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VIA EMAIL: recirculateddpeircomments@deltacouncil.ca.gov
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Ms. Cindy Messer, Delta Plan Program Manager
Delta Stewardship Council
980 Ninth Street, Suite 1500
Sacramento, CA 95814

Re: Comments on Final Draft Delta Plan, Delta Plan Recirculated Draft
Program EIR and Proposed Rulemaking Package

Dear Ms. Messer:

These comments on the Final Draft Delta Plan, Recirculated Draft Delta Plan Program Environmental Impact Report (“RDEIR”) and Proposed Rulemaking Package and are submitted on behalf of Local Agencies of the North Delta (“LAND”), which is a coalition comprised of reclamation and water districts covering about 90,000 acres in the northern geographic area of the Delta.¹ LAND participant agencies have concerns about how the Delta Plan (“Plan”) will impact the reliability and quality of water supplies within the Delta, the provision of water according to established water rights, and/or, drainage and flood control services to landowners within their respective districts, and wish to consult with the Delta Stewardship Council (“Council”) on these and related issues. (Water Code, § 85300, subd. (b).)

These comments are divided into three parts: (1) Comments on the Final Draft Plan; (2) a discussion of the adequacy of key aspects of the RDEIR in analyzing the Draft Plan, and (3) comments on the Proposed Rulemaking, including the economic analysis.

I. CONTINUING CONCERNS REGARDING FINAL DRAFT DELTA PLAN

A. General Comments

LAND has submitted comments on each of the prior drafts of the Delta Plan. While we appreciate the changes that were made to the draft plan to address the concerns

¹ LAND participants include: Reclamation Districts 3, 150, 307, 317, 407, 551, 554, 755, 813, 999, 1002, 2067 and the Brannon-Andrus Levee Maintenance District. Some of these agencies provide both water delivery and drainage services, while others only provide drainage services. These districts also assist in the maintenance of the levees that provide flood protection to homes and farms.

of LAND and other local stakeholders, there are still several areas in which the Delta Plan fails to comply with the statutory mandates of SB 7x1. Generally, we continue to be concerned about the following flaws in the Final Draft Plan:

- Overstatements of worst-case seismic risk as a justification for conveyance, and permanent restrictions on Delta development and agriculture;
- Severe development limits keyed off of unrealistic levee standards, even in agricultural areas and for levee repairs;
- Preference for setback levees, without adequate technical justification and mandating an overly burdensome review requirements when setback levees aren't used;
- Creation of an unnecessary new reclamation district ("RD") oversight entity that would assess fees and take over levee maintenance and repair funding with no local accountability;
- New water diversions for use *within the Delta* must inexplicably demonstrate the evaluation and implementation of all of other water supply alternatives even though surface water in the Delta is the only available local water supply;
- Failure to include incentives for sustainable agricultural practices that improve water quality and have species benefits;
- Failure to adequately protect and promote the sustainability of Delta Legacy towns, and agriculture, and precluding the flexibility to allow it to evolve;²
- Failure to require endowments for habitat projects to ensure long term management;
- Failure to require willing sellers for habitat land acquisitions;³
- Failure to acknowledge impacts on local communities and RDs from the Plan;
- Failure to objectively assess options other than new conveyance, and to provide general guidance regarding the types of conveyance options that would meet the co-equal goals; and,
- Failure to clearly define what constitutes a covered action and to provide a clear pathway for local governments and landowners to make consistency determinations where appropriate.

² We do appreciate, however, the addition of several recommendations to promote Delta as a Place. (See, e.g., DP R4, DP R5, DP R8 - DP R12.)

³ We do, however, appreciate the inclusion of DP R3/R4 encouraging willing seller purchases.

B. Comments on Delta Plan Appendix A: Adaptive Management and the Delta Plan

The Appendix to the Plan dedicated to Best Available Science fails to provide clear guidance supporting public participation. A robust dialogue on factual matters provides the best forum for developing solutions to complex social and environmental challenges. However, with respect to public comment, the proposed process only recommends, but does not require, opportunities for public participation. (Appendix A, Table A-1 p.A-2.)⁴ In addition to being required, the opportunity for public comment on the use of science in proposed covered actions should always be properly noticed and available. Although the section is well-intentioned, it is not developed fully enough to be readily implemented.

The potential for conflicts of interest are also not properly accounted for in the Adaptive Management Appendix. In particular, none of the criteria identify potential financial conflicts of interest, such as grant funding from a particular agency or foundation with a stake in the outcome. (Appendix A, Table A-1, p. A-3.) This is clearly insufficient. It is important for the credibility of the scientific process that all potential conflicts are publicly disclosed prior to selection of a peer review panel.

II. COMMENTS ON RDEIR

A. Responses to Comments on the DEIR Should have been provided in Conjunction with Release of the RDEIR

Many stakeholders expended significant effort to comment on the DEIR in February 2012 as well as subsequent drafts of the Plan. Proceeding with the Final Draft Plan and the RDEIR without responding to comments on prior drafts of the Plan and the DEIR appears pre-decisional. If some of the concerns stated in prior public comments on the Plan and DEIR are addressed by the Final Draft Plan and the RDEIR, the Council should explain how they have been addressed to the public. The RDEIR also continues to suffer from an ill-defined project, in contravention to the requirements of CEQA. (See *County of Inyo v. City of Los Angeles* (1977) 71 Cal.App.3d 185, 193; see also CEQA Guidelines, § 15124.)

B. The DEIR's Approach to Analysis of Impacts Associated with the BDCP is Flawed

As in prior drafts, the Final Draft Plan continues to blindly promote completion of the BDCP as a panacea for the problems of the Delta (WR R12). At the same time as the

⁴ / With respect to transparency and openness: "...The opportunity for public comment on the use of science in proposed covered actions is recommended."

Plan provides no guidance as to what BDCP should actually do to increase water supply reliability, the Plan includes specific policies and recommendations that directly guide the habitat creation-related conservation measures in the BDCP (see RDEIR, App. C, Table C-11, policies ER P1 to P5 and Table C-12, recommendations ER R1 to R7). However a full discussion of the BDCP continues to be relegated to its own stand-alone chapter and is not integrated into the RDEIR's project- and cumulative-level impact analyses. (RDEIR, Chapter 23.)

