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Daylighting Public Funding Streams: Increasing Equitable Access to Public Transit Across California

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# Daylighting Public Funding Streams:

Increasing Equitable Access to Public Transit Across  
California

Project Lead: Natalie Amberg and Eric Dasmalchi  
Faculty Advisor: Juan Matute  
Client: Cal-ITP/Caltrans/CalSTA

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## Disclaimer

This report was prepared in partial fulfillment of the requirements for the Master in Urban and Regional Planning degree in the Department of Urban Planning at the University of California, Los Angeles. It was prepared at the direction of the Department and of Cal-ITP/Caltrans as a planning client. The views expressed herein are those of the authors and not necessarily those of the Department, the UCLA Luskin School of Public Affairs, UCLA as a whole, or the client.

# Daylighting Public Funding Streams

A comprehensive project submitted in partial satisfaction of the requirements for the degree of  
Master of Urban and Regional Planning.

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## Executive Summary

This report presents research into the funding categories and other characteristics of active Local Option Sales Taxes (LOSTs) throughout California, with specific focus on the extent to which they make resources available for public transit and the political context that makes it so. LOSTs have grown increasingly popular as a funding mechanism for transportation in California in the context of declining funding from other sources.<sup>1</sup>

The local nature of LOST funding poses real challenges to understanding these funding flows on a regional or statewide level. LOST ordinances and their expenditure plans are the main authority on what each measure does, but they vary widely in format and scope. Additionally, it is difficult to understand the actual administrative process through which funding raised from each LOST is allocated and distributed to projects, local jurisdictions, and transit agencies. This research is important because it addresses this gap through analyzing LOST ordinances and expenditure plans to create a standardized estimate of funding allocations, as well as interviewing LOST administrators and backers to gain essential context on the creation and ongoing management of LOSTs in California. We create a resource that can be used to compare the funding allocations of various active LOST measures, estimate specific funding flows, compare LOST-derived transit funding to funds from other sources, and provide additional insights into the equity effects of these measures.

We find that while LOSTs are increasingly common in California, they vary widely with regards to how they fund transit. In general, LOSTs in rural areas of the state fund transit less, with some of our conversations revealing a preference for additional funds in those areas but others asserting that between LOST funding and other resources such as Transportation Development Act (TDA) funds, rural transit has adequate resources, at least to provide the current level of service.

In attempting to characterize which resources are available to transit from each LOST, we also looked closely at local return funds—funds passed on to cities and other local jurisdictions to spend as they see fit, often within some sort of eligibility constraint. Depending on the LOST measure, these funds can either make up a small component or most of the funding program. While our research did reveal that in many cases these funds could be put towards transit, or at least transit-supportive infrastructure such as bus lanes and shelters, we find no evidence of local jurisdictions doing so. Our findings suggest that this is due to local officials and voters seeing road maintenance as the top priority, coupled in some cases with a lack of familiarity with how to support effective public transit.

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<sup>1</sup> Lederman, J., Brown, A., Taylor, B. D., & Wachs, M. (2018). Lessons Learned from 40 Years of Local Option Transportation Sales Taxes in California. *Transportation Research Record*, 2672(4), 13–22. <https://doi.org/10.1177/0361198118782757>

Additionally, we surveyed transit funding from LOSTs to see how they measure up against other sources of transit funding in California, such as TDA funds and passenger fares. There is increasing interest in fare-free public transit in the state, with advocates pointing to potential equity and operational benefits. Currently, the TDA requires transit agencies to achieve a certain farebox recovery ratio to receive state funds, although limited waivers are available. That law also allows LOST revenues to be used to supplement or replace those fare revenues, so it is natural to investigate if LOSTs throughout the state actually generate sufficient funds for transit operations to eliminate fares while continuing to provide the local match for TDA purposes. Our research suggests they do not, with LOSTs bringing in far less than fares in all California counties except Los Angeles County, which is studying a move towards a fare-free system.

# Introduction

Transportation funding in California has increasingly shifted towards the local level. While varying needs across each of California's 58 counties accounts for part of the story, this trend is also driven by reduced state and federal funding. This comes as a result of the 1978 tax-payer revolt initiative, Proposition 13. As a result of the passage of this measure, the transportation funding streams once funded by property taxes dried up, creating the need for a new funding source. The proliferation of LOSTs brings both challenges and opportunities for ensuring equitable, robust, and integrated public transit services in California. Despite their increasing popularity, there is no source for standardized, statewide data that aggregate and compare LOST measures and how they can fund public transit. This study aims to fill that gap, creating a resource that can inform policymakers, transportation advocates, and the general public in addition to offering our own analysis.

Counties turned towards voter-approved Local Option Sales Taxes (LOSTs) to fill a need for new transportation funds. LOSTs are voter-approved, county-administered sales and use taxes with their revenues earmarked for transportation-related uses. While these measures are regressive in nature, voters have continued to pass them since 1976, leading them to become increasingly popular within the state. So far, about 60% of LOSTs that have made it on the ballot have passed (53 passed out of 87). Twenty-five of the fifty-eight counties have a LOST in place, however, some counties manage more than one measure or have had previous measures that are no longer in place. Since the introduction of LOSTs, 32 counties have had a LOST at some point in time or have placed a LOST before the voters. The direct revenues generated by sales taxes like these allow for counties, and their constituents, to have a greater say in how the funds are spent. LOST measures are individualized to fit the needs of their county of origin, each containing unique provisions within their ordinances and expenditure plans. Further, some measures contain a sunset date, or an end date, to the measure, while others extend original measures or in some instances make the measures permanent with no sunset date.

With recent ridership decline trends and increased operating costs across California transit agencies, the need for funding to sustain operations is critical. With funding already constrained, financial shortfalls caused by economic downturns have the ability to further constrain funding sources, as witnessed in the recent COVID-19 pandemic. If funds are not raised to help transit's needs, further service cuts are inevitable, harming transit-dependent individuals who tend to be lower-income, as well as the perception of the reliability of the service itself. LOSTs are in a unique position as transit funding sources, and provide an opportunity, in conjunction with

other funding sources, to supplement existing funds. Therefore, in order to identify transit funding resources that will further the goal of providing reliable access for transit-dependent riders, this study will analyze the California LOST system currently in place to further understand how LOSTs factor into transit funding and how these specific funding streams can be improved.

There is a broad literature devoted to LOSTs. Previous studies have analyzed a number of different dimensions of LOSTs, including the nature of measures, equity concerns, accountability, amendments, and local return—which allocates measure revenues back to local justifications within the county. Some researchers identify LOSTs as primarily public transit measures, because an increasing number have dedicated funds towards transit projects and market the measure as transit-oriented. While this is an accurate picture for some of the counties with current LOSTs, other counties use these measures primarily for funding roads. Yet even measures that largely fund roads often contain some provisions for transit funding. What remains unknown is how reliant transit providers are on funding streams from LOSTs, something we address in this study. Further, there is a need to create an open data source that can aggregate and daylight funding allocations from LOSTs across California. Compiling and sharing these data will provide policymakers, advocates, and the general public with a clearer picture of transit funding resources statewide. Additionally, it could be used by counties and transit providers to stress-test their funding formulas to prevent or limit future funding shortages.

To gain a better understanding of LOSTs and the funding opportunities they hold, our study relies on both data analysis and interviews. We first analyzed all active LOST measures and expenditure plans for which data is available, quantifying each measure's funding split, amount of flexibility, and other characteristics into a single data source. To help place this research in context, we also interviewed officials and key LOST backers from 7 counties representing a diversity of demographics, size, transit use, and land use in California.

## Research Questions

Previous work details the importance, significance, and equity concerns that arise from LOSTs. However, how funding streams flow from these local revenue sources to transit providers remains unclear.

This project will address the following: What are the funding formulas or methods that counties use to administer LOSTs? How much of a role do Local Return Programs have in funding formulas? How flexible are these funding sources? For counties that do not have LOSTs, what other funding sources can they use (e.g. grants)? What equity issues arise with these various funding streams, and how can a better understanding of them further equity-focused advocacy and analysis?

## Preview of Findings

### **The role of LOSTs within California’s transit funding mix varies widely from county to county**

Some counties, like Los Angeles County, rely heavily on LOSTs to fund transit, while other counties either have no active LOSTs or dedicate a very small percentage of LOST receipts to transit spending. Many counties fall somewhere in between those extremes, but how their LOSTs are structured as well as the type of transit funding they offer vary quite a bit. Depending on other funding sources such as local funds besides LOSTs, operating revenues, and state/federal assistance, LOSTs can play either a major or minor role in funding public transit within a county or at a transit operator.

### **LOSTs vary in how much of their revenue they allocate to transit, and this proportion is often selected for political reasons**

Passing a LOST measure in California is no easy task. Each currently requires a two-thirds majority of voters in order to be enacted, and crafting a measure that appeals to at least two-thirds of the voters is a key concern for local governments and LOST backers. Research on major LOST measures, such as Los Angeles’ 2016 Measure M, illustrates this process, with local agencies and elected officials learning from a previously failed measure, Measure J, creating a package of projects and programs that appealed to a broad coalition, and ultimately prevailing at the ballot box.<sup>2</sup>

### **LOSTs in rural counties fund transit less**

In general, rural counties with LOSTs dedicate a smaller share of LOST revenues towards public transit than urban ones. We believe there are several reasons why this is

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<sup>2</sup> Manville, M. (2018). Measure M and the Potential Transformation of Mobility in Los Angeles. <https://escholarship.org/uc/item/3t41j8gv>

the case. As mentioned, LOST measures must be responsive to voter priorities in order to pass. Our conversations with rural and small-city transportation officials revealed that they rely on polling data in order to gauge support for a potential LOST, and most of their voters see addressing road maintenance backlogs as a top priority. However, those polls also revealed voters were willing to fund transit in a limited capacity, especially as a social service providing mobility to older adults and other vulnerable populations. Many rural county LOSTs do include a program along those lines.

In partial explanation, we offer that other sources of funding such as California's Transportation Development Act already prioritize rural and suburban providers.<sup>3</sup> If rural transit providers already have sufficient financial resources for the amount of service that they provide, there may be little incentive to seek additional funding from a LOST measure.

### **Some local return funding could be used for transit, though we could find no major evidence of this occurring**

Some LOSTs dedicate a substantial amount of funding to local return programs, giving local jurisdictions such as cities and counties flexibility in how they use the funds within certain constraints. Although most of these programs seem to be focused on and used almost exclusively for road maintenance, our research shows it is technically allowable for much of this funding to be spent on public transit, or at least transit-supportive infrastructure such as bus lanes, bus shelters, and curb ramps. However, it's important to consider this flexibility in the context of broad evidence that local jurisdictions overwhelmingly choose to spend these funds on roadways.

### **Actual transit funding from a LOST measure is not necessarily consistent across time**

In order to understand transit funding flows from LOSTs and predict future revenues, it's important to understand that the overall percentage of a particular LOST's revenue allocated towards transit does not imply that transit consistently receives that amount year after year. Some LOSTs are structured around individual projects that may be completed early in the lifetime of the measure, while others allocate significant amounts of funding through grant processes and discretionary programs.

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<sup>3</sup> Taylor, B. D. (1991). Unjust Equity: An Examination of California's Transportation Development Act. <https://escholarship.org/uc/item/7h13774d#main>

# Literature Review

## LOSTs Historically

Transportation funding often consists of a complex series of funding streams in order to provide transit service, infrastructure improvements, and—more recently—capital projects. There is an abundance of literature that delves into the intricate world of transportation finance, from the histories to the implications to the equity challenges that arise with implementing a regressive tax. However, given that Local Option Sales Taxes (LOSTs) are ever-changing, existing studies leave room for further research.

Of the existing LOST research, many publications have honed in on what a LOST is, often including the recent history of this funding mechanism. Goldman and Wachs offer a look into how transportation finance has transformed from an “...intergovernmental partnership that [relies] heavily on user fees...” to a tax based financing tool through the creation of Local Option Transportation Taxes (LOTTs).<sup>4</sup> The authors proceed to identify the many types of tax-based funding, in addition to LOSTs, as well as the implications that arise with this shift in funding power from Metropolitan Planning Organizations to the local level. Additionally the uniqueness of LOTT that has the ability to create new revenues, which can spur innovation.

Of the types of funding discussed by Goldman and Wachs, LOSTs have gained popularity, particularly in California counties, as Lederman et al state.<sup>5</sup> Yet, there are challenges that arise before a county gains access to LOST funds. With a two-thirds supermajority needed to pass, LOSTs are crafted to appeal to a wide range of voters in order to pass. Studies, such as the one produced by Manville,<sup>6</sup> highlight the discrepancy between transit-oriented LOSTs and the typical non-transit user voters, especially in the Los Angeles region where there are currently four LOSTs in place.<sup>7</sup> Manville and Cummins determine this is due to voters being actually motivated by road spending in the measures, despite voting for transit spending.<sup>8</sup> Lederman et al. confirm this claim by examining all LOST measures to identify any emerging trends within California, including a measure’s expenditure plan, which as of 2017, resulted in learning that 60% of LOST

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<sup>4</sup> Goldman, T., & Wachs, M. (2003). A Quiet Revolution in Transportation Finance: The Rise of Local Option Transportation Taxes. <https://escholarship.org/uc/item/2gp4m4xq>

<sup>5</sup> Lederman et al., (2018)

<sup>6</sup> Manville, M. (2019). Measure M: Lessons from a Successful Transportation Ballot Campaign. <https://trid.trb.org/view/1647030>

<sup>7</sup> Manville, M. (2018).

<sup>8</sup> Manville, M., & Cummins, B. (2015). Why do voters support public transportation? Public choices and private behavior. *Transportation*, 42(2), 303–332. <https://doi.org/10.1007/s11116-014-9545-2>



expenditures fund road projects while only 30% is allocated to public transit.<sup>9</sup> LOST measures do tend to include funding for all interest groups.

## Equity Challenges

A critical component of these studies is the equity challenges that arise from LOSTs. A LOST, which adds a specified cent onto purchases, is regressive as it makes up a larger percentage of income from lower-income households than it does from higher-income households. As a regressive tax, some argue that the existing equity in the measures, which often includes geographic equity or bus funding, is sufficient to pass a LOST.<sup>10</sup> For example, Albrecht et al. identified four common equity arguments in favor of sales taxes:<sup>11</sup> horizontal equity allows for similar spending patterns within income groups; a better proxy ability to pay; added revenues from visitors; and geographic equity through local return. Geographic equity, the spatial distribution of expenditures, receives quite a bit of attention in LOST equity conversations. However, as Lederman et al. states, the fairness of a measure goes beyond taxes and includes "...who pays them, who benefits from these LOST-funded projects, which modes are funded, where these projects and the services they provide are located, and when these new or improved services commence."<sup>12</sup>

What these previous studies do not include is other funding sources that may influence where, when, and how LOST expenditures are implemented. Additionally, if these funding formulas, when added together, create greater equity concerns. Some previous studies call attention to the funding formulas for state revenues, such as Taylor,<sup>13</sup> who identified California's Transportation Development Act funding mismatch between high-occupancy transit providers and smaller transit providers. Smaller providers received more funds per capita than larger providers, leading to a budget shortfall for providers that carried more patrons.<sup>14</sup>

It is also informative to look beyond formal academic studies and acknowledge equity concerns raised by community groups. For example, East Yard Communities for Environmental Justice (EYCEJ), a group that empowers environmental justice advocates in East LA, Southeast LA, and Long Beach, opposed Los Angeles County's Measure M in 2016. While Measure M did provide a high level of funding for public transit overall, EYCEJ pointed out that it also funds highway expansions that create concentrated

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<sup>9</sup> Lederman et al., (2018)

<sup>10</sup> Albrecht, M., Brown, A., Lederman, J., Taylor, B. D., & Wachs, M. (2017). *The Equity Challenges and Outcomes of California County Transportation Sales Taxes*. <https://trid.trb.org/view/1508228>

<sup>11</sup> Ibid.

<sup>12</sup> Lederman, J., Brown, A., Taylor, B. D., & Wachs, M. (2020). Arguing over Transportation Sales Taxes: An Analysis of Equity Debates in Transportation Ballot Measures. *Urban Affairs Review*, 56(2), 640–670. <https://doi.org/10.1177/1078087418805586>

<sup>13</sup> Taylor, B. D. (1991).

<sup>14</sup> Ibid.

harms while failing to address legacies of environmental racism.<sup>15</sup> They additionally cite the regressive nature of this LOST, its lack of a sunset date, and a lack of trust in regional governmental bodies that help decide on specific projects and funding levels.

This study aims to daylight LOSTs' contribution to the larger funding stream picture to better understand what role LOSTs currently take—and what role they can take in the future to create a more equitable funding system.

## Broader Equity in Public Transit

There exists a vast amount of literature related to how public transit interacts with social equity, only a tiny portion of which can be reviewed here. While adequate and equitable sources of funding are key, equally important are the varying roles transit serves in society, how resources are allocated towards those roles, as well as transit's ability to attract popular and political support.

Several scholars have pointed out tension between the different roles of public transit. For example, in "Reconsidering Social Equity in Public Transit," Garrett and Taylor assert that transit serves two main markets: downtown commuters, who generally choose to ride transit either to avoid congestion or because parking is difficult or expensive, and transit-dependents, who for reasons such as disability or lack of income rely on transit for all kinds of trips.<sup>16</sup> Despite transit-dependent riders in urban cores making up the majority of riders in all but a few cities, the authors illustrate how funding practices and political pressures lead agencies to pursue strategies such as commuter rail extensions, which serve comparatively more affluent commuters. To the extent this leads to inattention to and neglect of bus systems in city centers, this illustrates a key equity issue. The authors argue that, consistent with a view of public transit largely as a social service, transit funding and allocation decisions should put the needs of less affluent, transit-dependent riders first.

This disconnect between political priorities and transit's social role poses a particular challenge for LOSTs, since by necessity they need to pass with the support of two-thirds of voters. In "What Motivates Public Support for Public Transit?," Manville and Levine suggest that voters, most of which do not actually ride transit, tend to support LOST measures for reasons other than helping the poor.<sup>17</sup>

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<sup>15</sup> Lopez, Mark. (2016, October 8). Why EYCEJ Opposes Measure M/POR QUÉ NOS OPONEMOS A LA MEDIDA M. East Yard Communities for Environmental Justice. <http://eycej.org/why-eycej-opposes-measure-m/>

<sup>16</sup> Garrett, M., & Taylor, B. (1999). Reconsidering Social Equity in Public Transit. *Berkeley Planning Journal*, 13(1). <https://doi.org/10.5070/BP313113028>

<sup>17</sup> Manville, M., & Levine, A. S. (2018). What motivates public support for public transit? *Transportation Research Part A: Policy and Practice*, 118, 567–580. <https://doi.org/10.1016/j.tra.2018.10.001>

Additionally, an equitable transit system is a transit system that works for all users. In “A Gendered View of Mobility and Transport: next steps and future directions,” Loukaitou-Sideris highlights the particular needs of women and the disabled, as well as some strategies that can address those needs.<sup>18</sup> These include bus stops with amenities such as good lighting and arrival information, low-floor buses with space for strollers and shopping bags, and neighborhoods with safe walking routes to transit. Although these strategies are not especially glamorous, they are a key component of equitable transit. Analyzing if and to what extent LOST funding is used to further these goals will be a useful component of our equity analysis.

The idea of fare-free public transit appears to be gaining in popularity. In “The Prospects of Fare-free Public Transport: Evidence from Tallinn,” Cats et al. report the results of a recent move to fare-free transit in Tallinn, Estonia.<sup>19</sup> The campaign for fare-free transit in Tallinn explicitly focused on equity, articulating a goal of improving mobility for low-income residents. It also included a mechanism to raise additional revenues for the local government in order to pay for fare-free transit. The study shows that mobility for low-income residents did increase, suggesting that fare-free transit can have a positive equity effect. Most relevant to our analysis is the potential need to raise additional revenue to pay for free fares. For example, we could analyze the equity effects of a LOST funding free fares compared to other funding types. LA Metro is the largest agency in California considering fare-free transit, notably they have explicitly ruled out an additional LOST to pay for their Fareless System Initiative.<sup>20</sup> Metro asserts that fare-free transit would clearly further equity considering the low income of current Metro riders. Notably, Los Angeles County already has four LOST measures and most jurisdictions are nearing the total sales tax limit. Metro is studying other potential revenue sources, such as congestion funding, to help fund free fares.

