

Town of Truckee Adopted 2025/26 Annual Operating Budget

Photo by Jeremy Jensen





TABLE OF CONTENTS

2.0 Disclosure	5
3.0 Title Page	6
4.0 Overview	7
4.1 Letter from the Town Manager	8
4.2 Introduction to Truckee	20
4.3 Council Priorities	27
4.4 Map of the Town of Truckee	28
4.5 Organization Chart	29
5.0 Summary	30
5.1 Total Operating Expenses by Organization	31
5.2 General Fund Summary	32
5.3 General Fund - Total Fund Balance	34
5.4 General Fund - Projections	36
5.5 Air Quality Mitigation Fund	38
5.6 Tahoe Donner TSSA Fund	39
5.7 Glenshire TSSA Fund	40
5.8 Community Facility District Funds	41
5.8.1 Brickelltown Maintenance District Fund	43
5.8.2 Joerger Maintenance District Fund	45
5.8.3 Railyard Maintenance District Fund	46
5.8.4 Donner Pass Road Maintenance District Fund	48
5.8.5 Coldstream Maintenance District Fund	50
5.8.6 West River District Fund	51
5.9 COPS Fund	53
5.10 Gas Tax Fund	54
5.11 Measure V Sales Tax Fund	55
5.12 Measure R Sales Tax Fund	56
5.13 Measure U Sales Tax Fund	57
5.14 Measure K TOT Fund	58
5.15 Measure E Fund	59
5.16 American Rescue Plan ACT (ARPA) Fund	60
5.17 Traffic Impact Fees Fund	61
5.18 Facilities Impact Fees Funds	62
5.19 Parking Fund	64
5.20 Transit Fund	66
5.21 Solid Waste Fund	68
5.22 Building and Safety Fund	70
5.23 Redevelopment Successor Agency Fund	72
5.24 Fleet Replacement Fund	73
5.24.1 Fleet Equipment Replacements	74
5.25 Full-Time Equivalents	76
6.0 Revenues - All Funds	77
6.1 General Fund	78

6.2 Community Development	82
6.3 Parking Fund Revenue	84
6.4 Public Transit Revenue	85
6.5 Solid Waste Revenue	87
6.6 RDA Revenue	88
7.0 General Government Expenditures	89
7.1 Town Council	91
7.2 Town Manager	93
7.3 Town Attorney	95
7.4 Town Clerk	97
7.5 Administrative Services	99
7.6 General Government	104
7.7 Information Technology	106
8.0 Public Works Expenditures	109
8.1 Engineering	111
8.2 Road Maintenance & Snow Removal	114
8.3 Fleet Maintenance	117
8.4 Trails Maintenance	119
8.5 Facilities Maintenance	121
8.5.1 Community Facility Districts Funds Expenditures	123
9.0 Community Development Expenditures	124
9.1 Planning	126
9.2 Building & Safety	129
9.3 Code Compliance	131
10.0 Public Safety Expenditures	133
10.1 Police	135
10.2 Emergency Services	140
10.3 Animal Services	143
11.0 Parking Fund Expenditures	145
11.1 Parking	147
12.0 Public Transit Expenditures	150
12.1 Public Transit	152
13.0 Keep Truckee Green Expenditures	156
13.1 Sustainability	158
13.2 Solid Waste	162
14.0 Additional Town Programs Expenditures	166
14.1 Economic Vitality	168
14.2 Housing	171
14.3 Short-Term Rental	175
14.4 Community Engagement	178
15.0 Redevelopment Successor Agency Expenditures	180
15.1 Redevelopment Successor Agency	181
16.0 Appendices - Notes on Budget Preparation	182
16.1 The Budget Process	183
16.2 Basis of Accounting	184
16.3 Budget Status of Town Funds	186
16.4 Town Policy Documents	188
16.5 GANN Appropriations Limit	189
16.6 Cost Allocation Plans	190

16.7 Summary of Fiscal Policies	191
16.8 Personnel Budgets	194
16.9 Projections	196
16.10 Litigation	197
16.11 Debt Obligations	198
16.12 Glossary of Budget Terms	199
16.13 Acronym List	202
17.0 Signed Budget Resolution	206

This Budget is Optimized for Online Viewing



2025/26 ANNUAL OPERATING BUDGET AND FIVE-YEAR CAPTIAL IMPROVEMENT PROJECT BUDGET



COUNCIL MEMBERS

DAVID POLIVY

COURTNEY HENDERSON

LINDSAY ROMACK

MAYOR

JAN ZABRISKIE

VICE MAYOR

ANNA KLOVSTAD

TOWN MANAGER

JEN CALLAWAY

ADMINISTRATIVE SERVICES

DIRECTOR

NICOLE CASEY

Overview



LETTER FROM THE TOWN MANAGER

INTRODUCTION TO TRUCKEE

COUNCIL PRIORITIES

MAP OF THE TOWN OF TRUCKEE

ORGANIZATION CHART



May 19, 2025

Honorable Mayor and Members of the Town Council

Subject: Fiscal Year 2025/26 Annual Operating and Five-Year Capital Improvement Project Budgets

It is my privilege to submit for your consideration the fiscal year 2025/26 Annual Operating Budget and Five-Year Capital Improvement Project (CIP) Budget. These documents reflect our continued commitment to strategic planning, fiscal responsibility, and our shared priorities as expressed through the Town Council's Strategic Work Plan. They incorporate feedback from the Budget Workshop held on May 27, 2025, and align with direction provided during the Capital Project Review held on April 22, 2025. They also include implementation of some elements of the organizational assessments completed during fiscal year 2024/25.

The budget funds the following:

- Operational departments, which provide the following core services to our community: police, roads, community development, code enforcement, building services, housing, transit, communications, and sustainability.
- The necessary administrative support for these functions, such as human resources, information technology, finance, management, and clerk functions.
- Capital projects to maintain and enhance our community.

Budget Overview and Major Changes

The fiscal year 2025/26 budget totals \$88.2 million, with \$58.3 million allocated to operating expenditures and \$29.9 million to capital projects. The General Fund operating expenditures budget is \$41.1 million, up 15.3% from fiscal year 2024/25, reflecting strategic investments in key services and infrastructure.

This year's budget reflects significant investments in transit expansion, climate action, public safety, wildfire mitigation, and workforce housing. Notable increases include:

- Transit operations (+61.59% budget-to-budget), supporting TART Connect year-round microtransit service.
- Police services (+9.42%), supporting staffing adjustments and updated equipment needs.
- Sustainability programs (+31.32%), funding implementation of the Town's Climate Action Element and new environmental initiatives.
- Capital investments in road and trail maintenance, including \$6.5 million for paving and drainage and \$600,000 for trail preservation.

Basic Budgeting Assumptions

The Town of Truckee employs a rolling five-year forecasting model to project both revenues and expenditures. As a standard practice, staff prepare these projections with a fiscally responsible and conservative mindset. On the revenue side, this means selecting the lower of anticipated estimates to avoid overstating income, thereby ensuring that projected revenues are realistically attainable. Conversely, on the expenditure side, staff use higher-end estimates to guarantee sufficient funding for essential and contingency-related costs.

For example, the Public Works Snow Removal Division is budgeted to accommodate staffing and operations for a high-snowfall year. While not every winter in Truckee produces extreme snow conditions, the Town must remain prepared. The

fiscal year 2025/26 budget includes funding for 20 seasonal snow removal staff, including a combination of full-time and on-call workers, to ensure timely and effective snow management when needed.

Another example of this conservative approach is the inclusion of contingency funding for unanticipated legal expenses, such as land use disputes or the need for specialized human resources expertise beyond the capacity of internal staff. While such expenditures are not incurred annually, the budget provides flexibility to respond when these needs arise, acknowledging the difficulty in predicting their occurrence with certainty.

Key Policy, Economic, and Legislative Context

Revenue Assumptions

The Town has maintained its conservative revenue forecasting ideology, accounting for uncertain economic conditions, inflationary pressures, and interest rate impacts. Major revenue sources reflect mixed trends.

The Town's **property tax revenue** is budgeted to increase by **5.0%** in fiscal year 2025/26. This growth is primarily attributed to the **statewide 2% Consumer Price Index (CPI) adjustment** applied to base property values under Proposition 13, alongside continued strength in the local real estate market throughout 2024. During this period, the average and median home sales price in Truckee exceeded \$1 million, with 478 single-family home sales and 139 non-residential transactions (including multifamily, commercial, industrial, and vacant land) contributing to a \$305 million increase in assessed value.

Under California's Proposition 13 allocation formula, the Town receives approximately 17% of this assessed value increase, with the precise amount varying by property location and applicable tax rate area. While overall growth remains strong, it has been modestly tempered by Proposition 19 property transfers, a decline in single-family home starts, and a slowdown in commercial construction. Notably, Proposition 8-related assessed value reductions remain negligible in the Truckee market.

Sales tax revenue is projected to increase modestly by **2.42%** in fiscal year 2025/26. Over the past five years, sales tax receipts have experienced notable fluctuations, including a significant decline at the onset of the COVID-19 pandemic, followed by a sharp spike in 2022 driven by emergency funding, recovery programs, and one-time revenue inflows.

Since that extraordinary period, revenues have stabilized, with a slight decline observed in fiscal year 2024/25. However, when viewed through a long-term lens spanning more than a decade, sales tax revenue trends appear to be returning to their historical growth trajectory. Barring any major economic downturns, experts anticipate continued **modest growth** in sales tax revenue for the coming fiscal year.

Transient Occupancy Tax (TOT), the Town's third-largest General Fund revenue source, continues to exhibit volatility. While actual revenues have declined for two consecutive years on a year-over-year basis, collections have consistently exceeded \$6.0 million annually. For fiscal year 2025/26, the TOT budget is conservatively set at \$6.0 million—below actual collections from the past three years yet a **14.3% increase** over the prior year's adopted budget.

Interest income is budgeted for a 20.0% decrease from estimated actuals but still reflects a **34.7% increase** compared to the prior year's adopted budget. Out-year projections incorporate **conservative declines** in interest earnings to align with investor outlooks and anticipated market conditions.

Legislative Impacts

Ongoing uncertainty surrounding federal tariff policies enacted by the Executive Branch continues to influence inflation projections. These trade-related measures have the potential to increase the cost of goods and services, complicating local budgeting efforts and contributing to volatility in construction and operational expenses. The Town continues to monitor

these developments closely and is incorporating conservative cost assumptions to mitigate associated fiscal risks, such as lowering the expected construction of single-family residences and maintaining the estimated transient occupancy tax revenue estimates below historical collection levels.

The ongoing uncertainty surrounding federal funding streams, particularly those supporting public transit and capital infrastructure, are of particular concern in this budget cycle. While the Town anticipates receiving over \$29 million in capital improvement project funding, a significant share is sourced from state and federal grants, including the Transit and Intercity Rail Capital Program (TIRCP) and State Transit Assistance (STA).

The potential for additional policy shifts or economic disruptions at the federal level could delay or reduce key grant programs. This poses a significant risk to transit operations which rely heavily on multi-year federal transit grant commitments. Federal grants account for nearly 10.0% of the Transit division's operating budget. This is a decrease from prior years and underscores the Transit Division's growing reliance on local sources, such as Measure E, and highlights potential vulnerabilities if future federal appropriations are reduced or delayed.

Recession Preparation

Current economic forecasts place the probability of a recession between 30% and 45%. Should a recession occur during Fiscal year 2025/26, the most immediate impacts to the Town's revenues would likely be felt in transient occupancy tax (TOT), sales tax (including Measure V – Roads, Measure U – Trails, and Measure E – General Sales Tax), and building-related revenues, all of which are closely tied to consumer behavior and market activity.

Property tax revenues, however, are not expected to be impacted in fiscal year 2025/26 due to the structural time lag between property assessments and revenue collection. Property values were assessed in early 2025 based on 2024 market conditions, with corresponding tax revenues to be collected during fiscal year 2025/26 and the Town's first apportionment arriving in January 2026.

While economic indicators suggest a moderate risk of recession, the fiscal year 2025/26 budget does not assume a recessionary scenario at this time. In the event of an economic downturn, staff would first evaluate the depth and expected duration of the recession before recommending any corrective or defensive measures.

The Town's strong General Fund balance (discussed more below) provides a critical financial buffer, enabling the organization to respond thoughtfully and strategically rather than reactively. This short-term flexibility would allow time for staff to assess conditions and develop an appropriate response plan to safeguard core services and maintain fiscal stability.

Labor Cost Assumptions

Labor costs are calculated based on the existing contracts, or memoranda of understanding (MOUs), in place by the Town's three employee associations. The current agreements provide for labor provisions through June 30, 2027. The following assumptions have been included in the budget in accordance with those agreements:

- **Cost-of-living adjustments (COLA)**
 - For fiscal year 2025/26, a 4.0% COLA has been included for the employee association representing the Town's hourly employees and salaried employees. A 3.0% COLA has been included for the Town's police employees.
 - For fiscal year 2026/27, a 5.0% COLA has been included for all employees. The actual COLA will be based on the February 2025 to February 2026 CPI for San Francisco.
 - No COLAs have been included for years beyond fiscal year 2026/27.
- A **10.0% increase** has been calculated on the **health, dental, vision and life insurance rates** for each year of the budget's five-year projections.
- A **5.0% pay-for-performance (PFP) increase** has been included based on the budget-to-budget revenue increase in specified contract items for fiscal year 2025/26. In the outyears, a 1.0-3.0% PFP increase has been included based on

the projected budget-to-budget revenue increase.

- For positions where the incumbent is projected to cap-out in their position's range, a non-base pay (NBPC) (one-time bonus up to \$5,000) has been included in the proposed labor budget.

CalPERS Costs - Staff make great efforts to accurately and conservatively model the significant costs associated with the Town's defined benefit plan provided through the California Public Employee's Retirement System (CalPERS). The Town has six different tiers that each have separate calculations based on projected payroll. The projected costs are based on information provided by the CalPERS actuarial team. Staff have estimated **\$4.3 million in CalPERS costs** for fiscal year 2025/26. Of this amount, \$4.1 million is funded via the General Fund.

The Town's annual retirement contributions to CalPERS consist of two primary components: normal cost and unfunded actuarial liability (UAL).

The normal cost represents the actuarially determined annual expense to fund retirement benefits earned by employees in the current year. For fiscal year 2025/26, the Town's normal cost represents \$2.5 million of the total annual cost. This amount is calculated using assumptions developed through CalPERS' Asset Liability Management (ALM) process and experience studies. The ALM process, which informs the discount rate (expected rate of return on investments), last concluded in July 2022 with the adoption of a 6.8% discount rate. An updated ALM is currently underway, and any adjustment to the discount rate would take effect beginning in fiscal year 2028/29.

CalPERS' experience studies, conducted every four years (last adopted in 2021), analyze historical demographic and economic trends—such as cost-of-living increases, retirement age, and life expectancy—to inform future actuarial assumptions.

The second component, the unfunded actuarial liability (UAL), reflects the difference between projected and actual investment returns. When CalPERS investments underperform relative to the discount rate, the resulting shortfall is amortized over a 25-year period, creating a new UAL layer each year. Consequently, the Town may be repaying multiple UAL layers simultaneously, depending on historical performance.

The UAL and normal cost contributions for fiscal year 2025/26 were calculated based on CalPERS investment returns for fiscal year 2022/23, which yielded 5.8%, below the 6.8% discount rate. This shortfall will be amortized over 25 years, adding to the Town's long-term retirement liability. By contrast, fiscal year 2023/24 investment returns were 9.3%, exceeding the discount rate and resulting in an offsetting UAL layer that will benefit fiscal year 2026/27 and help reduce future UAL payments. Over the five-year budget horizon, the Town anticipates total UAL payments of approximately \$9.7 million.

Thanks to the Town's strong cash position and the implementation of a cash-pooling strategy, the Town is able to prepay its annual UAL obligations. This results in a 3.4% annual cost savings, translating to approximately \$65,402 in savings for fiscal year 2025/26.

Over the five-year budget horizon, annual CalPERS costs are anticipated to increase from \$4.3 million in fiscal year 2025/26 to \$4.8 million in fiscal year 2029/30 based on current projections and conservative assumptions of future market activity.

Operating Surplus

An operating surplus occurs when annual operating revenues exceed the combined total of operating expenditures and debt service obligations.

Over the five-year budget horizon, General Fund operating expenses are projected to grow slightly faster than revenues, driven primarily by rising wages, CalPERS pension contributions, and employee benefit costs, including health, dental, and vision insurance. If all conservative expense assumptions materialize, the Town's annual operating surplus is projected to decrease—from \$3.9 million in fiscal year 2025/26 to \$3.04 million by fiscal year 2029/30. By comparison, the fifth-year operating surplus projected in the fiscal year 2024/25 budget was \$2.3 million. This increase is largely due to the

refinement of the Town's property tax estimates both in the fiscal year 2025/26 as well as the year-over-year increases. These figures were prepared in combination with a professional analysis completed by the Town's newly onboarded outside property tax auditors.

The Town Council utilizes annual operating surpluses to fund capital projects and to establish special designations for future initiatives. As the surplus declines, so too does the pool of discretionary funding available for these purposes.

Inflationary pressures continue to impact the Town's cost of operations and the delivery of capital improvements. Expenditure growth can outpace revenue growth—particularly in areas where costs are externally driven and largely outside the Town's control, such as CalPERS contributions and, to a lesser extent, healthcare premiums.

While salaries and benefits account for approximately 68.0% of the General Fund and % of the overall Town budget, it is important to recognize that Town employees are the backbone of service delivery. Ensuring competitive compensation and manageable workloads is essential to attracting and retaining the highly skilled, professional workforce upon which the Truckee community depends. At the same time, the Town remains committed to long-term fiscal sustainability and will continue to carefully balance operational needs with financial stewardship.

General Fund Reserve Assumptions

In alignment with the Town's formal Reserve and Designation Policy, adopted in January 2024 and updated in June 2025, the fiscal year 2025/26 budget includes several strategic savings measures designed to strengthen the Town's long-term fiscal health and resilience:

- **The General Fund contingency reserve**, with a current target of 35% of General Fund operating revenues, has been consistently maintained at some level since the Town's incorporation in 1993. The target level was set to ensure sufficient resources are available to respond to major emergencies—particularly the growing threat of wildfires and other disasters. This is a 5.0% reduction from prior year's target levels, with the 5.0% going to fund the newly established Wildfire Prevention Designation discussed below.
- While the Town typically contributes \$1.25 million annually to the **Road Maintenance Reserve**, the identification of an alternative grant funding source has allowed the Town to pause contributions for two years. Reserve savings will resume in fiscal year 2027/28 at \$1.5 million annually, reflecting updated cost projections from the Town's 2025 Pavement Maintenance Program.
- Per Council direction, in September 2024, the Town will begin building a **Public Art Designation**, starting with \$150,000 in fiscal year 2025/26 and up to \$100,000 annually thereafter, until it reaches the \$500,000 cap. This designation supports the Town's commitment to cultural enrichment and community identity.
- In line with Council Direction provided at the April 22, 2025, Budget Workshop, staff have created the **Wildfire Prevention Designation**, with a target level of 5.0% of General Fund operating revenues. This carveout of the Town's General Fund Contingency represents Council's interest in proactively funding efforts to reduce wildfire risk in Truckee. Projects will be identified in future years.

Cash Available Fund Balance

Consistent with Council guidance, staff have targeted a **\$5.0 million cash available fund balance** after all reserve and designation allocations have been made. This balance is maintained throughout the five-year budget projection period and serves as a safeguard for future needs and unanticipated opportunities.

As a reminder, fund balance represents one-time funding and is appropriately reserved for special initiatives or capital projects, rather than ongoing operational or staffing expenses.

Organization Assessment & Other Reports

In May 2025, the Town of Truckee completed and presented three major reports that will collectively shape the Town's operational, service delivery, and strategic planning efforts for the coming years:

1. **Townwide Operational and Service Delivery Review (Baker Tilly)**

This comprehensive assessment serves as a 10-year organizational roadmap. It identified key themes, including understaffing, the need for targeted organizational development, and investment in technology. Recommendations include phased staffing additions, improved workflow processes, and enhanced internal systems to better align service delivery with community expectations. Many recommendations are included in this budget, including staff additions, several software enhancements, including a community development department (CDD) software conversion, interdepartmental surveys, and an audit of the Town's property tax allocations from the County.

2. **Truckee Development Processes – Findings and Recommendations (AirDiamond Creative Consulting)**

For a deeper dive into the development services processes, this independent study involved 80 interviews with developers, staff, and stakeholders. It highlighted four core themes—experience, expectations, partnerships, and consistency—and provided eight overarching recommendations, including software modernization, outreach, and cultural alignment within departments. This budget includes funding for many of these recommendations, including a significant investment in software, as noted above.

3. **2025 Community Opinion Survey (True North Research)**

The Town's first statistically valid community survey of 600 residents offers a baseline for measuring satisfaction and priorities. Key findings show strong public satisfaction with Town services (79%) and communication efforts (72%). Residents expressed clear priorities around housing, infrastructure, cost of living, and preserving Truckee's character. Notably, there was overwhelming support for the Town's Inclusion, Diversity, Equity, and Accessibility (IDEA) efforts, for which this budget includes approximately \$400,000 in funding and a full-time staff.

Staffing Additions

In alignment with recommendations from the Townwide Organization Assessment finding that the Town is under-resourced, this budget includes a recommendation for eleven (11) additional full-time positions.

General Fund Additions –

1. **Assistant Town Manager**– To assist staff in meeting the expansion of Council's infrastructure priority to include Economic Vitality, staff propose the addition of an Assistant Town Manager position. The Town currently has an Assistant to the Town Manager position that is proposed to be reclassified as the Director of Neighborhood Services in accordance with the Organization Assessment. This position would be tasked with economic vitality efforts as well as more efficiently allocating the managerial duties at the Director level.
2. **Engineering Manager**– This position will help provide the necessary management support for the Engineering Division while providing new capacity to the Assistant Public Works Director (APWD) and Director of Public Works positions, by taking over the day-to-day management functions of the Engineering division from the APWD. Specifically, this position will improve operational efficiency of the Division, such as improved processes and increased use of technology; provide expertise to assist in complex projects; increased coordination with and assistance to other Divisions; and balance Division workload.
3. **Business Analyst**– The organizational study recommended significant software enhancements, as well as an IT governance structure to manage the Town's existing software infrastructure. This position would be tasked with understanding the Town's software programs and helping to build connections between those systems for optimal efficiency and to increase the customer experience.
4. **Human Resources Technician** – The backbone of any organization are the people who work there. Having an adequately staffed Human Resource division will allow the Town to better support their backbone. This position will take over many of the administrative functions of the division, allowing the Manager and Analyst to focus their efforts on expanding the Town's efforts to provide better support to the Town's leadership team and to bolster the Town's recruitment and retention efforts.
5. **Accountant**– This position would assist in right-sizing the Finance division to meet the ever-growing demands of the Town. Over the past decade the Town has added new divisions, community facilities districts, and taken on the extensive new reporting requirements established by the Governmental Accounting Standards Board without making concurrent increases in the division's staffing. The division is committed to providing quality customer

service to its internal Town customers and this addition will allow the division to provide customer service at the level needed for the Town to continue to serve the community.

6. **Safety Coordinator** – The Town has a strong commitment to employee safety and nowhere is that more exemplified than in the Public Works division. To maintain this robust safety program and culture, this position would ensure staff receive adequate training and certifications (including tracking), conduct safety inspections, update and maintain safety procedures and records, ensure provision of adequate personal protective equipment, and conduct field safety audits. This position would also be responsible for the operation of a new in-house traffic sign shop which will allow the Town to replace destroyed road signs more rapidly than procuring them from outside vendors.

a. 40.0% of the costs of this position would be included in the Town's Snow Removal reimbursement request through California Gas Tax. A little under half of the Town's snow removal costs are reimbursed through this program.

Other Funding Sources Additions –

1. Two **Facilities Maintenance Workers** – 75% of the funding from Measure U Trails Sales Tax with the remainder spread over the various Community Facility Districts. These positions are proposed to allow the Town to meet its commitment to the community for year-round trails access and well-maintained trails.
2. **Emergency Services Coordinator**– Funded via Measure E Sales Tax. This position increases capacity for emergency management redundancy and capacity for evacuation modeling, disaster recovery planning, business continuity contingencies, and home hardening programs. This will also provide capacity for staff training and interagency collaborative tabletop exercises.
3. **Administrative Technician** for Keep Truckee Green– Funded 80% from the Solid Waste fund and will be included in the amount that the Town bills to the rate payers. The remaining 20% is funded via the General Fund Sustainability budget. This position will increase divisional capacity to meet the ever-increasing mandated state reporting and enforcement requirements, as well as the ongoing implementation of local waste reduction ordinances. This will shift the administrative tasks handled by the higher-level positions, allowing reassignment of more Program Analyst II and Program Manager time from Solid Waste programs to Sustainability programs in pursuit of achieving the Town's Greenhouse Gas Reduction goals.
4. **Deputy Chief Building Official** – Enhances succession planning with an additional goal of providing capacity for existing staff to complete trainings to widen their overall knowledge of building and safety codes and obtain required certifications.

Other Position Changes –

This budget includes the conversion of the Police Administrative Manager to a Police Administrative Sergeant. The Administrative Sergeant will serve as a sworn supervisor within the Police Department's Support Services Division, overseeing key administrative and operational functions. Responsibilities include:

- Training & Standards: Coordinating in-service training for sworn staff and overseeing professional standards investigations.
- Town Liaison: Serving as the public safety representative on the Town's special event permitting team.
- Animal Services Oversight: Providing day-to-day administrative leadership for animal control operations, following the transition away from shelter management.
- Investigations Supervision: Acting as first-line supervisor for the Investigations Unit, which includes Detectives, the School Resource Officer, and the department's Crime Scene and Major Incident Teams.

This budget also includes the conversion of the Assistant to the Town Manager position into the Director of Neighborhood Services (name still to be finalized). The goal of this conversion is to align with the recommendations of the Organizational Assessment to demonstrate to the community the commitment the Town is making to these additional service sectors, including Housing, Sustainability, Short-term Rental Compliance, and Community Engagement.

An internship program cultivates a skilled future workforce, enhances organizational capacity, and strengthens community engagement through practical training opportunities. This budget includes the proposal for a number of intern positions, including the following:

- A second information technology division intern to provide more opportunities for actual engagement to the participants of the Tech Teens program;
- The addition of a Geographic Information System Intern to assist in building and updating GIS inventories, including field data collection and recently constructed infrastructure;
- A full-time Communication Program intern to expand the division's capacity to provide more collateral;
- The conversion of the Town's existing AmeriCorps's CivicSpark fellows into a Housing Intern and Sustainability Intern through the remainder of their fellowship term in August;
- Continuation of the annual Human Resources/Finance internship; and
- The second year for an Engineering intern to help an individual gain practical knowledge in the engineering field while providing support to the division during their busy construction season.
 - Ensures rapid and automatic wildfire response across all areas of the Town.
 - Shields the General Fund from unpredictable and potentially catastrophic suppression costs, especially as wildfire intensity and frequency increase across the Sierra region.
 - Gives the Town critical time to support homeowners in home-hardening efforts.

There are a number of promotional opportunities peppered among various divisions that are not detailed in this letter and an overstaffing as succession planning for a retirement in the Public Works Department.

Council Priorities

This year's budget prioritizes the Council's five strategic focus areas:

1. Invest in Key Infrastructure, Community Connectivity, & Economic Vitality



INVEST IN KEY INFRASTRUCTURE,
COMMUNITY CONNECTIVITY,
& ECONOMIC VITALITY

The Town of Truckee is committed to creating a connected, accessible, and resilient community. Council's priority to "Invest in Key Infrastructure, Community Connectivity, and Economic Vitality" is reflected across a wide array of capital projects in the fiscal year 2025/26 Capital Improvement Program (CIP). These investments advance mobility, safety, sustainability, and equitable access to key services—building the physical foundation for a vibrant community.

More than two dozen CIP projects and over \$66 million are explicitly aligned with this goal, encompassing transit improvements, bicycle and pedestrian infrastructure, road maintenance, and community facilities. Highlights include:

- **Downtown Connectivity Projects**
 - *West River Street Streetscape* (\$8.4 million): Enhances safety and esthetics with new sidewalks, crosswalks, and stormwater infrastructure in the heart of downtown.
 - *Bridge Street/Donner Pass Road Improvements* (\$8.9 million): Upgrades two major intersections to include pedestrian and bicycle enhancements and prepares the corridor for a future Union Pacific "Quiet Zone."
- **Mobility Infrastructure**
 - *Truckee Railyard Mobility Hub – Phase 1* (\$4.2 million): A major transit investment to relocate and expand the existing transit center with bus bays, passenger shelters, EV chargers, and climate-controlled amenities.
 - *Riverview Electric Charging Infrastructure* (\$45 thousand): Supports a cleaner municipal fleet and aligns with the Town's climate goals.
- **Trail and Active Transportation Enhancements**

- *Trail Pavement Maintenance Projects* (over \$2.4 million across fiscal years 2024–26): Preserve the integrity and usability of heavily used Class I trails.
- *Riverview Sports Park Trail Connection* (\$950 thousand): Connects two existing trail segments to improve access for cyclists and pedestrians.
- *Moogle Lane/Pioneer Trail Connector* (planned \$7.9 million investment): A future multi-use trail designed to improve mobility between neighborhoods.
- *Downtown Railroad Pedestrian Crossing Study* (\$345 thousand): Evaluates the feasibility of a new pedestrian overcrossing in central downtown to improve access and safety.

- **Public Facilities and Access**

- *New Truckee Library Design Partnership* (\$732 thousand): Supports collaborative efforts to deliver a modern, inclusive library facility.
- *Misc. Curb & Gutter Replacement* (\$457 thousand): Replaces aging infrastructure to support drainage and walkability.

Collectively, these efforts promote safety, economic vitality, and environmental sustainability. They also support community cohesion—linking neighborhoods, improving equitable access to transit and amenities, and ensuring Truckee remains navigable for all modes of transportation.

As the Town looks ahead, these infrastructure investments reflect a long-term vision: a built environment that connects people to opportunities, encourages active lifestyles, and sustains Truckee’s character in the face of growth and change.

2. Workforce Housing Development



ACTIVELY SUPPORT THE DEVELOPMENT
OF **WORKFORCE HOUSING**

The Town’s housing program – funded in the operating budget and supported by five dedicated housing Capital Improvement Projects totaling over \$17 million – works to increase the inventory of homes that local workers can afford to rent or buy. These efforts serve a broad range of income levels, from extremely low-income households ($\leq 30\%$ of Area Median Income) up to moderate and above-moderate incomes ($\leq 245\%$ of AMI), ensuring an inclusive approach to addressing our community’s housing needs.

Multi-Pronged Housing Strategy: The Town is pursuing a comprehensive strategy to both **create** and **preserve** workforce housing. Key initiatives include:

- **Deed Restriction Purchase Programs [Truckee Home Access Program] (\$9.1 million):** Incentivizes property owners to deed restrict homes for occupancy by local workers.
- A companion effort, the **Deed Restriction for New Housing Development** (operated by a regional nonprofit), incentivizes developers to include affordable units by providing Town funds in exchange for long-term affordability commitments. In fiscal year 2025/26, the Town will also develop a new deed-restriction initiative to preserve homes beyond the point of sale while requiring energy efficiency upgrades, aligning housing preservation with climate goals.
- **Lease to Locals Program (\$3.1 million):** Provides grants to convert short-term or vacant units into long-term workforce rentals. This program has converted over 200 homes to long-term rentals to date—housing more than 500 local residents, with a goal for 50 more units in fiscal year 2025/26.
- **Rooted Renters Pilot Project (\$1.85 million):** A pilot program offering targeted financial support to preserve existing rental housing for local workers. In the first cohort (fiscal year 2024/25), Rooted Renters preserved 23 rental units, housing 55 local residents. Building on this success, the second cohort in fiscal year 2025/26 is expected to preserve an additional 40–50 units.
- **Public-Private Partnerships (\$2.39 million):** Supports new workforce housing developments through collaborative funding models. For example, the Town has allocated matching funds to support Pacific Crest Commons, an upcoming affordable apartment project, leveraging local dollars to unlock tax credits and grants.

- **Workforce Homebuyer Assistance** – To support homeownership among local workers, the Town is piloting a **Down Payment Assistance Program** in fiscal year 2025/26. This one-year pilot, funded through state housing grants, will offer low-interest down-payment loans to moderate-income first-time homebuyers (households up to 120% AMI).
- **Accessory Dwelling Unit (ADU) Incentives (\$522,700)** – Offering loans and grants to encourage homeowners to build ADUs or legalize existing units, with incentives for those willing to deed-restrict their ADUs for local workforce occupancy. This program accelerates small-scale housing production in existing neighborhoods, targeting a goal of roughly 25 new ADUs per year (around 9 of which will be deed-restricted for households earning up to 120% AMI).

Capital Investments and Funding: To further drive these housing initiatives forward, the fiscal year 2025/26 budget dedicates substantial capital funding. Notably, the Capital Improvement Program includes **\$1.79 million** in funds to pursue a public-private workforce housing development project – a one-time investment to acquire a site and begin pre-development for future affordable units.

Other notable investments include:

- The **7th-cycle Housing Element update (\$285,000)** will kick off, launching a comprehensive review of housing needs and policies to guide the next eight years. This update (a state-required component of the General Plan) will incorporate Council's priorities and community input to shape long-term housing strategies.
- **Community Housing Commitments (\$200,000):** Sustains regional collaboration and continued investment in affordability.
- **Hilltop Master Plan Update (\$250,000):** Advances land use planning to support future housing growth.
- Development of a **Truckee-specific Area Median Income (AMI)** metric to better define "affordable" housing in the local context – recognizing that regional AMI figures may not fully reflect Truckee's unique economy and workforce.
- \$15,000 for a **Truckee-specific housing needs assessment** to gauge the Town's progress and success in meeting the area's housing needs.

3. Emergency Preparedness and Wildfire Readiness



ENHANCE PARTNERSHIPS & INVESTMENT
FOR **EMERGENCY PREPAREDNESS**
INCLUDING WILDFIRE READINESS,
MITIGATION & RECOVERY

Truckee's fiscal year 2025/26 budget reflects a comprehensive and urgent approach to wildfire resilience and emergency readiness, with **over \$2.65 million in planned investments** across operational and capital programs. These efforts include:

- A full-time Emergency Services Manager and the **addition of an Emergency Services Coordinator** to bolster the division's ability .
- Acquisition of an additional dedicated electrified emergency response vehicle.
- **Remodeling of the Emergency Operations Center (EOC)** and upgrades to evacuation modeling systems.
- Community-focused programs include **green waste disposal** assistance and defensible space support.
- Expansion of CAL FIRE **wildland fire insurance coverage** to temporarily increase covered acreage recommended by CalFire, increasing the wildfire suppression contract from \$412,597 to \$929,427, a 125% increase. This policy shift serves two critical objectives:

However, as noted above, these local efforts now exist within a challenging federal context. On March 11, 2025, the Truckee Town Council adopted Resolution 2025-15, formally opposing federal funding and staffing cuts to wildfire mitigation and forest health programs. These reductions, including the estimated elimination of over 10% of Tahoe National Forest staffing, directly jeopardize the effectiveness of local mitigation by limiting:

- Completion of fuel reduction projects on adjacent federal lands
- Emergency response capabilities across U.S. Forest Service lands
- Access to previously awarded Hazard Mitigation Grant Program (HMGP) funds due to paused FEMA plan approvals.

The Town of Truckee has approached wildfire mitigation as a federal-local partnership, investing \$770,000 in roadside vegetation clearing while working in concert with multi-million-dollar initiatives from the Truckee Fire Protection District, Truckee Tahoe Airport District, and Tahoe Truckee Community Foundation. The erosion of this intergovernmental partnership due to federal divestment undermines the Town's risk-reduction strategy, highlighting the importance of restoring federal support for landscape-scale resilience.

The Town remains committed to bridging these gaps and continuing to lead at the local level while advocating for the restoration of federal resources vital to our public safety infrastructure.

4. Environmental Sustainability



In April 2025, the Truckee Town Council adopted Resolution 2025-09, establishing new greenhouse gas (GHG) emissions targets relative to a revised 2008 baseline:

- 40% reduction by 2030
- 80% reduction by 2040
- Carbon neutrality by 2045
- These goals are aligned with updated GHG inventories for:
 - Municipal operations (2022 and 2023)
 - Community-wide emissions (2022)

The inventories identified transportation and mobile sources as the largest emissions sector, accounting for 58% of community emissions as of 2022. Revisions to vehicle miles traveled (VMT) calculations revealed the 2008 baseline transportation emissions were underestimated by 138%, increasing the importance of transit and land use initiatives.

Over **\$29 million in combined operating and capital funds** are designated to support environmental goals across key areas:

A. Transit and Microtransit Expansion

- Transit now represents a critical lever in reducing mobile emissions and meeting VMT reduction benchmarks.
 - TART Connect year-round service expansion
 - \$174,720 subsidy for a multi-agency commuter vanpool program funded via a Carbon Reduction Program grant.

B. Greenhouse Gas Mitigation and Programmatic Climate Actions

- The Sustainability Program budget increased by 21.1% to fund:
 - Foodware ordinance implementation
 - Community-wide electrification programs
 - Home energy audits and climate rebates
 - CAP implementation and progress tracking

C. EV Infrastructure and Fleet Electrification

- Town fleet electrification is prioritized with capital funds allocated for EV charging stations, infrastructure upgrades, and zero-emission vehicle acquisition.
 - As of fiscal year 2024/25, the Town now has 11 electric vehicles, 2 electric motorcycles, and 6 electric buses.
 - \$125,000 in fiscal year 2025/26 to further the development of the electric vehicle charging infrastructure master plan for the Town's fleet and Town employees at both the Public Service Center and Town Hall.

- \$1.525 million over the five-year planning horizon for implementation of the elements identified in the electric vehicle charging infrastructure.
- Ongoing partnership with Truckee Fire District and the Truckee Donner Public Utilities District on the Town's renewable diesel station in all but the winter months when the renewable diesel supply is not feasible.

D. Zero Waste and Waste Reduction

- Funding to enhance waste diversion, organics collection, and education campaigns.
- Implementation of SB 1383 mandates and support for composting and single-use reduction, including continued outreach and compliance efforts for the local water bottle ban.

E. Trail and Bike Infrastructure

- \$600,000 dedicated to trail rehabilitation and preservation, promoting active transportation and emission-free mobility.
- Integrates with broader VMT reduction strategies outlined in the updated GHG inventory.

5. Community Engagement and Equity



The budget invests \$783,906 in Community Engagement operations, supporting:

- Full-time Communications and DEI program staff, as well as the addition of a full-time communications intern
- IDEA Action Plan implementation
- Continued upgrades to the Town's website and digital infrastructure
- **Daycare staffing for six (6) community meetings** each year is provided via the Town's contract with a childcare provider in the Town
- **\$500,000 for new Community Development software** to include a public-facing portal for permit and application monitoring

Conclusion –

The fiscal year 2025/26 budget presents a balanced and forward-looking approach that aligns with Council priorities and community values. It maintains essential services while making significant investments in infrastructure, sustainability, wildfire preparedness, public safety, and housing. The Town's strong financial policies and conservative forecasting ensure we remain resilient in uncertain economic times.

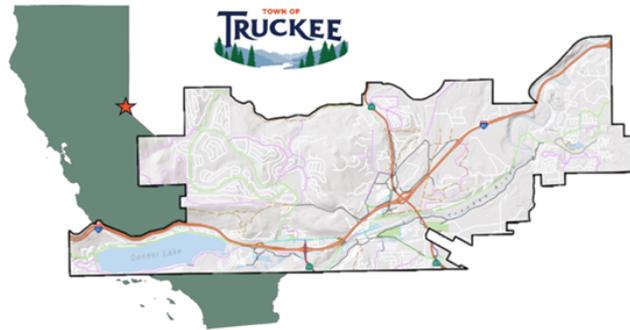
We look forward to reviewing this budget with you and welcome your input and direction as we continue shaping a thriving future for Truckee.

Respectfully submitted,

Jen Callaway, Town Manager

INTRODUCTION TO THE TOWN OF TRUCKEE

The Town of Truckee (Town) is an incorporated town in Nevada County, California. Situated in a valley containing Donner Lake, bisected by the Truckee River, and surrounded by the majestic Sierra Nevada mountains, Truckee's location affords its residents and visitors diverse and readily accessible outdoor recreation and inspiring natural beauty.



Truckee has a total area of 33.7 square miles and sits at almost 6,000 feet elevation. The Town experiences snowy, cold winters, and dry summers. With an average of 245 days of sunshine and 194 inches of snowfall a year, Truckee is a popular destination for both winter and summer recreation. In recent years Truckee has been named the "Coolest Ski Town in North America," one of the "Top Ten Coolest Outdoor Towns in America," and one of the "Most Majestic Mountain Towns in America," among other recognitions. Additionally, Truckee has a significant density of art and culture, including numerous working artists, galleries, a maker space, public art installations, and many annual cultural events and performances. In 2017 Truckee was awarded designation as one of California's fourteen inaugural Cultural Districts by the California Arts Council.

History:

Listed on the National Register of Historic Places, Truckee's identity is rooted in its history as a logging town and settlement for the construction of the transcontinental railroad in the 1860s, and the location of the infamous Donner Party tragedy. The community of Truckee experienced significant population growth beginning in the 1980s, growing by 357% from 2,389 in 1980 to 8,541 in 1990. Truckee voters approved its incorporation in 1993, becoming one of a select group of communities that have chosen to be known as a town, rather than a city. While there were many reasons for incorporation, the most discussed issues were a desire for road improvements, a strong locally based land use planning process, and improved law enforcement.

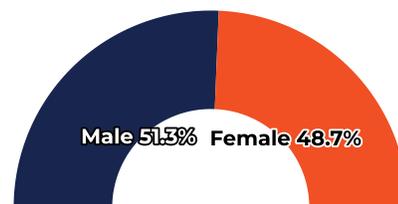
DEMOGRAPHIC PROFILE:

ESTIMATED POPULATION

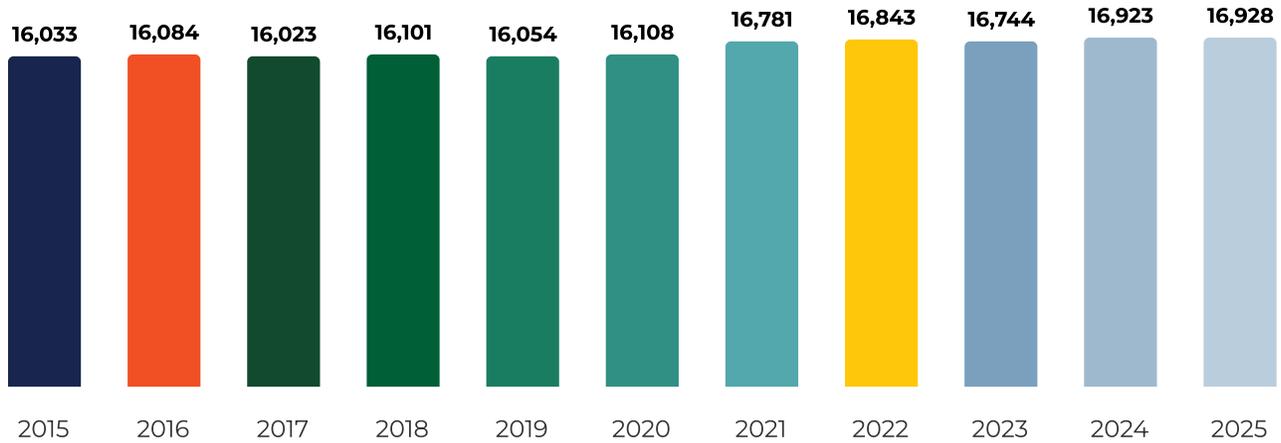
AS OF JANURARY 1, 2025:

16,928

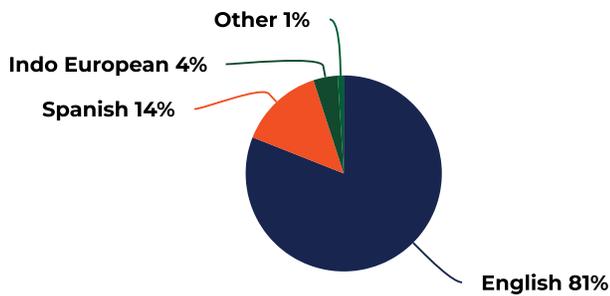
MEDIAN AGE: 42



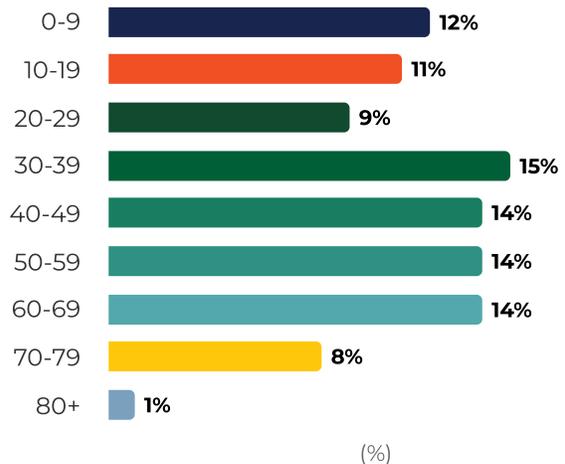
Population



Household Languages



AGE DISTRIBUTION



Median Household Income:



\$125,995

56.3% higher than the national median

31.9% higher than the state median

Vacancy Rate:

The vacancy rate relates to the percentage of housing units that are not occupied full-time. For Truckee, this is primarily due to the high rate of second homeownership and properties used for short-term vacation rental.

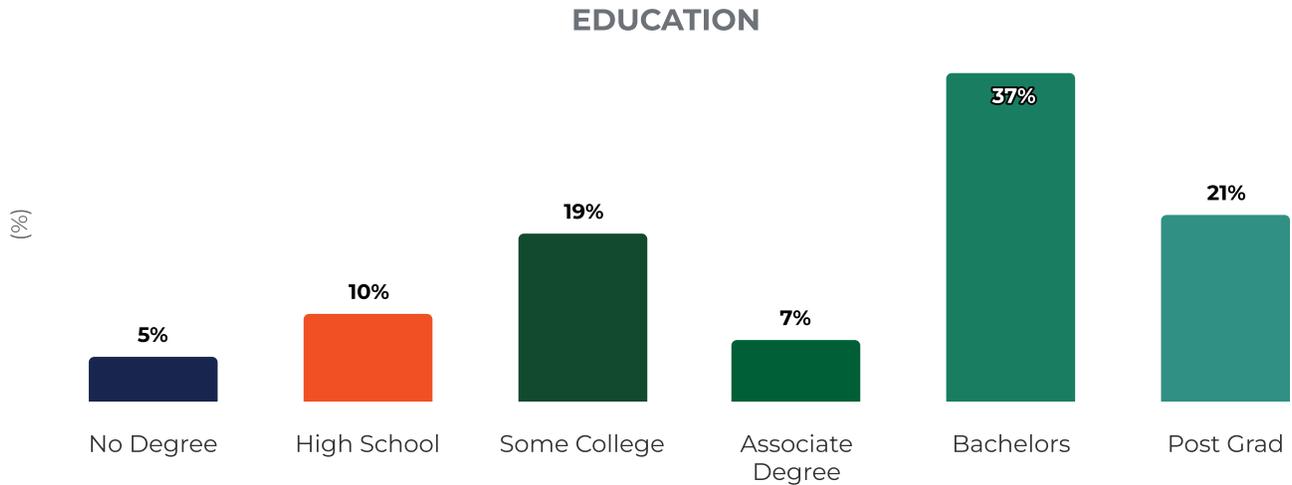
50.6% Vacancy Rate

14,011 Total Housing Units

590 Income-restricted affordable housing units

2.44 average people per household (2025)

EDUCATIONAL ATTAINMENT



Employment: The Town of Truckee is a major tourist destination and therefore a large part of the economy is service-based. The top five occupational categories are Office and Administrative Support (16.0%); Sales & Related (12.2%); Management (10.9%); Food Preparation and Serving (7.2%); and Construction and Extraction (5.6%). The Town's Economic Development Division works in conjunction with the Truckee Chamber of Commerce to market Truckee as a desirable place to run a business. The Division also works with the Sierra Business Council's Small Business Development Center, which provides training and support to new businesses and local business owners.

Located a mere three hours from the San Francisco Bay area and Silicon Valley, in recent years Truckee has experienced an increase in the number of "remote workers" who have location-flexible jobs and live either full-time or part-time in Truckee.

- Housing:** The median home value as of June 2025 in Truckee is estimated to be \$1,038,810 (Zillow.com Home Value Index), up 1.9% from \$1,019,258 in 2024. This high cost of housing is a significant factor in employee recruitment and retention and impacts the quality of life in Truckee. For this reason, housing has been a top priority for the Town for several years, and the Town of Truckee is proactively developing a suite of innovative, proactive programs to facilitate workforce housing solutions. It is also one of the five priorities identified by our Truckee Town Council for the 2025/2026 work plan.
- Recreational Opportunities:** The climate in Truckee lends itself to a wide variety of recreational opportunities for residents and visitors alike. The Town maintains more than 12.5 miles of paved trail systems. Maintenance includes snow removal during the winter months and sweeping, striping, and slurry sealing in the non-winter months. The Truckee Donner Recreation and Parks District, a separate public entity manages all other municipal recreation facilities within the Town. There are more than a dozen ski resorts located within driving distance of Truckee, which is a major draw for tourists during the winter months. Donner Lake is located within the town limits and is primarily under the management of the Department of Fish and Wildlife. Many special events occur in Truckee at the lake, in the winter snow, on the trail systems and parks, such as races and sports tournaments, outdoor concerts, and water events at Donner Lake.
- Safety:** The Town maintains its own Police Department that is made up of Administrative Services, Support Services, Patrol Services, Emergency Services, Animal Services, and Parking Services. The Town's safety is augmented by the California Highway Patrol which patrols Interstate 80 and the Nevada County Sheriff's Department which has a small station within the town limits. The Police Department is comprised of 27 sworn personnel, including two detectives, a school resource officer, and two traffic officers. The force also staffs an alternative patrol service which includes bike patrol on the Town's trail systems and boat patrol on Donner Lake. In addition, the Department has two Community Safety Officers (CSOs) who provide field support and respond to animal service calls.

MISSION STATEMENT – THE TRUCKEE WAY

Since incorporation, the Town of Truckee staff and decision-makers have embraced a set of operating principles known colloquially as “The Truckee Way”:

We will treat everyone, and their point of view, with respect, courtesy, and fairness. We will approach issues with creativity and innovation. We will conduct ourselves, and the Town’s business, according to the highest ethical standards. We will encourage the free exchange of ideas and information by open and honest communication. We believe that non-adversarial dispute resolution results in the most effective community, decision-making, and employee involvement in the Town and its future.

A set of core values shape the Town’s approach:

Clear Priorities – When the Town was incorporated, the citizens made it clear that their priorities included roads, snow removal, law enforcement, and land use planning and building. Considerable efforts over many years have combined to fulfill those priorities. While the Town’s priorities have expanded over time to include services like bike paths and trails, solid waste, and transit support, establishing clear priorities continues today, with an annual Council priority-setting retreat, transparent budget workshops, and robust community participation, outreach, and communication efforts.

No Surprises – Everyone working for the Town and making decisions is committed to a “No Surprises” policy. Early warning of potential problems or upcoming issues is mandatory.

Community Outreach, Involvement, and Transparency – The Town views itself as part of a larger family that makes up the community. When a community concern arises, the Town believes its role is to reach out and actively engage all segments of the community in an open and transparent dialogue.

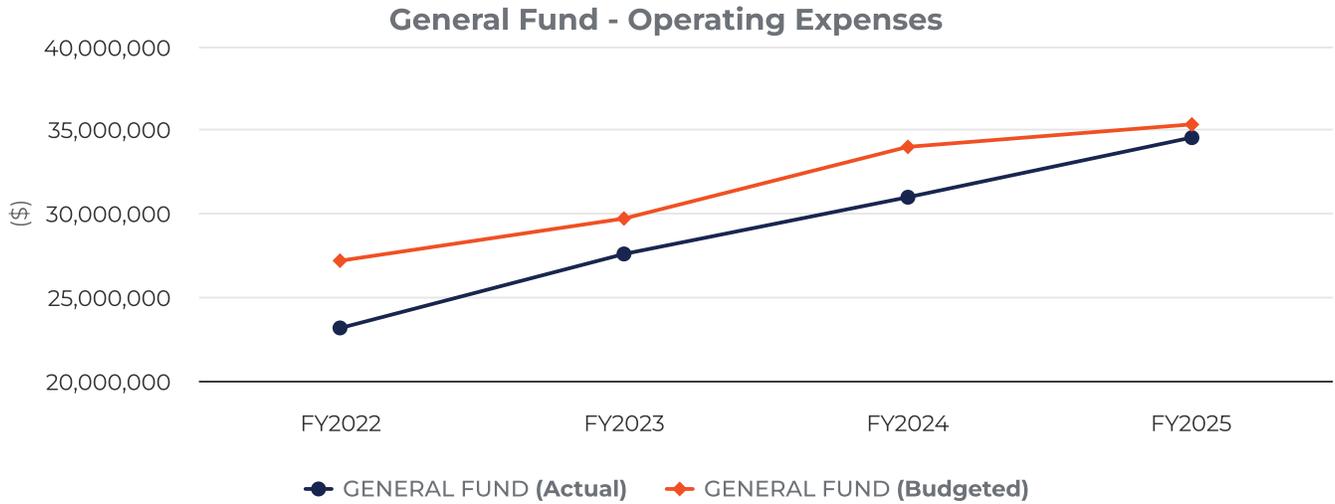
Non-Adversarial Decision-Making - The Truckee Way relies on a consensus-seeking decision-making process modeled on the concept of interest-based negotiation, developed some years ago by Roger Fischer and William Ury of the Harvard Negotiation Project. Interest-based policy negotiations rely on six fundamental principles:

1. Separate the people from the problem – no personal attacks or assignment of blame.
2. Focus on the interests of those involved, not positions they may take - the process looks for a “wise” outcome that tries to meet multiple interests.
3. Invent options for mutual gain – many options will be considered to solve the problem or develop the policy.
4. Use objective criteria to create and measure potential options and solutions –entrenched positions, inaccurate or misleading information, and simply the “loudest voices” will not be the basis for decisions.
5. First, listen carefully to understand; then speak to be understood – listen actively, and communicate openly and transparently.
6. Solutions are built upon establishing trust and working relationships between interested (and sometimes opposing) participants.

As with any dispute resolution mechanism, applying these principles is not a panacea. It is, however, preferred over the other alternatives available to the Town. Applying the Truckee Way requires constant re-commitment, effort, and learning. The rewards to date for both the Town and the community have proven well worth the cost.

