



CITY OF DEL REY OAKS

650 CANYON DEL REY BLVD, DEL REY OAKS, CALIFORNIA 93940
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**MEETING AGENDA OF THE CITY OF DEL REY OAKS
FINANCE COMMITTEE
THURSDAY, NOVEMBER 16, 2023, AT 12:00 PM**

**MEETING IS HELD IN PERSON AT
650 CANYON DEL REY RD.
DEL REY OAKS**

- 1. CALL TO ORDER**
- 2. 12:00 P.M. - ROLL CALL**
- 3. PUBLIC COMMENTS:** General Public Comment must deal with matters subject to the jurisdiction of the City and the Committee that are not on the Agenda. Anyone wishing to address the Finance Committee on matters not appearing on the Agenda may do so now. The public may comment on any other matter listed on the Agenda at the time the matter is being considered. *There will be a time limit of not more than three minutes for each speaker. No action will be taken on matters brought up under this item and all comments will be referred to staff.*
- 4. NEW BUSINESS:**
 - A. Receive Overview of First Quarter FY 2023-24 Financials**
 - B. Discussion Staffing Recommendations**
 - C. Discuss Potential Ballot Initiative to Increase Transient Occupancy Tax**
 - D. Discuss Options for RFP for Comprehensive Fee Study**
- 5. ADJOURNMENT**



CITY OF DEL REY OAKS

Staff Report

DATE: November 16, 2023

TO: Finance Committee

FROM: John Guertin, City Manager

SUBJECT: Discuss Potential Ballot Initiative to Increase Transient Occupancy Tax

CEQA: This action does not constitute a “project” as defined by the California Environmental Quality Act (CEQA) guidelines section 15378 as it is an administrative activity of the City that will not result in direct or indirect physical changes in the environment.

Background

In 2018 when the City implemented the Short-term Rental Ordinance, Del Rey Oaks voters approved a 10% Transient Occupancy Tax (TOT). The tax is a general tax and revenues are retained and used as a General Fund revenue. The TOT generates about \$150,000 per year.

Discussion

Per the Revenue and Taxation Code, cities and counties may impose a “transient occupancy tax” (“TOT”) on persons staying 30 days or less in hotels, motels and similar lodgings (i.e., short-term rentals). The tax is applied to a customer’s rent paid for a room and not on the business that is doing the lodging. Taxes are remitted for all approved lodging operators in the City.

1. Taxes, Voter Approval and Legal Parameters

A tax is a monetary imposition by a government on persons or property for the purpose of raising revenue to support the purposes of the government. In contrast to an assessment or a fee, a tax need not be levied in proportion to a specific benefit to a person or property. California general law cities (such as Del Rey Oaks) receive their authority to tax from state law. State law sets certain limits and procedures and may exempt certain activities from taxes levied by general law cities.

The passage of Proposition 13 in 1978 created a distinction between “general” and “special” taxes. Proposition 218, in 1996, further defined and established procedures for general taxes.

- A general tax is a tax imposed for general governmental purposes, the proceeds of which are deposited into the General Fund.
 - A majority vote of the electorate (those voting on the measure) is required to impose, extend, or **increase** any general tax.
 - An election on a general tax must be consolidated with a regularly scheduled general election of city council members, except in cases of emergency declared by a unanimous vote of the city council.
- A special tax is a tax that is collected and earmarked for a specific purpose and deposited either into a separate account or the General Fund.

- A two-thirds vote of the electorate is required to impose, extend, or increase any special tax.
- A special tax may be placed on the ballot of any election.

2. How can the City increase the TOT?

To propose an increase of the TOT, the Council would need to adopt a resolution recommending an ordinance be put to the voters at the November 2024 General Election. The Council would have to adopt the resolution by a 2/3rd vote per Government Code section 53724(b).

The resolution would also be used to call a general election for putting forward the ballot measure, direct the city attorney to prepare an impartial analysis, authorize the City Manager to prepare a fiscal impact, establish deadlines to receive arguments for and against along with rebuttal arguments, and otherwise direct staff to prepare any other appropriate documents.

3. What would the new language look like?

The change in the rate would be accomplished by a simple change to Section 3.20.030 of the Del Rey Oaks Municipal Code:

Sec. 3.20.030. - Tax imposed.

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of **ten percent (New Rate)** of the rent charged by the operator. Said tax constitutes a debt owed by the transient to the city, which is extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the tax collector may require that such tax shall be paid directly to the tax collector.

Fiscal Impacts

As noted previously, the current TOT rate of 10% generates slightly more than \$150,000 per year. It bears noting that the revenue figures cited are based on normally stable economic times and is a new level of TOT revenue for the city. Additionally, the City recently adopted an amendment to the Short-term Rental Ordinance that implemented a cap of 25 unhosted units in the city. The cap will keep the number of STR units in the city at current levels, meaning that TOT revenues will only increase relative to increases in rental rates.

