



Legislation Text

File #: 23-2216, **Version:** 1

Chief Administrative Office recommending the Board:

- 1) Appoint two members to the Fiscal Year 2024-25 Budget Ad Hoc Committee; and
- 2) Provide direction to staff on the discretionary Transient Occupancy Tax allocation process and any Board-directed revisions to Board Policy B-16, Budget Policies.

FUNDING: N/A

DISCUSSION / BACKGROUND

Ad Hoc Committee

For the past six years, the Board has appointed two members to sit on the annual Budget Ad Hoc Committee. It is recommended that the Board consider and select two members to serve as the committee for the development of the Fiscal Year (FY) 2024-25 Budget. Prior to FY 2020-21, the Board appointed the Chair and Vice Chair. For the FY 2020-21 budget process, the Board appointed the Chair and Second Vice Chair, and for FY 2021-22, FY 2022-23, and FY 2023-24, the Board appointed the Chair and Vice Chair. The Board may select any two of the five members.

Budget Policies and TOT Allocation Process

Board of Supervisors Policy B-16, Budget Policies, was originally adopted in 2015, to provide a framework for budgetary decision making regarding the use of County funds, ensure prudent County fiscal management, and direct the CAO in the development and management of the County budget.

Each year the CAO asks the Board for direction on the Recommended Budget at a special meeting in April. This meeting includes a review of Policy B-16 and any revisions recommended by the CAO or requested by Board Members. Direction is also provided on the allocation of discretionary TOT funding at this meeting.

In order to prepare for the April special meeting, staff is requesting direction on which County departments and outside agencies should be contacted to submit requests for funding related to impacts of tourism on their services or facilities. For the past three fiscal years, all County departments and the fire districts within the County have been provided an opportunity to request TOT funding to help mitigate the impacts of tourism. South Tahoe transit agencies have also been included in the most recent two fiscal years. It is at the discretion of the Board to determine which agencies are contacted to submit requests.

Staff recommends that all County departments be asked to evaluate how tourism affects the County services and facilities over which they have responsibility, and how additional TOT funding may help mitigate those impacts. Staff is also recommending that the policy be revised to prioritize impacts to County services and facilities, such as road maintenance, snow removal, law enforcement, etc., to be funded first before funding outside agencies. If approved, this revision would be brought for consideration by the Board at the special budget meeting on April 10th, along with the requests from County departments and other agencies as directed by the Board.

If the Board directs staff to invite fire districts to submit requests, staff recommends the districts be asked to limit their requests to reimbursement for service calls related to tourism rather than equipment or other items.

ALTERNATIVES

The Board could choose not to appoint a Budget Ad Hoc Committee for the Fiscal Year 2024-25 Budget, and not to direct any revisions to Policy B-16.

PRIOR BOARD ACTION

01/24/2023 Legistar item 23-0170

12/07/2021 Legistar item 21-1824

OTHER DEPARTMENT / AGENCY INVOLVEMENT

All Departments participate in the budget development process.

FINANCIAL IMPACT

There is no financial impact associated with this item.

CLERK OF THE BOARD FOLLOW UP ACTIONS

N/A

STRATEGIC PLAN COMPONENT

Strategic Innovation by working towards the priority of working as one organization. Including an ad hoc committee of the Board in meetings during the budget development process enhances Board Members' understanding of the process.

CONTACT

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