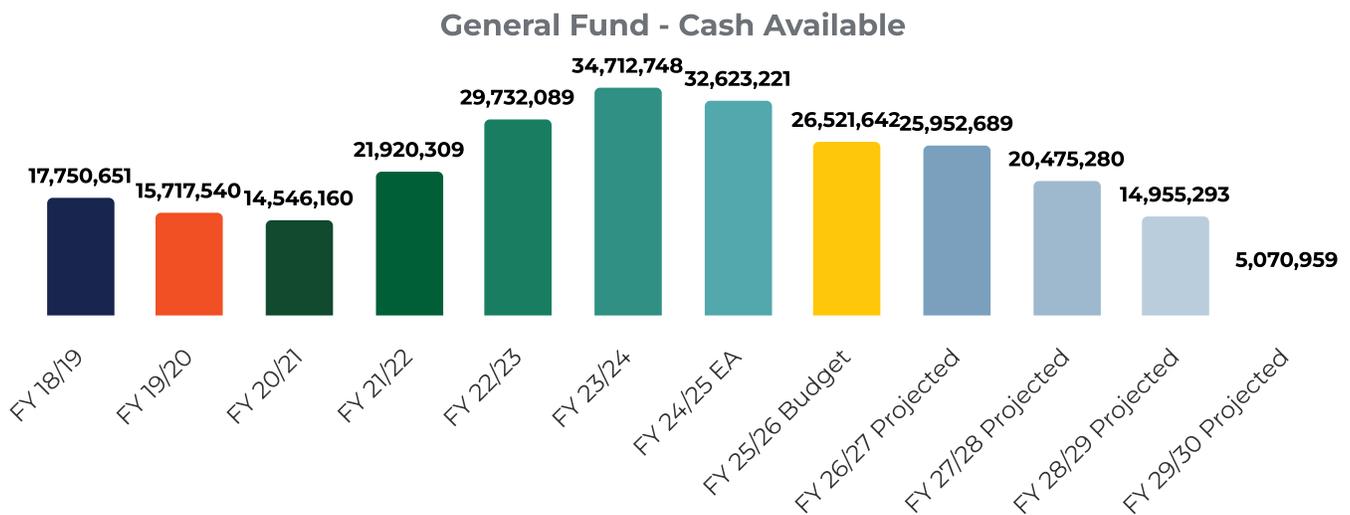
FINANCIAL TRENDS -

Total Operating Expenses: The Town's total general fund operating expenses have gradually increased over the past 10 years. The Town has a practice of budgeting expenses conservatively, as is evident when comparing the budgeted operating expenses (red) to the actual and estimated actuals (blue) for the respective years. The Town works to ensure that expenses are only increased commensurate with the ability to offer additional services to our citizens.



General Fund – Undesignated Balance: Any revenue collected in excess of expenses accumulates in the General Fund's balance. This money is available for capital projects, emergency spending, or other one-time expenses.

Council has discretion over these available funds and has designated funds for specific future projects or programs. Council has accumulated \$32.6 million in various designations and contingencies, which could fund future capital projects or provide for the Town's operating expenses, in case of emergencies. The current five-year budget model includes plans to spend \$21.5 million of General Fund undesignated cash (both currently available and expected to be available) during the period between fiscal year 2026 and fiscal year 2030.

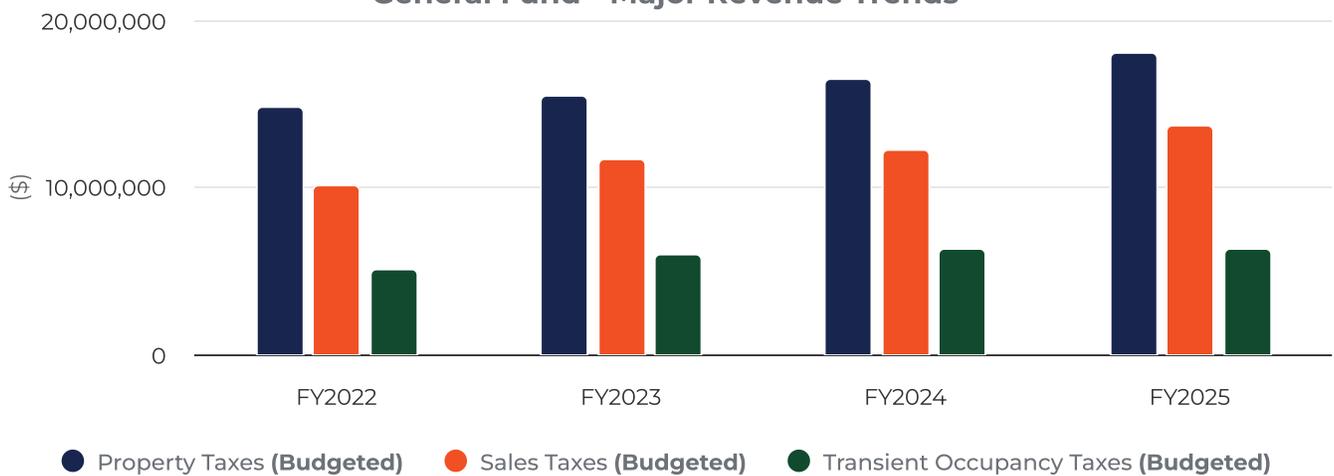


General Fund – Major Revenue Sources: The Town of Truckee relies on three main sources of revenue to fund operations: property tax, sales tax, and transient occupancy tax (TOT). Staff monitor these sources closely to develop accurate budgets.

Although the Town experienced decreases in all three sources during the 2008 Great Recession, there has been a pattern of increase in the past ten years that has brought these revenue sources, not only to amounts seen before the Recession but substantially higher levels.

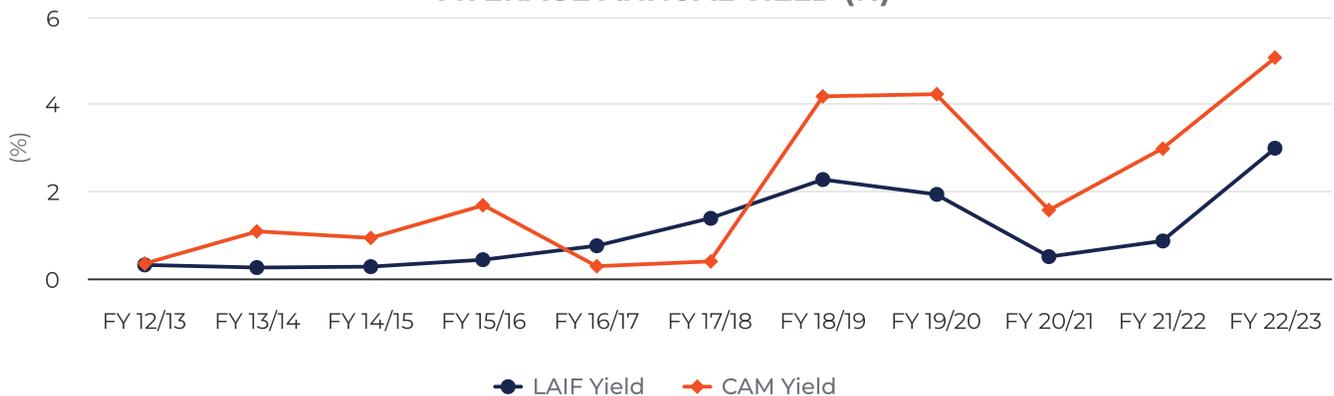
Property tax assessments are determined in February of the preceding year, making them less responsive to immediate economic fluctuations. Consequently, the COVID-19 pandemic did not lead to a decline in property tax revenues. In fact, property values surged as individuals relocated from densely populated urban centers to suburban and rural areas, driving up demand and prices. Conversely, sales tax revenues experienced significant volatility during the pandemic. Initial declines were sharp due to widespread business closures and reduced consumer spending. However, as the economy adapted, spending patterns shifted, leading to a rebound in sales tax collections. Notably, some regions, particularly those with robust online retail sectors, saw increases in sales tax revenues. Despite these fluctuations, sales tax growth has since stabilized, with inflationary pressures contributing to a plateau in revenue growth during fiscal year 2023/24—a trend anticipated to persist in the coming years.

General Fund - Major Revenue Trends



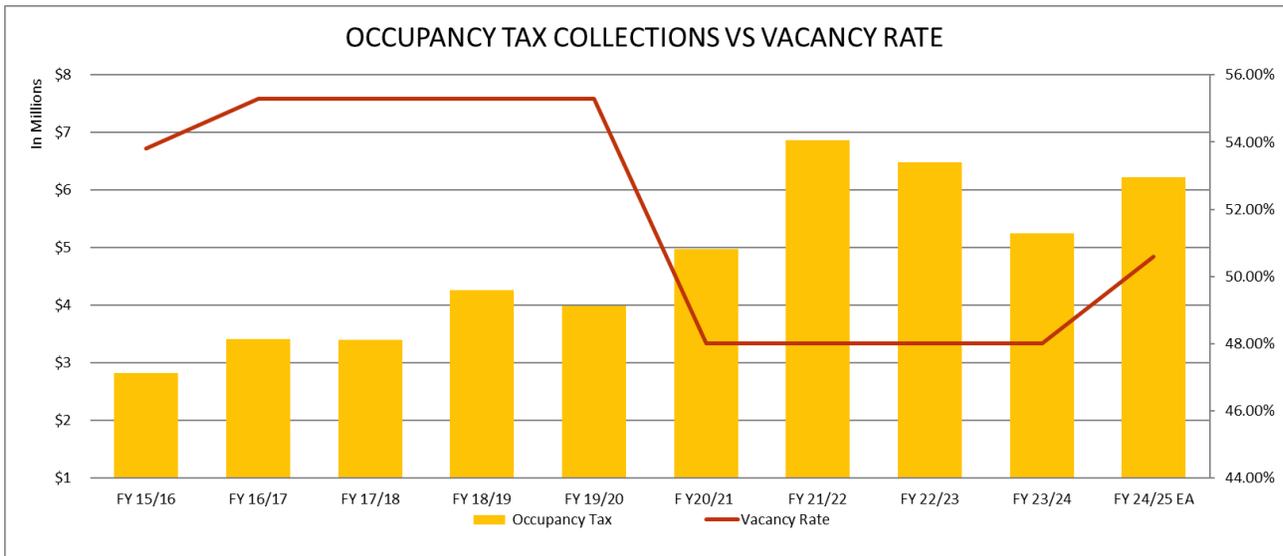
Average Annual Yields on Town Investments: The Town maintains a portion of its cash balance in the Local Agency Investment Pool (LAIF) and a portion of its cash balance is managed by Chandler Asset Management (CAM) in accordance with the Town’s Investment Policy. Due to the economic changes, the pool’s rate of return decreased beginning in FY 07/08. Unlike other sources of revenue, investment returns have not returned to pre-recession levels, but there were substantial gains in FY2022/23.

AVERAGE ANNUAL YIELD (%)





Transient Occupancy Tax Collections and the Town's Vacancy Rate: Transient Occupancy Tax (TOT) is one of the Town's three main sources of revenue. The Town has mapped the collections against the estimated vacancy rate (provided by the California Department of Finance). The Town believes that the main driver of vacancy rates for Truckee is second home ownership. The graph demonstrates the correlation between vacancy rate and TOT collections.



TOWN OF TRUCKEE 2025-27 COUNCIL PRIORITIES

INVEST IN **KEY INFRASTRUCTURE, COMMUNITY CONNECTIVITY, & ECONOMIC VITALITY**

ACTIVELY SUPPORT THE DEVELOPMENT OF **WORKFORCE HOUSING**

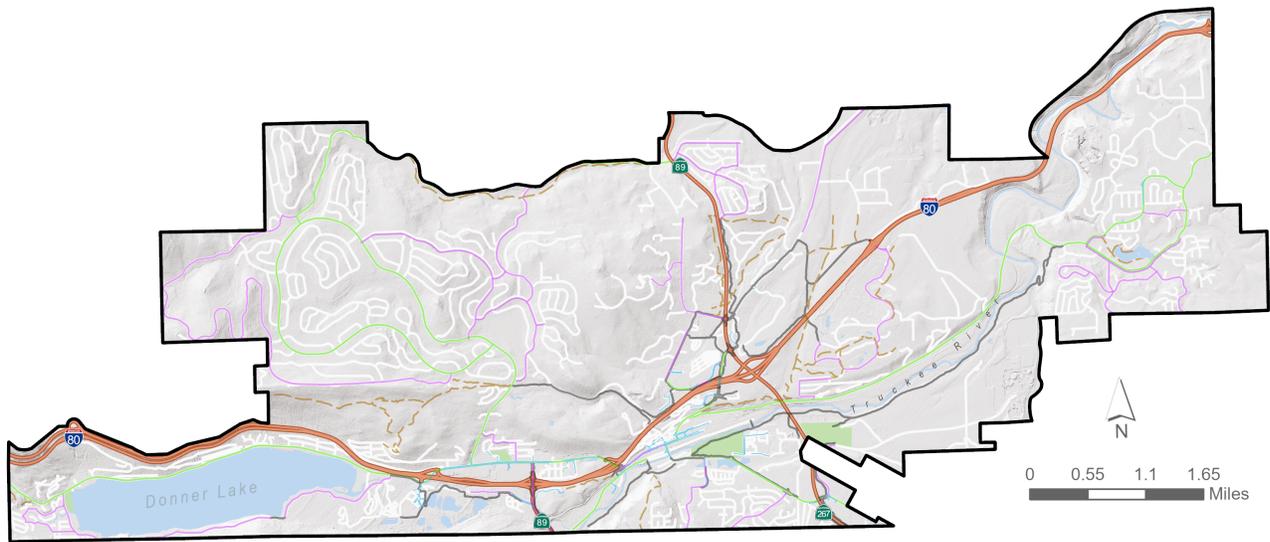
ENHANCE **COMMUNICATION & PUBLIC OUTREACH**

ENHANCE PARTNERSHIPS & INVESTMENT FOR **EMERGENCY PREPAREDNESS** INCLUDING WILDFIRE READINESS, MITIGATION & RECOVERY

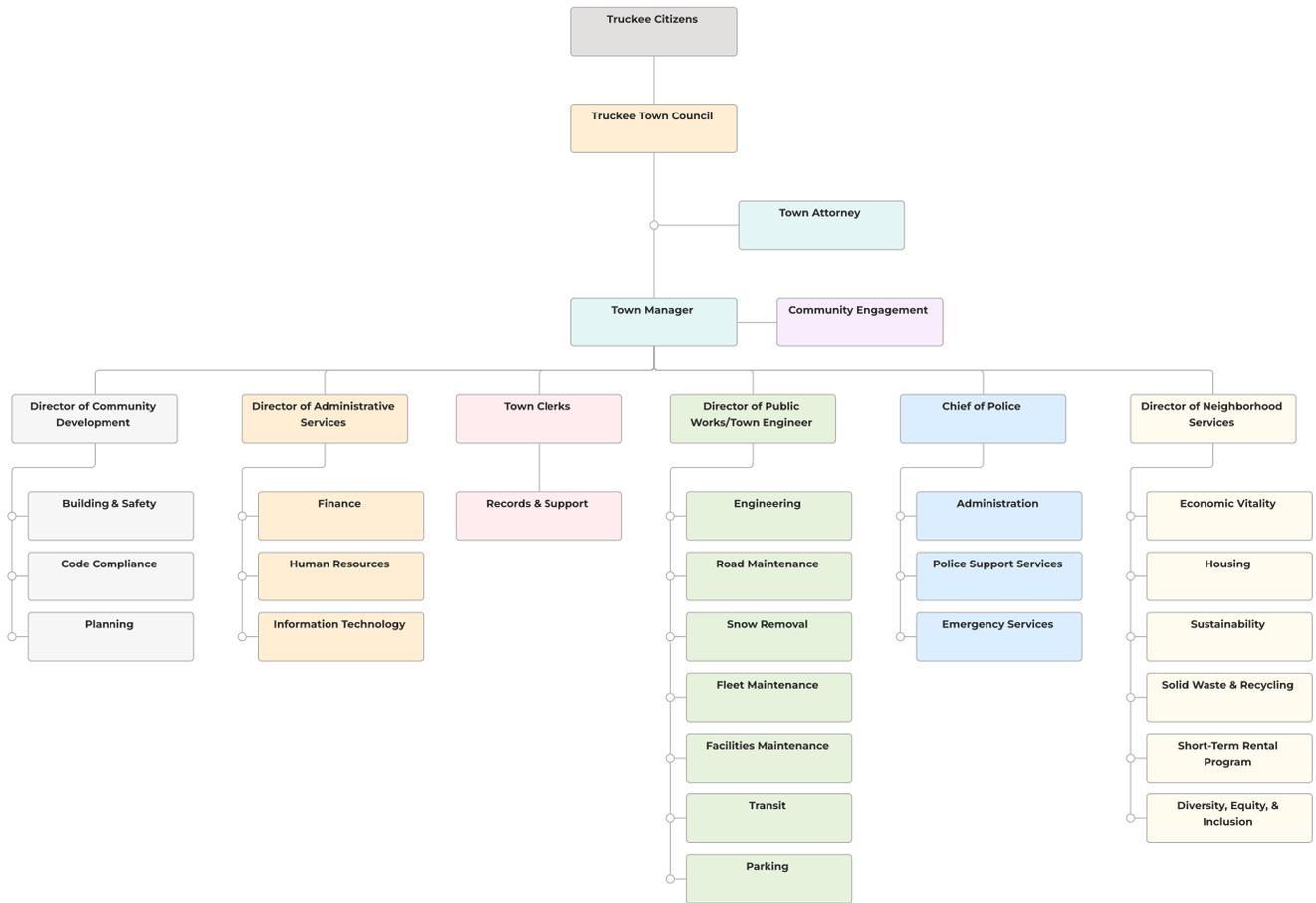
REDUCE GREENHOUSE GAS EMISSIONS & BECOME A LEADER IN **ENVIRONMENTAL SUSTAINABILITY**



Map of the Town of Truckee



TOWN OF TRUCKEE ORGANIZATION CHART



Summary



TOTAL BUDGET SUMMARY

TOTAL OPERATING EXPENDITURES BY ORGANIZATION

SUMMARY BY FUND

FULL-TIME EQUIVALENT HISTORY

TOTAL OPERATING EXPENDITURES BY ORGANIZATION

2025/26 SUMMARY BUDGET

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Parking	\$644,542	\$774,388	\$1,369,124	\$1,330,308	\$1,141,124	-14.22%	-16.65%
Transit	\$2,645,790	\$2,674,345	\$3,554,161	\$4,338,293	\$5,743,250	32.39%	61.59%
Redevelopment Successor Agency	\$381,647	\$343,301	\$270,589	\$338,700	\$323,800	-4.40%	19.66%
Solid Waste	\$5,368,655	\$6,375,443	\$6,589,674	\$6,475,403	\$7,026,703	8.51%	6.63%
Building	\$1,794,815	\$2,077,987	\$2,381,320	\$2,312,708	\$2,945,820	27.38%	23.71%
Town Council	\$174,800	\$157,433	\$213,129	\$228,294	\$372,305	63.08%	74.69%
Town Manager	\$419,355	\$483,810	\$533,133	\$544,007	\$892,415	64.04%	67.39%
Town Attorney	\$468,693	\$553,767	\$502,359	\$488,796	\$512,123	4.77%	1.94%
Town Clerk	\$696,931	\$689,208	\$763,837	\$730,338	\$692,825	-5.14%	-9.30%
Admin Services	\$1,215,617	\$1,649,979	\$1,914,532	\$1,923,821	\$2,420,722	25.83%	26.44%
Short-Term Rental Division	\$801,708	\$473,050	\$755,104	\$497,544	\$795,535	59.89%	5.35%
General Government	\$1,851,483	\$2,204,731	\$2,181,523	\$2,006,404	\$2,480,947	23.65%	13.73%
Economic Vitality	\$560,181	\$767,673	\$974,312	\$862,507	\$1,059,809	22.88%	8.78%
Information Technology	\$788,851	\$961,862	\$921,756	\$1,045,069	\$1,308,548	25.21%	41.96%
Sustainability	\$220,124	\$244,120	\$371,800	\$342,362	\$463,580	35.41%	24.69%
Police	\$7,005,132	\$8,472,434	\$9,767,144	\$9,738,858	\$10,997,888	12.93%	12.60%
Animal Services	\$562,340	\$683,974	\$686,994	\$800,972	\$762,930	-4.75%	11.05%
Engineering	\$2,015,253	\$2,165,805	\$2,294,737	\$2,239,177	\$2,757,391	23.14%	20.16%
Road Maintenance	\$2,127,383	\$2,637,177	\$3,049,893	\$2,918,157	\$3,345,177	14.63%	9.68%
Snow Removal	\$4,254,328	\$3,639,131	\$4,540,879	\$4,211,506	\$4,903,347	16.43%	7.98%
Trails	\$425,744	\$454,609	\$505,071	\$536,686	\$612,646	14.15%	21.30%
Planning	\$1,379,789	\$1,535,580	\$1,875,822	\$1,659,121	\$2,124,547	28.05%	13.26%
Code Compliance	\$104,495	\$119,187	\$183,918	\$182,382	\$198,289	8.72%	7.81%
Facilities	\$1,844,793	\$2,246,267	\$2,331,136	\$2,385,729	\$3,050,960	27.88%	30.88%
Housing	\$314,714	\$382,385	\$591,357	\$662,219	\$524,031	-20.87%	-11.39%
Community Engagement	\$354,130	\$460,147	\$719,641	\$599,027	\$855,982	42.90%	18.95%
Total Expenditures	\$38,421,293	\$43,227,792	\$49,842,947	\$49,398,386	\$58,312,690	18.05%	16.99%

GENERAL FUND SUMMARY 2025/26 SUMMARY BUDGET

Revenues by Revenue Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Property Taxes	\$16,125,207	\$17,036,594	\$17,332,672	\$17,853,660	\$18,485,886	3.54%	6.65%
Sales Taxes	\$6,522,508	\$6,644,693	\$6,599,451	\$6,563,510	\$6,758,987	2.98%	2.42%
Transient Occupancy Taxes	\$6,484,317	\$6,054,181	\$5,250,000	\$6,220,000	\$6,000,000	-3.54%	14.29%
Other Taxes	\$1,581,578	\$1,831,972	\$1,500,000	\$1,802,500	\$1,982,000	9.96%	32.13%
Licenses and Permits	\$857,752	\$908,542	\$832,000	\$770,968	\$709,154	-8.02%	-14.77%
Fines and Forfeitures	\$92,996	\$299,029	\$114,000	\$195,000	\$169,000	-13.33%	48.25%
Interest	\$708,221	\$2,957,544	\$1,540,000	\$2,569,584	\$2,070,900	-19.41%	34.47%
Intergovernmental	\$2,825,365	\$2,862,521	\$2,795,686	\$2,915,481	\$3,044,099	4.41%	8.89%
Current Service Charges	\$1,407,762	\$1,651,494	\$1,325,250	\$1,489,143	\$1,590,000	6.77%	19.98%
Other Revenues	\$520,204	\$517,099	\$373,000	\$441,989	\$442,631	0.15%	18.67%
Other Financing Sources	\$594,348	\$435,925	-	-	-	-	-
Transfers In	\$2,653,590	\$3,534,678	\$3,208,347	\$4,130,843	\$4,731,496	14.54%	47.47%
Total Revenues	\$40,373,849	\$44,734,272	\$40,870,405	\$44,952,678	\$45,984,153	2.29%	12.51%

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Town Council	\$174,800	\$157,433	\$213,129	\$228,294	\$372,305	63.08%	74.69%
Town Manager	\$419,355	\$483,810	\$533,133	\$544,007	\$892,415	64.04%	67.39%
Town Attorney	\$468,693	\$553,767	\$502,359	\$488,796	\$512,123	4.77%	1.94%
Town Clerk	\$696,931	\$689,208	\$763,837	\$730,338	\$692,825	-5.14%	-9.30%
Admin Services	\$1,215,617	\$1,649,979	\$1,914,532	\$1,923,821	\$2,420,722	25.83%	26.44%
Short-Term Rental Division	\$801,708	\$473,050	\$755,104	\$497,544	\$795,535	59.89%	5.35%
General Government	\$1,851,483	\$2,204,731	\$2,181,523	\$2,006,404	\$2,480,947	23.65%	13.73%
Economic Vitality	\$560,181	\$767,673	\$974,312	\$862,507	\$1,059,809	22.88%	8.78%
Information Technology	\$788,851	\$961,862	\$921,756	\$1,045,069	\$1,308,548	25.21%	41.96%
Sustainability	\$220,124	\$244,120	\$371,800	\$342,362	\$463,580	35.41%	24.69%
Police	\$7,005,132	\$8,472,434	\$9,767,144	\$9,738,858	\$10,997,888	12.93%	12.60%
Animal Services	\$562,340	\$683,974	\$686,994	\$800,972	\$762,930	-4.75%	11.05%
Engineering	\$2,015,253	\$2,165,805	\$2,294,737	\$2,239,177	\$2,757,391	23.14%	20.16%
Road Maintenance	\$2,127,383	\$2,637,177	\$3,049,893	\$2,918,157	\$3,345,177	14.63%	9.68%
Snow Removal	\$4,254,328	\$3,639,131	\$4,540,879	\$4,211,506	\$4,903,347	16.43%	7.98%
Trails	\$425,744	\$454,609	\$505,071	\$536,686	\$612,646	14.15%	21.30%
Planning	\$1,379,789	\$1,535,580	\$1,875,822	\$1,659,121	\$2,124,547	28.05%	13.26%
Code Compliance	\$104,495	\$119,187	\$183,918	\$182,382	\$198,289	8.72%	7.81%
Facilities	\$1,844,793	\$2,246,267	\$2,331,136	\$2,385,729	\$3,050,960	27.88%	30.88%
Housing	\$314,714	\$382,385	\$591,357	\$662,219	\$524,031	-20.87%	-11.39%
Community Engagement	\$354,130	\$460,147	\$719,641	\$599,027	\$855,982	42.90%	18.95%
Total Expenditures	\$27,585,845	\$30,982,328	\$35,678,078	\$34,602,974	\$41,131,993	18.87%	15.29%

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Debt Service	\$934,037	\$930,449	\$951,397	\$946,057	\$951,344	0.6%	0.0%
Total Expenditures	\$28,519,882	\$31,912,777	\$36,637,475	\$35,549,031	\$42,083,337	18.4%	14.9%



Operating Rev Over (Under) Expense	\$11,853,967	\$12,821,495	\$4,232,930	\$9,403,647	\$3,900,816	-55.8%	-1.9%
Transfer to CIP Fund	\$1,389,311	\$4,896,327	\$13,815,645	\$8,385,006	\$7,553,187	-10.2%	-45.5%
Revenue Over (Under) Exp Inc CIP	\$10,464,656	\$7,925,168	(\$9,582,715)	\$1,018,641	(\$3,652,371)	-431.5%	
Savings of General Fund for Specific Purposes							
General Fund Contingency Designation	\$5,134,502	\$1,084,061	-	\$1,287,986	-		
Budget Stabilization Designation	-	-	\$1,700,000	-	-		
Sustainability Designation	-	-	-	\$470,182	-		
Road Maintenance Reserve	\$1,250,000	(\$13,706)	\$1,250,000	\$1,250,000	-		
Wildfire Prevention Designation	-	-	-	-	\$2,299,208		
Streetscape Designation	-	\$143,916	-	-	-		
General Fund Housing Designation	-	(\$273,775)	-	-	-		
Public Art Designation	-	-	-	\$100,000	\$150,000		
Truckee Fire Fee	\$21,004	(\$8,324)	-	-	-		
Subtotal of Savings Programs	\$6,405,506	\$932,172	\$2,950,000	\$3,108,168	\$2,449,208		
Revenue Over (Under) Expenses Including Savings	\$4,059,150	\$6,992,996	(\$12,532,715)	(\$2,089,527)	(\$6,101,579)		

CALCULATION OF TOTAL FUND BALANCE FY 2025/26 GENERAL FUND

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget
Beginning Total Fund Balance	\$50,364,270	\$55,709,624	\$54,221,645	\$60,039,863	\$58,074,381
Revenues	\$40,373,849	\$44,734,272	\$40,870,405	\$44,952,678	\$45,984,153
Less: Operating Expenditures	(\$27,585,845)	(\$30,982,328)	(\$35,686,078)	(\$34,602,974)	(\$41,131,993)
Net Operating Revenue/(Expense)	\$12,788,004	\$13,751,943	\$5,184,327	\$10,349,704	\$4,852,160
Less: Debt Service	(\$934,037)	(\$930,449)	(\$951,397)	(\$946,057)	(\$951,344)
Net Operating Surplus/(Deficit) with Debt Service	\$11,853,967	\$12,821,495	\$4,232,930	\$9,403,647	\$3,900,816
Capital Transfers	(\$1,389,311)	(\$4,896,327)	(\$13,815,645)	(\$8,385,006)	(\$7,553,187)
Expenditures from Road Maintenance Reserve	(\$4,234,547)	(\$1,263,706)	(\$2,313,050)	(\$1,982,000)	(\$1,250,000)
Expenditures from Economic Development Design	(\$86,817)	(\$138,220)	(\$464,662)	(\$414,662)	(\$50,000)
Expenditures from Sustainability Designation	(\$221,512)	(\$369,697)	(\$858,664)	(\$293,217)	(\$920,600)
Expenditures from Streetscape Designation	-	(\$1,540,000)	(\$500,000)	-	(\$500,000)
Expenditures from Railyard Commitments Design.	-	-	(\$250,000)	-	(\$250,000)
Expenditures from General Fund Housing Design.	(\$576,426)	(\$273,775)	(\$215,000)	(\$240,000)	(\$455,970)
Expenditures from Public Art Designation	-	-	-	(\$54,244)	(\$186,518)
Expenditures from Misc Designations	-	(\$9,530)	-	-	-
Net Change	\$5,345,354	\$4,330,239	(\$14,184,091)	(\$1,965,482)	(\$7,265,459)
Total Ending Fund Balance	\$55,709,624	\$60,039,863	\$40,037,554	\$58,074,381	\$50,808,922
<i>Less: Nonspendable Fund Balances</i>	\$476,499	\$433,906	\$568,316	\$433,906	\$433,906
<i>Less: Assigned Fund Balances</i>					
General Fund Contingency Designation (35%)	\$15,609,024	\$16,693,085	\$16,693,085	\$17,981,071	\$17,981,071
Budget Stabilization Designation	-	-	\$1,700,000	-	-
Road Maintenance Reserve	\$4,398,522	\$4,384,816	\$2,411,037	\$3,652,816	\$2,402,816
Economic Development/Infrastructure Designation	\$631,353	\$631,353	\$28,471	\$216,691	\$166,691
Streetscape Designation	\$2,083,182	\$543,182	\$1,129,357	\$543,182	\$43,182
General Fund Housing Designation	\$1,035,034	\$761,259	\$420,034	\$521,260	\$65,290
Railyard Commitments Design.	\$500,000	\$500,000	\$250,000	\$500,000	\$250,000
Sustainability Designation	\$936,926	\$1,080,842	\$138,050	\$1,257,807	\$337,207
Public Art Designation	-	-	-	\$45,756	\$9,238
Wildfire Prevention Designation	-	-	-	-	\$2,299,208
Miscellaneous Designations	\$75,605	\$67,281	\$75,605	\$67,281	\$67,281
Total Nonspendable and Designations	\$25,746,145	\$25,095,725	\$23,413,954	\$25,219,770	\$24,055,890
Total Undesignated Fund Balance	\$29,963,479	\$34,944,138	\$16,623,600	\$32,854,611	\$26,753,032
<i>Less: Restricted Fund Balances</i>	\$231,390	\$231,390	\$231,390	\$231,390	\$231,390
Cash Available	\$29,732,089	\$34,712,748	\$16,392,210	\$32,623,221	\$26,521,642

CALCULATION OF TOTAL FUND BALANCE PROJECTIONS GENERAL FUND

	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Beginning Total Fund Balance	\$50,808,922	\$49,211,982	\$45,267,444	\$41,277,404
Revenues	\$46,974,347	\$48,631,776	\$50,230,724	\$51,874,448
Less: Operating Expenditures	(\$42,900,301)	(\$44,471,605)	(\$46,055,834)	(\$47,892,863)
Net Operating Revenue/(Expense)	\$4,074,047	\$4,160,171	\$4,174,890	\$3,981,586
Less: Debt Service	(\$945,390)	(\$943,601)	(\$936,864)	(\$937,748)
Net Operating Surplus/(Deficit) with Debt Service	\$3,128,656	\$3,216,570	\$3,238,026	\$3,043,838
Capital Transfers	(\$3,179,107)	(\$6,775,107)	(\$6,842,066)	(\$10,835,000)
Expenditures from Road Maintenance Reserve	(\$625,000)	-	-	(\$625,000)
Expenditures from Economic Development Design	-	-	-	-
Expenditures from Sustainability Designation	(\$706,200)	(\$236,000)	(\$236,000)	(\$236,000)
Expenditures from Streetscape Designation	-	-	-	-
Expenditures from Railyard Commitments Design.	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
Expenditures from General Fund Housing Design.	(65,290)	-	-	-
Expenditures from Public Art Designation	(\$100,000)	(100,000)	(100,000)	(100,000)
Expenditures from Misc Designations	-	-	-	-
Net Change	(\$1,596,941)	(\$3,944,537)	(\$3,990,040)	(\$8,802,162)
Total Ending Fund Balance	\$49,211,982	\$45,267,444	\$41,277,404	\$32,475,242
<i>Less: Nonspendable Fund Balances</i>	\$433,906	\$433,906	\$433,906	\$433,906
<i>Less: Assigned Fund Balances</i>				
General Fund Contingency Designation (35%)	\$17,981,071	\$17,981,071	\$17,981,071	\$18,156,057
Budget Stabilization Designation	-	-	-	-
Road Maintenance Reserve	\$1,777,816	\$3,277,816	\$4,777,816	\$5,652,816
Economic Development/Infrastructure Designation	\$166,691	\$166,691	\$166,691	\$166,691
Streetscape Designation	\$43,182	\$43,182	\$43,182	\$43,182
General Fund Housing Designation	-	-	-	-
Railyard Commitments Design.	\$200,000	\$150,000	\$100,000	\$50,000
Sustainability Designation	-	-	-	-
Public Art Designation	\$9,238	\$9,238	\$9,238	\$9,238
Wildfire Prevention Designation	\$2,348,717	\$2,431,589	\$2,511,536	\$2,593,722
Miscellaneous Designations	\$67,281	\$67,281	\$67,281	\$67,281
Total Nonspendable and Designations	\$23,027,903	\$24,560,774	\$26,090,722	\$27,172,893
Total Undesignated Fund Balance	\$26,184,079	\$20,706,670	\$15,186,683	\$5,302,349
<i>Less: Restricted Fund Balances</i>	\$231,390	\$231,390	\$231,390	\$231,390
Cash Available	\$25,952,689	\$20,475,280	\$14,955,293	\$5,070,959

GENERAL FUND - FIVE-YEAR PROJECTIONS 2025/26 SUMMARY BUDGET

Revenues by Object

Category	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Property Taxes	\$18,485,886	\$19,434,318	\$20,199,558	\$20,998,970	\$21,830,864
Sales Taxes	\$6,758,987	\$6,966,677	\$7,210,551	\$7,447,982	\$7,696,318
Transient Occupancy Taxes	\$6,000,000	\$6,210,000	\$6,427,350	\$6,652,307	\$6,885,138
Other Taxes	\$1,982,000	\$2,081,100	\$2,185,155	\$2,294,413	\$2,409,133
Licenses and Permits	\$709,154	\$730,429	\$752,341	\$767,388	\$782,736
Fines and Forfeitures	\$169,000	\$174,070	\$179,292	\$182,878	\$186,536
Interest	\$2,070,900	\$1,183,300	\$1,145,045	\$1,063,006	\$962,588
Intergovernmental	\$3,044,099	\$3,203,158	\$3,330,038	\$3,461,162	\$3,597,515
Current Service Charges	\$1,590,000	\$1,652,840	\$1,706,965	\$1,747,265	\$1,781,170
Other Revenues	\$442,631	\$457,677	\$471,875	\$482,383	\$493,056
Transfers In	\$4,731,496	\$4,880,779	\$5,023,604	\$5,132,972	\$5,249,395
Total Revenues	\$45,984,153	\$46,974,347	\$48,631,776	\$50,230,724	\$51,874,448

Expenditures by Department

Category	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Town Council	\$372,305	\$394,355	\$418,329	\$442,991	\$469,891
Town Manager	\$892,415	\$927,026	\$954,352	\$967,382	\$997,299
Town Attorney	\$512,123	\$525,057	\$540,505	\$549,571	\$559,313
Town Clerk	\$692,825	\$725,169	\$750,107	\$779,929	\$811,494
Admin Services	\$2,420,722	\$2,443,214	\$2,523,799	\$2,600,913	\$2,685,019
Short-Term Rental Division	\$795,535	\$828,242	\$852,469	\$872,826	\$893,681
General Government	\$2,480,947	\$2,711,673	\$3,123,611	\$3,586,611	\$4,167,838
Economic Vitality	\$1,059,809	\$967,211	\$997,610	\$1,022,538	\$1,048,505
Information Technology	\$1,308,548	\$1,380,423	\$1,421,015	\$1,462,432	\$1,506,071
Sustainability	\$463,580	\$448,918	\$463,586	\$478,810	\$494,801
Police	\$10,997,888	\$11,935,224	\$12,239,038	\$12,598,617	\$12,973,146
Animal Services	\$762,930	\$831,517	\$906,271	\$987,745	\$1,076,543
Engineering	\$2,757,391	\$2,777,518	\$2,862,068	\$2,934,803	\$3,035,707
Road Maintenance	\$3,345,177	\$3,432,312	\$3,527,815	\$3,608,673	\$3,701,134
Snow Removal	\$4,903,347	\$4,922,114	\$5,027,523	\$5,108,277	\$5,204,500
Trails	\$612,646	\$624,851	\$642,707	\$657,689	\$676,403
Planning	\$2,124,547	\$2,233,553	\$2,290,720	\$2,345,313	\$2,403,343
Code Compliance	\$198,289	\$209,275	\$214,584	\$220,223	\$226,219
Facilities	\$3,050,960	\$3,133,667	\$3,226,509	\$3,303,593	\$3,395,243
Housing	\$524,031	\$550,745	\$565,010	\$577,347	\$590,262
Community Engagement	\$855,982	\$898,237	\$923,978	\$949,554	\$976,452
Total Expenditures	\$41,131,993	\$42,900,301	\$44,471,605	\$46,055,834	\$47,892,863

	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Loan Payments					
Debt Service - Town Hall	\$376,425	\$373,222	\$372,808	\$368,195	\$371,329
Debt Service - Stevens Lane Corp Yard	\$291,294	\$291,793	\$288,919	\$285,794	\$283,044
Debt Service - Stevens Lane Garage	\$283,625	\$280,375	\$281,875	\$282,875	\$283,375
Capital Projects	\$7,553,187	\$3,179,107	\$6,475,107	\$6,842,066	\$11,135,000
Total Other	\$8,504,531	\$4,124,497	\$7,418,709	\$7,778,930	\$12,072,748
Total Expenditures	\$49,636,524	\$47,024,798	\$51,890,313	\$53,834,764	\$59,965,610
Change in Fund Balance	(\$3,652,371)	(\$50,451)	(\$3,258,537)	(\$3,604,040)	(\$8,091,162)
Savings of General Fund for Specific Purposes					
General Fund Contingency Designation	-	-	-	-	\$174,986
Road Maintenance Reserve	-	-	\$1,500,000	\$1,500,000	\$1,500,000
Wildfire Prevention Designation	\$2,299,208	\$49,510	\$82,871	\$79,947	\$82,186
Budget Stabiliation Designation	-	-	-	-	-
Public Art Designation	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000
Subtotal of Savings Program	\$2,449,208	\$149,510	\$1,682,871	\$1,679,947	\$1,857,172
Revenue Over (Under) Expenses Including Savings Programs					
	(\$6,101,579)	(\$199,961)	(\$4,941,408)	(\$5,283,987)	(\$9,948,334)

AIR QUALITY MITIGATION FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$141,338	\$145,499	\$149,262	\$149,262	\$157,179	\$163,179	\$167,394	\$171,724
Revenues								
Licenses and Permits	\$3,315	\$176	\$500	\$1,617	\$500	\$515	\$530	\$541
Interest	\$2,446	\$4,587	\$2,358	\$6,300	\$5,500	\$3,700	\$3,800	\$3,900
Total Revenues	\$5,761	\$4,763	\$2,858	\$7,917	\$6,000	\$4,215	\$4,330	\$4,441
Expenditures								
Transfers Out	\$1,600	\$1,000	\$50,000	-	-	-	-	-
Total Expenditures	\$1,600	\$1,000	\$50,000	-	-	-	-	-
Total Revenues Less Expenditures	\$4,161	\$3,763	-\$47,142	\$7,917	\$6,000	\$4,215	\$4,330	\$4,441
Ending Fund Balance	\$145,499	\$149,262	\$102,120	\$157,179	\$163,179	\$167,394	\$171,724	\$176,165

Category *(continued from above)*

FY 2030 Projected Budget

Beginning Fund Balance	\$176,165
Revenues	
Licenses and Permits	\$552
Interest	\$4,100
Total Revenues	\$4,652
Expenditures	
Transfers Out	-
Total Expenditures	-
Total Revenues Less Expenditures	\$4,652
Ending Fund Balance	\$180,817

TAHOE DONNER TSSA FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$4,560,979	\$4,994,444	\$5,305,635	\$5,305,635	\$4,754,738	\$4,815,173	\$4,642,427	\$4,524,398
Revenues								
Interest	\$53,118	\$256,173	\$204,092	\$223,845	\$166,900	\$108,815	\$105,030	\$102,341
Current Service Charges	\$597,467	\$597,967	\$597,000	\$598,785	\$598,785	\$598,785	\$598,785	\$598,785
Total Revenues	\$650,585	\$854,141	\$801,092	\$822,630	\$765,685	\$707,600	\$703,815	\$701,126
Expenditures								
Supplies & Services	\$6,164	\$4,616	\$6,650	\$4,927	\$6,650	\$6,746	\$6,845	\$6,913
Transfers Out	\$210,956	\$538,334	\$1,198,720	\$1,368,600	\$698,600	\$873,600	\$815,000	\$565,000
Total Expenditures	\$217,119	\$542,950	\$1,205,370	\$1,373,527	\$705,250	\$880,346	\$821,845	\$571,913
Total Revenues Less Expenditures	\$433,466	\$311,191	-\$404,278	-\$550,897	\$60,435	-\$172,746	-\$118,029	\$129,213
Ending Fund Balance	\$4,994,444	\$5,305,635	\$4,901,357	\$4,754,738	\$4,815,173	\$4,642,427	\$4,524,398	\$4,653,611

Category *(continued from above)*

FY 2030 Projected Budget

Beginning Fund Balance	\$4,653,611
Revenues	
Interest	\$105,252
Current Service Charges	\$598,785
Total Revenues	\$704,037
Expenditures	
Supplies & Services	\$6,982
Transfers Out	\$565,000
Total Expenditures	\$571,982
Total Revenues Less Expenditures	\$132,055
Ending Fund Balance	\$4,785,666



GLENSHIRE TSSA FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$578,604	\$645,266	\$725,641	\$725,641	\$767,332	\$966,798	\$973,471	\$990,448
Revenues								
Interest	\$11,059	\$22,922	\$27,636	\$30,817	\$30,500	\$24,203	\$24,306	\$24,708
Current Service Charges	\$180,640	\$181,330	\$180,000	\$182,066	\$182,066	\$182,066	\$182,066	\$182,066
Total Revenues	\$191,699	\$204,252	\$207,636	\$212,883	\$212,566	\$206,269	\$206,372	\$206,774
Expenditures								
Supplies & Services	\$2,056	\$1,568	\$3,200	\$2,192	\$3,200	\$3,296	\$3,395	\$3,463
Transfers Out	\$122,982	\$122,309	\$158,259	\$169,000	\$9,900	\$196,300	\$186,000	\$196,800
Total Expenditures	\$125,038	\$123,877	\$161,459	\$171,192	\$13,100	\$199,596	\$189,395	\$200,263
Total Revenues Less Expenditures	\$66,662	\$80,375	\$46,177	\$41,691	\$199,466	\$6,673	\$16,977	\$6,511
Ending Fund Balance	\$645,266	\$725,641	\$771,818	\$767,332	\$966,798	\$973,471	\$990,448	\$996,959

Category *(continued from above)* ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$996,959
Revenues	
Interest	\$24,810
Current Service Charges	\$182,066
Total Revenues	\$206,876
Expenditures	
Supplies & Services	\$3,532
Transfers Out	\$196,900
Total Expenditures	\$200,432
Total Revenues Less Expenditures	\$6,444
Ending Fund Balance	\$1,003,403

SUMMARY OF COMMUNITY FACILITY DISTRICT FUNDS 2025/26 SUMMARY BUDGET



Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$583,864	\$757,411	\$925,701	\$925,701	\$987,228	\$1,142,916	\$1,290,499	\$1,445,017
Revenues								
Interest	\$12,058	\$26,334	\$16,145	\$39,189	\$37,020	\$27,121	\$30,921	\$34,642
Current Service Charges	\$335,267	\$284,392	\$344,652	\$344,652	\$367,745	\$378,777	\$390,141	\$397,943
Total Revenues	\$347,325	\$310,725	\$360,797	\$383,841	\$404,765	\$405,898	\$421,062	\$432,585
Expenditures								
Supplies & Services	\$131,309	\$135,933	\$232,300	\$145,920	\$230,077	\$238,746	\$246,387	\$252,458
Transfers Out	\$42,469	\$6,502	\$58,463	\$176,394	\$19,000	\$19,570	\$20,157	\$20,560
Total Expenditures	\$173,778	\$142,435	\$290,763	\$322,314	\$249,077	\$258,316	\$266,544	\$273,018
Total Revenues Less Expenditures	\$173,546	\$168,290	\$70,034	\$61,526	\$155,688	\$147,582	\$154,518	\$159,567
Ending Fund Balance	\$757,411	\$925,701	\$995,735	\$987,228	\$1,142,916	\$1,290,498	\$1,445,017	\$1,604,584

Category *(continued from above)* ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$1,604,584
Revenues	
Interest	\$38,873
Current Service Charges	\$405,902
Total Revenues	\$444,775



Category *(continued from above)* ↑**FY 2030 Projected Budget****Expenditures**

Supplies & Services	\$258,535
Transfers Out	\$20,971
Total Expenditures	\$279,506
Total Revenues Less Expenditures	\$165,269
Ending Fund Balance	\$1,769,853

Note: The Joerger Ranch and Coldstream CFDs are no longer collecting for or funding trail maintenance. Anything collected in these CFDs goes straight to Transit.

BRICKELLTOWN MAINTENANCE DISTRICT FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$264,008	\$303,533	\$358,008	\$358,008	\$364,056	\$373,181	\$377,399	\$381,814
Revenues								
Interest	\$4,788	\$10,498	\$7,856	\$15,289	\$13,120	\$9,021	\$9,621	\$9,942
Current Service Charges	\$83,283	\$97,364	\$93,747	\$93,747	\$96,559	\$99,456	\$102,439	\$104,488
Total Revenues	\$88,071	\$107,862	\$101,603	\$109,036	\$109,679	\$108,476	\$112,061	\$114,430
Expenditures								
Supplies & Services	\$42,348	\$46,884	\$58,900	\$87,719	\$100,554	\$104,259	\$107,646	\$110,220
Transfers Out	\$6,199	\$6,502	\$3,817	\$15,268	-	-	-	-
Total Expenditures	\$48,546	\$53,387	\$62,717	\$102,987	\$100,554	\$104,259	\$107,646	\$110,220
Total Revenues Less Expenditures	\$39,525	\$54,475	\$38,886	\$6,048	\$9,125	\$4,218	\$4,415	\$4,210
Ending Fund Balance	\$303,533	\$358,008	\$396,893	\$364,056	\$373,181	\$377,399	\$381,814	\$386,024

Category (continued from above) ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$386,024
Revenues	
Interest	\$10,873
Current Service Charges	\$106,578
Total Revenues	\$117,451
Expenditures	
Supplies & Services	\$112,958
Transfers Out	-
Total Expenditures	\$112,958
Total Revenues Less Expenditures	\$4,493
Ending Fund Balance	\$390,517



	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Risk Management Designation ¹	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Fleet Replacement Designation ²	\$11,000	\$16,500	\$22,000	\$22,000	\$22,000	\$27,500	\$33,000	\$38,500	\$44,000
Capital Projects Designation ³	\$242,533	\$291,508	\$324,893	\$292,056	\$271,181	\$259,899	\$248,814	\$237,524	\$226,517
Administration Designation ⁴	-	-	-	-	\$15,000	\$20,000	\$25,000	\$30,000	\$35,000
Contingency Reserve ⁵	-	-	-	-	\$15,000	\$20,000	\$25,000	\$30,000	\$35,000
Net Cash Available	-	-	-	-	-	-	-	-	-

¹ Designation is for risk management to meet the Town's \$50,000 insurance deductible.

² Designation to save for eventual replacement of specialized snow removal equipment. Savings equal to \$5,500 per year.

³ Designations are accumulated to complete capital maintenance projects within the CFD areas as needed (example projects include paving sidewalks).

⁴ Designation is for administration costs. Savings equal to \$5,000 per year with an additional contribution for previous two years in 2026.

⁵ Reserve will be used to unforeseen expenses. Savings equal to \$5,000 per year with an additional contribution for previous two years in 2026.

JOERGER RANCH TRAILS MAINTENANCE DISTRICT FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$21,148	\$44,384	\$45,960	\$45,960	-	-	-	-
Revenues								
Interest	\$928	\$1,576	-	\$1,900	-	-	-	-
Current Service Charges	\$58,963	-	-	-	-	-	-	-
Total Revenues	\$59,891	\$1,576	-	\$1,900	-	-	-	-
Expenditures								
Supplies & Services	\$2,794	-	-	\$4,100	-	-	-	-
Transfers Out	\$33,861	-	-	\$43,760	-	-	-	-
Total Expenditures	\$36,655	-	-	\$47,860	-	-	-	-
Total Revenues Less Expenditures	\$23,237	\$1,576	-	-\$45,960	-	-	-	-
Ending Fund Balance	\$44,384	\$45,960	\$45,960	-	-	-	-	-

Category (continued from above) ↑

FY 2030 Projected Budget

Beginning Fund Balance	-
Revenues	
Interest	-
Current Service Charges	-
Total Revenues	-
Expenditures	
Supplies & Services	-
Transfers Out	-
Total Expenditures	-
Total Revenues Less Expenditures	-
Ending Fund Balance	-



RAILYARD MAINTENANCE DISTRICT FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$221,247	\$260,690	\$306,654	\$306,654	\$376,973	\$455,268	\$531,873	\$612,457
Revenues								
Interest	\$3,984	\$8,511	\$5,000	\$12,900	\$14,100	\$10,900	\$13,000	\$15,100
Current Service Charges	\$80,753	\$85,728	\$122,173	\$122,173	\$125,838	\$129,613	\$133,502	\$136,172
Total Revenues	\$84,737	\$94,240	\$127,173	\$135,073	\$139,938	\$140,513	\$146,502	\$151,272
Expenditures								
Supplies & Services	\$45,294	\$48,276	\$95,300	\$26,401	\$58,643	\$60,818	\$62,735	\$64,308
Transfers Out	-	-	\$26,838	\$38,352	\$3,000	\$3,090	\$3,183	\$3,246
Total Expenditures	\$45,294	\$48,276	\$122,138	\$64,753	\$61,643	\$63,908	\$65,918	\$67,554
Total Revenues Less Expenditures	\$39,442	\$45,964	\$5,035	\$70,319	\$78,295	\$76,605	\$80,584	\$83,718
Ending Fund Balance	\$260,690	\$306,654	\$311,688	\$376,973	\$455,268	\$531,873	\$612,457	\$696,175

Category *(continued from above)* ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$696,175
Revenues	
Interest	\$17,300
Current Service Charges	\$138,895
Total Revenues	\$156,195
Expenditures	
Supplies & Services	\$65,800
Transfers Out	\$3,311
Total Expenditures	\$69,111
Total Revenues Less Expenditures	\$87,084
Ending Fund Balance	\$783,259

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Risk Management Designation ¹		-	-	-	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Fleet Replacement Designation ²		-	-	-	\$16,500	\$22,000	\$27,500	\$33,000	\$38,500
Capital Projects Designation ³	\$260,690	\$306,654	\$311,688	\$376,973	\$373,768	\$439,873	\$509,957	\$583,175	\$659,759
Administration Designation ⁴	-	-	-	-	\$15,000	\$20,000	\$25,000	\$30,000	\$35,000
Net Cash Available	-	-	-	-	-	-	-	-	-

¹ Designation is for risk management to meet the Town's \$50,000 insurance deductible.

² Designation to save for eventual replacement of specialized snow removal equipment. Savings equal to \$5,500 per year.

³ Designations are accumulated to complete capital maintenance projects within the CFD areas as needed (example projects include paving sidewalks).

⁴ Designation is for administration costs. Savings equal to \$5,000 per year with an additional contribution for previous two years in 2026.

DONNER PASS ROAD MAINTENANCE DISTRICT FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$66,546	\$119,806	\$166,460	\$166,460	\$185,714	\$209,198	\$229,740	\$250,665
Revenues								
Interest	\$1,975	\$4,663	\$3,289	\$7,000	\$7,700	\$4,700	\$4,700	\$4,700
Current Service Charges	\$90,669	\$82,764	\$86,586	\$86,586	\$89,184	\$91,860	\$94,615	\$96,508
Total Revenues	\$92,643	\$87,428	\$89,875	\$93,586	\$96,884	\$96,560	\$99,315	\$101,208
Expenditures								
Supplies & Services	\$39,384	\$40,773	\$78,100	\$24,100	\$57,400	\$59,538	\$61,416	\$62,962
Transfers Out	-	-	\$27,808	\$50,233	\$16,000	\$16,480	\$16,974	\$17,314
Total Expenditures	\$39,384	\$40,773	\$105,908	\$74,333	\$73,400	\$76,018	\$78,391	\$80,276
Total Revenues Less Expenditures	\$53,259	\$46,655	-\$16,033	\$19,254	\$23,484	\$20,542	\$20,925	\$20,931
Ending Fund Balance	\$119,806	\$166,460	\$150,427	\$185,714	\$209,198	\$229,740	\$250,665	\$271,596

Category (continued from above) ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$271,596
Revenues	
Interest	\$4,600
Current Service Charges	\$98,438
Total Revenues	\$103,038
Expenditures	
Supplies & Services	\$64,428
Transfers Out	\$17,660
Total Expenditures	\$82,088
Total Revenues Less Expenditures	\$20,950
Ending Fund Balance	\$292,546

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Self Insured Retention - Liability ¹	-	-	-	-	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Fleet Replacement Designation ²	-	-	-	-	\$16,500	\$22,000	\$27,500	\$33,000	\$38,500
Capital Projects Designation ³	\$119,806	\$166,460	\$150,427	\$185,714	\$127,698	\$137,740	\$148,165	\$158,596	\$169,046
Administration Designation ⁴	-	-	-	-	\$15,000	\$20,000	\$25,000	\$30,000	\$35,000
Net Cash Available		-	-	-	-	-	-	-	-

¹ Designation is for risk management to meet the Town's \$50,000 insurance deductible.

² Designation to save for eventual replacement of specialized snow removal equipment. Savings equal to \$5,500 per year.