Attached is an excerpt from a report compiled by the State Controller's Office which shows the FY 202-21 adopted TOT rate for all California Cities, including the Monterey County Cities that currently impose this tax. While this most recent report is from FY 2020-21, staff believes it is largely representative of the current tax rate by City. Rates range from a low of 8% to a high of 14% with the average rate at approximately 11%.

For discussion purposes only, were Del Rey Oaks voters to approve a 2% increase in the TOT to 12%, the additional revenue generated would be approximately \$30,000/year.

ATTACHMENTS:

- California Cities TOT Rates FY 2020-21

Respectfully Submitted,

John Guertin
City Manager

**California Cities
 Transient Occupancy Taxes Revenue, Tax Rate, and Effective Date
 Fiscal Year 2020-21
 (Including the City and County of San Francisco)**

County	City *	Transient Occupancy Taxes (\$)	Tax Rate (%)	Effective Date
Alameda	Alameda	1,996,230	10.00	9/18/1990
Alameda	Albany	-	-	-
Alameda	Berkeley	3,114,546	12.00	7/25/1991
Alameda	Dublin	743,962	8.00	1/1/1982
Alameda	Emeryville	2,278,249	12.00	1/2/2002
Alameda	Fremont	2,848,472	10.00	1/1/2009
Alameda	Hayward	2,161,395	8.50	8/4/1993
Alameda	Livermore	1,881,527	8.00	10/1/1983
Alameda	Newark	2,916,050	10.00	11/6/2001
Alameda	Oakland	13,496,356	14.00	10/1/2009
Alameda	Piedmont	-	-	-
Alameda	Pleasanton	2,014,843	8.00	9/1/1983
Alameda	San Leandro	395,831	14.00	11/8/2016
Alameda	Union City	1,072,250	12.87	7/1/2019
Amador	Amador	2,822	8.00	8/17/2000
Amador	Ione	6,915	10.00	1/1/2005
Amador	Jackson	502,547	10.00	1/1/2003
Amador	Plymouth	326,342	10.00	1/1/2013
Amador	Sutter Creek	205,873	12.00	7/1/2021
Butte	Biggs	-	-	-
Butte	Chico	3,063,513	10.00	5/5/1994
Butte	Gridley	31,055	6.00	12/14/1998
Butte	Oroville	1,034,424	9.00	7/21/1992
Butte	Paradise	169,604	10.00	1/1/1990
Calaveras	Angels	1,228,485	10.00	5/6/2003
Colusa	Colusa	35,391	8.00	1/1/1995
Colusa	Williams	503,300	10.00	3/6/2001
Contra Costa	Antioch	292,968	10.00	9/11/1992
Contra Costa	Brentwood	486,632	10.00	1/1/1983
Contra Costa	Clayton	-	-	-
Contra Costa	Concord	1,960,534	10.00	6/25/1991
Contra Costa	Danville	86,882	6.50	7/8/1982
Contra Costa	El Cerrito	126,164	10.00	7/1/1990
Contra Costa	Hercules	7,635	10.00	3/6/2001
Contra Costa	Lafayette	263,680	9.50	1/1/1993
Contra Costa	Martinez	457,109	10.00	9/1/1994
Contra Costa	Moraga	-	-	-
Contra Costa	Oakley	240,477	10.00	7/1/1999
Contra Costa	Orinda	34,660	8.50	7/11/1989
Contra Costa	Pinole	446,106	10.00	5/6/1991
Contra Costa	Pittsburg	594,956	10.00	1/1/2012

**California Cities
 Transient Occupancy Taxes Revenue, Tax Rate, and Effective Date
 Fiscal Year 2020-21
 (Including the City and County of San Francisco)**

County	City *	Transient Occupancy Taxes (\$)	Tax Rate (%)	Effective Date
Contra Costa	Pleasant Hill	1,654,287	10.00	7/1/1991
Contra Costa	Richmond	781,864	10.00	7/1/1989
Contra Costa	San Pablo	666,643	12.00	8/1/2006
Contra Costa	San Ramon	768,417	7.25	4/1/1993
Contra Costa	Walnut Creek	1,378,373	8.50	3/1/1985
Del Norte	Crescent City	1,540,803	10.00	7/1/1993
El Dorado	Placerville	189,513	10.00	7/26/1966
El Dorado	South Lake Tahoe	20,353,782	12.00	1/7/2017
Fresno	Clovis	2,572,912	10.00	3/27/1996
Fresno	Coalinga	35,680	6.00	9/1/1974
Fresno	Firebaugh	13,344	4.00	10/10/2000
Fresno	Fowler	140,349	10.00	10/10/2010
Fresno	Fresno	12,565,880	12.00	10/1/1988
Fresno	Huron	4,771	10.00	1/1/1995
Fresno	Kerman	-	-	-
Fresno	Kingsburg	349,913	12.00	1/1/2009
Fresno	Mendota	3,696	10.00	5/26/1998
Fresno	Orange Cove	-	-	-
Fresno	Parlier	-	-	-
Fresno	Reedley	57,816	8.00	7/1/1990
Fresno	San Joaquin	-	-	-
Fresno	Sanger	2,291	4.00	7/15/1964
Fresno	Selma	397,277	12.00	2/1/2014
Glenn	Orland	69,449	10.00	7/1/2006
Glenn	Willows	840,304	12.00	2/1/2013
Humboldt	Arcata	1,641,954	10.00	7/1/1981
Humboldt	Blue Lake	-	10.00	11/6/2018
Humboldt	Eureka	3,284,475	10.00	1/1/2009
Humboldt	Ferndale	178,856	12.00	6/30/2015
Humboldt	Fortuna	755,125	12.00	7/1/2012
Humboldt	Rio Dell	20,597	10.00	4/18/2017
Humboldt	Trinidad	99,419	12.00	7/13/2011
Imperial	Brawley	451,752	8.00	10/1/1984
Imperial	Calexico	341,221	12.00	1/1/2019
Imperial	Calipatria	18,859	8.00	1/13/1989
Imperial	El Centro	2,151,327	10.00	1/1/1994
Imperial	Holtville	-	4.00	5/12/1965
Imperial	Imperial	61,855	10.00	7/1/2010
Imperial	Westmorland	83,921	10.00	2/2/2002
Inyo	Bishop	2,815,052	12.00	7/1/2004
Kern	Arvin	-	-	-