Especially in a crisis such as the COVID-19 pandemic when many affluent commuters and “choice riders” are able to telecommute or drive, transit’s social service role providing essential mobility to vulnerable populations is the salient one. Yet since LOSTs need political support, they may be a poor mechanism to enhance equity. In tracking the funding flows associated with LOSTs, we hope to shine a light on to what extent LOST spending on public transit supports equity goals, especially in comparison with other funding sources.

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<sup>18</sup> Loukaitou-Sideris, A. (2016). A gendered view of mobility and transport: Next steps and future directions. *Town Planning Review*, 87(5), 547–566. <https://doi.org/10.3828/tpr.2016.38>

<sup>19</sup> Cats, O., Susilo, Y. O., & Reimal, T. (2017). The prospects of fare-free public transport: Evidence from Tallinn. *Transportation*, 44(5), 1083–1104. <https://doi.org/10.1007/s11116-016-9695-5>

<sup>20</sup> Hyman, S. (2020, September 11). Fareless transit: A Q&A on Metro’s study to eliminate fares. *The Source*. <https://thesource.metro.net/2020/09/11/fareless-transit-a-qa-on-metros-study-to-eliminate-fares/>

## Transportation Open Data, and Open Best Practices

Open data, the idea that government data should be publicly available and accessible to all, has steadily gained traction over the last couple decades.

Our project effectively seeks to create a new open dataset from a wide variety of publicly available sources, as well as funding formulas and insights gained by contacting agencies. There is increasing momentum for open data standards in public transit, as illustrated by the success of the General Transit Feed Specification (GTFS), which provides schedule data powering trip planning applications such as Google Maps. In “GTFS-Ride: Unifying Standard for Fixed-Route Ridership Data,” Carleton et al. detail an extension to GTFS that would standardize the sharing of detailed ridership data.<sup>21</sup> Although the dataset we will create is not as ambitious as that project, it will hopefully contribute to greater data availability and ease of analysis for all aspects of public transit.

Multiple scholars and stakeholders have articulated what makes an open data portal successful. The Sunlight Foundation’s “Guidelines for Open Data Policies” includes many recommendations. Perhaps most relevant to this project are their recommendations to use structured, machine-readable data formats, unique identifiers, as well as insights into how the data was created.<sup>22</sup> Although this capstone project is time-limited, we aim to provide recommendations that will enable ongoing data collection and sharing consistent with the goal of creating “permanent, lasting access to data.” In “An Evaluation of U.S. Municipal Open Data Portals: A User Interaction Framework,” Zhu and Freeman propose a methodology for evaluating user interaction with existing open data portals.<sup>23</sup> Their framework centers several dimensions: “Access, Trust, Understand, Engage-integrate, and Participate.” Using their methodology, San Francisco’s open data portal earned the highest overall score, with Los Angeles’ being ranked 8<sup>th</sup> highest. We will examine these as well as other well-designed open data portals in order to share our data in the most effective way.

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<sup>21</sup> Carleton, P., Hoover, S., Fields, B., Barnes, M., & Porter, J. D. (2019). GTFS-Ride: Unifying Standard for Fixed-Route Ridership Data. *Transportation Research Record*, 2673(12), 173–181. <https://doi.org/10.1177/0361198119851748>

<sup>22</sup> Sunlight Foundation. (2014). *Guidelines for Open Data Policies*. [http://sunlightf.wpengine.com/wp-content/uploads/2016/09/OpenDataGuidelines\\_v3.pdf](http://sunlightf.wpengine.com/wp-content/uploads/2016/09/OpenDataGuidelines_v3.pdf)

<sup>23</sup> Zhu, X., & Freeman, M. A. (2019). An evaluation of U.S. municipal open data portals: A user interaction framework. *Journal of the Association for Information Science and Technology*, 70(1), 27–37. <https://doi.org/10.1002/asi.24081>

# Data and Methodology

The main goal of this project is to aggregate and assemble a wealth of data that is accessible and easily understandable. After assembling the data, we will be able to perform a broad variety of descriptive analyses such as the percentage transit-appropriated LOST funding for each measure, and of that percentage the amount dedicated to operations or capital projects. We will conduct various equity analyses, such as the extent to which each LOST funds the types of transit service that tend to be used by lower-income riders.

## Data Sources

As part of the data collection, we will use six specific data sources, both quantitative and qualitative. The first and primary data source is the Ordinances and Expenditure Plans from each of the counties' individual measures. As the voter-approved funding documents for the measure, these plans outline which percentage of LOST revenues go to transit vs. roads and other programs, how flexible this allocation is, and how it may be updated. Some plans are highly detailed, with funds set aside for specific projects, while others simply outline broad categories or give a high level of discretion to local jurisdictions. With each measure being unique to its county of origin, collecting this data is crucial to analyzing overall trends within the current measures, as well as examining the differences between the measures.

## Compiled Funding Data

We manually compiled those funding data from those 34 ordinances and expenditure plans into a single spreadsheet. By creating a new dataset that serves to collect each of the different plans into a single data source we are able to conduct a quantitative, comparative analysis. In creating that dataset, we interpreted the ordinance and/or expenditure plan for each LOST measure to estimate the percentage of LOST funding going towards transit overall, transit operations, transit capital, local return, highways, streets/roads, and discretionary programs. We also added the overall LOST tax rate as well as whether or not the measure was amendable without going back to the voters and if it required a two-thirds majority to pass.

As most of these measures include slightly different definitions for each category, we use the following definitions:

*Total Percent Transit:* This category includes all transit funds, operations and capital that is included in the breakdown of the measure. For measures that do not list

specific percent breakdowns, this category was calculated by adding up all related projects. For measures that allow transit expenditures in other categories, such as Bike Pedestrian, but do not provide specific category breakdowns, the percentage is included in this category.

*Percent Transit Operations:* If expenditure plans and ordinances include a breakdown of the measure, this category includes the percent of funds that are specifically dedicated to transit operations. If there is no specified breakdown, then the operational funds are included in Total Percent Transit.

*Percent Transit Capital:* Similar to the Percent Transit Operations, this category includes the percent of funds dedicated to Transit-related capital improvement projects. Examples of this type of expenditure include but are not limited to new vehicles, bus rapid transit infrastructure, rail infrastructure, terminal construction, and repairs.

*Percent Local Return:* Local Return refers to the funds re-allocated to a county's jurisdictions, often on the basis of population. This percentage can then be used by jurisdictions for individualized local transportation needs such as streets and roads and transit.

*Percent Highway:* This category contains funds that go towards highway improvements and projects throughout a county.

*Percent Streets:* This category includes expenditures towards local streets, that span across cities' jurisdictional boundaries, and those in between. Counties may identify street and road funding as part of local return.

*Percent Discretionary:* Includes the percent of funds not particularly dedicated to any specific category listed above, and can change throughout the measure's lifetime. One example of a use are grants.

*Year:* The year that the measure is approved by voters.

*Amendable:* This category includes if the measure allows amendments, or changes to the expenditure and ordinance plans.

*Change Frequency:* This category includes the frequency that amendments are permitted as stated by the ordinance.

*Two-thirds Required:* For those measures that allow amendments, some state that a two-thirds supermajority vote of the board is required to pass an amendment. Others state the vote must go back to the voters, both are included in this category to understand when there are opportunities for change.

## ITS Data Source

The second source of data originates from the University of California, Los Angeles Institute of Transportation Studies (UCLA ITS),<sup>24</sup> containing the documentations for all measures in California. Collected by previous researchers at the Institute, the database includes start dates, durations of the tax, percent voted for and against, and specific measure language for every LOST passed in the State's history. Referencing this data source and the findings aids our effort in understanding historical LOST trends, and general knowledge of each measure.

## California Department of Tax and Fee Administration

Third, we collect data on the revenues generated by each measure, accessed through the California Department of Tax and Fee Administration (CDTFA).<sup>25</sup> As the state department that collects the sales and use tax on behalf of the counties, the department publishes the revenue each measure generates on a quarterly and monthly basis. Each measure contains a unique identifier in the form of a Jurisdiction ID code. While the CDTFA maintains current revenue records, we are using the revenues generated during the period of Fiscal Year 2018-2019 in order to have an entire fiscal year with data not skewed by the ongoing coronavirus pandemic. Matching these revenues with the information gathered through the Expenditure Plans will allow us to determine the amounts dedicated to transit within the measures.

The CDTFA also provides information regarding the total sales tax rates for counties and cities in the State.<sup>26</sup> Total sales tax rates were crucial to identifying which counties are close to the sales tax maximum, 10.25%, as mandated by the State. Using the LOST rate collected from the Ordinances and Expenditure plans, we can calculate the amount that LOSTs make up the overall rate as well as how much room is left for future sales tax measures.

## Local Transportation Fund

The CDTFA database also provides data on the Local Transportation Fund (LTF) which is one part of the Transportation Development Act (TDA). LTF is generated through a quarter percent sales and use tax statewide, which is distributed to the county in which

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<sup>24</sup> UCLA Institute of Transportation Studies. (2020). [https://drive.google.com/file/d/1JGIXQrp2EqX1RmSGhQp1-vKw\\_TthnrYt/view](https://drive.google.com/file/d/1JGIXQrp2EqX1RmSGhQp1-vKw_TthnrYt/view)

<sup>25</sup> California Department of Tax and Fee Administration (2021). "Monthly Payments to Special Districts from the Transactions (Sales) and Use Tax." California Department of Tax and Fee Administration. <https://www.cdtfa.ca.gov/dataportal/dataset.htm?url=MonthlyLocalAllocationSpecialDistrict>

<sup>26</sup> California Department of Tax and Fee Administration. (2021). "Sales and Use Tax Rates." California Department of Tax and Fee Administration. <https://www.cdtfa.ca.gov/formspubs/cdtfa95.pdf>

the tax was originally collected from to be used on transportation related projects. This is a State funding source, differing from the local county generated sales tax that this report focuses on. The other part of the TDA funds is the State Transit Assistance (STA) which generates funding from the statewide excise tax on fuel. Together, these two funding streams add another level of analysis. Particularly given TDA funding's qualification requirements for transit explained in a later section.

## State Controller's Office Data

Transit operator financial data from the State Controller's Office (SCO)<sup>27</sup> adds additional detail and allows us to cross-check our interpretation of funding from each LOST with actual operator receipts. The SCO data also includes *total* revenues and expenditures for each transit operator. For example, it can be used to understand how much of a county's overall transit funding mix comes from a LOST measure.

## Interviews

The last data source includes a series of interviews for the seven counties case studies we identified. After compiling basic demographic information from the US Census and American Communities Survey for the counties with current LOSTs, we selected seven out of the thirty-six counties. This decision was based on the percent allocated to transit, estimated total LOST revenues, population and number of transit providers. In order to have a representative sample, we chose counties that fell on both ends of the spectrum as well as counties that fell in the middle. Note that the interviews largely serve to add additional context, since the bulk of our analysis is based on the actual ordinances and expenditure plans which we analyzed for nearly every county with an active LOST that funds transit.

In total, we spoke with nine individuals from county agencies administering the tax, or closely involved with the creation and passing measures. These thirty-minute interviews were via Zoom or telephone, to add more context to the measures and the decisions behind the formation of the measure. The interview phase of this project lasted from December to March. Each conversation followed a rough outline of questions concerning the measure's transit percentage, use of funds, reporting mechanisms, as well as flexibility for transit funds. A preliminary list of questions can be found in Appendix A.

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<sup>27</sup> By the Numbers. (2021). "Transit Operators Financial Data." California State Controller's Office. <https://transit.bythenumbers.sco.ca.gov/#!/year/default>



## Data Analysis

Having gathered all these data, we first aggregated and joined them together, primarily using Python and the Pandas data analysis package. Merging our LOST measures dataset with the CDTFA data enabled us to estimate the dollar amount of LOST revenues flowing to transit in both a particular county and across counties. By matching our data on how each LOST funds transit, especially transit operations, with farebox revenues from the SCO data and the TDA's farebox recovery requirements, we are able to estimate if a county has sufficient resources from its LOST measure(s) to stop charging fares and instead meet the TDA farebox requirement with LOST revenues, an important consideration for potential TDA reform.

## GitHub/Jupyter Notebooks

We analyzed our data mainly in several Jupyter Notebooks, available in the notebooks folder of our GitHub [repository](#).<sup>28</sup> These notebooks are numbered 1 through 7. Notebook 1 contains exploratory analysis of our manually compiled LOST funding data. Specifically, we confirmed that our Google Sheet was accessible in Python using the intake package, and explored the distribution of the proportions that each LOST dedicates to transit. We also confirmed that it was possible to link directly to CDTFA tax receipt data, and demonstrated that joining those data to our manually generated data could estimate transit funding dollar amounts. Notebook 3 demonstrates the addition of a dataset with basic information about transit agencies and their location, and how it can be joined with both our manually compiled data and the CDTFA data to explore transit agency counts in counties with LOSTs. While these notebooks provided useful insights into our datasets, they were not used to produce any of the final analysis in this report.

Notebook 4 contains more detailed analyses of our manually compiled LOST data and data on transit operator revenues from the CDTFA. We used this notebook mainly to compare estimated LOST funding available to transit providers to funding from existing sources such as passenger fares. This analysis produced figures used later in this report. Notebook 6 contains code to produce a map of California counties with active LOSTs, symbolized by year first adopted.

Notebook 7 contains code to generate unique charts and text that describe LOST funding and transit funding overall in each county with an active LOST. These were used to help generate the fact sheets included in the appendix of this report. The fact sheets were actually generated using R Markdown with Python integration; that code is available in the GitHub repository's reports folder.

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<sup>28</sup> Cal-ITP. (2021). "Ucla-capstone-code." GitHub. <https://github.com/cal-itp/ucla-capstone-code/>

# Findings

## Background

Our project first set out to understand the overall landscape of Local Option Sales Taxes in California, and especially what they mean for public transit. LOSTs have become increasingly popular across California in recent years—including in predominantly urban, rural, and suburban counties. The map below highlights counties in California with active LOSTs, with the darker colors representing more recent measures.

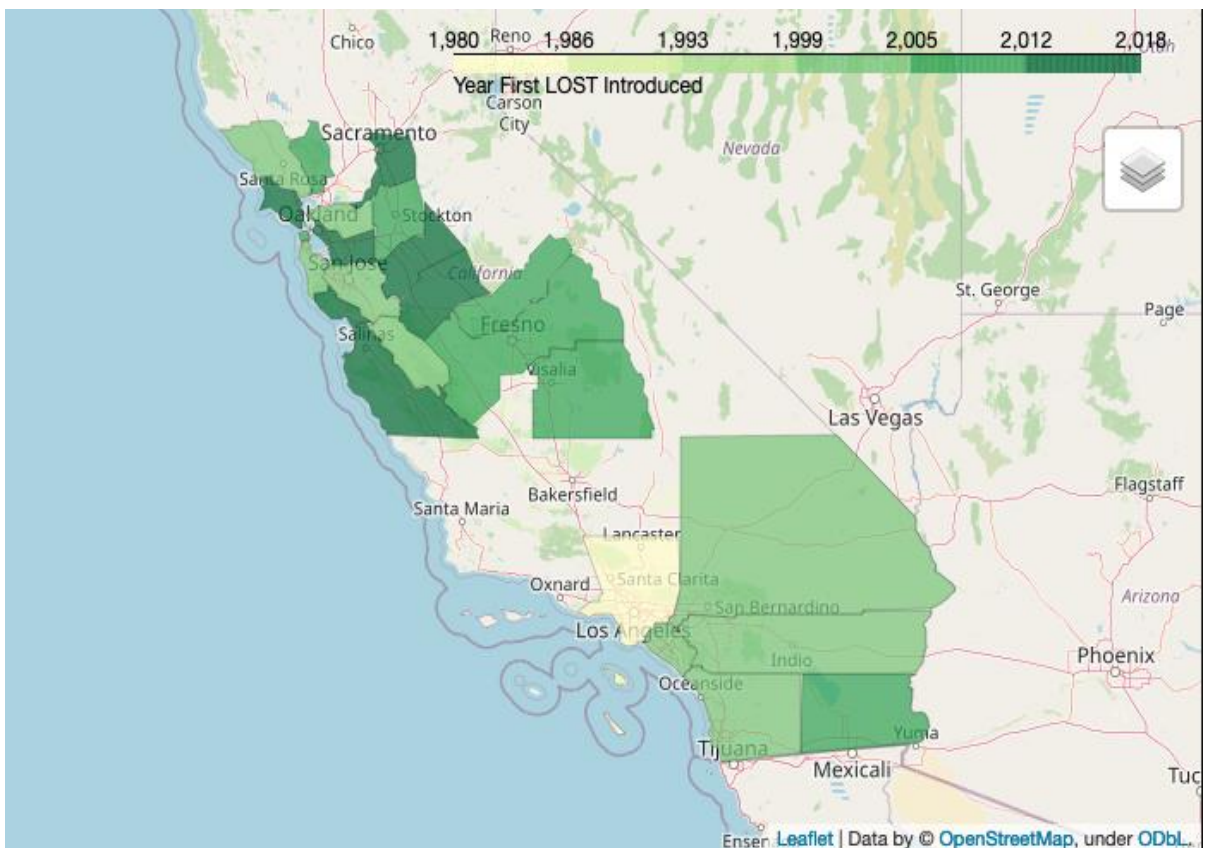


Figure 1: Map of Active LOST Counties, by Year and Measure Passed

## General Findings

Some counties, like Los Angeles County, rely heavily on multiple active LOSTs to fund public transit operations and capital projects, with LOSTs providing over 35 percent of transit funding. Other counties either have no active LOSTs or dedicate a very small percentage of LOST receipts to transit spending. Many counties fall somewhere in between those extremes, but how their LOSTs are structured as well as the amount of type of transit funding they offer vary quite a bit, as seen in Table 1. Depending on other funding sources such as local funds besides LOSTs, operating revenues, and state/federal assistance, LOSTs can play either a major or minor role in funding public transit within a county or at a transit operator.

In general, counties with smaller populations that have LOSTs dedicate a smaller share of LOST revenues towards public transit than urban ones. We believe there are several reasons why this is the case. As mentioned, LOST measures must be responsive to voter priorities in order to pass. Our conversations with rural and small city transportation officials revealed that they rely on polling data in order to gauge support for a potential LOST, and most of their voters see addressing road maintenance backlogs as a top priority. However, those polls also revealed voters were willing to fund transit in a limited capacity, especially as a social service providing mobility to older adults and other vulnerable populations. Many rural county LOSTs do include a program along those lines.

In partial explanation, we offer that other sources of funding such as California's Transportation Development Act already prioritizes rural and suburban providers.<sup>29</sup> If rural transit providers already have sufficient financial resources for the amount of service that they provide, there may be little incentive to seek additional funding from a LOST measure.

In order to understand transit funding flows from LOSTs and predict future revenues, it's important to understand that the overall percentage of a particular LOST's revenue allocated towards transit does not imply that transit consistently receives that amount year after year. Some LOSTs are structured around individual projects that may be completed early in the lifetime of the measure, while others allocate significant amounts of funding through grant processes and discretionary programs.

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<sup>29</sup> Taylor. (1991).