The Draft Plan inexplicably fails to include any policies or recommendations relating to the conveyance component of BDCP. Given the numerous policies relating to the habitat creation components of the BDCP (RDEIR, App. C, ER P1 to P5 and ER R1 to R8), it is untenable for the Council to avoid providing any guidance whatsoever on the issue of conveyance. As discussed in previous LAND comments, just like habitat, the Council should describe what type of conveyance projects would meet the statutory mandates of SB 7x1, and specifically, the coequal goals.

Moreover, with respect to the RDEIR's impact analysis, the conveyance component of the BDCP has more potential to cause significant impacts in the Delta than any other project mentioned in the RDEIR. Yet the analysis within the DEIR scarcely mentions the potential effects of BDCP conveyance, instead relegating details regarding BDCP to its own chapter that contains no discussion of the potential of the Delta Plan to result in environmental impacts associated with BDCP. The DEIR also carefully ignores the likely impacts of the BDCP and other likely early-term projects in each of the individual other chapters, biasing the analysis.

Each impact section misleadingly states that the Project "does not direct the construction of specific projects and would not directly result in construction or operation of projects or facilities; therefore, it would result in no direct impacts on any resources." Yet, WR R12 states that: "The relevant federal, State, and local agencies should complete the Bay Delta Conservation Plan, consistent with the provisions of the Delta Reform Act, and receive required incidental take permits by December 31, 2014." As is fully evident from records available to the Council and the numerous briefings provided to the Council by BDCP proponents, the BDCP is a specific project that proposes that specific diversion facilities and habitat be constructed. The BDCP will have many significant environmental effects and must be considered as a cumulative project. (CEQA Guidelines, § 15130, subd. (b) (referring to "probable future projects").)

C. Land Use Impacts are not Disclosed

Construction of new habitat projects supported by the Delta Plan would be inconsistent with local land use policies. The RDEIR wrongly concludes that this impact would be less than significant. (Impact 6-2b, RDEIR pp. 6-7 to 6-8.) Mitigation Measure 6-2 does nothing to reduce conflicts between local policies promoting

agriculture and additional restrictions on siting of agricultural related facilities in the vast areas where habitat creation could one day occur. (RDEIR, pp. 6-17 to 6-18.)

D. Mitigation for Agricultural Resources is Inadequate

Mitigation for farmland conversion may be imposed under CEQA. (CEQA Guidelines, § 15370.) The DEIR includes a mitigation measure for agricultural land conversion. As commented previously, a higher than 1:1 mitigation ratio is appropriate given the high quality and productivity of Delta farmland. In addition to purchase of easements, other means are available to mitigate for impacts to agricultural resources, consistent with CEQA and with the Water Code. (See, e.g., Pub. Resources Code, § 21002; CEQA Guidelines, App. G, Section II; CEQA Guidelines, § 15370; Wat. Code, § 29702, subds. (b) and (c).) Other means to mitigate agricultural land impacts include:

- Promotion of special agricultural districts;
- Creation of a Delta and/or Legacy Community “brand” to enhance public awareness of Delta agricultural products and cultural experience opportunities;
- Development of measurable targets for reaching agricultural sustainability;
- Creating streamlining of local, state and federal permitting requirements for agriculture and related projects in the Delta (in fact the Delta Plan does just the opposite by creating a new and incomprehensible layer of regulation over agricultural activities in the Delta); and
- Limiting habitat creation/restoration projects to lands with willing sellers.

The Department of Water Resources has developed a Draft Discussion Paper BDCP and Delta Farmland (October 15, 2012, attached as Exhibit A) attempting to further elaborate on the special challenges associated with adequately mitigating impacts to agriculture from planned projects in the Delta, including the BDCP. The RDEIR should include information about other feasible means to mitigate for agricultural impacts of implementing the Delta Plan and the main project it promotes, the BDCP.

III. COMMENTS ON PROPOSED RULEMAKING PACKAGE AND ECONOMIC IMPACTS

A. Rulemaking Package

As explained in more detail in other comments, the rulemaking package is confusing and seems to contradict other requirements of the Delta Reform Act as well as other statutes, such as CEQA. The lack of value of the Rulemaking is demonstrated by the attempt to discuss benefits of the Rulemaking in the Initial Statement of Reasons. There is no explanation of how the Proposed Regulations “provide the best means to

achieve the coequal goals and additional goals and objectives required by the Act.” (Initial Statement of Reasons, p. 11.)

Additionally, many of the proposed regulations are inconsistent with Delta Plan previously developed Policies and Recommendations. For example, informative detail included in previous drafts of the Plan, such as the definitions of agricultural water suppliers and floodplains, is absent from or contradicted by the proposed Rulemaking.

§ 5001, subdivision (c) - Agricultural Water Supplier Definition

The broad definition of agricultural water supplier is inconsistent with the definition provided in the Final Draft Delta Plan, which correctly states that: “Agricultural water suppliers (those that provide water to 25,000 or more irrigated acres, or 10,000 irrigated acres and who receive State funding to implement the plan provisions) have a similar requirement similar to urban suppliers and must prepare Agricultural Water Management Plans.” (Final Draft Delta Plan, p. 100.) The definition proposed in section 5001, subdivision (c) is inconsistent with statutory limitation on the requirement to submit Agricultural Water Management Plans applicable to agricultural water suppliers than provide water to less than 25,000 irrigated acres. Under Water Code section 10853, preparation of such plans is not required unless sufficient funding is provided to the supplier to implement these provisions. This definition must be corrected to be consistent with existing law. No authority is provided for use of a more expansive definition of agricultural water supplier for purposes of the Delta Plan than is already included in the Water Code.

§ 5001, subdivision (l) Floodplain Definition

The definition of floodplain is inconsistent with the FEMA definition of this term, which is typically an area flooded at a 100-year interval. The proposed definition is unreasonably broad and not defined scientifically. The definition should be revised to be consistent with an objective, scientific standard. No authority is cited for a more expansive definition of this term.

B. Economic Analysis of Rulemaking Does not Disclose the Total Number and Types of Businesses Impacted and the Number or Percentage of Total Businesses Impacted that are Small Businesses

The Cost Analysis for Proposed Delta Plan Regulations in Support of Economic and Fiscal Impact Statement Prepared for Delta Stewardship Council (“Cost Analysis”) is incomplete and incorrect. Standard Form 399, Economic and Fiscal Impact Statement (“Form 399”) identifies only a cursory analysis that fails to identify the number of

potential businesses or even industries negatively affected by the proposed regulations implementing the Plan. The economic cost and the resulting potential for direct and indirect injury to in-Delta communities, industries and individual interests is not disclosed. As explained below, there will be significant costs to local communities of this rulemaking, which is inconsistent with the mandate of the Delta Reform Act. (See Wat. Code, § 85020, subd. (b) (“Protect and enhance the unique cultural, recreational, and agricultural values of the California Delta as an evolving place.”).)

