



Budget Ad Hoc Explore Revenue Increases

Explore Options for Increasing Discretionary Revenue



Options for increased discretionary revenue:

- Sales and Use Tax, additional %
- Transient Occupancy Tax, additional %
- Transient Occupancy Tax, include campgrounds
- Tourism Districts / Assessment Districts
- Fees

Asking the Board to direct staff to explore the different options for increasing revenue for County programs and return to the Board with recommended options for Board discussion and direction.



Board Budget Policies

Board Budget Policies (Policy B-16)



Provide a framework for budgetary decision making regarding the use of County funds, to ensure prudent County fiscal management and to direct the CAO in the development and management of the County Budget (Policy B-16)

1. Pursue Operational Efficiencies
2. Maximize the Board's Discretion
3. Pursuit of New Revenues
4. Grant Funding
5. New or Enhanced Discretionary Programs
6. County Share
7. Vacant and New Positions
8. General Fund Contingency
9. Budget Controlled at Expenditure Class/Object Level
10. General Reserves
11. Designation for Capital Projects
12. Pension Funding
13. Discretionary Transient Occupancy Tax
14. Fixed (Capital) Assets
15. Designation for Road Maintenance
16. Designation for Information Technologies Infrastructure
17. Designation for Disaster Expenses



Discretionary Transient Occupancy Tax

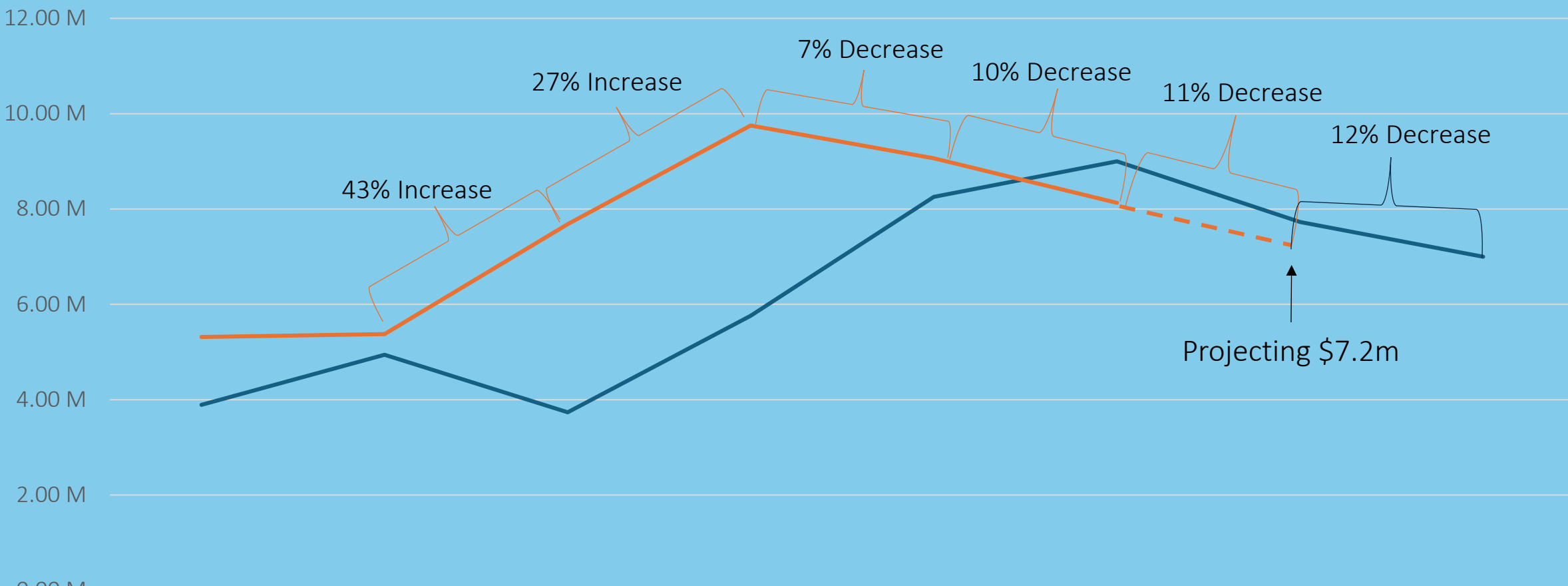
Discretionary Transient Occupancy Tax (DTOT)

10% tax on hotels, motels, and vacation home rentals.