³ Designations are accumulated to complete capital maintenance projects within the CFD areas as needed (example projects include paving sidewalks).

⁴ Designation is for administration costs. Savings equal to \$5,000 per year with an additional contribution for previous two years in 2026.

COLDSTREAM MAINTENANCE DISTRICT FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$10,916	\$28,999	\$29,881	\$29,881	-	-	-	-
Revenues								
Interest	\$383	\$882	-	\$1,300	-	-	-	-
Current Service Charges	\$21,599	-	-	-	-	-	-	-
Total Revenues	\$21,982	\$882	-	\$1,300	-	-	-	-
Expenditures								
Supplies & Services	\$1,489	-	-	\$2,400	-	-	-	-
Transfers Out	\$2,409	-	-	\$28,781	-	-	-	-
Total Expenditures	\$3,898	-	-	\$31,181	-	-	-	-
Total Revenues Less Expenditures	\$18,083	\$882	-	-\$29,881	-	-	-	-
Ending Fund Balance	\$28,999	\$29,881	\$29,881	-	-	-	-	-

Category (continued from above) ↑

FY 2030 Projected Budget

Beginning Fund Balance	-
Revenues	
Interest	-
Current Service Charges	-
Total Revenues	-
Expenditures	
Supplies & Services	-
Transfers Out	-
Total Expenditures	-
Total Revenues Less Expenditures	-
Ending Fund Balance	-

WEST RIVER LANDSCAPING AND LIGHTING DISTRICT FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	-	-	\$18,739	\$18,739	\$60,485	\$105,269	\$151,487	\$200,081
Revenues								
Interest	-	\$204	-	\$800	\$2,100	\$2,500	\$3,600	\$4,900
Current Service Charges	-	\$18,535	\$42,146	\$42,146	\$56,164	\$57,849	\$59,584	\$60,776
Total Revenues	-	\$18,739	\$42,146	\$42,946	\$58,264	\$60,349	\$63,184	\$65,676
Expenditures								
Supplies & Services	-	-	-	\$1,200	\$13,480	\$14,131	\$14,590	\$14,968
Total Expenditures	-	-	-	\$1,200	\$13,480	\$14,131	\$14,590	\$14,968
Total Revenues Less Expenditures	-	\$18,739	\$42,146	\$41,746	\$44,784	\$46,218	\$48,594	\$50,708
Ending Fund Balance	-	\$18,739	\$60,885	\$60,485	\$105,269	\$151,487	\$200,081	\$250,789

Category *(continued from above)* ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$250,789
Revenues	
Interest	\$6,100
Current Service Charges	\$61,992
Total Revenues	\$68,092
Expenditures	
Supplies & Services	\$15,350
Total Expenditures	\$15,350
Total Revenues Less Expenditures	\$52,742
Ending Fund Balance	\$303,531



	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Self Insured Retention - Liability ¹	-	-	-	-	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Fleet Replacement Designation ²	-	-	-	-	\$16,500	\$22,000	\$27,500	\$33,000	\$38,500
Capital Projects Designation ³	-	\$18,739	\$60,885	\$60,485	\$23,769	\$59,487	\$97,581	\$137,789	\$180,031
Administration Designation ⁴	-	-	-	-	\$15,000	\$20,000	\$25,000	\$30,000	\$35,000
Net Cash Available		-	-	-	-	-	-	-	-

¹ Designation is for risk management to meet the Town's \$50,000 insurance deductible.

² Designation to save for eventual replacement of specialized snow removal equipment. Savings equal to \$5,500 per year.

³ Designations are accumulated to complete capital maintenance projects within the CFD areas as needed (example projects include paving sidewalks).

⁴ Designation is for administration costs. Savings equal to \$5,000 per year with an additional contribution for previous two years in 2026.

COPS FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$370,255	\$406,870	\$460,589	\$460,589	\$373,552	\$397,952	\$447,652	\$502,987
Revenues								
Interest	\$7,057	\$14,450	\$8,160	\$19,300	\$14,400	\$10,200	\$11,200	\$12,300
Intergovernmental	\$165,271	\$186,159	\$125,000	\$194,663	\$150,000	\$154,500	\$159,135	\$163,909
Total Revenues	\$172,328	\$200,609	\$133,160	\$213,963	\$164,400	\$164,700	\$170,335	\$176,209
Expenditures								
Supplies & Services	\$105,714	\$95,390	\$101,000	\$101,000	\$115,000	\$100,000	\$100,000	\$100,000
Transfers Out	\$30,000	\$51,500	\$175,000	\$200,000	\$25,000	\$15,000	\$15,000	\$16,000
Total Expenditures	\$135,714	\$146,890	\$276,000	\$301,000	\$140,000	\$115,000	\$115,000	\$116,000
Total Revenues Less Expenditures	\$36,615	\$53,719	-\$142,840	-\$87,037	\$24,400	\$49,700	\$55,335	\$60,209
Ending Fund Balance	\$406,870	\$460,589	\$317,749	\$373,552	\$397,952	\$447,652	\$502,987	\$563,196

Category (continued from above) ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$563,196
Revenues	
Interest	\$13,700
Intergovernmental	\$168,826
Total Revenues	\$182,526
Expenditures	
Supplies & Services	\$100,000
Transfers Out	-
Total Expenditures	\$100,000
Total Revenues Less Expenditures	\$82,526
Ending Fund Balance	\$645,722



GAS TAX FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$386,453	\$773,579	\$1,260,938	\$1,260,938	\$1,741,589	\$2,245,408	\$2,752,117	\$3,283,815
Revenues								
Interest	\$9,643	\$28,724	\$10,000	\$53,000	\$60,800	\$50,400	\$61,700	\$73,600
Intergovernmental	\$2,599,344	\$3,467,095	\$2,574,899	\$3,281,109	\$3,273,554	\$3,371,761	\$3,472,913	\$3,542,372
Total Revenues	\$2,608,987	\$3,495,819	\$2,584,899	\$3,334,109	\$3,334,354	\$3,422,161	\$3,534,613	\$3,615,972
Expenditures								
Transfers Out	\$2,221,861	\$3,008,459	\$2,145,562	\$2,853,458	\$2,830,536	\$2,915,451	\$3,002,915	\$3,063,094
Total Expenditures	\$2,221,861	\$3,008,459	\$2,145,562	\$2,853,458	\$2,830,536	\$2,915,451	\$3,002,915	\$3,063,094
Total Revenues Less Expenditures	\$387,126	\$487,359	\$439,337	\$480,651	\$503,819	\$506,709	\$531,698	\$552,878
Ending Fund Balance	\$773,579	\$1,260,938	\$1,700,275	\$1,741,589	\$2,245,408	\$2,752,117	\$3,283,815	\$3,836,693

Category (continued from above) ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$3,836,693
Revenues	
Interest	\$86,000
Intergovernmental	\$3,613,219
Total Revenues	\$3,699,219
Expenditures	
Transfers Out	\$3,124,607
Total Expenditures	\$3,124,607
Total Revenues Less Expenditures	\$574,613
Ending Fund Balance	\$4,411,306

Note: The transfers to the Capital Improvement fund are listed as SB 1 - LRSP funding.

Revenues are from the State and are formulaic. The estimates here are from the League of California Cities with the exception of Section 2107 - Snow which is based on the Town's projection of Snow Removal costs, as the Town receives an amount equal to 1/2 of the total Snow Removal costs less \$5,000.

MEASURE V SALES TAX FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget
Beginning Fund Balance	\$7,071,635	\$8,887,372	\$11,891,775	\$11,891,775	\$12,701,664	\$13,561,814	\$11,853,114
Revenues							
Sales Taxes	\$3,764,478	\$3,833,093	\$3,856,000	\$3,758,000	\$3,934,000	\$4,055,000	\$4,233,000
Interest	\$73,201	\$461,257	\$412,450	\$499,500	\$435,800	\$253,100	\$207,900
Total Revenues	\$3,837,680	\$4,294,350	\$4,268,450	\$4,257,500	\$4,369,800	\$4,308,100	\$4,440,900
Expenditures							
Personnel	\$995	\$933	-	-	-	-	-
Supplies & Services	\$18,588	\$5,087	\$10,000	\$10,000	\$10,000	\$10,300	\$10,609
Transfers Out	\$2,002,359	\$1,283,928	\$2,210,000	\$3,437,611	\$3,499,650	\$6,006,500	\$6,560,000
Total Expenditures	\$2,021,942	\$1,289,948	\$2,220,000	\$3,447,611	\$3,509,650	\$6,016,800	\$6,570,609
Total Revenues Less Expenditures	\$1,815,738	\$3,004,402	\$2,048,450	\$809,889	\$860,150	-\$1,708,700	-\$2,129,709
Ending Fund Balance	\$8,887,372	\$11,891,775	\$13,940,225	\$12,701,664	\$13,561,814	\$11,853,114	\$9,723,405

Category <i>(continued from above)</i>	FY 2029 Projected Budget	FY 2030 Projected Budget
Beginning Fund Balance	\$9,723,405	\$5,093,984
Revenues		
Sales Taxes	\$2,186,000	-
Interest	\$195,400	\$126,700
Total Revenues	\$2,381,400	\$126,700
Expenditures		
Personnel	-	-
Supplies & Services	\$10,821	\$11,038
Transfers Out	\$7,000,000	\$4,425,000
Total Expenditures	\$7,010,821	\$4,436,038
Total Revenues Less Expenditures	-\$4,629,421	-\$4,309,338
Ending Fund Balance	\$5,093,984	\$784,646

Note: The sales tax funds generated by Measure V are for restricted use on road maintenance and construction only.



MEASURE R SALES TAX FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget
Beginning Fund Balance	\$6,993,472	\$4,552,560	\$2,806,438	\$2,806,438	-	-	-
Revenues							
Sales Taxes	\$1,865,732	\$1,904,216	\$3,243,000	\$531,401	-	-	-
Interest	\$162,329	\$299,305	\$100,000	\$117,900	-	-	-
Total Revenues	\$2,028,060	\$2,203,521	\$3,343,000	\$649,301	-	-	-
Expenditures							
Personnel	\$965	\$906	-	-	-	-	-
Supplies & Services	\$4,661	\$408	\$500	-	-	-	-
Transfers Out	\$4,463,346	\$3,948,329	\$1,911,071	\$3,455,739	-	-	-
Total Expenditures	\$4,468,972	\$3,949,643	\$1,911,571	\$3,455,739	-	-	-
Total Revenues Less Expenditures	-\$2,440,912	-\$1,746,122	\$1,431,429	-\$2,806,438	-	-	-
Ending Fund Balance	\$4,552,560	\$2,806,438	\$4,237,867	-	-	-	-

Category <i>(continued from above)</i> ↑	FY 2029 Projected Budget	FY 2030 Projected Budget
Beginning Fund Balance	-	-
Revenues		
Sales Taxes	-	-
Interest	-	-
Total Revenues	-	-
Expenditures		
Personnel	-	-
Supplies & Services	-	-
Transfers Out	-	-
Total Expenditures	-	-
Total Revenues Less Expenditures	-	-
Ending Fund Balance	-	-

Note: The sales tax funds generated by Measure R are restricted for use on trails construction and maintenance. This fund is referred to as the Trails fund in some Town materials. This measure sunset in FY 2023/24, at which time Measure U will took effect, increasing the tax from a 1/4 cent to a 1/2 cent.

MEASURE U SALES TAX FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	-	-	-	-	\$1,938,437	\$3,675,591	\$4,435,940	\$5,273,533
Revenues								
Sales Taxes	-	-	-	\$2,056,000	\$3,934,000	\$4,055,000	\$4,233,000	\$4,373,000
Interest	-	-	-	-	\$64,300	\$88,700	\$105,800	\$124,700
Total Revenues	-	-	-	\$2,056,000	\$3,998,300	\$4,143,700	\$4,338,800	\$4,497,700
Expenditures								
Supplies & Services	-	-	-	\$500	\$500	\$500	\$500	\$500
Transfers Out	-	-	-	\$117,063	\$2,260,646	\$3,382,851	\$3,500,708	\$2,207,689
Total Expenditures	-	-	-	\$117,563	\$2,261,146	\$3,383,351	\$3,501,208	\$2,208,189
Total Revenues Less Expenditures	-	-	-	\$1,938,437	\$1,737,154	\$760,349	\$837,593	\$2,289,511
Ending Fund Balance	-	-	-	\$1,938,437	\$3,675,591	\$4,435,940	\$5,273,533	\$7,563,044

Category *(continued from above)* ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$7,563,044
Revenues	
Sales Taxes	\$4,518,000
Interest	\$176,200
Total Revenues	\$4,694,200
Expenditures	
Supplies & Services	\$500
Transfers Out	\$2,526,403
Total Expenditures	\$2,526,903
Total Revenues Less Expenditures	\$2,167,297
Ending Fund Balance	\$9,730,341

Note: The sales tax funds generated by Measure U are restricted for use on trail construction and maintenance. This fund is referred to as the Trails fund in some Town materials. Measure R sunset in FY 2023/24, at which time Measure U will take effect, increasing the tax from a 1/4 cent to a 1/2 cent.



MEASURE K TOT FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget
Beginning Fund Balance	\$1,514,449	\$2,816,053	\$2,086,964	\$2,086,964	\$825,079	\$1,509,263	\$927,863
Revenues							
Transient Occupancy Taxes	\$1,665,477	\$1,210,745	\$1,050,000	\$1,244,000	\$1,200,000	\$1,242,000	\$1,285,470
Interest	\$38,412	\$99,494	\$127,918	\$87,700	\$29,000	\$33,900	\$20,900
Total Revenues	\$1,703,889	\$1,310,239	\$1,177,918	\$1,331,700	\$1,229,000	\$1,275,900	\$1,306,370
Expenditures							
Personnel	\$965	\$906	-	-	-	-	-
Transfers Out	\$401,319	\$2,038,422	\$3,493,000	\$2,593,585	\$544,816	\$1,857,300	\$1,784,800
Total Expenditures	\$402,285	\$2,039,328	\$3,493,000	\$2,593,585	\$544,816	\$1,857,300	\$1,784,800
Total Revenues Less Expenditures	\$1,301,604	-\$729,089	-\$2,315,082	-\$1,261,885	\$684,184	-\$581,400	-\$478,430
Ending Fund Balance	\$2,816,053	\$2,086,964	-\$228,118	\$825,079	\$1,509,263	\$927,863	\$449,433

Category <i>(continued from above)</i> ↑	FY 2029 Projected Budget	FY 2030 Projected Budget
Beginning Fund Balance	\$449,433	\$72,594
Revenues		
Transient Occupancy Taxes	\$1,330,461	\$1,377,028
Interest	\$10,100	\$1,600
Total Revenues	\$1,340,561	\$1,378,628
Expenditures		
Personnel	-	-
Transfers Out	\$1,717,400	\$1,362,400
Total Expenditures	\$1,717,400	\$1,362,400
Total Revenues Less Expenditures	-\$376,839	\$16,228
Ending Fund Balance	\$72,594	\$88,822

Note: Measure K is a 2% Transient Occupancy Tax passed by the voters in November 2020 to be used for any Town General Fund purpose but prioritized by Council to be used for Town Housing solutions.

MEASURE E FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	-	-	-	-	\$890,000	\$762,870	\$270,426	\$173,312
Revenues								
Sales Taxes	-	-	-	\$890,000	\$3,934,000	\$4,055,000	\$4,233,000	\$4,373,000
Interest	-	-	-	-	\$31,200	\$18,100	\$21,300	\$25,800
Total Revenues	-	-	-	\$890,000	\$3,965,200	\$4,073,100	\$4,254,300	\$4,398,800
Expenditures								
Supplies & Services	-	-	-	-	\$500	\$500	\$500	\$500
Transfers Out	-	-	-	-	\$4,091,830	\$4,565,044	\$4,350,914	\$4,341,413
Total Expenditures	-	-	-	-	\$4,092,330	\$4,565,544	\$4,351,414	\$4,341,913
Total Revenues Less Expenditures	-	-	-	\$890,000	-\$127,130	-\$492,444	-\$97,114	\$56,887
Ending Fund Balance	-	-	-	\$890,000	\$762,870	\$270,426	\$173,312	\$230,199

Category *(continued from above)*

FY 2030 Projected Budget

Beginning Fund Balance	\$230,199
Revenues	
Sales Taxes	\$4,518,000
Interest	\$31,600
Total Revenues	\$4,549,600
Expenditures	
Supplies & Services	\$500
Transfers Out	\$4,335,361
Total Expenditures	\$4,335,861
Total Revenues Less Expenditures	\$213,739
Ending Fund Balance	\$443,938

Note: The Truckee voters approved the Truckee Essential Services Measure or Measure E in the November 5, 2024 election. This measure implemented a 0.50% sales tax increase to support essential services such as wildfire preparedness, transit services, environmental protection, and workforce housing.



AMERICAN RESCUE PLAN ACT (ARPA) FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget
Beginning Fund Balance	\$1,994,127	\$3,772,205	\$3,737,401	\$3,737,401	\$3,289,901	-	-
Revenues							
Intergovernmental	\$2,001,684	-	-	-	-	-	-
Total Revenues	\$2,001,684	-	-	-	-	-	-
Expenditures							
Transfers Out	\$223,606	\$34,804	\$1,297,500	\$447,500	\$3,289,901	-	-
Total Expenditures	\$223,606	\$34,804	\$1,297,500	\$447,500	\$3,289,901	-	-
Total Revenues Less Expenditures	\$1,778,078	-\$34,804	-\$1,297,500	-\$447,500	-\$3,289,901	-	-
Ending Fund Balance	\$3,772,205	\$3,737,401	\$2,439,901	\$3,289,901	-	-	-

Category <i>(continued from above)</i> ↑	FY 2029 Projected Budget	FY 2030 Projected Budget
Beginning Fund Balance	-	-
Revenues		
Intergovernmental	-	-
Total Revenues	-	-
Expenditures		
Transfers Out	-	-
Total Expenditures	-	-
Total Revenues Less Expenditures	-	-
Ending Fund Balance	-	-

Note: ARPA funds must be spent (fully liquidated) by December 31, 2026.

TRAFFIC IMPACT FEES FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget
Beginning Fund Balance	\$9,374,179	\$7,668,454	\$8,905,798	\$8,905,798	\$9,224,232	\$9,376,467	\$7,225,074
Revenues							
Licenses and Permits	\$1,428,681	\$1,048,047	\$1,250,000	\$1,600,000	\$750,000	\$772,500	\$795,675
Interest	\$182,258	\$428,688	\$302,026	\$374,000	\$322,800	\$211,000	\$162,600
Total Revenues	\$1,610,939	\$1,476,735	\$1,552,026	\$1,974,000	\$1,072,800	\$983,500	\$958,275
Expenditures							
Personnel	\$2,093	\$3,128	-	-	-	-	-
Supplies & Services	\$10,011	\$22,258	\$13,200	\$12,000	\$13,200	\$13,596	\$14,004
Transfers Out	\$3,304,561	\$214,006	\$914,763	\$1,643,566	\$907,365	\$3,121,297	\$4,732,365
Total Expenditures	\$3,316,664	\$239,391	\$927,963	\$1,655,566	\$920,565	\$3,134,893	\$4,746,369
Total Revenues Less Expenditures	-\$1,705,725	\$1,237,344	\$624,063	\$318,434	\$152,235	-\$2,151,393	-\$3,788,094
Ending Fund Balance	\$7,668,454	\$8,905,798	\$9,529,861	\$9,224,232	\$9,376,467	\$7,225,074	\$3,436,980

Category *(continued from above)* ↑

	FY 2029 Projected Budget	FY 2030 Projected Budget
Beginning Fund Balance	\$3,436,980	\$3,629,220
Revenues		
Licenses and Permits	\$811,589	\$827,820
Interest	\$77,300	\$81,700
Total Revenues	\$888,889	\$909,520
Expenditures		
Personnel	-	-
Supplies & Services	\$14,284	\$14,570
Transfers Out	\$682,365	\$1,004,911
Total Expenditures	\$696,649	\$1,019,481
Total Revenues Less Expenditures	\$192,240	-\$109,960
Ending Fund Balance	\$3,629,220	\$3,519,260

Note: This fund has been referred to as the AB1600 Traffic Fees Fund in previous years' budgets.



SUMMARY OF FACILITIES IMPACT FEES FUNDS 2025/26 SUMMARY BUDGET



Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$1,829,790	\$1,745,125	\$2,250,217	\$2,250,217	\$2,501,017	\$2,637,492	\$2,859,340	\$3,066,002
Revenues								
Licenses and Permits	\$459,446	\$311,048	\$290,000	\$250,000	\$160,000	\$164,800	\$169,744	\$173,139
Interest	\$33,747	\$47,576	\$50,713	\$94,600	\$90,700	\$61,400	\$66,400	\$71,000
Current Service Charges	-	-\$373	-	-	-	-	-	-
Total Revenues	\$493,193	\$358,250	\$340,713	\$344,600	\$250,700	\$226,200	\$236,144	\$244,139
Expenditures								
Supplies & Services	\$4,601	\$3,485	\$7,425	\$3,800	\$4,225	\$4,352	\$4,482	\$4,572
Transfers Out	\$573,257	-\$150,326	\$30,000	\$90,000	\$110,000	-	\$25,000	\$75,000
Total Expenditures	\$577,858	-\$146,842	\$37,425	\$93,800	\$114,225	\$4,352	\$29,482	\$79,572
Total Revenues Less Expenditures	-\$84,665	\$505,092	\$303,288	\$250,800	\$136,475	\$221,848	\$206,662	\$164,567
Ending Fund Balance	\$1,745,125	\$2,250,217	\$2,553,505	\$2,501,017	\$2,637,492	\$2,859,340	\$3,066,002	\$3,230,569

Category (continued from above)

FY 2030 Projected Budget

Beginning Fund Balance	\$3,230,569
Revenues	
Licenses and Permits	\$176,602

Category *(continued from above)***FY 2030 Projected Budget**

Interest	\$74,800
Current Service Charges	-
Total Revenues	\$251,402
Expenditures	
Supplies & Services	\$4,663
Transfers Out	-
Total Expenditures	\$4,663
Total Revenues Less Expenditures	\$246,738
Ending Fund Balance	\$3,477,307

Note: The Facilities Impact Fees Funds are Law Enforcement Fund, Animal Services Fund, Storm Drainage Fund, and General Government Fund.

PARKING FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$1,116,900	\$1,163,434	\$1,112,164	\$1,112,164	\$689,985	\$471,325	\$325,413	\$185,543
Revenues								
Fines and Forfeitures	\$67,398	\$81,765	\$46,000	\$75,400	\$85,040	\$87,591	\$90,219	\$92,023
Interest	\$23,528	\$40,314	\$37,094	\$46,700	\$24,200	\$10,600	\$7,300	\$4,200
Current Service Charges	\$576,829	\$601,014	\$580,500	\$755,400	\$781,480	\$804,924	\$829,072	\$845,654
Other Revenues	\$16,873	\$25	\$15,000	\$19,574	\$20,357	\$21,171	\$22,018	\$22,899
Transfers In	\$6,447	-	\$7,000	\$11,055	\$11,387	\$11,728	\$12,080	\$12,442
Total Revenues	\$691,076	\$723,118	\$685,594	\$908,129	\$922,464	\$936,015	\$960,689	\$977,218
Expenditures								
Personnel	\$215,755	\$373,388	\$464,287	\$463,423	\$456,107	\$468,756	\$482,118	\$493,722
Supplies & Services	\$249,290	\$331,571	\$344,158	\$451,274	\$485,016	\$490,170	\$495,441	\$499,062
Transfers Out	\$161,530	\$51,461	\$560,679	\$415,611	\$200,000	\$123,000	\$123,000	\$115,000
Depreciation	\$17,968	\$17,968	-	-	-	-	-	-
Total Expenditures	\$644,542	\$774,388	\$1,369,124	\$1,330,308	\$1,141,124	\$1,081,927	\$1,100,559	\$1,107,784
Total Revenues Less Expenditures	\$46,534	-\$51,270	-\$683,530	-\$422,179	-\$218,660	-\$145,912	-\$139,870	-\$130,566
Ending Fund Balance	\$1,163,434	\$1,112,164	\$428,634	\$689,985	\$471,325	\$325,413	\$185,543	\$54,977

Category *(continued from above)* ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$54,977
Revenues	
Fines and Forfeitures	\$93,864
Interest	\$1,300
Current Service Charges	\$862,567
Other Revenues	\$23,815
Transfers In	\$12,691
Total Revenues	\$994,236
Expenditures	
Personnel	\$509,057
Supplies & Services	\$502,770
Transfers Out	\$115,000
Depreciation	-
Total Expenditures	\$1,126,827

Category *(continued from above)* ↑

FY 2030 Projected Budget

Total Revenues Less Expenditures	-\$132,590
Ending Fund Balance	-\$77,613

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Nonspendable Fund Balance									
Capital Assets	\$52,975	\$35,008	\$168,265	\$17,040	-	-	-	-	-
Assigned Fund Balance									
Contingency ¹	\$368,877	\$446,883	\$10,369	\$422,945	\$221,325	\$75,413	-	-	-
Capital Improvement Designation ²	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$185,543	\$54,977	-
Total Assigned Fund Balance	\$541,506	\$696,883	\$260,369	\$672,945	\$471,325	\$325,413	\$185,543	\$54,977	-
Net Cash Available	\$545,743	\$380,273	-	-	-	-	-	-	(\$77,613)
Payment Share Agreement									
Amount Due to General Fund	\$1,145,304	\$962,500	\$945,304	\$862,500	\$762,500	\$662,500	\$562,500	\$462,500	\$362,500

¹ The contingency designation is intended to equal six (6) months of operating expenses if enough funds are available.

² The capital improvement designation is intended to be used for capital improvements and/or replacements of the Parking Districts equipment (e.g. parking meters) and parking lots. Savings for the capital improvement designation are \$50,000 per fiscal year.

TRANSIT FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$139,682	\$165,704	\$34,367	\$34,367	\$31,588	\$182,255	\$416,025	\$705,689
Revenues								
Interest	\$4,559	\$1,622	\$1,000	\$1,400	\$1,100	\$4,100	\$12,300	\$21,000
Intergovernmental	\$2,427,220	\$2,292,095	\$3,803,708	\$4,011,551	\$2,405,467	\$3,222,256	\$2,167,384	\$2,210,731
Current Service Charges	\$98,860	\$158,158	\$105,714	\$182,052	\$254,628	\$262,267	\$270,135	\$275,538
Other Revenues	\$47,850	\$7,692	\$5,000	\$5,000	\$245,500	\$252,865	\$260,451	\$265,660
Other Financing Sources	\$57,052	\$83,507	\$85,512	\$85,512	\$87,222	\$89,839	\$92,534	\$94,384
Transfers In	\$36,271	-	\$50,000	\$50,000	\$2,900,000	\$2,987,000	\$3,076,610	\$3,138,142
Total Revenues	\$2,671,811	\$2,543,075	\$4,050,934	\$4,335,515	\$5,893,917	\$6,818,327	\$5,879,413	\$6,005,456
Expenditures								
Personnel	\$209,402	\$251,422	\$269,400	\$286,670	\$298,305	\$295,376	\$305,385	\$312,100
Supplies & Services	\$1,443,260	\$1,518,942	\$1,604,616	\$1,623,343	\$4,527,505	\$4,663,100	\$4,802,320	\$4,898,010
Transfers Out	\$872,704	\$824,500	\$1,662,500	\$1,729,734	\$547,500	\$1,248,000	\$96,000	-
Capital Outlay	-	-	-	\$680,900	\$359,000	\$369,770	\$380,863	\$388,480
Depreciation	\$120,424	\$79,481	\$17,645	\$17,645	\$10,941	\$8,310	\$5,181	\$1,188
Total Expenditures	\$2,645,790	\$2,674,345	\$3,554,161	\$4,338,293	\$5,743,250	\$6,584,556	\$5,589,749	\$5,599,779
Total Revenues Less Expenditures	\$26,022	-\$131,270	\$496,773	-\$2,778	\$150,667	\$233,770	\$289,664	\$405,677
Ending Fund Balance	\$165,704	\$34,434	\$531,140	\$31,588	\$182,255	\$416,025	\$705,689	\$1,111,366

Category *(continued from above)* ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$1,111,366
Revenues	
Interest	\$30,100
Intergovernmental	\$2,254,946
Current Service Charges	\$281,048
Other Revenues	\$270,973
Other Financing Sources	\$96,272
Transfers In	\$3,200,905
Total Revenues	\$6,134,245
Expenditures	
Personnel	\$322,964
Supplies & Services	\$4,996,165

Category *(continued from above)* ↑

FY 2030 Projected Budget

Transfers Out	-
Capital Outlay	\$396,250
Depreciation	-
Total Expenditures	\$5,715,379
Total Revenues Less Expenditures	\$418,866
Ending Fund Balance	\$1,530,232

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Nonspendable Fund Balance									
Capital Assets	\$306,181	\$225,290	\$439,805	\$142,989	\$60,687	-	-	-	-
Net Cash Available	(\$140,477)	(\$190,856)	\$91,335	(\$111,401)	\$121,568	\$416,025	\$705,689	\$1,111,366	\$1,530,232

SOLID WASTE FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$988,529	\$1,094,560	\$768,755	\$768,755	\$694,983	\$514,894	\$526,099	\$543,790
Revenues								
Interest	\$8,719	\$15,972	\$11,175	\$32,300	\$24,300	\$11,500	\$11,800	\$12,200
Intergovernmental	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,300	\$10,609	\$10,821
Current Service Charges	\$5,455,966	\$6,023,666	\$6,510,305	\$6,359,331	\$6,812,314	\$7,016,683	\$7,227,184	\$7,371,727
Total Revenues	\$5,474,685	\$6,049,638	\$6,531,480	\$6,401,631	\$6,846,614	\$7,038,483	\$7,249,593	\$7,394,749
Expenditures								
Personnel	\$261,245	\$290,339	\$252,614	\$267,574	\$376,510	\$401,041	\$415,820	\$431,944
Supplies & Services	\$5,100,818	\$5,992,723	\$6,148,060	\$6,108,072	\$6,439,857	\$6,612,468	\$6,810,830	\$6,947,040
Transfers Out	\$3,784	\$140,091	\$112,000	\$94,117	\$203,583	\$8,517	-	-
Capital Outlay	\$2,808	-\$52,525	\$70,000	\$387	\$1,500	-	-	-
Depreciation	-	\$4,815	\$7,000	\$5,253	\$5,253	\$5,253	\$5,253	\$5,253
Total Expenditures	\$5,368,655	\$6,375,443	\$6,589,674	\$6,475,403	\$7,026,703	\$7,027,279	\$7,231,902	\$7,384,237
Total Revenues Less Expenditures	\$106,031	-\$325,805	-\$58,194	-\$73,772	-\$180,089	\$11,205	\$17,691	\$10,512
Ending Fund Balance	\$1,094,560	\$768,755	\$710,561	\$694,983	\$514,894	\$526,099	\$543,790	\$554,302

Category (continued from above) ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$554,302
Revenues	
Interest	\$12,500
Intergovernmental	\$11,038
Current Service Charges	\$7,519,162
Total Revenues	\$7,542,699
Expenditures	
Personnel	\$449,007
Supplies & Services	\$7,085,984
Transfers Out	-
Capital Outlay	-
Depreciation	-
Total Expenditures	\$7,534,991
Total Revenues Less Expenditures	\$7,708
Ending Fund Balance	\$562,010

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Nonspendable Fund Balance									
Capital Assets	-	\$47,710	-	\$42,457	\$37,204	\$31,951	\$26,698	\$21,445	\$16,192
Net Cash Available	\$1,094,560	\$721,045	\$710,561	\$652,526	\$477,690	\$494,148	\$517,092	\$532,857	\$545,818

BUILDING AND SAFETY FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$4,446,947	\$4,715,614	\$4,830,040	\$4,830,040	\$4,969,091	\$4,388,203	\$4,133,097	\$3,858,358
Revenues								
Licenses and Permits	\$1,980,827	\$1,919,390	\$1,913,477	\$2,181,529	\$2,174,332	\$2,239,562	\$2,306,749	\$2,352,884
Fines and Forfeitures	\$6,967	\$5,105	\$5,000	\$7,000	\$7,200	\$7,416	\$7,638	\$7,791
Interest	\$60,441	\$254,270	\$188,470	\$252,900	\$173,900	\$98,700	\$93,000	\$86,800
Current Service Charges	\$9,072	\$6,118	\$15,000	\$6,800	\$6,000	\$6,180	\$6,365	\$6,493
Other Revenues	\$6,175	\$7,530	\$6,000	\$3,530	\$3,500	\$3,605	\$3,713	\$3,787
Total Revenues	\$2,063,482	\$2,192,414	\$2,127,947	\$2,451,759	\$2,364,932	\$2,355,463	\$2,417,466	\$2,457,755
Expenditures								
Personnel	\$1,153,344	\$1,291,124	\$1,459,697	\$1,246,446	\$1,467,899	\$1,494,657	\$1,543,842	\$1,595,014
Supplies & Services	\$618,960	\$747,590	\$886,623	\$964,192	\$1,079,949	\$1,115,912	\$1,148,362	\$1,172,645
Transfers Out	-	\$2,250	\$20,000	\$50,000	\$392,972	-	-	\$15,000
Capital Outlay	\$7,530	\$22,553	\$15,000	\$52,070	\$5,000	-	-	-
Depreciation	\$14,981	\$14,470	-	-	-	-	-	-
Total Expenditures	\$1,794,815	\$2,077,987	\$2,381,320	\$2,312,708	\$2,945,820	\$2,610,569	\$2,692,205	\$2,782,659
Total Revenues Less Expenditures	\$268,667	\$114,426	-\$253,373	\$139,050	-\$580,888	-\$255,106	-\$274,739	-\$324,904
Ending Fund Balance	\$4,715,614	\$4,830,040	\$4,576,667	\$4,969,091	\$4,388,203	\$4,133,097	\$3,858,358	\$3,533,454

Category (continued from above) ↑

FY 2030 Projected Budget

Beginning Fund Balance	\$3,533,454
Revenues	
Licenses and Permits	\$2,399,941
Fines and Forfeitures	\$7,947
Interest	\$79,500
Current Service Charges	\$6,623
Other Revenues	\$3,863
Total Revenues	\$2,497,874
Expenditures	
Personnel	\$1,649,054
Supplies & Services	\$1,197,707
Transfers Out	-

Category *(continued from above)* ↑

FY 2030 Projected Budget

Capital Outlay	-
Depreciation	-
Total Expenditures	\$2,846,761
Total Revenues Less Expenditures	-\$348,887
Ending Fund Balance	\$3,184,567

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Non-Spendable Fund Balance									
Capital Assets	\$14,470	-	\$17,250	-	\$250,000	\$225,000	\$200,000	\$175,000	\$150,000
Assigned Fund Balance									
Contingency ¹	\$1,905,718	\$1,905,627	\$2,345,597	\$2,262,698	\$2,552,848	\$2,610,569	\$2,692,204	\$2,767,659	\$2,842,313
Vehicle Replacement ²	\$141,220	\$178,349	\$134,369	\$192,254	\$192,254	\$192,254	\$192,254	\$192,254	\$192,254
Total Assigned Fund Balance	\$2,046,938	\$2,083,976	\$2,479,966	\$2,454,952	\$2,745,102	\$2,802,823	\$2,884,458	\$2,959,913	\$3,034,567
Net Cash Available	\$2,654,206	\$2,746,064	\$2,079,451	\$2,514,139	\$1,393,101	\$1,105,274	\$773,900	\$398,541	\$ -

¹ The current savings plan is working to accumulate one year's worth of operating expenditures. It is estimated that the Building and Safety Department collect approximately one year's worth of work in the form of payment for building permits in advance of work being completed. By setting aside one year's worth of operating expenses, the Town ensures that the services could be provided regardless of whether or not the Town experienced some catastrophic loss.

² The Vehicle Replacement savings are calculated as 10% of any projected revenues in excess of expenditures.

REDEVELOPMENT SUCCESSOR AGENCY FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget
Beginning Fund Balance	-\$9,574,267	-\$9,276,361	-\$8,865,739	-\$8,865,739	-\$8,436,269	-\$8,010,749	-\$7,609,518
Revenues							
Property Taxes	\$606,086	\$705,225	\$713,750	\$713,750	\$711,200	\$710,400	\$714,000
Interest	\$14,545	\$24,199	\$30,418	\$43,700	\$27,300	\$13,200	\$9,900
Other Revenues	\$58,922	\$24,499	\$92,832	\$10,820	\$10,820	\$11,145	\$11,479
Total Revenues	\$679,552	\$753,923	\$837,000	\$768,270	\$749,320	\$734,745	\$735,379
Expenditures							
Personnel	\$49,051	\$34,838	-	-	-	-	-
Supplies & Services	\$332,596	\$308,463	\$270,589	\$338,700	\$323,800	\$333,514	\$343,519
Total Expenditures	\$381,647	\$343,301	\$270,589	\$338,700	\$323,800	\$333,514	\$343,519
Total Revenues Less Expenditures	\$297,905	\$410,622	\$566,411	\$429,570	\$425,520	\$401,231	\$391,860
Ending Fund Balance	-\$9,276,361	-\$8,865,739	-\$8,299,328	-\$8,436,169	-\$8,010,749	-\$7,609,518	-\$7,217,658

Category *(continued from above)* ↑

FY 2029 Projected Budget

FY 2030 Projected Budget

Beginning Fund Balance	-\$7,217,658	-\$6,837,139
Revenues		
Property Taxes	\$711,800	\$709,000
Interest	\$7,400	\$5,600
Other Revenues	\$11,709	\$11,943
Total Revenues	\$730,909	\$726,543
Expenditures		
Personnel	-	-
Supplies & Services	\$350,390	\$357,398
Total Expenditures	\$350,390	\$357,398
Total Revenues Less Expenditures	\$380,519	\$369,145
Ending Fund Balance	-\$6,837,139	-\$6,467,994

FLEET REPLACEMENT FUND SUMMARY 2025/26 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Beginning Fund Balance	\$5,600,255	\$5,817,298	\$5,148,731	\$5,148,731	\$5,598,183	\$6,122,035	\$6,555,887	\$6,989,739
Revenues								
Other Financing Sources	\$1,123,852	\$1,133,852	\$1,133,852	\$1,133,852	\$1,133,852	\$1,133,852	\$1,133,852	\$1,133,852
Total Revenues	\$1,123,852	\$1,133,852	\$1,133,852	\$1,133,852	\$1,133,852	\$1,133,852	\$1,133,852	\$1,133,852
Expenditures								
Capital Outlay	\$906,810	\$1,802,419	\$1,375,000	\$684,400	\$610,000	\$700,000	\$700,000	\$700,000
Total Expenditures	\$906,810	\$1,802,419	\$1,375,000	\$684,400	\$610,000	\$700,000	\$700,000	\$700,000
Total Revenues Less Expenditures	\$217,042	-\$668,567	-\$241,148	\$449,452	\$523,852	\$433,852	\$433,852	\$433,852
Ending Fund Balance	\$5,817,298	\$5,148,731	\$4,907,583	\$5,598,183	\$6,122,035	\$6,555,887	\$6,989,739	\$7,423,591

Category *(continued from above)*

FY 2030 Projected Budget

Beginning Fund Balance	\$7,423,591
Revenues	
Other Financing Sources	\$1,133,852
Total Revenues	\$1,133,852
Expenditures	
Capital Outlay	\$700,000
Total Expenditures	\$700,000
Total Revenues Less Expenditures	\$433,852
Ending Fund Balance	\$7,857,443



FLEET EQUIPMENT REPLACEMENTS 2025/26 SUMMARY BUDGET

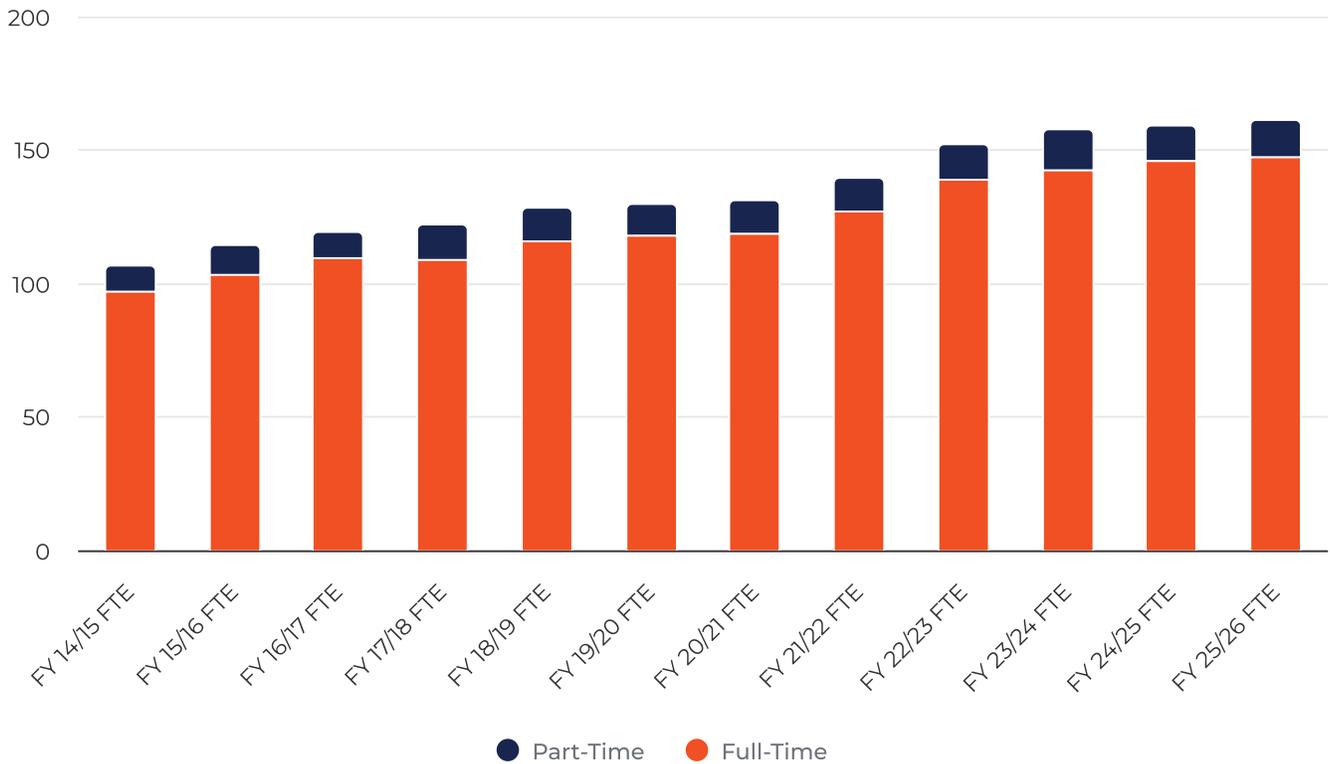
DEPARTMENT AND EQUIPMENT	FY 2025/26 PROPOSED BUDGET
Public Works- Fleet	
N/A	0
Subtotal Fleet	\$0
Public Works - Facilities	
N/A	0
Subtotal Facilities	\$0
Public Works - Combined Road Maintenance & Snow Removal	
5 Ton AWD Sand Truck with Plow	\$325,000
Subtotal Combined Road Maintenance & Snow Removal	\$325,000
Police Department	
Unit #848- Marked SUV Patrol with Lights and Accessories- Diesel/Gas	95,000
Unit #849- Marked SUV Patrol with Lights and Accessories- Diesel/Gas	95,000
Unit #870- Marked SUV Patrol with Lights and Accessories- Diesel/Gas	95,000
Subtotal Police Department	\$285,000
TOTAL FLEET REPLACEMENT FUND	\$610,000
Keep Truckee Green Fund	
N/A	0
Building and Safety Fund	
N/A	0
Subtotal Other	\$0
Please see the Town's Fleet Replacement Plan for more detail. It can be located by searching "Fleet Replacement Plan" on the Town's website.	
Per the Town's Purchasing Policies, as adopted in FY 2016/17, purchase orders for the purchase of the above mentioned fleet replacement vehicles will only be brought to Council if changes occur. For example, the vehicle type can not be procured.	
EQUIPMENT OR PROPERTY	FY 2025/26 TRADE-INS & SALES REVENUE
Auction	
Unit #848- Marked SUV Patrol with Lights and Accessories	5,000
Unit #849- Marked SUV Patrol with Lights and Accessories	5,000

Unit #870- Marked SUV Patrol with Lights and Accessories	5,000
Unit #152- 4wd Pickup Truck for Landscaping- Auction(Carried from FY24/25)	2,500
Unit #364- Bobcat Toolcat-Trade-In(Carried from FY24/25)	5,000
Unit #359- Towable Hot Water Pressure Washer- Auction(Carried from FY24/25)	1,500
Unit #141- Supervisors Truck- Auction(Carried from FY24/25)	5,000
Unit #142- Supervisors Truck- Auction(Carried from FY24/25)	5,000
Unit #143- Supervisors Truck- Auction(Carried from FY24/25)	5,000
Unit #320- Heavy Equipment Trailer- Auction(Carried from FY24/25)	5,000
TOTAL TRADE-INS & SALES OF EQUIPMENT OR PROPERTY ¹	\$44,000

¹ Revenue from the sale or trade-in of surplused equipment is recorded in the General Fund Revenues section if received. The timing of surplus activity is not definitive as it depends on the auction schedule of the surplus company the uses therefore

The Town will purchase electric/hybrid vehicles where available and where it meets service needs. However, availability will play a key role in whether we're able to purchase electric/hybrid vehicles. The Town's police department is currently testing one electric F-150 to see if it meets the service needs.

FULL-TIME EQUIVALENT (FTE) HISTORY



FULL-TIME EQUIVALENTS BY DIVISION

Fund	Division	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Change	
		FTE	FTE	FTE	FTE	FTE		
General Fund	101.102.00 - Town Manager	1.09	1.25	1.20	1.20	2.20	1.00	
	101.103.00 - Town Attorney	1.07	1.07	1.02	1.00	1.00	0.00	
	101.104.00 - Town Clerk & Communications	4.83	4.73	5.38	5.36	3.90	-1.46	
	101.105.00 - Administrative Services	8.73	8.83	9.76	10.52	11.14	0.62	
	101.107.00 - Economic Development	0.70	1.15	1.40	1.86	1.40	-0.46	
	101.108.00 - Information Technology	4.20	4.20	4.68	4.66	5.62	0.96	
	101.109.00 - Sustainability	1.30	1.35	1.60	1.60	1.90	0.30	
	101.110.xx - Police	36.95	35.32	36.65	35.62	36.06	0.44	
	101.111.00 - Animal Services	5.66	5.73	5.73	5.73	0.00	-5.73	
	101.115.00 - Engineering	7.69	10.17	10.21	10.86	12.40	1.54	
	101.116.00 - Road Maintenance	12.99	13.33	13.28	13.28	13.58	0.30	
	101.117.00 - Snow Removal	12.23	12.57	13.53	14.15	14.42	0.27	
	101.118.00 - Fleet Maintenance	6.38	6.50	6.50	7.50	7.65	0.15	
	101.120.00 - Planning	10.58	9.05	9.05	8.85	8.85	0.00	
	101.130.xx - Facilities	6.30	9.42	8.90	9.28	9.43	0.15	
	101.105.50 - Short Term Rental	2.00	2.60	3.10	2.70	2.70	0.00	
	101.141.00 - Inclusion and Community Engagement	0.00	2.10	2.20	2.66	3.66	1.00	
	General Fund (partial)	101.119.00 - Trails Maintenance	0.75	0.87	2.37	2.30	4.30	2.00
		101.121.00 - Code Compliance	1.10	1.56	1.56	1.56	1.56	0.00
	101.140.00 - Housing	1.00	2.15	2.30	2.66	2.66	0.00	
Brickelltown Fund	212.000.00 - Brickelltown	0.00	0.00	0.00	0.00	0.00	0.00	
Parking Fund	501.000.00 - Parking	2.20	3.20	4.55	3.76	3.66	-0.10	
Public Transit Fund	502.xxx.00 - Public Transit	1.26	1.61	1.41	1.41	1.41	0.00	
Solid Waste Fund	503.000.00 - Solid Waste	2.08	2.08	1.62	1.60	2.30	0.70	
Building & Safety Fund	504.000.00 - Building	8.36	10.56	8.81	9.11	9.61	0.50	
Redevelopment Success Agency Fund	599.000.00 - Redevelopment Successor Agency	0.40	0.38	0.18	0.00	0.00	0.00	
Grand Total		139.85	151.78	156.99	159.24	161.41	2.17	

Revenues



The Mciver roundabout connects west river street with donner pass road via an underpass below the railroad track that bisects the town of truckee.

