

An aerial photograph of a suburban neighborhood. The houses have light-colored roofs and are surrounded by green lawns and trees. A winding road cuts through the center of the neighborhood. In the upper right, a multi-lane highway is visible. The overall scene is bright and clear, suggesting a sunny day.

SPECIAL DISTRICTS

LOCAL SERVICE SPECIALISTS



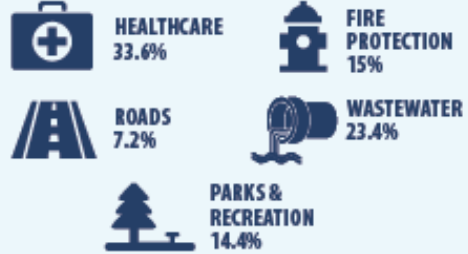
What is a special district?

17.5%



Special districts account for 17.5 percent of all local government revenue generated nationwide, while special districts' tax revenue makes up 7.72 percent of all tax revenue received by local governments.¹ Compared to other local governments that provide the same services, special districts nationally are responsible for the following share of expenditures in the vital sectors² shown.

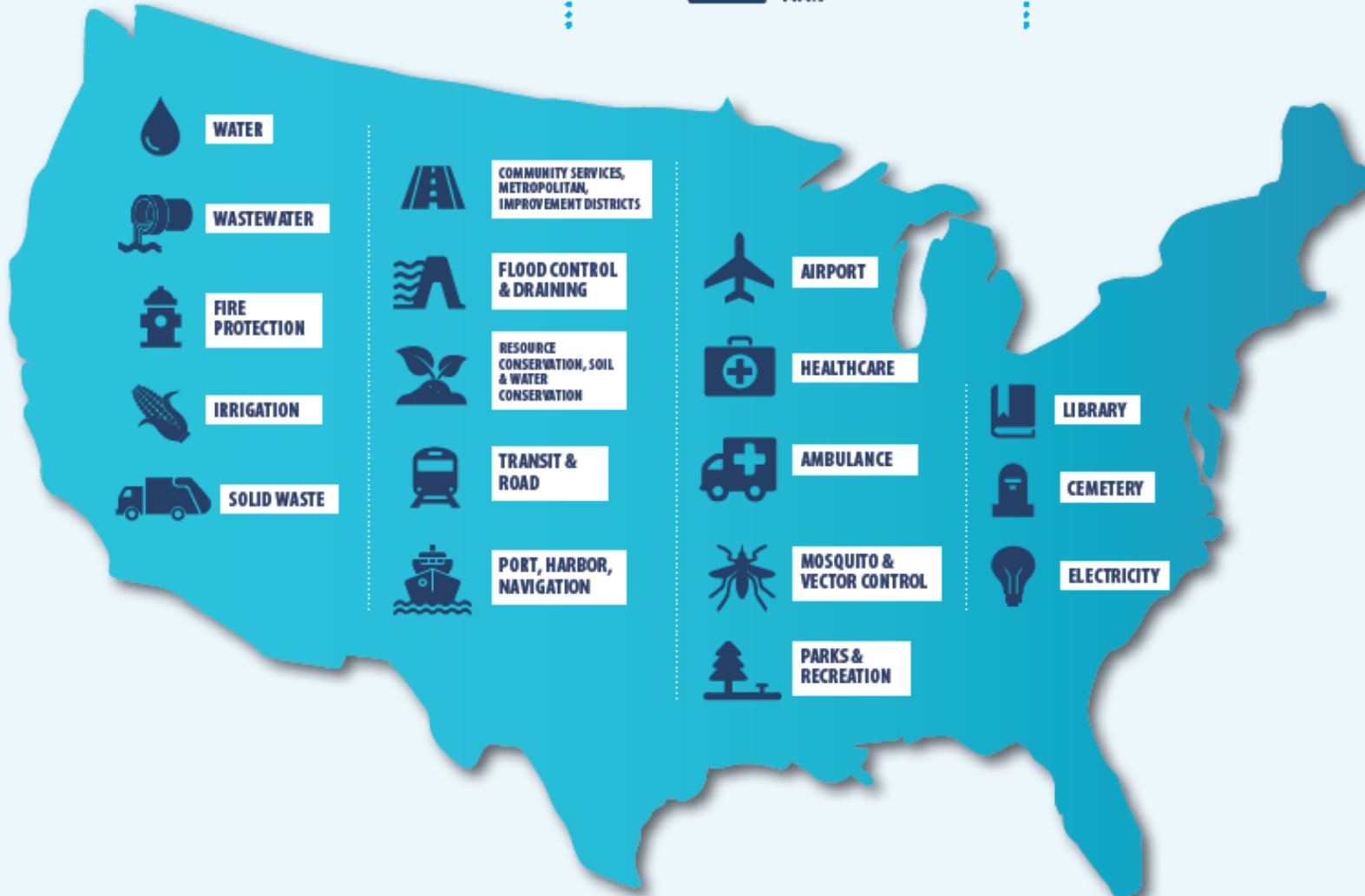
PROVIDING A LARGE SHARE OF THE NATION'S ESSENTIAL SERVICES



PROVIDING 41.1% OF UTILITIES

- Water supply: 30.5%
- Electric power: 36.8%
- Gas supply: 26.9%
- Transit: 60%

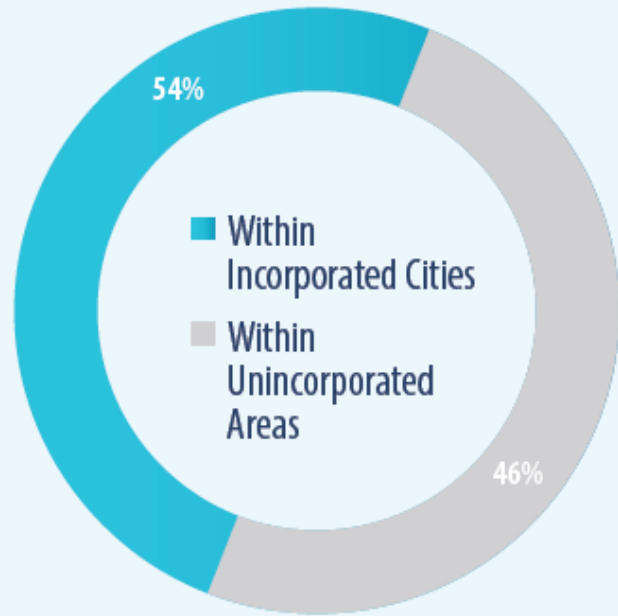
What is a special district?





What is a special district?

SPECIAL DISTRICTS SERVE COMMUNITIES STATEWIDE



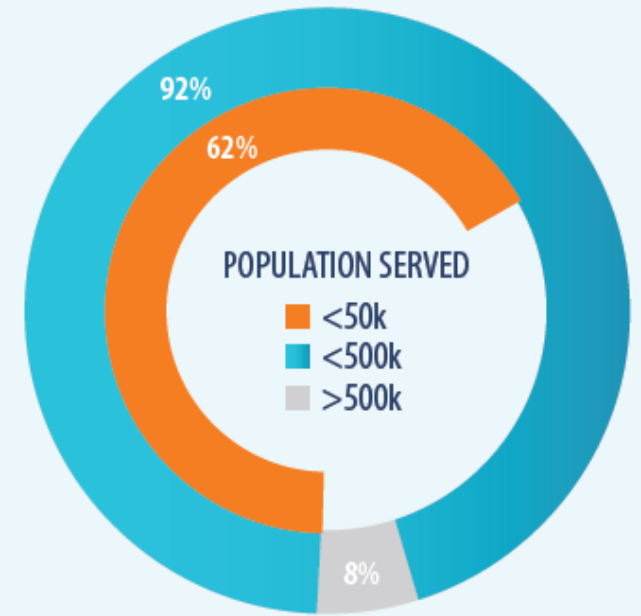
OPERATING CRITICAL FACILITIES AND INFRASTRUCTURE



Airport, Harbor/Port, Reclamation/Levee, Healthcare, Fire Protection, Sanitation, Utility/Energy, Water, Transit

As designated by the US Department of Homeland Security

SPECIAL DISTRICTS SERVE COMMUNITIES LARGE AND SMALL



What is a
special district?



- Deliver specialized services.
- Maintain critical infrastructure.
- Employ first responders and essential workers.
- 30,000+ special districts in the United States.
- 2,000 independent special districts in CA.
- Employ 120k+ front-line workers in CA.

What is a
special district?



- Local governments created by the people.
- “Subdivisions” of the state, like cities.
- Authorized through enabling acts in statute.



Establishing & Governing Special Districts



- Formed through a public process.
- Owned and overseen by the community.
- Governed by a public board of directors.
- Subject to state's sunshine laws.
- Regular audits and regulatory compliance.
