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COUNTY OF LOS ANGELES

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, CA 90012
(213) 973-1101 ceo.lacounty.gov

ACTING CHIEF EXECUTIVE OFFICER

Joseph M. Nicchitta

"To Enrich Lives Through Effective and Caring Service"

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

27 February 10, 2026

EDWARD YEN
EXECUTIVE OFFICER

**ADOPT A RESOLUTION OF THE BOARD OF SUPERVISORS EXPRESSING THE INTENT OF
THE COUNTY OF LOS ANGELES TO PARTICIPATE IN THE CITY OF ARTESIA ENHANCED
INFRASTRUCTURE FINANCING DISTRICT
(ALL DISTRICTS) (3-VOTES)**

SUBJECT

Recommendation to adopt a Resolution to express the intent of the County of Los Angeles (County) to potentially participate in the City of Artesia (City) Enhanced Infrastructure Financing District (Artesia EIFD).

IT IS RECOMMENDED THAT THE BOARD:

1. Adopt a Resolution to express the County's intent to participate in the Artesia EIFD if the Board of Supervisors (Board) adopt the Infrastructure Financing Plan (IFP) at a later date;
2. Affirm that as a potential participating taxing entity the County will have membership in the newly formed Public Financing Authority (PFA); and
3. Find that the proposed Resolution is not subject to the provisions of the California Environmental Quality Act (CEQA) because the action does not meet the definition of a project for reasons stated herein and the reasons reflected in the record.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of the Resolution of Intent of the Board is to indicate the County's intent to participate in the proposed Artesia EIFD in the City. A future resolution of the Board adopting the IFP will be required for the County to formally participate in the EIFD.

On September 29, 2014, the governor approved Senate Bill 628, which authorized the formation of EIFDs. An EIFD is a limited tax increment financing district created after the dissolution of redevelopment agencies in 2012. An EIFD allows governmental entities to agree to contribute a portion of their future property tax revenues from a defined district for the construction of certain infrastructure projects. Schools cannot participate in EIFDs, no new taxes are created, and participation in the EIFD is voluntary.

The purpose of the Artesia EIFD is to assist in the financing of infrastructure projects that will encourage housing and commercial development in opportunity areas throughout the City, primarily along the Pioneer Boulevard corridor. The proposed area is a relatively focused area of 324-acres (approximately 31 percent of the total City's acreage). Approximately \$60.0 million of infrastructure projects will be identified including: three percent local cost match for the Southeast Gateway Line (SGL); water, sewer, and other capacity enhancements; roadway and streetscape improvements along Pioneer Boulevard; SGL First and Last Mile Improvements, and improvements to the historic district adjacent to the SGL; park improvements for Artesia Park and A.J. Padelford Park; public safety/Sheriff facilities; broadband internet infrastructure; and undergrounding utilities. The City is also planning to set aside 20 percent of the EIFD funds for affordable housing.

Implementation of Strategic Plan Goals

These actions support the County's Strategic Plan North Star 1 — Make Investments that Transform Lives — by supporting efforts that prevent displacement, increase access to housing stability, develop more affordable housing, sustain home ownership opportunities, and enhance the effectiveness of the County's homeless rehousing system. The City's commitment of 20 percent funding towards affordable housing is also a Board priority.

FISCAL IMPACT/FINANCING

Based on a preliminary fiscal analysis, it appears that the new development activity will generate greater future property taxes for the County net of its contribution to the EIFD, than if the County did not participate in the EIFD and the new development did not occur. Therefore, it is expected the EIFD will have a positive net impact on the County General Fund due to the increased assessed values in the district. If successful, the region will benefit from the EIFD due to the transit-oriented development including new residential and commercial development and job growth. Consistent with Board Policy No. 3.106, a detailed fiscal analysis will be provided later in the process when the IFP is completed.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The law authorizing creation of EIFDs, California Government Code Section 53398.50 et seq (EIFD Law), took effect in 2015. The EIFD Law was established to provide a tool to finance local infrastructure after the dissolution of redevelopment. The City has proposed to partner with the County on the EIFD to assist in financing infrastructure projects. California Government Code Section 53398.63 of the EIFD Law requires the IFP to include: descriptions of the infrastructure improvements and development projects within the EIFD; a plan for financing the infrastructure projects; tax increment projections; limits on the time the EIFD will exist and the dollar amounts the EIFD will receive; and the anticipated incremental tax revenue contributions from the City and County to the EIFD.