According to Form 399:

“Plan policies and administrative requirements apply to State and local agencies. Private businesses and individuals are not directly affected by costs of Delta Plan policies or administrative requirements. However, private businesses and individuals could be affected indirectly in two ways. First, private businesses or individuals directly involved in the proposed action may incur costs to make the action consistent with the Delta Plan. Second, costs to the State or local agency proposing a covered action could be passed on to specific private businesses and individuals through assessments, rates, fees, or other charges. Even without a specific proposed action, local agencies may incur additional costs to be consistent with Delta Plan policies in anticipation of future proposed actions.” (Section A.2.)

“The number of businesses and jobs created or eliminated is uncertain. Delta Plan policies are expected to provide long-term benefits in protecting agriculture, restoring the Delta ecosystem, improving water supply reliability, maintaining and enhancing settings for outdoor recreation and tourism in the Delta, and improving flood protection.” (Section A.3-5.)

“While the estimated reduction in business costs to produce goods and services is unknown, it is anticipated that this benefit could outweigh the indirect cost of assessments, rates, fees, or other charges used to recover the cost of certification of a proposed covered action and the steps necessary for a covered action to comply with Delta Plan policies.” (Section A.6.)

The basic premise presented in Form 399 appears to be that “improved water reliability” and other Plan actions with “unknown benefits” somehow provided by the Plan outweigh any job losses and economic impact on in-Delta communities. But at the same time, the analysis in Form 399 describes an economic burden of \$11.9-16.8 million dollars of new costs per year on in-Delta communities. (Section D2, p. 2.) **Yet, the analysis concludes that these costs will not lead to job losses or economic failures.**

The Delta Plan and its implementing regulations require an exceptionally costly, complex and uncertain analyses for consistency with the Delta Plan. This burden will likely be borne entirely by family farming operations, individual rural residents and others who comprise the funding base for Delta Reclamation Districts and levee maintenance districts. The cost of this newly required analysis will be dedicated to paperwork, not to critical infrastructure repair and maintenance, such as levees. As LAND and other local interests have repeatedly explained, onerous and contradictory levee standards will impair Delta agriculture and the local ability to meet residential needs for farming and recreation services. These additional costs are moreover not identified in the Cost Analysis.

While some costs are included in the Example Cost Analysis, they are not adequately estimated. (Cost Analysis, Appendix A, Example Cost Analysis, Table A-3.) There are approximately 177 special districts identified in this analysis (Cost Analysis, Appendix B), with the proposal in this Plan that special districts will simply pass the \$11.9-16.8 million in new annual costs on to their members. What is likelier to happen, however, is that districts that can't afford the increased costs will not be able to continue to provide the services for which they were formed, and the service burden will be placed on the State.

In addition, the Example Cost Analysis identifies a new set of project costs for levee projects as a result of this Plan that are not disclosed in Form 399:

“...\$1.5 million per mile of levee. Assuming that planning costs are 20 percent of the combined cost of planning, engineering, and design, the additional planning costs would be \$300,000 per mile of levee.” (Cost Analysis, Appendix A, p. A-1.)

“The total project cost of setback levees ranges from \$31 to \$68 million per mile, depending on local site conditions and costs of land acquisition. In contrast, the cost of levee rehabilitation in-place ranges from \$4 to \$15 million per mile. The cost of setback levees could therefore be two to eight times the cost to improve an existing levee in-place.” (Cost Analysis, Appendix A, p. A-2.)

“Addition of water-side berms in setback levees to provide habitat would increase the cost by another 50 to 100 percent. The Administrative Draft Bay Delta Conservation Plan estimates the addition of setback levees, including riparian habitat provision, would increase costs by 93 to 150 percent.” (Cost Analysis, Appendix A, p. A-3.)

Thus, by the Plan's own analysis, the cost per mile of levee would go from as low as \$4 million per mile to as much as \$68 million per mile, with additional habitat measures raising the cost to \$136 million per mile, **an increased cost of 3,400 percent!**

Ms. Cindy Messer
January 14, 2013
Page 9 of 9

The Plan proposes massive new expenses on levee and other projects without any consideration for the impacts on the ability of local districts to pay. If levee repair funding remained constant, a 200 to 800 percent increase in levee costs would result in a reduction in miles of levee repairs to one quarter to 1/16 of the current rate. This cost increase is unacceptable by any standard and isn't disclosed in Form 399 as required.

In addition the Example Cost Analysis fails to accurately compare future costs under the new regulations to current costs. In Table A-3, the ratio of costs for 200 year protection levees with and without setbacks is actually 970 percent, not the 800 percent increase described (\$58 million and \$7 million per mile).

As a result, the Plan places Delta communities in direct risk of flooding because of the unreasonable economic burden imposed by implementation of the Plan. This is a double injury, because the Plan also has required new levee standards that increase costs above the Department of Water Resources PL 84-99 standards. So, not only are planning costs to assess the Plan's requirements excessive, the implementation cost is monumental. This result conflicts with Goals and Policies in the Delta Plan that are ostensibly designed to reduce flooding risk.

IV. CONCLUSION

Thank you for considering these comments. Water, reclamation and levee districts in the Delta are among the local stakeholders most affected by changes to land and water management in the Delta. LAND encourages the Council to properly implement the intent of the Delta Reform Act, including protecting and enhancing the Delta as a Place in the Delta Plan, the Delta Plan RDEIR and in the Rulemaking Package. To the extent the Council is attempting to "establish a governance structure that will direct efforts across state agencies to develop a legally enforceable Delta Plan" – additional work is necessary. (See Wat. Code, § 85001, subd. (c).) Please feel free to contact me with any questions about these comments.

Very truly yours,

SOLURI MESERVE
A Law Corporation

By: 
Osha R. Meserve

Enclosure: Exhibit A: DWR Draft Discussion Paper: BDCP and Delta Farmland

**Exhibit A: Draft Discussion Paper BDCP and
Delta Farmland (October 15, 2012)**

DRAFT Discussion Paper BDCP and Delta Farmland

I. Introduction¹

The State is pursuing multiple activities in the Delta that could affect Delta Farmland. These include near-term projects of the state and federal water projects to meet current endangered species requirements and future projects under the Bay Delta Conservation Program (BDCP).