Table 1. LOSTs and Their Funding Distributions

CDTFA ID	County Name	LOST Rate	Total Percent Transit	Percent Transit Ops	Percent Transit Capital	Percent Local Return	Percent Highway	Percent Streets	Percent Discretionary	Year	Amendable	Change Frequency (years)	Two-Thirds Requirement
79	Alameda Measure B	0.005	0.59			0.24	0.17			2000	Yes	n/a	Yes
377	Alameda Measure BB	0.005	0.48	0.2381	0.14		0.3	0.09		2014	Yes	n/a	Yes
	Contra Costa Measure J	0.005	0.327	0.188	0.139		0.255	0.264	0.13	2004	Yes	n/a	Yes
12	Fresno Measure C Ext.	0.005	0.32		0.06	0.346	0.294			2007	Yes	n/a	n/a
29	Imperial Measure D	0.005	0.02				0.05	0.93		2008	Yes	n/a	Yes
5	Los Angeles Proposition A	0.005	1							1980	n/a	n/a	n/a
35	Los Angeles Proposition C	0.005	0.55			0.2	0.25			1990	n/a	n/a	n/a
217	Los Angeles Measure R	0.005	0.65	0.25	0.4	0.15	0.2			2008	Yes	10	n/a
576	Los Angeles Measure M	0.005	0.65	0.27	0.38	0.16	0.17	0.02		2016	Yes	n/a	n/a
144	Madera Measure T	0.005	0.02			0.2175		0.2175	0.51	2006	n/a	n/a	n/a
102	Marin Measure AA	0.005	0.55	0.51	0.04		0.07	0.265		2018	Yes	6	Yes
481	Merced Measure V	0.005	0.05	0.05		0.5			0.44	2016	Yes	1	n/a
486	Monterey Measure X	0.00375	0.06	0.06			0.27	0.6		2016	Yes	n/a	Yes
394	Monterey-Salinas Transit District Measure O	0.00125	1	1						2015	n/a	n/a	n/a
631	Napa Measure T	0.005	0					0.99		2018	Yes	annual	Yes
37	Orange Measure M2	0.005	0.2	0.05			0.43	0.32		2006	Yes	n/a	Yes
26	Riverside Measure A2	0.005	0.15	0.15			0.5	0.35		2002	Yes	n/a	Yes, City Majority
23	Sacramento Measure A2	0.005	0.425				0.12	0.43		2004	Yes	10	Yes, City Majority
706	San Benito Measure G	0.01	0.055				0.5	0.45		2018	Yes	1	n/a
31	San Bernardino Measure I2	0.005	0.16	0.1	0.06		0.386	0.436		2004	Yes	10	n/a
13	San Diego TransNet2	0.005	0.246	0.246				0.291	0.424	2004	Yes	10	Yes
27	San Francisco Proposition K	0.005	0.741					0.246	0.013	2004	Yes	n/a	n/a
38	San Joaquin Measure K	0.005	0.279				0.525	0.35		2006	Yes	1	Yes
18	San Mateo Measure A2	0.005	0.3	0.28	0.02	0.225	0.275	0.225		2004	Yes	1	Yes
742	San Mateo Measure W	0.005	0.5			0.1	0.225	0.175	0.1	2018	Yes	n/a	n/a
30	Santa Barbara Measure A	0.005	0.1603			0.5844	0.2028			2008	Yes	10	Yes
3	Santa Clara Measure A	0.005	n/a							2000	n/a	n/a	n/a
123	Santa Clara Measure B	0.125	n/a							2016	n/a	n/a	n/a
280	Santa Clara Measure B	0.005	0.4784	0.1292	0.3492	0.1905	0.2381			2016	n/a	n/a	n/a
547	Santa Cruz Measure D	0.005	0.28	0.2	0.08	0.3	0.25	0.17		2016	Yes	n/a	Yes
115	Sonoma Measure M	0.0025	0.19			0.2	0.4	0.2		2004	Yes	n/a	n/a
193	Sonoma/Marin Measure O	0.0025	1							2003	Yes	1	n/a
566	Stanislaus Measure L	0.005	0.07			0.65	0.28			2016	Yes	1	Yes
162	Tulare Measure R	0.005	0.06			0.35	0.5			2006	Yes	1	Voter Approval

## Data Findings:

### LOST Variability

To further understand how the percent of transit funding differs from county to county, we looked at LOST counties' population, current LOST receipts, as well as the number of transit providers within a county. Using reported receipts obtained from the CDTFA, we were able to gather the amount of funds generated by the county for the Fiscal Year 218-2019 and estimate the funds dedicated to transit. For counties with more than one LOST, each measure was calculated individually, then aggregated for the county's total. Using this formula, we obtained the percent of overall funds dedicated to transit. When examining how the counties compare using population and transit providers, we kept the measures as individuals due to each measure's distinct transit percentage. For the one two-county LOST, Sonoma-Marin Measure Q, populations and transit providers include the sums of both counties since they both contribute to the measure.

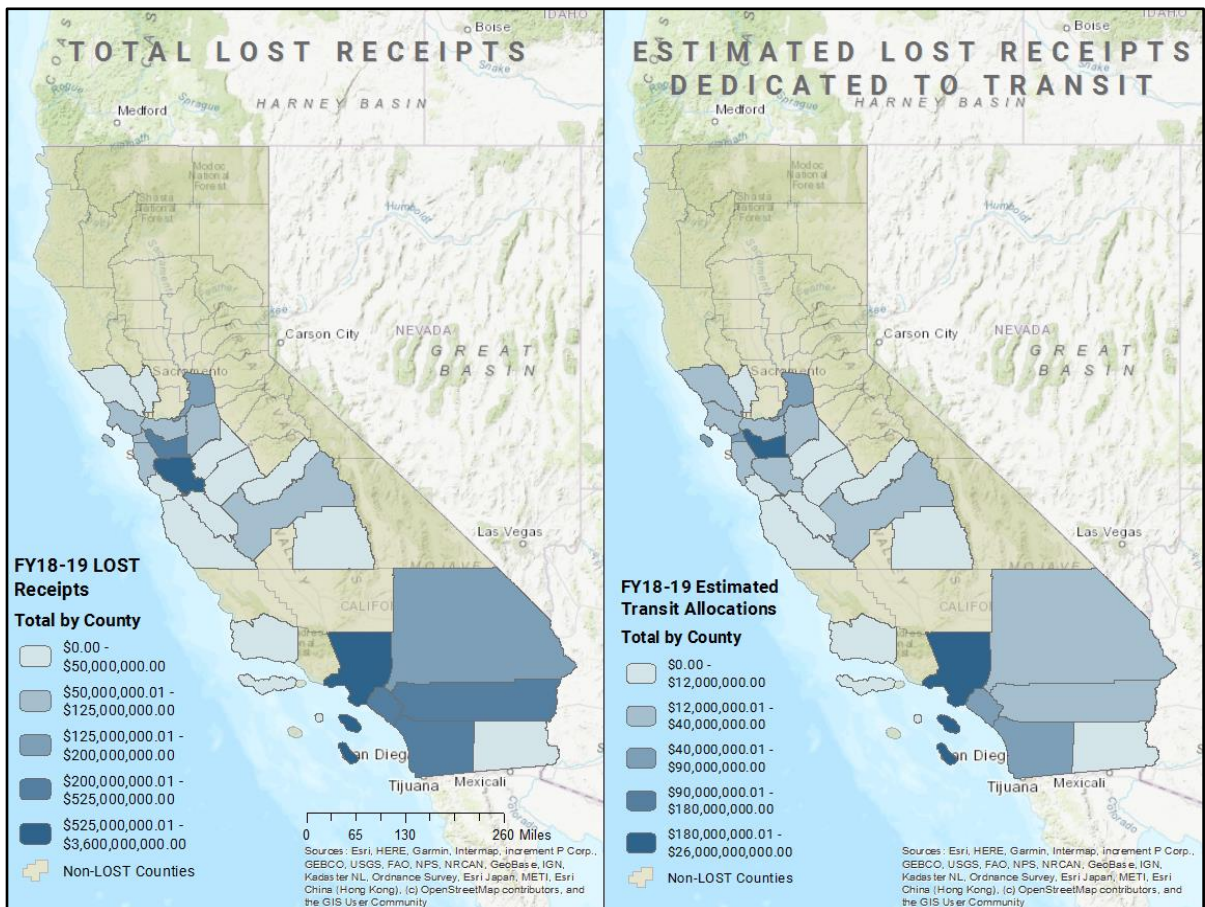


Figure 2: Estimated Total LOST Receipts and Estimated LOST Receipts Dedicated to Transit by County. \*Note: Some information for Santa Clara, San Benito & San Mateo was not available, resulting in lower transit dollars represented.

As seen in Figure 2, Total LOST Receipts and Estimated LOST Receipts Dedicated to Transit, we see the differences that arise concerning the relationship between overall funding and transit funding. As expected, Los Angeles County, with four measures, generates the highest amount of funds on both maps, a result of having four measures each dedicating more than half of the funds to transit. Additionally, as the most populous county in the state seen in Figure 3 and 4, the county has more people contributing to the sales tax receipts. Other areas in Southern California generate higher levels of total sales tax receipts, however dedicate less to transit than their neighbor Los Angeles.

In Northern California, Santa Clara stands out in total receipts due to their three measures, although it appears to dedicate less transit funding than Alameda County. This is due to the absence of expenditure plans and ordinances for Santa Clara's first and second measure, therefore the Transit Funds map does not accurately represent the true amount dedicated to transit which should be higher.

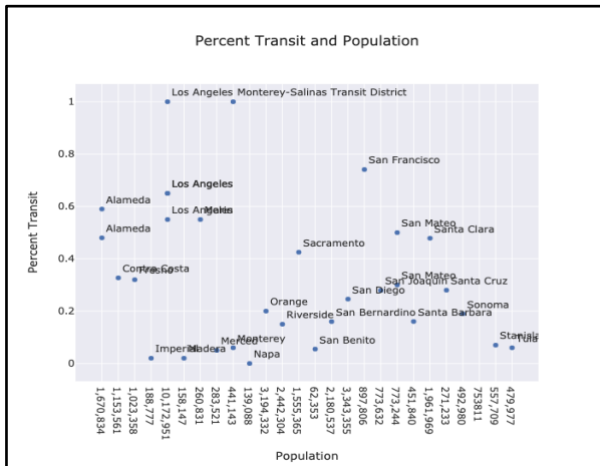


Figure 3: Total Percent Transit vs Population in counties with LOSTs.

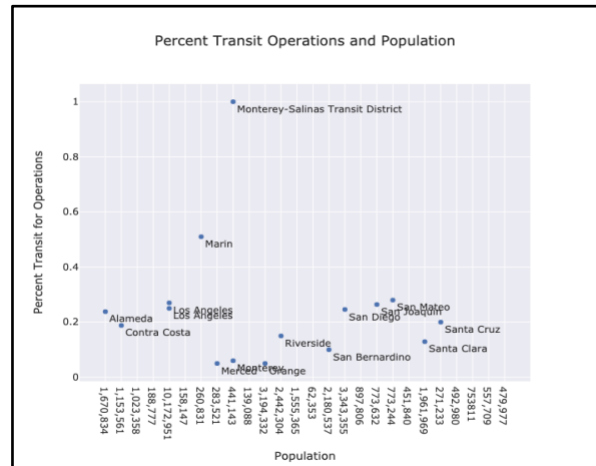


Figure 4: Total Percent Transit Operational Funding vs Population

Looking at the relationships between the variables percent transit, percent transit operations, number of providers and population, we can see that counties with lower populations tend to fund transit less, as seen in Figure 3. Los Angeles, the most populous county in the state, remains an outlier when looking at these relationships, however, Los Angeles are not the highest transit funders, and over their four measures each fund transit operations on average around 25%. Figure 4 displays no significant relationship between the transit operational funding and population, however, after Los Angeles the third largest county, Orange County, obtains one of the lowest transit operational percentages.

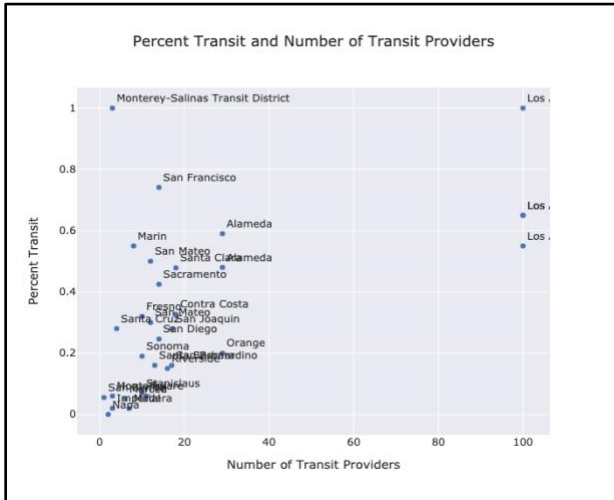


Figure 5: Total Percent Transit Funding vs the Number of Transit Providers

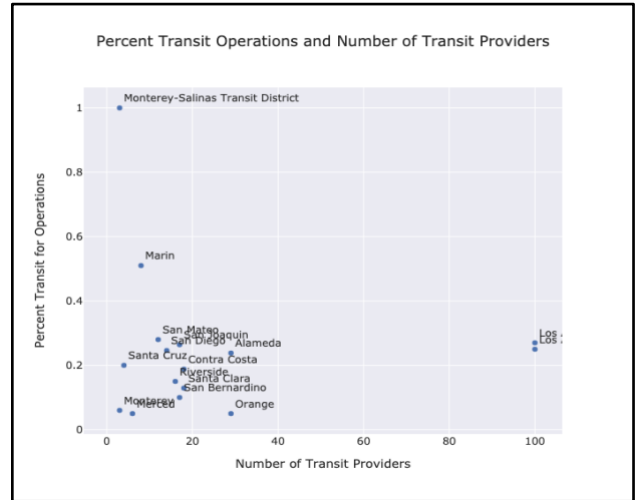


Figure 6: Percent Transit Operational Funding vs the Number of Transit Providers

As for the number of transit providers, it appears that the counties with more transit providers tend to fund transit more. Yet, when substituting the total percent transit for transit operational funds, seen in Figure 6, the group of counties with higher transit funding in Figure 5 vanishes due to either an unclear expenditure plan split of funds, or that the measure favors capital projects rather than keeping service.

Taking all these variables into account for individual measures, we turn to the aggregate totals to determine how the measure's individual percentages translate county-wide. Figure 7 displays the estimated total percent of LOST receipts dedicated to transit, calculated using the CDTFA reported receipts. As mentioned previously, Santa Clara County is represented using one of the three measures due to the limited measure information. Due to San Benito Measure G's recent passage, the sales tax was not collected for the entire fiscal year analyzed, and was omitted because of this. San Benito's measure does dedicate around 5.5% to transit. In this representation, we see that the Bay Area region largely emphasized transit funding in their measures with most counties dedicating 30% or more of their measures to transit. We really only see a few counties that have less than 2% to transit.

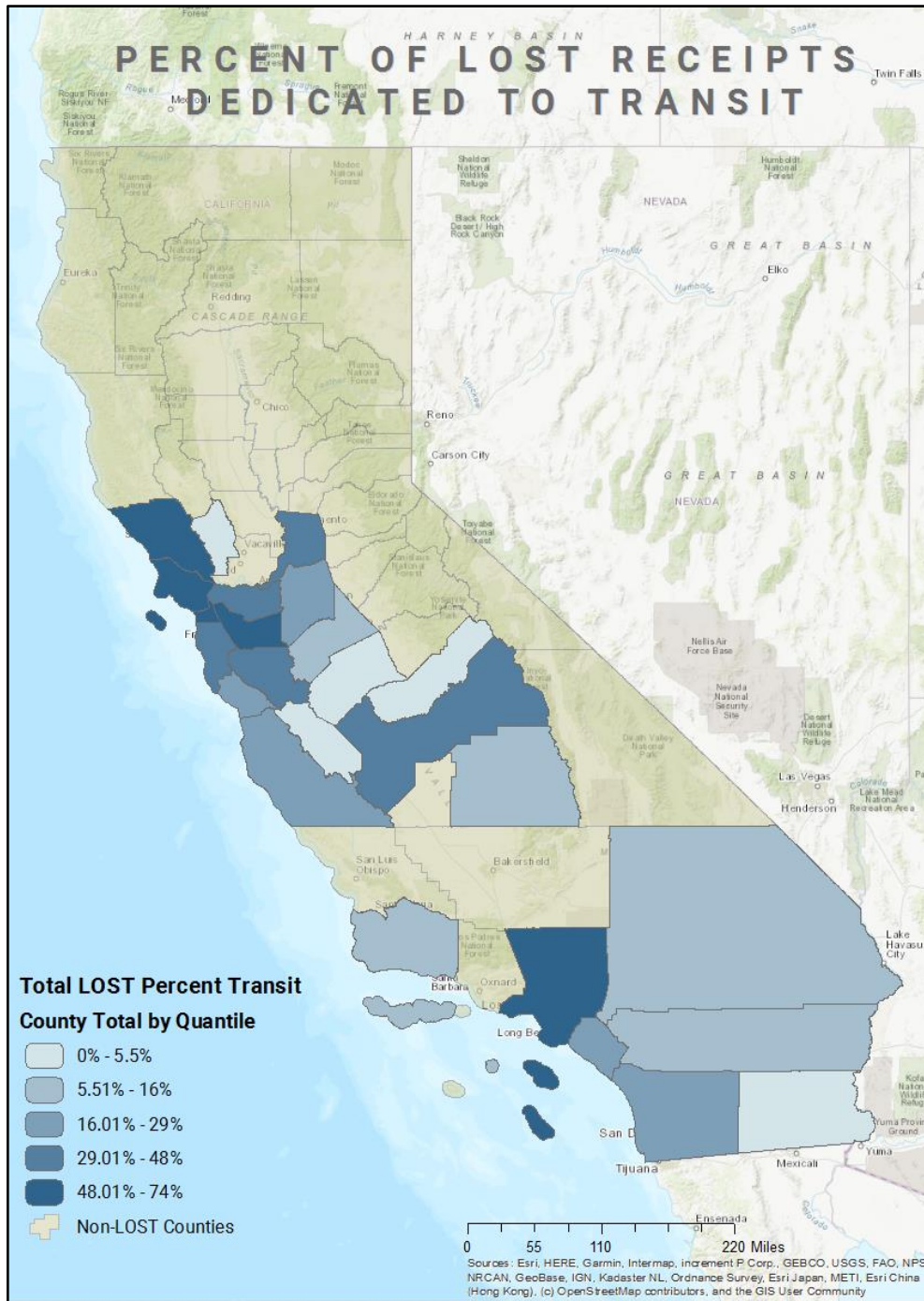


Figure 7: Percent of LOST Receipts Dedicated to Transit by County



## Increasing Transit Funding within Measures

Most measure ordinances and expenditure plans include a list containing specific projects LOST revenue would fund throughout a measure's lifetime. Including project lists allows for a measurable oversight ensuring voters that measure funds are being used as approved. Greater accountability is great, but does not allow for the flexibility of transferring funds unless an amendment provision is included within the ordinance. Even with amendments, which are described in the next section, transfers between subfunds is highly unlikely. Therefore, we look to the two funding categories within LOSTs that offer the greatest flexibility— Local Return and Discretionary Funds.

Local Return refers to the percent of a measure funds that are transferred back to the local jurisdictions of the county for individualized transportation needs. These funds are typically distributed on a per-capita basis. Local return's uses vary from county to county, based on the guidelines put forth by the administering agency. Discretionary funds, on the other hand, vary throughout the measure's lifetime and can fund various projects, not necessarily in a specific sub-fund.

Fifteen measures include local return programs, each varying in the size. Measures like R and L in Stanislaus and Tulare, respectively, include larger percentages of local return, and would create considerable transit funding for those counties as seen in the Figure below.