The IFP, which will detail the County's anticipated contribution to the EIFD, will be presented to the Board for adoption after it has been prepared by the City and reviewed by Chief Executive Office (CEO) staff consistent with Board Policy No. 3.106. The IFP must be adopted by the Board by resolution before any incremental tax revenue from the County is contributed to the proposed EIFD. The IFP must also be adopted by the PFA, which is the governing body of the EIFD, at a public hearing to form the proposed Artesia EIFD. The Resolution of Intent includes the formation of the PFA, and appointments to the PFA governing body will be made. These appointments include one member of the Board and one member of the public appointed by the Board. The City will appoint three members to the PFA.

ENVIRONMENTAL DOCUMENTATION

The proposed Resolution is not a project pursuant to the CEQA because it is an activity that is excluded from the definition of a project by section 15378(b) of the State CEQA Guidelines. This proposed action is an administrative activity of the government, which will not result in direct, or indirect changes to the environment.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Because the development is within the City, the direct impact on the County for services will be minimal. Benefits of the projects include construction and permanent jobs; new residential units, including low- and moderate-income units; and improved circulation and air quality.

CONCLUSION

At such time as the Board adopts the attached Resolution, please return two signed copies to the CEO Budget and Operations Management Branch – Annexations and Financing Districts, who will assist in distributing a copy to the City.

Respectfully submitted,



Joseph M. Nicchitta
Acting Chief Executive Officer

JMN:JG:MRM
RM:cg

Enclosures

c: Executive Office, Board of Supervisors
County Counsel
Auditor-Controller

RESOLUTION OF INTENT OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES TO PARTICIPATE IN THE PROPOSED CITY OF ARTESIA ENHANCED INFRASTRUCTURE FINANCING DISTRICT AND NEWLY FORMED PUBLIC FINANCING AUTHORITY

WHEREAS, on October 13, 2025, the City Council of the City of Artesia ("City Council") approved Resolution No. 25-3068 which is attached to this Resolution as Exhibit A ("Exhibit A"); and

WHEREAS, pursuant to Chapter 2.99 of Part 1 of Division 2 of Title 5 of the California Government Code (commencing with Section 53398.50) (the "EIFD Law") Exhibit A authorized the initiation of a process to establish an Enhanced Infrastructure Financing District ("EIFD") whose proposed name is the "City of Artesia Enhanced Infrastructure Financing District" ("Artesia EIFD"); and

WHEREAS, the proposed boundaries of the Artesia EIFD are identified on a map entitled "Proposed Boundaries of the Artesia EIFD" a copy of which is included in Exhibit A; and

WHEREAS, the proposed Artesia EIFD will be used to finance certain public facilities within the proposed boundaries of the Artesia EIFD; and

WHEREAS, Exhibit A also established a Public Financing Authority ("PFA") to serve as the governing body of the proposed EIFD and which will also be responsible for implementing the Infrastructure Financing Plan ("IFP") required under EIFD Law; and

WHEREAS, the City Council has proposed, as stated in Exhibit A, that the County of Los Angeles participate with the City of Artesia in the proposed Artesia EIFD as a taxing entity; and

WHEREAS, pursuant to Government Code section 53398.51.1 and as stated in Exhibit A, if the County of Los Angeles participates in the proposed Artesia EIFD as a taxing entity, a member of your Board, and a member of the public appointed by your Board, shall be members of the PFA.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of the County of Los Angeles that:

1. The Board intends that the County of Los Angeles ("County") will participate in the Artesia EIFD as described in Exhibit A as a taxing entity if the Board of Supervisors approves the IFP at a later hearing date;
2. Pursuant to Government Code section 53398.51.1 and Exhibit A, if the Board of Supervisors subsequently approve the IFP and the County's participation as a taxing entity in the proposed Artesia EIFD, the County of Los Angeles will have membership in the newly formed PFA described in Exhibit A. The PFA's membership will include the Los Angeles County Supervisor of the Supervisorial District in which the majority of the territory of the Artesia EIFD is located, as well as the Mayor of the City of Artesia, one member of the City Council appointed by the City Council, one member of the public appointed by the Artesia City Council, and one member of the public appointed by the Board of Supervisors;
3. City of Artesia staff will prepare the IFP in accordance with EIFD Law;

4. The IFP will be presented to the Board of Supervisors at a future regular meeting, for approval;
5. The IFP must be approved by the Board of Supervisors before the County may be considered a participating taxing entity in the Artesia EIFD or any incremental tax revenue from the County may be used by the proposed Artesia EIFD. The IFP must also be approved by the Board of Supervisors before a public hearing is held for formation of the proposed Artesia EIFD and approval of the IFP by the PFA;
6. As stated in Exhibit A, City of Artesia staff will be responsible for the distribution of the IFP, and any required California Environmental Quality Act reports, to the PFA, the City of Artesia Planning Commission, land owners within the boundaries of the proposed Artesia EIFD (as defined under EIFD Law), and each affected taxing entity (as defined under EIFD Law) as required under California Government Code Section 53398.64 for formation of the proposed Artesia EIFD;
7. As stated in Exhibit A, the City of Artesia City Clerk is responsible for the mailing and publication of notice, as required under EIFD Law (California Government Code Sections 53398.60, 53398.61, 53398.66), for formation of the proposed Artesia EIFD. The County of Los Angeles, and its staff, will have no responsibilities for the required mailing and publication of notice;
8. The PFA will hold a public hearing for the establishment of the proposed Artesia EIFD and approval of the IFP at the City of Artesia Council Chambers. Under no condition, will the PFA hold the public hearing for the establishment of the proposed Artesia EIFD and approval of the IFP until the Board of Supervisors has formally approved the IFP;
9. This resolution in no way obligates the County of Los Angeles to use incremental tax revenue to finance public facilities in the proposed Artesia EIFD until the Board of Supervisors approves the IFP;
10. This Resolution in no way obligates the PFA to establish the proposed Artesia EIFD. As stated in Exhibit A, the establishment of the proposed Artesia EIFD and approval of the IFP is contingent upon the approval by the PFA by resolution and ordinance following a public hearing; and
11. This Resolution shall take effect immediately upon its approval by the Board of Supervisors of the County of Los Angeles.

The foregoing resolution was on the ____ day of _____ 2026, adopted by the Board of Supervisors of the County of Los Angeles.

EDWARD YEN
Executive Officer
Board of Supervisors of
the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM

DAWYN R. HARRISON
County Counsel

By

A handwritten signature in black ink, appearing to read "E. A. Boyd", written over a horizontal line.

Deputy County Counsel

Exhibit A

RESOLUTION NO. 25-3068

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ARTESIA, CALIFORNIA, DECLARING ITS INTENTION TO ESTABLISH THE ARTESIA ENHANCED INFRASTRUCTURE FINANCING DISTRICT TO FINANCE THE CONSTRUCTION, REPAIR, ACQUISITION, AND/OR MAINTENANCE OF CAPITAL IMPROVEMENTS AND FACILITIES, INCLUDING THE ACQUISITION AND/OR REMEDIATION OF LAND FOR SUCH IMPROVEMENTS AND FACILITIES; ESTABLISHING A PUBLIC FINANCING AUTHORITY; AND AUTHORIZING CERTAIN OTHER ACTIONS RELATED THERETO

WHEREAS, SB 628, effective as of January 1, 2015, allows a city or county to create a separate government entity known as an "Enhanced Infrastructure Financing District" (EIFD) within a defined area to finance certain infrastructure projects with community-wide benefits;

WHEREAS, pursuant to Chapter 2.99 of Part 1 of Division 2 of Title 5 of the California Government Code (commencing with Section 53398.50) (the "EIFD Law"), the City Council of the City of Artesia ("Council") is authorized to initiate the process to establish an EIFD;