DTOT Board Policy:

Transient Occupancy Tax revenue, excluding voter-approved Tahoe area-specific revenue, shall be directed toward the impacts of tourism and economic development, with consideration for support of tourism and promotion activities within the County and for continued support for grant fund allocations to support Veteran programs within the County. The County will prioritize impacts to County services and facilities, such as road maintenance, snow removal, law enforcement, etc., to be funded first before funding outside agencies.

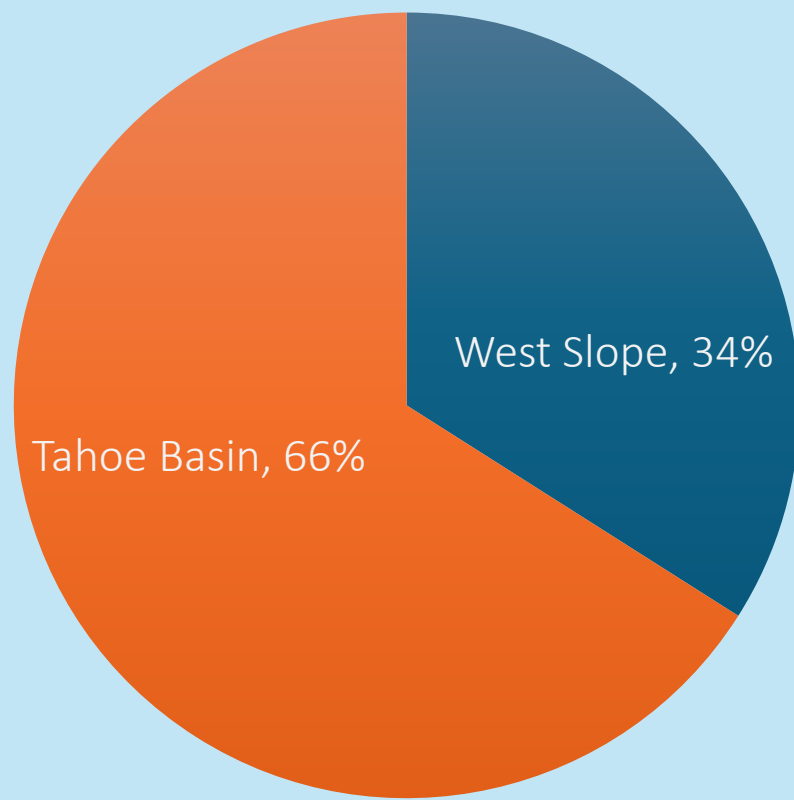
DTOT Revenue



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
— Budget	3.89 M	4.94 M	3.74 M	5.76 M	8.25 M	9.00 M	7.73 M	7.00 M
— Actual	5.31 M	5.38 M	7.68 M	9.75 M	9.07 M	8.13 M	7.20 M	7.00 M