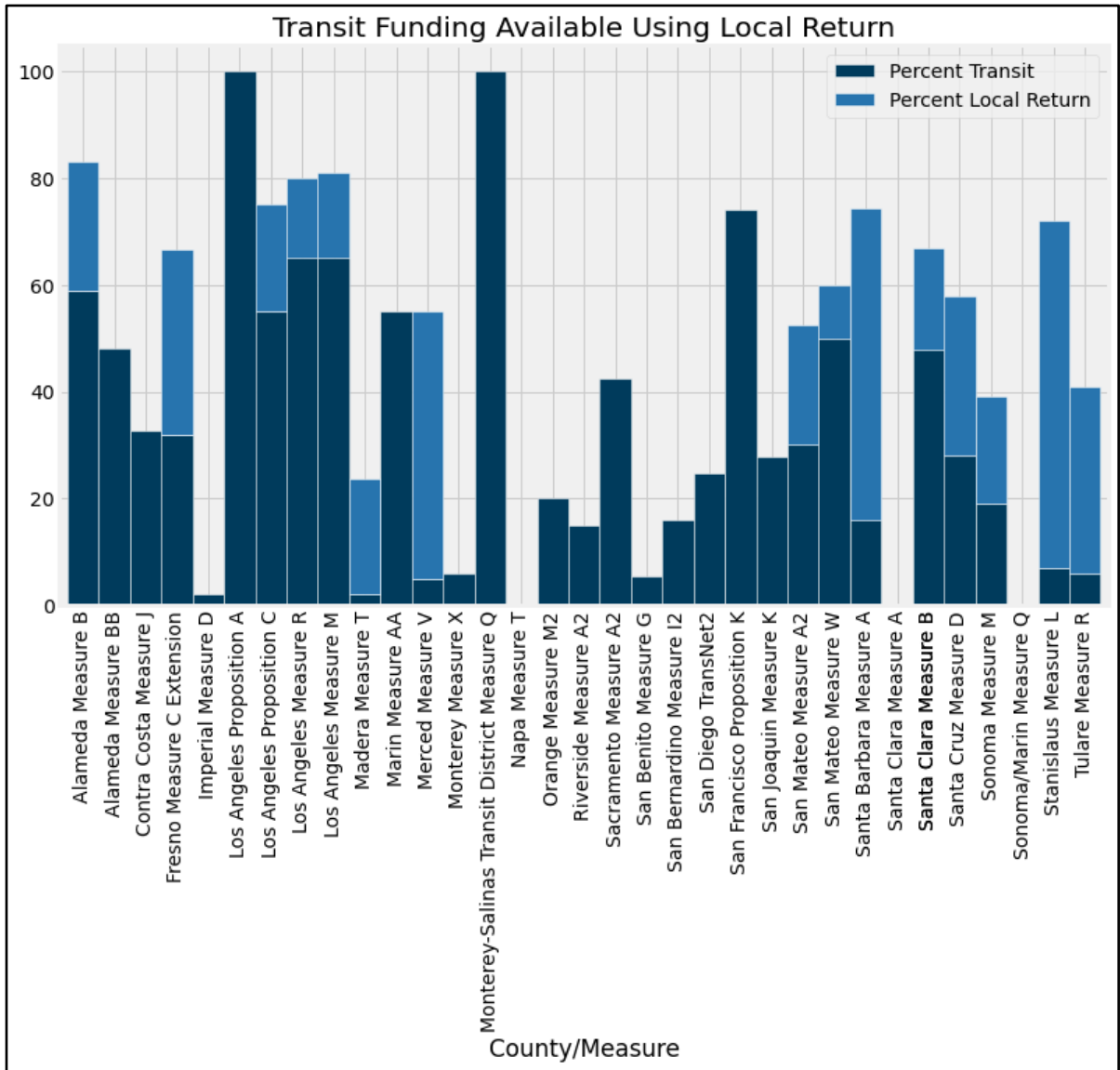


Figure 8: Transit Funds Available if Local Return was Dedicated to Transit

Seven out of thirty-four measures include a discretionary funding category, often designated for a variety of uses that can change throughout a measure’s lifetime. For the purpose of this analysis, we added the percent of discretionary funds to the transit funding to see how the measure’s composition would change given more transit funding. For the seven measures that have discretionary funds, the composition did not change greatly when added to the transit funds. In the slight change, we noticed that in less urbanized counties, the added funds to transit did not affect the dominance of road funding.

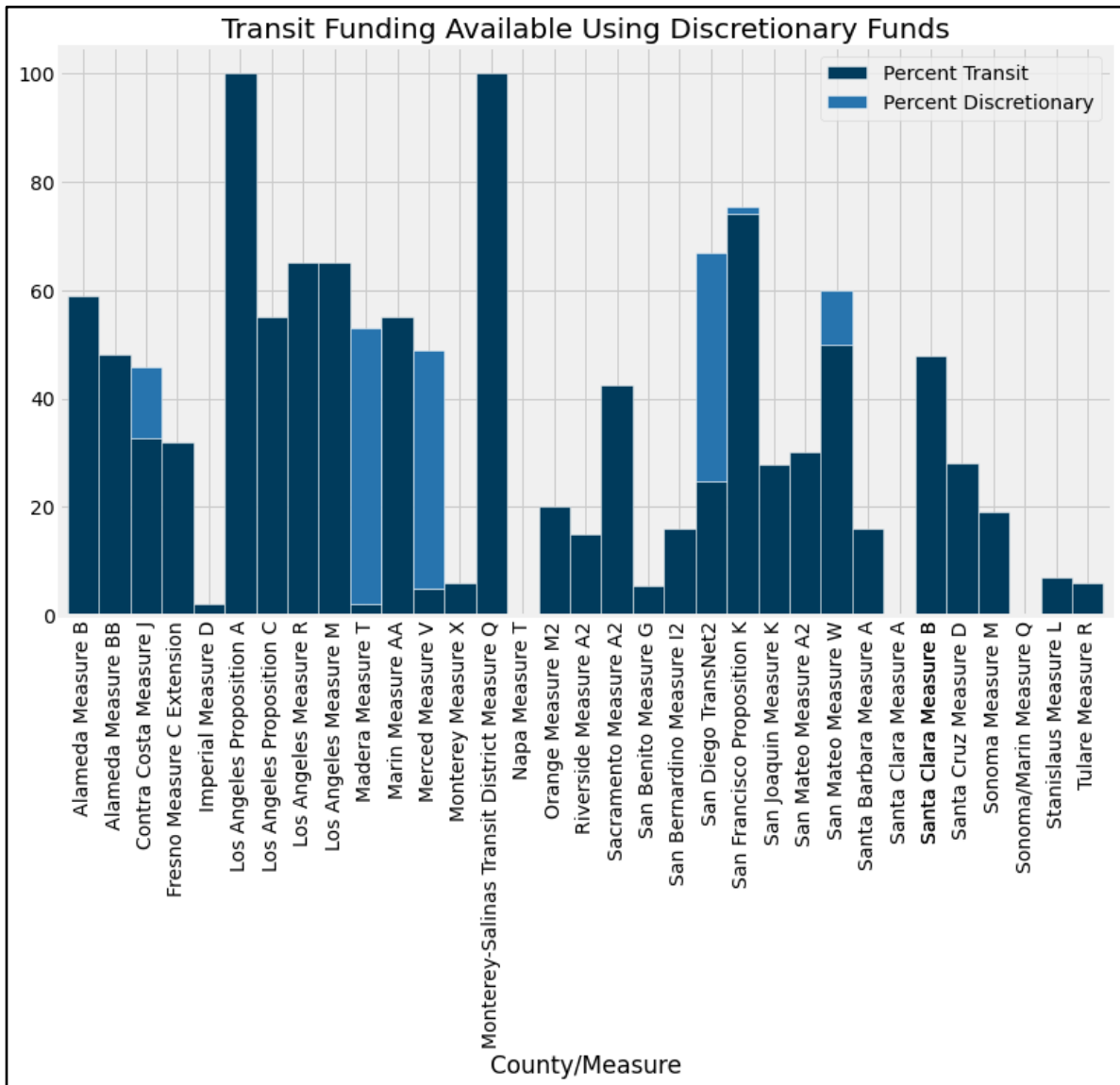


Figure 9: Transit funds available if Discretionary funds were dedicated entirely to transit

The largest potential increase in transit funding is in Madera County, where transit funding accounts for 2% of total revenues raised by their LOST, Measure T. Including the 51% of Discretionary funds to transit would make the measure primarily transit oriented and comparable to Los Angeles LOST, Proposition C. However, Measure T’s Ordinance language states that these funds go towards Regional Transportation Projects under the Commute Corridors, which if amended to include transit uses, would better embody the measure’s message to voters, “[the new plan will] provide funds for

road improvements, public transit, and other transportation programs that improve mobility and air quality within the County and each of the cities,”<sup>30</sup> despite only allocating a total of 4% to transit and air quality.

For measures in more urbanized counties, which tend to have higher transit funding, adding discretionary funds brings the total transit funding to levels that rival LOSTs marketed as transit measures.

## Frequency of Amendments

Amendments to LOST ordinances and expenditure plans provide a unique opportunity for the reallocation of funds. Periods of amendments vary from measure to measure, with some like Los Angeles’s Measure R beginning after the first ten years into the measure’s lifetime. Further, some amendment processes require a two-thirds vote of the governing board or are required to go back to the voters for approval. Knowing when the measures are entering an amendment period can allow interest groups to know when to voice concerns over the current measure spending categories to ensure that the measure aligns with the public’s needs.

On average, most measures allow for amendments to be brought to board once yearly, although the exact timing is unclear in the measures’ ordinances. When compared to the percent of measure funds allocated to transit, it appears that the measures with the most transit funding allow for more amendments.

Not to mention, amendments allow for funding flexibility during times of economic crises. Los Angeles Metro’s COVID-19 Recovery Task Force Report identifies both Measure R and Measure M’s amendment procedures as potential solutions.<sup>31</sup> Specifically, amendments would address the definitions of subfunds, local return guidelines, as well as scope and modes of projects. Expanding the definitions and use of funds may allow for more funds dedicated to transit.

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<sup>30</sup> Madera County. (2006). “2006 ½ Cent Transportation Sales Tax Measure Investment Plan.” Madera County Transportation Commission. <https://app.box.com/s/knm0sttriug0wleqp8htht484be9cg>

<sup>31</sup> “A Path Forward.” (2021). Los Angeles Metropolitan Transportation Authority. <http://media.metro.net/2021/Recovery-Task-Force-Report.pdf>

## LOST Funding and Transit Funding Overall

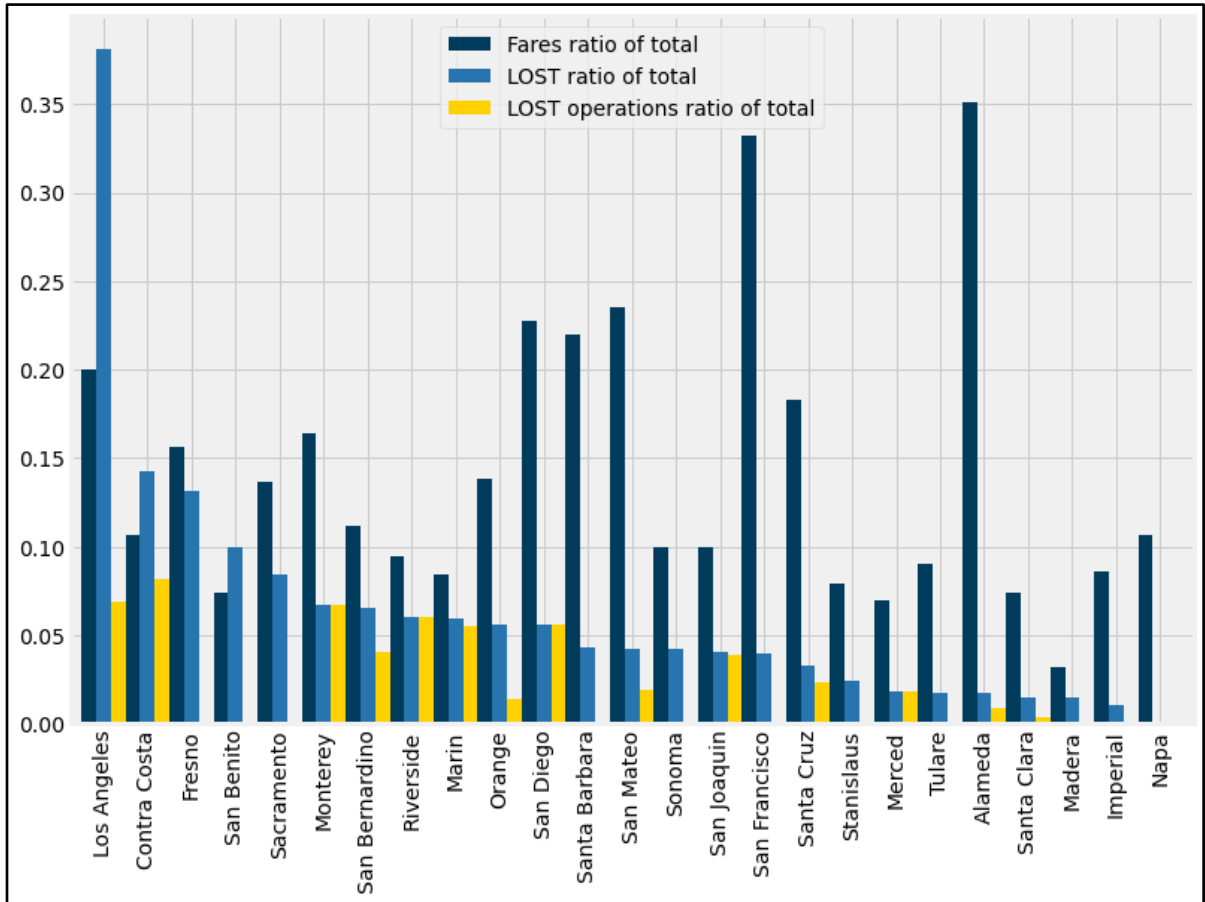


Figure 10: *Fares and LOST funding as a percentage of 2019 total transit revenues by county*

Although many counties do have LOSTs in place that fund transit, they still account for a small percentage of each county’s overall transit funding mix according to data from the State Controller’s Office: less than 10 percent in all but four counties. Los Angeles is of course the exception with its four LOST measures. These data also show that in most counties, passenger fares still provide more transit funding than LOSTs do.

## Specific Comparisons of LOST and TDA funding

As previous research points out, counties that do not have LOSTs in place have reported greater difficulty to comply with TDA funding requirements.<sup>32</sup> Given the greater difficulty, we included TDA funding requirements, including farebox-recovery, to determine why this may be the case. When comparing with the LOST revenues generated by the county, we found that more rural counties with LOST designate most funding to roads, leaving transit with less funding. However, with TDA funds, transit is able to receive slightly more funding than similar counties (in population) with no LOST.

## LOSTs and Transit Fares: Paying Twice?

Since LOST funding can be used instead of fare revenues to meet TDA local funding requirements, it is perhaps natural to wonder if revenue from LOSTs could be used to eliminate transit fares altogether. In Los Angeles, LA Metro is exploring a fareless system pilot program designed to advance equity<sup>33</sup>. LOSTs provide a substantial proportion of transit funding in LA, possibly making fareless transit more feasible in that region compared to most other counties where transit funding from LOSTs is more limited.

## Case Study Findings:

Due to the complexity of the measures, as well as the uniqueness from county to county, we conducted a series of interviews with agency officials in order to gain additional context about LOSTs beyond what the LOST statutes and expenditure plans provide. Out of the 25 counties that have LOSTs currently in place, we selected 7 counties based on the revenue generated by the measure, percent dedicated to transit, population, and the number of transit providers. Aiming to reach counties at various levels of those characteristics, as well as urbanization level and geographic location, we spoke to officials that currently work with or have worked with LOSTs in the following counties; Napa County, Los Angeles County, Sacramento County, Monterey County, Fresno County, Santa Clara County, and San Benito County.

As stated previously, Ordinances and Expenditure Plans typically list the breakdown of where measures funds are directed. Some only list the category, for example “transit”

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<sup>32</sup> Taylor, B. D. (1991). *Unjust Equity: An Examination of California's Transportation Development Act*. UC Berkeley: University of California Transportation Center. Retrieved from <https://escholarship.org/uc/item/7h13774d>

<sup>33</sup> Hymon, S. (2021). “Fareless System Initiative gives update to Metro Board on potential pilot program.” *The Source*. Los Angeles County Metropolitan Transportation Authority. <https://thesource.metro.net/2021/02/18/fareless-system-initiative-gives-update-to-metro-board-on-potential-pilot-program/>

without identifying which providers may receive funding, or how funds are split between providers. Additionally, the divide between capital and operating funds. As found in measure documents, some measures do not note the split between these two categories. In our conducted interviews, we found that while some of the counties measure's primarily funded road projects. Those that did include transit confirmed knowing the divide between capital and operations funding, yet, when asked how funds were determined between providers, the information was not readily available. It was clear that the difference between providers was not political, but rather based on preset formulas or incentive programs.

In terms of transit expenditures, only two out of the seven counties were certain that fare subsidies were an eligible use of transit funds; Fresno and Monterey-Salinas Transit's (MST) Measure Q. One county expressed interest in including and advocating for the use of transit funds to fare subsidies.

While most counties allocate funds using voter-approved expenditure plans that typically contain a project list, a few counties use alternative methods. Santa Clara County, for example, uses a budgeting process alongside a less-fixed expenditure plan. This process occurs every two years, such as in their 2000 Measure A, with the board designating the percentage for each funding category. Including a budgeting process allows for LOST funding to adapt to, and align with, the changing needs of the county and the 16 local jurisdictions within it— confirmed in the interviews conducted. It also provides significantly more flexibility when compared to other counties.

Flexibility, a crucial component to allow counties to improve or alter voter-approved plans, often takes the form of amendments, most of which require a two-thirds vote of the board. In addition to amending the Expenditure Plan and Ordinance, county officials we spoke to identified discretionary funds, funds not designated for a specific use, as another flexible source that could potentially be used towards transit. Other methods of flexibility some counties employ are reallocation periods to programs a decade or so into the life of a measure, and adding a discretionary fund category to change recipients of funding throughout the measure's lifetime.

As flexibility serves to allow small changes to measures, accountability ensures that sales tax revenues are not being spent in non-voter approved ways. Most measures include the creation of oversight committees to perform this particular task, however, half of the county officials we spoke with thought more accountability measures were needed. Added accountability mostly concerned local return expenditures.

Santa Clara and Los Angeles Counties host the most measures in the state, which according to individuals involved with crafting the measures, required an intricate process of coalition building to gain the needed support for the measure to pass. To build a strong coalition, LOST backers listen to the needs of local jurisdictions in order to

craft a measure with broad support. This can include specific projects or potentially increases in certain spending categories within a measure, like local return.

Local Return is the part of the measure that allocates revenues generated from the measure back to the cities for their own use on transportation needs. Not every county contains a local return provision, however, those that do report the funds largely going to local streets and roads over transit. Some counties, such as Napa and Stanislaus, have local return as the primary use of all measure funds. As expected, these regions tend to be more rural without robust transit service compared to counties like Los Angeles or Santa Clara.

This particular part of the measure could be used towards transit. County officials largely reported similar answers; if a city desired to use these funds towards transit, they could, however, it is unlikely. Cities may be unaware of this potential transit funding source if spending guidelines do not emphasize transit, or perhaps cities may view street and road maintenance as the top priority. Another reason may be that cities view the measure as already transit supportive and do not believe that additional transit investment is needed. Also, cities may not understand transit's needs or know which investments would best support the current system.

Currently, most cities use their local return funding towards streets and roads, across all counties. Specific reporting on the use of funds is not well recorded, with administrating counties checking to ensure the funds are being spent on transportation related uses rather than require a detailed report on the uses of funds. Due to the nature of local return reporting, as well as confirmation from officials across agencies, we found no evidence of cities currently using local return for transit.