This discussion paper is intended to encourage a wide-ranging dialogue among many interested parties about issues and opportunities that may result from these projects and particularly their relationship to, and potential effect on, farmland and agriculture in the Delta. It does not commit any agency to the approach discussed in this paper, but it does provide an opportunity for all parties interested in this issue to discuss whether the approach is a good one and, if so, what should DWR and other agencies consider in going forward with regard to the approach

This paper describes an integrated and collaborative approach using a variety of agricultural stewardship principles and strategies for addressing the conversion of farmland² to different uses, assuming the future implementation of a project. The discussion would explore a voluntary framework for the project proponents to pursue to develop working landscapes that provide environmental and habitat benefits. A critical objective of the framework would be that the project would have, at a minimum, a neutral economic effect on farmers farmland, and local government in the Delta, taking into consideration:

- the desire of individual Delta farmers to continue working on their land,
- the long-term viability of regional agricultural economies,
- the economic health of local governments and special districts, and
- the Delta as an evolving place.

The approach outlined in this document seeks to maintain agricultural and economic viability in the Delta by encouraging strategies that help provide benefits such as:

- economic choices to manage land in a way that contributes to maintaining and improving the ecological health of the Bay-Delta system;
- ways to reverse subsidence;
- flood protection;
- groundwater seepage protection; and
- improved water quality

The approach supports local government and special districts planning and helps them stay fiscally sound by providing strategies that help provide benefits such as :

- opportunities to keep county revenue neutral or positive and
- ways to minimize potential land use conflicts with local plans,

¹ This is a draft paper prepared to encourage discussion regarding the issues raised in the paper. Any comments or requests to meet to discuss the issues should be sent to kspanos@water.ca.gov.

² When discussing farmland or agricultural land in general terms, we have used the term “farmland” throughout this paper.

This approach also recognizes that local interests, including Delta farmers, have unique and specialized knowledge and seeks to involve these interests in the process.

POTENTIAL IMPACT: The permanent footprint for the tunnel option for a conveyance facility component of BDCP would be around 5,000 acres of farmland (the footprint of the conveyance facility could range from 2500 18,000 acres depending on the alternative selected). Additional farmland may be affected temporarily during construction. Habitat restoration components of the BDCP include more than 100,000 acres of restored and protected habitat, a significant percentage of which is currently farmland. Much of this farmland provides habitat for native terrestrial species.

Habitat for species: A separate conservation strategy is currently being developed to address the effects of changes to habitat for species adversely affected by the conversion of farmland for BDCP project purposes. This strategy is likely to call for the permanent protection (through easements or other means) of other farmland to benefit the terrestrial species that depended on the converted lands for habitat.

MITIGATION FOR FARMLAND IMPACTS:

Conventional Mitigation Approach: The conventional approach for mitigation for potential significant adverse environmental effects relating to agricultural resources has generally been to purchase off-site agricultural conservation easements for land of similar agricultural quality in areas that are threatened with encroaching urban development. Aside from monetary compensation for the direct loss of land, the conventional approach does little to help the individual farmer whose land was converted or otherwise impacted by the project. In addition, given the lack of development pressure in the inner Delta due to regulatory restrictions, flood threats, and the large number of acres potentially planned for restoration by DWR and other public and private entities, it is possible that the conventional approach might look for off-site land outside the Delta.

Optional Agricultural Land Stewardship Approach: This paper proposes consideration of an optional approach that focuses on the effect of the projects on the landowner and the Delta. This approach is designed to encourage early planning that will result in multiple-benefits and long-term partnerships with local interests that result in sustainable projects that benefit both the environmental and social-economic communities in the Delta and would include the following considerations

- The approach suggests that the parties evaluate the extent to which the project can be part of or complement existing or planned land uses for the Delta. As a threshold issue, this means thinking about ways to prevent or avoid farmland loss.
- To the extent that farmland is part of the project, , consideration should be given to developing working landscapes³ on project lands that recognize other land use

³ The Cal-Fed Working Landscapes Subcommittee of the Bay Delta Public Advisory Committee defined a working landscape as “a place where agriculture and other natural resource-based economic endeavors are conducted with the objective of maintaining the viability and integrity of its commercial and environmental values. On a working landscape, both private production, as well as public regulatory decisions account for the sustainability of families, businesses and communities, while protecting and enhancing the landscape’s ecological health. The working landscape is readily adaptable to change according to economic and ecosystem needs. With respect to CALFED, a working landscape is both an objective and a means to achieve it. A working landscape is efficiently managed largely by private agricultural landowners and managers who are supported and encouraged to manage their lands in ways that fulfill CALFED goals, allowing them to pursue

activities taking place in the Delta. These activities include ones designed for mitigation and enhancement relating to aquatic and terrestrial habitat; agricultural use; recreation; agritourism; ecotourism; and flood management.

- This paper identifies a number of agricultural land stewardship strategies that could be considered with respect to project lands that could be integrated with project and other relevant land use strategies where appropriate.
- To the extent that there are still impacts to agriculture, the paper identifies other strategies to consider that may take place outside of the project property both within and outside of the Delta that could provide mitigation for impacts to the Delta.

Relationship to other programs: There are a number of other current and proposed activities and programs that affect Delta farmland and that are carried out by DWR and other entities. These activities are developed pursuant to legislative and administrative authorities that are different from those that guide BDCP. Although it is possible that this paper's approach or some aspects of it may be applicable to these other activities, the concepts in this discussion paper are not being considered for any activity other than those related to the BDCP.

Environmental and Economic Impacts: One of the key questions in approaching mitigation for conversion of farmland from one use to another for project purposes is whether the impacts identified are economic⁴, environmental, or a mixture of the two. In general, it is not legally necessary to mitigate for purely economic impacts unless they lead to reasonably foreseeable secondary environmental impacts. However, because of the complex nature of farmland as a natural and economic resource, it is often difficult to determine when an impact is an economic impact and when it is an environmental impact. The framework proposed by this paper does not make an attempt to distinguish strategies based on whether they deal with environmental or economic effects, but instead considers whether they maintain the economic viability of Delta agriculture. Although these strategies are not focused on means of reducing environmental impacts on agricultural resources to a level of insignificance, these strategies may result in a substantial reduction of those environmental effects and a reduction or elimination of secondary environmental effects on Delta farmland. Nonetheless, the BDCP EIR/EIS may determine that even with these strategies in place, the potential environmental impact as a result of changing the current use of farmlands in the Delta is expected to be significant.