REVENUES BY FUND

REVENUE BUDGET DETAIL

GENERAL FUND REVENUE 2025/26 REVENUE BUDGET

Revenues by Revenue Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Property Taxes							
Property Taxes Secured Current Year	\$14,483,597	\$15,487,100	\$16,065,456	\$16,367,059	\$17,065,916	4.27%	6.23%
Property Taxes Unsecured Current Year	\$233,057	\$278,072	\$277,216	\$264,251	\$273,970	3.68%	-1.17%
Property Taxes Unsecured Prior Years	\$5,626	\$6,184	-	\$1,807	-	-100.00%	-
Property Taxes Supplemental Secured Current Yea	\$626,485	\$427,045	\$200,000	\$265,497	\$208,000	-21.66%	4.00%
Property Taxes Supplemental Unsec Current Year	\$21,284	\$15,749	-	\$1,994	-	-100.00%	-
Property Taxes Supplemental - Prior Years	\$2,279	\$2,097	-	\$1,108	-	-100.00%	-
Property Taxes RPTTF - RDA SA Residual	\$301,926	\$319,168	\$300,000	\$426,000	\$443,000	3.99%	47.67%
Property Taxes Real Property Transfer Taxes	\$342,337	\$401,731	\$400,000	\$449,841	\$400,000	-11.08%	0.00%
Property Taxes Homeowner's Property Tax Relief	\$97,988	\$98,736	\$90,000	\$75,385	\$95,000	26.02%	5.56%
Taxes Sales Tax In Lieu - Prop Tax	\$10,630	\$713	-	\$718	-	-100.00%	-
Total Property Taxes	\$16,125,207	\$17,036,594	\$17,332,672	\$17,853,660	\$18,485,886	3.54%	6.65%
Sales Taxes							
Taxes Sales & Use Taxes	\$6,522,508	\$6,644,693	\$6,599,451	\$6,563,510	\$6,758,987	2.98%	2.42%
Total Sales Taxes	\$6,522,508	\$6,644,693	\$6,599,451	\$6,563,510	\$6,758,987	2.98%	2.42%
Transient Occupancy Taxes							
Taxes Transient Occupancy Tax	\$6,484,317	\$6,054,181	\$5,250,000	\$6,220,000	\$6,000,000	-3.54%	14.29%
Total Transient Occupancy Taxes	\$6,484,317	\$6,054,181	\$5,250,000	\$6,220,000	\$6,000,000	-3.54%	14.29%
Other Taxes							
Taxes Franchises	\$1,581,578	\$1,831,972	\$1,500,000	\$1,802,500	\$1,982,000	9.96%	32.13%
Total Other Taxes	\$1,581,578	\$1,831,972	\$1,500,000	\$1,802,500	\$1,982,000	9.96%	32.13%
Licenses and Permits							
Permits and Fees Animal Licenses	\$27,225	\$21,220	\$22,000	\$10,968	-	-100.00%	-100.00%
Permits and Fees Set Fees	\$236,928	\$288,382	\$230,000	\$230,000	\$239,154	3.98%	3.98%
Permits and Fees Engineering Fees	\$135,385	\$156,695	\$150,000	\$100,000	\$40,000	-60.00%	-73.33%
Permits and Fees Short- term Rental Registration	\$458,214	\$442,245	\$430,000	\$430,000	\$430,000	0.00%	0.00%
Total Licenses and Permits	\$857,752	\$908,542	\$832,000	\$770,968	\$709,154	-8.02%	-14.77%
Fines and Forfeitures							
Fines and Forfeitures Court Fines	\$74,803	\$171,008	\$75,000	\$125,000	\$125,000	0.00%	66.67%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Fines and Forfeitures Code Compliance	\$2,594	\$9,847	\$4,000	\$4,000	\$4,000	0.00%	0.00%
Fines and Forfeitures Code Compliance - STR	\$15,600	\$25,513	\$10,000	\$11,000	\$10,000	-9.09%	0.00%
Fines and Forfeitures STR Late Fees & Finance Charges	-	\$92,661	\$25,000	\$55,000	\$30,000	-45.45%	20.00%
Total Fines and Forfeitures	\$92,996	\$299,029	\$114,000	\$195,000	\$169,000	-13.33%	48.25%
Interest							
Interest Interest Income	\$41,332	\$65,004	\$40,000	\$47,984	\$50,000	4.20%	25.00%
Interest GASB 31 MV Adjustment	-\$338,736	\$943,992	-	-	-	-	-
Interest Interest Income - Investments	\$1,000,643	\$1,945,083	\$1,500,000	\$2,521,600	\$2,020,900	-19.86%	34.73%
Interest Interest - GASB 87	\$4,982	\$3,465	-	-	-	-	-
Total Interest	\$708,221	\$2,957,544	\$1,540,000	\$2,569,584	\$2,070,900	-19.41%	34.47%
Intergovernmental							
Intergovernmental Grant Revenue	\$384,217	\$33,527	\$25,000	\$9,427	\$6,000	-36.35%	-76.00%
Intergovernmental Mortor Veh in Lieu - Prop Tax	\$2,254,081	\$2,446,742	\$2,495,677	\$2,603,198	\$2,734,139	5.03%	9.56%
Intergovernmental Motor Vehicle License Fees	\$17,528	\$20,722	\$16,000	\$26,454	\$18,000	-31.96%	12.50%
Intergovernmental NVC Pass Thru Payment	\$118,259	\$133,267	\$141,934	\$152,135	\$147,583	-2.99%	3.98%
Intergovernmental Intergovernmental Funding	\$1,679	\$399	\$500	-	\$500	-	0.00%
Intergovernmental Mandated Cost Reimbursement	\$15,824	\$23,120	\$2,000	\$5,000	\$3,500	-30.00%	75.00%
Intergovernmental Post Reimbursement	\$33,777	\$22,240	\$15,000	\$10,000	\$15,000	50.00%	0.00%
Intergovernmental TTUSD - SRO Reimbursement	-	\$182,505	\$99,576	\$109,267	\$119,377	9.25%	19.89%
Total Intergovernmental	\$2,825,365	\$2,862,521	\$2,795,686	\$2,915,481	\$3,044,099	4.41%	8.89%
Current Service Charges							
Current Service Charges Animal Services Contract Fees	\$18,848	\$15,813	\$18,000	\$4,106	-	-100.00%	-100.00%
Current Service Charges Animal Shelter Fees & Charges	\$17,796	\$11,152	\$10,000	\$6,713	-	-100.00%	-100.00%
Current Service Charges Capital Labor Charge	\$361,317	\$475,457	\$400,000	\$400,000	\$400,000	0.00%	0.00%
Current Service Charges Administrative Overhead Fees	\$612,199	\$793,560	\$645,750	\$763,000	\$880,000	15.33%	36.28%
Current Service Charges Capital Labor Charge - Roads	-	-	\$500	-	-	-	-100.00%
Current Service Charges Impact Admin Fee	\$106,301	\$42,546	\$28,000	\$24,000	\$15,000	-37.50%	-46.43%
Current Service Charges Special Event Fees	\$3,745	\$1,287	\$5,000	\$10,000	\$12,000	20.00%	140.00%



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Current Service Charges CFD Staff Reimbursements	-	-	\$25,000	\$6,000	\$19,000	216.67%	-24.00%
Current Service Charges Police Department Services	\$21,852	\$29,935	\$27,000	\$29,000	\$29,000	0.00%	7.41%
Current Service Charges Police Special Events Services	\$52,337	\$44,160	\$45,000	\$62,600	\$60,000	-4.15%	33.33%
Current Service Charges Abandoned Vehicle Abatement	\$30,275	\$628	\$3,000	-	\$500	-	-83.33%
Current Service Charges Public Works Chgs - Snow	\$150,142	\$208,180	\$105,000	\$160,000	\$150,000	-6.25%	42.86%
Current Service Charges Public Works Service Chg - Maint	\$2,530	\$10,423	\$3,000	\$7,725	\$8,500	10.03%	183.33%
Current Service Charges Trails, Privately Owned Maint.	\$2,238	-	-	-	-	-	-
Current Service Charges Other Current Service Charge	\$28,180	\$18,352	\$10,000	\$16,000	\$16,000	0.00%	60.00%
Total Current Service Charges	\$1,407,762	\$1,651,494	\$1,325,250	\$1,489,143	\$1,590,000	6.77%	19.98%
Other Revenues							
Other TTCTV Franchise Pass-Thru	\$48,970	\$45,676	\$50,000	\$50,000	\$50,000	0.00%	0.00%
Other DT Newsrack Lease Revenue	\$1,560	\$5,400	\$2,000	\$1,000	\$1,500	50.00%	-25.00%
Other Other Sources of Revenue	\$23,375	\$15,552	\$2,000	\$2,000	\$2,000	0.00%	0.00%
Other Other Reimbursement Revenue	\$8,800	-	-	\$438	-	-100.00%	-
Other Town Hall Tenant Lease Revenue	\$112,815	\$112,111	\$200,000	\$285,608	\$262,742	-8.01%	31.37%
Other Depot Lease Revenue	-\$2,206	-\$1,087	\$30,000	\$26,192	\$30,289	15.64%	0.96%
Other Lease Revenue GASB 87	\$172,658	\$172,558	-	-	-	-	-
Other Proceeds from Sale of Equip/Prop	\$77,351	\$82,216	\$55,000	\$1,750	\$5,000	185.71%	-90.91%
Other Transit Facilities Maint Charges	\$13,855	\$33,509	\$14,000	\$35,000	\$40,000	14.29%	185.71%
Other Facilities CFD Maint Charges	\$63,026	\$51,165	\$20,000	\$40,000	\$51,100	27.75%	155.50%
Total Other Revenues	\$520,204	\$517,099	\$373,000	\$441,989	\$442,631	0.15%	18.67%
Other Financing Sources							
Other Financing GASB96 Subscription Financing	\$594,348	\$435,925	-	-	-	-	-
Total Other Financing Sources	\$594,348	\$435,925	-	-	-	-	-
Transfers In							
Transfers In Transfers In	\$2,653,590	\$3,534,678	\$3,208,347	\$4,130,843	\$4,731,496	14.54%	47.47%
Total Transfers In	\$2,653,590	\$3,534,678	\$3,208,347	\$4,130,843	\$4,731,496	14.54%	47.47%
Total Revenues	\$40,373,849	\$44,734,272	\$40,870,405	\$44,952,678	\$45,984,153	2.29%	12.51%



Photo by Michelle Erskine

COMMUNITY DEVELOPMENT DEPARTMENT REVENUE 2025/26 REVENUE BUDGET

Revenues by Revenue Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Licenses and Permits							
Permits and Fees Building Permit Fees	\$1,302,811	\$1,365,409	\$1,220,000	\$1,508,308	\$1,490,855	-1.16%	22.20%
Permits and Fees Set Fees	\$537,319	\$445,728	\$549,977	\$555,477	\$549,977	-0.99%	0.00%
Permits and Fees Energy	\$74,307	\$60,416	\$85,000	\$85,000	\$85,000	0.00%	0.00%
Permits and Fees Fire Administration Fee	\$8,909	\$6,154	\$10,500	\$5,250	\$6,000	14.29%	-42.86%
Permits and Fees Record Retention	\$30,613	\$31,468	\$25,000	\$22,500	\$25,000	11.11%	0.00%
Permits and Fees Park & Rec Admin Fee	\$8,827	\$5,716	\$10,000	\$3,494	\$4,500	28.79%	-55.00%
Permits and Fees Encroachment/Driveway Fees	\$18,041	\$4,500	\$13,000	\$1,500	\$13,000	766.67%	0.00%
Total Licenses and Permits	\$1,980,827	\$1,919,390	\$1,913,477	\$2,181,529	\$2,174,332	-0.33%	13.63%
Fines and Forfeitures							
Fines and Forfeitures Code Compliance	\$6,967	\$5,105	\$5,000	\$7,000	\$7,200	2.86%	44.00%
Total Fines and Forfeitures	\$6,967	\$5,105	\$5,000	\$7,000	\$7,200	2.86%	44.00%
Interest							
Interest GASB 31 MV Adjustment	-\$20,897	\$89,025	-	\$50,000	-	-100.00%	-
Interest Interest Income - Investments	\$81,338	\$165,245	\$188,470	\$202,900	\$173,900	-14.29%	-7.73%
Total Interest	\$60,441	\$254,270	\$188,470	\$252,900	\$173,900	-31.24%	-7.73%
Current Service Charges							
Current Service Charges Impact Admin Fee	\$9,072	\$6,118	\$15,000	\$6,800	\$6,000	-11.76%	-60.00%
Total Current Service Charges	\$9,072	\$6,118	\$15,000	\$6,800	\$6,000	-11.76%	-60.00%
Other Revenues							
Other Other Sources of Revenue	\$5,689	\$7,530	\$6,000	\$3,500	\$3,500	0.00%	-41.67%
Other Other Reimbursement Revenue	\$487	-	-	-	-	-	-
Other Reports	-	-	-	\$30	-	-100.00%	-
Total Other Revenues	\$6,175	\$7,530	\$6,000	\$3,530	\$3,500	-0.85%	-41.67%
Total Revenues	\$2,063,482	\$2,192,414	\$2,127,947	\$2,451,759	\$2,364,932	-3.54%	11.14%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Plan Processing Fees	\$236,928	\$288,382	\$230,000	\$230,000	\$239,154	3.98%	3.98%
Code Compliance	\$2,594	\$9,847	\$4,000	\$4,000	\$4,000	0.00%	0.00%
Total Planning and Code Revenue	\$239,522	\$298,229	\$234,000	\$234,000	\$243,154	3.91%	3.91%
Total Community Development Revenue	\$2,303,004	\$2,490,643	\$2,361,947	\$2,685,759	\$2,608,086	-2.89%	10.42%

PARKING FUND REVENUE 2025/26 REVENUE BUDGET

Revenues by Revenue Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Fines and Forfeitures							
Fines and Forfeitures Parking Fines	\$62,368	\$78,163	\$40,000	\$70,000	\$80,340	14.77%	100.85%
Fines and Forfeitures Parking Fines - DMV Hold	\$5,030	\$3,602	\$6,000	\$5,400	\$4,700	-12.96%	-21.67%
Total Fines and Forfeitures	\$67,398	\$81,765	\$46,000	\$75,400	\$85,040	12.79%	84.87%
Interest							
Interest Interest Income - Investments	\$23,528	\$40,314	\$37,094	\$46,700	\$24,200	-48.18%	-34.76%
Total Interest	\$23,528	\$40,314	\$37,094	\$46,700	\$24,200	-48.18%	-34.76%
Current Service Charges							
Current Service Charges Parking Fees - Meter	\$568,979	\$593,034	\$575,000	\$750,000	\$775,000	3.33%	34.78%
Current Service Charges Parking Fees - Employee Permit	\$7,850	\$7,980	\$5,500	\$5,400	\$6,480	20.00%	17.82%
Total Current Service Charges	\$576,829	\$601,014	\$580,500	\$755,400	\$781,480	3.45%	34.62%
Other Revenues							
Other Other Sources of Revenue	\$16,873	\$25	\$15,000	\$19,574	\$20,357	4.00%	35.71%
Total Other Revenues	\$16,873	\$25	\$15,000	\$19,574	\$20,357	4.00%	35.71%
Transfers In							
Transfers In Transfers In	\$6,447	-	\$7,000	\$11,055	\$11,387	3.00%	62.67%
Total Transfers In	\$6,447	-	\$7,000	\$11,055	\$11,387	3.00%	62.67%
Total Revenues	\$691,076	\$723,118	\$685,594	\$908,129	\$922,464	1.58%	34.55%

PUBLIC TRANSIT FUND REVENUE 2025/26 REVENUE BUDGET

Revenues by Revenue Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Interest							
Interest Interest Income - Investments	\$4,559	\$1,622	\$1,000	\$1,400	\$1,100	-21.43%	10.00%
Total Interest	\$4,559	\$1,622	\$1,000	\$1,400	\$1,100	-21.43%	10.00%
Intergovernmental							
Intergovernmental Transit & Intercity Rail Capital	-	-	\$1,985,500	\$1,995,109	\$362,500	-81.83%	-81.74%
Intergovernmental FTA - Section 5311	\$384,228	\$136,930	\$137,152	\$137,152	\$138,524	1.00%	1.00%
Intergovernmental LTF - Local Transportation Fund	\$662,134	\$508,659	\$542,563	\$542,563	\$595,964	9.84%	9.84%
Intergovernmental NCTC - CSTA Fund	\$34,030	\$26,762	\$27,116	\$27,116	\$31,366	15.67%	15.67%
Intergovernmental STA - State Transportation Assis	\$170,382	\$332,489	\$376,500	\$376,500	\$453,042	20.33%	20.33%
Intergovernmental FTA Section 5310 Operations	\$187,500	\$187,500	\$187,500	\$187,500	\$187,500	0.00%	0.00%
Intergovernmental LCTOP - Operations	\$116,241	\$195,949	\$130,377	\$130,377	\$126,594	-2.90%	-2.90%
Intergovernmental State of Good Repair	\$593,704	-	\$172,000	\$345,234	\$184,977	-46.42%	7.54%
Intergovernmental STA Capital - State Trans Assist	\$279,000	\$750,000	\$35,000	\$60,000	\$115,000	91.67%	228.57%
Intergovernmental FTA 5311 - ARPA Emergency Relief	-	\$153,806	-	-	-	-	-
Intergovernmental FTA 5311 - CARES Act	-	-	\$210,000	\$210,000	\$210,000	0.00%	0.00%
Total Intergovernmental	\$2,427,220	\$2,292,095	\$3,803,708	\$4,011,551	\$2,405,467	-40.04%	-36.76%
Current Service Charges							
Current Service Charges Parcel Charges	-	\$39,069	\$40,225	\$41,872	\$43,128	3.00%	7.22%
Current Service Charges Fare Box Receipts Retained	\$1,790	\$1,610	\$1,500	\$1,500	\$1,500	0.00%	0.00%
Current Service Charges Partnership Funding	\$97,070	\$52,470	\$15,989	\$79,467	\$150,000	88.76%	838.14%
Current Service Charges Partnership Funding - TTAD & Pla	-	\$65,009	\$48,000	\$59,213	\$60,000	1.33%	25.00%
Total Current Service Charges	\$98,860	\$158,158	\$105,714	\$182,052	\$254,628	39.87%	140.86%
Other Revenues							
Other Other Sources of Revenue	\$10,864	\$7,101	\$5,000	\$5,000	\$245,500	4,810.00%	4,810.00%
Other Other Reimbursement	-	\$592	-	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Revenue							
Other Community Shuttle Funding	\$36,986	-	-	-	-	-	-
Total Other Revenues	\$47,850	\$7,692	\$5,000	\$5,000	\$245,500	4,810.00%	4,810.00%
Other Financing Sources							
Other Financing Greys Crossing Annual Contrib	\$57,052	\$83,507	\$85,512	\$85,512	\$87,222	2.00%	2.00%
Total Other Financing Sources	\$57,052	\$83,507	\$85,512	\$85,512	\$87,222	2.00%	2.00%
Transfers In							
Transfers In Transfers In	\$36,271	-	\$50,000	\$50,000	\$2,900,000	5,700.00%	5,700.00%
Total Transfers In	\$36,271	-	\$50,000	\$50,000	\$2,900,000	5,700.00%	5,700.00%
Total Revenues	\$2,671,811	\$2,543,075	\$4,050,934	\$4,335,515	\$5,893,917	35.95%	45.50%

SOLID WASTE FUND REVENUE 2025/26 REVENUE BUDGET

Revenues by Revenue Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Interest							
Interest Interest Income - Investments	\$8,719	\$15,972	\$11,175	\$32,300	\$24,300	-24.77%	117.45%
Total Interest	\$8,719	\$15,972	\$11,175	\$32,300	\$24,300	-24.77%	117.45%
Intergovernmental							
Intergovernmental Grant Revenue	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Total Intergovernmental	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Current Service Charges							
Current Service Charges Parcel Charges	\$5,357,815	\$5,916,757	\$6,344,024	\$6,227,782	\$6,637,479	6.58%	4.63%
Current Service Charges Commercial Customer Admin Fee	\$15,599	\$15,891	\$19,017	\$16,400	\$20,403	24.41%	7.29%
Current Service Charges Education & Outreach Franchise	\$82,552	\$91,018	\$119,264	\$95,362	\$126,432	32.58%	6.01%
Current Service Charges Delinquent Charges Parcel Rev	-	-	\$28,000	\$19,787	\$28,000	41.51%	0.00%
Total Current Service Charges	\$5,455,966	\$6,023,666	\$6,510,305	\$6,359,331	\$6,812,314	7.12%	4.64%
Total Revenues	\$5,474,685	\$6,049,638	\$6,531,480	\$6,401,631	\$6,846,614	6.95%	4.82%

REDEVELOPMENT SUCCESSOR AGENCY FUND REVENUE 2025/26 REVENUE BUDGET

Revenues by Revenue Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Property Taxes							
Property Taxes Secured Current Year	\$606,086	\$705,225	\$713,750	\$713,750	\$711,200	-0.36%	-0.36%
Total Property Taxes	\$606,086	\$705,225	\$713,750	\$713,750	\$711,200	-0.36%	-0.36%
Interest							
Interest Interest Income - Investments	\$14,545	\$24,127	\$30,418	\$43,700	\$27,300	-37.53%	-10.25%
Interest Bond Reserve Account Interest	-	\$73	-	-	-	-	-
Total Interest	\$14,545	\$24,199	\$30,418	\$43,700	\$27,300	-37.53%	-10.25%
Other Revenues							
Other Loan Interest Payment	\$2,219	\$2,264	\$100	\$100	\$100	0.00%	0.00%
Other Other Sources of Revenue	\$56,703	\$22,235	\$92,732	\$10,720	\$10,720	0.00%	-88.44%
Total Other Revenues	\$58,922	\$24,499	\$92,832	\$10,820	\$10,820	0.00%	-88.34%
Total Revenues	\$679,552	\$753,923	\$837,000	\$768,270	\$749,320	-2.47%	-10.48%

General Government Expenditures



Town Hall by Caitlin Brennan

General Government Organization Chart

Town Council Expenditures

Town Manager Expenditures

Town Attorney Expenditures

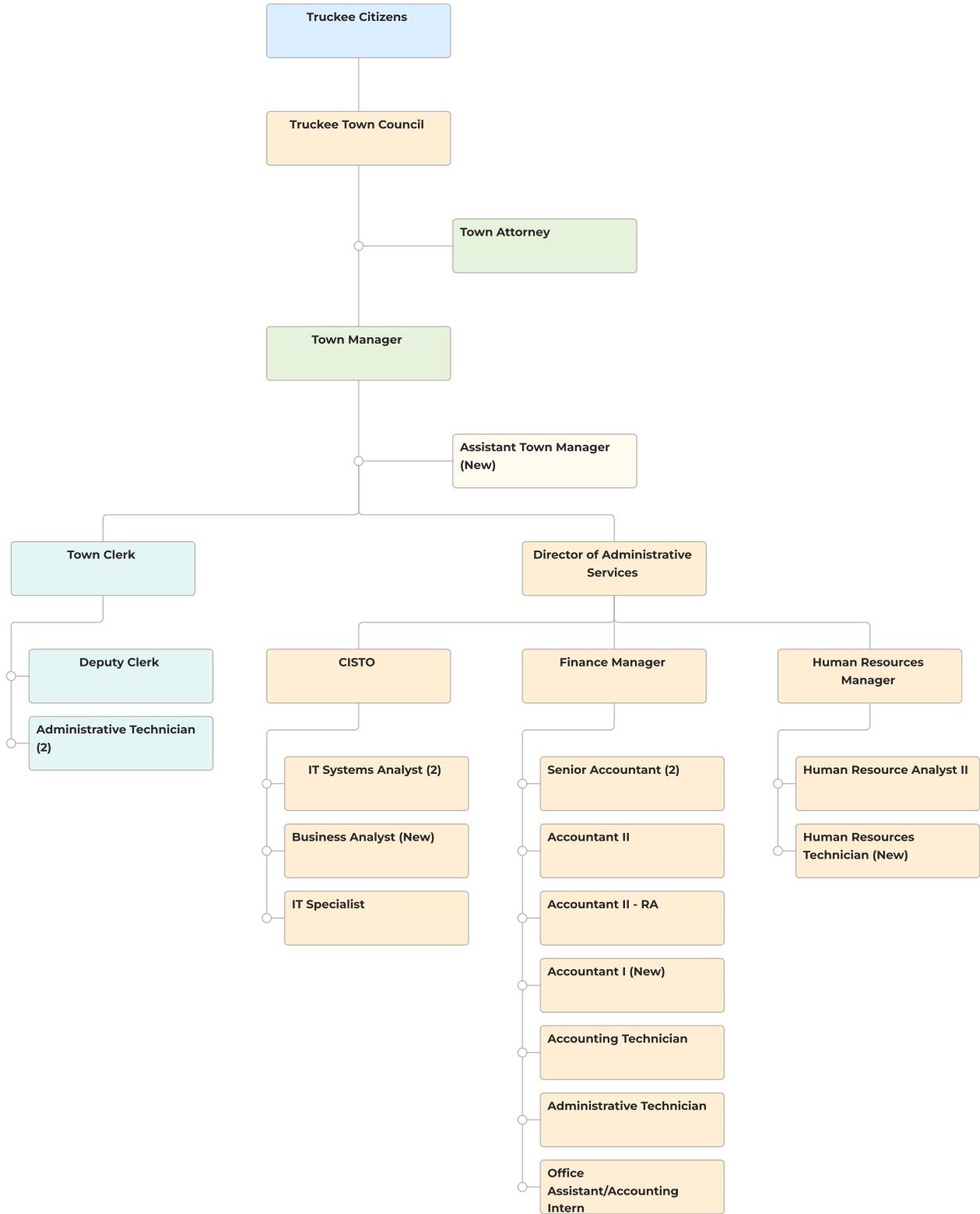
Town Clerk Expenditures

Administrative Services Expenditures

General Government Expenditures

Information Technology Expenditures

GENERAL GOVERNMENT ORGANIZATION CHART



TOWN COUNCIL FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

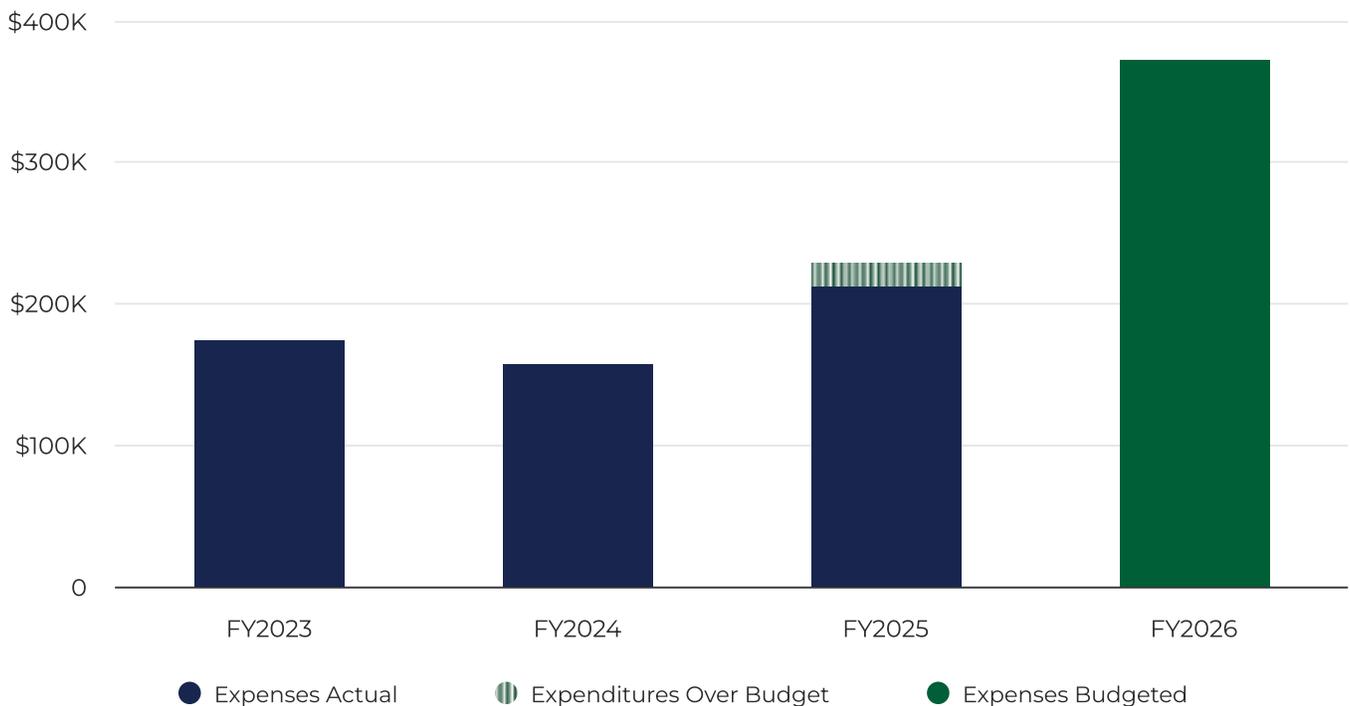
The Town Council is composed of five (5) members elected by the citizens of Truckee as representatives to make the legislative and policy decisions of the Town, subject to the provisions of the Government Code and the Constitution of the State of California. The Mayor and the Town Council also represent the Town at official functions and in relation to other organizations.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$55,808	\$57,392	\$88,129	\$127,094	\$238,405	87.58%	170.52%
Supplies & Services	\$118,992	\$97,647	\$125,000	\$101,200	\$133,900	32.31%	7.12%
Capital Outlay	-	\$2,394	-	-	-	-	-
Total Expenditures	\$174,800	\$157,433	\$213,129	\$228,294	\$372,305	63.08%	74.69%

TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel Summary

Provides for a stipend of \$851 per month to each of the five (5) elected Council members. Council can increase their stipend during election years up to a legally provided percentage (5% per year). No increases have been projected.

Notable Expenditures

- Personnel increased 171% due to Council healthcare provided by the Town being approved during FY2024/25.
- \$12,000 has been budgeted to provide \$2,400 per council member for training purposes.
- \$64,000 has been budgeted for legislative lobbyist services.
- \$10,000 has been budgeted for a contract with Nevada County for joint federal legislative lobbying, a program that was first piloted in FY2021/22 and has since become an ongoing program.
- \$15,000 has been budgeted for promotional events and supplies such as flowers, plaques, cards, and other community recognition. This could also include items for the Council to hand out at training conferences or networking events.
- \$10,000 has been budgeted for membership dues.
- \$4,000 has been budgeted for software needs.



From Left: Vice Mayor Anna Klovstad, Council Member David Polivy, Mayor Jan Zabriskie, Council Member Lindsay Romack, and Council Member Courtney Henderson

TOWN MANAGER FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

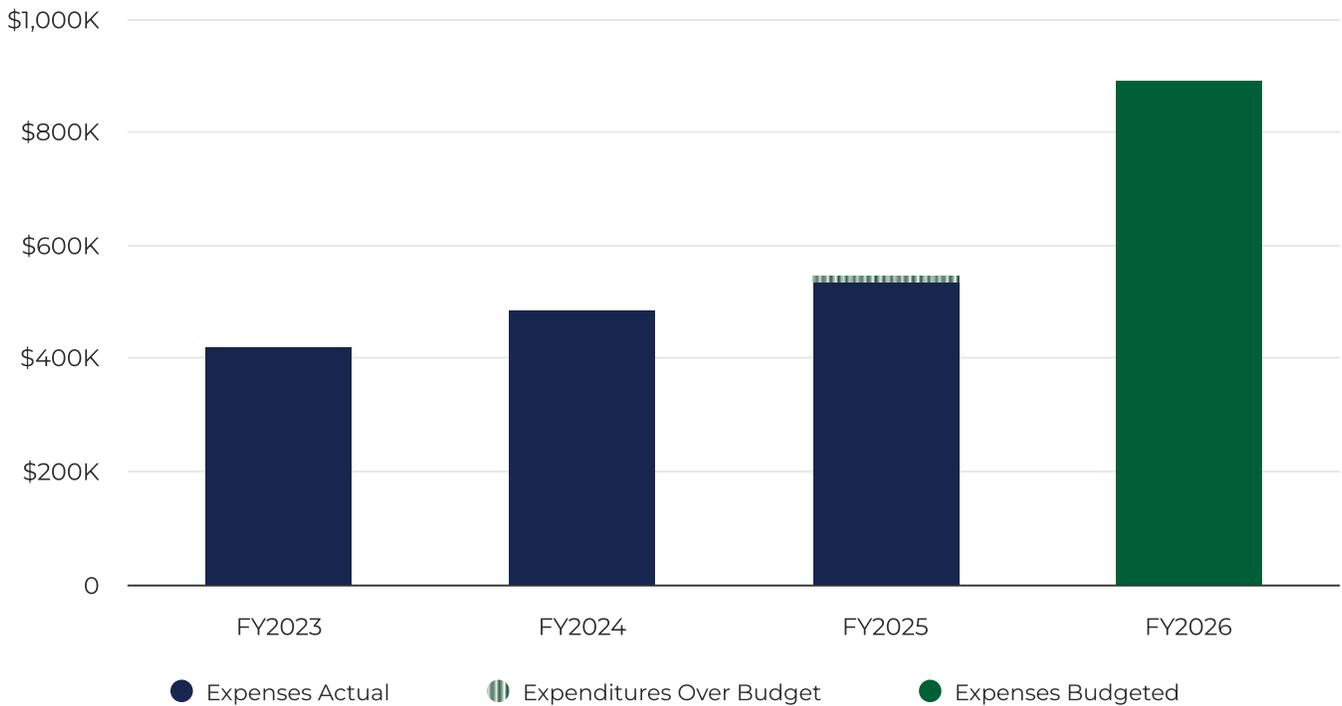
The Town Manager is directly responsible to the Town Council for the day-to-day administration of all Town affairs. The Manager is directly responsible for the preparation and administration of the annual budget, organization and allocation of Town resources, and all matters related to staffing and personnel. The Town Manager is responsible for both assisting in policy formulation and ensuring that the policy directives of the Town Council are carried out.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$370,144	\$408,521	\$454,183	\$441,407	\$785,965	78.06%	73.05%
Supplies & Services	\$48,880	\$72,612	\$76,450	\$102,600	\$106,450	3.75%	39.24%
Capital Outlay	\$331	\$2,677	\$2,500	-	-	-	-100.00%
Total Expenditures	\$419,355	\$483,810	\$533,133	\$544,007	\$892,415	64.04%	67.39%

TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel Summary

Provides 100% of the salary of the Town Manager, 100% of the salary of the Assistant Town Manager (New), and 10% of the salary of the Town Clerk, and 10% of the Director of Neighborhood Services.

Notable Expenditures

- \$45,000 has been budgeted for employee relations activities and incentive programs. Employee retention has been and continues to be a top priority. Staff have been leveraging opportunities for employee recognition whenever possible.
- An increase in Professional Services to \$25,000 has been included for tasks related to the organizational assessment.



In 2020, Town Council selected Jennifer Callaway as the new Town Manager. Over one hundred and thirty applications were received and a selection of candidates took part in initial interviews with leadership staff and members of the community. Council members interviewed the finalists and concluded that Ms. Callaway as the best candidate to serve the Truckee community.

TOWN ATTORNEY

FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The function of the Town Attorney is to serve as legal counsel for Town employees during day-to-day operations of the Town and to serve as legal advisor to the Council, Planning Commission, and Town Manager. The Town Attorney is also charged with general knowledge of legal issues arising from court decisions, awareness of the need for specialized attorneys, and the supervision of those attorneys in the handling of Town litigation. Additionally, the Town Attorney is charged with the preparation and review of ordinances, resolutions, and other legislation.

Activities include assisting the Council and staff in crafting proposed public policies and local ordinances. The Town Attorney will also assist the Town in administering any specialty legal counsel services that may be needed and will protect the Town when litigation and threats of litigation arise.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$301,900	\$318,124	\$366,984	\$354,020	\$375,573	6.09%	2.34%
Supplies & Services	\$166,793	\$235,643	\$135,375	\$134,775	\$136,550	1.32%	0.87%
Total Expenditures	\$468,693	\$553,767	\$502,359	\$488,796	\$512,123	4.77%	1.94%

TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Notable Expenditures

- Provides \$125,000 for specialized outside legal services as needed. The amount fluctuates annually based on legal issues that arise during the year. Due to the unpredictable nature of most legal action, there is no way to accurately estimate the necessary funding levels year-on-year. Therefore, the budget for this item remains relatively consistent regardless of the yearly activity to accommodate for the fluctuations. The budget does not include legal services for which the Town would be reimbursed by planning applicants. Legal fees for services rendered for short-term rental issues have been placed in the budget for the Assistant to the Town Manager.



Andy Morris - Town Attorney

TOWN CLERK

FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The Town Clerk Department is responsible for matters relating to the official business of the Town Council and the Town's compliance with California public access and safeguard laws. These laws include the Brown Act, the Public Records Act, the Political Reform Act, the Fair Political Practices Commission (FPPC), the Maddy Act, conflict of interest laws, election laws, ethics laws, the Voter Participation Rights Act, and the Voting Rights Act. These laws safeguard the public's investments and ensure resources are used for the benefit of the public to ensure (as stakeholders in government) public access to Town business. Additionally, the Clerk's Department is responsible for administrative tasks for the Assistant to the Town Manager, the Town Manager, the Town Attorney; website maintenance; and coordinating municipal elections' activities with the County.

Goals for FY2025/26

The Clerk's Department remains focused on training and relationship building with its recent staffing changes.

Staff will continue to be trained in Laserfiche, the Towns document management software, with plans to create automation processes in records management with support from ECS Imaging (ECS). The Clerk's Department will be updating its files in Laserfiche with an automated naming convention and applied retention schedule using non-expensed funds from the P-Card Automation and Grading Permit Automation projects. The Clerk's Department is also working to make all building permits available through the public portal of Laserfiche, which is a very manual process. Finally, the Clerk's Department will finalize the automation of the contract creation process. The process of scanning and organizing all paper and electronic records across all departments into Laserfiche remains an ongoing project in the Clerk's Department.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$606,602	\$629,071	\$663,137	\$639,150	\$583,625	-8.69%	-11.99%
Supplies & Services	\$89,269	\$53,373	\$98,700	\$91,187	\$92,200	1.11%	-6.59%
Capital Outlay	\$1,059	\$6,765	\$2,000	-	\$17,000	-	750.00%
Total Expenditures	\$696,931	\$689,208	\$763,837	\$730,338	\$692,825	-5.14%	-9.30%



TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel Summary

Provides for 90% of the salary of the Town Clerk [10% to the Town Manager], the wages for (1) Deputy Town Clerk, and two (2) Administrative Technicians.

Notable Expenditures

- \$14,000 has been budgeted for education and training, which is anticipated to include the Technical Training for Clerks, New Law and Election Seminar, the City Clerks' Association of California (CCAC) annual conference/training, records management training, public information officer training, and regional CCAC meetings. Staff will continue to seek scholarships for Clerk’s certification training whenever possible.
- \$15,000 has been budgeted for professional services, including incorporating records retention schedules in Laserfiche.
- \$34,000 has been budgeted for software supplies including MuniCode Agenda Management, social media archiving software (Archive Social), Fair Political Practices Commission (FPPC) online filing software, a subscription for software to codify the Town's Municipal Code and a subscription to DocuSign. This is an increase from the previous fiscal year as the Clerk’s department will be adding additional software for Public Records Requests and codification of the Truckee Municipal Code.
- \$15,000 to contribute to election services run by Nevada County.

ADMINISTRATIVE SERVICES

FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The Administrative Services Department encompasses the Information Technology division, the Human Resources division, and the Finance division. The department also handles many of the Town's risk management functions. The budget for the Information Technology division is accounted for separately.

The Finance division ensures fiscal accountability to the Council and the public by providing financial oversight and administering accounting functions for all Town funds and accounts. Finance also leads to the development of the Town's Annual Operating and Capital budgets, coordinates multiple annual financial audits and reports, and prepares the Annual Comprehensive Report to verify that proper fiscal practices are maintained.

The Human Resources (HR) division is essential for attracting, retaining, and developing a qualified, high-performing workforce that delivers exceptional service to the Town of Truckee residents and visitors. HR accomplishes this through targeted recruitment efforts, professional development, efficient benefit administration, and positive labor relations. These services ensure a fair, efficient, and compliant work environment, which is critical for a workforce who wishes to do their best work in serving Truckee. Additionally, HR safeguards the Town's interest by maintaining accurate personnel records, administering job classifications and compensation plans, and ensuring compliance with employment laws. HR fosters positive labor relations through collaboration with bargaining units.

The Town of Truckee is committed to ensuring a safe environment for our employees, residents, and visitors. The Town participates in the California Intergovernmental Risk Authority Joint Powers Authority for risk management services, including insurance coverage for general liability, workers' compensation, and property insurance. In addition to managing these insurance policies, the division actively works to minimize the Town's exposure to risk. The department coordinates activities related to coverage documents, processes and manages all claims related to the Town's property, liability, and workers' compensation insurance; coordinates ongoing safety and anti-discrimination training for employees to ensure they have the knowledge and skills to work safely and securely; and implements policies and programs to reduce risk exposure.

Accomplishments for FY2024/25

In addition to the normal ongoing tasks of hiring, payroll processing, and other human resource activities, the Human Resources division completed the following:

- Worked closely with the Inclusion, Diversity, Equity, and Accessibility (IDEA) steering committee to develop recommendations for the internal aspects of the IDEA Action Plan.
- Negotiated updates to two employee groups' MOUS to comply with new legal policies and to accommodate a new schedule for the Facilities Division.
- Partnered with the Risk Management team at the Town's insurance JPA, CIRA, to implement an online training platform for all employees.
- Assisted in coordinating the three-day biennial risk management audit completed by CIRA.
- Negotiated with a new daycare business in Truckee to secure service for Town employees' future childcare needs and provide Town employees and local essential employees who place their kids with the daycare, with discounted rates.
- Completed an update to the Town's Workplace Violence Prevention Policy in compliance with state law.

Accomplishments for FY2024/25 Contd.

- The majority of the Finance division's staff time is dedicated to ongoing and periodic (weekly, biweekly, monthly, quarterly, biannual, and annual) tasks, including the following: payables processing; collecting and coding revenue; ensuring Town-wide compliance with the Town's purchasing policies; closing the Town's books for the prior fiscal year; completing a Town-wide audit and an audit of the Town's transit transactions; a robust amount of reporting for various state agencies, various federal agencies, granting agencies, bond rating agencies, and Town committees; an annual Town-wide fee schedule update; acting as adjustors and administrators for the Town's claims process; and developing the budget for the next fiscal year. With the remaining staff hours, the Finance division completed the following:
 - Implemented a new software program for the Town's operating and capital budget process, including the creation of a digital budget interface. This implementation was a massive undertaking, not only for Finance staff but staff throughout Town who have a hand in the Town's budget process. This implementation successfully moved the Town's budget from entirely in Excel/Adobe into a cloud-hosted system that provides a dynamic online platform for public budget review.
 - Created automated forms for some of the Town's accounts payable processes, including work-related travel.
 - Updated the Town's savings and designations policy to accommodate a new Art Designation with an ongoing savings plan.
- Many members of the Administrative Services department would serve critical roles in the event that the Town had to activate the Emergency Operations Center. To ensure these individuals are prepared for those roles, those staff members completed robust multi-day training through FEMA and CalOES. The Department completed its first ever department-wide internal customer service satisfaction survey in the Spring of 2025 to determine where to best allocate the department's limited resources.

Goals for FY2025/26

In addition to maintaining existing service levels, the Finance and Human Resources division goals and priorities for FY 2025/26 include the following:

- Coordination of the implementation of the results of the biennial risk assessment completed by CIRA with the responsible department. The assessment is planned for April 2025.
- Technology advancements to enhance operational efficiency and provide better customer service to internal customers (Town employees) and the Town's external customers
 - Applicant Tracking and Onboarding Automation Software
 - Additional enhancements to the Town's payment processor for increased online and in-person payment capabilities
 - A performance management software
 - Continued enhancements to the Town's new budget software
- A proactive external review of the Town's FLSA practices to ensure continued compliance with the law
- In June of 2025, the Town will assemble a steering committee made up of representatives from the Town's employees, who will work to update the criteria used in employee performance evaluations, while maintaining the Town's rating system and pay-for-performance system. An update has not been attempted in over 10 years. The goal of this process is to reduce the amount of time it takes a supervisor to complete a performance appraisal without reducing the quality of feedback and to update the rating criteria for relevance.
- Developing a work plan to implement findings in the Town-wide employee service survey completed in the spring of 2025.

Goals for FY2025/26 Contd.

- Implementation of the findings in the Organization Assessment
 - Revisions and enhancement of the Town's Financial Policies
 - Support the Town in Council-approved hirings and potential reclassifications recommended by the assessment
 - Restructuring the Finance Division with the addition of a second Accountant to maximize the division's ability to provide good customer service to the Town's internal and external customers, as well as meet the Town's financial accountability obligations
 - Contracting for external audit services of the Town's property tax remittances and enhancements to the Town's property tax projections.
 - Implementation of some elements of the internal portion of the IDEA action plan. The Town's contract with its independent financial auditor, including the optional two-year extension, is set to expire with the auditing of the Town's fiscal year 2024/25 financials. Finance will assist the Town Council in a Request for Qualifications process to select a successor for this integral process.
- Security and risk management enhancements
 - Implementation of the vendor change process within the Town's Administrative ERP system
 - Conversion to a lead-ink printer for Town issued payable checks
- Filing the Annual Comprehensive Financial Statements
 - Produce the audited financial statements within six months of the end of the fiscal year
 - Implement GASB 101 and 103 in compliance with guidance
- Included in the capital budget is a project to complete a user fee study. Best practices suggest an update to the Town's user fees every ten years and a comprehensive review of the Town's user fees has not been completed in well over ten years. This process will commence after the implementation of the new Community Development (CD) Department Enterprise Resource System. This process will entail significant staff time from the CD Department and there is not enough existing staff capacity to complete both processes simultaneously.

Performance Metrics

	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24
Payments Received	3,985	3,498	3,458	3,422	4,075
Accounts Payable Invoices	8,882	8,587	8,914	9,409	10,081
Employees Hiring/Promotions	41	46	57	90	67
Employee Payroll Payments	3,669	3,683	3,766	4,112	4,286
Financial Statement Audit	unmodified	unmodified	unmodified	unmodified	*
Full-Time Equivalent Staff	7.60	8.58	9.35	8.92	9.47

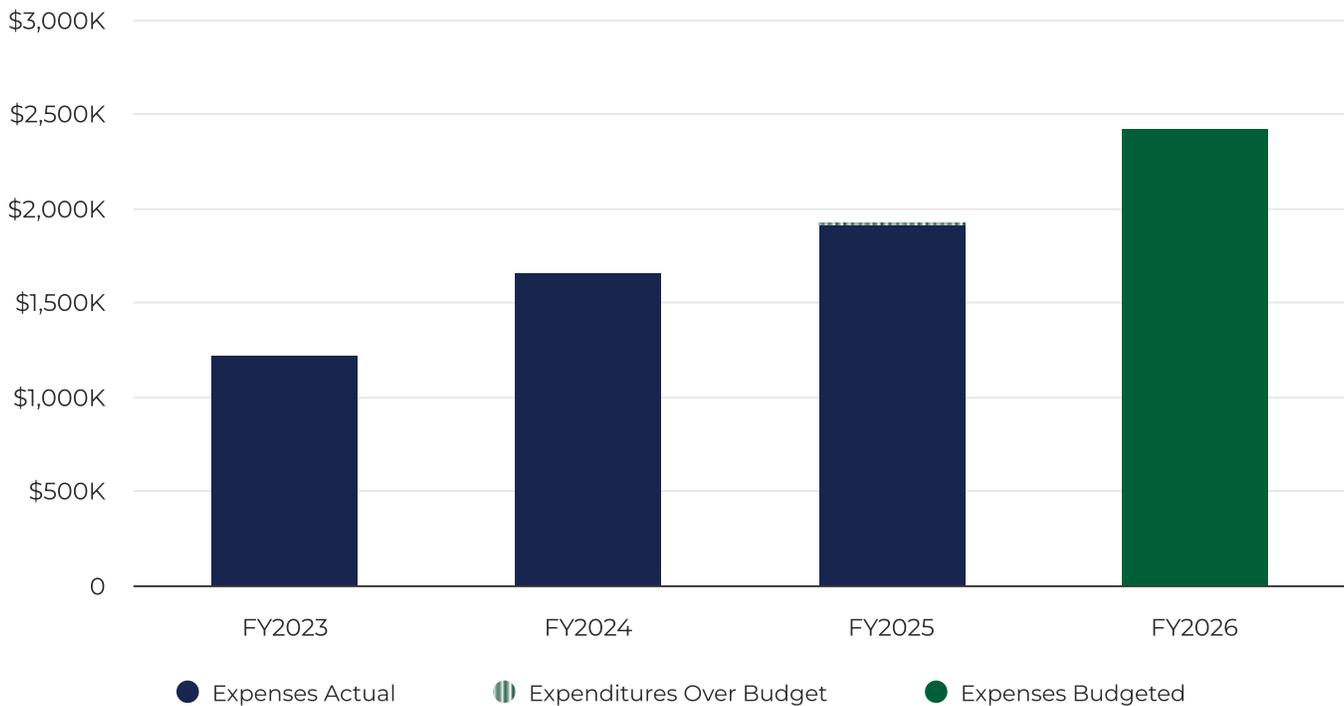
*As of the publishing of the budget, the FY2023/24 financial statements had not been filed.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$1,093,612	\$1,434,300	\$1,603,582	\$1,764,558	\$2,069,392	17.28%	29.05%
Supplies & Services	\$116,142	\$211,452	\$310,950	\$145,764	\$326,830	124.22%	5.11%
Capital Outlay	\$5,863	\$4,227	-	\$13,500	\$24,500	81.48%	-
Total Expenditures	\$1,215,617	\$1,649,979	\$1,914,532	\$1,923,821	\$2,420,722	25.83%	26.44%

TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel Summary

Staffing for the Administrative Services Department includes one (1) Administrative Services Director (20% to Information Technology), one (1) Finance Manager, two (2) Senior Accountants, one (1) Accountant II, one (1) Accountant II Retired Annuitant (960hrs), one (1) Accounting Technician, one (1) Human Resources Manager, one (1) Human Resources Analyst, and one (1) Administrative Technician. The Town had an organization assessment completed during the fiscal years 2023/24 and 2024/25. The assessment included an analysis of staffing levels in comparison to several comparable agencies. This analysis determined that the Town’s Human Resource division and Finance divisions were understaffed on average compared to the benchmark agencies. This data, along with internal staff’s analysis of workloads, led to the staff’s recommendation of an additional Human Resource Technician for the HR division and an additional Accountant for the Finance division. One promotional opportunity has been budgeted in the Human Resources division to match increased staff skill level.

Notable Expenditures

- Education & Training - Attendance at various conferences, seminars, and meetings. Regular attendance at training courses and conferences is necessary to keep the Town in compliance with the ever-changing laws surrounding public employment. Additionally, there are demographic changes in the workplace, and attendance at HR conferences provides fresh ideas that can be shared Town-wide to help managers engage better with their employees and increase the success of recruiting efforts.
- \$49,700 for the annual audit expense. The Town is required to engage in an independent financial audit each fiscal year so that outside parties can determine the reliability of the Town's annual financial report. The audit for FY2024/25 financials will be the end of the contract terms for our current independent auditor. The Town will engage in the Request for Qualifications process to select a successor.
- \$30,000 one-time for an audit of the Town's compliance with the provisions of the Fair Labor Standards Act (FLSA). The Town has contracted with Liebert Cassidy Whitmore to do a review of all Town policies and procedures to ensure compliance with FLSA, in particular hourly rate policies and overtime pay policies. Staff also asked for suggestions and process improvement ideas that could further reduce the risk of liability and help the Town ensure that all Town employees are being paid accurately.
- \$44,290 annually for the Town's new budget software. The Town completed a Request for Proposals (RFP) in FY2024/25 to search for budget software to replace the Excel/Adobe process of budget development.
- \$25,000 for new software to help with the application and applicant tracking process. Included in this amount is a one-time implementation and training cost of \$7,000 with an annual cost of \$18,000. The Town does not currently have an applicant tracking process.
- \$20,000 to hire an outside consultant to audit and provide property tax estimates. With the current market it has become difficult for staff to estimate annual property taxes. Hiring a consultant who has a pulse in the market will provide the Town with a more accurate estimate. This service will also include auditing of the remittances to the Town.
- \$20,000 cost for new software to help with grant management tracking. With the volume of grants the Town has been awarded, there are multiple staff and spreadsheets used for tracking. This software will help with housing all grants into one software platform for all necessary staff to access.
- \$13,500 for computer equipment to provide computers for new department staff, as well as replacement computers for designated staff whose current computers are at end-of-life.
- \$1,000 for a new check printer (with MICR ink). The current printer is used for multiple purposes, is near end-of-life and does not have MICR ink. With the purchase of a new check printer with MICR ink it provides the Town with a designated printer which provides security and risk management enhancement.
- \$10,000 for furnishings for the growth of the department of new staff as well as rearranging current staff to ensure all staff are housed in one location.

GENERAL GOVERNMENT FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

This budget was developed to include costs associated with general Town operations that fall within no specific department or division, as well as the costs that are to the benefit of all departments, such as insurance and the maintenance costs of the Town-wide software systems. A portion of these costs are included in the Town's calculation of the Administrative Overhead allocated to the Town's enterprise funds. There are no staffing costs allocated to this division.

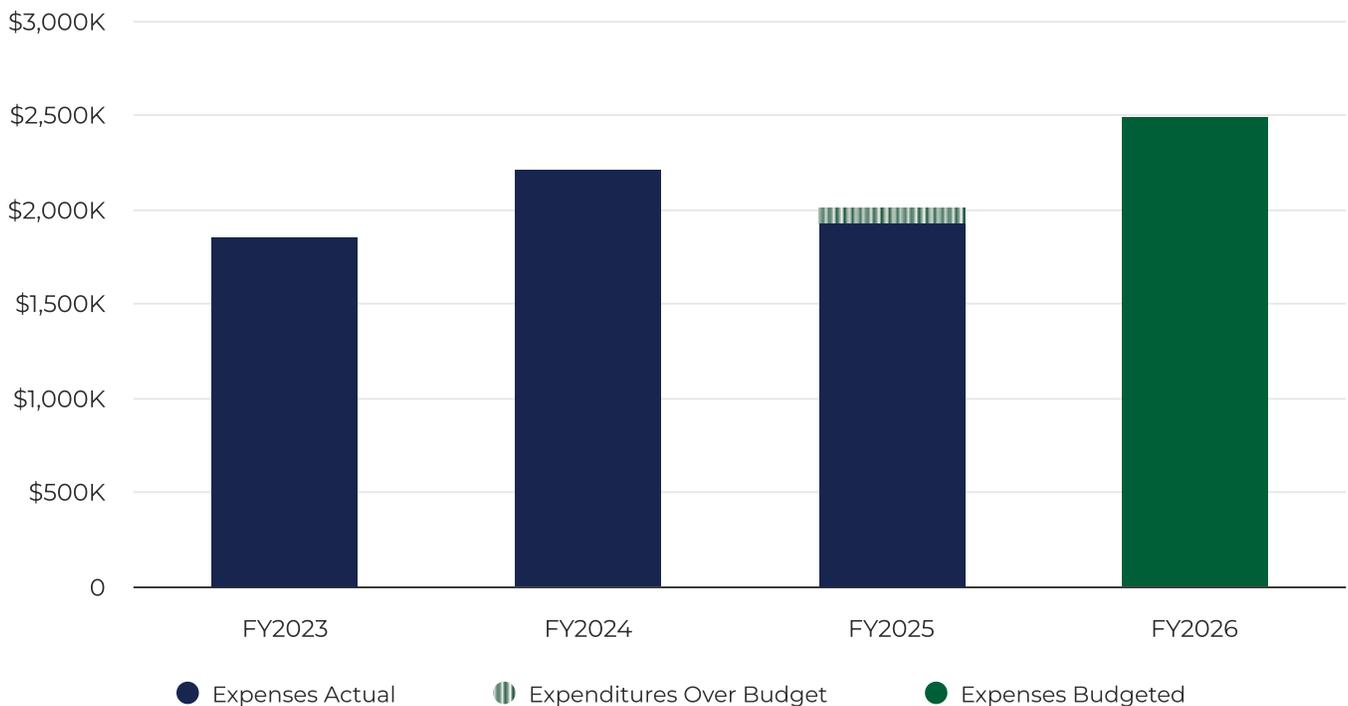
Town staff endeavor to allocate costs that can be accurately allocated to a specific division to that division. This allows decisions makers and managers to understand the true costs of operating those divisions.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Supplies & Services	\$1,851,483	\$2,204,731	\$2,181,523	\$1,991,404	\$2,461,947	23.63%	12.85%
Capital Outlay	-	-	-	\$15,000	\$19,000	26.67%	-
Total Expenditures	\$1,851,483	\$2,204,731	\$2,181,523	\$2,006,404	\$2,480,947	23.65%	13.73%

TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Notable Expenditures

- \$112,977 has been budgeted for the Town's required contribution to the Nevada County Local Agency Formation Commission (LAFCo) budget. This represents a 10% increase from FY 2024/25 Actuals. The preliminary budget for LAFCo is not released until late spring and the increase represents a conservative increase based on historical trends. AB 2838, the Cortese-Knox-Hertzberg Act, effective January 1, 2001, requires that the funding for LAFCo be shared by the county, special districts, and cities.
- \$25,000 has been budgeted for team building and supervisory training for the Town's mid-management team. Some of this training will be completed by a facilitator.
- \$39,000 has been budgeted for an employee wellness and safety program. This budget includes an annual wellness fair, co-ed sports sponsorships, two Gold Ski passes available for checkout by employees and Council, program prizes, fitness room trainings, ergonomic evaluations, and a miscellaneous amount for new programs.
- \$77,250 has been budgeted for a contribution to a local daycare to secure a spot with notice for employees' future daycare needs. This also provides a discount for employees who have their children in the daycare.
- \$33,000 provides for a pass-through amount of 70% of the Public Education and Governmental (PEG) Access Channel fees collected from Suddenlink and AT&T, the local television providers. Corresponding revenue is included in the General Fund Channel 6 Subscriber Contribution revenue account.
- Software supply costs are as follows:
 - The annual maintenance costs for the Town's enterprise resource software, New World Systems (up to approximately \$80,000 per year x 82%, 18% is funded by the Building and Safety Fund). Increases 5.0% per year. Outyear projections decreased for the expected switch of CDD Software.
 - Disaster recovery hosting for New World Systems software (approximately \$15,000 per year). Increases 5.0% per year.
 - \$10,000 per year for the Town's Dropbox account, which allows for the secure transmission of large files via the internet. This service should switch to Box and outyear projections are \$0.
 - \$36,000 for Laserfiche, the Town's document repository system with 5.0% year-over-year increase.-
- The Town expects to pay up to \$344,627 in FY 2025/26 for the SB2557 Fee to Nevada County for the costs of property tax collection, as well as State charges for collection of Sales and Motor Vehicle Taxes.
- Based on preliminary estimates, the Town's General insurance costs are expected to increase by 20% in FY2025/26. There have been significant increases in the number and size of large liability claims for the general liability coverage, which continues to create challenging market conditions for the Town's insurance pool's excess insurance coverage. This is a continuation of a trend that has been experienced for several years running. The Town participates in a Joint Powers Authority for insurance called the California Intergovernmental Risk Authority (CIRA). CIRA is a risk-sharing pool.

INFORMATION SECURITY AND TECHNOLOGY FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The Information Technology Division aims to merge technology, efficiency, automation, and security to uplift our community with innovative and effective solutions. Inspired by the council's vision, we focus on increasing connectivity, promoting environmental responsibility, enhancing emergency response, and implementing practical disaster recovery strategies. By leveraging automation and efficient project management practices, we streamline processes and optimize resource utilization.

We're committed to partnering with Town staff, local leaders, technology innovators, public safety authorities, and nonprofits to foster a forward-thinking community. Motivated by a dedication to continuous improvement, we strive to create a community that is safe, cohesive, resilient, and interconnected.

Accomplishments for FY2024/25

The Information Technology division develops an annual work plan. For FY 2024/25, specific accomplishments included:

- Migrated the Town and Police Department websites, along with user accounts, to the .GOV domain to enhance authentication, domain integrity, and comply with State law which mandates such a change by 2027.
- Configured secondary Internet connection to improve redundancy and uptime.
- Conducted an information security assessment to identify vulnerabilities and strengthen defenses.
- Coordinated and created the second year of the area-wide Tech Teens program to introduce high school students to emerging technologies and facilitated the transfer of the program to the Chamber of Commerce for ongoing management.
- Provisioned content management system (CMS) box for long-term use to ensure stability and scalability.
- Replaced Multi-Function Printers (MFPs) to improve print quality and operational efficiency.
- Reviewed Intune / Autopilot processes to enhance device management efficiency.
- Completed Implementation Group 1 CIS control audit to ensure compliance with cybersecurity best practices.
- Increased use of CivicPlus Single Sign-On (SSO) for streamlined and secure user access.
- Performed failover testing to validate business continuity and disaster recovery procedures.
- Deployed AI policy and tools to leverage automation and data-driven decision-making.
- Established a vulnerability management process to proactively address security threats.
- EOC (Emergency Operations Center) buildout to enhance emergency response capabilities.
- Kicked off Mobile Data Terminals (MDTs) refresh for Police to maintain optimal performance and compatibility.
- Replaced Uninterruptible Power Supplies (UPS) to ensure consistent power for critical systems.