The flexibility that exists within local return appeals to cities, which is one reason it can be utilized as an incentive for cities to support LOSTs. This brings up the issue of political feasibility: More than one county identified polling and steering committees as a major influence on the funding structure of the measure. For example, polling for San Benito's 2016 Measure included a breakdown of transit funding thinking it would capture the 66.7% needed to pass, however it did not poll as well as anticipated, indicating there was not enough transit support in the county.

Part of the polling process includes allocating generated revenues back to the communities through local return. Local return is needed to secure the necessary votes to pass. Due to this, even if a county might need funds for non-transit purposes and future uses, counties will ensure local return percentages, or other projects in the measure, are included. With larger percentages set aside for local jurisdictions, counties that may want to increase overall transit operation funds, or other needed funds, become limited in the amount they can designate.



LOST measures therefore can generally be viewed as a snapshot of a county's needs—largely influenced by voters and polling—in a particular moment. To increase the chances of passing, measures must lean towards options that poll better, and those that garner support from jurisdictions as mentioned previously. If LOSTs did not contain the two-thirds requirement, as mandated in the Guardino Decision in 1998, counties would have more freedom to designate funds to other demands. Multiple officials expressed frustration concerning the current push towards roads while transit remains underfunded but acknowledged that jurisdictions have no interest in allocating more funds to transit.

The first step in creating an open source data platform to benefit all counties starts with collecting data. Counties identified budgeting and accounting processes as the current form of collecting data but widely recognized and called for greater transparency. There is no “one stop shop” for individuals to check in on their county's measure or measures.

## LOSTs Compared to Overall Sales Taxes:

Since sales tax rates are not unlimited, it is important to determine how LOSTs fit into counties' overall sales tax structure. Understanding the current tax rate informs future planning for LOSTs, or, as more counties reach their sales tax limit, a future without LOSTs as the default local transportation financing option. The State of California mandates a maximum total sales tax rate of 10.25%, with 7.25% collected by the State.<sup>34</sup> Of the 7.25% set by the State, 1.25% is reallocated back to the local jurisdiction where the transaction occurred as established through the Bradley-Burns Uniform Sales and Use Tax Law.<sup>35</sup> Bradley-Burns sales tax does designate 0.25% of the tax for transportation purposes as the Local Transportation Fund (LTF).

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<sup>34</sup> California Department of Tax and Fee Administration. (2021).

<sup>35</sup> California Department of Tax and Fee Administration. (2021). “Local and District Taxes.” <https://www.cdtfa.ca.gov/taxes-and-fees/local-and-district-taxes.htm>

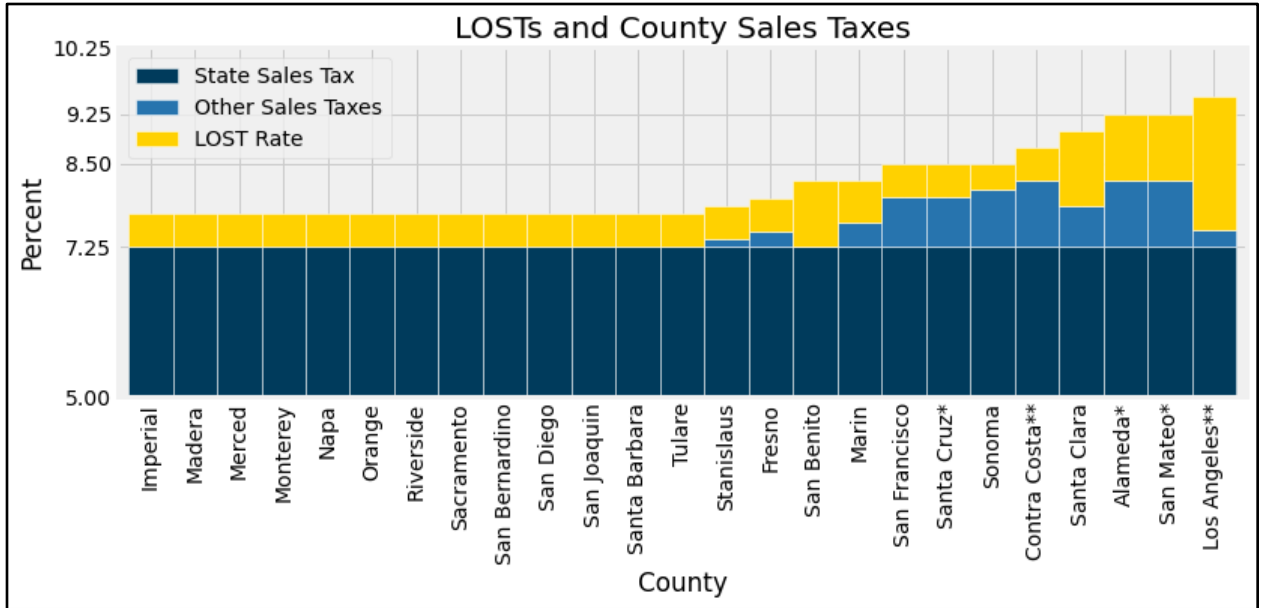


Figure 11: How LOSTs factor into the overall county sales tax rate. Note: \* equals one or more jurisdictions within the county at a rate of 9.75%; \*\* equals one or more jurisdictions at the max sales tax rate of 10.25%.

In addition to the State Collected sales tax, local cities and counties within the state can administer specialized taxes within their jurisdiction, known as District Taxes. LOSTs fall under the many county-wide sales taxes in this subsection.

For the counties with LOSTs currently enacted, we were curious as to the opportunities for further LOSTs measures, or lack thereof. Using sales tax rate information obtained from the CDTFA, we examined how LOSTs fit into the current sales tax landscape and identified which counties have and do not have ability for supplemental LOSTs.

As seen in Figure 11, Alameda, Los Angeles, San Mateo, San Benito and Santa Clara counties all have LOSTs that account for a substantial proportion of their overall sales tax rate. While no county is currently at the maximum sales tax rate, some cities within counties do.

Out of the 25 counties with LOSTs, we identified 2 counties that contain jurisdictions at the maximum sales tax rate of 10.25%: Contra Costa County and Los Angeles County, depicted in Figure 11 as having two asterisks. Another three counties, Alameda, San Mateo and Santa Cruz, contain jurisdictions that have sales tax rates of 9.75%, meaning that with one additional half-cent LOST, the jurisdictions will be at their max.

# Policy Recommendations and Future Research

The following recommendations are ways in which transportation funding streams can be better understood and more accessible, creating more stable funding streams through LOSTs.

## **Recommendation 1: Ensure meaningful public engagement through the life of the LOST measure, not limited to the polling process.**

Our research reveals that public officials and LOST backers rely heavily on polling to craft a LOST measure that will succeed at the ballot box. This process provides a form of public input into the overall structure of the LOST measure and its specific funding allocations. However, important decisions about LOST funding, such as allocations for discretionary programs or other specific appropriations, are often made well into the life of the measure. Supplementary funds that become available if a completed project is under budget may also follow similar reallocation approaches. These decisions, and the process by which they are made, are not always well-publicized.

This means that funds could go towards projects that do not reflect the changing needs of residents since measures aim to capture the perceived needs at the moment of passage. Reallocation decisions and amendments to measures, often made by governing boards through a two-thirds supermajority, but fail to engage with the public in the same manner as the polling process. Public engagement should not be limited to rare formal amendment procedures but rather at regular intervals. Amending measures ordinances and practices to provide ample opportunities for stakeholders to express concerns and opinions on how their tax-payer money is one way to allow voices to be heard throughout the life of the measure.

## **Recommendation 2: Encourage more detailed data collection and reporting of actual funds allocated from LOSTs.**

This research explored the *promised* measure funding and expenditures of LOSTs, which are clearly outlined in expenditure plans. Including project breakdowns allows for voters to understand exactly what their taxes are going towards and also as a measure to determine the relative success of a measure. To measure this success, agencies

typically use comprehensive audits at the end of each fiscal year. However, there is no standardized reporting method between counties, leaving the funding streams not as clear as they could be.

Introducing an open source database for each measure to report to, would not only make funding streams more transparent, but also allow counties to view how other counties are administering their measures, and lead to best-practices for LOSTs.

Due to the current state of data collection across counties, this recommendation has the ability to choose the standards on which counties report.

### **Recommendation 3: Publicize the potential for local return funds from LOSTs to support public transit, but don't assume they will.**

Local return funds are a unique source of funding within LOSTs that have the ability to expand their use of funds to support transit in some counties under the categories of congestion management and local road improvements. However, this use of funds is not explicitly stated, and it is unclear whether cities are aware that transit can be considered as an eligible use of funds.

Therefore, we ideally recommend slight amendments to local return guidelines stating transit as an eligible use of funds. Including transit is not a guarantee that all cities that have access to local return will use these funds for transit. If local return guidelines offer incentives for transit funds, perhaps more cities would be inclined to defund roads.

Further, adding increased oversight for local return expenditures at the city level is necessary to determine where funds are being directed. As stated in the Case Study Findings section, local return expenditures are not documented in detail by counties. By examining where local return funds are directed, local jurisdictions, counties, and most importantly, the public, can further understand how this funding stream is used.

### **Areas for Further Research**

In order to fully understand transportation funding in terms of LOSTs and Transit, further research is necessary to determine how far this particular funding stream flows. The next steps for advancing this research includes contacting transit providers directly to capture the true amount that LOSTs fund their budgets, as well as their level of dependence on LOSTs.

Conducting further analysis into TDA reform, specifically determining the feasibility of using LOST revenues to fund farebox requirements, would also benefit transit providers and counties alike.

Another next step is diving into the local return portion of measures. Through this research we found that counties generally do not require local jurisdictions to report a detailed use of funds back or hold them accountable. Contacting the local jurisdictions directly to determine their reliance on local return funds, types of expenditures and interest in funding transit through these funds will illuminate one of the more politically important components of LOSTs.

With Los Angeles and Contra Costa containing jurisdictions at the max tax rate of 10.25%, and Santa Cruz, Alameda, and San Mateo with jurisdictions closely approaching the limit (currently at 9.75%), alternatives to LOSTs should be considered. In the event that counties can no longer administer LOSTs and transit funds are still needed, looking into LOST alternatives, as well as the equity impacts and accordion effects of potential alternatives, would be immensely helpful for jurisdictions to be aware of other funding streams within the larger web of transportation funding.

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# Appendices

# Appendix A:

## List of Interview Questions

### General LOST Questions:

How much of your sales tax revenues go towards:  
transit operations?  
transit capital?

What sort of flexibility exists? For example are there named capital projects, flexible or more detailed funding categories?

How is sales tax funding allocated to various transit providers in your county?  
If there is a formula, what is the formula based on? (e.g., revenue service miles, revenue service hours, boardings, linked-trips, passenger miles traveled, farebox revenue, etc.)  
If it is competitive, what are the evaluation criteria?

How was the level of sales tax funds allocated for transit (and various sub-categories, if applicable) determined?

What percentage of capital and operations for each operator is funded by sales tax revenues? Does this percentage change over years? How much variability is in these percentages?

Are fare subsidies included as an eligible use of funds?

### Local Return Questions:

If you have local return included in your ordinance, do you specify what forms of transportation the funds can or cannot be spent on? If you do specify, how do you specify? Is transit operations one of those specified funding uses?

Do you know how much of Local Return funds go towards transit operations? Do you require the cities within your county to report how those funds are used/do you require cities to obtain your approval before spending funds? Can you share that reporting, and what is the periodicity of that reporting?

Do local return funds qualify as transit funding?

**Data Questions:**

How is this data currently stored?

Do you have a list of transit providers receiving funding from this measure?

Are you interested in/know of how other counties distribute their funds towards transit providers?

# Appendix B:

## County Fact Sheets

# Alameda County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Alameda County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Alameda County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

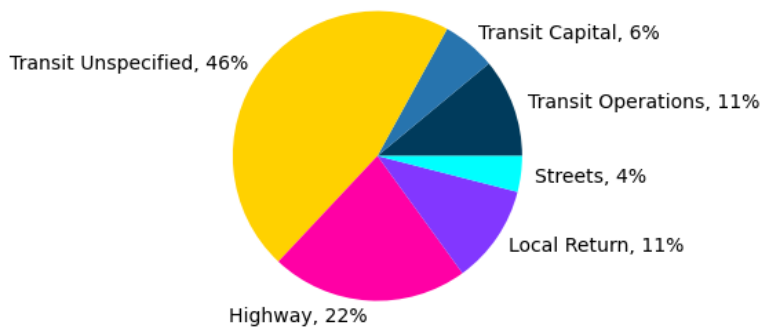
## Transportation LOST Info

The total sales tax rate of all LOSTs in Alameda County is 1 percent. This is higher than the total rate in 88 percent of California counties with active LOSTs. LOSTs in Alameda County dedicate about 53 percent of their revenue to public transit, a larger proportion than 85 percent of counties.

### Active LOST Measures

- Measure B, enacted 2000, 0.5 percent sales tax
- Measure BB, enacted 2014, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



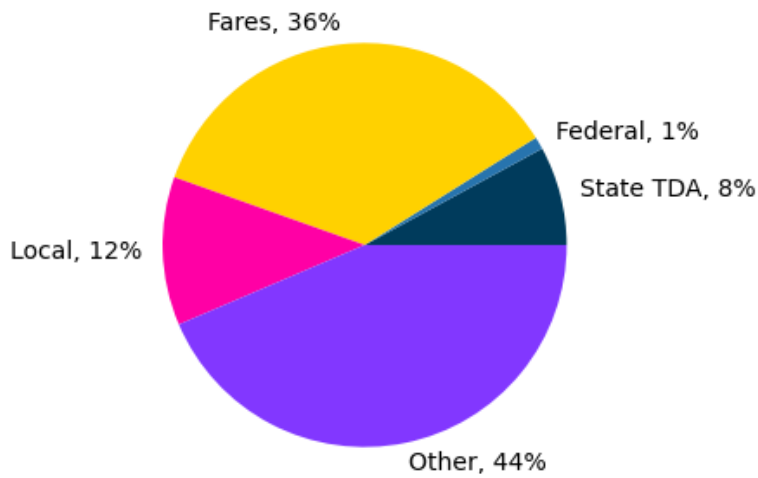
**Source:** LOST Measure text, expenditure plans

**Note:** See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Alameda County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# Contra Costa County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Contra Costa County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Contra Costa County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

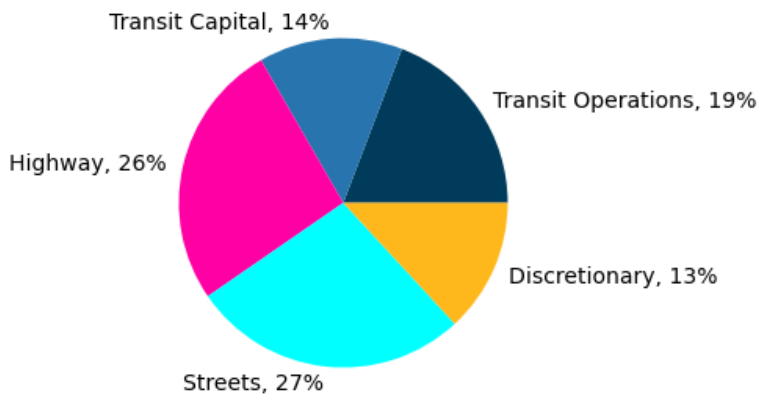
## Transportation LOST Info

The total sales tax rate of all LOSTs in Contra Costa County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Contra Costa County dedicate about 32 percent of their revenue to public transit, a larger proportion than 74 percent of counties.

### Active LOST Measures

- Measure J, enacted 2004, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



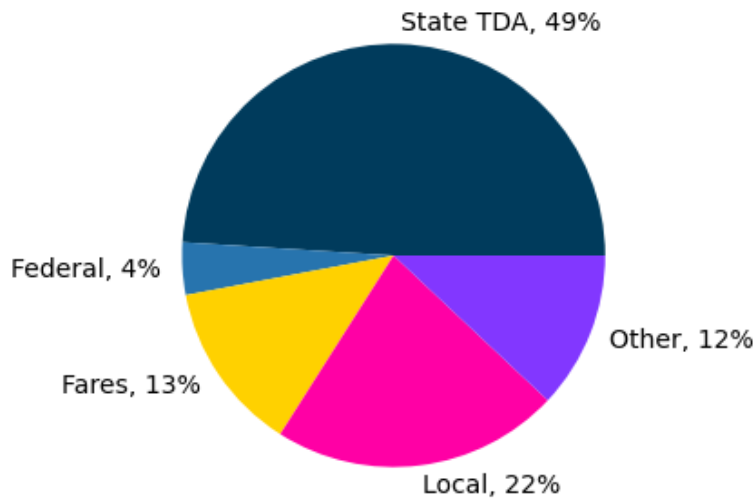
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Contra Costa County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



Source: California State Controller's Office

Note: See methodology section of report for more details



# Fresno County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Fresno County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Fresno County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

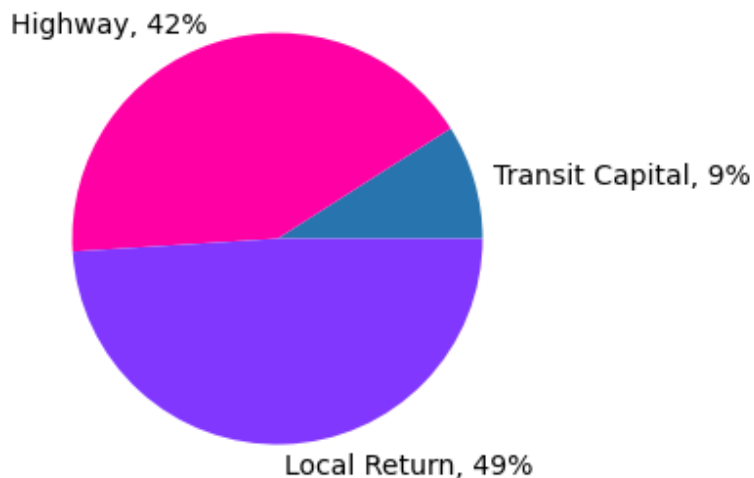
## Transportation LOST Info

The total sales tax rate of all LOSTs in Fresno County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Fresno County dedicate about 32 percent of their revenue to public transit, a larger proportion than 70 percent of counties.

### Active LOST Measures

- Measure C Extension, enacted 2007, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



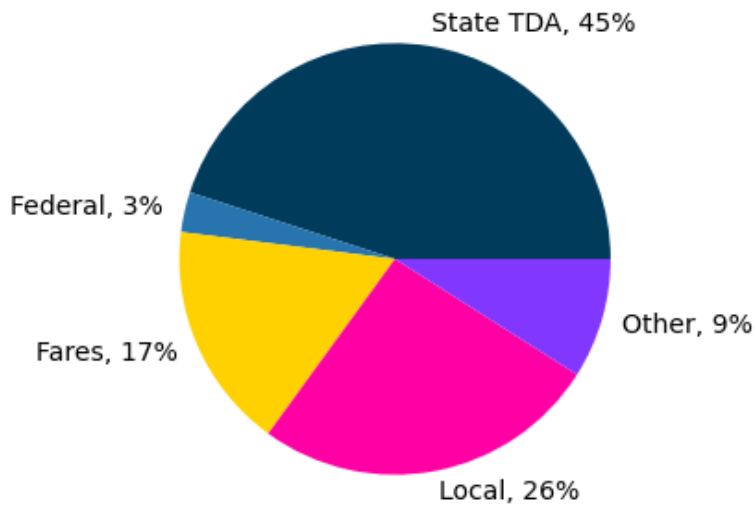
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Fresno County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# Imperial County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Imperial County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Imperial County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

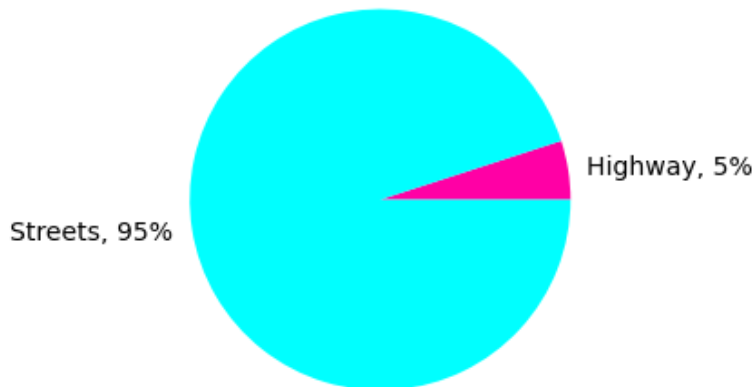
## Transportation LOST Info

The total sales tax rate of all LOSTs in Imperial County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Imperial County dedicate about 2 percent of their revenue to public transit, a larger proportion than 12 percent of counties.

