Legislation Text

File #: 2026-0616, **Version:** 1

To: Sonoma County Board of Supervisors
Department or Agency Name(s): Regional Parks
Staff Name and Phone Number: Bert Whitaker, 707-565-2041
Vote Requirement: 4/5th
Supervisorial District(s): Countywide

Title:
Park Sales Tax Measure Renewal

Recommended Action:

A) Adopt the "Sonoma County Parks Improvement, Water Quality, and Fire Safety Measure Transactions and Use Tax Ordinance," extending a one-eighth cent special transactions and use tax in Sonoma County for Regional Parks and City parks until ended by voters pursuant to the authority granted by Revenue and Taxation Code Section 7285.5. (Second Reading - Ready for Adoption)
B) Adopt a Resolution calling a special election to submit to the voters of Sonoma County a proposed one-eighth cent sales tax measure entitled the "Sonoma County Parks Improvement, Water Quality, and Fire Safety Measure Transactions and Use Tax Ordinance," and ordering that the special election be consolidated with the statewide general election to be conducted November 3, 2026.

Executive Summary:
Since the first Sonoma County Regional Park opened in 1967, the parks system has grown into a countywide network of 60 parks and open spaces, spanning more than 18,000 acres including over 250 miles of trails. That growth and the ability to care for these places is made possible, in part, by the local support of the Measure M -Parks for All sales tax, which 72.6% of Sonoma County voters approved in 2018.

This tax is the first dedicated funding source for both regional and city parks. The revenue has helped keep parks clean and safe, protected natural lands and waterways, expanded trails, renovated aging recreation facilities and increased the pace and scale of vegetation management to decrease wildfire risks. The tax currently provides approximately $15.5 million annually, with two-thirds going to Sonoma County Regional Parks and one-third being distributed to the county's cities based on population.

Approved as a 10-year measure, this funding source is set to expire in early 2029 unless voters choose to extend it. If the measure expires without renewal, Regional Parks and the nine incorporated cities would no longer have this funding, which could affect park maintenance, recreation services, public access, and environmental projects, such as vegetation management to reduce fire fuel loads, habitat restoration and projects that safeguard water supplies in streams and rivers. Accordingly, on May 19, 2026, the Board adopted a resolution introducing the proposed ordinance to extend the sales tax until ended by voters and waiving further reading. This item now seeks to adopt the proposed ordinance and the resolution calling a special election, so that voters will have the opportunity to decide whether to extend the one-eight cent sales tax on the November 3, 2026 ballot.

Discussion:
Regional Parks staff have been discussing with local officials the option of asking voters to extend the one-eighth-cent sales tax, which equals about 12 cents on a $100 purchase. If passed by voters in November 2026, the measure would continue an existing revenue source that currently helps the County and city parks departments maintain and improve parks.

Phase I Outreach to City Elected and Appointed Leaders

From July through November 2025, Regional Parks and its consultant conducted over 30 one-on-one conversations with city managers, mayors and council members across Sonoma County's nine incorporated cities and towns (Cloverdale, Cotati, Healdsburg, Petaluma, Rohnert Park, Santa Rosa, Sebastopol, Sonoma, and Windsor) to gauge attitudes and their experiences utilizing Measure M funding to support their local city parks and recreation needs.

Five key findings emerged over the course of those interviews:

- All individuals interviewed agreed that Measure M serves an important function in their park planning and program development.
- All voiced support for renewing the current one-eighth cent sales tax in some form.
- Measure M provides essential funding to scope projects and compete for grants. Cities are leveraging funds to bring in more dollars to complete park projects.
- Multiple cities cited "first and last dollars" when describing use of Measure M funding to develop park projects or to close funding gaps to complete those projects.
- Measure M funding is helping cities address long-standing deferred maintenance. priorities, and elected officials are hearing positive feedback from constituents.

Public Survey Poll

Fairbanks, Maslin, Maullin, Metz & Associates completed a survey of 632 Sonoma County voters from September 28 - October 2, 2025, to assess their views of a ballot measure to renew an existing sales tax that funds regional and city parks. The results show that voters value Sonoma County Regional Parks and broadly support continuing the sales tax to fund them.

The following ballot language was tested with voters:

Sonoma County Parks Improvement, Water Quality, and Fire Safety Measure Transactions and Use Tax Ordinance. Without raising taxes, to improve and protect Sonoma County's regional and neighborhood parks; safeguard water supplies, streams, rivers; reduce future wildfire risk; preserve fish and wildlife habitat; conserve natural areas for future generations; expand walking, hiking, and biking trails; shall Sonoma County continue a one-eighth cent special transaction and use tax (sales tax) countywide until ended by voters, providing approximately $16 million annually, with citizens' oversight,
public disclosure, annual audits?