Goals for FY2025/26

- Isolate the HSTT network to enhance security and minimize unauthorized access risks.
- Deploy new Box Document Management System (DMS) infrastructure to enhance document storage, secure file sharing, and data reliability.
- Implement a virtual radio site monitoring system for real-time performance and status tracking.

Goals for FY2025/26 Contd.

- Develop disaster recovery orchestration to streamline recovery processes and minimize downtime.
- Update the incident response plan to align with evolving cybersecurity threats and best practices.
- Replace Wireless Access Points (WAP) at the Corporate Yard to ensure reliable connectivity and coverage.
- Expand the Tech Teens program to include participation from the Lake Tahoe area and plan for continued program growth to reach more students and community partners.
- Deploy Windows Hello for Enterprise for secure and password-free authentication.
- Implement Multi-Factor Authentication (MFA) for Police logins to enhance account security and compliance.
- Establish a comprehensive identity management process to ensure accurate user provisioning and de-provisioning.
- Deploy Windows Defender Application Control (WDAC) Town-wide to improve endpoint security.
- Integrate GIS with Cartegraph to enhance data management and spatial analysis.
- Configure mobile radio mapping to optimize communication across field operations.
- Develop a Security Information and Event Management (SIEM) system for enhanced threat detection and response.

Performance Metrics

- This year, the helpdesk handled a total of 1,205 tickets. Response times improved significantly, with the first reply time decreasing from 162 to 94 minutes, and the average resolution time now at 25.9 hours.
- We reduced domain identity security risk by 35% this year, lowering it from 8.2 to 5.3 through new policies and remediations. Since implementing our Endpoint Detection and Response, we’ve analyzed 5,574 OverWatch events and are resolving 12,000 vulnerabilities per month, significantly enhancing security while actively addressing 22,000 current vulnerabilities.
- Management of over 628 assets, reflecting a 10% decrease from the previous year due to device consolidation, environmental responsibility, and strategic optimization to meet the diverse needs of the organization and its stakeholders.

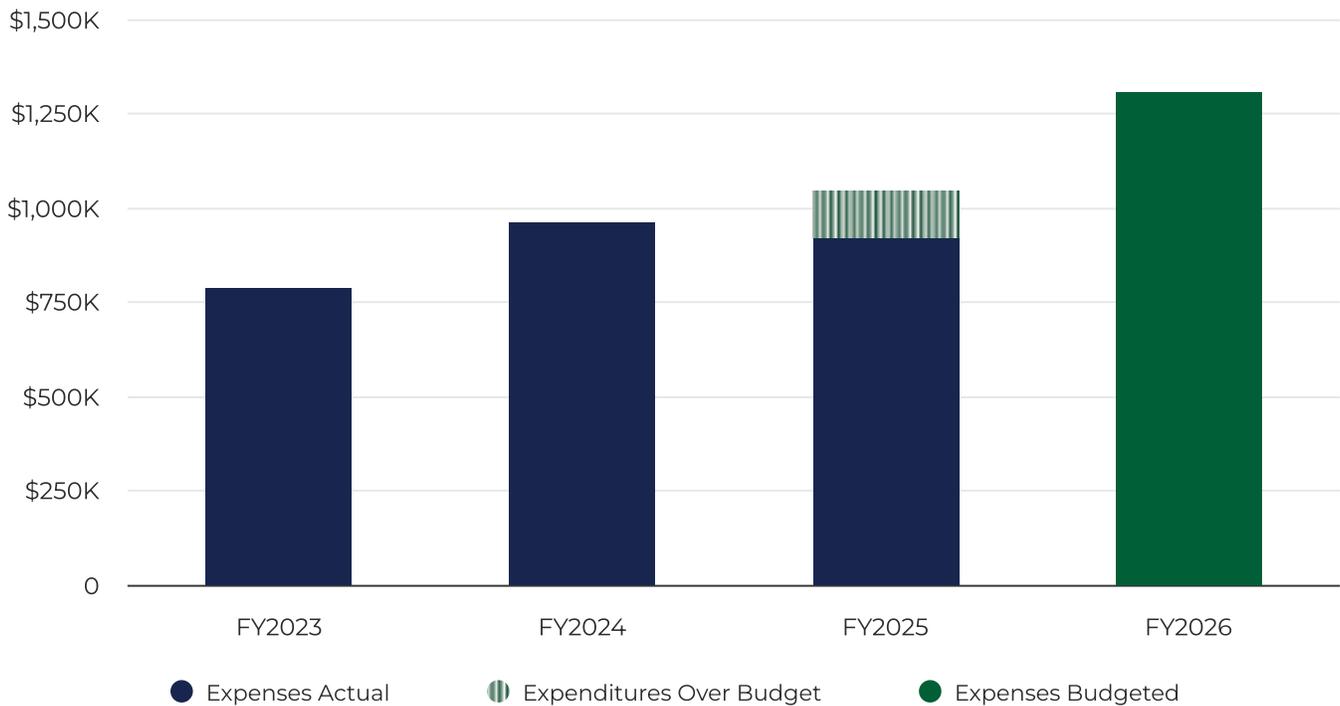
Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$547,504	\$668,754	\$742,956	\$789,657	\$1,003,630	27.10%	35.09%
Supplies & Services	\$226,971	\$289,298	\$176,300	\$255,412	\$299,418	17.23%	69.83%
Capital Outlay	\$14,375	\$3,810	\$2,500	-	\$5,500	-	120.00%
Total Expenditures	\$788,851	\$961,862	\$921,756	\$1,045,069	\$1,308,548	25.21%	41.96%



TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel Summary

As of FY 2024/25, the IT Division comprises the CISTO, two IT Systems Analysts, and an IT Specialist, ensuring current IT support and security operations. Wages and benefits also provide 20% of the salary of the Administrative Services Director and two (2) interns.

Additionally, the Organizational Assessment addressed the need for a Business Analyst Position (50% funded by the Building Fund in FY2025/26).

Notable Expenditures

- **Information Technology Security Software:** The Information Technology Department ensures the town's cybersecurity through comprehensive software solutions, including identity monitoring, vulnerability management, and endpoint security, amounting to \$49,040.
- **Immutable Backup and Disaster Recovery Solution:** Implementation of a robust and immutable backup and disaster recovery solution, critical for data integrity and continuity, with an expenditure of \$44,961.
- **Privileged Remote Access Software:** Annual investment of \$7,551 in software facilitating secure and privileged remote access, essential for maintaining the town's IT infrastructure.
- **Security Awareness Training Platform:** An annual allocation of \$2,148 for a security awareness training platform, aimed at educating and equipping town employees with the knowledge to identify and mitigate cybersecurity threats.

PUBLIC WORKS EXPENDITURES



PUBLIC WORKS ORGANIZATION CHART

ENGINEERING EXPENDITURES

ROAD MAINTENANCE EXPENDITURES

SNOW REMOVAL EXPENDITURES

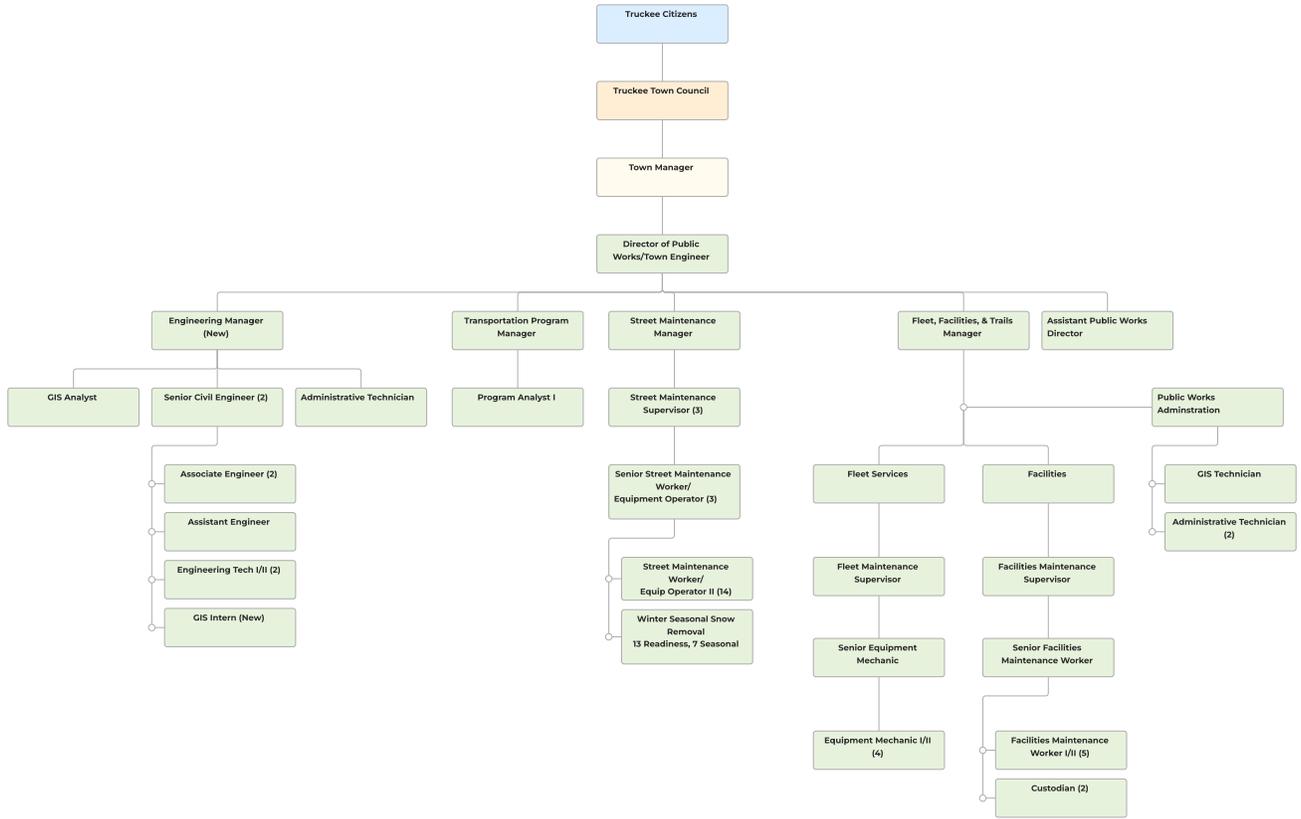
FLEET MAINTENANCE EXPENDITURES

TRAILS EXPENDITURES

FACILITIES EXPENDITURES

MAINTENANCE DISTRICT FUNDS EXPENDITURES

PUBLIC WORKS ORGANIZATION CHART



PUBLIC WORKS - ENGINEERING

FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The Engineering Division is responsible for the implementation of many Capital Improvement Projects (CIPs); review and approval of maps, encroachment permits and improvement plans; advising the Planning Commission and Town Council on traffic, drainage and other engineering matters; being a liaison between the Town and other agencies on engineering matters; designating the signing and marking of Town streets for traffic safety; improving, managing, and maintaining the Town's GIS system; and compliance with our National Pollutant Discharge Elimination System (NPDES) permit. The Engineering Division also assists the Community Development Department in the review of land-use development projects.

Goals for FY2025/26

- Beginning the design of the West River Street Parking Lot, 2026 Bridge Maintenance Project, and Public Service Center Transit Expansion.
- Continuing the design of Reimagine Bridge Street, Mobility Hub Phase 2B, and Trout Creek Restoration – Reach 1 - Phase 2.
- Continued construction of the annual Paving and Drainage Project, Trail Pavement Maintenance Project, and Recessed Striping Project. In FY2025/26, these three projects are combined into C2502 to improve efficiency with project and contractor management.
- Begin the design of the guardrail project for construction in 2026.
- Construction of the Riverview Sports Park Trail Connection Project and the 2025 Roadway Vegetation Management Project.
- Complete construction of the West River Park, including the bank stabilization along the Truckee River.
- Complete the Electric Vehicle Charging Infrastructure Master Plan, which will evaluate a strategy for electric vehicle charging infrastructure at Town facilities, including Town Hall and the Public Service Center.
- Provide construction inspection for many of the projects listed above.
- Provide coordination with the Tahoe Donner Association on various priority projects associated with TSSA-1 Funds, including the Tahoe Donner Trail Project and Tahoe Donner Roadside Vegetation Management Project.
- Continue to work with the community and developers on Railyard, Coldstream, Gray's Crossing, Joerger Ranch , and various other private developments throughout Truckee.
- Coordinate the encroachments of all utilities, as well as the encroachments of new building construction.
- Provide construction inspection services for all private construction performed in the right-of-way and onsite grading and drainage work performed.
- Provide technical assistance to the Community Development Department and the Public Works Department.
- Continue management of Town-owned and maintained signage.
- Ongoing implementation of the National Pollutant Discharge Elimination System (NPDES) permit and associated stormwater management plan. A new permit is expected to go into effect in FY2025/26, which will require additional staff resources to meet the updated monitoring and reporting requirements.
- Ongoing administration of the Public Art Commission of Truckee and associated art installation projects.
- Implementation of the Construction Project Management software during the 2025 construction season.

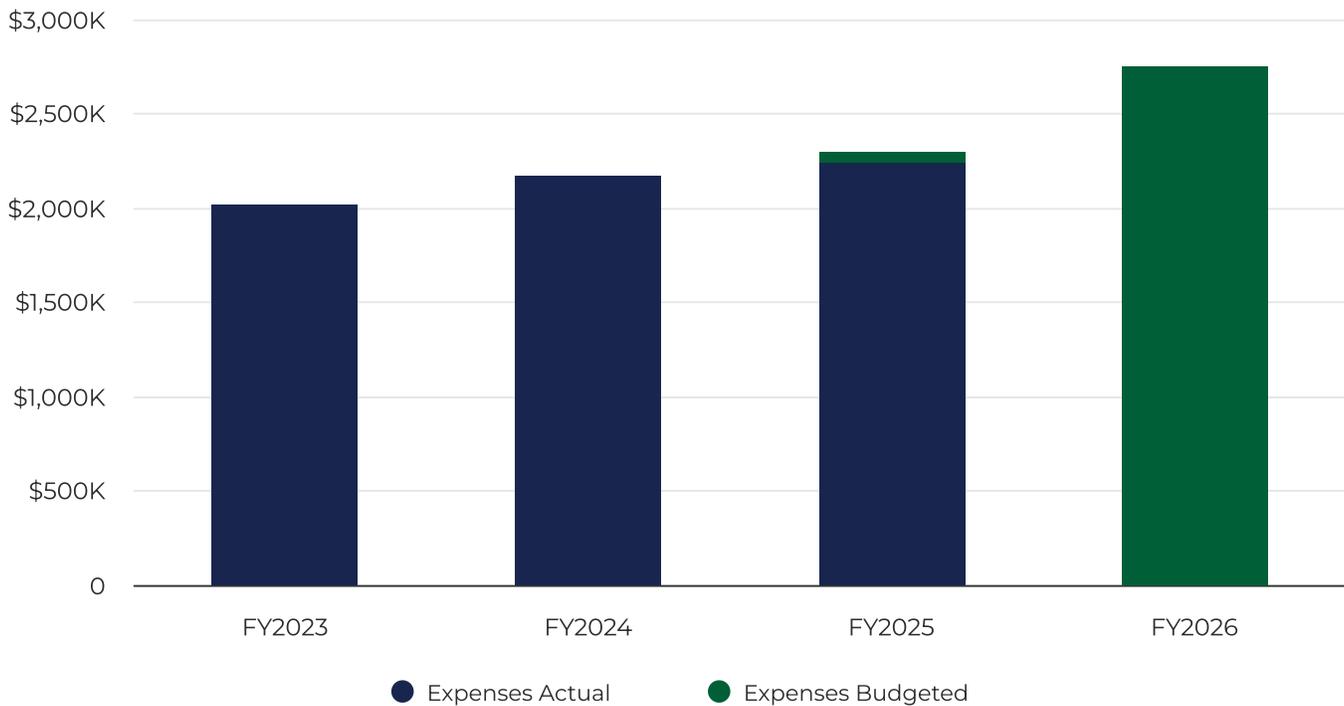
The budget for many of these goals is included in the Five-Year Capital Improvement Project (CIP) section of this budget.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$1,771,443	\$1,961,200	\$1,958,631	\$1,961,422	\$2,435,885	24.19%	24.37%
Supplies & Services	\$226,403	\$187,632	\$316,207	\$257,855	\$301,606	16.97%	-4.62%
Capital Outlay	\$17,408	\$16,973	\$19,900	\$19,900	\$19,900	0.00%	0.00%
Total Expenditures	\$2,015,253	\$2,165,805	\$2,294,737	\$2,239,177	\$2,757,391	23.14%	20.16%

TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel Summary

The budget includes 35% of the Director of Public Works/Town Engineer, 80% of the Assistant Director of Public Works, one (1) Engineering Manager (new), two (2) Senior Civil Engineers, two (2) Associate Engineer, one (1) Assistant Engineers, one (1) Geographic Information Systems (GIS) Analyst, two (2) Engineering Technicians, 25% of one (1) Program Analyst I (55% to Transit, 10% to Economic Vitality for special event permitting, and 10% to Parking), and one (1) GIS Intern. In addition, the FY2025/26 budget includes the conversion of the one (1) Administrative Technician to 100% Engineering division allocated to add capacity and efficiencies related to administrative work and project delivery within the division. One promotional opportunity has been budgeted to match existing staff skill level.

Personnel Summary Contd.

To help manage workload, the division continues to use outside consultants for the design of larger capital projects, with the management provided by the division staff. In prior years, the division utilized seasonal staff to assist in construction management activities. However, for FY2025/26, outside construction inspection and management services have and continue to be needed for all construction projects due to a shortage of seasonal staff availability. In 2025, consultant services will be utilized for all active construction projects (2025 Paving and Drainage, Riverview Sports Park Trail Connection, and West River Street Park Slope Stabilization) except for the 2025 Roadway Vegetation Management Project that will be coordinated with Engineering staff and Truckee Fire Protection District staff.

Wherever possible, Engineering staff time will continue to be billed as the non-General Fund on capital improvement projects for reimbursement, using funding sources such as grants, Measure V Sales Tax Fund, Measure R/U Sales Tax Fund, and Town Special Service Area Funds. The reimbursement is recorded as General Fund revenue but is shown as an Engineering expenditure to illustrate the net impact of staffing costs shared to the General Fund. Capital time is billed at \$90 per hour or at a loaded rate for some grants.

Notable Expenditures

- \$60,000 has been included in the budget for Software Supplies. Approximately \$10,000 per FY is included for annual subscription costs for the new Construction Management Software.
- \$20,000 has been included in the budget for the Stormwater Program Implementation, a \$5,000 increase from FY2024/25, in preparation for increased cost to implement the new State Stormwater Permit.
- \$14,000 has been included in the budget for General Supplies, to procure two (2) additional permanent-location trail counters, that will replace existing end-of-life trail counters. Engineering currently has two (2) of the permanent-location trail counters and plans to replace 2 of 3 remaining end-of-life counters in FY2025/26. (5 total permanent-location trail counters).



PUBLIC WORKS - ROAD MAINTENANCE & SNOW REMOVAL FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The Public Works Road Maintenance Division is responsible for keeping the Town's infrastructure safe for the traveling public. The Division maintains the asphalt roadways by patching the streets. It is also charged with street sweeping, stripping of roads, parking stalls and crosswalks, stenciling of streets, and maintenance of 4,247 roadway signs. The Town has over 283 ditch miles and 164 centerline miles to maintain. These duties include culvert cleaning, brushing of roadside shrubs and trees, responding to complaints of large item dumping, and reestablishing drainage ditches on a continuing basis. This includes litter abatement efforts to keep litter out of the culverts and off roadways. These tasks are required by the National Pollutant Discharge Elimination System (NPDES) Permit mandated by the State of California. The Public Works Engineering Division is responsible for ensuring the Town is in compliance with the NPDES Permit. The Road Maintenance budget includes all expenditures associated with maintaining the safety of Truckee's public roadway infrastructure, except for those supplies and services directly related to snow removal.

The Public Works Snow Removal Division is responsible for snow removal during storm periods and clean-up operations of roads and facilities on an ongoing basis during the winter season. The Town is currently operating a fleet of ten blowers, fourteen loader-mounted plows, two motor graders with plows, and four sand truck plows. These cover the Town's plow routes, encompassing one hundred and sixty road miles. Of the fourteen loaders, twelve are hybrid loaders. These loaders have diesel engines that power an electric motor that runs all the loader functions, creating an increase in fuel efficiency and operator control.

Sand and de-icing materials are applied to streets during storms or other icy weather conditions to increase traffic safety. The Town has four sand trucks operating on four routes. The Town has also developed a brine program in conjunction with our sanding operations to pre-treat the roadways before storm events to reduce the buildup of pack on the roadways. This increases safety and efficiency while removing snowpack from the roadways, also reducing the amount of aggregate sand and salt needed for traction and ice control.

Street sweeping is performed as often as weather permits during the winter months, both for dust control and to reduce storm drain clean-up during the summer season. It also assists in removing loose litter from the Town's roadways. Sweeping is an essential component of the Town's Storm Water Management Program (SWMP). The Town recovers approximately 90% of all the sand dispersed through the street sweeping program.



Funding

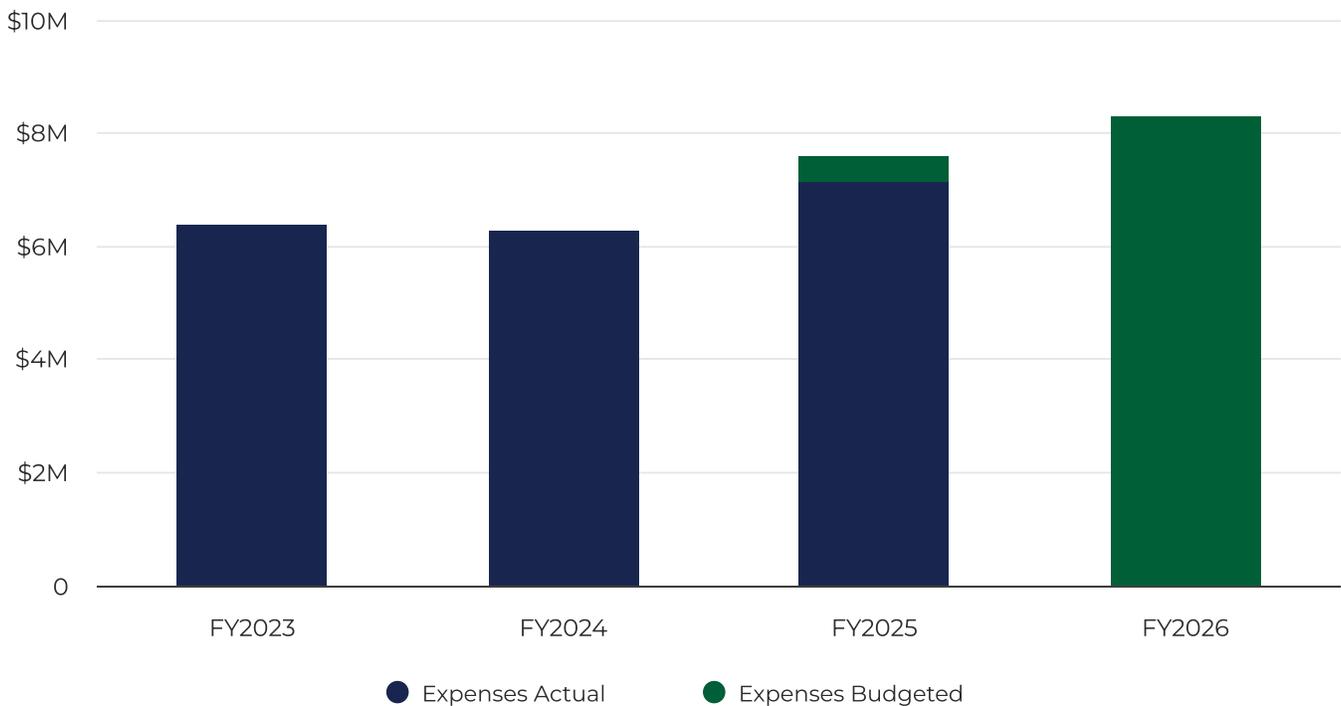
There are some Placer County and Nevada County roads that are only accessible from the Town of Truckee-maintained roads. Placer and Nevada County have contracted with the Town for snow removal on these roads. They pay the full cost associated with those efforts. Approximately ½ the Town's snow removal costs are reimbursed by the State of California from gas taxes.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$3,186,081	\$3,413,554	\$3,952,069	\$3,794,245	\$4,533,438	19.48%	14.71%
Supplies & Services	\$2,341,115	\$1,899,456	\$2,683,370	\$2,480,084	\$2,733,752	10.23%	1.88%
Capital Outlay	\$854,514	\$963,298	\$955,333	\$855,333	\$981,333	14.73%	2.72%
Total Expenditures	\$6,381,711	\$6,276,308	\$7,590,772	\$7,129,662	\$8,248,523	15.69%	8.67%

TOTAL EXPENDITURES - HISTORICAL & BUDGETED



Personnel Summary

Provides for 26% of the salary of the Director of Public Works/Town Engineer (DPW/TE), 5% of the wages for the Assistant Public Works Director, one (1) Street Maintenance Manager, three (3) Street Maintenance Supervisors, three (3) Senior Street Maintenance Workers, fourteen (13) Street Maintenance Worker IIs, 50% of the wages for one (1) Geographic Information Systems Technician, and 25% of the wages for two (2) Administrative Technicians. Except as noted above, all full-time employees listed have a 60% allocation to the Road Maintenance Division. All other time (40%) is budgeted to the Snow Removal Division. Actual wage costs will reflect the actual time worked on each division. Additionally, the Organizational Assessment emphasized the need for one (1) Safety Coordinator to be added to existing staff levels (35% to Road Maintenance, 35% to Snow Removal, 15% to Fleet Maintenance, and 15% to Facilities Maintenance).

The wages & benefits budget provides for seasonal snow removal staff. The proposed seasonal staff includes seven (7) temporary Street Maintenance Worker II positions to work in the winter months, three (3) storms-only on-call Street Maintenance Workers, and ten (10) readiness Street Maintenance Worker II's who are on call for fourteen (14) weeks during the winter.

To attract qualified staff for the readiness positions, staff increased the readiness standby pay from \$500 per week to \$750 per week in FY2022/23. Readiness pay is provided in exchange for having the readiness-designated employees on call for fourteen (14) weeks during the winter months and available for call-out for snow removal activities at any time.

Notable Expenditures

- \$100,000 has been re-budgeted for snow off-haul assistance. This service is only used when storm conditions are beyond the scope of the existing staff capacity.
- Due to inflation and tariffs going into effect, some budgets have been increased, such as the budget for snow stakes and signs, and the budget for chains. However, the light winter in FY2024/25 has meant that fewer chains need replacing in FY2025/26.
- \$96,000 has been noted in the Snow Removal budget in the Capital Outlay Machinery & Equipment. The machines are out of warranty and are having some overheating issues. The work will include a cooling retrofit. The \$96,000 includes shipping and hydraulic cooling system.



PUBLIC WORKS - FLEET MAINTENANCE FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The Public Works Fleet Maintenance Division is responsible for keeping the Town’s vehicles and equipment in safe operating condition. The Division maintains the Town’s fleet of 185 vehicles, which includes police marked and unmarked vehicles, boats, loaders, snow blowers, light and heavy-duty trucks, trailers, and pool- and smaller passenger vehicles. An estimate of the cost of fleet maintenance is allocated to the Town’s various divisions monthly based on the adopted budget with the total and actual cost incurred by each division turned up at year-end.

The Division is also responsible for purchasing new and replacement vehicles and equipment as per the Town’s Fleet Replacement Plan. The Fleet Maintenance Division has been focused on the availability of overpriced vehicles due to supply chain issues. Supply and prices haven’t returned to pre-COVID levels and aren’t expected to in the interim. Each division puts aside a portion of the replacement cost of their division’s fleet into the Fleet Replacement Fund annually. The replacement purchases are detailed in the Summary section of this budget. New vehicles, which represent additions to the Town’s overall fleet, are detailed in CIP C1811- Fleet Equipment Purchases.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$1,090,062	\$1,151,705	\$1,337,352	\$1,374,753	\$1,348,743	-1.89%	0.85%
Supplies & Services	\$549,367	\$685,052	\$699,900	\$540,611	\$775,600	43.47%	10.82%
Transfers Out	-\$1,715,559	-\$1,885,826	-\$2,047,752	-\$1,924,975	-\$2,124,343	10.36%	3.74%
Capital Outlay	\$76,131	\$49,069	\$10,500	\$9,611	-	-100.00%	-100.00%
Total Expenditures	-	-	-	-	-	-	-

Internal Service Charges	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Short-Term Rentals (101.105.50)	\$ 1,834	\$ 3,527	\$ 5,066	\$ 4,762	\$ 5,255	10.35%	3.73%
General Government (101.106)	\$ 10,261	\$ 3,676	\$ 3,398	\$ 3,194	\$ 3,525	10.36%	3.74%
Police (110)	\$ 197,219	\$ 339,329	\$ 257,930	\$ 242,465	\$ 267,577	10.36%	3.74%
Emergency Services (110.15)	\$ -	\$ -	\$ 2,497	\$ 2,347	\$ 2,590	10.35%	3.72%
Engineering (101.115)	\$ 26,592	\$ 21,125	\$ 19,526	\$ 18,355	\$ 20,256	10.36%	3.74%
Road Maintenance (101.116)	\$ 321,884	\$ 354,176	\$ 391,091	\$ 367,642	\$ 405,719	10.36%	3.74%
Snow Removal (101.117)	\$ 791,235	\$ 764,370	\$ 948,459	\$ 891,592	\$ 983,933	10.36%	3.74%
Trails (101.119)	\$ 127,604	\$ 121,007	\$ 76,180	\$ 71,612	\$ 79,029	10.36%	3.74%
Code Compliance (101.121)	\$ 1,307	\$ 4,463	\$ 7,286	\$ 6,850	\$ 7,559	10.35%	3.75%
Facilities Maintenance (101.130)	\$ 40,698	\$ 35,818	\$ 65,864	\$ 61,915	\$ 68,328	10.36%	3.74%
Parking (501.000)	\$ -	\$ 3,541	\$ 6,017	\$ 5,657	\$ 6,242	10.34%	3.74%
Transit (502.000)	\$ 185,440	\$ 217,298	\$ 239,264	\$ 224,918	\$ 248,213	10.36%	3.74%
Solid Waste (503.000)	\$ 2,271	\$ 457	\$ 4,421	\$ 4,156	\$ 4,586	10.35%	3.73%
Building & Safety (504.000)	\$ 15,948	\$ 17,039	\$ 20,754	\$ 19,510	\$ 21,530	10.35%	3.74%
Total	\$ 1,722,293	\$ 1,885,826	\$ 2,047,753	\$ 1,924,975	\$ 2,124,343		



Personnel Summary

Includes 5% of the salary of the Director of Public Works/Town Engineer (DPW/TE), 45% of the salary of the Fleet/Facilities Manager, one (1) Fleet Maintenance Supervisor, one (1) Senior Equipment Mechanic, three (3) Equipment Mechanic II's, 25% of the wages of one (1) Geographic Information Systems Technician, 50% of the wages of one (1) Administrative Technician, and 25% of the wages of one (1) Administrative Technician. Additionally, the Organizational Assessment emphasized the need for one (1) Safety Coordinator to be added to existing staff levels (35% to Road Maintenance, 35% to Snow Removal, 15% to Fleet Maintenance, and 15% to Facilities Maintenance).

Notable Expenditures

- \$20,000 for shop maintenance supplies not included in the Facilities Maintenance Division budget, to help maintain the Fleet Maintenance Division team's equipment.
- Increase to \$12,500 in clothing and uniforms has been added due to actual cost and for mechanic's coverall cleaning and replacement in house instead of outsourcing.
- Prices have gone up considerably due to inflation and supply chain issues. The budget has been increased to \$350,000 (up from \$325,000) to cover the costs of parts necessary for the repair of all Town equipment and vehicles.
- Vehicle and Equipment Repair and Maintenance has increased from \$125,000 to \$150,000 due to the increase in outside services and parts.
- Vehicle and Equipment Tires have increased due to inflations and actual cost of tires for vehicles and equipment.

PUBLIC WORKS - TRAILS MAINTENANCE FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The Public Works Trails Maintenance Division is responsible for keeping the Town's trail systems maintained and safe for public users. The division maintains the asphalt trails, trail shoulders, wood fencing, benches, signs, dog waste bags, and trash/recycling receptacles. They are also charged with trail sweeping, as well as snow removal and a de-icing program on the trails during the winter months, as needed. The division maintains all the Town's trail systems, which include the Legacy Trail, trails along Brockway Road, trails near Alder Creek Road, trails behind Alder Creek Middle School, Trout Creek Trail, the Mousehole (89 South) railroad undercrossing trail, Cold Stream Trail and several miles of trails that used to be maintained under private development agreements.

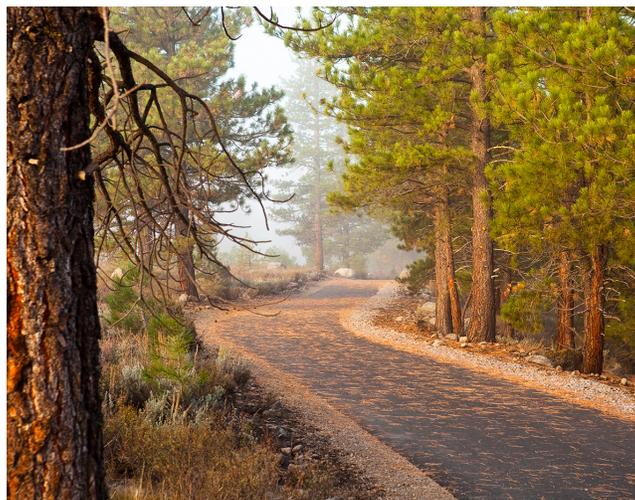
Funding

Measure R Sales Tax Fund (Trails) funds 75% of two full-time Facilities Maintenance Worker I/II's (25% is funded by the Community Facilities Districts), and 100% of the General Fund Trails Maintenance Division expenditures.

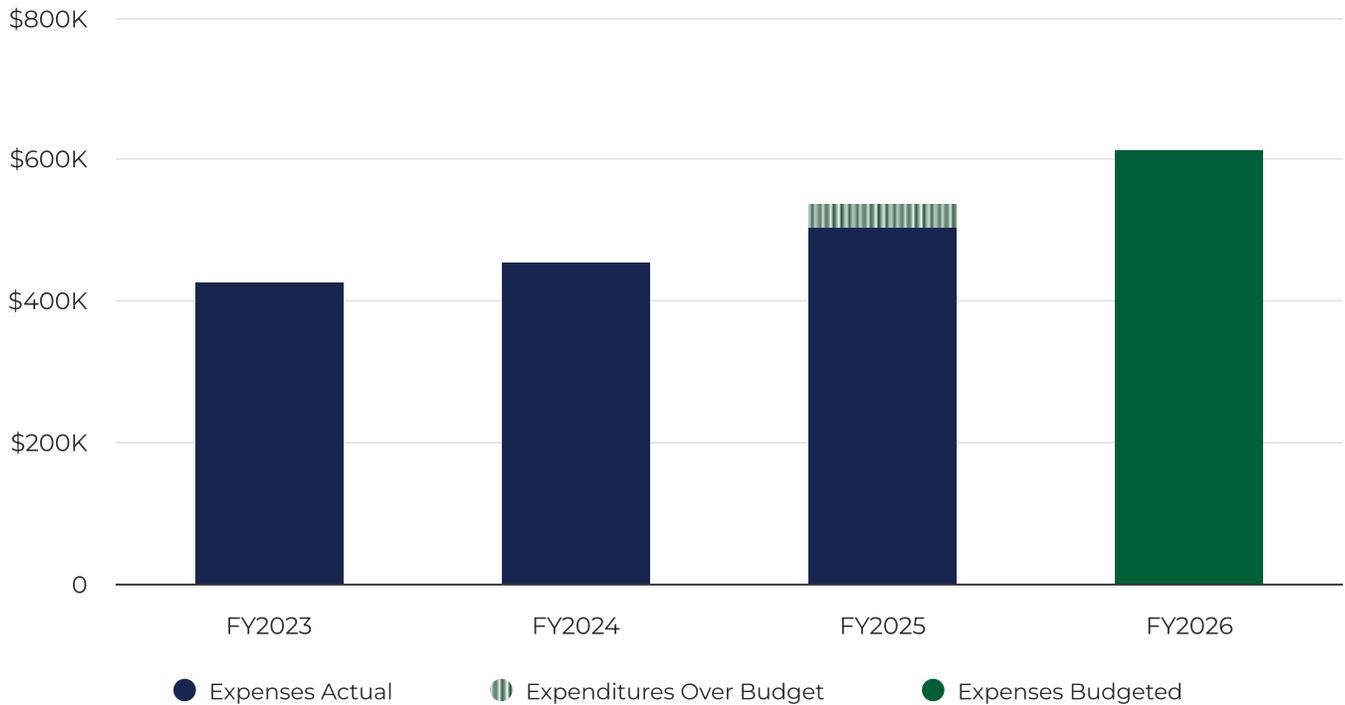
Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$161,584	\$156,344	\$304,124	\$330,123	\$345,967	4.80%	13.76%
Supplies & Services	\$193,800	\$246,265	\$148,947	\$154,562	\$214,679	38.90%	44.13%
Capital Outlay	\$70,360	\$52,000	\$52,000	\$52,000	\$52,000	0.00%	0.00%
Total Expenditures	\$425,744	\$454,609	\$505,071	\$536,686	\$612,646	14.15%	21.30%



TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel Summary

Provides for 5% of the salary of the Director of Public Works/Town Engineer (DPW/TE), 5% of the salary of the Assistant Public Works Director, 10% of the salary of the Fleet and Facilities Manager, two (2) Facilities Maintenance Worker I/II, and 10% of the wages of one (1) Administrative Technician. This also provides two (2) readiness workers for winter trail snow removal.

Notable Expenditures

- \$35,000 has been budgeted for Trail maintenance supplies such as replacement bags for the dog waste stations and bench signage as needed on the Town's trail systems.
- \$5,000 has been budgeted for aggregate products such as base rock, concrete, shoulder material, and other aggregate materials for routine trail maintenance and drainage structures. Staff are also working to improve the drainage systems on some of the trails to prevent further shoulder washouts.
- \$20,000 has been budgeted for fuel to cover the cost of fuel to do trail snow removal on the trails that the Town has taken over.

PUBLIC WORKS - FACILITIES MAINTENANCE FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

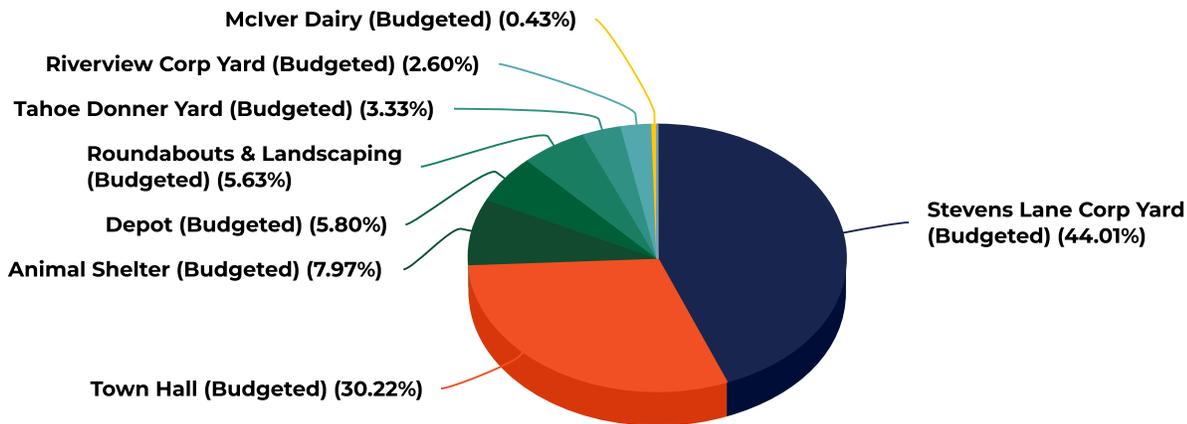
The Facilities Maintenance Division oversees the maintenance of properties owned or operated by the Town. Facilities personnel are responsible for maintaining and troubleshooting all building systems and conducting preventative maintenance for these systems. Properties maintained include the Town Hall building, the intermodal Depot, the Riverview Yard and Kennel, the Tahoe Donner Yard, the McIver Dairy site, Town-maintained roundabouts, the Stevens Lane Corporation Yard, the Animal Shelter, Transit shelters as well as the Brickelltown, Railyard, Joerger Ranch, Envision DPR, and West River Street Community Facilities Districts (CFDs). The CFD maintenance is budgeted under the Community Facilities division budget.

Summarized Expenditures

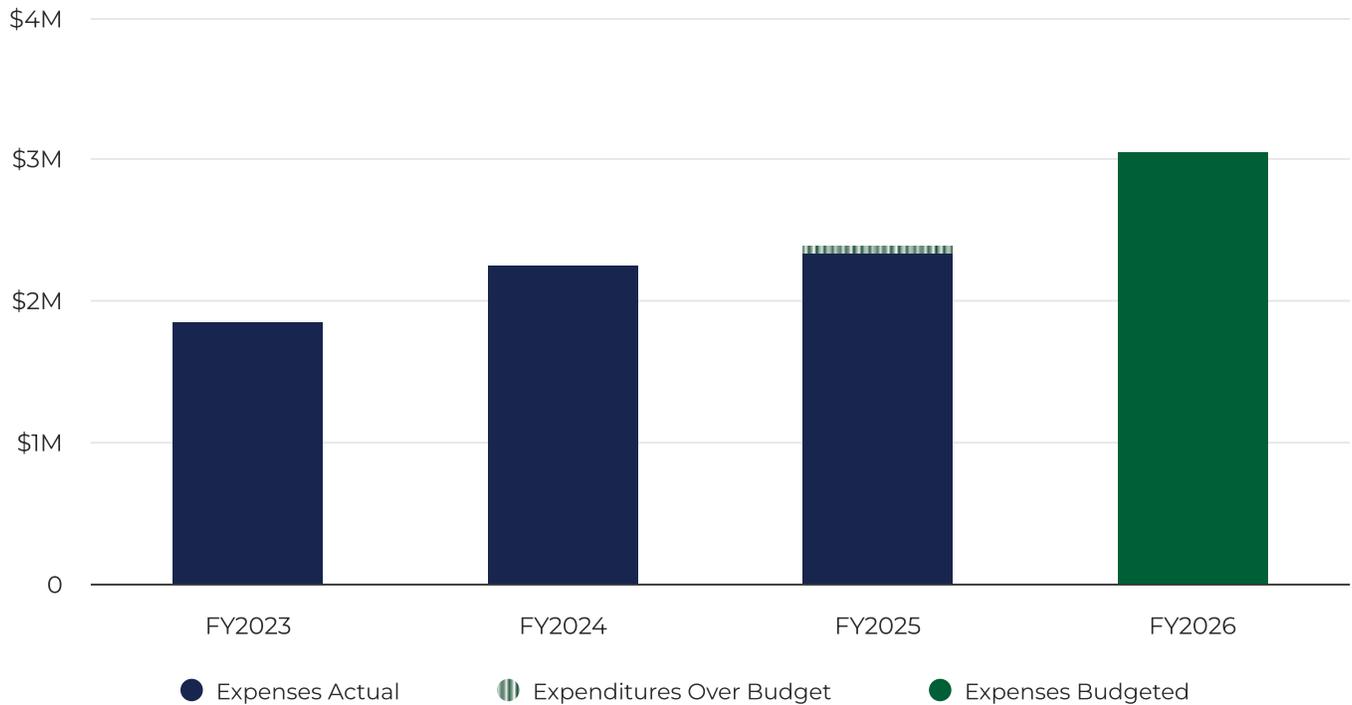
Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$874,910	\$1,241,160	\$1,276,795	\$1,281,898	\$1,702,832	32.84%	33.37%
Supplies & Services	\$956,257	\$994,107	\$1,039,342	\$1,084,831	\$1,337,128	23.26%	28.65%
Capital Outlay	\$13,626	\$11,000	\$15,000	\$19,000	\$11,000	-42.11%	-26.67%
Total Expenditures	\$1,844,793	\$2,246,267	\$2,331,136	\$2,385,729	\$3,050,960	27.88%	30.88%

2025/26 PROPOSED BUDGET BY LOCATION



TOTAL EXPENDITURES - HISTORICAL & BUDGETED



Personnel Summary

Personnel includes 5% of the salary of the Director of Public Works/Town Engineer (DPW/TE), 5% of the salary for the Assistant Director of Public Works, 45% of the salary of the Fleet and Facilities Manager, one (1) Facilities Maintenance Supervisor, one (1) Senior Facilities Maintenance Worker, two (2) Facilities Maintenance Worker II, one (1) Facilities Maintenance Worker I, two (2) Custodians, 25% of the wages of one (1) Geographic Information Systems Technician, 40% of the wages of one (1) Administrative Technician, and 25% of the wages of one (1) Administrative Technician. Also includes 1000 hours for a seasonal Landscape Maintenance Worker and six (6) readiness staff to assist with winter snow removal. Additionally, the Organizational Assessment emphasized the need for one (1) Safety Coordinator to be added to existing staff levels (35% to Road Maintenance, 35% to Snow Removal, 15% to Fleet Maintenance, and 15% to Facilities Maintenance).

Notable Expenditures

- There were some moderate increases in General Expenses based on the current year's expense estimates, such as increasing the budget for uniforms from \$8,000 to \$12,000 and increasing the budget for Education and Training from \$5,000 to \$7,000.
- Town Hall Janitorial Supplies increased from \$6,000 to \$11,000 due to the estimated FY2024/25 actual cost.
- Town Hall Repair and Maintenance Building and Facilities increased from \$95,000 to \$180,000 due to the estimated FY2024/25 actual cost.
- Stevens Lane Corpyard Repair and Maintenance Buildings and Facilities increased from \$100,000 to \$180,000 due to the estimated FY2024/25 actual cost.

PUBLIC WORKS - COMMUNITY FACILITIES DISTRICTS 2025/26 EXPENDITURES BUDGET

Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Brickelltown Maintenance Fund	\$48,546	\$53,387	\$62,717	\$102,987	\$100,554	-2.36%	60.33%
Joerger Ranch Maintenance Fund	\$36,655	-	-	\$47,860	-	-100.00%	-
Railyard CFD	\$45,294	\$48,276	\$122,138	\$64,753	\$61,643	-4.80%	-49.53%
Donner Pass Road CFD	\$39,384	\$40,773	\$105,908	\$74,333	\$73,400	-1.26%	-30.69%
Coldstream CFD	\$3,898	-	-	\$31,181	-	-100.00%	-
West River CFD	-	-	-	\$1,200	\$13,480	1,023.33%	-
Total Expenditures	\$173,778	\$142,435	\$290,763	\$322,314	\$249,077	-22.72%	-14.34%

- Starting in FY2020/21, no staff time will be allocated to the community facilities districts. Staff time will be allocated to the General Fund and time spent on the community facilities districts will be recouped via offsetting revenue to the General Fund.
- The maintenance of the Trails in the Trails-related CFDs (Joerger and Coldstream) has been absorbed by the Town starting in FY2023/24.

COMMUNITY DEVELOPMENT EXPENDITURES



PHOTO BY SCOTT THOMPSON - HISTORIC DOWNTOWN TRUCKEE IS A CORE COMPONENT OF TRUCKEE'S ECONOMIC BASE.

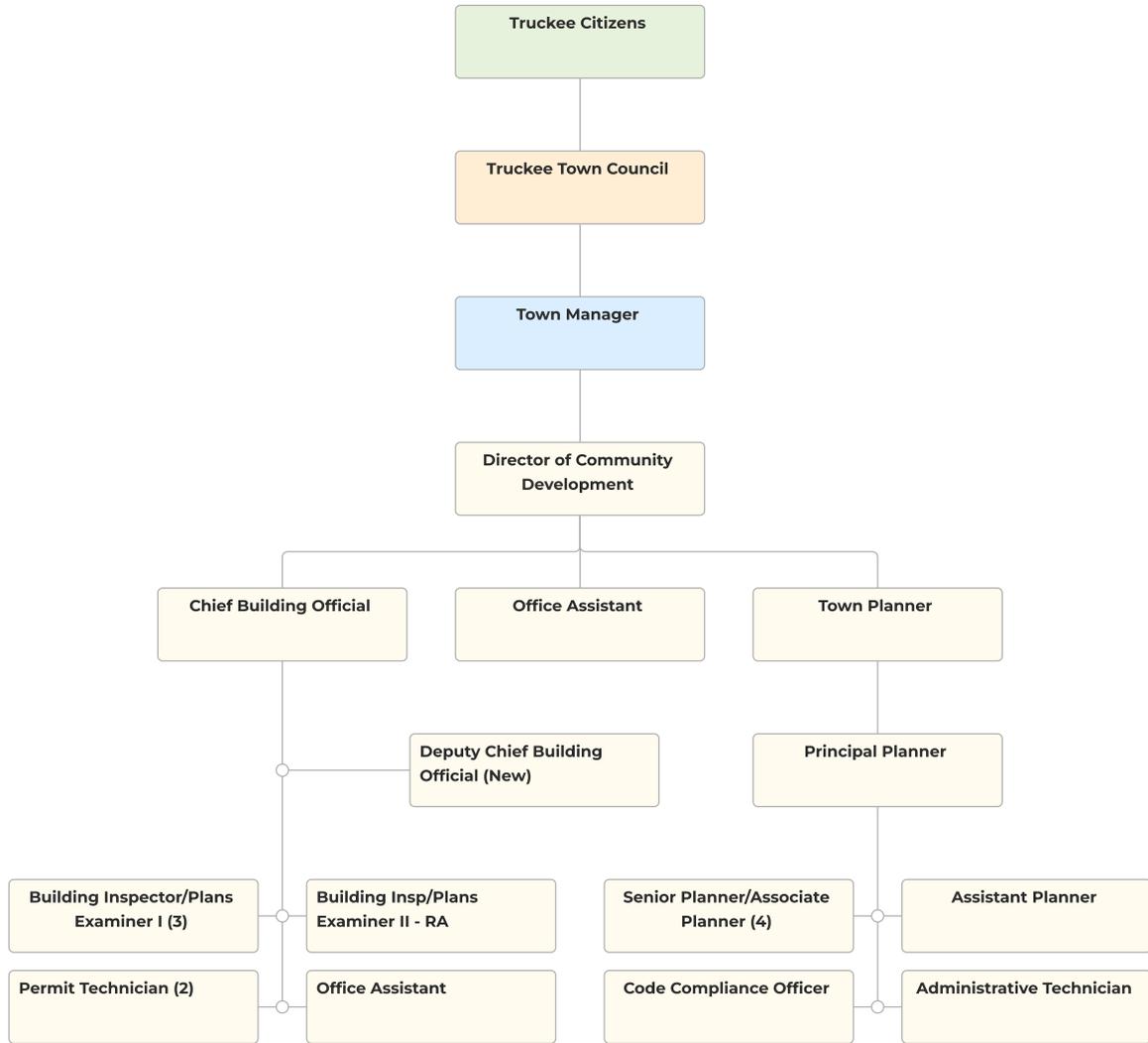
COMMUNITY DEVELOPMENT ORGANIZATION CHART

PLANNING EXPENDITURES

BUILDING & SAFETY EXPENDITURES

CODE COMPLIANCE EXPENDITURES

COMMUNITY DEVELOPMENT ORGANIZATION CHART



COMMUNITY DEVELOPMENT - PLANNING FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The Community Development Department's (CDD) Planning Division is responsible for a wide variety of land use planning activities including current planning (development review) and long-range planning (comprehensive plans), public information, and Development Code compliance. It provides staff support to the Town Council (elected representatives), the Planning Commission (appointed citizen planners), the Historic Preservation Advisory Commission (HPAC) (appointed citizens), and the community at large. The Town Council provides overall policy direction, adopts ordinances and regulations, and acts as the hearing body for appeals of the Planning Commission and staff decisions. The Council also prioritizes projects, thereby setting the policy direction for the use of the Division's time and resources. The Planning Commission provides policy recommendations to the Town Council and functions as a hearing body for larger projects within the Town. The HPAC is an advisory to staff, the Planning Commission, and the Council for projects within the Downtown Truckee Plan (previously the Downtown Specific Plan) area.

Planning resources are devoted to the processing of land use applications (which remain high in volume/complexity annually), the administration of ongoing programs, and the creation of and updates to planning policy documents. This includes mandatory services such as the processing of land use and zoning applications, review of building permits, inspections of development projects, preparation of environmental documents, and public assistance. Substantial planning resources are also being applied to the following: implementation of the 2040 General Plan Update (including Downtown Specific Plan Update, Climate Action Element, and Housing Element); Development Code amendments for consistency with the 2040 General Plan and Downtown Truckee Plan, updates to the 2040 General Plan Housing and Climate Action Elements and Council priority work plan tasks.

