

“FISCAL FRAMEWORK”

Growth that is fiscally self-sustaining and a clear financial benefit to taxpayers

This proposed chapter for Fluvanna County’s Vision 2029 Comprehensive Plan was developed as an initiative of the Fluvanna Taxpayers Association. It is the first such citizens’ effort of its kind in the history of Fluvanna County. This chapter was presented to the Board of Supervisors on February 4, 2009, as a proposed addition to the Comprehensive Plan. An earlier version was presented to the Planning Commission on September 30, 2008. Since then, changes have been incorporated reflecting feedback from Planning Commissioners and Fluvanna Taxpayers Association members. A majority of FTA members voted to approve the “Fiscal Framework” chapter for inclusion in the Comprehensive Plan.

VISION

The Comprehensive Plan is the County’s blueprint for growth and development. But just as one would not have an architect draw up a blueprint for a house without first establishing a budget, we in Fluvanna must ensure that the vision we lay out in our Comprehensive Plan makes good fiscal sense. This chapter is part of Fluvanna’s 20-year plan because County leaders and citizens recognize that the Comprehensive Plan has a price tag.

As we anticipate growth, we must weigh the value of County expansion against the fiscal strain of supporting a larger population. As we determine the rate and pace of growth, we must be governed by its impact on existing taxpayers. As we entertain new capital projects and services, we must distinguish between all that’s desirable and what is truly affordable for Fluvanna taxpayers. Otherwise, the Comprehensive Plan is a meaningless fiction without financial grounding.

Taxpayer-focused fiscal framework

The fiscal framework of Fluvanna County is a taxpayer-focused framework. The will and wherewithal of taxpayers are the cornerstones of County planning and budgeting. The economic interest of the taxpaying populace is primary in all County decisions, policies and ordinances related to growth and development and capital expenditures.

Taxpayers are the financial stockholders of the County. It is their return on investment that the County is charged with protecting. As Virginia’s Declaration of Legislative Intent (15.2-2200) states, a key purpose of planning is to “make growth of the community consonant with the efficient and economical use of public funds.”

To fulfill that mandate, the County must look at growth costs through the prism of the people whose household budgets bear the burden. How much expansion, and at what pace, can we as a populace afford? What facts should County leaders consider to know the financial effect of their decisions on everyday households? What information do

citizens need to anticipate the impact of growth and development on their personal finances? What growth strategies best protect the economic interests of taxpayers?

In a taxpayer-focused fiscal framework, those kinds of questions are at the heart of how government operates, how officials make decisions, how funds are spent and how the County communicates with its citizens.

Taxpayer-focused communications

In a taxpayer-focused fiscal framework, citizens are not just bystanders. They're the financiers -- the venture capitalists, if you will, of the County. So it's imperative that citizens get the information they need, in a way they can understand it, from public hearings, presentations, documents and newsletters. From the information provided, taxpayers are able to easily assess the consequences of development and proposed County spending on their own financial situations. Residents should receive this information in time to evaluate it and influence decision-making.

When the County presents financial data about capital improvements, it should not merely state the capital cost and financing of a project and leave residents to figure out what that means to them. The County's financial data should show, in dollars, the estimated impact on tax bills of the debt service plus upfront costs for every budget expenditure exceeding \$100,000. The information should be further broken down to show what that would mean to a taxpayer who owns, for instance, a \$200,000 home or a \$300,000 home.

Taking the high school bond funding as an example, citizens could easily be told what the debt service will be once the lending is complete and established for each year. That could be broken down to show the pennies-per-hundred tax rate based on today's tax base. To be really useful, it should be further broken down to show how many dollars that means to taxpayers who own properties of differing values.

The same kind of information should be in Supervisors' packets, along with other information, whenever they study or prepare to vote on County expenditures.

Tax policies rooted in household realities

In a taxpayer-focused fiscal framework, tax policies are tightly linked to residents' economic progress and to real-world metrics. Tax increases on individual residences, parcels of land or personal property, whether through rate hikes or reassessments, should not exceed 5 percent or the rate of inflation, whichever is greater.

Tax policies shall be geared more to keeping Fluvanna affordable for existing residents than to accommodating the projected wants of those who might relocate here. If a capital project would overburden citizens with inflationary taxes, then respect for the wallets of residents should tell us we cannot afford it. Alternatively, citizens should be given the opportunity to choose inflationary taxation in a plebiscite or referendum.