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Kern	Bakersfield	8,863,710	12.00	8/1/1993
Kern	California City	86,374	6.00	7/1/2004
Kern	Delano	552,830	10.00	6/20/1992
Kern	Maricopa	23,420	10.00	7/1/1992
Kern	McFarland*	-	6.00	7/1/1964
Kern	Ridgecrest	1,345,337	12.00	10/1/2012
Kern	Shafter	-	-	-
Kern	Taft	144,130	10.00	1/1/1995
Kern	Tehachapi	842,473	8.00	1/1/1983
Kern	Wasco	156,314	10.00	7/1/1995
Kings	Avenal	4,228	6.00	3/27/1980
Kings	Corcoran	54,147	8.00	7/5/1988
Kings	Hanford	506,042	8.00	1/1/1985
Kings	Lemoore	292,391	8.00	1/9/1985
Lake	Clearlake	427,715	9.00	10/1/1992
Lake	Lakeport	215,482	10.00	1/1/1990
Lassen	Susanville	454,622	10.00	7/1/2004
Los Angeles	Agoura Hills	1,494,022	12.00	11/15/1996
Los Angeles	Alhambra	403,305	12.00	3/25/1991
Los Angeles	Arcadia	1,923,352	10.00	7/1/1993
Los Angeles	Artesia	443,777	12.50	1/1/2009
Los Angeles	Avalon	6,020,046	12.00	7/1/2004
Los Angeles	Azusa	796,912	10.00	4/1/2015
Los Angeles	Baldwin Park	359,703	10.00	7/13/1986
Los Angeles	Bell	350,111	12.00	5/10/2017
Los Angeles	Bell Gardens	410,282	8.00	10/1/1983
Los Angeles	Bellflower	823,782	9.00	4/12/1988
Los Angeles	Beverly Hills	19,291,693	14.00	2/1/1994
Los Angeles	Bradbury	-	-	-
Los Angeles	Burbank	5,531,388	10.00	9/27/1983
Los Angeles	Calabasas	983,758	12.00	4/5/1991
Los Angeles	Carson	1,647,103	9.00	10/5/1993
Los Angeles	Cerritos	924,051	12.00	3/5/2015
Los Angeles	Claremont	1,052,461	10.00	7/1/1978
Los Angeles	Commerce	1,717,154	12.00	1/1/2006
Los Angeles	Compton	67,925	7.50	7/1/1983
Los Angeles	Covina	3,661	10.00	7/1/1991
Los Angeles	Cudahy	54,344	8.00	4/11/1988
Los Angeles	Culver City	3,073,676	14.00	7/1/2012
Los Angeles	Diamond Bar	797,785	14.00	12/14/2018
Los Angeles	Downey	1,298,006	9.00	3/1/1992