### Active LOST Measures

- Measure D, enacted 2008, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



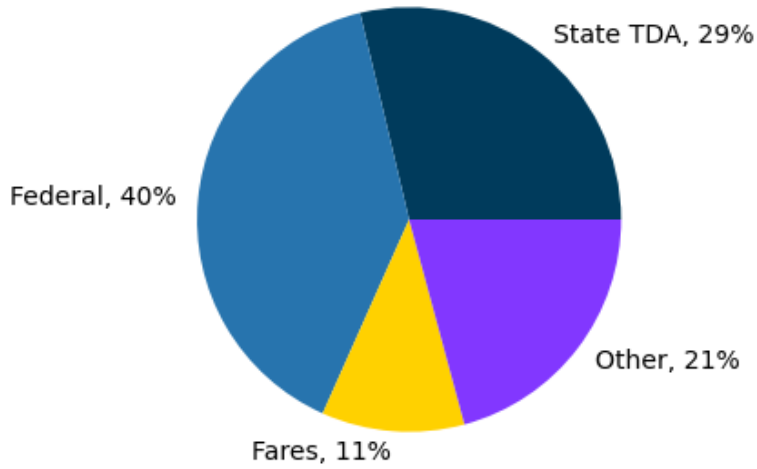
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Imperial County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



Source: California State Controller's Office

Note: See methodology section of report for more details

# Los Angeles County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Los Angeles County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Los Angeles County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

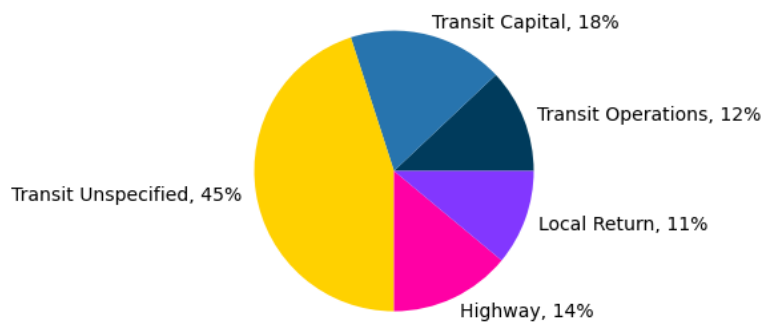
## Transportation LOST Info

The total sales tax rate of all LOSTs in Los Angeles County is 2 percent. This is higher than the total rate in 96 percent of California counties with active LOSTs. LOSTs in Los Angeles County dedicate about 71 percent of their revenue to public transit, a larger proportion than 92 percent of counties.

### Active LOST Measures

- Proposition A, enacted 1980, 0.5 percent sales tax
- Proposition C, enacted 1990, 0.5 percent sales tax
- Measure R, enacted 2008, 0.5 percent sales tax
- Measure M, enacted 2016, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



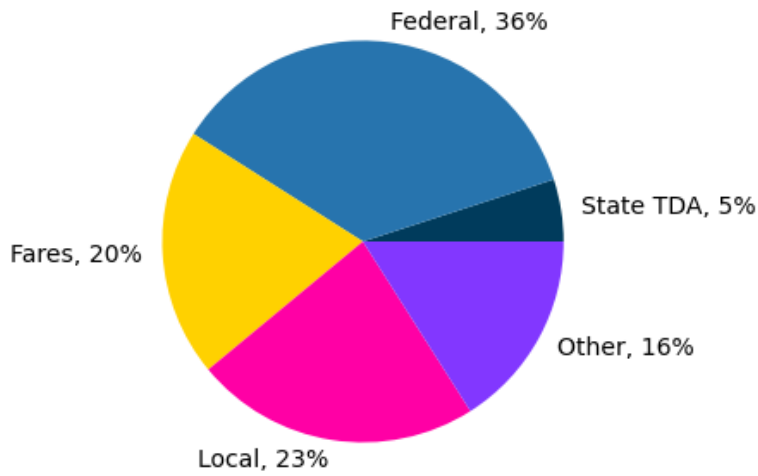
**Source:** LOST Measure text, expenditure plans

**Note:** See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Los Angeles County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# Madera County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Madera County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Madera County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

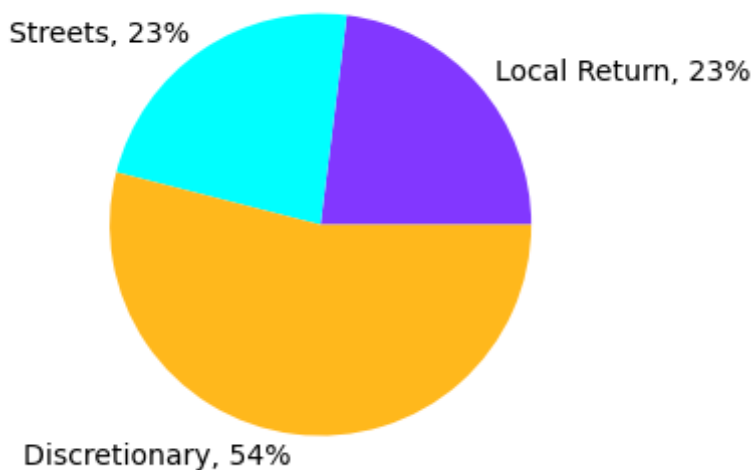
## Transportation LOST Info

The total sales tax rate of all LOSTs in Madera County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Madera County dedicate about 2 percent of their revenue to public transit, a larger proportion than 12 percent of counties.

### Active LOST Measures

- Measure T, enacted 2006, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



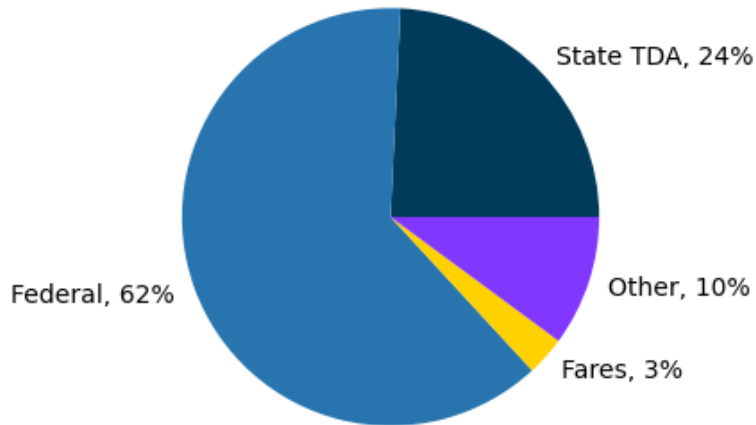
**Source:** LOST Measure text, expenditure plans

**Note:** See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Madera County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details



# Marin County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Marin County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Marin County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

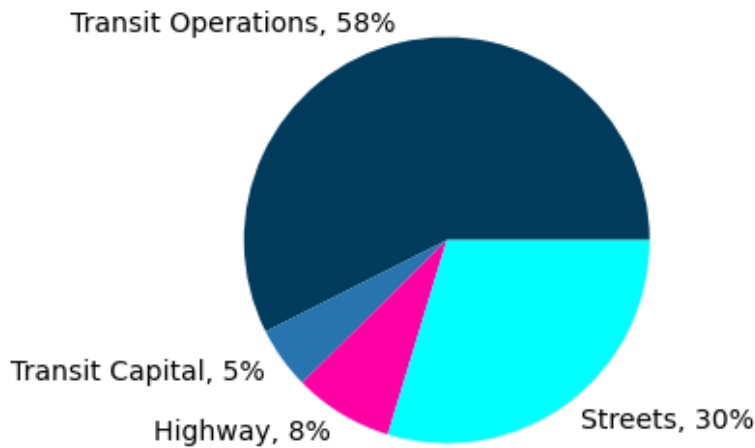
## Transportation LOST Info

The total sales tax rate of all LOSTs in Marin County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Marin County dedicate about 55 percent of their revenue to public transit, a larger proportion than 88 percent of counties.

### Active LOST Measures

- Measure AA, enacted 2018, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



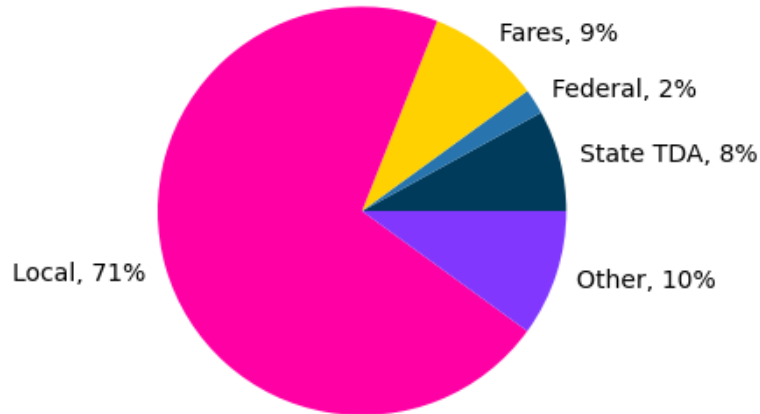
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Marin County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



Source: California State Controller's Office

Note: See methodology section of report for more details

# Merced County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Merced County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Merced County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

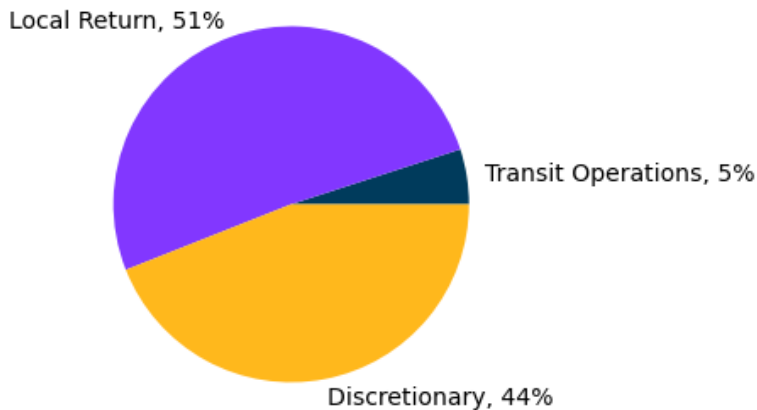
## Transportation LOST Info

The total sales tax rate of all LOSTs in Merced County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Merced County dedicate about 5 percent of their revenue to public transit, a larger proportion than 18 percent of counties.

### Active LOST Measures

- Measure V, enacted 2016, 0.5 percent sales tax

**FIGURE 1**  
**Approximate LOST Funding Distribution**



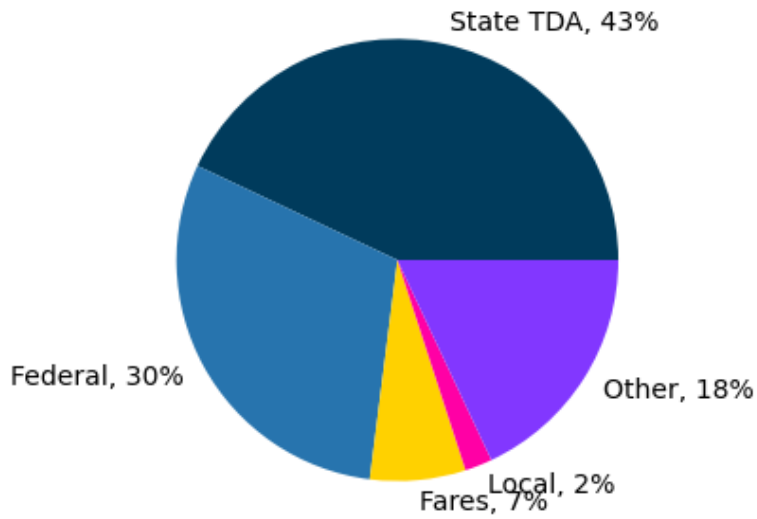
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Merced County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# Monterey County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Monterey County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Monterey County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

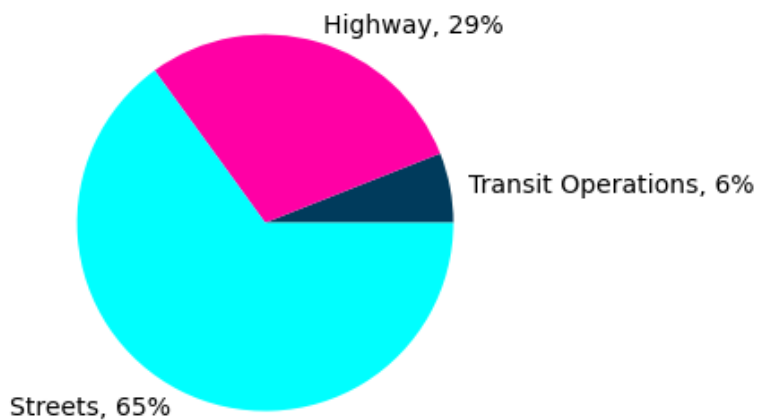
## Transportation LOST Info

The total sales tax rate of all LOSTs in Monterey County is 0.375 percent. This is higher than the total rate in 14 percent of California counties with active LOSTs. LOSTs in Monterey County dedicate about 6 percent of their revenue to public transit, a larger proportion than 27 percent of counties.

### Active LOST Measures

- Measure X, enacted 2016, 0.375 percent sales tax

FIGURE 1  
Approximate LOST Funding Distribution



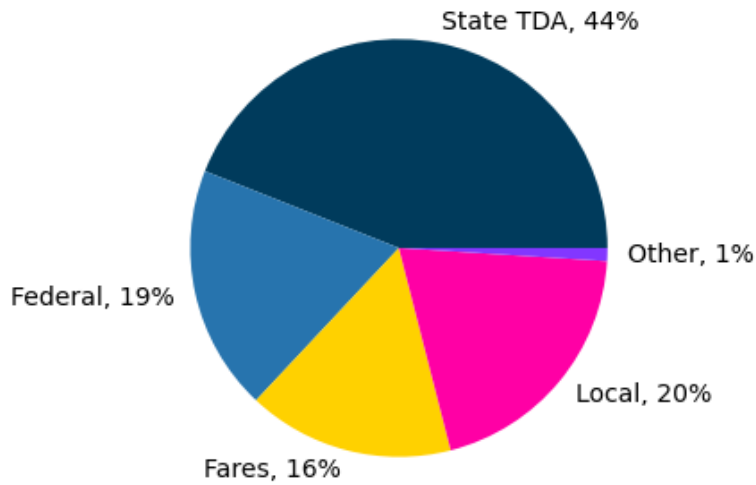
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Monterey County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# Napa County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Napa County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Napa County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

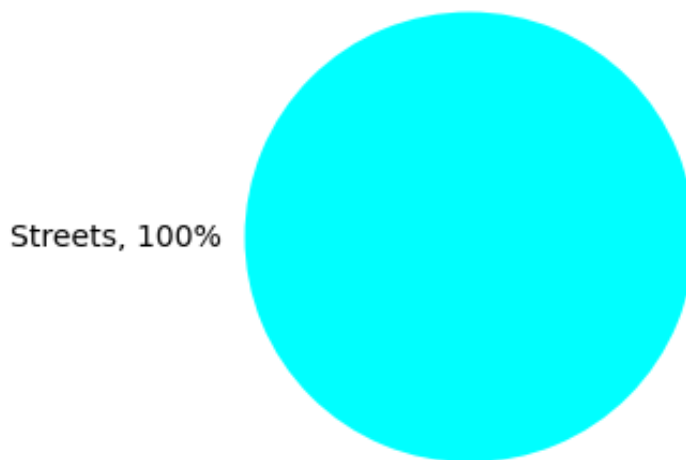
## Transportation LOST Info

The total sales tax rate of all LOSTs in Napa County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Napa County dedicate about 0 percent of their revenue to public transit, a larger proportion than 5 percent of counties.

### Active LOST Measures

- Measure T, enacted 2018, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



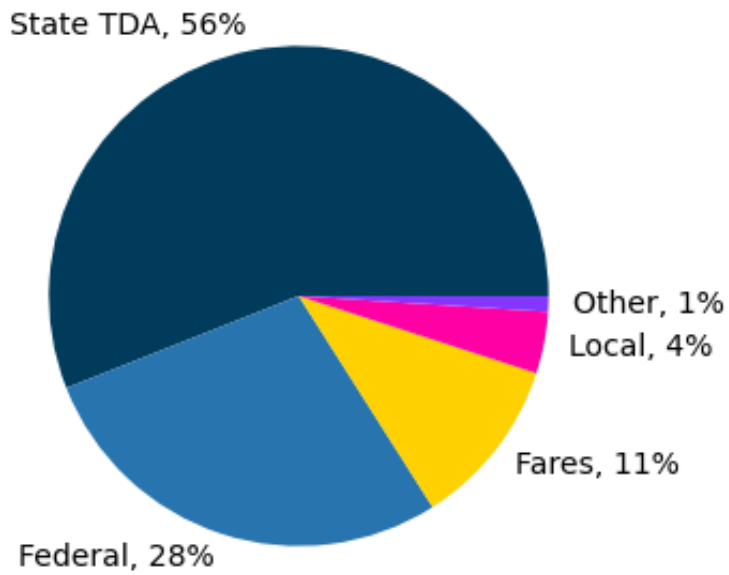
**Source:** LOST Measure text, expenditure plans

**Note:** See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Napa County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details



# Orange County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Orange County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Orange County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

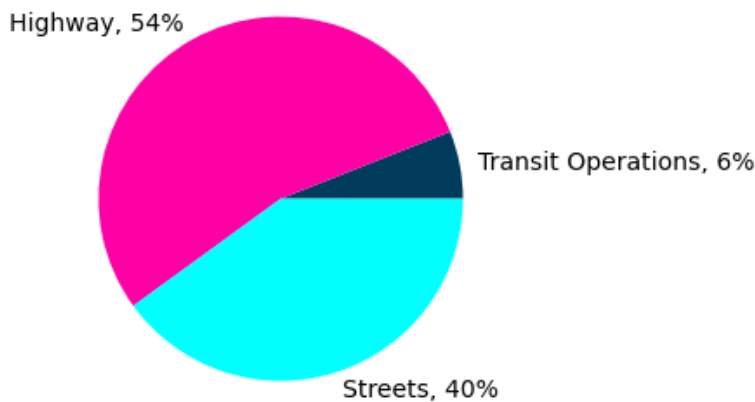
## Transportation LOST Info

The total sales tax rate of all LOSTs in Orange County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Orange County dedicate about 20 percent of their revenue to public transit, a larger proportion than 55 percent of counties.