The detailed findings were:

- 74% of voters expressed support extending the existing one-eighth-cent sales tax for regional parks until ended by voters.
- The support of the measure was resilient as voters heard pro and con messaging. The initial support for the parks funding measure was 74% and remained steady at 73% after positive messaging and remained above the two-thirds threshold at 70% after negative messaging was tested.
- Voters highly value reducing wildfire risk and protecting water quality. More than four in five voters say it is "extremely" or "very important" that funds from the measure be used to reduce wildfire risk (86%) and protect water quality (85%).
- Voters broadly value maintaining park restrooms (82%) and ensuring safety and accessibility at parks (81%).
- Four in five voters believe regional and local neighborhood parks need stable and ongoing funding. Eighty percent of voters agree with the statement that "Sonoma County Regional Parks are in need of stable and ongoing funding," with more than half (53%) saying they "strongly agree." Fewer than one in ten (9%) disagree with this statement.
- Voters expressed a positive view of Sonoma County Regional Parks as an agency. Eighty-four percent of voters have a favorable view of Sonoma County Regional Parks with 48% having a "very favorable" view.

Phase II Community Outreach and Gathering Public Input

In April 2026, Regional Parks distributed an educational mailer titled “Important Update on Parks Funding” to over 100,000 households to inform recipients about Measure M’s 2018 approval, the fiscal accountability and local control of those funds, that funding will end in early 2029, and an invitation to share their thoughts about park services, programs and facilities by taking a survey.

The survey received over 2,000 responses and shows strong and consistent public support for maintaining and investing in parks. The top priorities centered on maintaining parks, trails, and open spaces, along with environmental protection including wildfire risk reduction, habitat protection, and water quality. Improving access to parks and supporting city parks and recreation programs also rank as important, though slightly secondary to core maintenance and resource protection.

Park usage among those who responded is relatively high, with many visiting parks monthly or more frequently, indicating that parks are a regularly used and valued community asset.

Respondents expressed broad support for continuing Measure M funding without increasing the tax rate, with 86% indicating support or strong support (68% strongly support, 18% support).

In open-ended responses, respondents most often highlighted the natural beauty, trails, and open space as what they value most. Areas for improvement commonly include maintenance, trail conditions, overcrowding, access, and amenities**.**

Overall, the survey data reflects a community that highly values parks, uses them regularly, and supports continued investments, especially in maintenance, environmental stewardship, and access.

Measure M Annual Report

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Since Measure M was approved by Sonoma County voters in 2018, annual reports have shown how the dedicated one-eighth-cent sales tax has funded park improvements and operations across the county and nine cities. Since 2019, these reports have documented nearly $70 million in investments in maintaining and upgrading parks, trails, recreation facilities and natural resources; expanding access; reducing wildfire risk; and enhancing community programs.

Early annual reports highlighted foundational projects such as expanding parklands and trails, habitat restoration, and playground and facility renovations, while more recent reports emphasize strategic capital projects, community engagement, and collaboration among regional parks and city partners to leverage Measure M dollars for long-term benefit.

The Measure M Annual Reports and other information can be found at:
<https://parks.sonomacounty.ca.gov/learn/funding>

Proposed Ballot Measure and Ordinance

Measure M was approved as a 10-year tax that expires in early 2029 unless voters choose to extend it. If the existing measure expires without renewal, this dedicated funding source, which generates approximately $15.5 million annually, will end for Regional Parks and city parks, which could affect park maintenance, recreation services, environmental projects and public access.

As discussed above, Regional Parks staff have been in discussions with local officials regarding a potential extension of the one-eighth-cent tax. If placed on the November 2026 ballot, a future measure would not be an additional or increased tax.

Continued funding for Sonoma County's regional and city parks would:

- Maintain parks, trails and open spaces.
- Protect creeks, streams, rivers and beaches.
- Reduce wildfire risks in parks.
- Protect habitat for plants and animals.
- Improve access to parks and trails.
- Update infrastructure, such as bathrooms, trails, picnic areas and parking areas.
- Support neighborhood parks and recreation services.

If voters were to extend the measure, Regional Parks and the cities would continue to invest these revenues in park operations, maintenance and improvements. Potential revenue uses could include maintaining parks and trails; reducing wildfire risk; restoring habitat; preserving creeks, streams and rivers; modernizing restrooms and facilities; maintaining sports fields and playgrounds; and supporting recreation and education programs.

The proposed ordinance (Attachment A: Sonoma County Parks Improvement, Water Quality, and Fire Safety Measure Transactions and Use Tax Ordinance) would continue the countywide transactions and use tax of one -eighth cent to fund long-term investment in parks, natural resources, water quality, recreation facilities, and wildfire prevention in Sonoma County. The tax would be administered by the California Department of Tax and Fee Administration, consistent with state sales tax law, and is designed to extend the current Parks for All tax

when it expires in early 2029. The ordinance ensures there will be no tax overlap with the current Measure M.