Relationship to other processes: This approach is not intended to take the place of other ongoing processes designed to achieve similar objectives, but rather to take advantage of processes proposed (or to be proposed) by the Delta Conservancy, the Delta Stewardship Council, the Delta Protection Commission, the California Water Plan, the California Department of Food and Agriculture's Environmental Farming Science Panel, local county, city and regional planning processes, and other conservancy programs. This approach builds upon "visioning" documents and plans that came before, such as those produced by CALFED, the Delta Vision process, the Delta Protection Commission Economic Sustainability Plan, the California Fish and Wildlife Strategic

ecological health goals while yielding economic returns on investments, and generating tax revenues that support their local governments". (need citation)

⁴ In this context, references to economic impacts may also include social or social/economic impacts.

Vision, the Department of Food and Agriculture's Agriculture Vision, the California Water Plan Agricultural Land Stewardship Strategy, the Delta Conservancy's Strategic Plan, the Delta Stewardship Council's White Paper on Agriculture, the Department of Water Resources' Climate Change Strategies for California's Water, the California Natural Resources Agency's California Climate Adaptation Strategy, the California Roundtable on Ag and the Environment and the California Roundtable on Water and Food Supply, including recommendations regarding Agricultural Water Stewardship, and on local plans for agriculture and natural habitat.

II. Background

Within state government, different agencies have taken different and sometimes conflicting approaches in addressing conversion of farmlands for ecosystem improvements, based, in part, on their missions. However, in October 27, 2004, a memorandum from the Secretaries of the Resources Agency and the Department of Food and Agriculture committed the two agencies to work together in a complementary, rather than conflicting, approach on these issues. On May 4, 2005, the Secretary of the Resources Agency followed up with a directive that "in selecting and developing resources related projects, departments under the Resources agencies should incorporate, where appropriate, the strategies identified in the CALFED EIR to reduce the impact of the CALFED Ecosystem Restoration Program on agricultural land and water use." The Secretary recommended several steps that affected departments should take in cases involving agricultural lands, including the following: (1) projects should include both restoration and agricultural preservation efforts; (2) the lead agency should analyze each situation on a case-by-case basis; and (3) CEQA documents involving resource-related projects that involve agricultural land should include a separate section that describes the social and economic consequences of a conversion.

Separate from CEQA, the 2009 Delta Reform Act and related legislation on Delta activities contemplates that these activities will involve the conversion of agricultural land to other uses and requires consideration of the agricultural values of the Delta. Notably, in Public Resources Code section 29702, the Legislature declared that the "coequal goals of providing a more reliable water supply for California and protecting, restoring, and enhancing the Delta ecosystem . . . shall be achieved in a manner that protects and enhances the unique cultural, recreational, natural resource, and *agricultural* values of the Delta as an evolving place." (Emphasis added.)⁵ Echoing this concern for Delta agriculture, Public Resources Code section 32301[d] notes that "[t]he Delta contains more than 500,000 acres of agricultural land, with unique soils, and farmers who are creative and utilize innovative agriculture, such as carbon sequestration crops, subsidence reversal crops, wildlife-friendly crops, and crops direct for marketing to the large urban populations nearby."

Federal law, through the Farmland Protection Policy Act, recognizes that the Nation's farmland is a unique natural resource and provides food and fiber necessary for the continued welfare of the people of the United States; that each year, a large amount of the Nation's farmland is irrevocably converted from actual or potential agricultural use to nonagricultural use; that the extensive use of farmland for nonagricultural purposes undermines the economic base of many rural areas; and that Federal actions, in many cases, result in the conversion of farmland to nonagricultural uses where alternatives actions would be preferred.⁶

⁵ Similar language is found in Water Code section 85020.

⁶ 7 USC 4201, Section 2; For a link to the Farmland Protection Policy Act see http://www.nrcs.usda.gov/Internet/FSE_DOCUMENTS/stelprdb1042432.pdf

Vision and Policy Documents: The paper will summarize positions, approaches, analyses and recommendations of related past and concurrent documents, including: CALFED; Delta Vision; CA Department of Conservation; CA Department of Food and Agriculture; CA Department of Fish and Game; Delta Protection Commission; Delta Stewardship Council; Delta Conservancy; the California Water Plan and local land use plans.

III. Basic Integrated Approach: Working Landscapes

This approach proposes a framework that would work on a case by case basis. Each project proponent would be encouraged to establish a working landscape for the project that integrates project activities with other uses. Properly structured, the affected landscape could produce multiple benefits and long-term partnerships among state and local interests in order not only to meet the conservation objectives and ecological benefits of the project, but also to result in more sustainable projects that also improve the social and economic basis of the Delta region.. This may be easier or more difficult depending on how the project area is defined. In some cases the project area may be all of a component such as the conveyance footprint or all of a BDCP habitat restoration area. In other cases it may a part of a component that is being developed sequentially. Each project would include an Agricultural Land Stewardship Plan (ALSP)⁷ that discusses all the elements listed below. Although not the focus of this paper, it may be worthwhile to consider whether there would be a benefit to developing a overall agricultural land stewardship program for the entire Delta region that could provide a framework for individual ALSPs.

- A. Describe area affected: After describing the project area, identify acreage of “Agricultural land” potentially affected. In this paper Agricultural land means prime farmland, farmland of statewide importance, or unique farmland, as defined by the United States Department of Agriculture land inventory and monitoring criteria as modified for California.⁸
- B. Avoid agricultural land: Plan the project to avoid Agricultural land conversion where feasible; where choices are possible, avoid “highest quality” Agricultural land. This paper recognizes that “highest quality” may be a subjective term, but does not try to define it. This paper

⁷ The idea of an ASLP is not to have another layer of requirements that could delay implementation of the basic integrated approach, but rather to have some level of documentation that shows that all the elements have been considered. It could be a checklist or something more extensive. The scope and timing for an ASLP are several of the many items to be discussed and may change over time during implementation of the project.