Sources of Funding – New DTOT

2/3
Tahoe



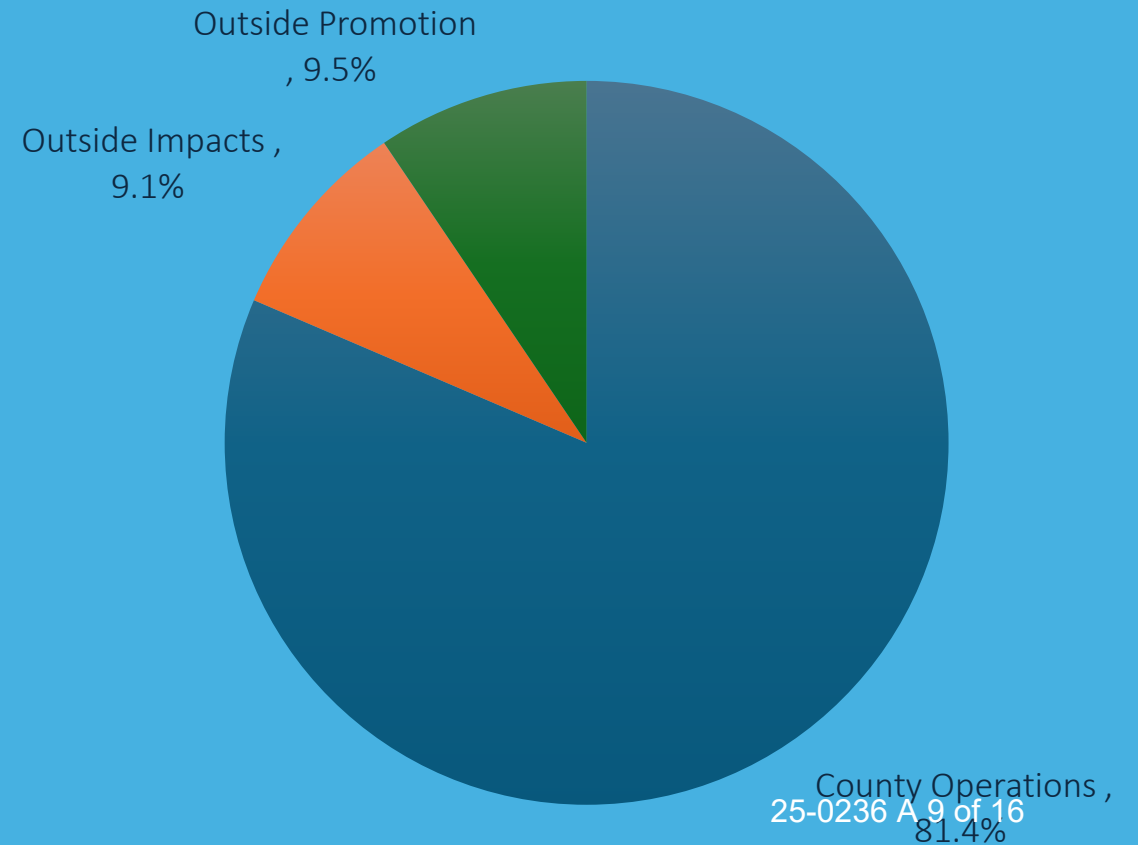
1/3
West
Slope

Based upon FY 2022-23 receipts from all DTOT sources VHRs, hotel/motels, and hosted rentals.

Discretionary Transient Occupancy Tax Budget



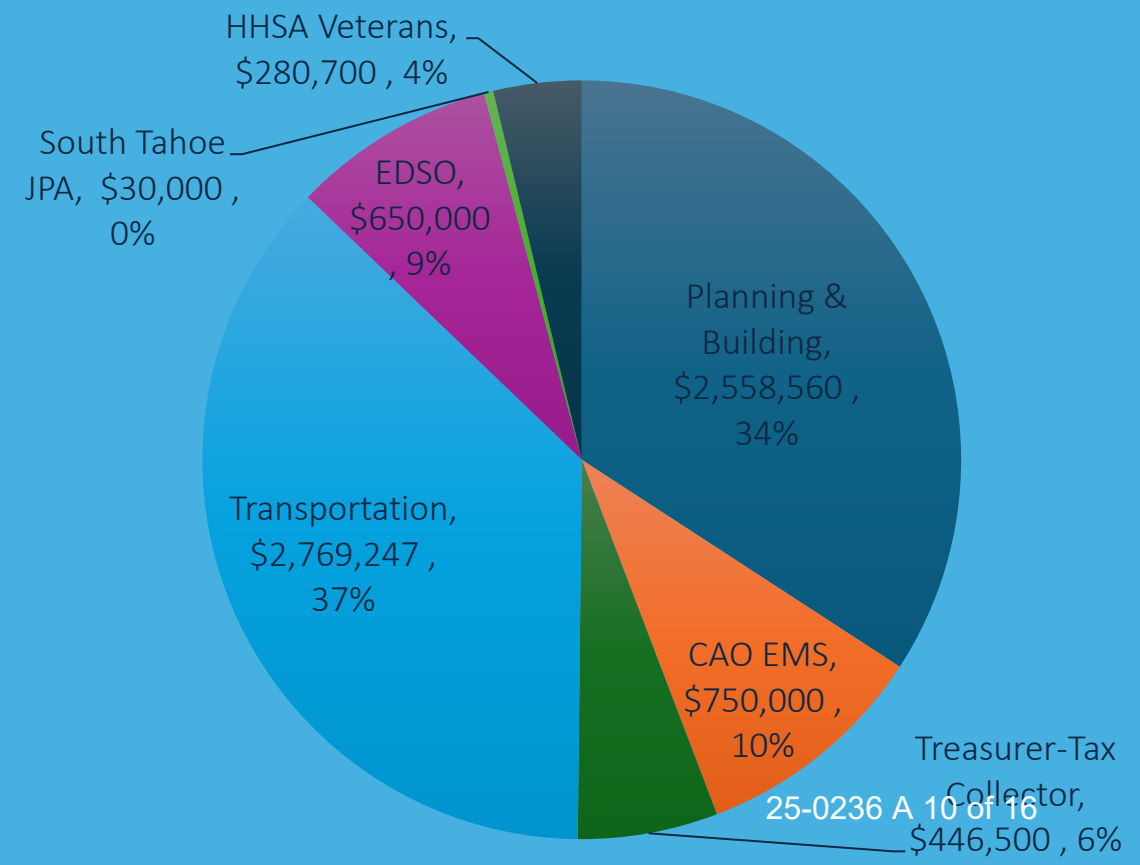
	FY 2024-25 Budget*
Total Expenses	\$ 9,190,199
County Operations	\$ 7,485,007
Operations %	81.45%
Outside Impacts	\$ 836,595
Impacts %	9.10%
Outside Promotion	\$ 868,597
Promotion %	9.45%