Because artificially high property assessments provide a false picture of prosperity and can increase the County's borrowing power beyond the ability of taxpayers to keep pace, Fluvanna should institute a system of ongoing assessments that more realistically reflect market conditions. Also, to be fairer to taxpayers and more accurately reflect market conditions, the current system of cost-based assessments should be replaced by market-value assessments.

Protecting taxpayers through fiscally sustainable growth

The Code of Virginia states that the role of the Comprehensive Plan in guiding growth and development shall be to "best promote the . . . prosperity and general welfare of the inhabitants." A fiscal framework focused on the best possible outcome for taxpayers furthers that goal.

Private development projects often leave existing residents footing the bill for the infrastructure and services new subdivisions require. Taxpayers' wallets are particularly hard-hit by large or multiple developments that force a quantum or sudden increase in the County's population.

In a taxpayer-focused fiscal framework, growth pays its own way and is not financially injurious to existing residents. That is because the County has adopted strategies for sustainable growth. Primary among them are level-of-services standards, which ensure that the demands of growth do not outpace the County's capacity to provide necessary services and infrastructure.

Level-of-services standards put the County in the driver's seat in determining the pace of growth based on clear sustainability criteria and fiscal impact analyses. They rightfully place the County's priority on protecting the financial resources of the citizens who pay the bills. Level-of-services metrics set a measurable standard of capacity or performance for a given public facility or service that must be planned, funded or in place for any particular development application to receive approval.

Such standards, which should be incorporated in Fluvanna's subdivision ordinance, establish a threshold for approving new development based on adequacy of infrastructure and services in the proposed location. Criteria would include school capacity, roads, water and sewer, police, fire/rescue costs and response time, natural resources, libraries, and other capital and services costs.

Level-of-services standards, which should be closely coordinated with cash proffers and impact fees, should be stringent enough to avoid taxing current residents to cover the infrastructure and public services desired by new residents. The standards also should be strong enough to protect the air, water, health and safety of both new residents and neighbors.

Proffers and impact fees provide valuable sources of capital funding that relate new service demands to service costs. By establishing cash proffers/impact fee policies, to the full extent permitted by the State, the County can further ensure that growth is fiscally self-sustaining. We must take advantage of all possible revenue sources as we confront increasing debt for capital projects and escalating taxes.

The County also should protect taxpayers from the liability and potentially significant cost of accepting public responsibility for the sewer and water systems of private subdivisions.

Assuring a say for those who pay

Taxpayers have a direct economic interest in growth policies and development proposals that come before governing authorities. For-profit real estate developments typically trigger uncovered costs that increase County spending and force tax increases.

Therefore, in a taxpayer-focused fiscal framework, taxpayers have a voice in all growth and development matters in which they have a pocketbook stake. This includes public hearings for all major subdivisions, whose infrastructure and services costs have a direct impact on existing residents' tax bills.

In reviewing development proposals, the County should take taxpayers' financial interest into account. The Board of Supervisors and Planning Commission also shall have oversight over all growth and development activities expected to generate a cost to taxpayers.

Economic development that helps taxpayers

Much as a company focuses on products that make money, Fluvanna must focus on economic development that is a clear benefit to taxpayers, or at the very least is revenue-neutral.

Not all economic development is a boon to taxpayers. Retail typically brings in more tax revenue than smokestack industry. A soft technology company likely will be more revenue-positive than a car wash. In pursuing and negotiating with potential businesses, we must differentiate between kinds of economic development, wooing and favoring those that will deliver the biggest revenue bang for the County. That's not only smart, it is critical to keeping real estate taxes affordable.

While we encourage economic growth, we also must be sure that economic incentives, such as tax abatements, do not either force tax increases or significantly dilute the long-term tax benefit of the economic development. Any economic incentives extended to developers or businesses should deliver benefits exceeding their cost to the taxpayer.

Least-cost growth benefits taxpayers

In a taxpayer-focused fiscal framework, growth is directed, phased and managed for maximum cost-efficiency and use of resources. The County should reward development in cost-efficient growth areas with higher density and access to public infrastructure.

When we group subdivisions in growth areas, we concentrate services and infrastructure where the most people can be served. Fire, police, social services and other essentials are located in the growth areas, increasing efficiency and cutting response time. School bus routes are designed for greatest efficiency and least cost. Roads, water and sewer, cell phone towers and other resources are situated for maximum impact. These potential cost savings are lost when growth is random.