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Los Angeles	Duarte	106,614	10.00	6/25/1991
Los Angeles	El Monte	831,929	10.00	10/1/1992
Los Angeles	El Segundo	4,893,187	12.00	4/12/2016
Los Angeles	Gardena	940,637	11.00	1/1/2003
Los Angeles	Glendale	4,117,909	12.00	4/28/2015
Los Angeles	Glendora	134,426	6.00	12/22/1977
Los Angeles	Hawaiian Gardens	132,292	9.00	7/1/2002
Los Angeles	Hawthorne	4,186,432	12.00	12/1/2001
Los Angeles	Hermosa Beach	2,552,964	12.00	1/1/2016
Los Angeles	Hidden Hills	-	-	-
Los Angeles	Huntington Park	80,166	5.00	9/4/1985
Los Angeles	Industry	364,865	10.00	7/1/1983
Los Angeles	Inglewood	4,679,863	14.00	6/1/1998
Los Angeles	Irwindale	-	-	-
Los Angeles	La Canada Flintridge	-	-	-
Los Angeles	La Habra Heights	-	-	-
Los Angeles	La Mirada	1,081,422	10.00	1/1/2013
Los Angeles	La Puente	205,661	10.00	10/27/1993
Los Angeles	La Verne	6,360	10.00	1/1/2000
Los Angeles	Lakewood	86,903	8.00	8/7/1987
Los Angeles	Lancaster	2,012,943	7.00	11/1/1983
Los Angeles	Lawndale	712,164	9.00	1/1/1992
Los Angeles	Lomita	198,839	10.00	3/18/1996
Los Angeles	Long Beach	20,323,890	13.00	7/1/2020
Los Angeles	Los Angeles	130,172,065	14.00	8/1/1993
Los Angeles	Lynwood	-	-	-
Los Angeles	Malibu	8,014,685	15.00	1/1/2021
Los Angeles	Manhattan Beach	2,802,514	12.00	5/1/2020
Los Angeles	Maywood	77,468	5.00	1/9/1960
Los Angeles	Monrovia	1,348,381	12.00	7/13/2018
Los Angeles	Montebello	223,620	10.00	7/1/1998
Los Angeles	Monterey Park	953,200	12.00	6/5/1989
Los Angeles	Norwalk	1,480,676	10.00	10/1/1990
Los Angeles	Palmdale	4,667,137	10.00	7/1/2009
Los Angeles	Palos Verdes Estates	-	-	-
Los Angeles	Paramount	-	-	-
Los Angeles	Pasadena	6,297,629	12.11	7/1/1999
Los Angeles	Pico Rivera	433,797	10.00	5/21/1990
Los Angeles	Pomona	2,181,603	10.00	1/1/1995
Los Angeles	Rancho Palos Verdes	3,115,435	10.00	10/15/1991
Los Angeles	Redondo Beach	3,400,322	12.00	7/2/2005

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Los Angeles	Rolling Hills	-	-	-
Los Angeles	Rolling Hills Estates	-	-	-
Los Angeles	Rosemead	1,405,397	10.00	4/1/1993
Los Angeles	San Dimas	1,482,082	12.00	7/1/2013
Los Angeles	San Fernando	-	-	-
Los Angeles	San Gabriel	1,377,019	12.00	3/1/2013
Los Angeles	San Marino	-	-	-
Los Angeles	Santa Clarita	2,275,383	10.00	11/8/1987
Los Angeles	Santa Fe Springs	172,204	10.00	10/1/1992
Los Angeles	Santa Monica	20,691,803	14.00	1/1/2005
Los Angeles	Sierra Madre	-	-	-
Los Angeles	Signal Hill	289,454	9.00	1/19/1986
Los Angeles	South El Monte	268,482	8.00	4/10/1989
Los Angeles	South Gate	473,886	8.00	1/1/1998
Los Angeles	South Pasadena	-	-	-
Los Angeles	Temple City	40,025	10.00	7/11/1992
Los Angeles	Torrance	6,031,651	11.00	3/1/1993
Los Angeles	Vernon	-	-	-
Los Angeles	Walnut*	-	10.00	1/1/1989
Los Angeles	West Covina	1,305,663	10.00	1/1/1988
Los Angeles	West Hollywood	9,675,868	12.50	1/1/2004
Los Angeles	Westlake Village	2,045,754	10.00	8/1/1990
Los Angeles	Whittier	783,749	10.00	10/1/1995
Madera	Chowchilla	288,647	10.00	1/1/1991
Madera	Madera	886,017	9.00	6/22/1989
Marin	Belvedere	-	-	-
Marin	Corte Madera	436,390	12.00	1/1/1990
Marin	Fairfax	-	10.00	7/1/2000
Marin	Larkspur	425,446	10.00	11/2/1993
Marin	Mill Valley	528,423	10.00	1/1/1993
Marin	Novato	1,289,595	12.00	1/1/2020
Marin	Ross	-	-	-
Marin	San Anselmo	-	-	-
Marin	San Rafael	1,797,578	10.00	11/17/1988
Marin	Sausalito	913,975	11.00	9/30/2009
Marin	Tiburon	423,290	10.00	1/1/1990
Mendocino	Fort Bragg	3,321,928	12.00	4/1/2017
Mendocino	Point Arena	162,223	12.00	4/1/2017
Mendocino	Ukiah	1,362,133	10.00	1/1/2007
Mendocino	Willits	313,647	9.00	10/5/1990
Merced	Atwater	69,857	8.00	1/1/1978