*Excludes carryover projects & Meeks Bay Annexation \$992k

DTOT County Operations Budget FY 2024-25

County Operations*	\$ 7,485,007
Planning Economic Development Division	\$ 1,093,304
Planning VHR & Ranch Code Enforcement	\$ 572,011
Planning HCED Housing Contribution	\$ 115,000
VHRs in Tahoe Deputy Dir. & Sr. Planner Time	\$ 23,204
Planning Tahoe El Dorado Area Plan Update	\$ 400,000
Planning VHR Committee Facilitator	\$ 20,000
Planning Sr. Dev Tech VHRs	\$ 85,000
Planning Community Planning	\$ 180,041
Planning Contract Community Design Standards	\$ 70,000
CSA 3 Tahoe Basin Ambulance Services	\$ 750,000
T-TC TOT Administration & Collection Costs	\$ 446,500
DOT CSA 3 Rentals	\$ 250,000
DOT Snow Removal Equipment	\$ 500,000
DOT Tahoe Bike Path Snow Removal	\$ 50,000
DOT Apache Project	\$ 250,000
DOT Fallen Leaf Lake	\$ 1,719,247
Sheriff Search and Rescue	\$ 250,000
Sheriff Aviation Operating Costs	\$ 400,000
Tahoe Transportation JPA Legal Services	\$ 30,000
Veterans Commission	\$ 175,000
Veterans Position	\$ 90,700
Veterans House Council	\$ 15,000



*Excludes carryover projects

DTOT Outside Agencies Tourism Impacts Budget FY 2024-25



Outside Agencies Tourism Impacts*	\$	836,595
Meeks Bay Fire 2023 Tourism Calls	\$	212,615
El Dorado County Fire Tourism Calls	\$	83,165
Lake Valley Tourism Calls	\$	517,765
Fallen Leaf Lake Fire Tourism Calls	\$	6,970
Georgetown Fire Tourism Calls	\$	16,080



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DTOT Outside Agencies Tourism Impacts Budget FY 2024-25