- Responsive, accessible, and accountable.



A History of Special Districts



- Originated to meet a need.
- Nationally, date to 18th century with parks.
- Toll roads and irrigation in the 19th century.
- First special district in CA established in 1887.
- Expansion in number of districts after WWII.
- Stabilization in CA numbers since 1970s.
- Continue to evolve with communities' needs.



Special Districts Funding



- Share of property taxes.
 - About 8% of CA statewide property taxes.
- Rates for service.
- Rarely receive share of sales tax.
- Voter approval and oversight.
- Infrastructure financing.
- Strategically develop financial reserves.



Enterprise and Non-enterprise Revenues



- Enterprise revenues are fees for service.
 - Examples of include water, sewer, and electricity rates.
- Non-enterprise revenues offer at-large benefits.
 - Examples include property taxes and assessments.



Independent vs. Dependent Special Districts



- **Separate from counties or cities.**
- **Independent obtains authority from community.**
 - Governing body serves independent from other governing agencies and is typically elected.
 - High degree of autonomy to fulfill the mission of the district.
- **Dependent directly tied to another unit of government.**
 - City or county appointees serve at the pleasure of the appointing body.
 - Appointees may serve in an ex-officio capacity.
 - Subject to the interests and influence of other governing bodies.



Special Districts are Local Service Specialists



- **Local:** Formed, governed, and owned by the community.
- **Service:** Designed to meet the essential needs of the families and businesses they serve.
- **Specialists:** Employ highly trained experts focused on a single mission.



csda.net/learn-about



- Learn more at:

- csda.net/Learn-About
- csda.net/SpecialDistrictsTour
 - Mitigating Wildfire and Protecting our Forests, Watersheds, and Communities
 - Adapting to Climate Change and Resource Management
 - Advancing Groundwater Sustainability
 - Protecting the Health and Wellness of our Communities
- DistrictsMakeTheDifference.org

- Follow us at:

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