

Transient Occupancy Tax Grant Program  
Allocation Policy and Process  
Adopted January 9, 2024

TOT Grant Program Policy

- Staff will advertise the open application process through County newsletters, social media, local Chambers of Commerce and County website posting.
- Applicants will submit funding proposals through the Office Budget and Debt Management and staff will verify proposals meet the minimum criteria and County Counsel will determine project/program compliances with the TOT funding requirements and County legal standards.
- Designate two Board members to oversee the Transient Occupancy Tax Grant Program review process and serve on a selection panel including the Chiefs of Staff representing the remaining three Districts.
- The Board of Supervisors will review all proposals and make funding decisions in coordination with the County's annual budget at a public hearing.

Funding awarded through the TOT Grant Program will be subject to the following criteria:

- The application process will be conducted annually;
- Recipients of a merit-based award are not eligible for a merit-based award in the following year; however, they may apply for District-directed funds in the following year.
- Funds awarded to a grantee must be spent for the year awarded; they will not carry-over from year-to-year;
- In the case a grantee is unable to accept a District-directed grant award, the Supervisor may re-direct funds to another applicant to be used within the set term of the funding cycle;
- Proposals can be for any public purpose;
- Applicants will be asked to self-identify project into one of the following service categories:
  - Arts and Culture
  - Community Development
  - Health and Human Services
  - Economic/Workforce Development
- Applicants must be a non-profit organization which has completed one fiscal year and has a physical presence and provides services in Sacramento County.
- Grantees cannot pass through or regrant funding to another entity that would

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not otherwise be eligible (e.g., a government entity). Fiscal sponsors are permitted for non-profit organizations that may not otherwise meet the administrative or eligibility requirements of the program.;

- Grantees must have the mission, goals, and capacity to complete the project.
- Funding cannot be awarded for capital campaign projects;
- The minimum funding level will be \$5,000 and the maximum amount will be \$50,000;
- The grantee will be required to enter into a funding agreement with the County and funding will be processed on a reimbursement basis;
- All grantees may be subject to County audit.