Growth decisions that are fact-based and fiscally grounded

Does the vision for the County mesh with school construction plans? Do planning-area models make sense in light of the County's inventory of existing lots? Is growth sufficiently planned to stay within supervisors' target growth rate? Can desired capital projects be covered by non-inflationary tax increases? Will the County's growth rate support capital projects such as a water pipeline without financially burdening existing residents?

These are the kinds of critical questions on which all planning and funding should be based in a taxpayer-focused fiscal framework. As we go forward, growth decisions should not be guesswork nor the result of gut instinct. They should be facts-and-figures based to assure the most rational and economical outcome for the taxpayer.

In a taxpayer-focused fiscal framework, the Comprehensive Plan, Capital Improvements Program and growth tools such as level-of-services standards work hand in hand. County growth objectives and citizens' capacity to be taxed should drive the Comprehensive Plan and Capital Improvements Program. All new development should be measured against the fiscal benchmarks of the Comprehensive Plan. School construction plans and fiscal sustainability should be the reins that set the pace for growth. The rate of inflation should guide supervisors in setting tax rates.

The Comprehensive Plan and CIP also should be consistent. The CIP should show how all public infrastructure for the growth and development anticipated in the plan will be funded and what the projected impact will be on taxpayers. By the same token, capital improvements cited in the CIP should be accounted for in the Comprehensive Plan.

Fiscal controls become all the more important as Fluvanna enters the next phase of development evolution, in which the kind of housing envisioned in Urban Development Areas generates less in taxes but may be more costly to serve in some respects, such as police and human services.

Assuring the best return for taxpayers

In a taxpayer-focused fiscal framework, the County runs itself much like a business seeking the best return on investment for shareholders. In the case of Fluvanna, those shareholders are the taxpayers. The County continually reexamines the way it does business, striving to achieve maximum efficiency and cost savings in its operations. It uses cost/benefit analyses and business-case criteria in evaluating all proposed projects.

To assure that outdated assumptions, inefficient patterns and unnecessary costs do not embed themselves indefinitely in County operations, Fluvanna should adopt a zero-based methodology applied on a rotating basis. All departments should be required to prepare a zero-based budget at least once every five years. Zero-based budgeting will help the County get its arms around costs and eliminate waste.

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EXISTING CONDITIONS

Fluvanna County faces numerous challenges in creating a taxpayer-focused fiscal framework. Among them are better taxpayer communications, planning that takes fiscal outcomes and taxpayer impact into account, and more taxpayer input into growth decisions affecting citizens' wallets.

Conveniently situated between Charlottesville and Richmond, Fluvanna has become an attractive residential nexus offering comparatively affordable housing and rural living for people who work in those cities. Another factor fueling Fluvanna's growth is that virtually all of the counties surrounding Fluvanna north of the James have adopted growth management strategies and zoning ordinances to better control public costs. Fluvanna, with fewer planning mechanisms and ordinances to protect the economic interests of taxpayers, remains a development haven.

Those factors have combined to make Fluvanna one of the fastest-growing counties in Virginia during the past decade. Fluvanna's population has soared roughly 60 percent since 1990 and 31.6 percent since 2000, according to the Weldon Cooper Center. Supervisors, concerned about the County's population surge, have discussed a target growth rate of 2 to 2.5 percent as more beneficial for the County going forward.

With Fluvanna's growth spurt have come double-digit tax increases and a reckoning with fiscal sustainability. That is because new residential developments almost always have a negative financial impact on existing taxpayers. For every \$1 paid in taxes by the average new household, it costs the County \$2.56 to support that household in services, according to computations based on the County's proposed proffer policy. Because private real estate ventures do not cover the infrastructure and services costs they force on the community, existing taxpayers are left to pick up the difference.

While fuel costs and the housing slowdown recently have slowed population growth in Fluvanna, as elsewhere, such conditions inevitably will yield to a resurgence for which we must be ready. These years in which Fluvanna can catch its breath afford an ideal time to create a more rational basis for growth and development and a taxpayer-focused fiscal framework.

Currently, growth and development -- and their fiscal consequences -- are more a matter of chance than choice. Expenditures generally are forced on the County by unplanned growth rather than evolving from the will and wherewithal of taxpayers themselves. The tail -- growth that forces the County to spend more -- wags the dog, which is the taxpayer.