WHEREAS, EIFDs are financed through tax increment generated from the growth in property taxes collected from within a designated district boundary. There are no new taxes or impacts to the property owner within an established EIFD;

WHEREAS, EIFD tax increment may be used to pay for a variety of public facilities and other projects authorized by the EIFD Law within the established EIFD boundaries or outside of the established EIFD boundaries if there is a tangible connection to the work of the EIFD, including but not limited to infrastructure such as roads, utilities, streetscapes, parks and public recreation, or other community facilities. Affordable housing, including affordable senior housing, is also an eligible activity;

WHEREAS, the Los Angeles County Metropolitan Transportation Authority (Metro) has procured an expert team of consultants to provide value capture financing technical support to Los Angeles County jurisdictions with Metro transit infrastructure, including evaluation and implementation services related to EIFD. The Metro Value Capture Support team has prepared analysis at City staff's direction that demonstrates feasibility of EIFD implementation in Artesia;

WHEREAS, the prerequisites set forth in Government Code Section 53398.54 have been complied with prior to the City initiating the creation of or participating in the governance of the EIFD, and the City will provide the required certification to the California Department of Finance ("DOF") in accordance with the EIFD Law;

WHEREAS, the proposed boundaries of the Artesia EIFD are identified on Exhibit A entitled "Proposed Artesia EIFD Boundary," a copy which is on file in the office of the City Clerk;

WHEREAS, the EIFD will be governed by a Public Financing Authority ("PFA") board which will be responsible for implementing the Infrastructure Financing Plan for the EIFD ("IFP"), and the PFA is required to be established by the City Council at the same time that the Council adopts its intention to form the proposed EIFD; and,

WHEREAS, this action is exempt from the California Environmental Quality Act ("CEQA") as an action solely related to financing and is not in-and-of itself a "project" (pursuant to CEQA Guidelines Section 15378) since it does not result in a physical change in the environment because the City has not committed itself to fund any specific projects through the EIFD. However, future actions (such as the funding and/or approval of infrastructure improvements using funding from the EIFD) will be subject to environmental review in accordance with CEQA.

THE CITY COUNCIL OF THE CITY OF ARTESIA DOES HEREBY FIND, ORDER, AND RESOLVE AS FOLLOWS:

SECTION 1. The City Council of the City of Artesia proposes and intends to cause the establishment of an EIFD under the provisions of the EIFD Law.

SECTION 2. The name proposed for the EIFD shall be the "Artesia Enhanced Infrastructure Financing District."

SECTION 3. The proposed boundaries of the EIFD are as shown on Exhibit A attached hereto, which are preliminarily approved and on file in the office of the City Clerk and incorporated herein by reference.

SECTION 4. The types of public facilities and development proposed to be financed or assisted by the EIFD pursuant to the EIFD Law are those listed on Exhibit B, attached hereto and incorporated herein by reference.

SECTION 5. The City Council hereby finds that the EIFD is necessary for the area within the boundaries of the EIFD and the City. The City Council's stated goals for the EIFD are to create a means by which to assist in the provision of public facilities or other specified projects of communitywide significance that provide significant benefits to, promote economic development of, and enhance quality of life within, the boundaries of the EIFD or the surrounding community.

SECTION 6. The City Council hereby declares that pursuant to the EIFD Law and if approved by resolution pursuant to Government Code Section 53398.68, incremental property tax revenue from the City of Artesia and some or all other affected taxing entities within the EIFD may be used to finance the activities described in Section 4 and listed on Exhibit B. The incremental property tax financing will be described in an IFP to be prepared for approval by the PFA, the City Council, and the legislative bodies of all participating taxing entities under EIFD Law.

SECTION 7. The City or County of Los Angeles may allocate tax revenues derived from local sales and use taxes imposed pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law (Part 1.5 (commencing with Section 7200) of Division 2 of the Revenue and Taxation Code) or transactions and use taxes imposed in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code) to the EIFD pursuant to Government Code Section 53398.75.5, if applicable. The City Council does not intend to contribute sales and use taxes or transactions and use taxes to the EIFD.