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Merced	Dos Palos	-	-	-
Merced	Gustine	-	-	-
Merced	Livingston	136,331	9.00	5/18/2004
Merced	Los Banos	362,364	10.00	7/1/1995
Merced	Merced	1,779,854	10.00	7/1/1996
Modoc	Alturas	202,145	10.00	12/10/1992
Mono	Mammoth Lakes	21,394,798	10.00	1/1/1995
Monterey	Carmel-By-The-Sea	5,339,285	10.00	4/1/1989
Monterey	Del Rey Oaks	23,573	10.00	7/1/2018
Monterey	Gonzales	1,641	8.00	7/1/1986
Monterey	Greenfield	13,446	8.00	6/20/1985
Monterey	King City	475,400	10.00	9/1/1992
Monterey	Marina	3,501,246	14.00	1/1/2019
Monterey	Monterey	15,369,231	10.00	7/1/1985
Monterey	Pacific Grove	3,978,577	12.00	12/1/2017
Monterey	Salinas	2,338,402	10.00	7/1/1984
Monterey	Sand City	-	-	-
Monterey	Seaside	2,662,172	12.00	8/2/1991
Monterey	Soledad	124,084	12.00	12/7/2016
Napa	American Canyon	886,937	12.00	1/10/2011
Napa	Calistoga	5,357,173	12.00	11/21/1993
Napa	Napa	11,717,480	12.00	9/11/1993
Napa	St. Helena	1,705,203	13.00	1/1/2019
Napa	Yountville	5,222,634	13.00	1/1/2019
Nevada	Grass Valley	881,875	10.00	12/1/1999
Nevada	Nevada City	463,797	10.00	1/1/1992
Nevada	Truckee	5,463,657	12.00	1/1/2021
Orange	Aliso Viejo	723,599	10.00	7/1/2001
Orange	Anaheim	30,180,355	15.00	7/1/1995
Orange	Brea	1,050,303	10.00	8/1/1989
Orange	Buena Park	3,703,860	12.00	10/1/1993
Orange	Costa Mesa	4,282,804	8.00	12/17/2010
Orange	Cypress	1,648,030	10.00	12/12/1991
Orange	Dana Point	8,747,447	10.00	9/1/1990
Orange	Fountain Valley	913,650	9.00	2/5/1991
Orange	Fullerton	1,330,124	10.00	8/1/1989
Orange	Garden Grove	7,487,361	14.50	12/21/2012
Orange	Huntington Beach	10,378,662	10.00	11/1/2002
Orange	Irvine	5,787,417	8.00	7/1/1983
Orange	La Habra	-	-	-
Orange	La Palma	160,948	8.00	6/1/2006

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Orange	Laguna Beach	15,426,259	14.00	1/1/2017
Orange	Laguna Hills	678,706	10.00	10/1/1997
Orange	Laguna Niguel	39,259	8.00	12/1/1989
Orange	Laguna Woods	254,371	10.00	3/24/1999
Orange	Lake Forest	2,883,787	10.00	12/20/1991
Orange	Los Alamitos	223,450	8.00	4/22/1986
Orange	Mission Viejo	635,204	8.00	3/31/1988
Orange	Newport Beach	16,886,197	10.00	7/14/1993
Orange	Orange	1,834,447	10.00	1/1/1970
Orange	Placentia	674,854	10.00	7/1/1985
Orange	Rancho Santa Margarita	-	-	-
Orange	San Clemente	2,306,752	10.00	10/1/1991
Orange	San Juan Capistrano	1,088,151	10.00	6/1/1983
Orange	Santa Ana	4,349,952	11.00	1/1/2005
Orange	Seal Beach	878,165	12.00	7/1/1989
Orange	Stanton	558,843	12.00	11/5/2019
Orange	Tustin	1,218,924	13.00	12/4/2018
Orange	Villa Park	-	-	-
Orange	Westminster	600,073	8.00	7/1/1983
Orange	Yorba Linda	311,017	10.00	7/18/1988
Placer	Auburn	268,302	8.00	8/1/1991
Placer	Colfax	13,561	8.00	1/1/1975
Placer	Lincoln	202,521	10.00	10/1/1999
Placer	Loomis	18,754	8.00	7/1/1995
Placer	Rocklin	688,896	8.00	5/15/1985
Placer	Roseville	2,383,853	6.00	10/29/1975
Plumas	Portola	37,006	9.00	2/6/1992
Riverside	Banning	1,119,765	12.00	10/1/2010
Riverside	Beaumont	298,879	10.00	7/30/1995
Riverside	Blythe	1,481,789	10.00	8/9/1994
Riverside	Calimesa	86,990	10.00	10/1/1991
Riverside	Canyon Lake	66,634	10.00	12/1/1990
Riverside	Cathedral City	3,670,394	12.00	1/1/2007
Riverside	Coachella	578,100	9.00	10/28/1986
Riverside	Corona	2,446,759	10.00	7/1/1995
Riverside	Desert Hot Springs	2,490,646	12.00	12/14/2007
Riverside	Eastvale	-	-	-
Riverside	Hemet	891,349	10.00	1/4/1995
Riverside	Indian Wells	4,622,778	12.25	1/1/2020
Riverside	Indio	8,699,125	13.00	12/11/2014
Riverside	Jurupa Valley	310,493	10.00	7/1/2011

**California Cities
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 (Including the City and County of San Francisco)**