⁸ This definition comes from CEQA (Pub. Resources Code section 21060.1 (a)). Note also that in the Council on Environmental Quality regulations interpreting the National Environmental Quality Act (NEPA) that define the term “significantly”, in the subsection that discusses the intensity or severity of impacts, there is a specific reference to prime farmland: “Unique characteristics of the geographic area such as proximity to historic or cultural resources, park lands, **prime farmlands**, wetlands, wild and scenic rivers, or ecologically critical areas” (40 CFR 1508.27(b)(3)) and that the federal Farmland Protection Policy Act defines the term farmland, for the purposes of the act, to includes all land defined as follows: (A) prime farmland ..., (B) unique farmland..., (C) farmland, other than prime or unique farmland, that is of statewide or local importance....” [7 USC 4201] Section 2 (c).

assumes that if choices can be made regarding different locations for a project, and still achieve the project purposes, it may be possible to avoid the areas where the “quality” of the resource is higher. How such determinations could be made would be the subject of further discussion.

Determine amount of Agricultural land that will not continue to be farmed as a result of the project.

- C. Mitigate on-site: Plan the project to mitigate on-site if feasible. This could include converting areas currently not in agriculture to agriculture or making improvements to the land that result in higher quality farmland for the land that remains in agricultural production (e.g., improved drainage)⁹. Some of this planning may overlap with the consideration of strategies discussed in Paragraph F below. **Determine amount of Agricultural land that will not continue to be farmed as a result of the project.**
- D. Determine potential impact: Analyze the individual project and the affected land to determine whether there is a potential significant environmental impact that could be reduced by feasible mitigation requirements under CEQA. This is a multi-faceted analysis that focuses on Agricultural land that is currently farmed and can continue to be farmed economically and on a sustainable basis for an indefinite period of time absent a conversion to a different use under the project. In this paper this land is called **Important Farmland**. The analysis could look at factors such as the following: the LESA¹⁰ score, if appropriate; the sustainability of agricultural farming (e.g., whether particular properties are subject to subsidence, have an adequate water supply, are economically viable, etc.); whether the impact is temporary and use of the land for agriculture can be restored or whether it is irreversible; whether the area is designated natural habitat in a local plan; and whether there are other benefits that help preserve agricultural resources on or near the project area (e.g., improved flood protection). As a result, in some cases, it may be determined that even though some Agricultural land will be converted, the environmental effect is not potentially significant. **Determine amount of Important Farmland that will be impacted and not continue to be farmed as a result of the project. This is land that is potentially subject to a CEQA mitigation feasibility analysis.**
- E. Coordinate with off-site terrestrial mitigation: Some Important Farmland that may be converted to non-farm uses may currently serve as habitat for terrestrial species. Conservation strategies may propose to mitigate for loss of agricultural habitat for certain terrestrial species through protection of off-site lands that have similar habitat value as those being impacted. Conservation strategies may also require restrictive easements on such lands to maintain certain kinds of crops that provide the desired habitat value and, in some cases, may require land to be purchased in fee title. Determine the amount of off-site land to be protected for mitigation of terrestrial species and determine what amount of this off-site land will be Important Farmland. Subtract this amount from the Important Farmland in Paragraph D. **The**

⁹ Although mitigation on site, such as conversions to agricultural use may be unlikely, this paper suggests exploring such options to the extent they are feasible. Such conversions might have other environmental impacts subject to mitigation requirements.

¹⁰ LESA refers to the “land evaluation and site assessment” system developed by the Department of Conservation, in consultation with the United States Department of Agriculture, pursuant to Public Resources Code section 21095[b]. The project score can be part of the consideration when determining whether a project’s potential impacts on agriculture are significant within the meaning of CEQA. ,

remainder is the Important Farmland that is potentially subject to a CEQA mitigation feasibility analysis as described below in Paragraph F.

- F. Optional mitigation approach: As described in the beginning of this paper, the conventional approach for mitigation for significant adverse environmental effects relating to agricultural resources does little to help the individual farmer whose land was converted or otherwise impacted by the project. This paper proposes an optional working landscapes approach that, although it might include aspects of the conventional approach, focuses on the effect of the project on the landowner, local governments and the Delta.

Mitigation Option 1 (Optional Agricultural Land Stewardship Approach). The Optional Agricultural Land Stewardship Approach would seek opportunities to protect and enhance agriculture in the Delta as part of the project landscape and focus on maintaining economic activity on farmlands. The project proponent would partner with the landowners, farmers, local government and other interests either directly or through third-parties (e.g., the Delta Conservancy or NGO land trusts) with relevant expertise to integrate project activities (including mitigation and restoration) with other uses such as agriculture¹¹, flood management, recreation, agritourism and ecotourism. The goal would be to incorporate farmers' diverse needs for maintaining agriculture and economic vitality in the Delta while carrying out the conservation components needed to achieve the project's goals and objectives. This would be carried out by considering different agricultural land stewardship strategies. The agricultural stewardship strategies proposed to be explored are discussed below in Section IV and may include some aspects of the Conventional Mitigation Approach discussed below. Some of the strategies would involve keeping the landowner/farmer on the land being affected in a way that would eliminate or reduce a potential conventional mitigation requirement. Others would consider mitigation elsewhere in the Delta (or outside the Delta if it provided a benefit to the Delta). The Optional Agricultural Land Stewardship Approach would include reporting and monitoring actions necessary to show that the actions agreed to were being carried out. Examples of the strategies being explored include:

- pay landowners to manage converted farmland as tidal wetlands
- define wetlands privately managed for profit as agriculture in order to gain benefits given to agricultural production
- work with counties to harmonize Williamson Act preserve designations to reflect more diverse uses
- provide additional support for levee improvements or sediment removal projects which benefit Delta agriculture
- provide financial incentives for farmers to manage subsided land as managed wetlands
- purchase permanent easements on some high quality agricultural land in and near the Delta
- work with counties in an effort to provide a neutral or positive effect on county revenues.

¹¹ Note that some of the strategies discussed later in the paper advance a broad view of "agricultural" activities.

Some of the strategies of the Optional Agricultural Land Stewardship Approach would help reduce or mitigate some of the direct and indirect environmental effects of the project on agricultural resources in the Delta. These strategies are likely to result in a reduction of potential environmental effects and in many cases further project objectives. Nonetheless, even with these strategies in place, it is possible that there could be a determination that the environmental impact on agricultural resources is still potentially significant; decision-making agencies will then have to determine whether there are additional feasible environmental mitigation measures and/or whether to go forward with the project despite a finding of significance.

The Optional Agricultural Land Stewardship Approach would seek to involve the local community in the planning process for the project along with state and federal agencies. At its core would be involvement of the landowner and the county where the property was located. If agreement cannot be reached on the optional stewardship approach, the conventional mitigation approach described below would be used.

