parks
		Grand Total \$95,000,000