Since the advent of rural cluster subdivisions, which encourage more houses on a smaller footprint, Fluvanna has seen a dramatic change in the scale of subdivisions. Whereas former building patterns resulted in more incremental development, the new economics and scale of rural clusters have spawned subdivisions of increasing magnitude that have an exponential effect on County population and existing residents' taxes. As an example, one subdivision scheduled to break ground would increase Fluvanna's population by 7 percent at build-out, based on current population figures.

Yet, this is a budgetary and pocketbook impact over which County officials and citizens have no control. Currently, major subdivisions that raise every resident's taxes can be built in roughly 95 percent of the County without citizen input or approval by elected officials.

Taxpayers' wallets suffer even more when development is unplanned and scattered across the County, often distant from schools, police facilities and fire stations. Such random development increases the taxes necessary to support population needs.

Many other counties in Virginia have adopted cash proffers and impact fees as a way of relieving existing taxpayers of the development costs imposed by new subdivisions. Cash proffers and impact fees are payments from developers to help offset the infrastructure and services costs their new subdivisions generate. According to *The Central Virginian*, Fluvanna is the only county in the region that lacks a cash proffer policy. The BOS drafted a policy a year ago but is awaiting action by the State legislature before proceeding with it. Any County consideration of impact fees also awaits action by legislators.

Fluvanna's explosive growth during the past decade has placed it in the top tier of fast-growing counties. That, in turn, has subjected the County to state regulations requiring the creation of at least one Urban Development Area with a density of no less than four units per acre. This mandate to concentrate density will help Fluvanna focus its growth more cost-efficiently. But it also creates new challenges in redirecting development and providing urban-style infrastructure and services in a largely rural county.

Communications with taxpayers are another challenge. Many residents express concern about the difficulty in determining the full taxpayer impact of major capital projects before approval by County leaders. As meeting records show, County hearings involving major capital expenditures devote little or no attention to the financial ramifications for citizens.

Missing from County presentations, hearings and documentation are facts and figures showing the direct financial impact of goals and spending on taxpayers. This lack of information makes it extremely difficult for residents to gauge the effect of County actions on their own financial situations and to have a meaningful voice in public hearings about matters affecting their own pocketbooks.

The link between anticipated capital expenditures and the effect on individual tax bills also gets lost in County discussions. Comprehensive Plan work sessions lay out a vision for the County without any reference to fiscal feasibility. Competing development scenarios never compare the estimated costs to Fluvanna taxpayers so that residents can factor that into their feedback. Similarly, Supervisors' packets lack adequate information to help them comprehend the full tax impact on citizens of projects before them and to relate that to the public.

Public presentations and supervisors' packets may occasionally make reference to the average household income and the average value of a home in Fluvanna relative to other counties. But supervisors acknowledge there is no systematic provision for considering the impact of capital costs and services expenditures, either collectively or individually, on the economic capacity of Fluvanna households as measured by inflation.

County documents and newsletters do a good job of presenting raw data. But capital expenditure and financing statistics distributed by the County provide little or no help to residents in figuring out what the cost actually means to them. There's no information relating the tax impact in dollars or translating various costs to the average tax bill.

Facts also do not play the critical role they should in determining how much growth and development the County needs and can afford. Gut instincts, rather than well-supported facts, often seem to determine priorities and capital improvements.

We size planning areas without taking supervisors' growth targets into account. We plan residential density without factoring in the County's existing inventory of lots. We lay out a vision for growth without considering the constraints imposed by school construction plans and double-digit tax increases already projected. Most important, we divorce our planning process and capital project commitments from the realities of taxpayers' ability to pay the price.

County taxpayers want Fluvanna officials, staff and consultants hired by the County to strive harder in public hearings and presentations to help the public understand the full tax impact of a capital project. Currently, any discussion of tax impact tends to be limited to the initial tax before the full cost kicks in. Revealing only incremental tax information makes it hard for taxpayers to plan for their own futures.

That disconnect continues in the relationship between the Comprehensive Plan and the Capital Improvements Program. To date, these important tools have not worked as seamlessly as they should. The CIP has not reflected all the public infrastructure for the growth and development anticipated in the plan. Nor have all projects listed in the CIP been enumerated in the Comprehensive Plan.

Consistency between the CIP and Comprehensive Plan is important from an overall fiscal planning, accountability and public information standpoint. The CIP represents the fiscal implementation of the Comprehensive Plan. The Capital Improvements Program is meant to guide development of large-scale projects for which costs exceed the amount that

would be available in the normal, annual budgeting process. The purpose of the Capital Improvements Program is to ensure long-range planning so that major projects, taken together, are within the fiscal reach of the County.