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Riverside	La Quinta	11,491,449	10.00	1/1/1992
Riverside	Lake Elsinore	550,508	10.00	4/1/1991
Riverside	Menifee	506,967	10.00	1/1/2008
Riverside	Moreno Valley	3,638,959	13.00	11/22/2016
Riverside	Murrieta	1,388,646	10.00	7/1/1991
Riverside	Norco	741,248	11.00	11/3/2009
Riverside	Palm Desert	12,262,079	11.00	1/1/2017
Riverside	Palm Springs	35,092,830	13.50	1/1/2004
Riverside	Perris	99,283	10.00	12/8/1989
Riverside	Rancho Mirage	6,932,720	10.00	5/21/1992
Riverside	Riverside	5,801,263	13.00	7/1/2014
Riverside	San Jacinto	14,890	8.00	6/30/1979
Riverside	Temecula	3,022,209	8.00	2/13/1990
Riverside	Wildomar	-	-	-
Sacramento	Citrus Heights	23,237	12.00	1/1/1997
Sacramento	Elk Grove	1,433,720	12.00	11/2/2010
Sacramento	Folsom	1,357,550	8.00	1/1/1986
Sacramento	Galt	249,701	10.00	12/1/1985
Sacramento	Isleton	1,930	10.00	7/10/1996
Sacramento	Rancho Cordova	2,744,479	12.00	7/31/2003
Sacramento	Sacramento	3,093,000	12.00	7/1/1994
San Benito	Hollister	407,699	8.00	1/1/1998
San Benito	San Juan Bautista	116,637	12.00	4/1/2004
San Bernardino	Adelanto	13,930	10.00	5/9/2007
San Bernardino	Apple Valley	39,993	7.00	6/14/2005
San Bernardino	Barstow	3,435,428	12.50	1/1/2003
San Bernardino	Big Bear Lake	11,164,837	8.00	1/1/2010
San Bernardino	Chino	374,666	8.00	7/27/1978
San Bernardino	Chino Hills	1,234,929	10.00	7/1/2006
San Bernardino	Colton	1,238,975	10.00	5/3/1983
San Bernardino	Fontana	1,132,091	8.00	5/7/1985
San Bernardino	Grand Terrace	-	-	-
San Bernardino	Hesperia	1,798,649	10.00	7/1/1998
San Bernardino	Highland	271,603	7.00	11/24/1987
San Bernardino	Loma Linda	622,280	10.00	1/14/1998
San Bernardino	Montclair	63,269	10.00	4/23/1983
San Bernardino	Needles	937,710	10.00	5/20/1985
San Bernardino	Ontario	10,614,109	11.75	6/30/1996
San Bernardino	Rancho Cucamonga	2,726,555	10.00	4/6/1983
San Bernardino	Redlands	1,834,855	10.00	12/5/1998
San Bernardino	Rialto	344,527	9.00	1/18/1991

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San Bernardino	San Bernardino	5,117,388	10.00	8/1/1990
San Bernardino	Twentynine Palms	1,927,425	9.00	1/1/2000
San Bernardino	Upland	195,619	10.00	7/1/1994
San Bernardino	Victorville	1,899,038	7.00	1/1/1980
San Bernardino	Yucaipa	22,299	7.00	3/8/1999
San Bernardino	Yucca Valley	1,926,447	7.00	8/31/1998
San Diego	Carlsbad	15,583,688	10.00	1/1/1990
San Diego	Chula Vista	5,270,799	10.00	4/1/1995
San Diego	Coronado	9,595,095	10.00	1/1/2013
San Diego	Del Mar	1,792,090	12.50	10/6/2015
San Diego	El Cajon	2,126,234	10.00	4/1/1993
San Diego	Encinitas	2,823,055	10.00	1/1/2009
San Diego	Escondido	1,684,318	10.00	1/15/1994
San Diego	Imperial Beach	904,038	10.00	7/1/1990
San Diego	La Mesa	1,017,409	10.00	1/1/1991
San Diego	Lemon Grove	65,549	6.00	7/1/2007
San Diego	National City	1,600,549	10.00	7/1/1992
San Diego	Oceanside	9,282,023	10.00	5/15/1993
San Diego	Poway	403,071	10.00	12/13/2002
San Diego	San Diego	128,309,913	10.50	8/1/1994
San Diego	San Marcos	871,393	10.00	7/12/1998
San Diego	Santee	600,220	10.00	12/12/2012
San Diego	Solana Beach	1,457,156	13.00	1/1/2009
San Diego	Vista	1,501,801	10.00	11/16/1990
San Francisco	San Francisco	37,698,007	14.00	8/1/1996
San Joaquin	Escalon	8,041	10.00	1/1/1995
San Joaquin	Lathrop	655,538	9.00	4/21/1992
San Joaquin	Lodi	899,934	6.00	7/1/2003
San Joaquin	Manteca	1,077,417	9.00	8/20/1990
San Joaquin	Ripon	436,256	10.00	7/2/2002
San Joaquin	Stockton	2,860,447	8.00	7/1/2006
San Joaquin	Tracy	1,702,313	10.00	12/1/1990
San Luis Obispo	Arroyo Grande	1,028,718	10.00	1/10/2001
San Luis Obispo	Atascadero	1,385,896	13.50	7/1/2020
San Luis Obispo	El Paso De Robles	7,163,081	10.00	7/1/2015
San Luis Obispo	Grover Beach	580,423	10.00	9/2/1991
San Luis Obispo	Morro Bay	4,881,545	10.00	12/3/1996
San Luis Obispo	Pismo Beach	14,209,579	11.00	1/1/2021
San Luis Obispo	San Luis Obispo	6,960,035	10.00	10/1/1983
San Mateo	Atherton	-	-	-
San Mateo	Belmont	1,320,865	10.00	6/26/1978