Mitigation Option 2 (Conventional Mitigation Approach): Mitigation for agricultural resources would most likely be coordinated with requirements to protect farmland off-site for mitigation of terrestrial species displaced from converted farmland. Different farmland mitigation projects have taken different approaches to what is provided in the way of mitigation. Some projects have purchased easements at a 1:1 (or greater or smaller) ratio, some have used more qualitative measures, and some have found that the purchase is infeasible either because of cost or distance from project. The conventional approach usually has focused on protecting land in the path of urban development. This approach does not usually consider the impacts on the farmer displaced or the county where the displacement occurred since these are economic impacts.

The Conventional Mitigation Approach could lead to a determination that the conversion of farmland is potentially significant and that the purchase of easements for all significant and unavoidable impacts may not be feasible because of the cost or availability of appropriate farmland.

IV. Agricultural Land Stewardship Strategies

This is a list of strategies proposed by different vision and policy papers that could be part of an Agricultural Land Stewardship Plan under the Optional Agricultural Land Stewardship Approach. Strategies are included that are also applicable to the Conventional Mitigation Approach since those strategies may also have a role in the Optional Agricultural Stewardship Approach. As this paper is further developed, the discussion of each strategy will probably be expanded to 1-3 pages. Each strategy will be examined for feasibility, difficulties, obstacles and other potential implementation issues. Each strategy, as implemented, would also have to align and be consistent with the project, including relevant conservation strategies. After further study, some may be found to not be feasible; some may be modified; and new ones may be identified. Many of the strategies have been used in other programs; a review or evaluation of projects that have used these strategies would not only help identify different types of strategies, but may also provide some insight as to whether

the strategies work. No effort has been made to prioritize or organize strategies with the exception that strategies to keep farmers¹² on farmland are generally earlier in the list while off-site strategies is later in the list. However, it should be kept in mind that many of the strategies may apply both on-site and off-site.

Each strategy will also need to be considered in the context of what kind of land is involved, such as for example: (a) project land that is a necessary part of the facilities footprint; (b) project land that is a necessary part of the habitat conservation measures footprint; (c) project land that is mitigation land required by a conservation strategy to preserve terrestrial species displaced because of facilities or habitat restoration measures; (d) non-project land that is not part of a conservation strategy but that is kept (or put in) agriculture as a result of agricultural land stewardship strategies; and (e) project or non-project land that is benefitted by strategies (such as flood protection or improving water reliability or quality) that do not change land use but could protect or improve agricultural productivity in the Delta. Some strategies may apply only to one kind of land; others to several.

A. Farmers manage habitat land for project purposes

In some cases, existing owners/operators would be compensated to manage restored or other conserved land consistent with easements that meet the project purposes. Another option would be to pay to maintain easements on land managed by other third parties (i.e., private or public land trusts or conservancies). Where agricultural use is consistent with the conservation purpose of the easement, it is possible that these lands could be leased to farmers, as a revenue source to the land trust or conservancy and to provide proper management of the conservation lands. This could allow farmland to remain privately owned by the farmer, bringing income to the farmer and keeping the farmland as part of the tax base.

B. Work with farmers, counties and other agencies to identify and incorporate recreational, agritourism, and ecotourism components and other potential new market products in ecosystem restoration projects that could bring income to the farmer.

This could allow some farmland to remain privately owned by the farmer, bringing in income to the farmer and keeping the farmland as part of the tax base.

C. Designate for-profit habitat protection as agricultural production for specifically defined purposes.

There may be instances where there is an economic value to a farmer if the land can be shown to be involved in specific kinds of agricultural production but the definition of agricultural production may not include habitat “production”. This strategy would seek to change such designations if they are a barrier to habitat production. Federal conservation reserve programs may provide an opportunity or a model. An example where this has been done was state legislation enacted in 2008 that included biofuels as a compatible use under the Williamson Act.

¹² In this paper, farmer is used as a generic term that includes farmers, ranchers, landowners, or tenants if they are currently farming the land and want to continue managing the land if it is used for project purposes. The approach suggested in this paper would not prohibit farmers from selling or leasing their land for project purposes if they do not want to continue to farm the land themselves.

This could allow farmland to remain privately owned by the farm, bringing income to the farmer and keeping the farmland as part of the tax base.

D. If management by farmer or easements on farmer's land is not feasible, consider other options

Consider purchase by state government and transfer to private or public land trusts or conservancies or purchase by state government with an agreement to pay tax equivalent. This could allow farmland to still provide a tax benefit to the counties.

E. Work with counties to include habitat lands in Williamson Act preserves

Under current law, counties decide whether recreational and habitat lands are included in Williamson Act preserves, and can serve as a basis for local contracts. Many of the current Williamson Act preserve designations by counties with land in the Delta do not include recreational or habitat lands, as primary (as opposed to compatible) uses. This may discourage farmers from converting their land to habitat use because such a use might conflict with or lose the advantage of current Williamson Act designations. Working with counties to include habitat land covered under a Williamson Act preserve could allow farmland to remain privately owned by the farmer, keeping the farmland as part of the tax base.

F. Re-invigorate Williamson Act Program

State funding of Open Space Subventions that offset local property tax losses has been greatly reduced or eliminated during the past several budget cycles, although the Open Space Subvention Act remains in statute. While this and the previous strategy deal with the Williamson Act, the previous strategy would involve working with the county to maintain a tax benefit for the landowner. This strategy would involve working with the counties and others to provide an improved economic base for the counties that implement the Williamson Act. Currently, local governments bear the loss of property tax revenues on contracted land. Under this strategy, the state would work with others to re-invigorate the State Williamson Act incentives. This would include considering ways to provide incentives for counties to continue to keep and place land under Williamson Act contracts, or to permit contracts to be rescinded and replaced with either Williamson Act Open Space contracts or open space easements in ways that might provide the county with additional funding.

Priorities could be focused on land that remains under Williamson Act in an Open Space Contract, land for which the contract is rescinded and replaced with a permanent open space easement, and land that is brought into new contracts as part of a mitigation strategy. This strategy could allow farmland to remain privately owned by the farmer, and on the tax rolls, and keep it in the Williamson Act or open space easements. At the same time, it could provide economic relief for counties currently faced with loss of Williamson Act subsidies unrelated to the project.