Major projects, by definition, should be included in both the CIP and Comprehensive Plan. Yet, omissions from the CIP over the past five years have included such projects as the new firehouse, new library, new rescue squad building and Pleasant Grove House.

In a taxpayer-focused fiscal framework, Fluvanna leaders would work backward from what citizens can afford in conceiving, proposing and approving capital projects rather than the other way around. Citizens also would be kept well informed about the potential impact on their tax bills.

We know from economic reports that American incomes have not kept pace with inflation in recent decades. So long as that is the case, taxes that exceed the rate of inflation are themselves inflationary. This certainly has been the case in Fluvanna, where double-digit taxes, whether due to rate increases or reassessments, have far outstripped the rate of inflation throughout this decade.

This inflationary effect imposes a severe burden on citizens trying to make ends meet. Because real estate taxes represent such a large percentage of Fluvanna's revenue relative to other Virginia counties, the finances of Fluvanna households are especially sensitive to large and rapid increases in government expenditures.

It is unrealistic to plan for growth and development without also calculating the costs and determining whether taxpayers can afford the tab. In homes throughout Fluvanna County, especially these days, individual families look long and hard at the household budget before spending their hard-earned dollars. They routinely consider whether they can afford a large purchase or take on more debt. They tally up their income and think about whether they can make do. They weigh the risks, assess the sacrifices, consider the trade-offs and decide whether they can afford their dreams.

As we plan the growth and development of Fluvanna County, a taxpayer-focused fiscal framework must put these people first and ensure that Fluvanna's future is in harmony with the financial well-being of its citizens.

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COURSE OF ACTION

A taxpayer-focused and sustainable fiscal framework incorporates the following strategies:

GOAL 1 -- Give the Comprehensive Plan fiscal meaning so that both citizens and County leaders can more fully understand and weigh the costs associated with every goal and objective.

Implementation Strategies:

1. Provide in the Comprehensive Plan a cost estimate, including projected real estate tax impact, for every anticipated capital improvement stated in the plan.
2. Explain in the Comprehensive Plan how public infrastructure and services necessitated by anticipated development will be funded.
3. Compare the fiscal impact on taxpayers of all development scenarios set forth in the plan. The Comprehensive Plan should lay out the fiscal consequences for taxpayers of projected growth and planning-area models.

GOAL 2 -- Promote the financial stability and well-being of Fluvanna households through policies that align tax increases with taxpayers' economic capacity and progress.

Implementation Strategies:

1. Base the rate and pace of taxation policy on commonly used economic metrics tied to a standard consumer index. Implement a policy that no individual taxpayer or parcel of land shall realize an annual increase in any ad valorem tax, whether through rate increases or reassessments, exceeding 5 percent or the rate of inflation, whichever is greater.
2. If it is deemed essential to undertake a project or approve a capital project proposal that would cause ad valorem taxes to increase more than 5 percent or the rate of inflation, whichever is greater, the matter shall be put to voters as a plebiscite, if not a referendum.
3. Align Fluvanna County property assessments with economic circumstances by discarding the current periodic mass assessment process and replacing it with ongoing assessments that use state-of-the-art technology to evaluate comparable properties and reflect changing market conditions.

4. Replace the current cost-based assessment system with a market-value assessment system that more accurately reflects real estate market conditions.

GOAL 3 -- Bring individual taxpayer context and clarity to public hearings, presentations and documents related to capital improvements.

Implementation Strategies:

1. Fully enumerate the projected taxpayer impact of proposed capital expenditures in all public hearings, presentations and documents. The taxpayer impact projections should be stated not only in terms of total dollars but in terms of the impact on the real estate tax rate over the life of the project. It shall include examples of how the projected tax increase will apply, over time, to real estate of differing valuations so that citizens can easily evaluate the impact of a proposed capital expenditure on their personal finances.
2. Require that the budget implications of every capital expenditure coming before the Board of Supervisors be accompanied and supported by fiscal data including: Projected costs, anticipated financing methods and periods and the tax consequences if all other factors remain the same. This would closely parallel the data provided to members of Congress when they consider legislation.

GOAL 4 -- Ensure that growth pays its way so that development does not have a negative financial impact on existing taxpayers.

