

**FY2018-19 Recommended Budget  
TRANSIENT OCCUPANCY TAX REVENUE AND ALLOCATION**

The FY2018-19 Recommended General Fund Budget reflects the receipt of \$6,695,000 in Transient Occupancy Tax (TOT) revenue, which is \$441,205 (7%) more than the amount included in the FY2017-18 Adopted Budget. The Recommended Budget allocates the \$6.7 million as follows:

- A \$439,000 transfer to Economic Development for Economic Development Programs, Targeted Economic Development Project Support, TOT Program Administration, and Property and Business Improvement Districts (PBID) activities. This reflects a \$56,310 decrease in funding related to PBIDs from FY2017-18.
- A \$3,091,638 transfer to the TOT Fund that along with a TOT Fund carry-forward balance of \$13,362 (\$12,762 in Fund Balance and \$600 in interest) will be used to fund a total of \$3,105,000 in programs. Funding for the existing "Civic" programs, Board District Community Services Projects, Neighborhood Programs and the TOT Community Grant Program is at the same level as FY 2017-18. The fund balance carry-forward identified here does not include Board District unspent funds from the prior year, which will be available for the Board to allocate.
- \$25,000 to the Department of Finance to cover the cost of audits and related costs.
- The remaining \$3,139,362 is recommended to be retained in the General Fund and used to cover general Net County Cost needs.

The following table provides a more detailed comparison of the FY2017-18 Adopted TOT allocations and the FY2018-19 Recommended allocations.

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Category	FY2017-18 Adopted Budget	FY2018-19 Recommended	Difference
TOT Program Administration	\$200,000.00	\$200,000.00	\$0.00
Economic Development	\$90,000.00	\$90,000.00	\$0.00
Economic Development: Targeted Support	\$100,000.00	\$100,000.00	\$0.00
Property and Business Improvement District	\$105,310.00	\$49,000.00	(\$56,310.00)
<b>Total Transferred to Economic Development Fund</b>	<b>\$495,310.00</b>	<b>\$439,000.00</b>	<b>(\$56,310.00)</b>
Music Circus Debt Service	\$66,000.00	\$66,000.00	\$0.00
Sacramento Convention & Visitors Bureau	\$125,000.00	\$125,000.00	\$0.00
Sports Marketing & Events Support - SCVB	\$70,000.00	\$70,000.00	\$0.00
Special Events Support	\$100,000.00	\$100,000.00	\$0.00
American River Parkway Foundation	\$16,000.00	\$16,000.00	\$0.00
Center for Sacramento History	\$232,000.00	\$232,000.00	\$0.00
Powerhouse Science Center - Operating	\$93,000.00	\$93,000.00	\$0.00
Sacramento History Museum	\$108,000.00	\$108,000.00	\$0.00
Sacramento Metropolitan Arts Commission (Cultural Arts Awards)	\$436,000.00	\$436,000.00	\$0.00
Northern California World Trade Center	\$10,000.00	\$10,000.00	\$0.00
Greater Sacramento Economic Council	\$239,000.00	\$239,000.00	\$0.00
Sacramento Metropolitan Chamber of Commerce	\$10,000.00	\$10,000.00	\$0.00
Board of Supervisors-Neighborhood Programs	\$100,000.00	\$100,000.00	\$0.00
Board of Supervisors-Community Services Projects	\$500,000.00	\$500,000.00	\$0.00
Community Grant Program	\$1,000,000.00	\$1,000,000.00	\$0.00
TOT Fund Balance not related to BOS District Funds	(\$461,944.00)	(\$13,362.00)	\$448,582.00
<b>Total Transferred to Transient Occupancy Tax (TOT) Fund</b>	<b>\$2,643,056.00</b>	<b>\$3,091,638.00</b>	<b>\$448,582.00</b>
Finance Department for Audits, etc. (General Fund)	\$25,000.00	\$25,000.00	\$0.00
<b>Total Allocated to Specific Programs</b>	<b>\$3,163,366.00</b>	<b>\$3,555,638.00</b>	<b>\$392,272.00</b>
Estimated TOT Revenue (General Fund – Non-departmental Revenue)	\$6,200,000.00	\$6,695,000.00	\$495,000.00
<b>Available to Cover General Net County Cost Needs</b>	<b>\$3,036,634.00</b>	<b>\$3,139,362.00</b>	<b>\$102,728.00</b>