SECTION 8. The City Council hereby establishes the "Public Financing Authority of the Artesia Enhanced Infrastructure Financing District" to serve as the governing board of the EIFD:

- a. The PFA membership shall be comprised initially of three members of the City Council appointed by the City Council and two public members selected by the City Council. Members shall serve at the pleasure of the City Council, as the case may be, and shall serve until their successor assumes office.
- b. The City Council further declares that, pursuant to Government Code Section 53398.51.1, should another taxing entity agree to participate as a taxing entity, then the PFA membership shall be modified in accordance with Government Code Section 53398.51.1. For example, if the County of Los Angeles ("County") agrees to participate as a taxing entity and the participating taxing entities consist of the City and the County, then the PFA membership shall be modified to be two members of the City Council, one member of the County Board of Supervisors ("Board of Supervisors"), one member of the public appointed by the City Council, and one member of the public appointed by the Board of Supervisors. Members shall serve at the pleasure of their respective appointing legislative bodies and shall serve until their successor assumes office.

- c. The legislative body of each participating taxing entity may appoint one of its members to be an alternate member of the PFA board who may serve and vote in place of a member who is absent or disqualifies themselves from participating in a meeting of the PFA.
- d. The members are subject to compliance with the EIFD Law and all applicable ethics laws, including Article 2.4 (commencing with Section 53234) of Chapter 2 of the Government Code.
- e. The City Council, and the governing bodies of any other participating entities shall comply with Government Code Section 54974.

SECTION 9. The City Council hereby sets the time and place for a public hearing of the PFA regarding the proposed EIFD and IFP, to be held on May 11, 2025, at 6:00 p.m., or as soon thereafter as the matter may be heard, at City Hall Council Chambers, 18747 Clarkdale Avenue, Artesia, CA 90701.

SECTION 10. Pursuant to Government Code Section 53398.60, the City Clerk is hereby directed to mail a copy of this Resolution to the PFA and each owner of land (as defined in the EIFD Law), or alternatively with respect to the owners of land may mail a single-page notice of intention identified in Government Code Section 53398.60(b), within the EIFD and to each affected taxing entity (as defined in the EIFD Law). In addition, the City Clerk is hereby directed to cause notice of the public hearing to be published not less than once a week for four successive weeks in a newspaper of general circulation published in the City. The notice shall state that the EIFD will be used to finance public works, briefly describe the facilities, briefly describe the proposed financial arrangements, including the proposed commitment of incremental tax revenue, describe the boundaries of the proposed EIFD and state the day, hour, and place, when and where any persons having any objections to the proposed IFP, or the regularity of any of the prior proceedings, may appear before the PFA and object to the adoption of the proposed IFP.

SECTION 11. The Successor Agency to the Redevelopment Agency of the City of Artesia (Successor Agency) has received a finding of completion, as specified in California Health and Safety Code Section 34179.7.

SECTION 12. In accordance with Government Code Section 53398.54, the City certifies to the DOF and to the PFA that no former Redevelopment Agency of the City of Artesia (Former RDA) assets that are the subject of litigation involving the State of California, where the City or the Successor Agency are a named plaintiff, have been or will be used to benefit any efforts of the EIFD unless the litigation and all possible appeals have been resolved in a court of law. The City Clerk is authorized and directed on behalf of the City to provide or make this certification to the DOF within 10 days after the City Council's action to participate in the EIFD pursuant to Government Code Section 53398.68 or the City Council's action to form the EIFD pursuant to Government Code Section 53398.69, by delivery of a copy of the appropriate Resolution or signing a separate certification, if and as required by the DOF.

SECTION 13. The State Controller has completed its review as specified in California Health and Safety Code Section 34167.5 of asset transfers between the Former RDA, the City or any other public agency. The Successor Agency and the City have complied with all of the State Controller's findings and orders stemming from such review.

SECTION 14. This Resolution in no way obligates the PFA to establish any EIFD.

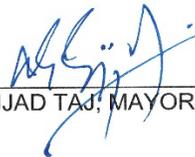
SECTION 15. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution that can be given effect without the severed portion.

SECTION 16. This Resolution shall take effect immediately upon its adoption.