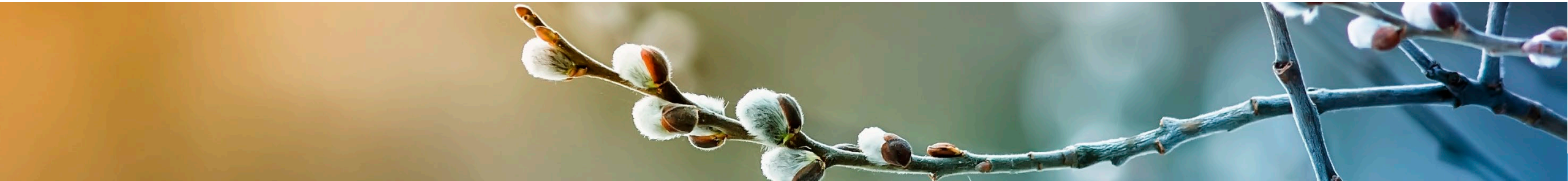


Outside Agencies Econ Dev / Promotion*	\$	868,567
El Dorado County Visitor's Authority	\$	279,398
El Dorado County Film Commission	\$	150,750
EDH Chamber Welcome Center	\$	110,320
Lake Tahoe South Shore Chamber of Commerce	\$	78,950
Tahoe Prosperity Center	\$	30,000
Wagon Train	\$	15,000
50 Economic Alliance Membership	\$	6,000
Growth Factory	\$	50,000
Greater Sacramento Economic Council	\$	63,149
Arts & Culture	\$	75,000
Save the Graves	\$	10,000

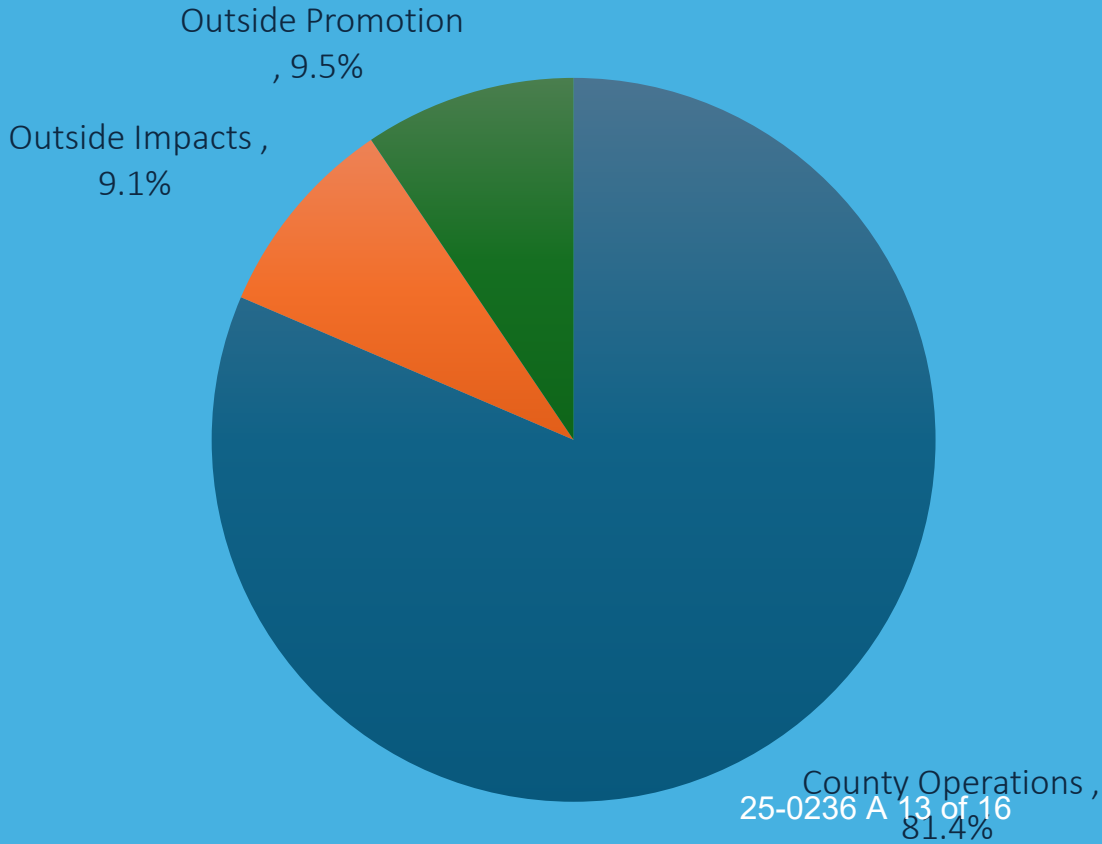


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Discretionary Transient Occupancy Tax