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San Mateo	Brisbane	849,788	12.00	1/1/2010
San Mateo	Burlingame	5,738,588	12.00	1/1/2010
San Mateo	Colma*	-	12.00	1/1/2019
San Mateo	Daly City	702,227	12.00	1/1/2019
San Mateo	East Palo Alto	190,964	12.00	11/3/1998
San Mateo	Foster City	992,616	12.00	7/1/2019
San Mateo	Half Moon Bay	4,817,532	12.00	7/1/2008
San Mateo	Hillsborough	-	-	-
San Mateo	Menlo Park	3,762,410	12.00	1/1/2013
San Mateo	Millbrae	2,277,914	12.00	1/1/2010
San Mateo	Pacifica	1,531,550	12.00	7/1/2011
San Mateo	Portola Valley	-	-	-
San Mateo	Redwood City	1,987,722	12.00	1/1/2012
San Mateo	San Bruno	1,247,467	14.00	3/1/2021
San Mateo	San Carlos	1,200,905	13.00	1/1/2021
San Mateo	San Mateo	1,115,056	14.00	1/1/2021
San Mateo	South San Francisco	6,710,271	13.00	1/1/2020
San Mateo	Woodside	-	-	-
Santa Barbara	Buellton	3,020,078	12.00	2/1/2013
Santa Barbara	Carpinteria	2,209,191	12.00	1/1/2013
Santa Barbara	Goleta	9,239,079	12.00	1/1/2013
Santa Barbara	Guadalupe*	-	6.00	6/26/1978
Santa Barbara	Lompoc	1,664,939	10.00	6/1/1984
Santa Barbara	Santa Barbara	18,807,331	12.00	1/1/2001
Santa Barbara	Santa Maria	3,211,731	10.00	12/5/1991
Santa Barbara	Solvang	4,078,826	12.00	7/1/2015
Santa Clara	Campbell	1,568,908	12.00	1/1/2011
Santa Clara	Cupertino	2,141,058	12.00	1/1/2012
Santa Clara	Gilroy	1,105,300	9.00	8/1/1983
Santa Clara	Los Altos	662,132	11.00	7/1/2017
Santa Clara	Los Altos Hills	-	-	-
Santa Clara	Los Gatos	1,044,820	10.00	2/3/1993
Santa Clara	Milpitas	4,213,814	14.00	1/3/2019
Santa Clara	Monte Sereno	-	-	-
Santa Clara	Morgan Hill	1,299,126	11.00	3/1/2019
Santa Clara	Mountain View	1,917,636	10.00	7/10/1991
Santa Clara	Palo Alto	5,178,992	15.50	4/1/2019
Santa Clara	San Jose	13,489,593	10.00	3/19/1985
Santa Clara	Santa Clara	2,949,235	9.50	7/1/1992
Santa Clara	Saratoga	168,178	10.00	1/1/2002
Santa Clara	Sunnyvale	5,192,090	12.50	1/1/2019