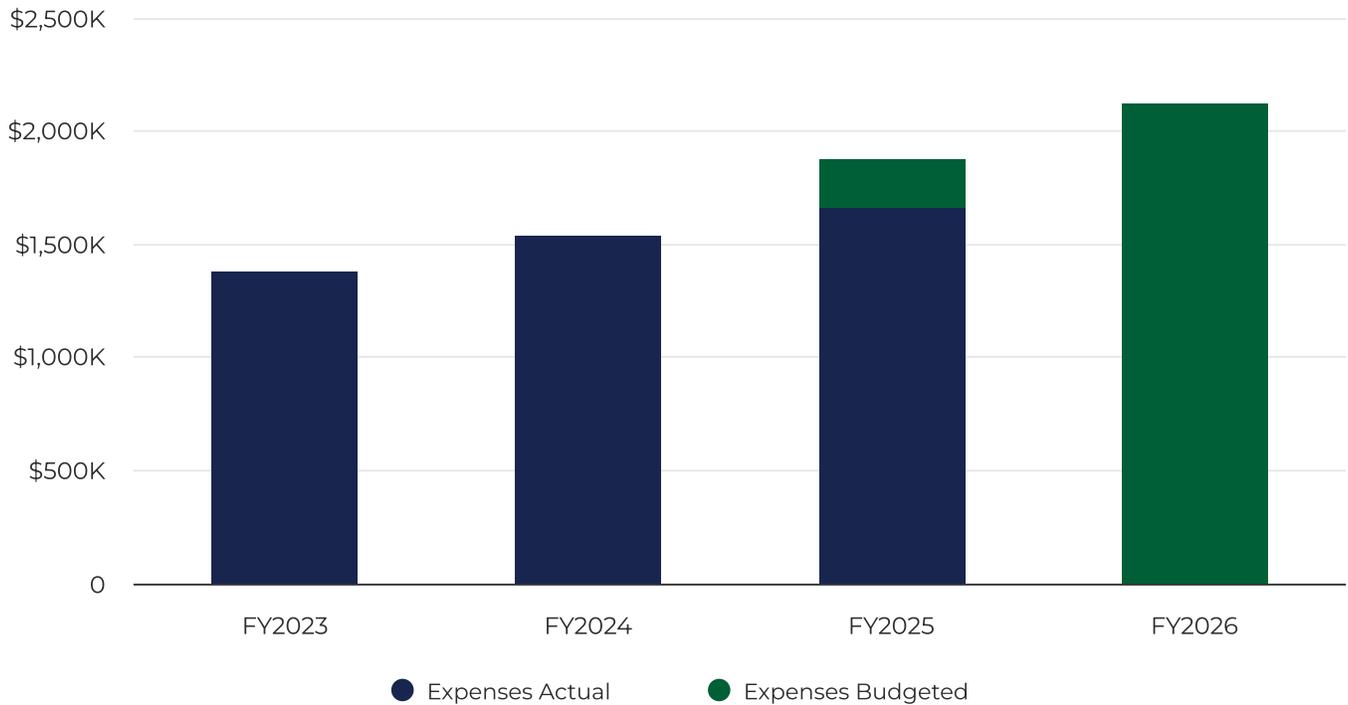
The Planning Division will administer various professional service contracts during FY 2024/25 on an as-needed basis. This includes contracts for surveying, traffic studies, special studies, etc.; many of these other contract funds are "pass-through" funds (i.e. the contracts are paid by fees from an applicant). This means that they are not reflected in the budget, but demonstrate the additional activities undertaken by planning staff for land-use permitting activity.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$1,276,826	\$1,423,886	\$1,722,282	\$1,530,371	\$1,955,947	27.81%	13.57%
Supplies & Services	\$97,763	\$100,103	\$143,500	\$120,950	\$158,600	31.13%	10.52%
Capital Outlay	\$5,200	\$11,590	\$10,040	\$7,800	\$10,000	28.21%	-0.40%
Total Expenditures	\$1,379,789	\$1,535,580	\$1,875,822	\$1,659,121	\$2,124,547	28.05%	13.26%

TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel Summary

Includes 65% of the Director of Community Development, 90% of the salary of a Town Planner, 50% of one (1) Principal Planner (50% funded by Measure K via the Housing Division budget), two (3) full-time Senior Planners, one (1) Retired Annuitant Senior Planner, one (1) Associate Planners, one (1) Assistant Planner, and one (1) Administrative Technician. Also includes \$400 per month for five (5) planning commissioners. One (1) promotional opportunity have been included in the budget as well.

Notable Expenditures

The proposed Planning Division budget is more than the FY 2024/25 budget due to increases in education and training (additional funds have been added to support new Planning Commissioner training and additional staff support for general plan implementation/compliance with State housing laws), membership and dues, software supplies (includes new licenses for BOX, a Dropbox replacement), postage/freight/delivery, and phones (increases reflect use of dialpad system). No new staff positions are proposed in this budget.

The Planning Division utilizes a contract grant administrator, JoAnn Anders (and anticipates utilizing a consultant upon her anticipated retirement), to assist with grant applications/administration, housing program consultation, compliance, and monitoring. Grant administrator hours are budgeted within professional services for \$60,000, the same as FY 2024/25. This reflects the FY 2024/25 estimated actuals, anticipated grant work (e.g.-affordable housing, climate adaptation), continued affordable housing monitoring, and new Housing and Community Development (HCD) grant applications/administration, and the use of a new administrator consultant upon JoAnn's retirement. Although the consultant hourly rate is anticipated to be at least double current costs, some of JoAnn's workload will be absorbed by the Planning and Housing Divisions.

Notable Expenditures Contd.

The education and training budget includes resources for staff members, Planning Commissioners, and HPAC members to attend a variety of training and educational seminars, as well as conferences.



COMMUNITY DEVELOPEMNT - BUILDING AND SAFETY FY2025/26 EXPENDITURES BUDGET

Division Purpose

The Building and Safety Division of the Community Development Department (CDD) is responsible for protecting the public in the built environment. The Division monitors and enforces State and Town codes and regulations concerning the safety of buildings and structures built and maintained within the Town limits. Activities include intake and routing plans to Town divisions and departments, checking plans for engineering and code compliance, coordinating comments for Town departments, issuing permits, answering code questions, providing public information, and inspecting new and existing buildings and structures within the jurisdiction.

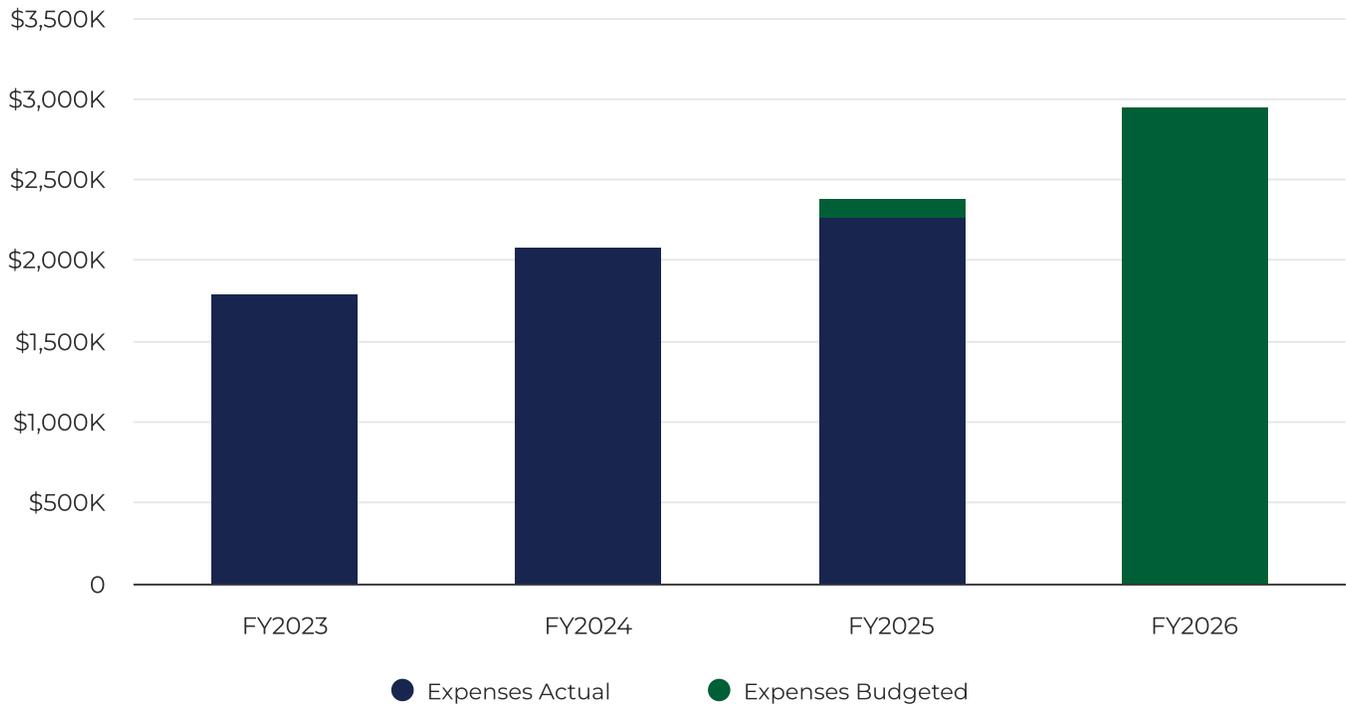
It is anticipated that FY 2025/26 construction levels will be slightly less than the FY 2024/25 levels overall. This is anticipated to include a slight decrease in single-family dwellings and a slight increase in multi-residential, commercial, or mixed-use occupancy, as well as an increase in ADUs, remodels, additions and MEPs (mechanical, electrical, plumbing). The building community has conveyed that the anticipated workload through FY 2025/26 is expected to be slightly lower for new custom home starts and equal for remodels under contract. Continued tract home development in Coldstream, the commercial and live/work square footage in Gray's along with additional new industrial buildings along Pioneer Trail and Industrial Blvd, and the Edmonds Lofts multi-family project are some of the anticipated projects considered in the development of the FY 2025/26 Building Division budget. This budget assumes permits for an estimated up to 55 new single-family dwellings will be submitted in FY 2025/26, which is lower than the projected 60 assumed in the 2024/25 budget.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$1,153,344	\$1,291,124	\$1,459,697	\$1,246,446	\$1,467,899	17.77%	0.56%
Supplies & Services	\$618,960	\$747,590	\$886,623	\$964,192	\$1,079,949	12.01%	21.80%
Transfers Out	-	\$2,250	\$20,000	\$50,000	\$392,972	685.94%	1,864.86%
Capital Outlay	\$7,530	\$22,553	\$15,000	\$52,070	\$5,000	-90.40%	-66.67%
Depreciation	\$14,981	\$14,470	-	-	-	-	-
Total Expenditures	\$1,794,815	\$2,077,987	\$2,381,320	\$2,312,708	\$2,945,820	27.38%	23.71%

TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel

Provides for 35% of the salary of the Director of Community Development (DCD), a Chief Building Official, three (3) Building Inspector/Plans Examiner I, one (1) Building Inspector II - Retired Annuitant, two (2) permit technicians, and one (1) Office Assistant. Additionally, the Organizational Assessment addressed the need for a Business Analyst Position (50% funded from the Building Fund in FY 2025/26) and one (1) Deputy Chief to the Building Official to start in FY 2026/27.

Notable Expenditures

The proposed Building Division budget is more than the FY 2024/25 budget due to increases in clothing and uniforms, printing, publications, and telephone (increases reflect use of dialpad system).

- Education and training for employees, necessary to meet state requirements, attendance at the inspector and building official meetings, certification renewals, and training on state and national code changes. State regulations require forty-five hours of continuing education for some building employee staff.
- \$150,000 has been budgeted for outside plan review services. Outside plan review is used to augment internal staff capacity when necessary.
- \$45,000 has been budgeted for credit card processing fees.

COMMUNITY DEVELOPMENT - CODE COMPLIANCE FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The function of the Code Compliance Division is to plan, supervise, coordinate, and participate in the compliance of State of California law and Town of Truckee ordinances governing building and land use within Town limits. Activities include, but are not limited to, coordinating with Town divisions on compliance issues, abatement of nuisance situations (including litter or solid waste issues) or illegal construction, permitting of temporary signs, stormwater regulation, and cannabis regulation compliance. The Town Planner is responsible for the administration of the Code Compliance Division. The Code Compliance Division is currently managed as part of the Community Development Department.

Funding

Code Compliance is funded 50% from the General Fund and 50% from the Building and Safety Division enterprise fund.

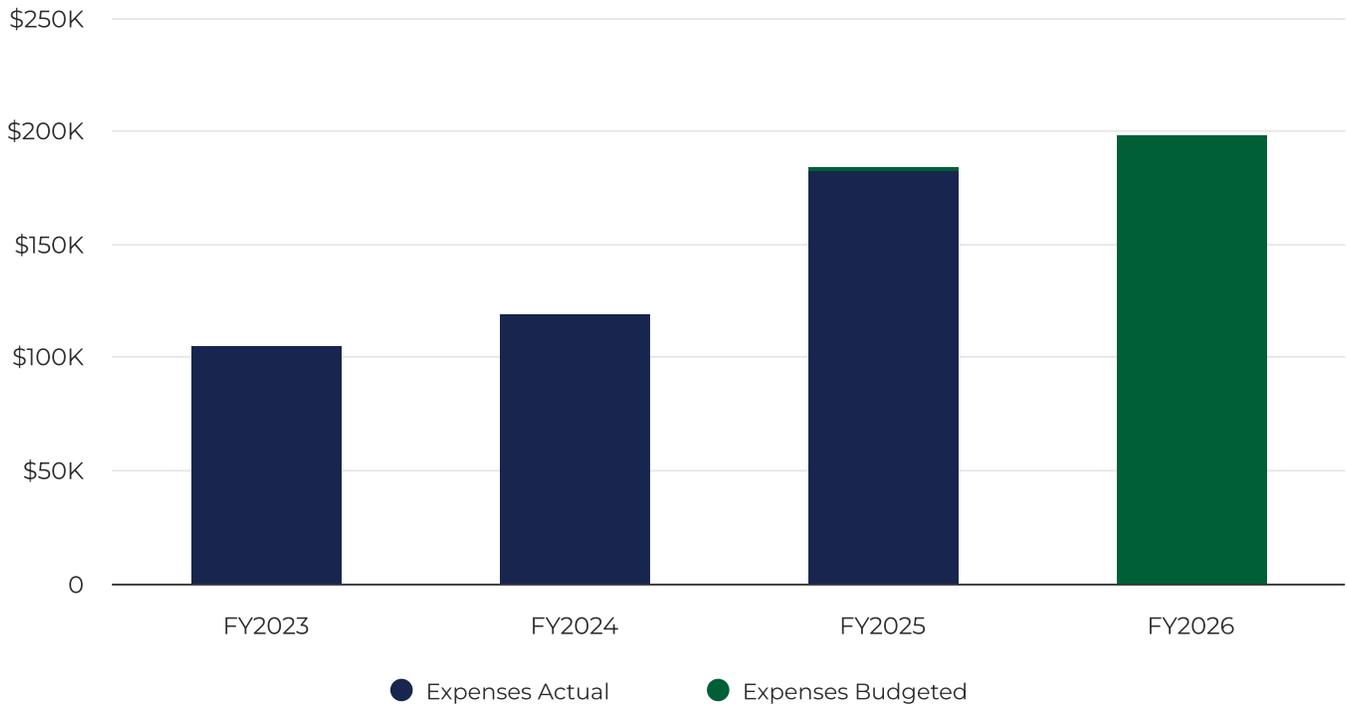
Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$192,411	\$218,700	\$338,361	\$338,464	\$362,320	7.05%	7.08%
Supplies & Services	\$15,278	\$17,384	\$25,329	\$22,500	\$29,759	32.26%	17.49%
Transfers Out	-\$104,495	-\$118,915	-\$183,918	-\$182,382	-\$198,289	8.72%	7.81%
Capital Outlay	\$1,300	\$2,017	\$4,147	\$3,800	\$4,500	18.42%	8.51%
Total Expenditures	\$104,495	\$119,187	\$183,918	\$182,382	\$198,289	8.72%	7.81%



TOTAL EXPENDITURES - HISTORICAL & BUDGETED



Personnel Summary

Provides for 10% of the salary of a Town Planner and two (2) full-time Code Compliance Officers.

Notable Expenditures

- The proposed Code Compliance Division budget is slightly more than the FY 2024/2025 budget due to increases in clothing and uniforms, education and training, general supplies, postage/freight/delivery, and computer equipment. No new staff positions are proposed in this budget, although the code compliance workload, particularly for unpermitted construction, increased significantly from the FY 2024/2025 budget and should this pace of unpermitted work continue, additional code compliance staff will be needed to ensure public safety.
- \$4,000 has been budgeted in Software Supplies for Data Ticket to help with code compliance citation appeals.

PUBLIC SAFETY EXPENDITURES



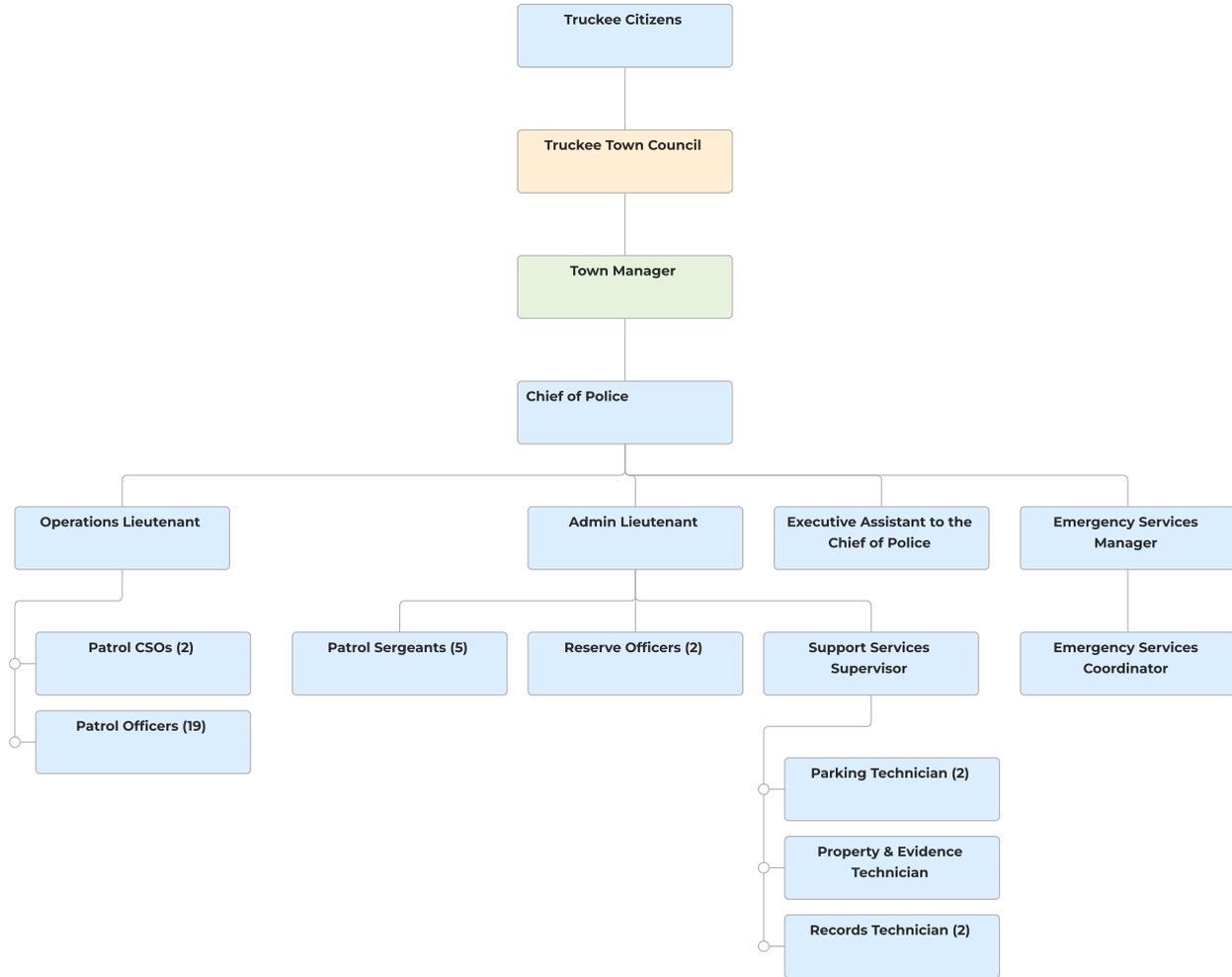
PUBLIC SAFETY ORGANIZATION CHART

POLICE EXPENDITURES

EMERGENCY SERVICES EXPENDITURES

ANIMAL SERVICES EXPENDITURES

PUBLIC SAFETY ORGANIZATION CHART



PUBLIC SAFETY - POLICE

FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The Truckee Police Department (TPD) provides all police-related services for the Town, including administration, uniformed patrol, boat patrol on Donner Lake, investigative services, traffic enforcement, staffing a School Resource Officer for on-campus police support, field animal services, parking enforcement, and emergency management services. In addition, the department supports several community-oriented initiatives that address prevention, intervention, and education components.

The TPD staffing allocation and deployment strategy is designed to provide a safe community that emphasizes high-quality public service for all those living in and visiting the Town of Truckee. The TPD's staffing ratio encompasses the unique dynamics of the Town of Truckee including varying population levels, a high number of second homeowners, extreme weather conditions, tourism, and a wide variety of special events. The department has the privilege of serving a community that includes urban and rural type neighborhoods over a wide geographical region that bisects a major interstate and an interstate river. In addition to traditional policing issues encountered in most areas of California, TPD staff have the additional skills and training necessary for police in a resort mountain town that embraces a service-first philosophy.

Over the last several years, the Police Chief has led annual top-to-bottom analysis of the department's staffing and other resources in relation to the department's policing philosophy and activity levels. The annual adjustments continue to identify savings and efficiencies within the department. Efficiencies within the department have been identified through technological advancements. Emergency Services/Disaster Preparedness is one of the Town Council goals that has been identified, and training, preparation, and implementation requires significant time and staffing resources to operate this division, which includes operations and support services staff. Our goal is to continue to provide the highest level of public safety service to our community and visitors.

Allocation of FY 2025/26 Expenses by Function

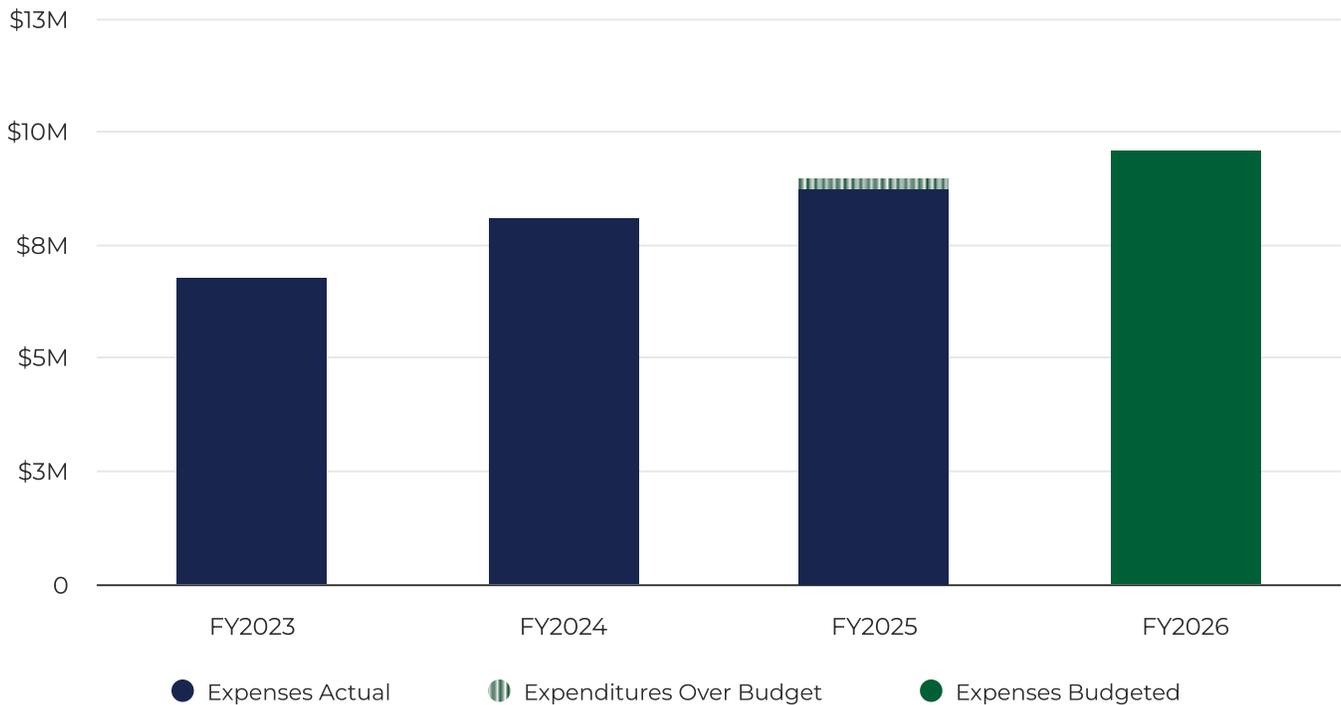


Summarized Expenditures: Public Safety - Police Admin, Support Services, & Patrol

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$5,399,413	\$6,433,443	\$7,240,698	\$7,375,673	\$7,927,279	7.48%	9.48%
Supplies & Services	\$1,163,809	\$1,448,644	\$1,290,694	\$1,355,966	\$1,426,363	5.19%	10.51%
Capital Outlay	\$220,496	\$201,725	\$204,719	\$205,471	\$205,219	-0.12%	0.24%
Total Expenditures	\$6,783,718	\$8,083,812	\$8,736,111	\$8,937,110	\$9,558,862	6.96%	9.42%

PD Admin, Support, & Patrol Total Expenses - Historical & Proposed



Personnel

From the formation of the TPD in the year 2001 until 2021, the police department has had twenty-six (26) budgeted sworn police officers. This total includes the police chief through the rank of police officer. For FY 2025/26 TPD has twenty-seven (27) budgeted sworn police officer positions. In addition to the permanent full-time staff there are two (2) budgeted reserve officer positions.

Personnel Contd.

	FY21/22	FY22/23*	FY23/24	FY24/25	FY25/26
Chief	1.00	1.00	1.00	1.00	1.00
Captain	-	-	-	-	-
Lieutenant	2.00	2.00	2.00	2.00	2.00
Sergeant	4.00	4.00	4.00	4.00	5.00
Police Officer	18.00	18.00	18.00	19.00	19.00
<i>Subtotal Sworn</i>	<i>25.00</i>	<i>25.00</i>	<i>25.00</i>	<i>26.00</i>	<i>27.00</i>

*For FY2022/23 we had 19 officers authorized but only 18 budgeted because we knew someone was on disability.

	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26
Police Administraive Manager	1.00	1.00	1.00	1.00	0.03
Support Services Supervisor	1.00	1.00	1.00	1.00	1.00
Animal Shelter Manager	1.00	1.00	1.00	1.00	-
Reserve Police Officer	0.92	0.92	1.06	2.00	2.00
Community Service Officer	3.00	3.00	2.00	2.00	2.00
Police Trainee	0.79	1.00	0.48	-	-
Executive Assistant to the Chief	1.00	1.00	1.00	1.00	1.00
Property & Evidence Technician	-	-	1.00	1.00	1.00
Police Records Technician	2.00	2.00	2.00	2.00	2.00
Police Aide	1.00	1.00	-	-	-
Parking Technician	-	-	2.00	3.00	2.00
Animal Caretaker I/II Full-time	4.00	4.00	4.00	4.00	-
Animal Caretaker On-Call	0.36	0.43	0.43	0.43	-
Intern	0.40	0.40	-	-	-
<i>Total FTEs</i>	<i>41.47</i>	<i>41.75</i>	<i>41.97</i>	<i>44.43</i>	<i>37.03</i>

Notable Expenditures

Police Admin

- An \$18,000 increase has been budgeted in the Police Admin budget for Police Dispatch Services. This is the Town's contract with the Nevada County Sheriff's Office (NCSO) for dispatch services and will continue to book prisoners at the NCSO jail facility in Truckee. TPD has contracted with the NCSO for police dispatch and Town 9-1-1 services since September 2001. On November 1, 2012, all Nevada County Law Enforcement agencies began contracting with NCSO for these services, resulting in a regionalization of law enforcement dispatch and 9-1-1. This resulted in contract savings for TPD of approximately \$150,000 annually.

Notable Expenditures Contd.

In 2016, the Police Department explored opening our own Town of Truckee Dispatch Center. This would have meant the purchase of a new CAD/RMS system, the purchase of dispatch consoles, and the hiring of at least five (5) full-time dispatchers. The year-over-year expense of having our own Truckee Police Department Dispatch Center would have been extremely expensive.

- A \$6,500 increase has been budgeted for the Police Admin budget for Advertising. The increase reflects the growing need for expanded outreach and more strategic campaigns to attract qualified candidates for various roles. Additionally, the enhanced budget will enable us to advertise more effectively across multiple platforms and media outlets, reaching a larger pool of applicants for any open positions while addressing the rising costs associated with these advertising channels.

Police Support Services

- A \$5,000 increase has been budgeted for the Police Support Services budget for General Supplies. This adjustment will help cover the higher prices for office supplies, equipment, and other general items required for daily operations. The increase ensures that the department can maintain an adequate inventory and continue to operate efficiently. As the cost of goods continues to rise, this adjustment is necessary to prevent shortages and ensure that essential supplies are always available.
- A \$3,500 increase has been budgeted in the Police Support Services budget for the Watercraft Inspection Program for Donner Lake. This program helps to prevent the infestation of Aquatic Invasive Species (AIS) in our waterways. In past years, the Police Department has worked in collaboration with the Tahoe Regional Planning Agency, the Tahoe Resource Conservation District, the Truckee Donner Recreation & Parks District, the Tahoe Donner Homeowners' Association, and the Donner Lake Property Owners Association to conduct watercraft inspections. In FY 2019/20, the Town Council voted to move to a mandatory self-inspection program for Donner Lake. The Truckee Police Department works in collaboration with Truckee Donner Recreation & Parks District, Tahoe Donner Homeowners' Association, and the Donner Lake Property Owners Association to enforce the self-inspection that must be completed prior to launching on Donner Lake. In 2024, 1,181 Donner Lake stickers were administered. This program, along with public outreach, has been a success and will operate the mandatory self-inspection program going forward. Costs are to fund purchases of stickers, water testing, continue community outreach and education, and maintain daily staffing at the public boat launch between Memorial Day Weekend and Labor Day Weekend.
- A \$3,000 increase has been budgeted in the Police Support Services budget for Photocopying. This adjustment is necessary to address the new Smile copier contract ensuring the department can continue to meet its operational needs. The photocopying budget covers copier usage based on monthly meter readings, as well as monthly service costs, including ink and maintenance for division copy machines. With an increase in administrative tasks and documentation requirements, the demand for photocopying services has grown. This increase will help cover the additional costs and ensure uninterrupted support for essential department functions.
- A \$4,000 increase has been budgeted in the Police Support Services budget for DUI & Narcotics Analysis Fees. As part of the department's focus on DUI enforcement, the need for more frequent narcotics and DUI-related analysis has risen. This increase will cover the additional costs associated with laboratory testing and analysis fees required for these cases. Additionally, Truckee PD has applied for a DUI grant to help offset enforcement costs, but the budget increase is necessary to ensure we can handle the increased volume of analysis required.
- A \$10,000 increase has been budgeted in the Police Support Services budget for Telephone. This increase covers the additional cost of the software and services associated with the system's implementation and ongoing maintenance of Dialpad. Dialpad provides a more efficient communication platform, but the adjustment is necessary to account for the increased annual cost of the new system.

Police Operations

- A \$25,000 increase has been budgeted in the Police Operations budget for Safety Supplies. This increase will reflect a large one-time purchase cost to replace the department's aging inventory of patrol shotguns which were all purchased around the time of TPD's initial inception (2001). Industry best practice for replacing shotguns for patrol use recommends re-ordering every 15-20 years. Our current shotgun inventory is approaching 25 years of service. This budget adjustment reflects the need to address these one-time equipment upgrades, ensuring our officers are properly equipped for their roles.
- \$10,000 has been moved from the Police Support Services budget to the Police Operations budget for Communication Systems Maintenance in order to better reflect the division where the funds are used. There is no actual increase to this expenditure. This adjustment ensures that expenses related to emergency radio equipment and related services are properly categorized under operations, as these systems are essential for day-to-day police work. The Communication Systems Maintenance budget covers the annual lease for the police radio voter site on Ski Slope Drive from the Truckee Donner Public Utilities District, as well as the maintenance and repairs of all mobile and portable radios, including replacement batteries for portable radios and any necessary repairs or replacements for portable accessories.

PUBLIC SAFETY - EMERGENCY SERVICES FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The Town of Truckee's Office of Emergency Services (OES) was formally established by the Town Council in 2024 through the Town's Municipal Code. A function of the Town, OES is charged with creating the framework within which Truckee reduces vulnerability to hazards and improves its ability to cope with disasters. The mission of OES is to protect Truckee by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other human-made disasters.

Staffed with an Emergency Services Program Manager and Emergency Services Coordinator, OES manages and oversees the Town's public alert and warning program, emergency and hazard mitigation plans, staff emergency management-related training, disaster readiness public outreach, and Emergency Operations Center. This work is done through collaboration and coordination with local, state, and federal partner agencies, and community-based organizations.

Funding

The Emergency Services Manager and Emergency Services Coordinator positions are funded 100% by Measure E.

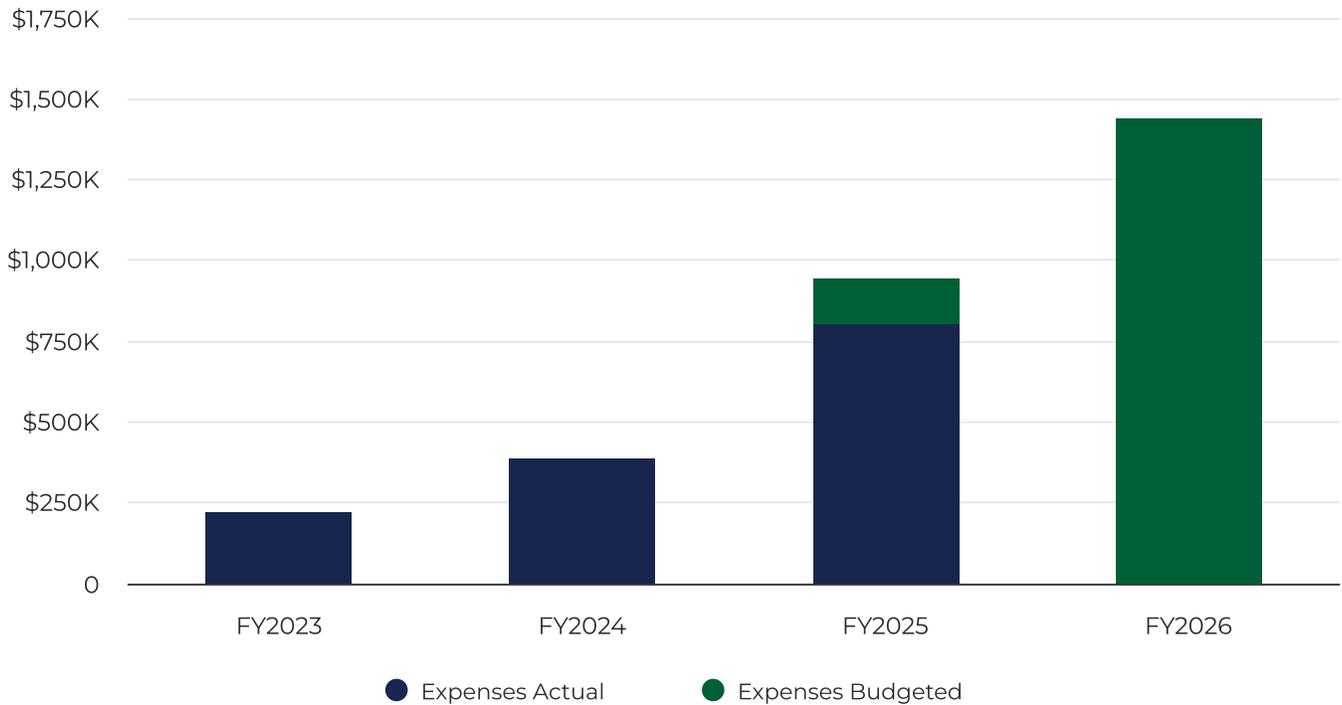
Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$171,019	\$271,922	\$421,456	\$245,080	\$310,847	26.83%	-26.24%
Supplies & Services	\$50,394	\$114,016	\$609,577	\$556,668	\$1,128,179	102.67%	85.08%
Capital Outlay	-	\$2,683	-	-	-	-	-
Total Expenditures	\$221,413	\$388,622	\$1,031,033	\$801,749	\$1,439,026	79.49%	39.57%

TOWN OF TRUCKEE
OFFICE OF
EMERGENCY SERVICES

Emergency Services Total Expenses - Historical & Proposed



Personnel

- The division’s wages and benefits include one (1) Emergency Services Manager and one (1) Emergency Services Coordinator. The Emergency Services Coordinator position was added as a result of the Organizational Assessment.

Notable Expenditures

- An increase of \$12,500 has been budgeted to the “Professional Services General” account for a total \$37,500. This increase is a net-zero change to the Emergency Services Budget as this cost was previously budgeted in the “Administrative Software Supplies” account for the Tahoe-Truckee Community Organizations Active in Disasters (COAD) partnership with Nevada and Placer Counties. Also included in this line item is the Town’s emergency warming shelter contribution of \$25,000 in partnership with Nevada County, which remains unchanged from FY2025/26.
- A decrease of \$12,500 has been budgeted to the “Administrative Software Supplies” budget resulting in a total of \$97,500. This decrease is a net-zero change to the Emergency Services Budget and is due to the change outlined in the bullet point above. This line item includes Evacuation Modeling Software, License Plate Reader software services and a new communication/coordination support platform for Emergency Operations Center activations rolled out in FY2025/26. The Evacuation Modeling Software contract expires in Quarter 1 of FY2025/26, and the budget has been included to accommodate potential cost increases to this three-year agreement.

Notable Expenditures Contd.

- A \$516,830, or 125%, increase to the “Other Insurance – CDF Wildfire” account resulting in a total of \$929,427 has been budgeted under Emergency Services for the contracted wildland fire protection services provided by CAL FIRE. The town has maintained responsibility for costs associated wildland fire protection since incorporating in 1993 and the town has contracted these services through CAL FIRE. The agreement transfers both suppression and financial responsibility to CAL FIRE for wildfires igniting within covered acres. The rate for the covered acreage is set by CAL FIRE annually based on a rolling historical average cost of wildland protective services. The total cost of the contract is based on the number of acres covered under the agreement. The covered acres are based on recommendations from CAL FIRE – Nevada Yuba Placer Unit, and the Truckee Fire Protection District and evaluates recently updated fire hazard severity zones and values at risk. The total covered areas have fluctuated since the agreement was first created in FY1993/94 mostly due to budgetary constraints. In FY2025/26 the agreement covered approximately 40% of the town's total acreage. Staff is recommending increasing the coverage to approximately 78% coverage to (1) increase areas where automatic and rapid wildland fire response occurs and (2) shield the town from excessive wildfire suppression costs that are associated with wildfires. The increase from the FY2025/26 agreement cost of \$412,597 is related to both a rate increase and total covered acres. Staff intends to use this large increase as a temporary solution until more substantial wildfire mitigation projects are completed throughout the town including parcel-level mitigation to large-scale vegetation management projects, resulting in a lower risk to the wildfire hazard in and around Truckee.

PUBLIC SAFETY - ANIMAL SERVICES

FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The Town of Truckee Animal Services has contracted with the Humane Society of Truckee-Tahoe (HSTT) to plan, supervise, coordinate, and participate in the operation of the Town's Animal Shelter for the care and housing needs of domestic animals within the Town of Truckee, including emergency evacuation animal sheltering. Activities include animal husbandry of the shelter animals, administration of the dog licensing program, vaccination clinics, and the administration of the community spay and neuter program. Shelter services are also provided to Placer County, the City of Loyalton, and Sierra County by contract. Town of Truckee field animal services are maintained under the Police operations budget and is separate from the Animal Services division.

Performance Metrics

Fiscal year 2025/26 marks 12 years of successful shelter operations.

The Animal Shelter opened to the public in September 2013 and was run in partnership with the Humane Society of Truckee-Tahoe (HSTT) until 2025. The shelter is now contracted by HSTT to run all operations. Utility and building maintenance costs will still be split 50/50 between the Town and the HSTT. The Town's portion of the building maintenance costs are shown in the Facilities Maintenance Division budget.

Goals for FY 2025/26

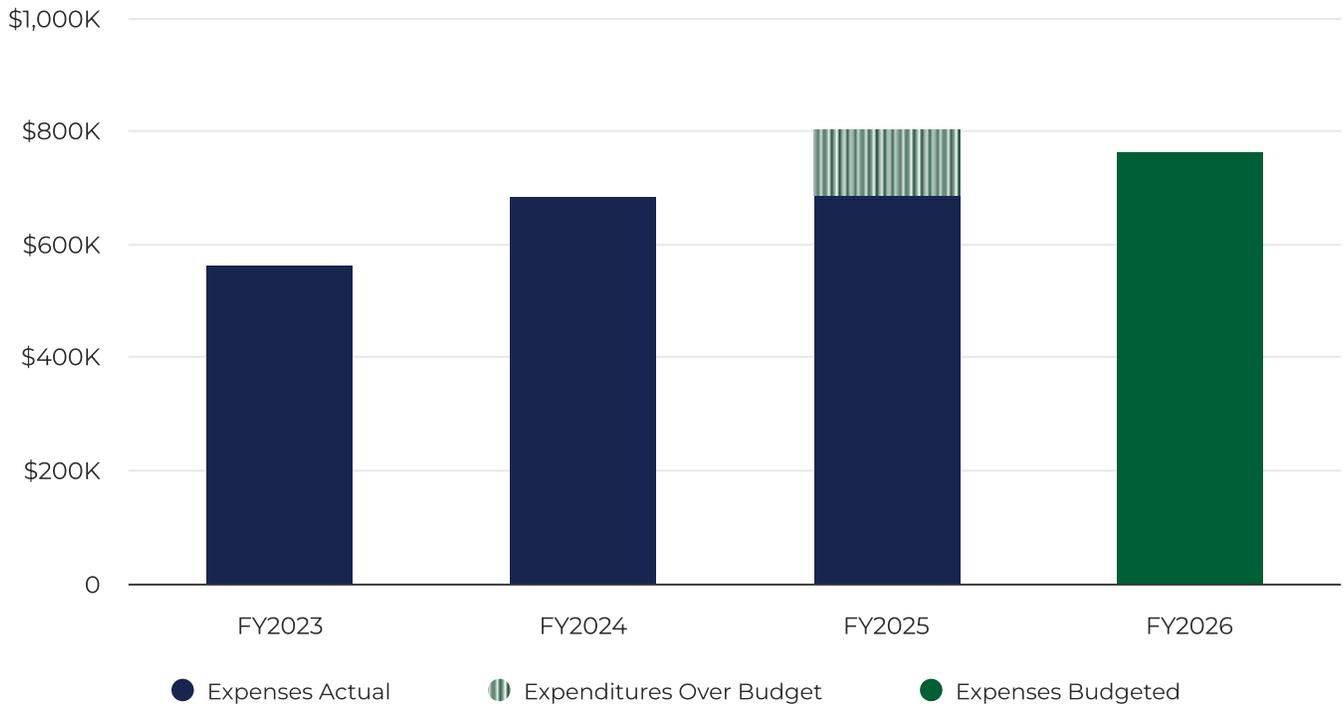
HSTT will continue to run the Community Spay and Neuter Program. The program offers low and no-cost spaying and neutering to qualifying pet owners within the town. HSTT utilizes many different programs to assist the citizens of Truckee in responsible pet ownership.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$494,792	\$594,468	\$617,544	\$388,185	-	-100.00%	-100.00%
Supplies & Services	\$67,548	\$89,506	\$69,450	\$412,787	\$762,930	84.82%	998.53%
Total Expenditures	\$562,340	\$683,974	\$686,994	\$800,972	\$762,930	-4.75%	11.05%

TOTAL EXPENDITURES - HISTORICAL & BUDGETED



Personnel Summary

With the new contract with HSTT, no staff are budgeted for animal services.

Notable Expenditures

- The Town of Truckee entered into a contract with HSTT at the sum of an estimated \$762,930 for FY 2025/26 to assume all operations at the shelter.

-



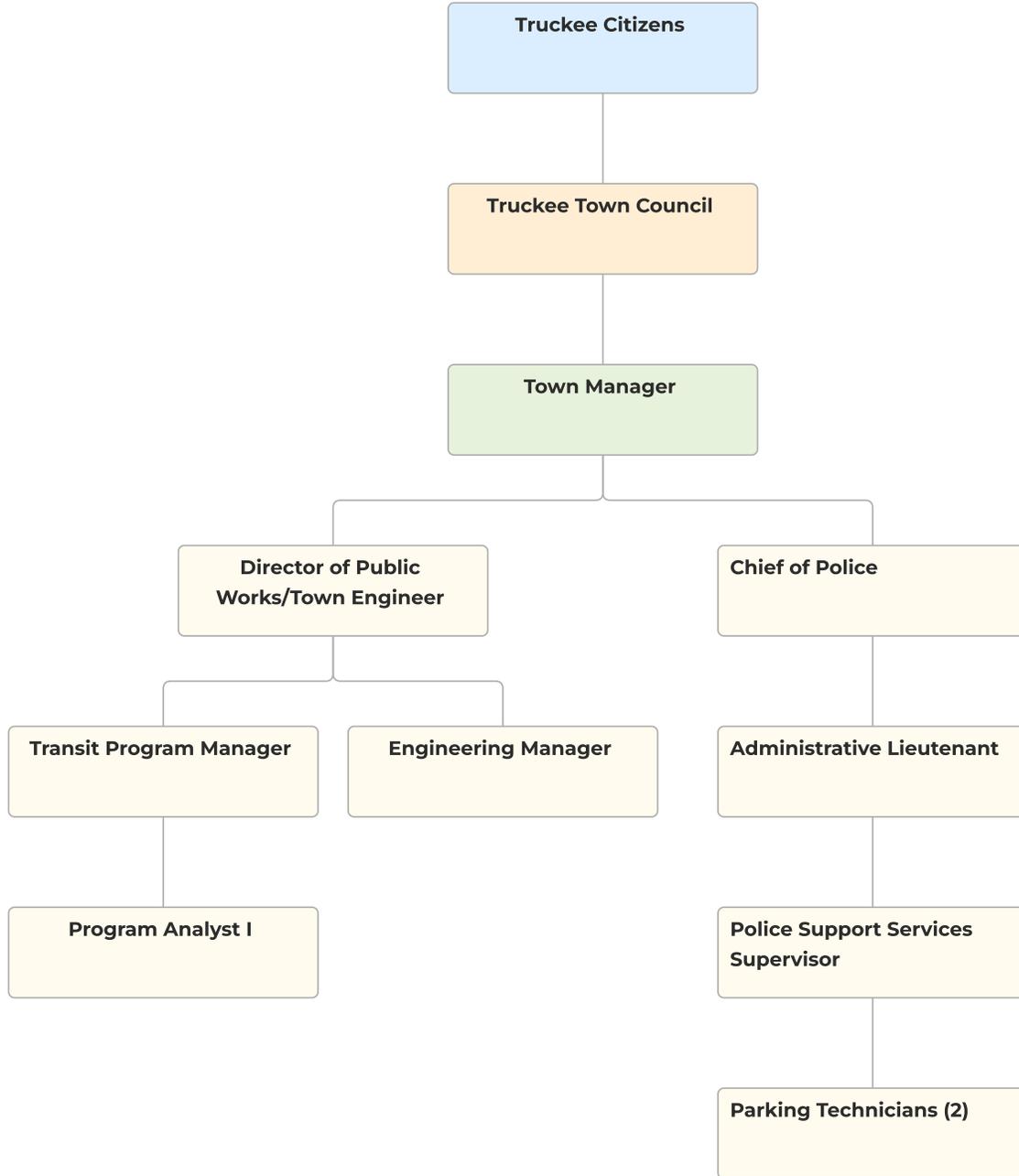
PARKING FUND EXPENDITURES



PARKING ORGANIZATION CHART

PARKING EXPENDITURES

PARKING ORGANIZATION CHART



PARKING FUND FY2025/26 EXPENDITURES BUDGET

Division Purpose

During Fiscal Year 2023/2024 management of the Parking District was split into two roles with the Town's Public Works - Transportation Division being responsible for programmatic management, including budget development and management, to focus on broader parking policy and the role parking plays in the overall transportation network and relationship to transit planning and land use decisions, with the ultimate goal of reducing VMT and single occupancy vehicles while supporting economic vitality. As part of this transition, the Truckee Police Department has maintained responsibility for the day-to-day management of maintenance and operations of the Town's Parking District which includes equipment and facilities, parking lots, revenue collection, facility maintenance, equipment acquisition and repair, resolving customer issues, lease agreements, coordinating and administering parking permits, adjudication of issued citations and managing and coordinating daily activities of parking enforcement personnel. The Parking District also coordinates activities with other Town departments and local businesses and acts as a liaison to the public, event organizers, business owners, boards, and Town Council regarding parking-related issues.

Performance Metrics

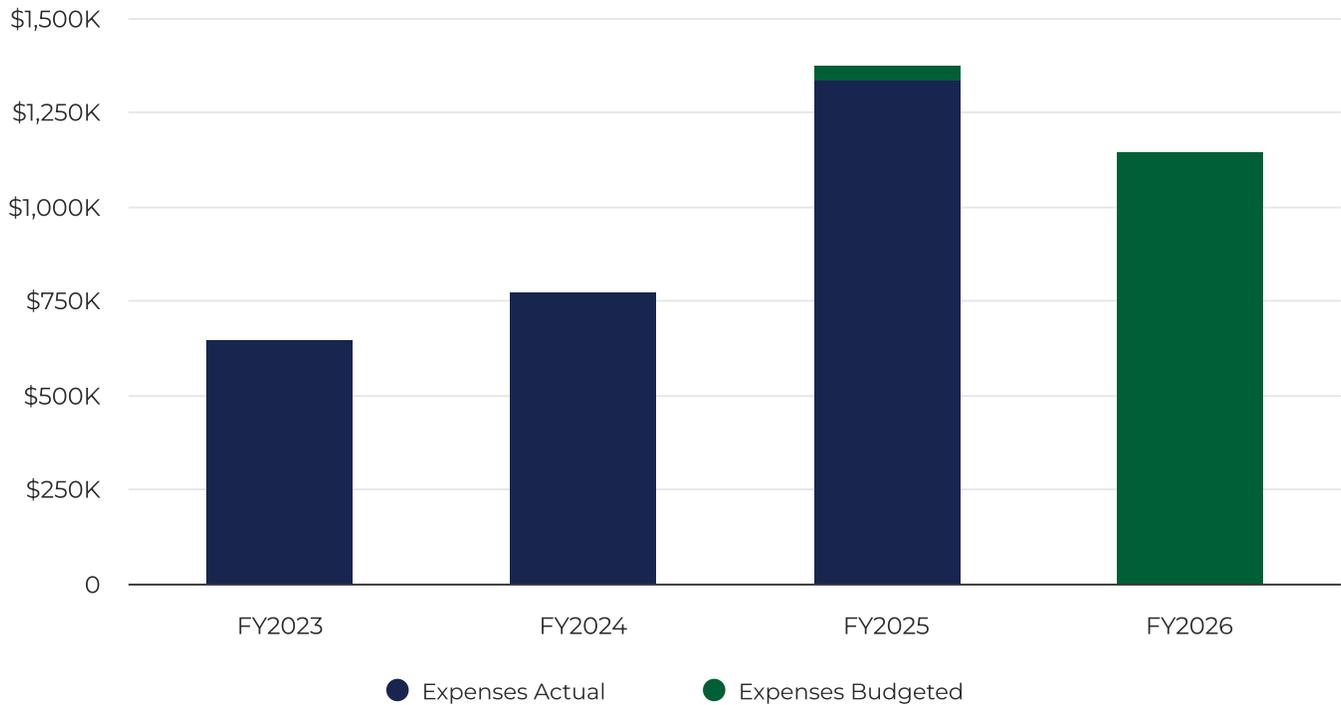
	FY20/21	FY21/22	FY20/21 *	FY21/22*	FY22/23*	FY23/24* thru Mar 5
# of Parking Citations Paid	1,299	1,002	1,566	583	450	297
\$ of Parking Citations Paid	\$ 51,095	\$ 55,568	\$ 89,194	\$ 42,140	\$ 45,073	\$ 18,484
Pay Station Revenue	\$ 851,678	\$ 706,331	\$ 712,454	\$ 736,531	\$ 568,980	\$ 383,612

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$215,755	\$373,388	\$464,287	\$463,423	\$456,107	-1.58%	-1.76%
Supplies & Services	\$249,290	\$331,571	\$344,158	\$451,274	\$485,016	7.48%	40.93%
Transfers Out	\$161,530	\$51,461	\$560,679	\$415,611	\$200,000	-51.88%	-64.33%
Depreciation	\$17,968	\$17,968	-	-	-	-	-
Total Expenditures	\$644,542	\$774,388	\$1,369,124	\$1,330,308	\$1,141,124	-14.22%	-16.65%

TOTAL EXPENDITURES - HISTORICAL & BUDGETED



Personnel

Staffing allocated to the Parking Fund include:

- 5% of the Chief of Police
- 5% of the Public Works Director/Town Engineer
- 15% of the Transportation Program Manager
- 25% of the Police Support Services Supervisor
- 10% of one (1) Police Sergeant
- 5% of two (2) Community Services Officers
- 10% of one (1) Program Analyst I (55% to Transit, 25% to Engineering, 10% to Economic Development)
- Two (2) full-time Parking Technicians
- 20% of two (2) Police Records Technicians

Notable Expenditures

- \$20,000 has been budgeted to reimburse the General Fund for Snow Removal performed in the Parking district's lots performed by Town staff.
- \$35,000 has been budgeted for Software Supplies - In FY 2024/25 the department plans to select and implement a new parking software management program. The current program cannot keep up with technology and is disrupting the department and the paying community members.

Notable Expenditures Contd.

- \$75,000 has been budgeted for the fees associated with accepting credit card payments at the downtown parking meters, at the police department front desk for in-person payments, and at a terminal on the parking website for parking citations. The fees for accepting credit cards at the parking meters are high due to the high volume of low-dollar transactions. With the increase in paid parking spaces in the downtown parking district (with the Railyard Development), meter revenue is expected to increase, thus increasing credit card fees.
- Transfer out to the General Fund: Repayments of \$100,000 per fiscal year, to reimburse the general fund for the purchase of the Fire Station Lot for \$478,500 and the general fund funding of \$857,804 for areas of West River St. purchased in FY2021/22.
- In FY2023/24 the decision was made to supply all Parking Technicians with ballistic vests which dramatically increased the amount spent on employee uniforms. With the addition of the second Parking Technician, the training budget was increased.
- FY2024/25 \$35,000 is budgeted for a new service agreement with the meter vendor to provide for technical, mechanical, and preventive maintenance.