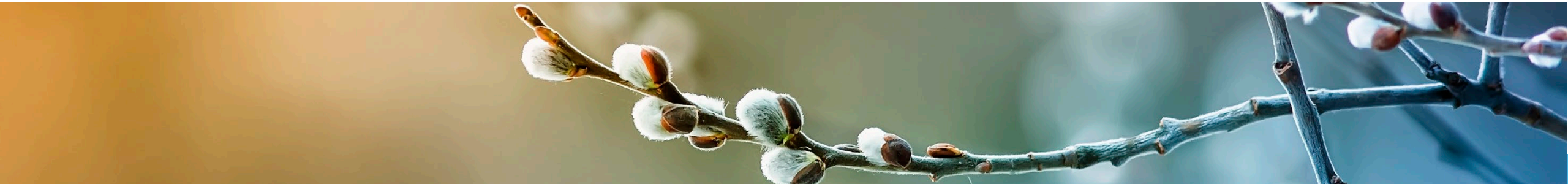


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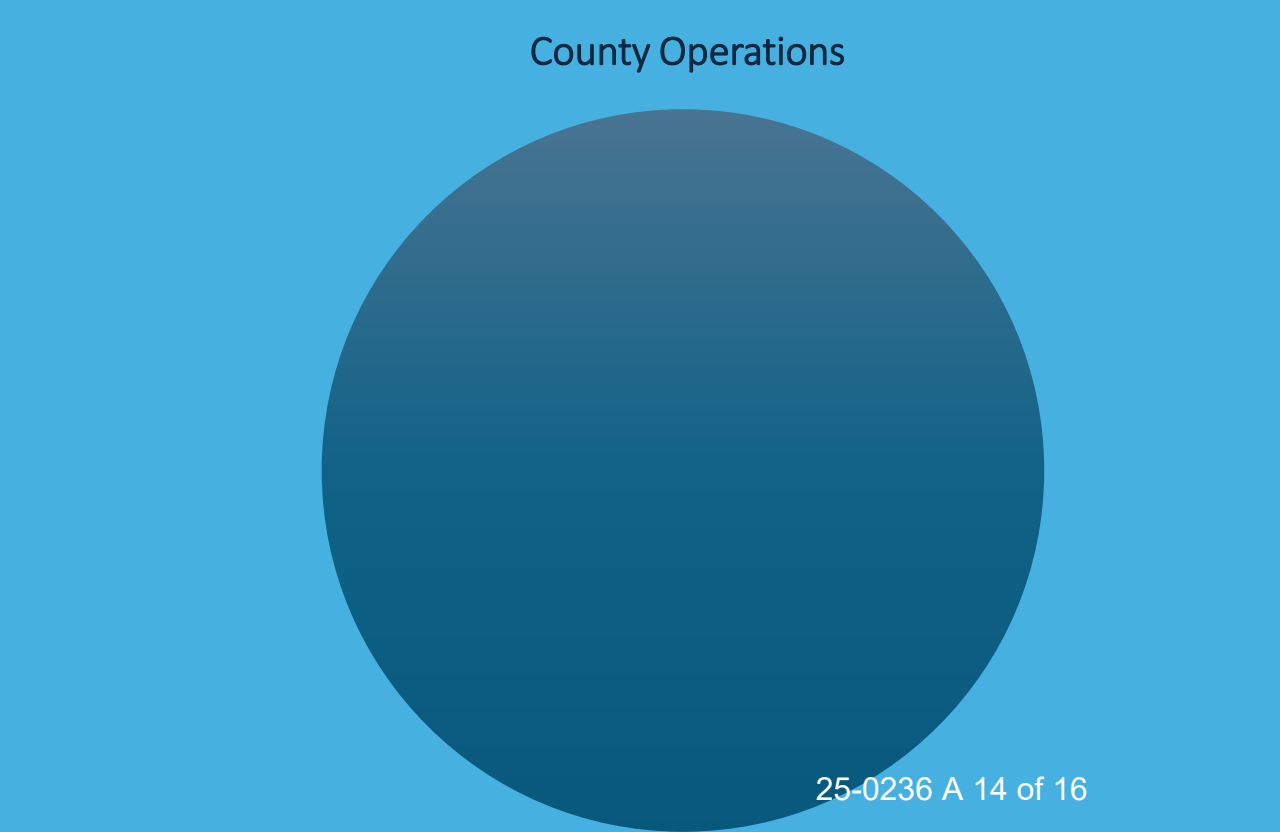
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Discretionary Transient Occupancy Tax