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Santa Cruz	Capitola	1,529,015	12.00	1/1/2019
Santa Cruz	Santa Cruz	9,121,782	11.00	7/1/2013
Santa Cruz	Scotts Valley	1,261,100	11.00	1/1/2019
Santa Cruz	Watsonville	910,968	11.00	11/2/2016
Shasta	Anderson	647,746	10.00	9/20/1994
Shasta	Redding	6,222,974	10.00	7/1/1982
Shasta	Shasta Lake	7,699	10.00	7/2/1993
Sierra	Loyalton	-	-	-
Siskiyou	Dorris	5,666	5.00	8/14/1993
Siskiyou	Dunsmuir	274,327	10.00	7/1/2014
Siskiyou	Etna	10,036	6.00	1/1/1983
Siskiyou	Fort Jones	-	-	-
Siskiyou	Montague	-	-	-
Siskiyou	Mt. Shasta	1,037,318	10.00	7/1/1996
Siskiyou	Tulelake	-	-	-
Siskiyou	Weed	396,343	12.00	7/1/2015
Siskiyou	Yreka	1,201,141	10.00	3/2/2004
Solano	Benicia	411,411	9.00	9/7/1993
Solano	Dixon	418,098	9.00	1/1/1990
Solano	Fairfield	2,422,251	10.00	10/1/1984
Solano	Rio Vista	20,563	10.00	12/1/2006
Solano	Suisun City	273,720	10.00	5/1/1991
Solano	Vacaville	1,471,573	8.00	11/1/1998
Solano	Vallejo	1,578,486	11.00	7/1/1991
Sonoma	Cloverdale	194,197	10.00	1/1/1993
Sonoma	Cotati*	-	10.00	1/1/1998
Sonoma	Healdsburg	4,750,888	14.00	1/1/2017
Sonoma	Petaluma	2,131,357	10.00	11/5/1990
Sonoma	Rohnert Park	3,134,882	12.00	1/1/2003
Sonoma	Santa Rosa	3,675,706	9.00	1/1/1994
Sonoma	Sebastopol	402,255	12.00	4/1/2019
Sonoma	Sonoma	2,840,512	13.00	9/1/2019
Sonoma	Windsor	1,579,291	12.00	12/12/2008
Stanislaus	Ceres	338,124	10.00	7/1/2016
Stanislaus	Hughson	-	-	-
Stanislaus	Modesto	2,850,231	9.00	4/1/1987
Stanislaus	Newman	-	-	-
Stanislaus	Oakdale	347,359	7.00	11/3/1987
Stanislaus	Patterson	246,726	8.00	10/1/1986
Stanislaus	Riverbank*	-	4.00	12/13/1965
Stanislaus	Turlock	1,757,476	9.00	11/26/1991

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Stanislaus	Waterford*	-	8.00	9/1/1995
Sutter	Live Oak	-	-	-
Sutter	Yuba City	1,167,422	10.00	1/19/2001
Tehama	Corning	415,518	10.00	4/1/1994
Tehama	Red Bluff	1,174,303	10.00	10/1/1991
Tehama	Tehama	-	-	-
Tulare	Dinuba	266,474	10.00	3/4/1995
Tulare	Exeter	121,420	8.00	1/1/2013
Tulare	Farmersville	-	-	-
Tulare	Lindsay	98,618	8.00	3/1/1986
Tulare	Porterville	764,374	8.00	10/2/1990
Tulare	Tulare	1,565,612	10.00	7/1/2002
Tulare	Visalia	3,323,538	10.00	11/1/1993
Tulare	Woodlake	-	-	-
Tuolumne	Sonora	397,619	12.00	2/1/2021
Ventura	Camarillo	2,149,677	9.00	9/14/1988
Ventura	Fillmore	86,244	10.00	5/22/1986
Ventura	Moorpark	176,235	10.00	9/19/2007
Ventura	Ojai	5,169,345	15.00	6/1/2020
Ventura	Oxnard	4,267,463	10.00	6/16/1998
Ventura	Port Hueneme	468,607	10.00	1/1/1980
Ventura	San Buenaventura	5,021,768	10.00	6/30/1986
Ventura	Santa Paula	84,317	10.00	11/21/1994
Ventura	Simi Valley	1,335,406	10.00	10/20/1994
Ventura	Thousand Oaks	2,712,668	10.00	12/1/1987
Yolo	Davis	1,580,278	12.00	8/1/2016
Yolo	West Sacramento	1,298,340	12.00	1/1/2005
Yolo	Winters	266,264	12.00	7/1/2014
Yolo	Woodland	1,086,537	12.00	7/1/2017
Yuba	Marysville	162,192	10.00	1/1/1993
Yuba	Wheatland	-	-	-
		\$ 1,299,716,160		

* City currently has no hotels/motels, but has a current tax rate and effective date.

Source: Office of the State Controller
 Local Government Programs and Services Division
 Local Government Reporting Section - City Report



CITY OF DEL REY OAKS

Staff Report

DATE: November 16, 2023

TO: Finance Committee

FROM: John Guertin, City Manager

SUBJECT: Discuss Options for a RFP for a Comprehensive Fee Study

CEQA: This action does not constitute a “project” as defined by the California Environmental Quality Act (CEQA) guidelines section 15378 as it is an administrative activity of the City that will not result in direct or indirect physical changes in the environment.

Discussion

The City currently maintains a Master Fee Schedule of all the fees the City charges for various services. The City is a local government agency and as such is not in the practice to make a profit off of these charges but instead, fees are set to reasonably recover City costs.

It is customary for cities to regularly review their fees for appropriateness. It has been a long time since the City of Del Rey Oaks has conducted an comprehensive review of our fees.

It is recommended that the City issue an RFP for consulting services for a comprehensive fee study to evaluate all the City’s fees in all departments.

The study will review operating costs (including wage rates and benefits), current fee schedules, and comparisons to other entities. After the study is completed, staff will bring the recommended fees for the Council to review and approve with the goal to set reasonable fees for cost recovery. This study is recommended to be completed at a minimum of every five years.

Fiscal Impacts

While we won’t know the cost of the study until proposals are received, it is estimated that the cost will be around \$20,000.

ATTACHMENTS:

- FY 2023-24 Fee Schedule

Respectfully Submitted,

John Guertin
City Manager