SECTION 17. The City Manager, or designee, are hereby authorized and directed to take all actions necessary or advisable to give effect to the transactions contemplated by this Resolution.

SECTION 18. The City Clerk of the City of Artesia shall certify as to the adoption of this Resolution.

PASSED, APPROVED, and ADOPTED on this 13^h day of October, 2025.



ALI SAJJAD TAJ, MAYOR

ATTEST:



JENNIFER ALDERETE, CITY CLERK

APPROVED TO FORM:



BEST BEST & KRIEGER, CITY ATTORNEY

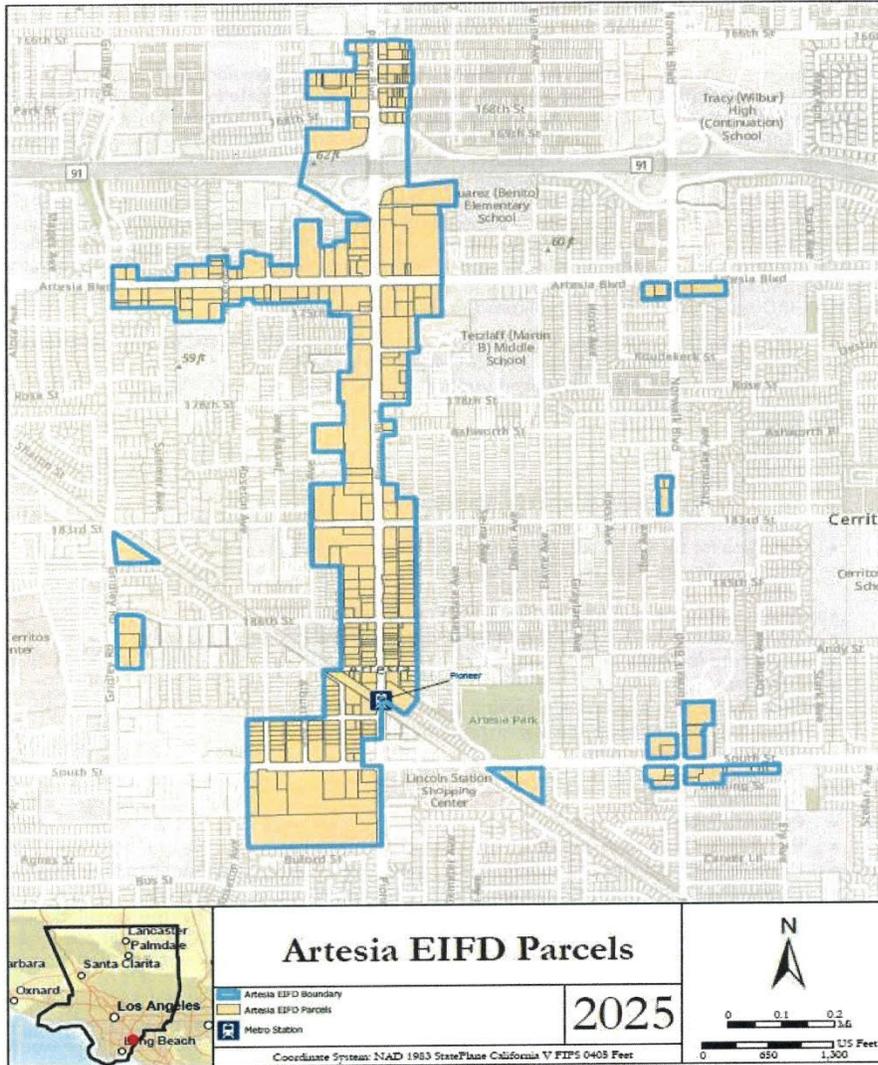
I, Jennifer Alderete, City Clerk of the City of Artesia, do hereby certify that the foregoing Resolution was adopted at the Regular City Council Meeting held on the 13th day of October 2025, by the following vote:

AYES: COUNCILMEMBERS: AHIR, MANALO, RAMOSO, TREVINO, TAJ
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE



JENNIFER ALDERETE, CITY CLERK

**EXHIBIT A
Draft Artesia Enhanced Infrastructure Financing District (EIFD) Boundaries**



Proposed EIFD parcels are shaded in beige and outlined in blue above and total approx. 324 acres. Artesia City boundaries and transit station location are noted for reference only.