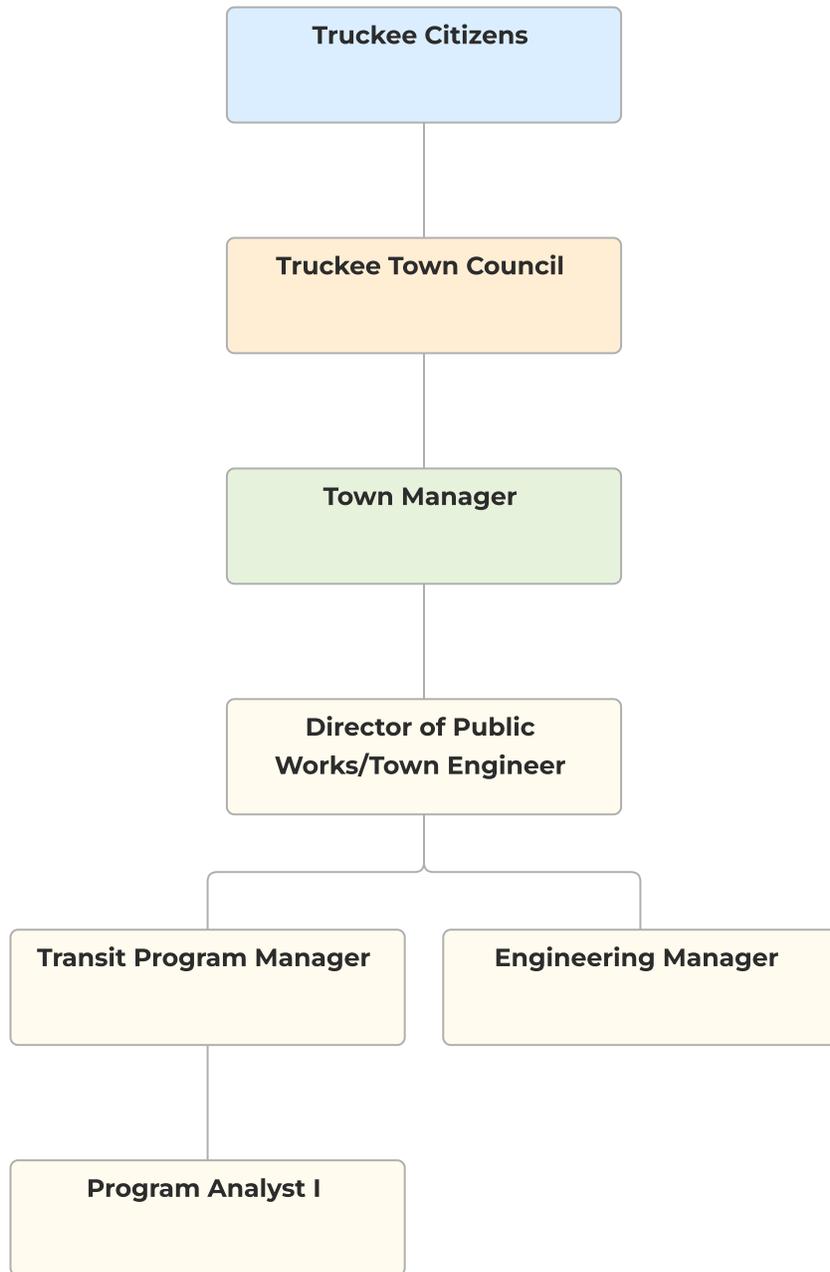
PUBLIC TRANSIT EXPENDITURES



PUBLIC TRANSIT ORGANIZATION CHART

PUBLIC TRANSIT EXPENDITURES

PUBLIC TRANSIT ORGANIZATION CHART



PUBLIC TRANSIT

FY2025/26 EXPENDITURES BUDGET

Division Purpose

The Transportation Division's purpose and role is to provide safe, convenient, reliable, and efficient public transportation services and programs to promote economic vitality, improve the environment, and enhance quality of life and experience for residents and visitors alike. In addition to planning and providing transit services, the Transportation Division is also responsible for the development and implementation of Transportation Demand Management (TDM) strategies to maximize the utilization of existing services, reducing single-occupant vehicle trips, and leading to improved mobility, reduced congestion, and lower vehicle emissions through short- and long- term behavioral change as contemplated in the 2040 Truckee General Plan. This elevated focus on TDM is one of the primary reasons for the Transportation Division assuming primary responsibility of management of the Parking District and associated policy development and implementation.

Additionally, the Transportation Division oversees the preparation and administration of local, state, and federal funding grants and compliance programs, as well as the management of local transit services, implementation of new TDM programs, and project management for transit-related capital improvement projects throughout the Town. Finally, the Transportation Division also coordinates with regional partners such as area resorts, Truckee/North Tahoe Transportation Management Association, Nevada County Transportation Commission (NCTC), Placer County, Tahoe Regional Planning Agency/Tahoe Metropolitan Planning Organization, Caltrans Division of Mass Transit and Rail, and the Regional Transportation Commission of Washoe County (NV) to plan and design services and programs that directly and indirectly affect Truckee's transportation system.

The Public Transit Budget reflects expenditures for the Tahoe Truckee Area Regional Transit (TART) programs that currently operate in Truckee along with regional services operated by Placer County and supported by funding from the Town as well as event shuttles associated with Truckee Thursdays and 4th of July Fireworks. The Local Transportation Fund (LTF) is expected to increase in FY2025/26 by 9.8% from the FY2023/24 budget due to an increase in gas tax revenues.

To provide these services, the Town currently contracts with Paratransit Services Inc. to provide contractual transit services, which include contractor oversight and day-to-day management of transit operations and dispatch for the Truckee TART system. The Truckee TART System includes "fare-free" Fixed Route Services (Truckee Local Route and seasonal Regional State Route (SR) 267 Night Service) and "for fare" Dial-A-Ride services, including complementary Americans with Disabilities Act paratransit services. Paratransit Services' current contract was approved by Caltrans and the Federal Transit Administration in Spring 2020 and runs from July 1, 2020, through June 30, 2027. The Town owns the transit vehicles, which are maintained by the Town's Fleet Maintenance Division and provide the fuel and program management oversight and administration as well as short- and long-term transit planning and multi-modal transportation integration. Per the requirements of the Americans with Disabilities Act (ADA), the Town is required to provide paratransit demand response service within three-quarters of a mile of the Fixed Route services. This is accomplished through the Dial-A-Ride (DAR) program, which serves both ADA clients as well as the general public, where DAR is offered in the outlying neighborhoods not served by the Fixed Routes. The Town receives grant funding to provide DAR service beyond the ADA Fixed Route corridor to the outlying neighborhoods. The DAR program requires a 24-hour advanced reservation and is available on the same days and hours as the Fixed Route services. For ADA services, members of the public are required to submit an ADA application and, if deemed eligible, clients are provided with ADA service free of charge.

Another specific transit service, the Truckee Local Fixed Route, operates on a year-round basis, seven days per week, including all holidays (with the exception of Christmas), from 6:30 am-6:30 pm. The Regional Night Service operates during peak winter and summer seasons between Truckee and NorthStar Resort as well as Sawmill Heights Apartments. The service operates from 6 pm-11:30 pm. However, ridership on this service is below what would be considered cost-effective for rural system performance at less than 2 passengers per hour. As part of the recently completed "Truckee Short Range

Transit Development Plan (SRTDP)", this service was recommended to be considered for suspension or transitioned to an on-demand service during the 5-year life of that plan. Given the Northstar Regional Night Service was initially started as a "pilot program," the Transportation Division will be evaluating an on-demand service model and the overall sustainability of this service in FY 2025/26 as well as other near-term recommendations within the SRTDP.

One of the most significant changes to the Public Transit Program and Budget is the transition of the TART Connect service from a Capital Improvement Project and pilot program over to the annual Public Transit Operating Budget. This transition from a "pilot program" to a regular ongoing service is the result of the passage of Measure E – Town Essentially Services Sales Tax Measure. New revenue generated from Measure E will go towards funding TART Connect for FY 2025/26 and allow for the continuation of this service model from July 1 – June 30, 2026. However, it is important to note that revenue from the passage of Measure E will go into the General Fund and therefore require an annual request to Council as part of the annual budget process. For FY 2025/26, the Public Transit Budget identifies approx. \$2.6 million to support the continuation of this service.

A final item of note for FY 2025/26 is that the Transportation Division will continue to contract with Paratransit Services, Inc. for Truckee Fixed Route, General Public Dial-a-Ride, and Complimentary ADA service, while Downtowner, Inc. will continue to operate the TART Connect on-demand microtransit. A two-contract operation is necessary while the Transportation Division works with Caltrans and the Federal Transit Administration to develop a new comprehensive Request for Proposal/Bid inclusive of all transit services operated by the Town. It is important to note that developing a new RFP that is compliant with Federal Acquisition Regulations typically requires 10-14 months to obtain approval to advertise from both Caltrans and the Federal Transit Administration. Therefore, there is a high likelihood that a new transit contractor will not be in place until FY2026/27, at the earliest.

Accomplishments

In the summer of 2022, the Town initiated a new micro-transit service as a "pilot program" known as "TART Connect." Since launch, this service has carried approximately 400,000 passengers. This service had been considered a "pilot program" and was captured in the Capital Improvement Program under C2313. However, in November 2024, Truckee voters voted to approve Measure E by approx. 61%. Measure E, a ½ sales tax in place for 15 years, is estimated to generate approx. \$3.5 million annually to support Town Essential Services, including TART Connect service and operations and maintenance of new facilities such as the Railyard Mobility Hub.

TART Connect has contributed to a significant increase in overall transit ridership, with an average ridership of approximately 500 passengers per day compared to approximately 95 passengers per day on the Truckee TART Fixed Route and DAR system. Staff will continue to evaluate opportunities to reduce wait times as well as strategies to increase ridership while being fiscally responsible.

In the summer of 2023, the Transportation Division facilitated the launch of the Truckee BCycle pedal assist e-bike share program. BCycle, initially operated by Trek but has since been sold to Bicycle Transit Systems, is a program that does not currently financially affect the Transportation Division. It is a great example of how the Town plans for and implements TDM strategies to effectively maximize the existing transportation infrastructure and encourage the use of alternative transportation modes. Since launch, this program has accounted for 7,800 e-bike trips, over 51,000 miles ridden, and approximately 48,000 lbs of carbon offset. FY 2025/26 will be the third year of a three-year commitment by BCycle. After which time, the Town will need to evaluate the desire to continue the BCycle Program, which may include providing a future operating subsidy, consideration of purchasing the equipment from BCycle to operate the program by the Town or another entity, issuing an additional RFP, or discontinuing the program entirely.

Accomplishments Contd.

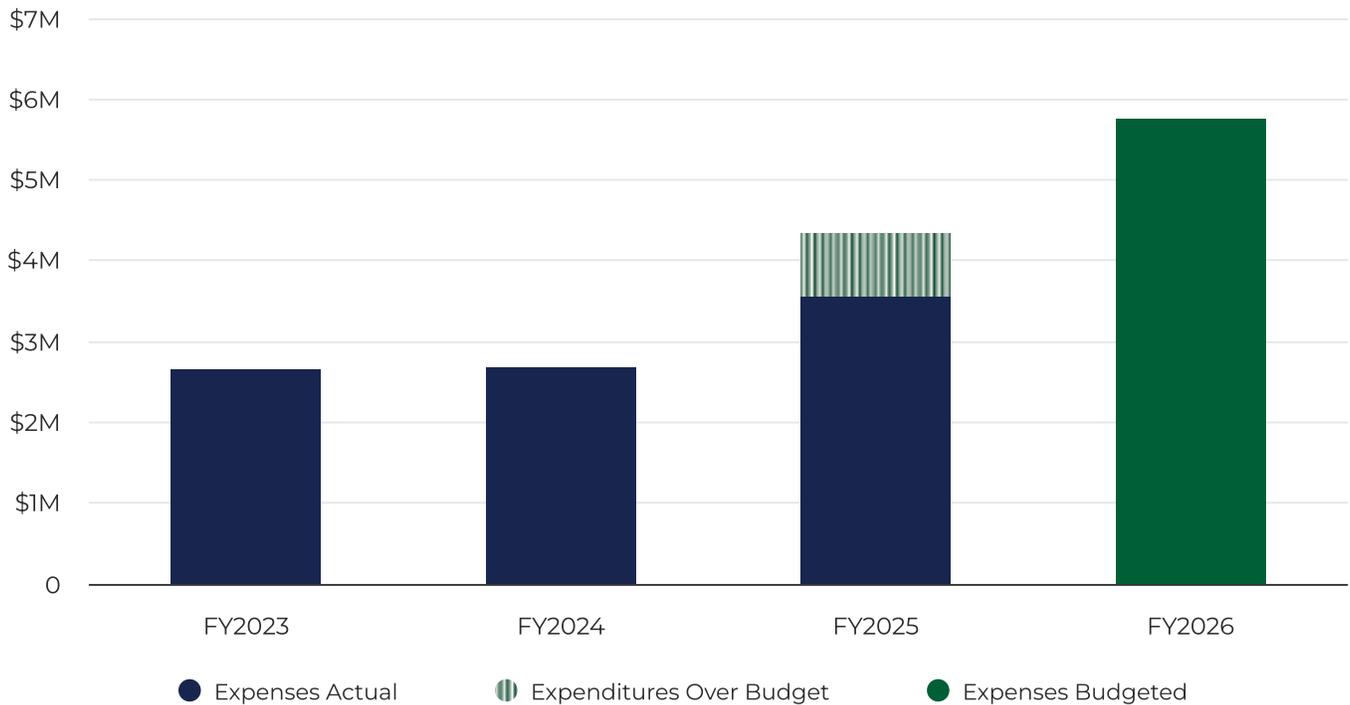
The Transit Division has begun the transition to a zero-emissions fleet with an initial purchase of six (6) battery electric zero-emission vans, funded through a grant from the Transit and Intercity Rail Capital Program (TIRCP). The vans have been received and will be integrated into service incrementally to test range and reliability once adequate charging facilities have been installed. The Town has recently completed the installation of Level 2 chargers at Old Riverview Corp and will be completing additional installations at the Railyard Mobility Hub upon receipt of additional Level 2 chargers as well as Level 3 fast chargers.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$209,402	\$251,422	\$269,400	\$286,670	\$298,305	4.06%	10.73%
Supplies & Services	\$1,443,260	\$1,518,942	\$1,604,616	\$1,623,343	\$4,527,505	178.90%	182.16%
Transfers Out	\$872,704	\$824,500	\$1,662,500	\$1,729,734	\$547,500	-68.35%	-67.07%
Capital Outlay	-	-	-	\$680,900	\$359,000	-47.28%	-
Depreciation	\$120,424	\$79,481	\$17,645	\$17,645	\$10,941	-37.99%	-37.99%
Total Expenditures	\$2,645,790	\$2,674,345	\$3,554,161	\$4,338,293	\$5,743,250	32.39%	61.59%

TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel

This division's wages and benefits include 6% of the salary of the Director of Public Works/Town Engineer (DPW/TE), 5% of the salary of the Assistant to the Public Works Director/Engineering Manager, 75% of the salary of one Transportation Program Manager (10% to Economic Vitality and 15% to Parking), and 55% of the wages of one Program Analyst I (10% to Economic Vitality, 25% to Engineering, and 10% to Parking).

Notable Expenditures

- An increase of approximately \$100,000 to insure six (6) new electric vans.
- \$15,500 to support the North Lake Tahoe Express (NTLE) airport service that operates between Reno and the Resort Triangle region, including Truckee. The Town is one of several funding partners for this service that is managed by the Truckee-North Tahoe Transportation Management Association (TNT/TMA) and provided by a private contractor managed by the TNT/TMA. Cost control measures have been implemented to improve operating efficiencies, including reducing one-person trips, as well as marketing and ride-booking technology to improve customer experience and increase overall passenger trips. Other partnerships are being sought for additional contributions by the TNT/TMA to improve service.
- \$99,501 for service on Hwy 89 between Tahoe City and Truckee on a year-round basis and on Hwy 267 between Kings Beach and Truckee during the winter months. This service is operated by Placer County with the Town providing night service connections to NorthStar during peak summer and winter seasons.
- \$53,891 for Highway 267 Winter Service.
- \$87,964 for 25% of an additional 250 days of service on Hwy 267 (started in FY 2016/17) operated by Placer County. This service is provided in partnership with Placer County and supported by state TDA and Low Carbon Transportation Operation Program (LCTOP) funds. Placer County funds 50% of the cost and TDA and LCTOP funds are utilized to fund the remaining cost.
- Costs to attend the Board and subcommittee meetings for the California Transportation Indemnity Pool (CalTIP).
- \$55,000 for the Community Event Shuttles. The Town continues to provide free shuttles during Truckee Thursdays, the 4th of July Parade, and the 4th of July Fireworks to help reduce traffic congestion.
- \$38,830 contracted marketing efforts of the Truckee TART system (and Regional TART operated by Placer County). This has been increased to account for historical marketing efforts associated with marketing the reinitiating event shuttles and continuation of the TART Connect Pilot Program.
- \$165,000 for CalTIP insurance coverage for transit operations. This expenditure has increased significantly from prior years, due to an expansion of the Transit fleet. The Town's overall general liability insurance provided by the California Intergovernmental Risk Authority (CIRA) does not provide coverage for transit operations, which is why the Town has procured this additional specific coverage.
- Increased cost of facility operations and maintenance associated with the Mobility Hub as well as increased costs associated with vandalism at transit shelters.
- While the economy has rebounded from post-COVID impacts and elevated levels of inflation, there is continued economic uncertainty at both the state and national levels. Given the majority of the Transit Operating Budget is derived from sales tax, this makes the program and levels of service susceptible to economic instability. It should also be noted that after receiving several cycles of COVID stimulus funding, the last remaining \$210,000 of these funds will be expended in FY2025/26, which will require the Town to again be more reliant on limited funding from the state's Transportation Development Act (TDA) funding, which is derived from state sales tax and state gasoline tax. With regard to TDA, state transit operators have been put on alert by state transit advocates that TDA funding is expected to see a continued decline as a result of increases in electrical vehicle ownership and usage, as well as the threat of an economic downturn which could be exacerbated by the uncertainty of future federal funding.

KEEP TRUCKEE GREEN EXPENDITURES

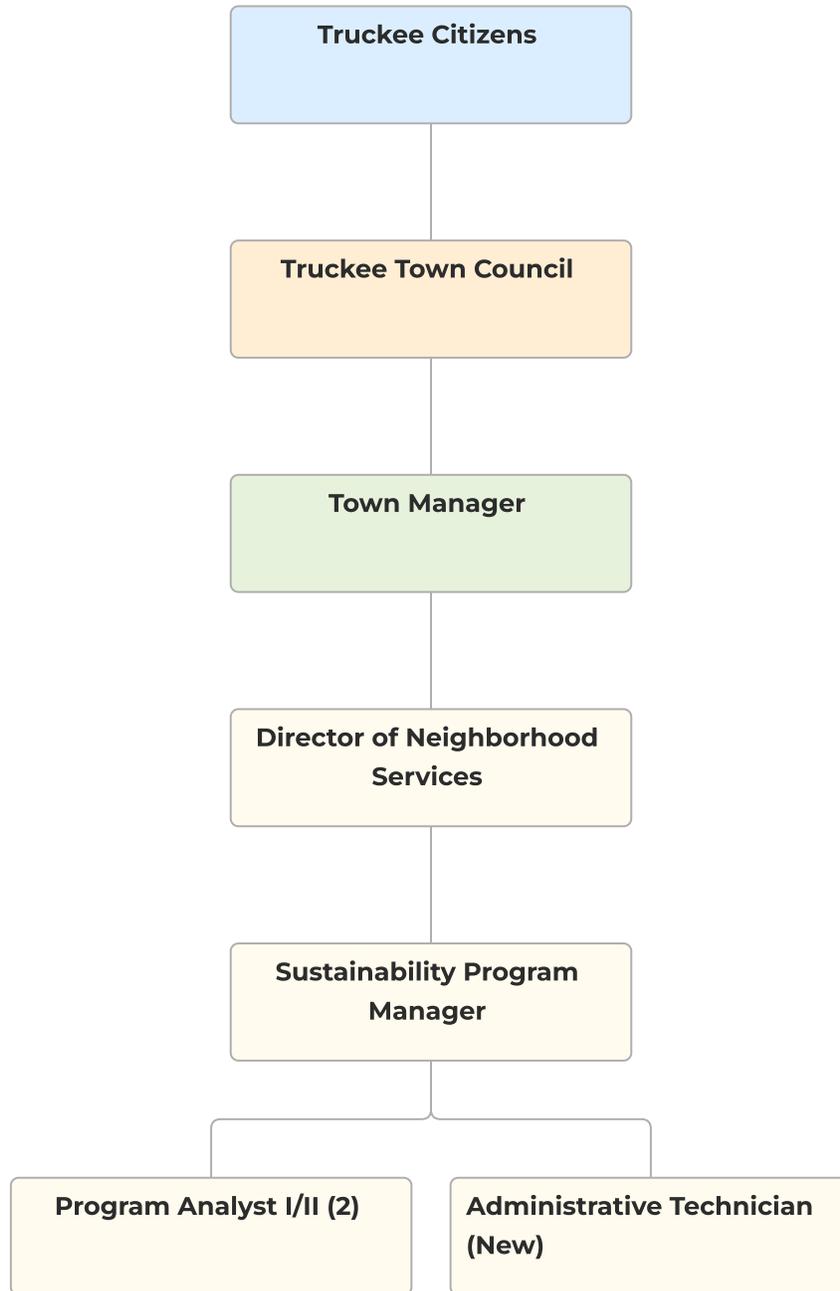


KEEP TRUCKEE GREEN ORGANIZATION CHART

SUSTAINABILITY EXPENDITURES

SOLID WASTE EXPENDITURES

KEEP TRUCKEE GREEN ORGANIZATION CHART



SUSTAINABILITY

FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

Keep Truckee Green is the Town of Truckee's sustainability, solid waste, and resiliency division, which is funded by two sources: the Sustainability budget as part of the General Fund and the Solid Waste Enterprise Fund. The Sustainability budget funds Keep Truckee Green's work to implement the Town's climate action and adaptation plans, adopted in FY 2022/23 and FY 2020/21 respectively. These plans were developed with significant community and stakeholder engagement, and the Town anticipates that implementation will continue to be a community-wide collaborative effort. The work included under this budget includes Town efforts to lead by example by implementing greenhouse gas (GHG) reduction and sustainability efforts within municipal operations, supporting the Town's adopted GHG emissions reduction goals (updated in 2025), and programs that encourage behavior change and GHG reduction among the community at large.

Environmental sustainability is a Council priority that is integrated throughout Town operations. In addition to this program budget and the Solid Waste Enterprise Fund budget, much of the Town's sustainability work is completed through other divisions and funding streams, including a variety of capital improvement projects (CIP). Augmenting the staff time allocated to the Keep Truckee Green program, a 17-member Sustainability Committee from all town departments leads the sustainability efforts within the Town's operations.

Accomplishments

Accomplishments during FY 2024/25 include work on several building decarbonization programs and updating the greenhouse gas (GHG) emissions inventories for both the community and municipal operations. Continuing building decarbonization programs in FY 2024/25 included reach code exploration, funding for expanded weatherization rebates with the Truckee Donner Public Utility District (TDPUD), supporting a building decarbonization pilot program led by the Climate Transformation Alliance (CTA), and development of an Existing Building Decarbonization Roadmap. New initiatives included developing a pilot program for income-qualified, no-cost weatherization upgrades, and a heat pump air conditioning incentive program. Keep Truckee Green continues to support the CTA, a regional climate action and resiliency partnership, as a founding partner along with the Truckee Tahoe Airport District and TDPUD.

Other continuing programs in FY 2024/25 include a trailhead ambassador program with the Truckee Trails Foundation, a bike valet for large events, and a partnership with Clean Tahoe to provide weekly contracted litter cleanup in peak visitation areas, which is anticipated to continue in FY 2025/26. In addition to these projects, staff provide ongoing public engagement around sustainability initiatives using both the Town and Keep Truckee Green platforms, including website content management, social media outreach, and in-person engagement opportunities.

As Keep Truckee Green continues to expand its GHG emission reduction programs, especially those related to building decarbonization, significant Keep Truckee Green staff time will be spent managing new building decarbonization programs. In FY 2025/26, this includes ongoing support for the Truckee Weatherization Program, development of an online building decarbonization rebate and incentive platform that will support Truckee residents and businesses in finding available rebates as well as facilitate the administration of new Town-funded incentive programs, a rebate program for heat pump air conditioning, a building decarbonization "Token" program, policy recommendations for a heat pump air conditioning reach code, an equitable funding strategy for building decarbonization, and an energy resilience plan.

Accomplishments Contd.

There are many other projects that contribute to the Town's sustainability efforts that are not specifically captured here and are led by other Town Divisions and Departments, such as streetscape and trail projects that encourage pedestrian travel, enhancements to public transportation including a bike share program and micro transit, roadway vegetation management to reduce wildland fire vulnerability, workforce and affordable housing programs that reduce out-of-area commuting, Trout Creek restoration efforts, and the Donner Lake Environmental Stewardship Working Group.

Sustainability Metrics

Metric	2008	2016	2022	2023
Total Municipal Operations GHG Emissions (MT CO₂e)	2,491	2,172	2,070	2,388
% Reduction from 2008 Baseline	-	-13%	-17%	-4%

Metric	CY 2021	CY 2022	CY 2023
Municipal Fleet - % alternative fuel vehicles	57%	60%	60%

Note: CY stands for Calendar Year

Summarized Expenditures

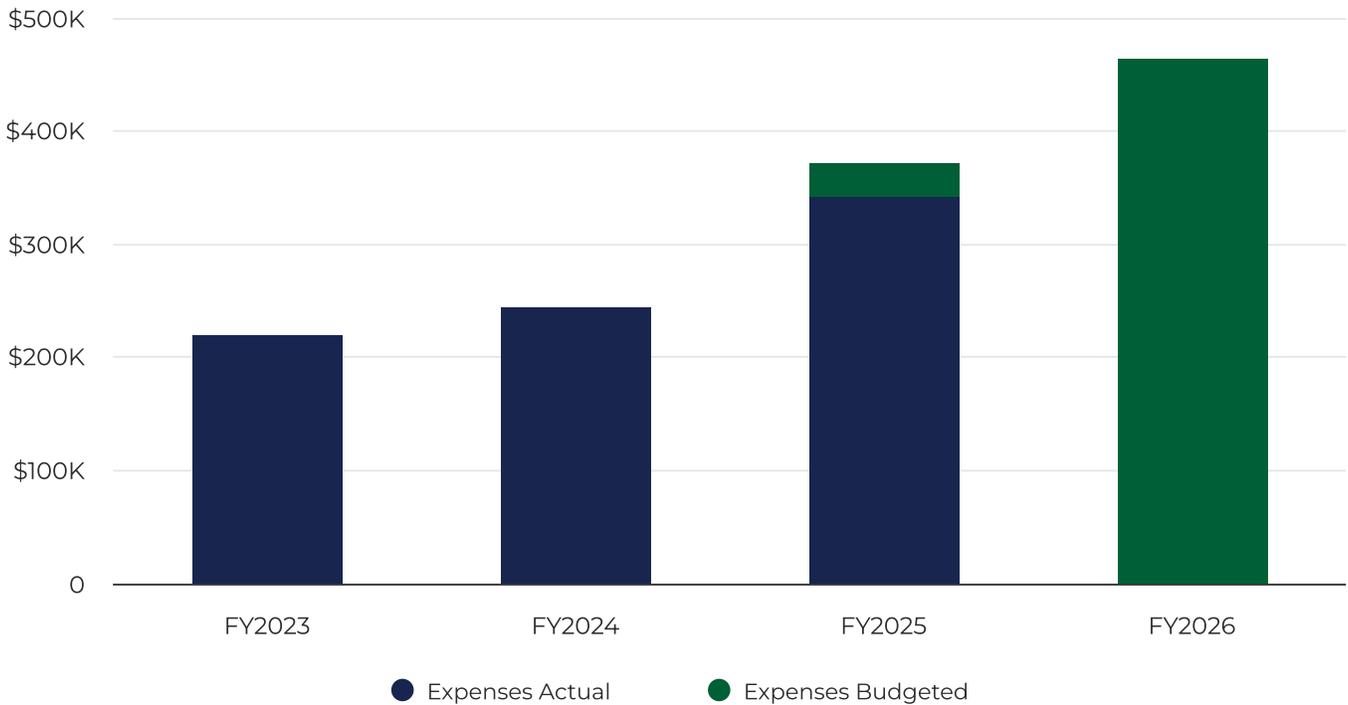
Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$152,035	\$156,865	\$234,450	\$239,329	\$328,901	37.43%	40.29%
Supplies & Services	\$64,672	\$87,255	\$137,350	\$102,646	\$133,179	29.75%	-3.04%
Capital Outlay	\$3,418	-	-	\$387	\$1,500	287.60%	-
Total Expenditures	\$220,124	\$244,120	\$371,800	\$342,362	\$463,580	35.41%	24.69%

TOWN OF TRUCKEE
KEEP TRUCKEE GREEN



TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel Summary

Wages and benefits provide for the following employees:

- Director of Neighborhood Services (10% to Town Manager 101.102.00, 20% to Economic Development 101.107.00, 10% to Sustainability 101.109.00, 20% to Housing 101.140.00, 20% to Community Engagement 101.141.00, 10% to Solid Waste 503.000.00, and 10% to Short-Term Rentals).
- Sustainability Manager (60% to Sustainability 101.109.00 and 40% to Solid Waste 503.000.00)
- Program Analyst II (40% to Sustainability 101.109.00 and 60% to Solid Waste 503.000.00)
- Program Analyst I (60% to Sustainability 101.109.00 and 40% to Solid Waste 503.000.00)
- Administrative Technician (20% to Sustainability 101.109.00 and 80% to Solid Waste 503.000.00)

The Keep Truckee Green division requires approximately 1.5 Full-Time Equivalent (FTE) of staff time per year for ongoing core services needs across both the Solid Waste and Sustainability programs, primarily for collection program operations and SB 1383 compliance. An additional 1 FTE of staff time is needed in FY 2025/26 support the single-use foodware and single-use water bottle reduction programs approved by the Town Council, with a smaller level of additional ongoing support needed after that time for education and enforcement of the Town’s adopted single-use item reduction ordinances.

Notable Expenditures

- \$21,420 to fund the Clean Tahoe litter pickup program (50% is covered by the Solid Waste Fund).
- \$3,360 to fund the operation of the public EV charging stations at Town Hall.

Notable Expenditures Contd.

- \$17,700 for funding the Truckee Trails Foundation to continue staffing summer trailhead ambassadors and bike valets. Costs for FY 2025/26 increased by \$4,300 to support new administrative staff to supervise volunteers and ambassadors.
- \$25,000 to develop a building decarbonization rebate and incentive platform that will support Truckee residents and businesses in finding available rebates, as well as facilitate the administration of new Town-funded incentive programs.
- \$18,400 for an annual subscription cost for a third-party municipal greenhouse gas emissions dashboard, providing real-time energy and GHG emissions tracking.
- \$15,000 community outreach for development and distribution, marketing, and advertising of education and outreach materials and services pertaining to sustainability initiatives, including print and digital media.



SOLID WASTE

FY2025/26 EXPENDITURES BUDGET

Division Purpose

The Solid Waste Enterprise Fund directly funds Keep Truckee Green staffing and programs related to solid waste and recycling, including negotiating and managing a contract for solid waste collection and disposal. Solid waste and recycling program staff ensure the Town is in compliance with state regulations regarding refuse disposal, including Senate Bill 1383, which focuses on keeping organic materials out of landfills. The Solid Waste Fund also supports waste reduction measures that promote a culture of reuse and repair in Truckee.

Accomplishments

The current 10-year solid waste franchise agreement with Tahoe Truckee Sierra Disposal (TTSD) commenced on July 1, 2018, rolling out new residential and commercial source-separated recycling programs. In FY 2024/25, the Division continued to expand recycling efforts for food waste, as well as edible food recovery, and implemented other organic waste diversion measures and recordkeeping to comply with Senate Bill 1383. This includes expanding food recovery programs to “Tier 2” edible food generators such as large restaurants and special events, who are required to recover and donate edible food beginning January 1, 2024, under the regulations created by SB 1383. Keep Truckee Green also continued running the Feed Truckee partnership with Truckee Sourdough, which donates over 15,000 pounds of bread each year to food-insecure community members through Sierra Community House.

Keep Truckee Green supports several programs designed to reduce the proliferation of single-use items and encourage reuse and repair through the Solid Waste Fund budget. In FY 2024/25, Keep Truckee Green continued to offer two annual Fixit Clinics and a series of free mending workshops in partnership with the Truckee Roundhouse to help community members repair clothing and broken household items that might otherwise end up in the landfill. Keep Truckee Green also continued single-use foodware reduction efforts to reduce waste and litter, including offering reusable greenware dishes and utensils to the public at no cost for events and the reusable “green box” takeout container program, with over 2,000 reusable green boxes currently in circulation. In FY 2024/25, new efforts included expanding reusable to-go beverage cup systems to serve several new Truckee cafes, with this program expected to continue into FY 2025/26.

In FY 2024/25, Keep Truckee Green also supported implementation of the Town’s ordinance prohibiting the sale and commercial distribution of water in single-use plastic bottles and paper cartons under a gallon in size, which took effect on April 22, 2025. Keep Truckee Green also continued supporting efforts to encourage use of reusable water bottles, including grants for water bottle filling stations, which has supported the installation of 15 new filling stations in Truckee. Staff worked with Take Care Tahoe to add these filling stations to a regional map so they can easily be located by residents and visitors. Keep Truckee Green also built two mobile filling stations available for special events that were made available for reservation beginning in the summer of 2024, and expects to build 1-2 additional stations for the summer 2025 event season. Staff anticipate continuing and expanding single-use bottle reduction initiatives in FY 2024/25, including continued funding for filling station grants, a tap water campaign in partnership with Truckee Donner Public Utility District, and expanded educational materials for visitors.

Accomplishments Contd.

The Solid Waste Program also continues to support the Sierra Watershed Education Partnership (SWEP) and its waste reduction efforts at TTUSD schools. SWEP's work in Truckee focuses on reducing the use of single-use items, recovering edible food, and increasing food waste diversion. Town funding for this partnership, which leverages some grant funding, is proposed to continue in FY 2025/26. Keep Truckee Green staff also continued litter-reduction programs in FY 2024/25, including Truckee Day, Truckee Litter Corps, and a contract with Clean Tahoe, a regional nonprofit organization providing litter cleanup in high-impact areas. Over 750 residents signed up to volunteer for Truckee Day 2024, which was the 21st annual town-wide cleanup event.

During FY 2025/26, Town staff will continue to conduct residential and commercial outreach for waste collection programs. For residents, this outreach will include education on trash overages, correct usage of carts, proper recycling, composting, and waste reduction. For businesses, outreach will include bringing all businesses into compliance with state and local recycling ordinances, including SB 1383 and implementing commercial enforcement requirements.

Solid Waste Metrics

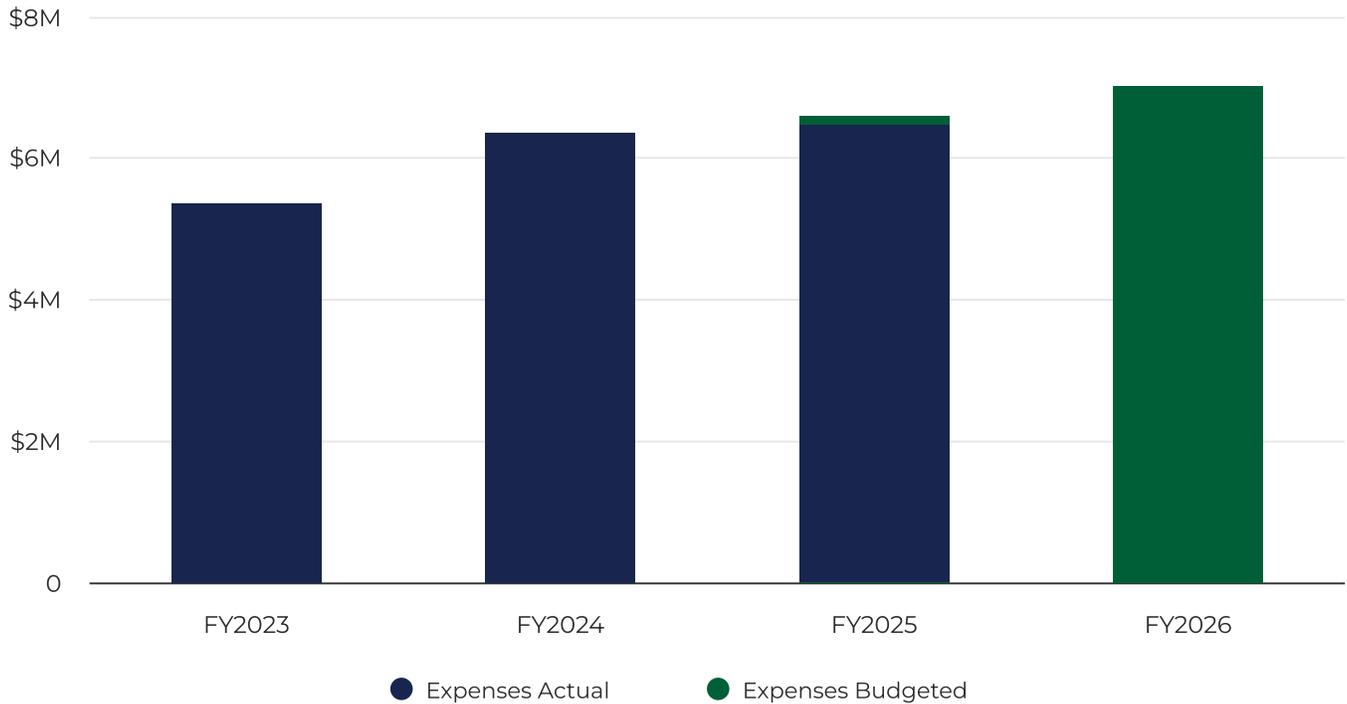
Metric	FY 2022/23	FY 2023/24	Estimated FY 2024/25
Residential yard waste carts in use	11,960	12,360	13,230
Residential recycling carts in use	6,745	6,845	7,120
Residential recycling cart tonnage	910.63	947.84	919.15
Commercial recycling cart tonnage	258.99	313.80	286.47
Yard waste tonnage (carts, dumpsters, self-haul)	2,445.57	2,502.93	2,872.05
Green boxes in circulation	1,200	1,800	2,000
Businesses participating in green box program	9	9	11
Bread recovered through Feed Truckee program (lb)	16,918	15,251	16,399
Single-use items avoided from greenware program	7,580	6,680	9,000

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$261,245	\$290,339	\$252,614	\$267,574	\$376,510	40.71%	49.05%
Supplies & Services	\$5,100,818	\$5,992,723	\$6,148,060	\$6,108,072	\$6,439,857	5.43%	4.75%
Transfers Out	\$3,784	\$140,091	\$112,000	\$94,117	\$203,583	116.31%	81.77%
Capital Outlay	\$2,808	-\$52,525	\$70,000	\$387	\$1,500	287.60%	-97.86%
Depreciation	-	\$4,815	\$7,000	\$5,253	\$5,253	0.00%	-24.96%
Total Expenditures	\$5,368,655	\$6,375,443	\$6,589,674	\$6,475,403	\$7,026,703	8.51%	6.63%

TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel

Wages and benefits provide for the following employees:

- Director of Neighborhood Services (10% to Town Manager 101.102.00, 20% to Economic Development 101.107.00, 10% to Sustainability 101.109.00, 20% to Housing 101.140.00, 20% to Community Engagement 101.141.00, 10% to Solid Waste 503.000.00, and 10% to Short-Term Rentals).
- Sustainability Manager (60% to Sustainability 101.109.00 and 40% to Solid Waste 503.000.00)
- Program Analyst II (40% to Sustainability 101.109.00 and 60% to Solid Waste 503.000.00)
- Program Analyst I (60% to Sustainability 101.109.00 and 40% to Solid Waste 503.000.00)
- Administrative Technician (20% to Sustainability 101.109.00 and 80% to Solid Waste 503.000.00)

Personnel Contd.

The Keep Truckee Green division requires approximately 1.5 Full-Time Equivalent (FTE) of staff time per year for ongoing core services needs across both the Solid Waste and Sustainability programs, primarily for collection program operations and SB 1383 compliance. An additional 1 FTE of staff time is needed in FY 2025/26 support the single-use foodware and single-use water bottle reduction programs approved by the Town Council, with a smaller level of additional ongoing support needed after that time for education and enforcement of the Town's adopted single-use item reduction ordinances.

Notable Expenditures

- \$35,000 for outside consultant services to assist in the annual solid waste rate-setting.
- \$21,420 for Clean Tahoe to provide supplemental litter abatement services in high-impact areas (50% of the contract cost, other 50% funded through Sustainability), plus up to \$5,000 for additional disposal costs.
- Costs for residential solid waste collection services are provided by the Town's solid waste hauler, which are pass-through costs paid from solid waste rates collected through the annual assessment of property taxes. Rates are set based on the costs of the hauler and adjusted annually through the methodology outlined in the Town's franchise agreement. Only the Administrative Fee portion of the rates are determined by the Solid Waste Fund budget. Residential services covered by this annual rate include:
 - Weekly single-can residential mixed waste collection.
 - Recyclables are collected in source-separated recycling carts and blue bags.
 - Subsidized green waste dumpsters.
 - Yard waste programs include curbside collection of up to three carts per residence, free drop-off of 6 CY per year with a transferable resident punch card, and discounted yard waste-only dumpsters.
 - The rate also includes a 5% franchise fee, which is paid into the General Fund.
- \$25,000 for the development and distribution of education and outreach materials pertaining to trash, recycling and organic waste programs, as well as waste reduction initiatives.
- \$65,000 for the waste reduction and recycling programs, including cardboard recycling and food scraps drop-off, litter reduction programs, reusable green box and greenware programs, single-use item reduction programs, and a community compost partnership with Slow Food Lake Tahoe.
 - It allows the program to support community events such as Truckee Day and Fixit Clinics as well as providing program collateral such as reusable bags, reusable dishware, and promotional Keep Truckee Green items.
- \$23,000 to support SWEP's waste reduction programs in Truckee schools, including single-use item reduction, waste sorting education, cafeteria edible food recovery and food waste diversion, and Trashion shows.
- \$31,070.33 for software to support SB 1383 commercial program enforcement (costs covered by the AB 939 fee).
- \$93,583 for single-use foodware and water bottle reduction efforts, including funding for reusable food ware return systems, implementation of a tap water campaign, purchase of reusable water bottles to provide to the community, and continued support for water bottle filling station grants.
 - Transfers Out are not included in the administrative fee calculation. Funding is from the existing fund balance of the Solid Waste Fund.

ADDITIONAL TOWN PROGRAMS EXPENDITURES



Photo by Michelle Erskine

ADDITIONAL TOWN PROGRAMS ORGANIZATION CHART

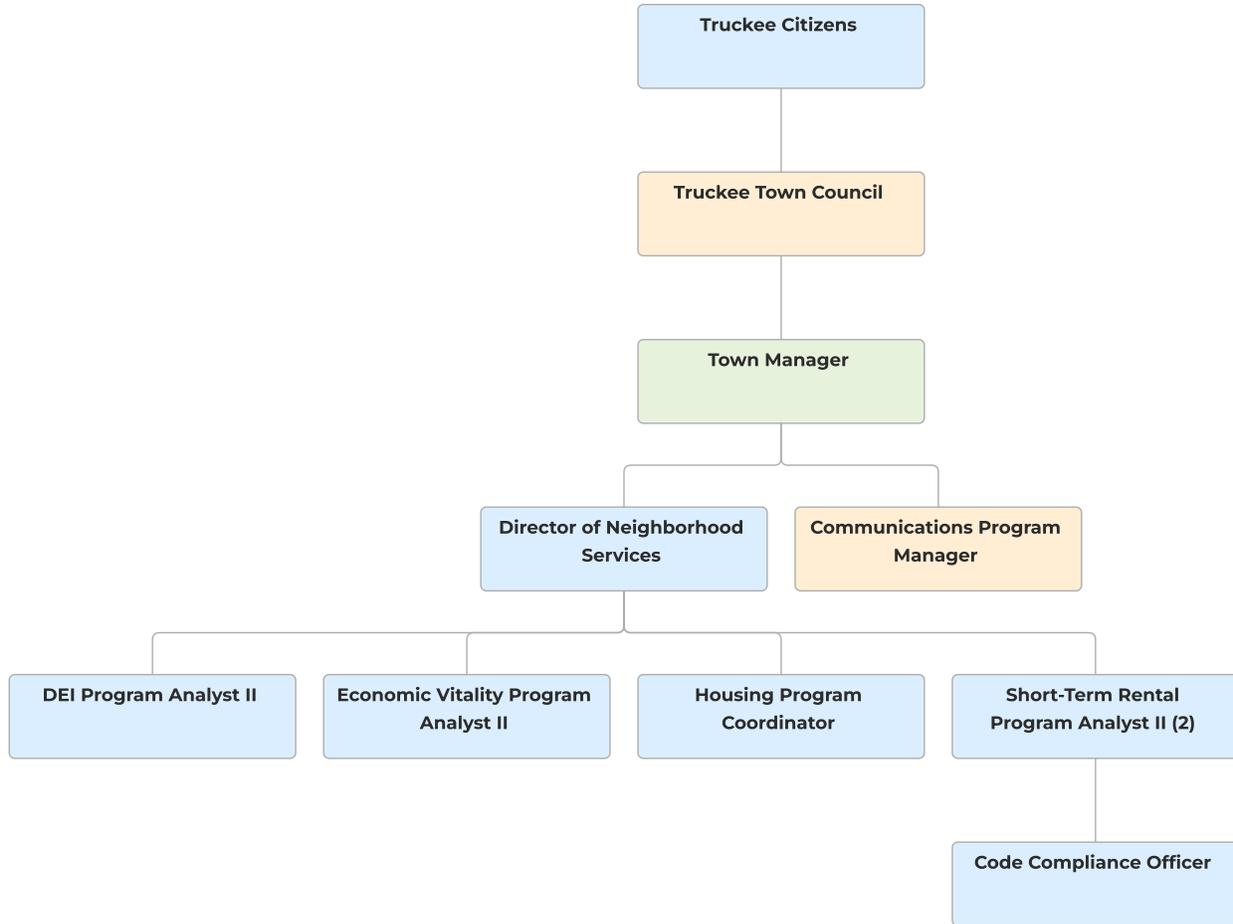
ECONOMIC VITALITY EXPENDITURES

HOUSING EXPENDITURES

SHORT-TERM RENTAL DIVISION EXPENDITURES

COMMUNITY ENGAGEMENT EXPENDITURES

Additional Town Programs Organization Chart



ECONOMIC VITALITY

FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The primary purpose of the Economic Vitality Division is to implement activities to support the Town Council's current priorities, the Town's General Plan, and other policy documents.

Accomplishments

During FY2024/25 work included responding to business inquiries generated through direct outreach to the Town and OpenCounter; supporting the Town's continued partnership with the Truckee Chamber of Commerce, Visit Truckee-Tahoe and the Truckee Downtown Merchants Association; supporting Visit-Truckee-Tahoe's efforts toward a renewal of the Truckee Tourism Business Improvement District (TTBID); Truckee Cultural District support; staff support for the River Revitalization Steering Committee; as well as work towards contributing to collaborative efforts with Nevada County and Friends of the Truckee Library to plan for the development of a new Truckee Library. Other than TTBID renewal, these efforts will continue in FY 2025/26.

River Revitalization Steering Committee efforts have been budgeted in the Capital Improvements Projects section of the budget.

Goals for FY 2025/26

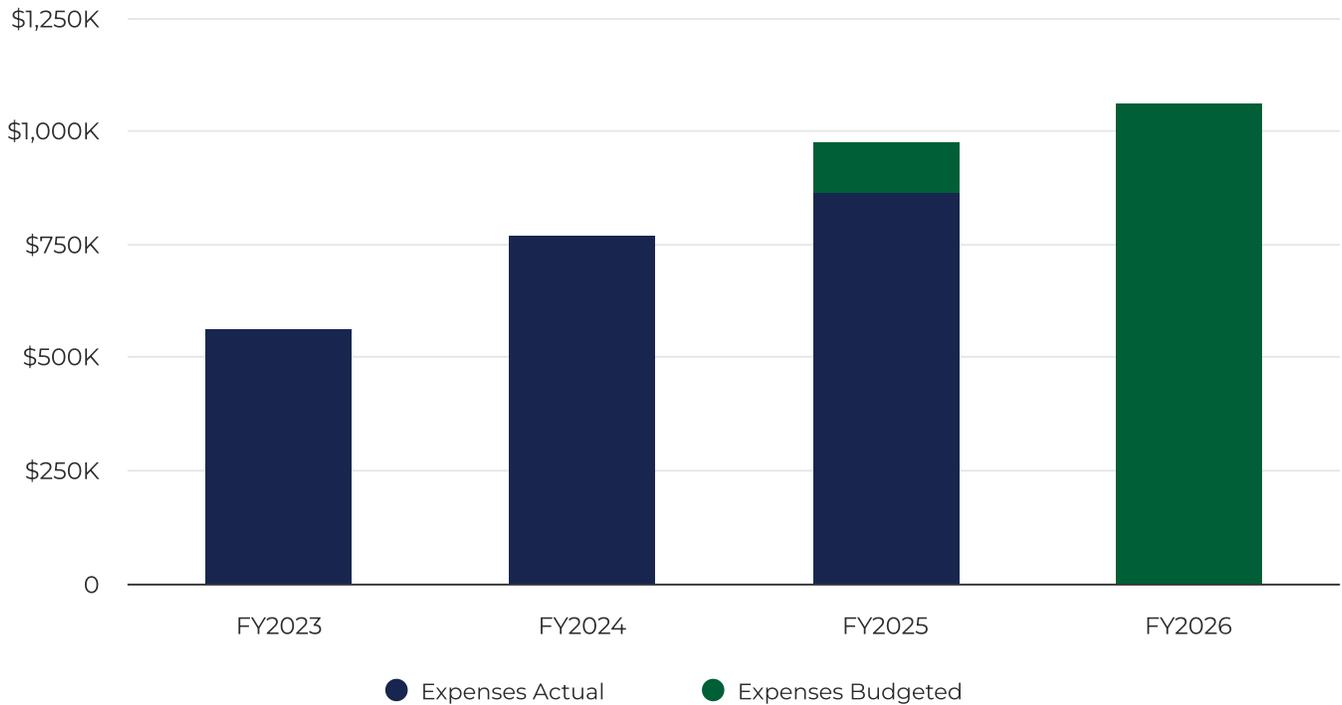
In addition to ongoing work, FY 2025/26 will involve work toward updating the economic vitality strategic plan as budgeted in the Economic Development Strategic Plan Update CIP and support of the Truckee Chamber of Commerce's revision of the Welcome Center as well as the Truckee Chamber of Commerce's contract renewal.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$108,611	\$170,860	\$264,788	\$246,787	\$275,140	11.49%	3.91%
Supplies & Services	\$446,130	\$595,863	\$619,524	\$613,984	\$654,669	6.63%	5.67%
Capital Outlay	\$5,441	\$950	\$90,000	\$1,735	\$130,000	7,392.80%	44.44%
Total Expenditures	\$560,181	\$767,673	\$974,312	\$862,507	\$1,059,809	22.88%	8.78%

TOTAL EXPENDITURES - HISTORICAL & BUDGETED



Personnel Summary

Provides for 100% of the salary one (1) Program Analyst II, 20% of the salary of one (1) Director of Neighborhood Services (10% to Town Manager, 10% to Sustainability, 20% to Housing, 20% to Community Engagement, 10% to Solid Waste, and 10% to Short Term Rental), 10% of the salary of one (1) Transportation Program Manager and 10% of a Program Analyst I to work on special event permitting.

Notable Expenditures

- \$238,802 for the Truckee Welcome Center Operations. The Welcome Center, including management of janitorial services in the Depot, is operated under a contract with the Truckee Chamber of Commerce. FY2025/26 includes a continuation of these services while continuing to move toward a re-visioning of Welcome Center services and design.
- \$362,117 for marketing, business support, and community outreach, including partial funding of the Truckee.com community website, tracking and communicating community metrics, and marketing the Truckee Cultural District and historic downtown. Truckee Chamber of Commerce provides these services under a contract with the Town.
- Annual renewal fee for OpenCounter, a business development software that improves the public's access to the Town's planning and permitting information to support new business development.
- \$12,500 for support of community events, including holiday decoration of Town-owned downtown property (Truckee Depot) to promote economic vitality.

Notable Expenditures Contd.

- \$80,000 for the implementation of council-approved economic development incentive infrastructure programs. These programs are intended to provide funding for projects that develop or enhance the physical infrastructure needed to attract or retain business or enhance the Town's economic climate, including the Streetscape Loan Program. Staff anticipates that the program will ramp back up in future years with the construction of applicable projects. No specific projects are anticipated for FY 2025/26.
- \$50,000 to develop strategic partnerships to grow suitable jobs, increase the tax base, and diversify the local economy. Use of these funds will support Town Council goals and Town policies.



HOUSING

FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The purpose of this division is to implement the Town's Housing Action Plan, Housing Element, and related activities. In 2019, the Town Council adopted the 2019-2027 Housing Element as part of the 2040 General Plan process. The Housing Element goals and strategies, informed by significant community input, drive the strategies in the Town of Truckee housing program. The work included under this budget as well as the five housing Capital Improvement Projects work in concert to increase the inventory of homes that the local community and workforce can afford to rent and buy. Housing has been and continues to be a priority for the Town of Truckee. The housing program focuses on serving the needs of households at a range of income levels, from extremely low income (30% Area Median Income and below) up to 245% Area Median Income. Creating both rental and for-sale units is the objective of this program. Specifically, the housing program facilitates and supports the creation of new housing and the preservation of existing units as workforce housing through a range of strategies and programs. In addition to this operating budget, the work of the housing division includes the following programs that are captured in separate CIP budgets: incentives (loans and grants) to assist homeowners in creating accessory dwelling units or permitting established unpermitted units (C2011); unlocking existing units as long-term rentals through the Lease to Locals program (C2012); preserving workforce housing rentals long term (C2311); supporting third party Affordable Housing developments (C2306) and purchasing deed restrictions to preserve housing stock and support affordability through the Truckee Home Access Program (C2014). The Housing Program will continue to work with regional partners, including the Truckee Tahoe Workforce Housing Agency, to coordinate and amplify housing solutions (C1814).

Accomplishments

During FY 2024/25, housing program staff worked with consultants to operate the Truckee Home Access Program deed restriction program and permanently preserved 7 homes for income-qualified local workers as of March 2025. Seven units were purchased by individual buyers. THAP for Developers was separated into its own program – Deed Restriction for New Housing Development, which is operated by Sierra Business Council (C2014). Staff launched the workforce rental preservation program, Rooted Renters, in July 2025 and filled all available slots. Staff reviewed existing ADU incentives and developed new incentive products, including updated the amounts, interest rates, deed restriction terms, and loan terms for the ADU loan products. Town staff and the Housing CivicSpark Fellow have begun developing the Housing Equity Framework, which will be completed this fiscal year.

Goals for FY 2025/26

During FY 2025/26, the housing program will continue to support the program described above, including the expansion of the Town's deed restriction programs, Rooted Renters, and housing related community outreach. The 7th cycle of Truckee's Housing Element adoption will kick off in FY 2025/26. Staff anticipates additional policy work to support the Town's housing goals, including reviewing current multi-family and affordable housing policies and developing a Truckee-specific area median income (AMI).