Option 1: No Funding to Outside Agencies

	No Outside	Difference From Current Year
Revenue	\$ 7,000,000	
County Ops	\$ 7,000,000	\$ (485,007)
Outside Impacts	\$ -	\$ (836,595)
Outside Promotion	\$ -	\$ (868,597)

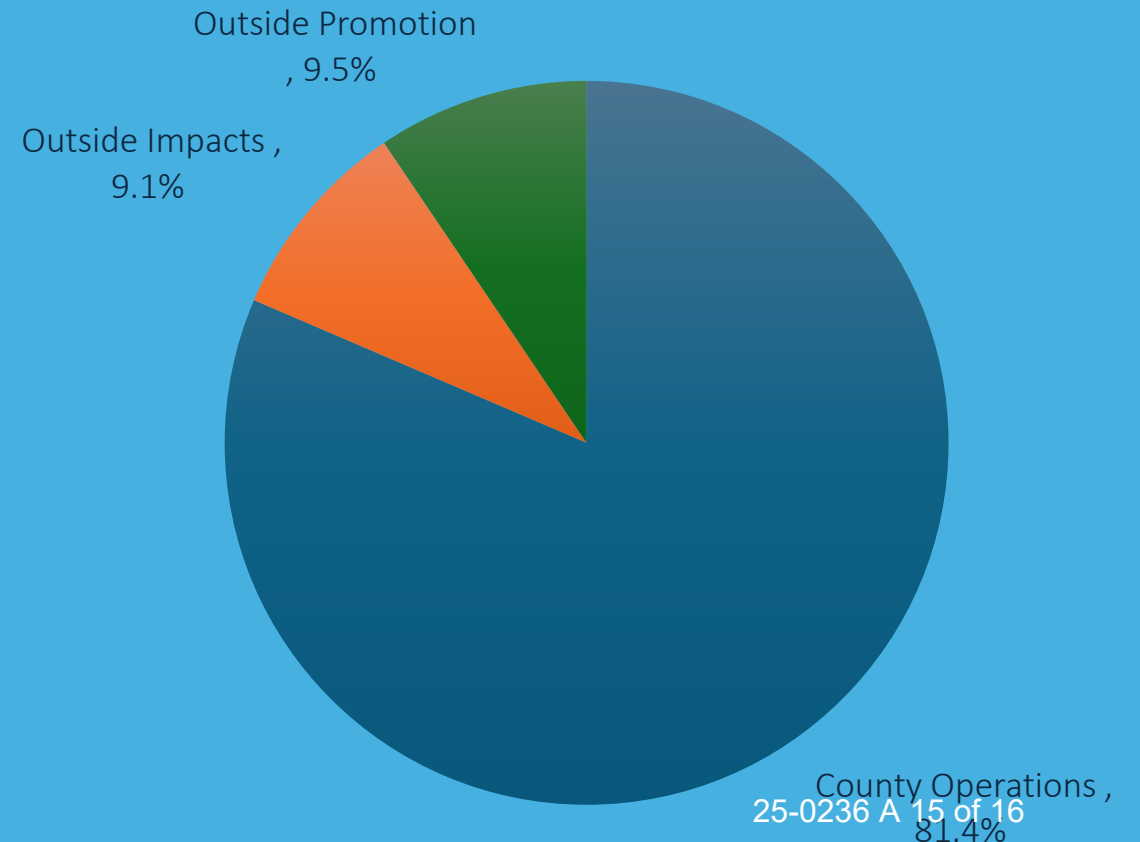


Discretionary Transient Occupancy Tax



Option 2: Keep Share of Funding the Same as Current Year Budget

	Current Budget Share	Difference From Current Year
Revenue	\$ 7,000,000	
County Ops	\$ 5,701,188	\$ (1,783,819)
Outside Impacts	\$ 637,219	\$ (199,376)
Outside Promotion	\$ 661,594	\$ (207,003)





Board Direction