The proposed Expenditure Plan included in the Ordinance allocates the estimated $15.5 million in annual revenue across four major program categories:

- Category 1: 33.3% for city parks and recreation needs
- Category 2: 25% for deferred maintenance, safety, and recreation services in Sonoma County Regional Parks
- Category 3: 23.4% to improve access to regional parks, community/neighborhood parks, trails, and open space preserves in Sonoma County Regional Parks
- Category 4: 18.3% to protect natural resources, including fire-risk reduction, habitat restoration, and watershed improvements in Sonoma County Regional Parks

Funds may be used for capital projects, operations, and community programs, and include associated planning, project management, and administrative costs. The only proposed change from the current Measure M Expenditure Plan is to provide clarity in Category 3 regarding unincorporated area community and neighborhood parks with an additional subcategory clarifying “support for community and neighborhood park development and maintenance”.

To ensure transparency, the ordinance would continue the use of an Independent Community Oversight Committee, consisting of seven members appointed by the Board of Supervisors, including two nominated by city mayors or, if not provided, appointed from the Sonoma County Parks Advisory Commission leadership. The committee reviews expenditures, annual audits, and compliance with the Expenditure Plan and delivers an annual public report to the Board of Supervisors and city councils. The ordinance also requires each participating agency to maintain its baseline General Fund support for parks, preventing the tax from supplanting existing funding except during defined financial downturns.

The ordinance would remain in effect until ended by voters. Annual reports, independent audits, and a dedicated special revenue fund would ensure strict accountability. The County would be responsible for election and administration costs, which would be reimbursed from tax proceeds if approved by voters. Overall, the ordinance creates a long-term, voter-authorized framework to maintain and enhance parks, expand public access, protect natural resources, reduce wildfire risks, and support recreation opportunities throughout Sonoma County.

At the May 19, 2026, Board meeting, your Board adopted a resolution introducing, reading the title of, and waiving further reading of the proposed sales tax ordinance. With the adoption of the ordinance and resolution calling a special election (Attachments A and B), your Board will move forward with placing a special sales tax measure entitled “Sonoma County Parks Improvement, Water Quality, And Fire Safety Measure Transactions And Use Tax Ordinance” on the November 3, 2026 ballot. If approved by two-thirds of the voters voting on the measure, the ordinance will extend the special transactions and use tax until ended by voters.

Strategic Plan:
Renewing the Sonoma County Parks Measure M sales tax aligns closely with the Sonoma County Board of Supervisors’ Strategic Plan by continuing to fund initiatives that advance the plan’s core priorities: climate

resilience, healthy and safe communities, equity, resilient infrastructure, and organizational excellence. Measure M directly supports wildfire fuel reduction, habitat protection, and environmental stewardship; expands access to parks, trails, and recreation that promote community health and well-being; and invests in critical park and trail infrastructure. Its accountability measures and predictable revenue stream reflect the plan's commitment to responsible governance, transparency, and long-term fiscal sustainability. Overall, Measure M serves as a key implementation tool that enables the County to deliver on its strategic goals through sustained investment in parks, natural resources, and community access.

Racial Equity:

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

Prior Board Actions:
May 19, 2026: Adopted Resolution 26-0214 introducing proposed ordinance extending an existing one-eighth cent transactions and use tax in Sonoma County for Regional Parks and City parks waiving further reading; and conducted a public hearing to consider whether to adopt an ordinance extending an existing special transaction and use tax (sales tax) in Sonoma County to provide additional funding for Regional and City parks.

August 7, 2018: Adopted Resolution 18-0306 calling a Special Election to Submit to the Voters of Sonoma County a proposed one-eighth of one percent (0.125) sales tax measure entitled "Sonoma County Parks Improvement, Water Quality, and Fire Safety Measure Transactions and Use Tax Ordinance" and ordering that the Special Election be consolidated with the statewide general election to be conducted on November 6, 2018.

FISCAL SUMMARY

Expenditures	**FY25-26 Adopted**	**FY26-27 Projected**	**FY27-28 Projected**
Budgeted Expenses			
Additional Appropriation Requested			
Total Expenditures			
Funding Sources			
General Fund/WA GF			
State/Federal			
Fees/Other			
Use of Fund Balance			
General Fund Contingencies			
Total Sources			

Narrative Explanation of Fiscal Impacts:
A successful ballot measure is estimated to generate an additional $15.5 million annually of which two-thirds would be distributed to Regional Parks (approx. $10.3M annually) and one-third distributed to the nine

incorporated cities (approx. $5.2M annually) beginning in 2029 following the expiration of the current Measure M - Parks for All on March 31, 2029.

The cost of placing the measure of the ballot depends on a number of factors, including whether there is more than one County measure, actual voter registration, the number of pages required in the voter pamphlet. Estimated costs are approximately $300,000 and if successful, the proceeds of the tax will cover the election costs associated with this measure.

Staffing Impacts:			
Position Title (Payroll Classification)	**Monthly Salary Range (A-I Step)**	**Additions (Number)**	**Deletions (Number)**

Narrative Explanation of Staffing Impacts (If Required):
None

Attachments:
Attachment A: Sonoma County Parks Improvement, Water Quality, and Fire Safety Measure Transactions and Use Tax Ordinance
Attachment B: Resolution calling for a special election on November 3, 2026

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