Implementation Strategies:

1. Establish level-of-services standards that must be met by every residential, commercial and industrial development as a condition of rezoning.
2. Institute impact fees and/or cash proffers to ensure that all capital and services costs resulting from private real estate developments are borne by those expected to profit from the ventures rather than shifted to taxpayers.
3. Collect proffers and/or impact fees at approval of the final plat rather than delaying collection to the building permit stage. Doing so will relieve pressure on taxpayers since the County has to borrow money for capital improvements and frequently begin providing services at the inception of a subdivision, not at its completion.
4. Obligate developers or their agents, not the County's taxpayers, to assume responsibility for ownership and operation of private water and sewage treatment systems installed within a subdivision.
5. Reward development in cost-efficient growth areas with higher density and access to public infrastructure.

GOAL 5 -- Link County growth objectives and school construction plans to the Comprehensive Plan and Capital Improvement Program.

Implementation Strategies:

1. Tie the Board of Supervisors' stated growth rate target of 2 to 2.5 percent per year to level-of-services standards application reviews and CIP funding to avoid overstimulating revenue-negative residential development that raises existing residents' tax bills.
2. Include population projections and build-out analyses based on stated County growth targets in calculating the size of growth areas and in defining appropriate densities for all planning areas to assure incremental and affordable growth.
3. Align growth objectives and planning-area geographies with school construction plans so the County does not encourage development that exceeds planned school capacity and funding.

GOAL 6 -- Ensure that taxpayers have a voice in all growth and development matters in which they have a pocketbook stake.

Implementation Strategies:

1. Require public hearings for all major subdivisions and commercial/industrial developments, including evaluation of the development's projected expense to taxpayers.
2. Require Board of Supervisors' review and approval of all major subdivisions.
3. The BOS review shall include a fiscal impact analysis of the development's estimated cost to taxpayers. As part of an application for County action, require developers to provide the facts needed to determine the fiscal impact of all proposed subdivisions.

GOAL 7 -- Focus on fiscally sustainable economic development.

Implementation Strategies:

1. Seek and favor revenue-positive businesses -- ones that will contribute more in tax revenue than they cost the County to support with services.
2. Ensure that any economic incentives extended to developers or businesses deliver benefits in excess of their cost to the taxpayer.
3. Establish commercial level-of-services standards that must be met to win rezoning approval.

GOAL 8 -- Achieve maximum efficiency and cost savings in County operations and equip fiscal decision-makers with better information for evaluating funding allocations.

Implementation Strategies:

1. Adopt a zero-based methodology such that all departments on a rotating basis do a zero-based budget at least once every five years. Zero-based budgeting will help the County get its arms around costs and eliminate waste while providing comprehensive data with which decision-makers may evaluate budget proposals.
2. Conduct a comprehensive classification, pay and benefits study and update current procedures to streamline county organization, reduce costs, expand career ladders and reduce costly turnover.
3. Require cost-benefit analysis like that used in the business world for all capital and services spending proposals exceeding \$100,000. This analysis, to be used in vetting all funding requests prior to Board of Supervisors review, should include an examination of alternatives and their costs/benefits.
4. Require cost-benefit analysis of all requests for additional full-time or part-time employment positions with a full-time equivalent impact of \$25,000 or more per year. Such analysis should consider, as alternatives to the creation of new positions, personnel sharing across departmental lines, employee cross training and/or combining existing part-time positions.
5. Analyze capital project costs so as to include debt service over the life of financing and to project tax consequences.

GOAL 9 -- Provide a sustainable fiscal foundation for the county's blueprint for growth and development.

Implementation Strategies:

1. Harmonize the Comprehensive Plan and the Capital Improvements Program so that both reflect identical plans for public infrastructure for all growth and development envisioned by the County and both anticipate funding requirements.
2. Enhance the CIP with a time component that permits all proposed projects that take place within a given time period to be evaluated together in terms of aggregate fiscal impact.
3. Establish a "Fiscal Framework" task force consisting of County officials and citizens to explore ways to ensure that County operations, policies and the Comprehensive Plan create the best economic outcome for taxpayers.

4. Disclose in the Comprehensive Plan the fiscal consequences, including potential taxpayer impact, of growth models, planning-area densities and capital/services expenditures anticipated as part of the Plan.

5. In planning for future growth and development, consider factors that can influence public costs, including Supervisors' target growth rates for the County as a whole and for individual planning areas, constraints imposed by school construction plans, fiscal impact analysis of projected private development, build-out analyses and the County's existing inventory of approved lots, and the projected tax burden of new infrastructure when aggregated with capital improvements already in the works.