### Active LOST Measures

- Measure M2, enacted 2006, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



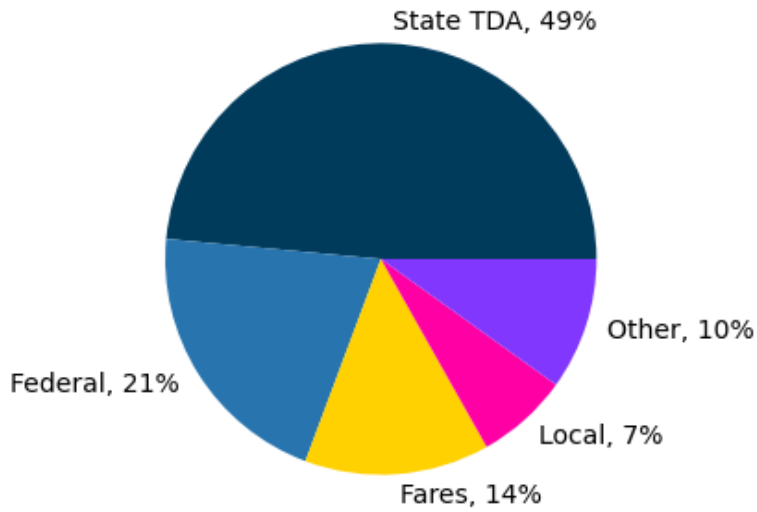
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Orange County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



Source: California State Controller's Office

Note: See methodology section of report for more details

# Riverside County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Riverside County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Riverside County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

## Transportation LOST Info

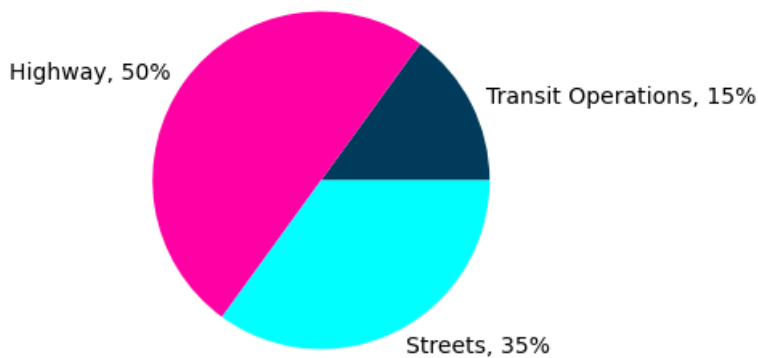
The total sales tax rate of all LOSTs in Riverside County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Riverside County dedicate about 15 percent of their revenue to public transit, a larger proportion than 37 percent of counties.

### Active LOST Measures

- Measure A2, enacted 2002, 0.5 percent sales tax

FIGURE 1

### Approximate LOST Funding Distribution



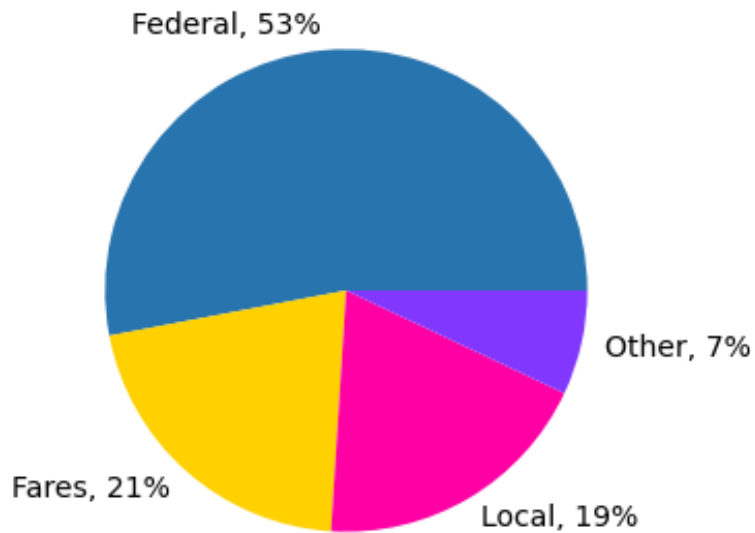
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Riverside County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



Source: California State Controller's Office

Note: See methodology section of report for more details

# Sacramento County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Sacramento County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Sacramento County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

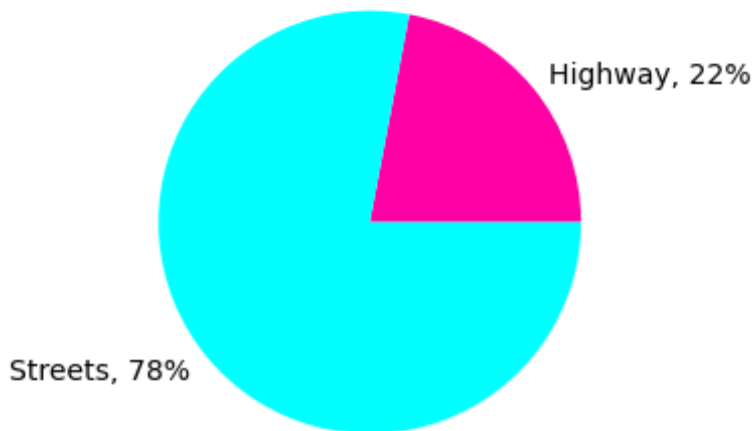
## Transportation LOST Info

The total sales tax rate of all LOSTs in Sacramento County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Sacramento County dedicate about 42 percent of their revenue to public transit, a larger proportion than 81 percent of counties.

### Active LOST Measures

- Measure A2, enacted 2004, 0.5 percent sales tax

FIGURE 1  
Approximate LOST Funding Distribution



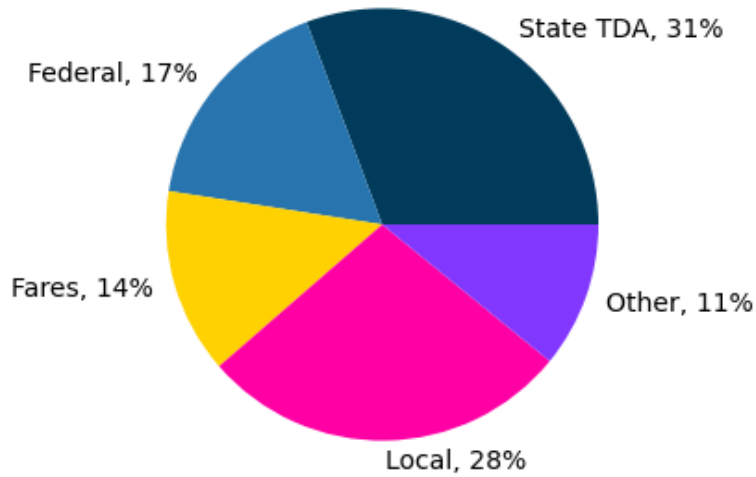
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Sacramento County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



Source: California State Controller's Office

Note: See methodology section of report for more details

# San Benito County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in San Benito County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in San Benito County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

## Transportation LOST Info

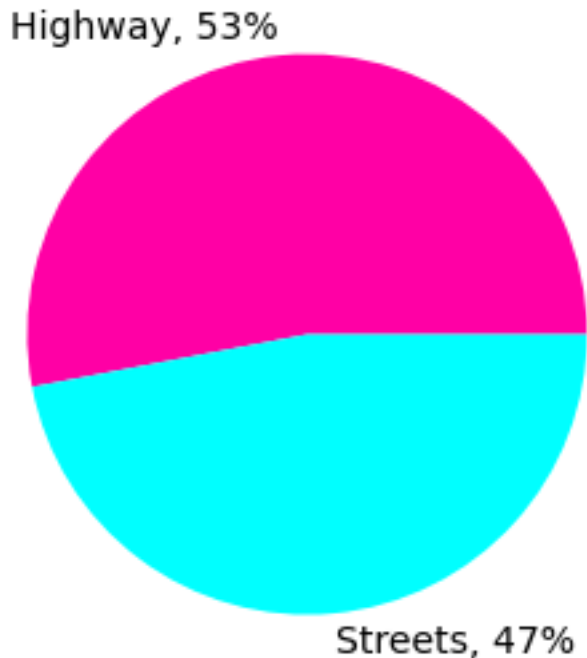
The total sales tax rate of all LOSTs in San Benito County is 1 percent. This is higher than the total rate in 88 percent of California counties with active LOSTs. LOSTs in San Benito County dedicate about 5 percent of their revenue to public transit, a larger proportion than 22 percent of counties.

### Active LOST Measures

- Measure G, enacted 2018, 1.0 percent sales tax

FIGURE 1

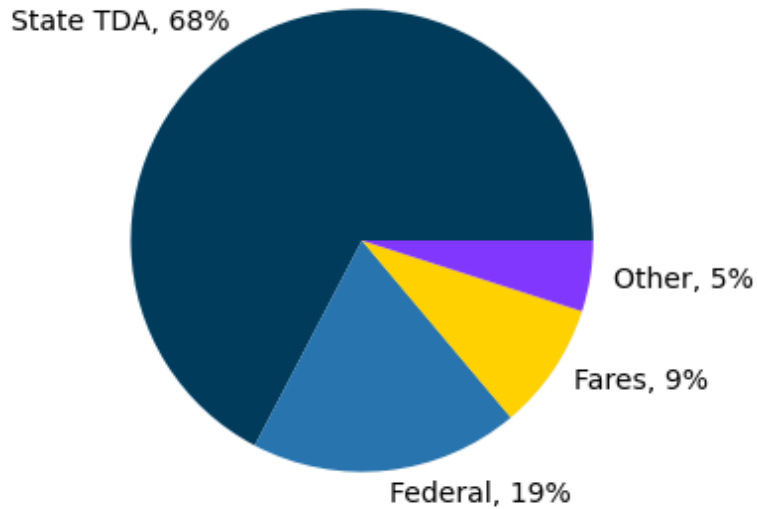
Approximate LOST Funding Distribution



## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within San Benito County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details



# San Bernardino County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in San Bernardino County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in San Bernardino County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

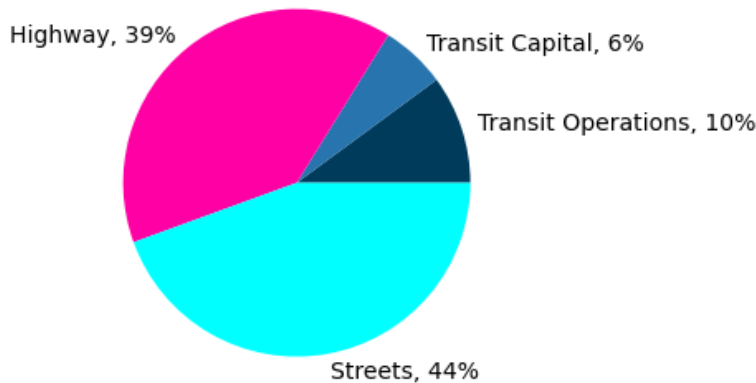
## Transportation LOST Info

The total sales tax rate of all LOSTs in San Bernardino County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in San Bernardino County dedicate about 16 percent of their revenue to public transit, a larger proportion than 44 percent of counties.

### Active LOST Measures

- Measure I2, enacted 2004, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution

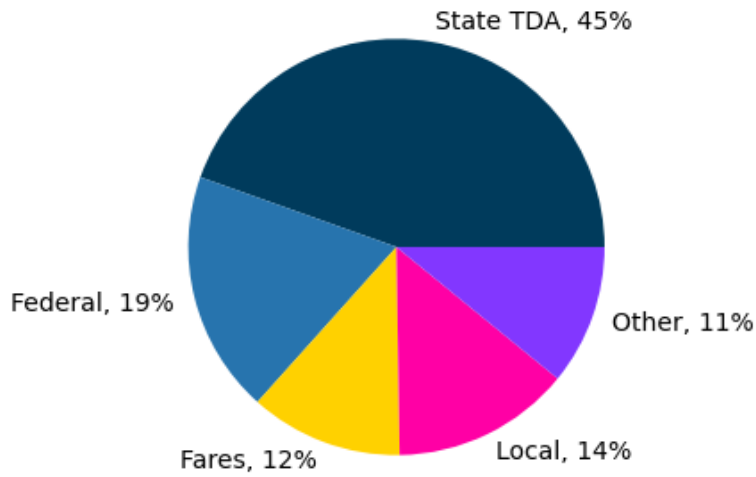


Source: LOST Measure text, expenditure plans  
 Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within San Bernardino County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# San Diego County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in San Diego County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in San Diego County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

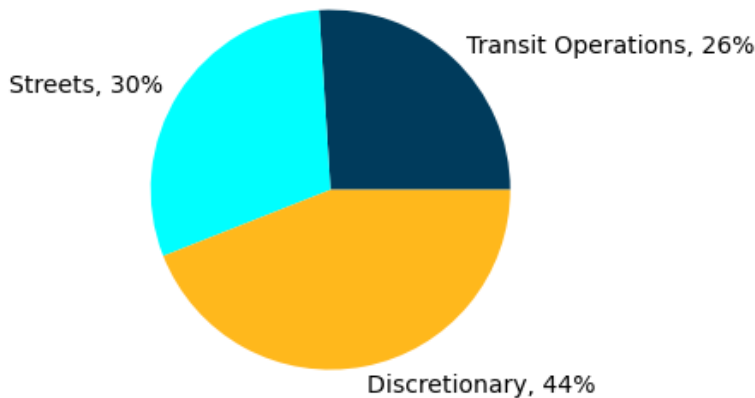
## Transportation LOST Info

The total sales tax rate of all LOSTs in San Diego County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in San Diego County dedicate about 24 percent of their revenue to public transit, a larger proportion than 59 percent of counties.

### Active LOST Measures

- TransNet2, enacted 2004, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



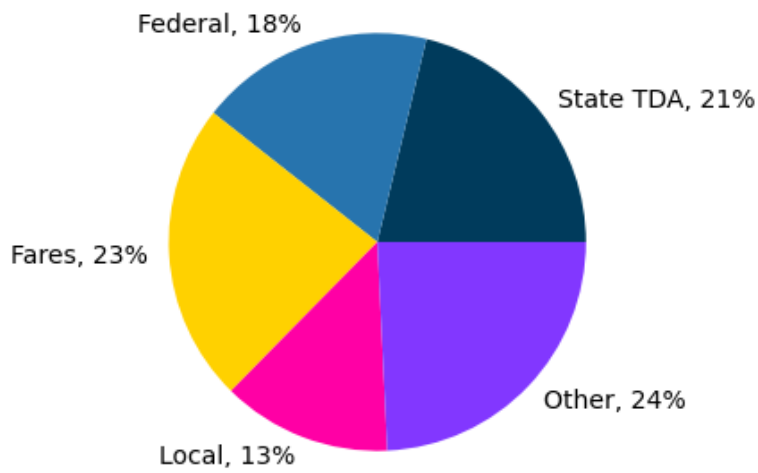
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within San Diego County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# San Francisco County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in San Francisco County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in San Francisco County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

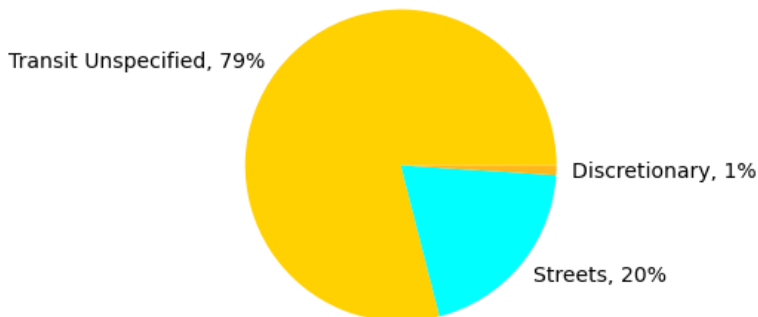
## Transportation LOST Info

The total sales tax rate of all LOSTs in San Francisco County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in San Francisco County dedicate about 74 percent of their revenue to public transit, a larger proportion than 96 percent of counties.

### Active LOST Measures

- Proposition K, enacted 2004, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



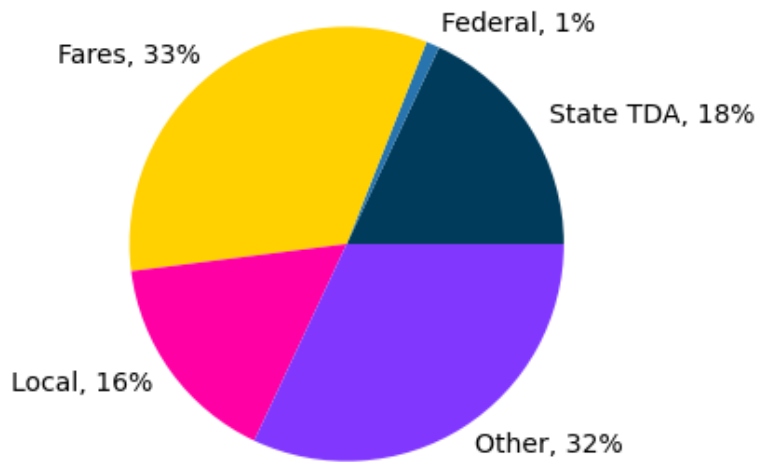
**Source:** LOST Measure text, expenditure plans

**Note:** See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within San Francisco County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



Source: California State Controller's Office

Note: See methodology section of report for more details

# San Joaquin County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in San Joaquin County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in San Joaquin County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

## Transportation LOST Info

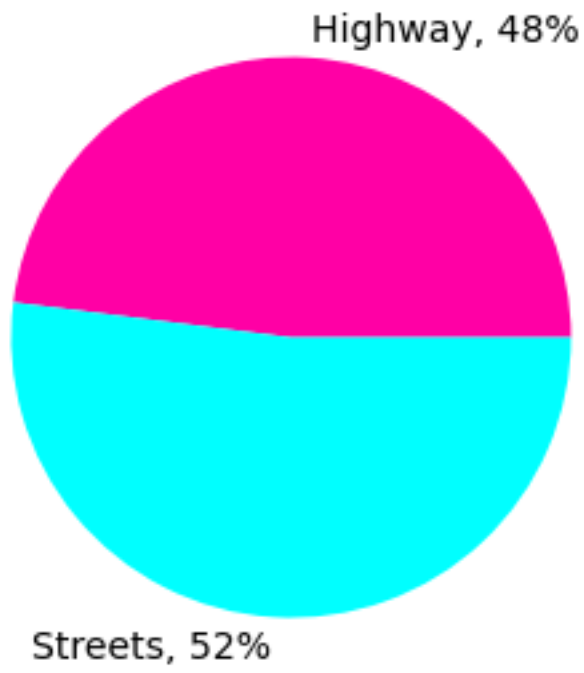
The total sales tax rate of all LOSTs in San Joaquin County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in San Joaquin County dedicate about 27 percent of their revenue to public transit, a larger proportion than 62 percent of counties.

### Active LOST Measures

- Measure K, enacted 2006, 0.5 percent sales tax

### FIGURE 1

#### Approximate LOST Funding Distribution



**Source:** LOST Measure text, expenditure plans

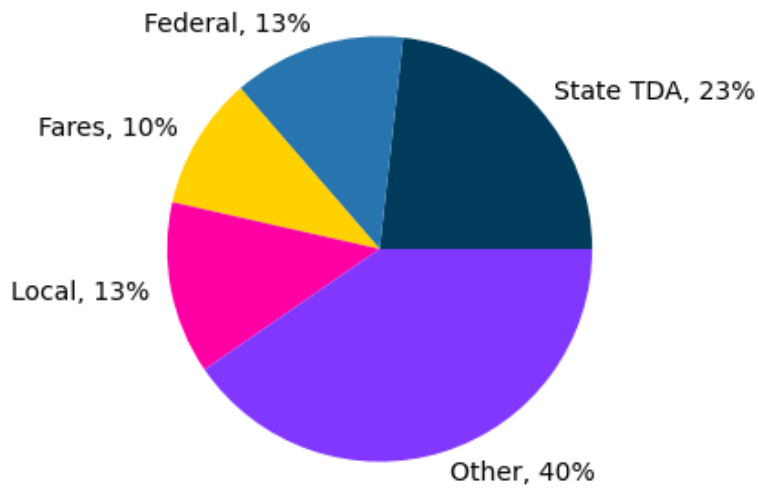
**Note:** See methodology section of report for more details



## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within San Joaquin County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# San Mateo County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in San Mateo County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in San Mateo County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

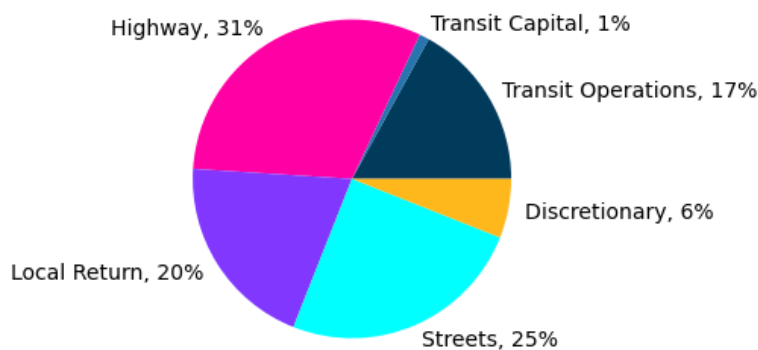
## Transportation LOST Info

The total sales tax rate of all LOSTs in San Mateo County is 1 percent. This is higher than the total rate in 88 percent of California counties with active LOSTs. LOSTs in San Mateo County dedicate about 40 percent of their revenue to public transit, a larger proportion than 77 percent of counties.

