

**FY 2019-20 Recommended Budget  
TRANSIENT OCCUPANCY TAX (TOT) REVENUE AND ALLOCATION**

The FY 2019-20 Recommended General Fund Budget reflects the receipt of \$6,828,000 in TOT revenue, which is \$287,738 (4.4%) more than the amount included in the FY 2018-19 Adopted Budget. The Recommended Budget allocates the \$6.8 million as follows:

- A \$269,000 transfer to Economic Development for Marketing Activities, Targeted Support and Property and Business Improvement District. This reflects a \$70,000 decrease overall in funding by removing TOT Program Administration from Economic Development and a small increase in Business Improvement District;
- A \$3,074,957 transfer to the TOT Fund that along with a TOT Fund carry-forward balance of \$26,562 (\$16,562 in Fund Balance and \$10,000 in interest) will be used to fund a total of \$3,101,519 in programs. Funding for the existing civic programs, Board District Community Service and Neighborhood programs and the TOT Community Grant Program is at the same level as FY 2018-19. 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 \$3,459,043 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 FY 2018-19 adopted TOT allocations and the FY 2019-20 recommended allocations.

<b>Category</b>	<b>Adopted Budget</b>	<b>FY 2019-20 Recommended</b>	<b>Difference</b>
TOT Program Administration	\$ 100,000	\$ -	\$(100,000)
Economic Development & Marketing	\$ 90,000	\$ 90,000	\$ -
Economic Development & Marketing: Targeted Support	\$ 100,000	\$ 100,000	\$ -
Property Improvement District	\$ 49,000	\$ 79,000	\$ 30,000
<b>Total Transferred to Economic Development Fund</b>	<b>\$ 339,000</b>	<b>\$ 269,000</b>	<b>\$ (70,000)</b>
Music Circus Debt Service	\$ 66,000	\$ 66,000	\$ -
Board of Supervisors - Neighborhood Programs	\$ 100,000	\$ 100,000	\$ -
Visit Sacramento	\$ 125,000	\$ 125,000	\$ -
Sports Marketing & Events Support - SCVB	\$ 70,000	\$ 70,000	\$ -
Special Events Support	\$ 100,000	\$ 100,000	\$ -
American River Parkway Foundation	\$ 16,000	\$ 16,000	\$ -
Center for Sacramento History	\$ 232,000	\$ 232,000	\$ -
Powerhouse Science Center - Operating	\$ 93,000	\$ 93,000	\$ -
Sacramento History Museum	\$ 108,000	\$ 108,000	\$ -
Sacramento Metropolitan Arts Commission (Cultural Arts Awards)	\$ 436,000	\$ 436,000	\$ -
Northern California World Trade Center	\$ 10,000	\$ 10,000	\$ -
Organization /Greater Sacramento Area Economic Council	\$ 239,000	\$ 235,519	\$ (3,481)
Commerce	\$ 10,000	\$ 10,000	\$ -
Community Services Projects	\$ 500,000	\$ 500,000	\$ -
Community Grants	\$ 1,000,000	\$ 1,000,000	\$ -
TOT Fund Balance not related to BOS District Funds	\$ (461,944)	\$ (16,562)	\$ 445,382
TOT Interest Income	Included above	\$ (10,000)	\$ (9,400)
<b>Total Transferred to Transient Occupancy Tax (TOT) Fund</b>	<b>\$ 2,643,056</b>	<b>\$ 3,074,957</b>	<b>\$ 431,901</b>
Finance Department for Audits, etc. (General Fund)	\$ 25,000	\$ 25,000	\$ -
<b>Total Allocated to Specific Programs</b>	<b>\$ 3,007,056</b>	<b>\$ 3,368,957</b>	<b>\$ 361,901</b>
Estimated TOT Revenue (General Fund - Non-departmental Revenue)	\$ 6,200,000	\$ 6,828,000	\$ 628,000
<b>Available to Cover General Net County Cost Needs</b>	<b>\$ 3,192,944</b>	<b>\$ 3,459,043</b>	<b>\$266,099</b>