COUNTY OF SONOMA

575 ADMINISTRATION
DRIVE, ROOM 102A
SANTA ROSA, CA 95403

SUMMARY REPORT

Agenda Date: 8/18/2026

To: Board of Supervisors
Department or Agency Name(s): Board of Supervisors
Staff Name and Phone Number: Supervisor David Rabbitt, 707-565-2241
Vote Requirement: Majority
Supervisorial District(s): Second

Title:
Disbursement of Fiscal Year 26-27 Second District Community Investment Fund District Priorities Grant Awards

Recommended Action:

A) Approve Community Investment Fund grant awards and authorize the County Executive, or designee, to execute an agreement with the following entities: Common Ground Society, $5,800; The LIME Foundation, $1,500; and Sonoma Family Meal, $5,000.
B) Authorize the County Executive, or designee, to amend these agreements to lengthen the time schedules and make minor modifications to the allowed uses that do not increase the amount awarded under the agreements.
C) Make a finding that the proposed expenditures are necessary to meet the social needs of the population of the County pursuant to Government Code Section 26227. (Second District)

Executive Summary:
The Board established the District Priorities category to fund local events and programs that will support businesses, culture, and organizations that provide a benefit to the community, or to award funding to County Departments to fulfill Supervisorial District priorities. Organizations may make requests throughout the year to one or more Supervisorial Districts.

The Second District has reviewed application and recommends the following grant awards:

1.) Common Ground Society the Momentum Refresh fully accessible ADA restroom trailer at the Sonoma County Fair, grant award of $5,800.
2.) The LIME Foundation for expenses related to the annual fundraiser event September 10, 2026; grant award of $1,500.
3.) Sonoma Family Meal for expenses related to the annual fundraising event October 24, 2026; grant award of $5,000.

Activities performed utilizing Community Investment Program funds provide public benefits that serve important community needs under Government Code Section 26227.

Discussion:
Transient Occupancy Tax Funding
The Sonoma County Transient Occupancy Tax (TOT or Hotel Bed Tax) was established in 1965 and is authorized

under State Revenue and Taxation Code Section 7280. TOT, a general tax, is currently levied at a rate of 12%, a rate established in 2016 by the voter-approved Measure L. TOT revenue is allocated 25% to the General Fund; 50% to the Community Investment Fund; and 25% to the Measure L Fund.

Community Investment Fund Program and Policy

The Community Investment Fund Program, established in 1986 as the Advertising and Promotions Program, allocates a portion of the Transient Occupancy Tax to encourage economic development, community engagement, and culture in the County through a variety of grant award and funding avenues. The program provides grants to community-based organizations for a wide range of activities including economic development, community and countywide events, and advertising and promoting the county as a visitor destination with the goal of advancing economic growth through tourism. Additionally, the program provides grants to address impacts on safety due to tourism and to enhance community services throughout the county. The program provides funding to the Regional Parks Department, the Economic Development Collaborative, and additional county activities. Community Investment Funds are allocated per the Community Investment Fund Policy (Policy) (https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/county-administrators-office/community-investment-fund-program/community-investment-program-policy).

District Priorities Category

The District Priorities funding category provides funds to events, organizations, and Supervisorial District priorities. Funding may be distributed through grants or assigned to County departments. The funds available in this category include $100,000 for each supervisorial district ($500,000 total) from the Community Investment Fund and 10% of Measure L revenue to be allocated to each supervisorial district proportionate to the amount of Transient Occupancy Tax collected within the district in the previous fiscal year. Unused funds will be accounted for and available for use in future years. Organizations may make their requests directly to each Supervisorial District.

Funds in this category may be used for activities such as safety improvements, environmental impact mitigation, public safety, and other tourism mitigation activities, such as parking enforcement. Funds may be used for projects that benefit the community, or to support organizations that coordinate community improvements, such as the Municipal Advisory Councils. The Board may award funding to County Departments or to Supervisorial Districts to complete priority projects. Funding may be used to cover salary and benefit costs associated with changed or additional staff, and other costs associated with added staffing such as office space.

Funds will be distributed upon approval of these award(s) by the Board of Supervisors and execution of the Community Investment Fund grant agreement by the entity. The agreement(s) will be executed by the County Executive, or designee. The agreements require the County seal on promotional materials produced using the grant award.

Because a project may require modification as the work/project may not be completed within the fiscal year, an extension of time or modification of allowed uses for the organization to complete the project may be necessary. Therefore, it is recommended that the County Executive, or designee, be authorized to amend the contracts to lengthen the time schedules and make minor modifications to the allowed uses that do not increase the amount awarded under the agreement.

Pursuant to Government Code Section 26227, the Board of Supervisors may fund programs deemed by the Board to be necessary to meet the social needs of the population of the county, including but not limited to, the areas of health, law enforcement, public safety, rehabilitation, welfare, education, and legal services. Staff is recommending that the Board find that the activities performed utilizing Community Investment Program Funds provide public benefits that serve important community needs under Government Code Section 26227.

Strategic Plan:
N/A
Racial Equity:

Was this item identified as an opportunity to apply the Racial Equity Toolkit?
No

Prior Board Actions:
None for FY 26-27

FISCAL SUMMARY

Expenditures	FY26-27 Adopted	FY27-28 Projected	FY28-29 Projected
Budgeted Expenses	$12,300		
Additional Appropriation Requested			
Total Expenditures	**$12,300**		
Funding Sources			
General Fund/WA GF			
State/Federal			
Fees/Other	$12,300		
Use of Fund Balance			
General Fund Contingencies			
Total Sources	**$12,300**		

Narrative Explanation of Fiscal Impacts:
Community Investment District Priorities Funds are included in the FY 26-27 budget.

Narrative Explanation of Staffing Impacts (If Required):
N/A

Attachments:
Sample District Priorities Grant Agreement

Related Items "On File" with the Clerk of the Board:
None