### Active LOST Measures

- Measure A2, enacted 2004, 0.5 percent sales tax
- Measure W, enacted 2018, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



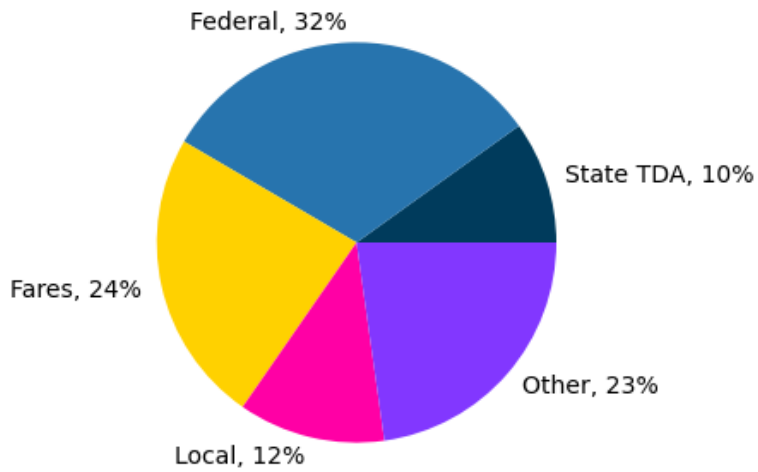
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within San Mateo County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



Source: California State Controller's Office

Note: See methodology section of report for more details

# Santa Barbara County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Santa Barbara County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Santa Barbara County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

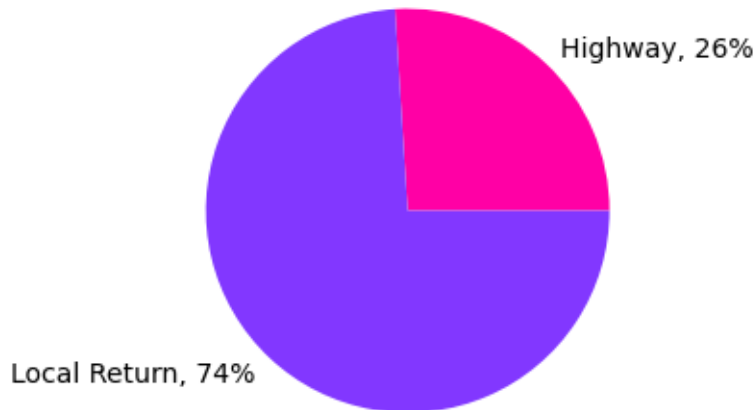
## Transportation LOST Info

The total sales tax rate of all LOSTs in Santa Barbara County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Santa Barbara County dedicate about 16 percent of their revenue to public transit, a larger proportion than 48 percent of counties.

### Active LOST Measures

- Measure A, enacted 2008, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



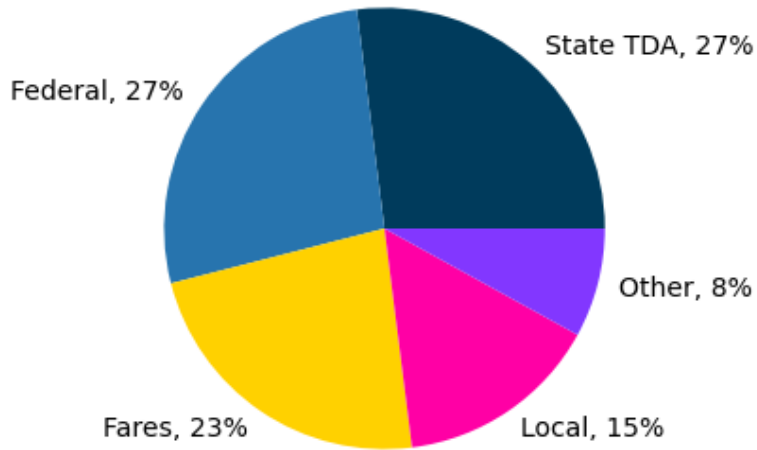
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Santa Barbara County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# Santa Clara County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Santa Clara County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Santa Clara County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

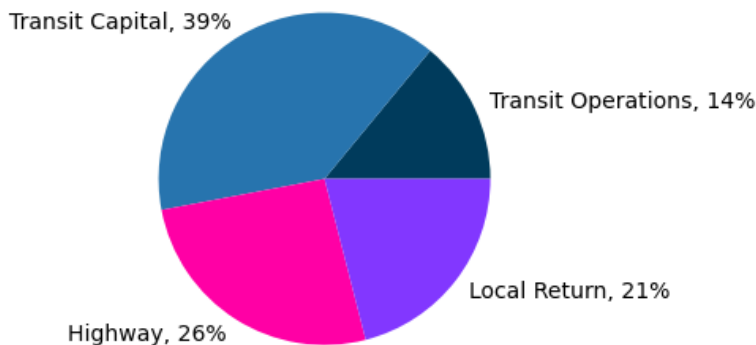
## Transportation LOST Info

The total sales tax rate of all LOSTs in Santa Clara County is 13.5 percent. This is higher than the total rate in 100 percent of California counties with active LOSTs. LOSTs in Santa Clara County dedicate about 15 percent of their revenue to public transit, a larger proportion than 40 percent of counties.

### Active LOST Measures

- Measure A, enacted 2000, 0.5 percent sales tax
- Measure B, enacted 2016, 12.5 percent sales tax
- Measure B, enacted 2016, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



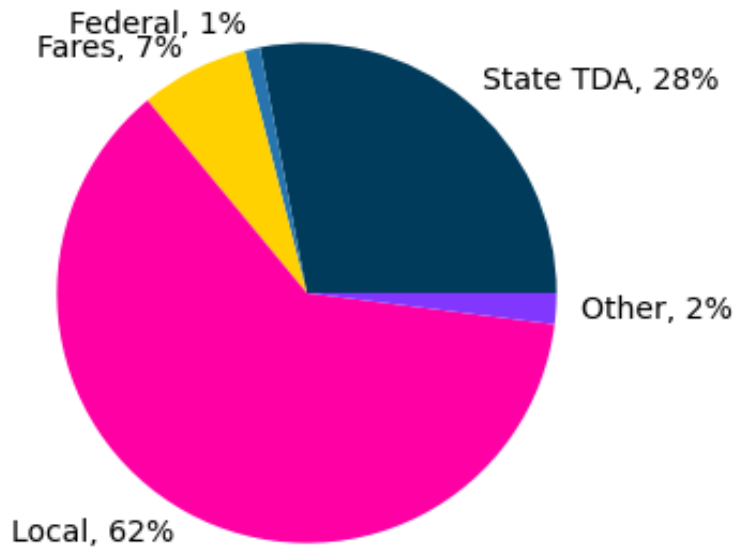
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Santa Clara County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# Santa Cruz County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Santa Cruz County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Santa Cruz County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

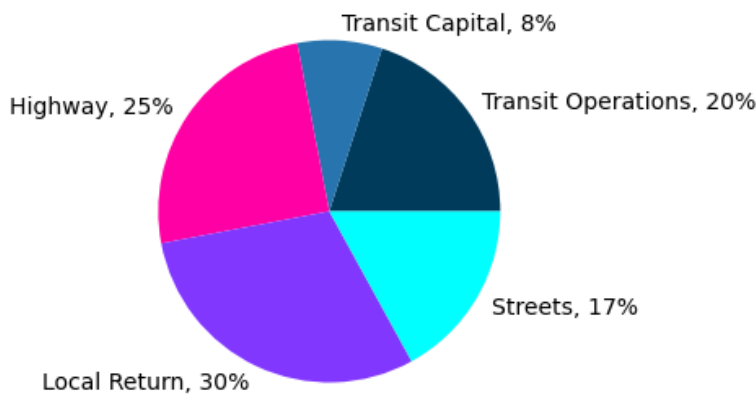
## Transportation LOST Info

The total sales tax rate of all LOSTs in Santa Cruz County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Santa Cruz County dedicate about 28 percent of their revenue to public transit, a larger proportion than 66 percent of counties.

### Active LOST Measures

- Measure D, enacted 2016, 0.5 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



Source: LOST Measure text, expenditure plans

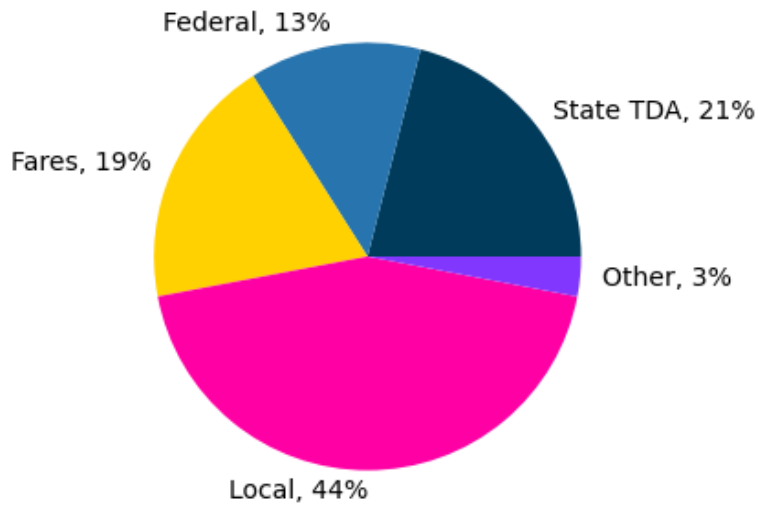
Note: See methodology section of report for more details



## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Santa Cruz County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# Sonoma County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Sonoma County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Sonoma County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

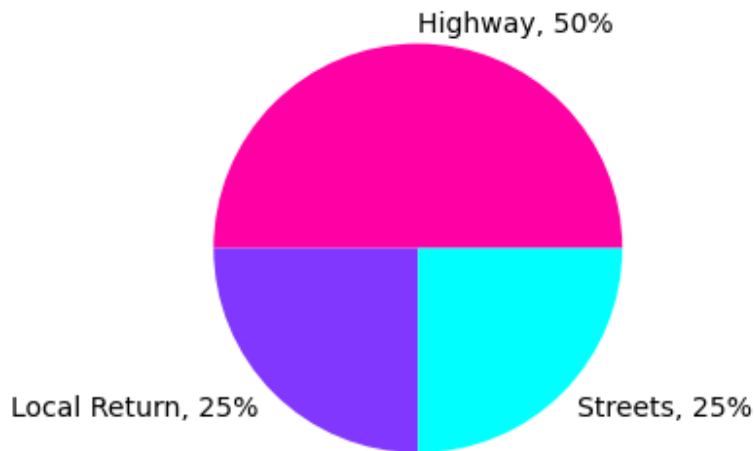
## Transportation LOST Info

The total sales tax rate of all LOSTs in Sonoma County is 0.25 percent. This is higher than the total rate in 9 percent of California counties with active LOSTs. LOSTs in Sonoma County dedicate about 19 percent of their revenue to public transit, a larger proportion than 51 percent of counties.

### Active LOST Measures

- Measure M, enacted 2004, 0.25 percent sales tax

**FIGURE 1**  
Approximate LOST Funding Distribution



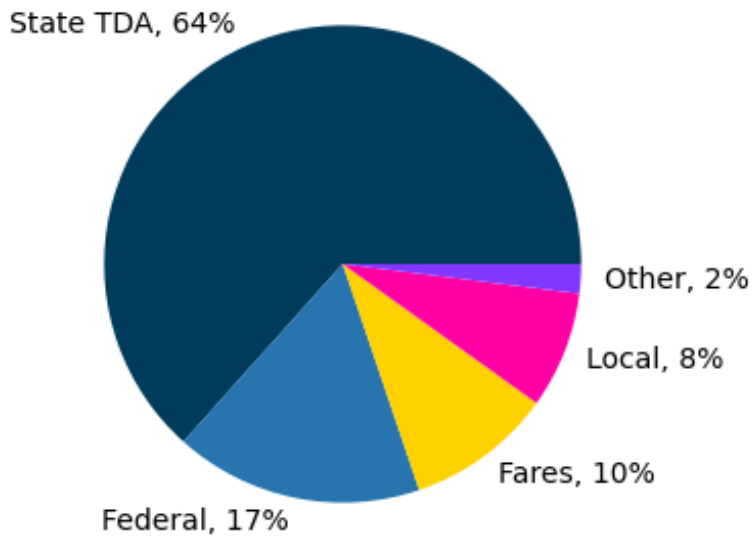
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Sonoma County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# Stanislaus County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Stanislaus County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Stanislaus County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

## Transportation LOST Info

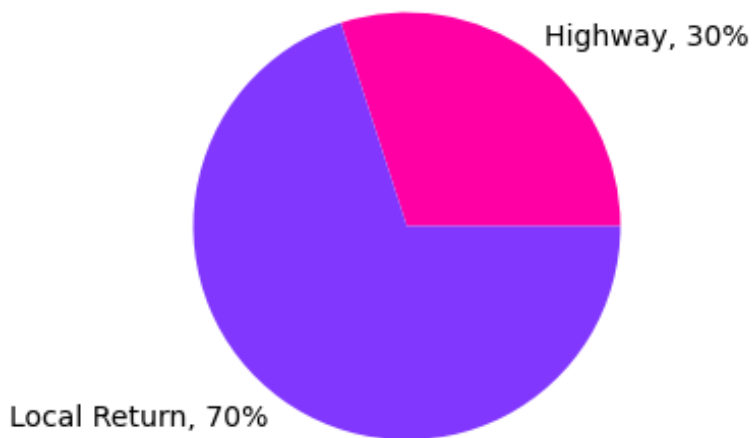
The total sales tax rate of all LOSTs in Stanislaus County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Stanislaus County dedicate about 7 percent of their revenue to public transit, a larger proportion than 33 percent of counties.

### Active LOST Measures

- Measure L, enacted 2016, 0.5 percent sales tax

FIGURE 1

Approximate LOST Funding Distribution



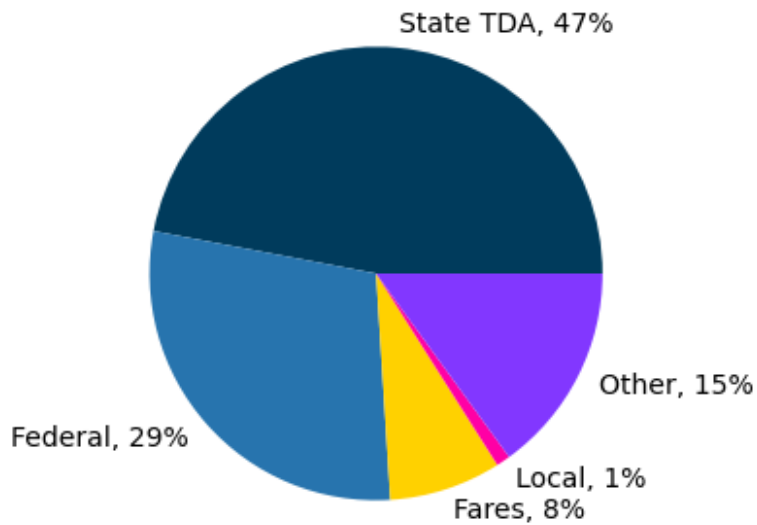
Source: LOST Measure text, expenditure plans

Note: See methodology section of report for more details

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Stanislaus County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details

# Tulare County Transportation Local Option Sales Tax Snapshot

Estimated LOST Funding Distribution and Overall Transit Funding Sources in Tulare County

*Natalie Amberg, Eric Dasmalchi*

This fact sheet gives a brief overview of LOST funding in Tulare County and how it compares to other California counties with active LOSTs. It also includes some facts about transit funding in the county overall.

## Transportation LOST Info

The total sales tax rate of all LOSTs in Tulare County is 0.5 percent. This is higher than the total rate in 50 percent of California counties with active LOSTs. LOSTs in Tulare County dedicate about 6 percent of their revenue to public transit, a larger proportion than 27 percent of counties.

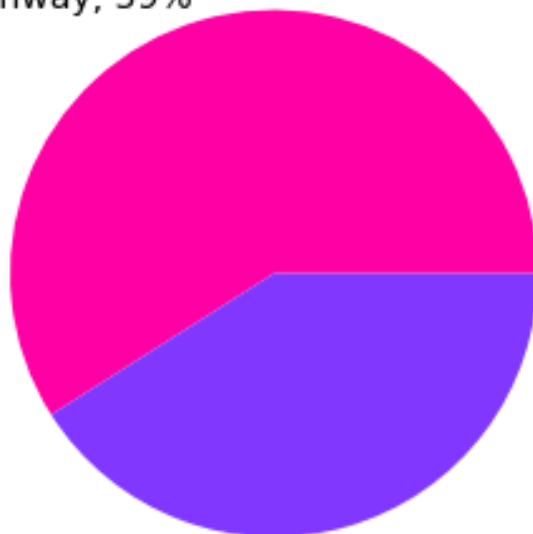
### Active LOST Measures

- Measure R, enacted 2006, 0.5 percent sales tax

FIGURE 1

Approximate LOST Funding Distribution

Highway, 59%



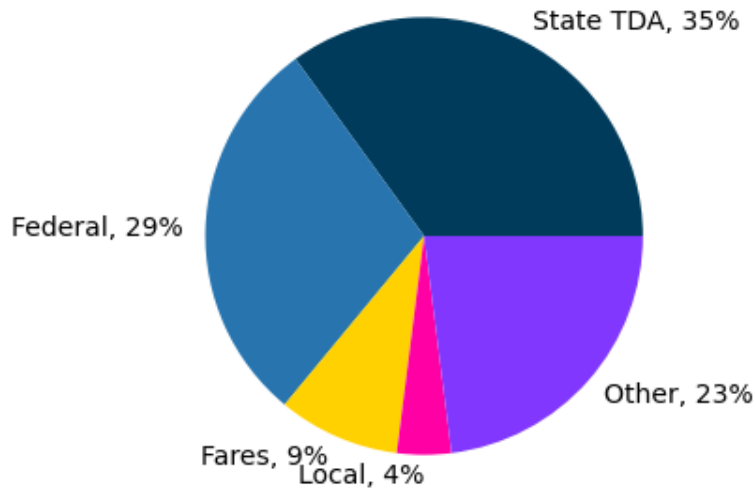
Local Return, 41%

Source: LOST Measure text, expenditure plans

## Transit Funding Info

This figure gives a broad overview of operating funding sources for all transit operators within Tulare County, based on data from the California State Controller's Office. Funding received from LOSTs generally falls in the "Local" category.

**FIGURE 2**  
**Countywide Transit Funding Sources (2019)**



**Source:** California State Controller's Office

**Note:** See methodology section of report for more details