G. Provide technical and financial assistance to support stabilization or reversal of subsidence in the Delta

This could include farming of rice or other wetland vegetation and creation of permanently flooded wetlands and may provide a potential net sink for carbon and methyl-mercury

through particle settling and photodemethylation. This could allow farmland to remain privately owned by the farmer, bringing income to the farmer and keeping the farmland as part of the tax base.

H. Provide technical and financial assistance to support water supply reliability benefits to agricultural water users

Identify areas where water supply reliability is a concern to Delta farmers and look at ways to improve water reliability. This could allow farmland to remain privately owned by the farmer, adding value to the farmland and keeping it as part of the tax base.

I. Consider ways to improve water quality for Delta farmers.

Identify areas, both within and outside the Delta, where water quality is a concern to Delta farmers and look at ways to improve Delta water quality. This could allow farmland to be privately owned by the farmer, adding value to the farmland and keeping it as part of the tax base.

J. Provide technical and financial assistance for flood management activities which provide additional protection for agricultural activities

This could be used to provide additional funding for flood management activities proposed by local flood districts or by the state or federal government. This could allow farmland to remain privately owned by the farmer, keeping the farmland as part of the tax base, adding value to the farmland, reducing flood loss and lowering the costs of fighting floods

K. Provide technical and financial assistance for activities which prevent or reduce potential higher groundwater levels

This could be activities geared towards reducing potential seepage problems caused by project or non-project activities. This could allow farmland to remain privately owned by the farmer, keep the farmland as part of the tax base, add value to the farmland and reduce agricultural management costs.

L. Provide technical and financial assistance for sediment removal to improve agricultural diversions

In some areas sedimentation may have created problems for pumping water from the Delta. Assistance could be provided to help expedite the regulatory process and for sediment removal. This could allow farmland to remain privately owned by the farmer, keeping farmland as part of the tax base, adding value to the farmland and expediting potential regulatory measures that could reduce agricultural management costs.

M. Establish buffer zones as part of habitat restoration projects ensuring that vegetation will have minimal potential to harbor pests and diseases

This would provide assurances to owners or operators of neighboring properties that they will not be harmed by proposed projects. This could keep farmland as part of the tax base, add value to the farmland and expediting potential regulatory measures that could reduce agricultural management costs.

N. Off-site mitigation

To the extent that off-site mitigation, in addition to off-site mitigation for terrestrial species, is determined to be appropriate, efforts should first consider helping to maintain a large “sustainable” area of high quality farmland in the Delta. Even though parts of the Delta are not in the path of urban development, there may be reasons to preserve and enhance specific agricultural areas in those parts of the Delta. Those reasons include providing a firm basis for agricultural industries and businesses, and providing a bridge to preserving neighboring farmland outside of the Delta Primary (or even Secondary) zone. At least in the context of the BDCP, the conversion of farmland can be thought of in terms of its regional significance and it may be appropriate to go beyond the project’s immediately surrounding area, including considering easements outside of the Delta that might provide benefits to the Delta.

O. Consider effects on agricultural infrastructure and/or concentric economic impacts

These would most likely be considered indirect economic impacts and are likely to be harder to quantify. One possibility would be to consider whether it makes sense to suggest limiting the percentage of change in farmland use in a specific area.

P. Consider opportunities to coordinate with others in helping to maintain a sustainable agricultural social and economic community in the Delta Region consistent with ecosystem conservation and restoration activities

There are state, local and non-profit efforts directed at conserving and restoring wetlands and/or farmland. There may be ways to coordinate and enhance such efforts,¹³ such as through sharing information; developing common definitions; and identifying common objectives and goals.¹⁴ Increased funding for law enforcement might be another activity that could benefit landowner, local government and resource agency interests.

Although not the focus of this paper, it may be helpful to develop a land stewardship program for the Delta region which looks at all land uses and would provide a framework for individual projects. A programmatic approach could be developed that recognizes the value of natural habitats with agricultural components or agricultural habitats with natural components rather than treat each land use independently. Some of the strategies identified might work better if there is a coordinated approach to the development of an overall restoration/land use strategy for the Delta. Thought could also be given to working

¹³ An initial list would include the five Delta counties, Central Valley Flood Protection Program, the Delta Levees Program, the Regional Advance Mitigation Program, the DFG Environmental Restoration Program, the State Wildlife Action Plan, the California Water Plan, Department of Conservation and Food and Agriculture, Delta Protection Council, Delta Conservancy, existing and planned habitat conservation plans and natural community conservation plans, Natural Resources Conservation Service programs and other non-governmental conservation and restoration plans of agencies such as the Nature Conservancy, , Ducks Unlimited, Point Reyes Land Trust.

¹⁴ One approach to consider is the Ramsar Convention for Wetlands that includes the concept of “wise use” of wetlands described as the maintenance of their ecological character, achieved through the implementation of ecosystem approaches, within the context of sustainable development. See http://www.ramsar.org/cda/en/ramsar-home/main/ramsar/1_4000_0_

with Delta counties to coordinate restoration and preservation activities in the context of creating and funding a Delta Economic Development Corporation that would help create jobs and income growth for the Delta¹⁵.

Q. Consider timing of components and timing of mitigation measures

Include adaptive management principles with regard to farmer involvement to accommodate new agricultural stewardship practices that meet project performance standards, and comply with the regulatory authorizations..

R. Consider ways to provide incentives for farmers to participate in proposed projects and make the regulatory system work better for individual farmers participating in conservation and restoration actions.

Look at whether there is information that could help regulatory agencies do their job better and sooner.

Provide safe harbor agreements for farmers carrying out habitat conservation and restoration.

Look at ways to provide multiple benefits from mitigation actions.

Coordinate and align regulatory reviews and reduce duplication, where appropriate.

Consider possibility of Delta-wide (or sub-region) permits.

Other options.

V. Potential Sources of Funding

A. Use funds that would otherwise be used to purchase “conventional” easements.

B. Seek funding from Cap and Trade Funds to provide research and incentives for developing technologies and practices relating to carbon sequestration.

C. Work with CARB to provide funding for a carbon-offset program for property that supports wetlands.

D. Private and public funds for developing wetlands.

E. Seek additional bond funding.

¹⁵ This kind of corporation works towards improving the regional economy by attracting new employers, promoting local markets, and promoting the formation of new businesses.
(http://www.uwex.edu/ces/cced/economies/developmentorganizations/economic_dev_corp_steps.cfm)

F. Other

VI. References

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