EXHIBIT B

CITY OF ARTESIA ENHANCED INFRASTRUCTURE FINANCING DISTRICT (EIFD) LIST OF AUTHORIZED PUBLIC FACILITIES

The Artesia EIFD may finance the purchase, construction, expansion, improvement, seismic retrofit, or rehabilitation of any real tangible property with an estimated useful life of 15 years or longer which are public capital facilities or other projects of community-wide significance that provide significant benefits to the EIFD or the surrounding community. The EIFD may also finance the ongoing or capitalized costs to maintain public capital facilities financed in whole or in part by the EIFD. Facilities funded may be located outside the boundaries of the EIFD, as long as they have a tangible connection to the work of the EIFD as detailed in the infrastructure financing plan. The EIFD may also finance the planning and design work that is directly related to the purchase, construction, expansion, or rehabilitation of property. The EIFD may finance costs described in Government Code Sections [53398.52 [list of eligible improvements]] 53398.56 [replacement housing and relocation obligations if required by actions of EIFD] and 53398.57. Projects financed by the EIFD may include, but not be limited to, all of the following:

- Transit facilities, including City contributions toward regional transportation infrastructure improvements, and First/Last Mile (FLM) improvements;
- Affordable housing as authorized under the EIFD Law;
- Highways, interchanges, and ramps;
- Bridges;
- Arterial streets;
- Parking facilities;
- Parks, recreational facilities, and open space;
- Sewage treatment and water reclamation plants and interceptor pipes;
- Facilities for the collection and treatment of water for urban uses;
- Facilities for the transfer and disposal of solid waste, including transfer stations and vehicles;
- Storm water conveyance and collection facilities;
- Flood control levees and dams, retention basins, and drainage channels;
- Child care facilities;
- Libraries;
- Broadband and telecommunications infrastructure;
- Sidewalks and streetscape improvements;
- Bicycle lanes and paths;
- Public art;
- Corporation yards;
- Police facilities;
- Brownfield restoration and other environmental mitigation;
- Projects that implement a sustainable communities strategy and transit priority projects;
- Acquisition, construction, or repair of industrial structures for private use;
- Acquisition, construction, or repair of commercial structures by the small business occupant of such structures, if such acquisition, construction, or repair is for purposes of fostering economic recovery from the COVID-19 pandemic and of ensuring the long-term economic sustainability of small businesses;
- Projects that enable communities to adapt to the impacts of climate change, including, but not limited to, higher average temperatures, decreased air and water quality, the spread of infectious and vector-borne diseases, other public health impacts, extreme weather events, sea level rise, flooding, heat waves, wildfires, and drought;

EXHIBIT B

**CITY OF ARTESIA
ENHANCED INFRASTRUCTURE FINANCING DISTRICT (EIFD)
LIST OF AUTHORIZED PUBLIC FACILITIES**

- Facilities in which nonprofit community organizations provide health, youth, homeless, and social services.

Other Expenses

In addition to the direct costs of the above facilities, other incidental expenses as authorized by the EIFD Law, including, but not limited to, the cost of environmental evaluation and environmental remediation; engineering and surveying; construction staking; utility relocation and demolition costs incidental to the construction of the facilities; costs of project/construction management; costs (including the costs of legal services) associated with the creation of the EIFD; costs of issuance of bonds or other debt of the EIFD, of a community facilities district of the City, or of any other public agency for authorized facilities and payment of debt service thereon; financing costs of improvements incurred by developers until reimbursement from the EIFD; costs incurred by the County or the EIFD in connection with the division of taxes pursuant to Government Code Section 53398.75; or costs otherwise incurred in order to carry out the authorized purposes of the EIFD; reimbursements to other areas for facilities serving the EIFD; and any other expenses incidental to the formation and implementation of the EIFD and to the construction, completion, inspection and acquisition of the authorized facilities.