Program Metrics

Accessory Dwelling Unit Program	Program Totals	FY 2024/25 (through March 2025)
# ADU permits applied for	196	8
# ADU permits issued	134	0
# ADU permits completed	6	0
# ADU grants and loan applications received	52	18
# ADU grants and loans issued	18	5

Lease to Locals Program	Program Totals	FY 2024/25 (through March 2025)
# homes converted	219	43
# bedrooms converted (all years)	508	109
# individuals housed (all years)	532	121
average incentive/bedroom (all years)	\$3,282	\$3,748
average income/resident (all years)	72% AMI	80% AMI

Rooted Renters Program	Program Totals	FY 2024/25 (through March 2025)
# homes preserved	23	23
# of bedrooms preserved	56	56
# of individuals housed	55	55
average incentive/bedroom	\$9,107	\$9,107
average income/ resident	86%	86%

Truckee Home Access Program	Program Totals	FY 2024/25 (through March 2025)
# of homes deed restricted	24	7
Median THAP compensation	\$105,600	\$128,000
Median AMI per participant household	162%	156%
Number of Individuals Housed	60	16

Funding

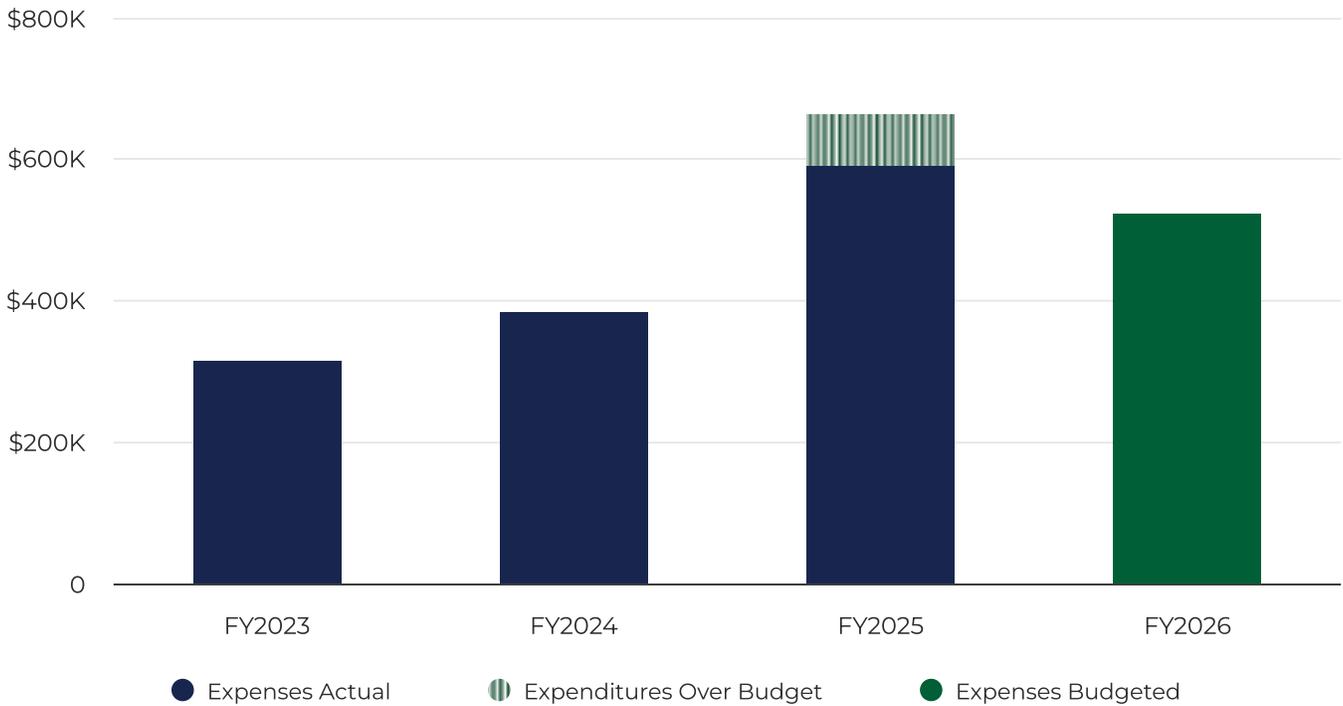
Measure K funds offset the cost of the 50% Principal Planner position dedicated to housing and the part-time Senior Planner who works on the Town's ADU programs. The remainder of the division's operating activities are funded by the General Fund.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$252,848	\$333,346	\$516,932	\$625,468	\$474,566	-24.13%	-8.20%
Supplies & Services	\$59,274	\$46,514	\$74,425	\$36,751	\$49,465	34.59%	-33.54%
Capital Outlay	\$2,592	\$2,525	-	-	-	-	-
Total Expenditures	\$314,714	\$382,385	\$591,357	\$662,219	\$524,031	-20.87%	-11.39%
	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Less: Expenditures funded from Measure K	\$-	\$(109,527)	\$(241,000)	\$(266,000)	\$(266,000)	0.00%	10.37%
Total, Net of Offsets	\$314,714	\$272,858	\$350,357	\$396,219	\$258,031	-34.88%	-26.35%

TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel Summary

Includes the salary of one (1) Program Analyst II, 50% of the salary of one (1) full-time Principal Planner (50% to Planning for policy and major housing application), one (1) part-time (100%) Senior Planner to support the ADU program, and 20% of the salary of one (1) Director of Neighborhood Services (10% to Town Manager, 10% to Sustainability, 20% to Economic Development, 20% to Community Engagement, 10% to Solid Waste and 10% to Short Term Rental). One promotional opportunity has been to match existing staff skill level.

Notable Expenditures

- \$15,000 has been budgeted for community outreach workshops to help expand our housing outreach.
- \$15,000 has been budgeted for professional services, which includes funding for a Truckee-specific housing needs assessment.



SHORT-TERM RENTAL DIVISION

FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The purpose of this division is to oversee the Short-Term Rental Program of the Town. On October 13, 2020, the Town Council adopted Ordinance 2020-07 amending the Town of Truckee Municipal Code (TMC) Chapter 5.02, which regulates the operations of short-term rentals (STRs). Then on January 9, 2025, the Town Council adopted Ordinance 2024-08 amending TMC Chapter 5.02, further regulating the operation of hosted rentals. The purpose of the Short-Term Rental Program is to provide a framework to register, monitor, enforce, and address nuisance issues associated with STRs and hosted rentals. The STR Division also oversees Transient Occupancy Tax collection and administration.

Rate Development

The cost to running the program is intended to be offset by the annual registration fee required to register a property as a short-term rental or hosted rental. Beginning FY 2022/23, TOT collection/administration costs have been moved from General Administrative Services (101.105.00) to the Short-Term Rental Division (101.105.50). The expenditures related to TOT collection/administration shall not be included in the total amount used to determine the annual STR Registration Fee/Renewal Fee. These expenditures include 80% of the Part-time Program Analyst II position, 20% of the GovOS contract, and hotel audit services. Additionally, \$150,000 of the budgeted professional services for legal assistance is not included in the calculation of the registration fee. Thus, the annual registration fee is calculated based on the staffing and operating resources, and the number of registrants.

Accomplishments for FY2024/25

During FY 2023/24, STR Division staff implemented a new software system to improve the user experience for short-term rental certificate holders and waitlist applicants, and in FY 2024/25, STR Division staff saw firsthand the success of the software user experience, with up to 97% of tax returns being submitted online; up from an average of 81% with the previous software. In FY 2024/25, staff implemented the hosted rental registration certificate process and contracted with a consultant to begin auditing hotels for TOT filings. Then, at the end of FY 2024/25, the STR Division contracted with Data Ticket software to assist with administrative citation processing and the appeal hearing process. Staff continued to support the program, including reviewing waitlist applications and registrations, processing registration renewals, and transient occupancy tax audit activities. Staff have continued further proactive audit efforts for advertised properties that are not registered, completion of the STR Fire Safety Inspection, and proactively followed up with waitlisted or registered properties that are out of compliance with the Community Development Department.

Goals for FY 2025/26

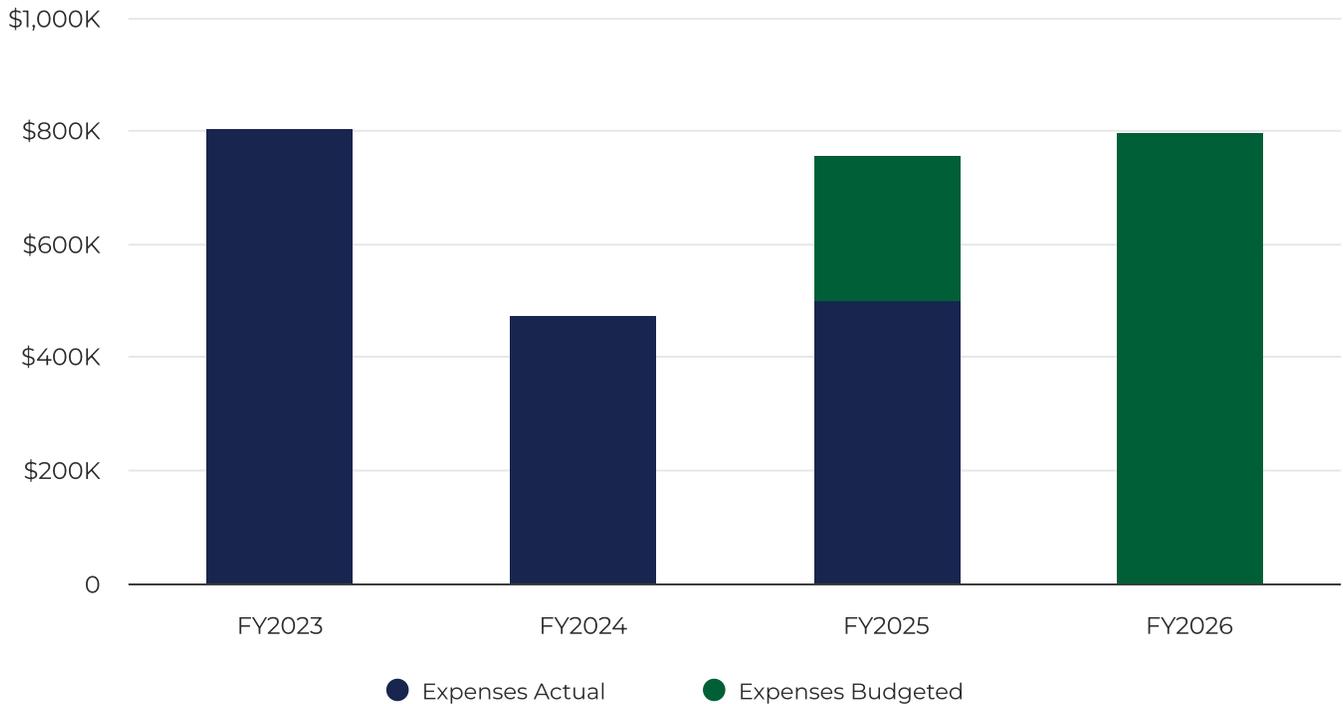
Some continued activities during the upcoming fiscal year will include monitoring waitlist applications and approval of registrations; annual registration renewal of STRs; community engagement and education related to the program; management of STR Helpline; continued enhancement of transient occupancy tax (TOT) audit activities; continued work with consultants to audit hotels for TOT filings; assisting short-term rental properties to come into compliance with STR and TOT rules and regulations; enforcement of operational standards and prohibitions; and development of metrics reporting.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$286,839	\$331,899	\$379,630	\$328,318	\$411,683	25.39%	8.44%
Supplies & Services	\$512,268	\$133,778	\$371,974	\$165,826	\$381,251	129.91%	2.49%
Capital Outlay	\$2,600	\$7,373	\$3,500	\$3,400	\$2,600	-23.53%	-25.71%
Total Expenditures	\$801,708	\$473,050	\$755,104	\$497,544	\$795,535	59.89%	5.35%

TOTAL EXPENDITURES - HISTORICAL & BUDGETED



Personnel Summary

Provides for 100% of one (1) Program Analyst II and one (1) Code Compliance Officer. Also includes 10% of the Director of Neighborhood Services (10% to Town Manager, 10% to Sustainability, 20% to Housing, 20% to Economic Development, 20% to Community Engagement, and 10% to Solid Waste). Also provides for one part-time Program Analyst II at 60% time.

Notable Expenditures

- \$99,000 for the annual GovOS software contract to include address Identification, 24/7 hotline, compliance monitoring, tax collection, mobile permitting/registration, and rental activity monitoring.
- \$17,500 for Auditing services for Transient Occupancy Tax audit of hotels, provided by Avenue Insights, Inc.
- \$10,000 for Data Ticket software to assist with administrative citation processing and the appeal hearing process.
- \$200,000 for legal services.
- \$11,000 for development and distribution, marketing, and advertising of education and outreach materials and services pertaining to the short-term rental program.
- \$6,300 for continued education and training for the staff.



COMMUNITY ENGAGEMENT FY2025/26 EXPENDITURES BUDGET DETAIL

Division Purpose

The purpose of this fund is to support the Town Council's priority of continuing to improve relationships between residents, the Town Council, Town Staff, and local media with expansion communications and community engagement methods. This work will include a focus on proactive and positive communication through a variety of channels, as well as enhanced engagement with communities traditionally under-represented in Town government public meets and communication channels, including seniors, Truckee's Latinx community, youth, the LGBTQIA+ community, and lower-income residents.

This division budget includes the work of the Communications Program Manager and the Inclusion, Diversity, Equity and Accessibility Program Analyst.

Goals for FY 2025/26

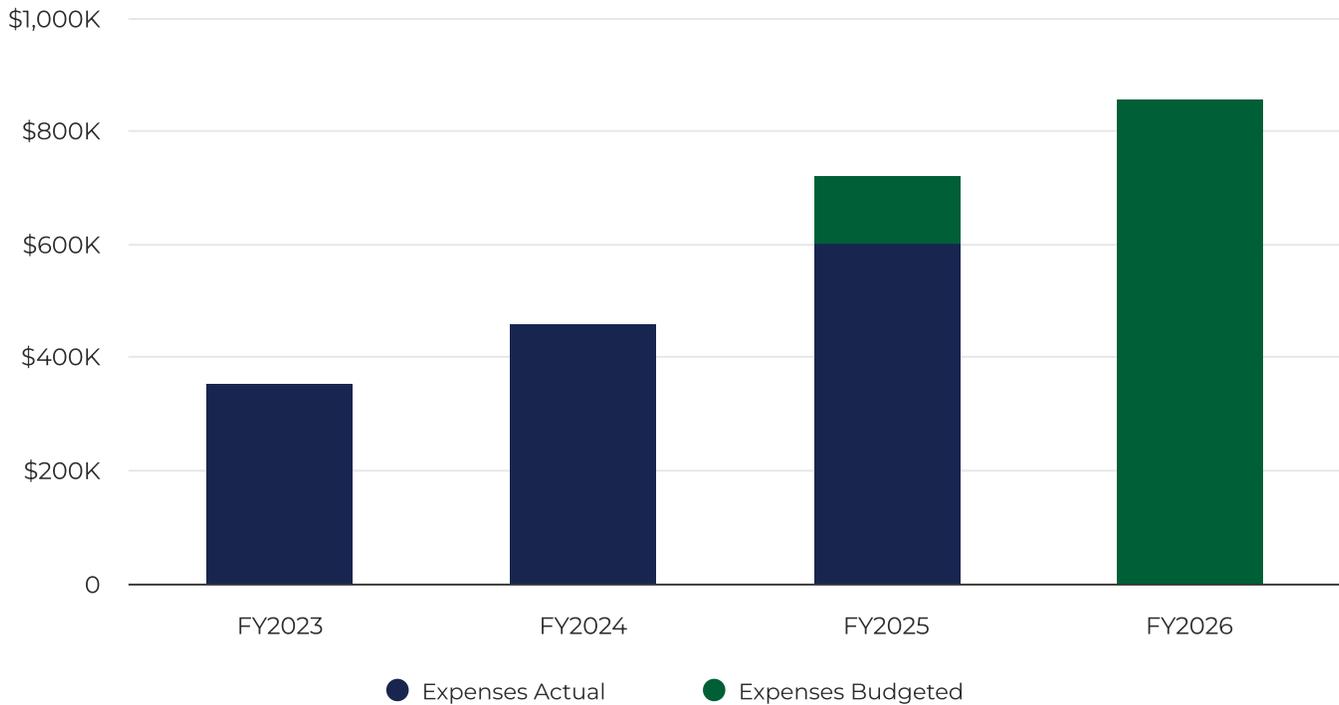
In FY 2025/26, the division's work will include: supporting other divisions in strategic communication strategies and outreach efforts to keep the community informed about projects, initiatives, programs and policies, continuing to foster local media and regional partner relationships, social media and communication tool management; continued roll-out of the new branding; increased efforts to meet ADA compliance, implementation of an Inclusion, Diversity, Equity and Accessibility Action Plan, a Language Access Plan, a Community Engagement Framework, an Outreach Partner Grant Program, a Youth Commission, and a Spanish Newsletter.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$250,423	\$315,573	\$412,641	\$334,627	\$481,932	44.02%	16.79%
Supplies & Services	\$102,100	\$139,335	\$307,000	\$262,750	\$373,750	42.25%	21.74%
Capital Outlay	\$1,608	\$5,239	-	\$1,650	\$300	-81.82%	-
Total Expenditures	\$354,130	\$460,147	\$719,641	\$599,027	\$855,982	42.90%	18.95%

TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel Summary

Includes the salary of one (1) Communications Program Manager; one (1) Program Analyst II; one (1) IDEA intern (999 hours); one (1) Communications Intern (Full-Time); and 20% of the salary of the Director of Neighborhood Services (10% Town Manager, 10% Sustainability, 20% Housing, 20% Economic Development, 10% Solid Waste and 10% Short Term Rental).

Notable Expenditures

- \$188, 000 has been budgeted for professional services. This includes \$60,000 for third-party interpretation and translation services for Spanish and American Sign Language. This also includes an ongoing videography contract for us to make 20 high-quality videos a year and the development of marketing materials to support the various community outreach and IDEA programs. Specific services include graphic design and photography. This may include hiring a photographer to build the photo library for the new Town website and other collateral. The goal of marketing is to inform and seek participation from multiple segments of the community, including harder-to-reach demographic groups (e.g., seniors, Latinx community, and youth), as well as to improve access to services.
- \$50,000 has been budgeted in the Community Outreach and Education budget for workshops, community engagement events, and outreach activities to support community outreach and the IDEA program. These events may include farmers’ markets, block party information events, and cultural events.
- A new Outreach Partner Grant Program, with a budget of \$50,000, has been created. This program will create contracts with Community-Based Organizations that support the Town’s outreach and engagement with communities of focus. The Sierra Community House Promotoras contract will be under this budget.
- Advertising has increased by \$5000 to \$30, 000 to allow for more targeted social media advertising and marketing to our local community, increasing our engagement in a meaningful way.

REDEVELOPMENT SUCCESSOR AGENCY EXPENDITURES



REDEVELOPMENT SUCCESSOR AGENCY EXPENDITURES

REDEVELOPMENT SUCCESSOR AGENCY FY2025/26 EXPENDITURES BUDGET

Division Purpose

This budget was developed to include costs associated with general Town operations that fall within no specific department or division, as well as the costs that are to the benefit of all departments, such as insurance and the maintenance costs of the Town-wide software systems. A portion of these costs are included in the Town's calculation of the Administrative Overhead allocated to the Town's enterprise funds. There are no staffing costs allocated to this division.

Summarized Expenditures

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimated Actuals	FY 2026 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	\$49,051	\$34,838	-	-	-	-	-
Supplies & Services	\$332,596	\$308,463	\$270,589	\$338,700	\$323,800	-4.40%	19.66%
Total Expenditures	\$381,647	\$343,301	\$270,589	\$338,700	\$323,800	-4.40%	19.66%

Notable Expenditures

- Non-administrative costs include annual bond interest payments and the annual amortization of the bond discount.
- The administrative costs were limited to \$8,470 for FY 2024/25 per the direction of the State of California Department of Finance.

APPENDICES

NOTES ON BUDGET PREPARATION

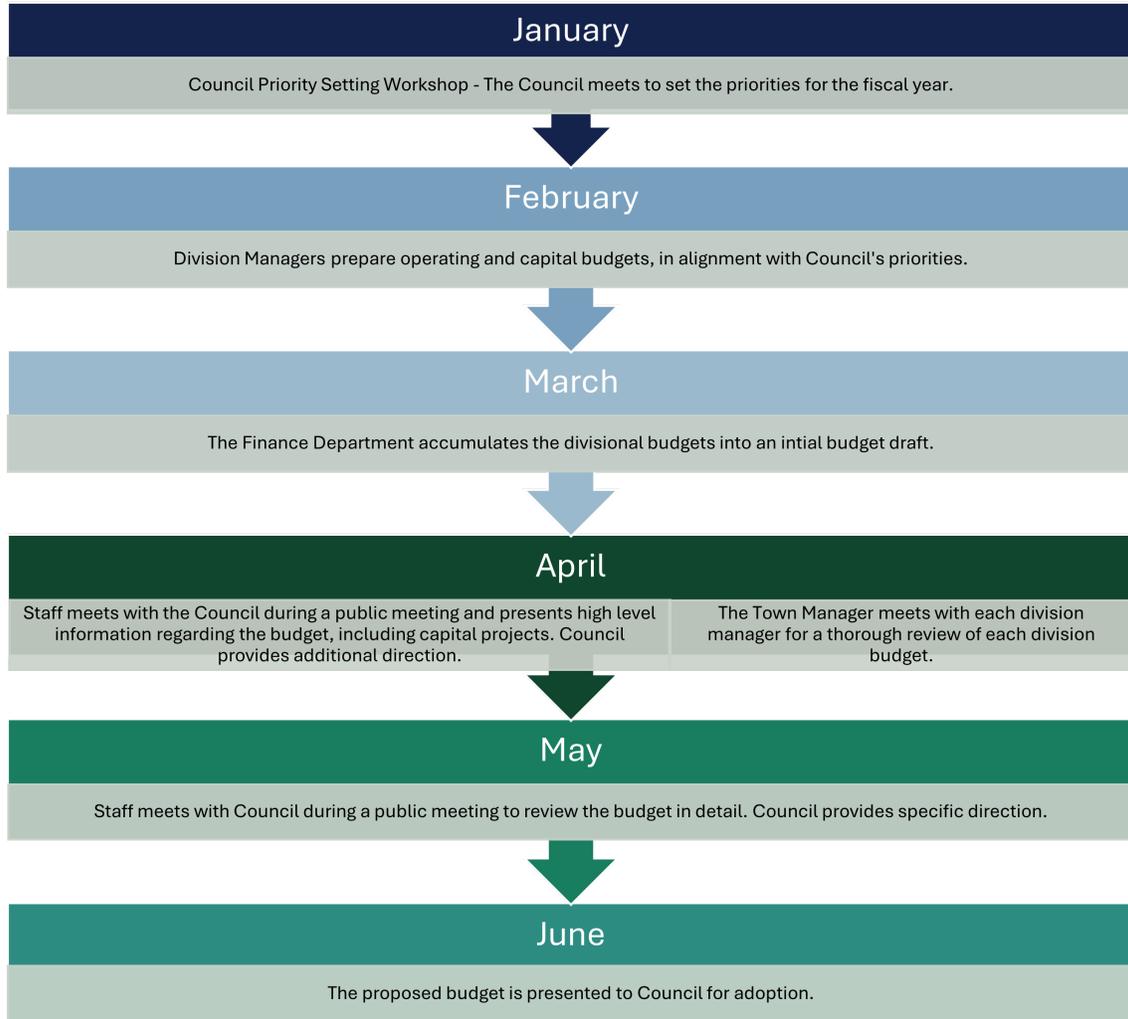
FY 2025/26



The Town of Truckee was incorporated in 1993 and operates under a Council-Manager form of government. The Town's accounting is guided by generally accepted accounting principles for budget preparation and financial reporting. The annual budget is approved by the Town Council and modified throughout the year with budget amendments approved by Council at public meetings. All budget transfers require approval of the Town Manager or designee except those affecting personnel or capital outlay which must be approved by the Town Council.

THE BUDGET PROCESS –

Below is the Town's typical budget process, which starts in January whereby the annual budget for the following fiscal year is adopted in June.



BASIS OF ACCOUNTING -

The basis of accounting refers to the timing of revenue and expense recognition, specifically for financial reporting purposes. The Town employs the same methods for budgeting as used for financial reporting.

The budgets of the governmental funds (General Fund, Special Revenue Funds, and Capital Projects Funds) are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The revenue availability criterion is defined as collectible within sixty days of the accounting period. Expenditures, under the modified accrual basis of accounting, are recorded when a liability is incurred. This is true with the exception of debt service expenditures, which are recorded only when the payment is due. Capital asset acquisitions for the governmental funds included in this budget are reported as expenditures. While the Town does use one debt service fund, no budget has been prepared as the activity of this fund is accounted for in the budget of other major funds.

Budgets for proprietary funds (Enterprise Funds) are prepared on a full accrual basis. Under this method, all revenues are recognized when they are earned, and all expenses are recorded when they are incurred.

The Town's Fiduciary Fund shares characteristics with both the governmental and proprietary fund types. It is budgeted using the measurement focus and basis of accounting most appropriate for the specific operation. Many of the transactions are budgeted using a full accrual basis.

The Town's budgeting philosophy is conservative; that is budget low on revenues and high on expenses.

The following types of funds are used by the Town:

Governmental Funds	
General Fund	The General Fund is the chief operating fund for the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other funds are accounted for within the General Fund. It includes all expenditures necessary to carry out basic governmental activities of the Town that are not accounted for through another fund. For the Town of Truckee, this includes such activities as public safety, maintenance of streets, public improvements, planning, zoning, and general administrative services.
Special Revenue Funds	Special Revenue Funds are used to account for specific revenues that are legally and/or contractually restricted to expenditures for a particular purpose.
Capital Projects Funds	Capital Projects Funds are used to account for the expenditures of most capital projects undertaken by the Town. These funds receive transfers of resources from various Town funds, as well as outside sources such as grants.
Proprietary Funds	
Enterprise Funds	Enterprise Funds are used to account for those activities that are supported primarily through user charges to external users. They are financed and operated in a manner similar to a private business entity. The Town has four budgeted enterprise funds: building & safety, parking, public transit, and solid waste.

Fiduciary Funds	
Fiduciary Fund	The Town utilizes the fiduciary fund type to account for resources held for the benefit of parties outside the Town or in a trustee capacity. The Town's only fiduciary fund tracks the activity of the Redevelopment Successor Agency.

BUDGET STATUS OF TOWN FUNDS –

Code	Fund	Fund Type	Budget Staus
101	General Fund	General Fund	Budgeted
200	Capital Projects Fund	Capital Projects Funds	Budgeted
202	Abandoned Vehicle Abatement Fund	Special Revenue Funds	Not Budgeted
203	Affordable Housing In-Leiu Fund	Special Revenue Funds	Capital Projects
204	Air Quality Mitigation Fund	Special Revenue Funds	Capital Projects
205	Downtown In-Leiu Parking Fund	Special Revenue Funds	Not Budgeted
206	Town Housing Fund	Special Revenue Funds	Not Budgeted
207	Town Bond Reserve Fund	Special Revenue Funds	Not Budgeted
208	PEG Fund	Special Revenue Funds	Capital Projects
209	Infrastructure In-Leiu Fund	Special Revenue Funds	Not Budgeted
210	Tahoe Donner TSSA Fund	Special Revenue Funds	Capital Projects
211	Glenshire TSSA Fund	Special Revenue Funds	Capital Projects
212	Brickelltown Maintenance Fund	Special Revenue Funds	Budgeted
213	Joerger Ranch Maintenance Fund	Special Revenue Funds	Budgeted
214	Railyard CFD	Special Revenue Funds	Budgeted
215	COPS Fund	Special Revenue Funds	Budgeted
216	Asset Forfeiture State Enforcement	Special Revenue Funds	Not Budgeted
217	Asset Forfeiture State Gang/Juv	Special Revenue Funds	Not Budgeted
218	Donner Pass Road CFD	Special Revenue Funds	Budgeted
219	Coldstream CFD	Special Revenue Funds	Budgeted
250	Gas Tax Fund	Special Revenue Funds	Not Budgeted
252	Measure V Road Maint. Fund	Special Revenue Funds	Capital Projects
253	Measure R Trails Fund	Special Revenue Funds	Budgeted
254	Measure K TOT Fund	Special Revenue Funds	Budgeted
270	Traffic Impact Fees Fund	Special Revenue Funds	Capital Projects
271	Facility Impact Fees - Law	Special Revenue Funds	Capital Projects
272	Facility Impact Fees - Animal	Special Revenue Funds	Capital Projects
273	Facility Impact Fees - Storm Drn	Special Revenue Funds	Capital Projects
274	Facility Impact Fees - Gen Gov	Special Revenue Funds	Capital Projects
275	American Rescue Plan Act (ARPA)	Special Revenue Funds	Capital Projects
298	Debt Service Fund	Debt Service Funds	Not Budgeted

Code	Fund	Fund Type	Budget Staus
299	Fleet Replacement Fund	Capital Project Funds	Budgeted
301	BEGIN Re-Use Program Income	Special Revenue Funds	Not Budgeted
302	BEGIN Housing Reimb Grant Fund	Special Revenue Funds	Not Budgeted
308	HOME Misc Income	Special Revenue Funds	Not Budgeted
309	Home Re-Use Fund	Special Revenue Funds	Not Budgeted
310	CalHome Re-Use Program Income	Special Revenue Funds	Not Budgeted
311	06-HOME-2452 Fund	Special Revenue Funds	Not Budgeted
312	06-CalHome-183 Fund	Special Revenue Funds	Not Budgeted
313	04-HOME-0761 Fund	Special Revenue Funds	Not Budgeted
314	00-CalHome-023 Fund	Special Revenue Funds	Not Budgeted
315	Home-0402 Sierra Village Apts	Special Revenue Funds	Not Budgeted
320	CDBG - Misc Income Fund	Special Revenue Funds	Not Budgeted
321	CDBG - Program Income Fund	Special Revenue Funds	Not Budgeted
322	CDBG 01-STBG-1614 Fund	Special Revenue Funds	Not Budgeted
323	CDBG 10-STBG-6741 Fund	Special Revenue Funds	Not Budgeted
324	15-CDBG-10566 Fund	Special Revenue Funds	Not Budgeted
325	CDBG-CV Funds 00095 ME	Special Revenue Funds	Not Budgeted
326	CDBG-CV Funds 00096 BA	Special Revenue Funds	Not Budgeted
330	Boulders Moderate Housing Fund	Special Revenue Funds	Not Budgeted
501	Parking Fund	Enterprise Funds	Budgeted
502	Transit Fund	Enterprise Funds	Budgeted
503	Solid Waste Fund	Enterprise Funds	Budgeted
504	Building and Safety Fund	Enterprise Funds	Budgeted
599	Successor Agency Fund	Fiduciary Fund	Budgeted

TOWN POLICY DOCUMENTS USED IN THE DEVELOPMENT OF THE ANNUAL BUDGET –

- **2018 Pavement Maintenance Program** – The 2018 Pavement Maintenance Program (PMP) is used to determine which roads, trails, and parking areas will be programmed for maintenance and rehabilitation as part of the Capital Improvement Project budget. The PMP provides the Town staff with an index by which to evaluate the pavement conditions on Town roads, assists in forecasting roadway deterioration, and is used to develop cost-effective methods for maintaining roads at acceptable conditions. This document is created by the Engineering Division. The most recent update was approved by Council on April 10, 2018. Road maintenance efforts cost the Town an average of \$7 million annually.
- **2020 Fleet Replacement Plan** – The Fleet Replacement Plan is a long-term financial plan to help guide staff on Town fleet vehicle replacement. The document identifies the criteria for equipment replacement. The document also established the baseline funding necessary for the Town to replace fleet vehicles and when it was initially approved, a Fleet Replacement Fund was created to monitor the savings and replacement spending. The last update to the Fleet Replacement Plan was in 2020.
- **Fiscal Policies** – The Fiscal Policies are detailed as part of this document. These policies were formalized in 2009.
- **Personnel Rules and Memoranda of Understanding with the Town's Employee Groups** – The Personnel Rules and Memoranda of Understanding are used to determine the staffing costs included in the Personnel budgets for each Division. The last formal review of the Personnel Rules was completed in 2021. The Town has a bargaining agreement with all three employment groups through June 2024.
- **Short-Range and Long-Range Transit Plans** – The Town of Truckee completed a Transit Plan during FY 16/17. The document identified a short- and long-range vision for transit in Truckee. The Town's Public Transit staff attempts to implement the visions of this plan as funding becomes available.
- **Solid Waste Franchise Agreement** – The Town contracts for garbage, recycling, and yard waste collection and processing. The franchise agreement defines the services that will be provided and the method of determining the cost of those services. It is the primary driver in the creation of the Solid Waste division budget. As of July 1, 2018, an updated and council-approved franchise agreement went into effect.
- **Reserve and Designation Policy** – This Town of Truckee Reserve and Designation Policy (Policy) is designed to establish guidelines to ensure fiscal stability of the Town and provide guidance to staff in the financial management of the Town's operations.

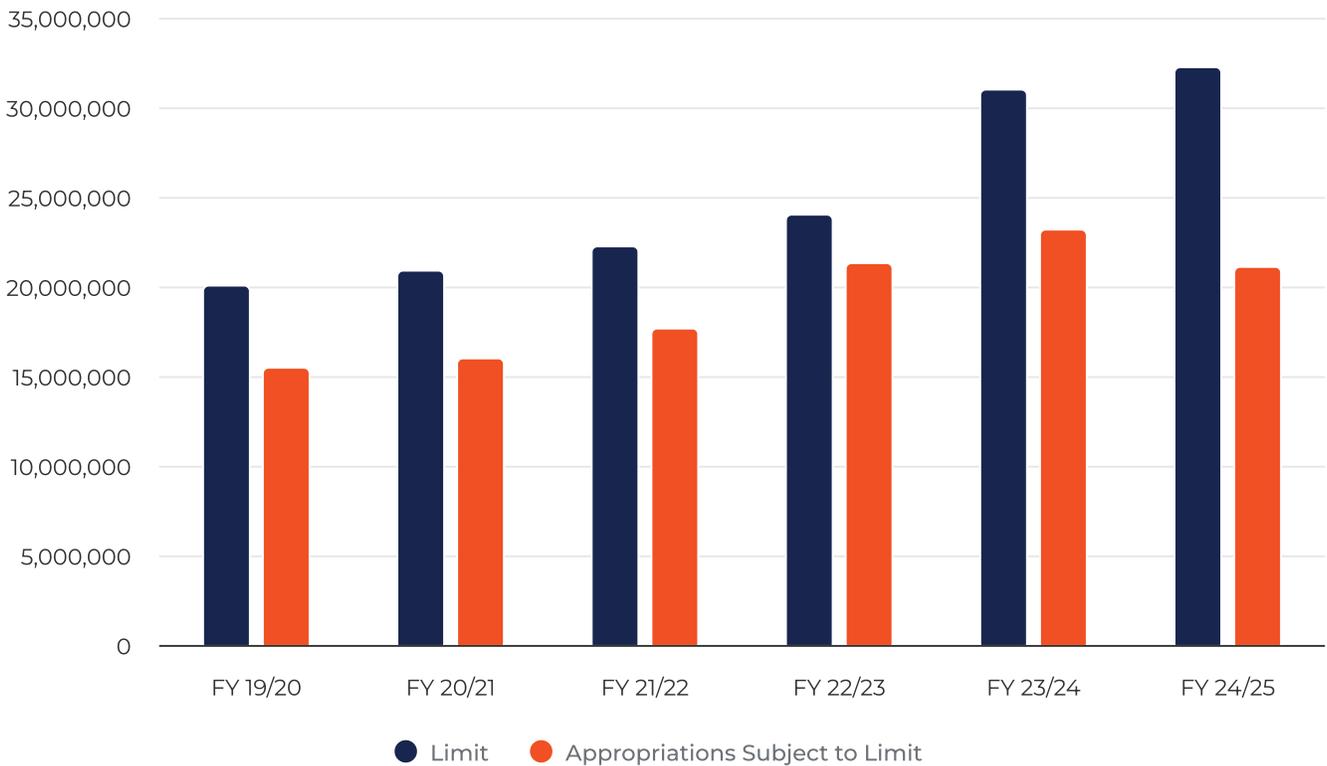
GANN APPROPRIATIONS LIMIT –

The Gann Appropriations Limit was a ballot initiative adopted in 1980, modified by Proposition 111 in 1990, to limit the amount of tax proceeds state and local governments can spend each year. The Gann Limit has been codified into the California State Constitution as Article XIII B.

Each year, the limit is updated based on the number of tax proceeds that were authorized to be spent in FY 1978/79 in the jurisdiction, changes in inflation, and the population within the public jurisdiction during the subsequent year. Per California Revenue and Taxation Code section 2227, the Department of Finance (DOF) is required to transmit an estimate of the percentage change in population factor along with the change in the cost of living to each public agency required to comply with the Gann Appropriations Limit provisions in order to update the limit for their jurisdiction. The state bases the cost-of-living adjustment on the DOF’s official report on changes in the state’s per capita income or in non-residential assessed valuation due to new construction.

The Gann Appropriations Limit only applies to revenues generated from specific categories. Expenditures from non-tax sources such as service charges, grants, or beginning fund balances are unaffected by the Limit. Any overall receipts from tax sources greater than the limit would require a refund of the excess within the next two fiscal years or voter approval of an increase in the City’s limit.

For FY 2024/25, the Town’s tax revenue was at 65% of the Gann Limit. The limit for FY 2024/25 was approved by Council, along with the budget, on Tuesday, June 25th, 2024.



COST ALLOCATION PLANS –

The Town does not currently use any formal internal service funds to allocate specific costs. The Town does allocate fleet maintenance costs, administrative overhead, some facilities costs, and savings for the General Fund fleet replacements via informal allocations.

- The fleet maintenance division costs are allocated based on a five-year rolling average of actual costs. A calculation is made to allocate the division's budgeted costs to each division monthly. At year-end, the Fleet Maintenance Division provides the actual staff time incurred to work on each division's fleet and any associated part costs. These numbers are used to true up each division's fleet maintenance expense to actuals. The actual Fleet Maintenance Division costs are used to develop the allocation to each division and the expensed amount is changed to the division's allocation of actual fleet maintenance costs.
- An administrative overhead amount is charged to three of the Town's enterprise funds: the Parking Fund, the Solid Waste Fund, and the Building and Safety Fund. During the budget process, the Town develops budgeted administrative overhead for enterprise funds. Allocated costs include the Town's administrative costs, specifically costs from the Town Council, the Town Manager, the Town Attorney, the Town Clerk & Communication Division, the Administrative Services Division, and some expenses from the General Government and the Information Technology Division. This is intended to cover the cost of overall management, record keeping, payroll administration, human resources, general liability insurance, and accounting, among other things. The amount charged to each division's budget is relative to personnel costs in each enterprise fund. At the end of each year, the calculation is performed again with actual expenses and the amount ultimately charged to the divisions is based on actual expenses.

The Redevelopment Successor Agency fiduciary fund has a separate formula for calculating Administrative Cost reimbursement. The overall amount is approved by the State of California in the Recognized Obligation Payment Schedule.

- The Town's enterprise funds are charged rent in addition to Administrative Overhead, the Parking Fund, the Solid Waste Fund, the Transit Fund, and the Building and Safety Fund. The rental charge is developed using the average base commercial square foot rental rate for commercial real estate within Truckee. The last analysis of base commercial rental rates was completed in June of 2014. Town staff attempt to update the commercial rental rates used every five years.

The rental rate also includes a portion of the facilities maintenance costs, including utilities. The amount is divided by the total square footage of the Town Hall building and added to the average commercial square foot. The amount budgeted for each division is the calculated square footage rate multiplied by the total square footage used by the division.

The Redevelopment Successor Agency fiduciary fund rent is equal to the amount calculated when the Redevelopment Agency was converted to the Redevelopment Successor Agency.

- Fleet Replacement Fund – Each of the Town's General Fund funded operating divisions that utilize fleet vehicles contribute a yearly amount to the Town's Fleet Replacement plan. The amounts are calculated as part of the development of the Town's Fleet Replacement Program. The yearly amount is equal to the total amount needed to replace every vehicle in the Division's fleet divided by the estimated life of each vehicle.
- The Parking Fund, the Solid Waste Fund, and the Building & Safety Fund save for vehicle replacements as part of their contingencies in their fund balances. The Transit Fund attempts to secure grant funding to pay for any bus replacements, as needed.

SUMMARY OF FISCAL POLICIES –

The Town's Financial Policies are established to see that the Town's finances are managed in a manner that will (1) continue to provide for the delivery of quality services, (2) maintain and enhance service delivery as the community grows in accordance with the General Plan, (3) guarantee a balanced budget annually assuring that the Town is living within its means, and (4) establish reserves necessary to meet known and unknown future obligations. To achieve these goals the following Financial Policies are presented which include General Policies, Expenditure and Budgeting Policies, Revenue Policies, Cost of Service Policies, Reserve Policies, Debt Policies, Capital Improvement Policies, and Fixed Asset and Infrastructure Policies.

Expenditure and Budget Policies: The Town's municipal code assigns the duty of budget creation to the Town Manager and the Administrative Services Director is assigned to assist in the preparation of the proposed budget. Town staff use the budget to obtain legal authority from the Town Council to expend funds.

- The Town does not prepare or use its budget with a "use it or lose it" mentality. Each year, Town staff is encouraged to only use the funds that have been approved and that they have an actual business necessity for. In some cases, when staff lacks the staff hours to complete all activities for which they have a budget or Council priorities change and the budgeted funds are no longer needed, savings are created. These unofficial savings are presented to council as one-time money available for their discretion or are re-budgeted for the following year if the Division is going to do the work in the following budget year. The Town's fiscal stability has allowed it to maintain this budgeting philosophy.

Additionally, the Town has the following policies:

1. The operating budget will be prepared to fund the current year's expenditures with current year revenue. Surplus fund balances may be used to increase reserves, fund Capital Improvement Projects, or be carried forward to fund future years' operating budgets when necessary to stabilize services and fund capital outlay.
2. The Town will deliver service in the most cost-effective manner.
3. The budget will state the objectives of the operating programs.
4. The budget will fully account for and apportion all costs, fees, and General Fund transfers, associated with Special Revenue and Enterprise Funds.
5. All budget transfers require the approval of the Town Manager or designee except those affecting personnel and capital outlay which must be approved by the Town Council.
6. The Town will fully fund accrued unused vacation annually.
7. The Town will periodically update replacement and maintenance plans and incorporate them into the budget.

Revenue Policies:

1. The Town will strive to maintain a diversified and stable revenue base that is not overly dependent on any land use, major taxpayer, revenue type, restricted revenue, inelastic revenue, or external revenue.
2. The Town will aggressively pursue revenue collection and auditing to ensure money due to the Town is accurately received in a timely manner.
3. The Town will seek Federal and State grants and reimbursements for mandated costs whenever possible.
4. The Town will investigate potential new revenue sources, particularly those that will not add to the tax burden of residents or local businesses.
5. The Town will work proactively with the League of California Cities and local communities to monitor legislation that may impact the Town financially.
6. The Town will avoid targeting revenues for specific purposes whenever possible.
7. The Town will impose user fees when appropriate.
8. The Town will adopt a user fee policy that establishes desired levels of cost recovery and determines the minimum frequency of user fee reviews.
9. The fees and charges will be set at a level that fully supports the total direct and indirect cost of the activity, including administrative overhead and depreciation, and in accordance with the Town's Fee Policy.

10. The Town will maintain and further develop methods to track major revenue sources and evaluate financial trends.
11. The Town will establish methods to maximize the accuracy of revenue forecasts.

Cost of Services Policies:

1. The Town will recover the costs of new facilities and infrastructure necessitated by development, consistent with State law.
2. The Town will consider requiring large developments to prepare a fiscal analysis that measures direct and indirect costs and benefits to the Town.

Reserve and Designation Policies:

1. The Town will establish, dedicate, and maintain reserves annually to meet known and estimated future obligations.
2. The Town will establish Specific Reserve Accounts which include but are not limited to designated reserves for the following:
 - a. General Fund Reserve for economic uncertainties and working capital equal to 25% of General Fund Revenues.
 - b. Liability Insurance
 - c. Replacement of vehicles and major equipment (accomplished through the Fleet Replacement Fund)

Council has also tasked staff with preparing the budget so as to maintain a target of \$5 million in General Fund unallocated reserves in each of the five years of the budget forecast. This is shown on the General Fund - Fund Balance Calculation sheet.

Debt Policies:

1. The Town will limit the use of debt so as not to place a burden on the fiscal resources of the Town and its taxpayers.
 - Currently, the Town has three outstanding General Fund debt obligations and one non-General Fund debt obligation.
2. The Town will limit long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
 - The Town currently has four outstanding debt obligations and all three were used to finance capital purchases or capital construction, specifically the purchase of the Town Hall building, the construction of a Public Service Center, the construction of additional garages at the Public Service Center, and capital projects within the Town's Redevelopment Project Area, including streetscape of the Brickelltown Maintenance District area.
3. When capital projects are financed, the Town will amortize the debt within a period not to exceed the expected useful life of the project.
 - The Town's current bond issuances have an amortization period of thirty years or less.
4. The Town will attempt to limit the debt ratio (debt guaranteed by the General Fund) to 10%. The debt ratio is calculated by the relationship between the debt and the General Fund revenue.
5. Whenever possible, the Town will investigate the use of special assessment, revenue, or other self-supporting bonds to limit the General Fund obligation for debt service payments.
6. The Town will not use long-term debt for current operations.
 - The Town does not have any outstanding long-term debt for current operations.
7. The Town will not use short-term borrowing to support routine operations, provided, however, that it may be used to meet temporary cash flow needs.
 - The Town has not used any short-term borrowing to support routine operations.
8. The Town will maintain strong communications with bond rating agencies about the Town's financial condition and will follow a policy of full disclosure on financial reports and bond prospectus.

- The Town received an “AA+” rating from S&P Global as part of a rating for a bond refinancing process in 2017.
9. The Town will strive to maintain and improve the Town's bond rating.
- The recent “AA+” rating was an increase from an “AA” rating as part of a bond refinancing completed in 2015.
10. The Town will utilize inter-fund loans, when possible, to reduce the cost of financing capital improvements.

The Parking Fund purchased a parking lot in FY 16/17 and purchased a second lot in FY 19/20. Half of the funding for the purchases is in the form of a loan from the General Fund. The Parking Fund is scheduled to repay the General Fund \$100,000. The total loan is expected to be repaid within five years. There are no other inter-fund loans.

Capital Improvement Policies:

1. The Town will construct all capital improvements in accordance with an adopted capital improvement program.
 - Please see Section 12 of this budget for the Town's Capital Improvement Project plan.
2. The Town will develop a five-year plan for capital improvements to be updated at least bi-annually. Future capital expenditures will be projected annually for a five-year period based on changes in the community population, real estate development, or replacement of infrastructure.
3. The Town will coordinate the preparation of the Capital Improvement Budget with the preparation of the Operating Budget. Future operating costs associated with new capital improvements will be projected and included in the Operating Budget forecasts.
4. The Town will identify the estimated costs and potential funding sources for each proposed capital project before it is submitted to Council for approval.
 - Each project detailed in the Town's Capital Improvement Plan budget lists the expected funding sources for every project in the Plan. All funding sources and the projects that are expected to be funded from that source over the five-year horizon are included.
5. The Town will attempt to determine the least costly financing method for all new projects.
6. The estimated cost of Capital replacement for enterprise funds such as the Building and Safety Fund and Parking Fund will be updated at least every two years to ensure that rates and charges cover the cost of operating these programs.

PERSONNEL BUDGETS –

Personnel Allocations: Employee's personnel costs (including wages and benefits) are allocated to the division for whom their position completes work based on the estimated amount of time the position spends working on the particular division.

Wages: The wage budget included in each division's operating budget includes an allocation of the salary of each employee in the division. The employee groups' memorandum of understanding (MOU) dictates employees' potential cost of living and pay-for-performance increases. The current MOUs are through June 2027.

- Performance-based pay (PFP) increases for employees are based on the budget-to-budget increase of certain General Fund revenue items. The potential PFP increase was included in the development of the wage budgets. Based on the FY2025/26 budget-to-budget specific revenue increases, it is estimated that the Town will be in the 5% pay-for-performance pool for FY2025/26. This will be finalized in July once the Town receives the final property tax numbers from the County.
- Once employees have reached the top of their position's salary range, they are no longer eligible for PFP increases. The budget for the wages for the employees who are capped out does not include amounts for a PFP increase. These employees are eligible for a limited lump-sum payment based on the terms of the MOU under which they are covered, which has been included in the wage budgets.

Temporary and seasonal employees do not belong to an employee group and are not covered under an MOU. The budgeted wages for temporary and seasonal employees are calculated based on the expected pay rate times the expected or necessary hours.

Overtime Pay: Overtime is paid to hourly employees who work in excess of a certain hour's limit.

Holiday Pay: The members of the Police Officers Association are eligible for Holiday Pay as a provision of their MOU. The POA members recently negotiated for a flat 8% special compensation.

Standby Pay: Specific divisions of the Town's Public Works Department require that their employees remain available for call-out during non-regular working hours to complete snow removal. For most positions, standby pay is calculated as 15% of the employee's normal hourly rate. The standby pay budgets are developed using an average employee hourly rate and multiplied by the standby pay factor (15%) multiplied by the expected number of standby hours needed. The number of hours needed is determined by the individual division managers based on the previous year's standby hours and expectations for the coming year.

CalPERS: The Town has contracted with the California Public Employees Retirement System (CalPERS) to provide the Town's employees with a defined benefit retirement plan. The budget for CalPERS retirement is included in the Benefit line item in each division's operating budget.

CalPERS prepares an actuarial report for each member agency each year which details the rates the Town and employees must pay to fund the benefit for the following fiscal year. The two main categories the Town is responsible for are the normal cost and the unfunded actuarial liability (UAL).

- CalPERS calculates the normal cost as a percentage of non-overtime payroll. The Town has six different normal cost rates based on the specific retirement formula Town employees are eligible for, called tiers. The retirement formulas of each tier are based on the employee's job type (safety or miscellaneous) and their hire date. The Town's budget for the CalPERS normal rate includes a specific allocation for each employee of the division based on the budgeted wages multiplied by the specific employee's normal cost rate, as supplied by CalPERS.
- The UAL is the additional amount the Town owes to CalPERS. It represents the difference between the expected year's expected returns and actual returns, as well as changes in actuarial assumptions. The cost of the difference is allocated over 30 years. The UAL amounts are billed as per-year lump sums. The Town takes those lump sums, divides

them by the total expected payroll per tier, and creates a UAL percentage. The budget for UAL takes the budgeted wage for each employee and multiplies it by the employee's specific tier UAL rate multiplied by the employee's allocation to the specific division.

Employer Paid Payroll Taxes: The Town is responsible for three types of employer-paid payroll taxes; FICA, Medicare, and state unemployment insurance. The budget for employer-paid payroll taxes is included in the benefit line item in each division's operating budget.

- The Federal Insurance Contribution Act (FICA) tax is social security. The Town only offers Social Security benefits to employees who are not eligible for CalPERS benefits, which includes seasonal and temporary employees. The budget for FICA is calculated as 6.2% (the 2020 federally imposed social security rate) of the applicable employee's budgeted wages.
- The budget for Medicare tax is calculated as 1.45% of the first \$200,000 of each employee's budgeted wages.
- The State of California requires that employers pay unemployment insurance (UI) tax for every employee to fund a social security benefit for California's workers who lose their jobs. The UI rate for each organization in the state is determined by the California Employment Development Department (EDD) based on claims made to the EDD for benefits from prior employees of the organization. The rate is only applied to the first \$7,000 paid to each employee per calendar year. The Town's rate is currently 3.2%. The budget for UI is calculated as \$224 ($\$7,000 \times 3.2\%$) per employee.

Health, Dental, and Vision Insurance: The Town contributes a maximum fixed amount to employee health, dental, and vision coverage. The contribution amounts are defined in the employee group MOUs and vary by group. The budget includes the maximum amount the Town would pay for each employee's current year health care option (i.e., employee, employee and one dependent, employee and family) including the maximum Town-paid potential mid-year increase (10%). For vacant positions, the budget is the family contribution.

Life Insurance: The Town provides basic term life insurance for all employees. The Town currently contributes \$7.50 for 12 pay periods per employee per year. The amount included in each division's life insurance budget line is \$90 per full-time benefited employee.

Workers Compensation: The Town is self-insured for Worker's Compensation through the California Intergovernmental Risk Authority (CIRA) joint powers authority. Every year, CIRA negotiates the total worker's compensation bill as a lump sum. The Town calculates a worker's compensation rate based on the lump sum amount and the applicable estimated personnel costs (regular wages and overtime). At the end of the year, staff "trues up" the worker's compensation amount so that the year-end amount is equal to the division's proportionate cost, based on the regular wages and overtime charged to that division.

Deferred Compensation & Retiree Health Savings (RHS): In addition to providing a defined benefit plan to its employees, the Town supplements employee's retirement with limited contributions to the employee's defined contribution plan and to an RHS. The amount the Town contributes varies by employee group, as negotiated in the employee group MOUs.

PROJECTIONS –

The table below details the Town’s projections for revenues and expenses. If the Town has knowledge of how a specific budget line will change (i.e., due to a multi-year contract), the specific numbers are used rather than the projections below. The projections are based on historical changes in those items or contracted changes (for benefit items). The specific line items are used to calculate the budget but are rolled up for presentation.

Wages are estimated by employee, taking into account the terms of the various memoranda of understanding and the salary range caps on individual positions. Pension costs are projected by employee using the rate projections in the Town’s actuarial valuation.

REVENUE AND EXPENDITURE PROJECTION PERCENTAGES							
	2026/27		2027/28		2028/29		2029/30
REVENUES							
Property Tax	3.0%		3.0%		2.0%		2.0%
Sales Tax	3.0%		3.0%		2.0%		2.0%
Transient Occupancy Tax	3.0%		3.0%		2.0%		2.0%
Charges for Services	3.0%		3.0%		2.0%		2.0%
Other	3.0%		3.0%		2.0%		2.0%
EXPENSES							
Wages (Not on wage estimator)	3.0%		3.0%		2.0%		2.0%
Standby Pay	3.0%		3.0%		2.0%		2.0%
Overtime	3.0%		3.0%		2.0%		2.0%
Benefits							
Taxes - FICA	3.0%		3.0%		2.0%		2.0%
Taxes - Medicare	3.0%		3.0%		2.0%		2.0%
Taxes - Unemployment	1.0%		1.0%		1.0%		1.0%
Health	10.0%		10.0%		10.0%		10.0%
Dental	10.0%		10.0%		10.0%		10.0%
Vision	10.0%		10.0%		10.0%		10.0%
Life	10.0%		10.0%		10.0%		10.0%
Worker's Comp	3.0%		3.0%		2.0%		2.0%
Deferred Compensation	3.0%		3.0%		2.0%		2.0%
RHS	3.0%		3.0%		2.0%		2.0%
Car Allowances	0.0%		0.0%		0.0%		0.0%
Services & Supplies	3.0%		3.0%		2.0%		2.0%
Capital Outlay	3.0%		3.0%		2.0%		2.0%

LITIGATION –

On May 1, 2025, the Town of Truckee received a **Summons and Complaint** addressed to Officer Yarborough of the Truckee Police Department regarding a federal civil rights lawsuit titled *Jacob M. Bosley v. Truckee Police Department, et al.*

The plaintiff, Jacob M. Bosley, is proceeding in forma pauperis (without prepayment of court fees) and alleges violations of civil rights under 42 U.S.C. § 1983. The claims include excessive force, retaliation, and denial of basic necessities. The case is proceeding under federal jurisdiction for alleged violations that occurred while the plaintiff was incarcerated.

Prior to this, Mr. Bosley filed a claim in Nevada County Superior Court stemming from an alleged incident on September 22, 2023. According to his account, Truckee Police officers attempted to arrest him for trespassing in a private parking lot despite there being no service call. He claims he requested a brief period to get dressed, but the officers allegedly broke into his vehicle and arrested him. He further alleged that the incident caused him over \$10,000 in economic damages and constituted malicious arrest and false imprisonment. The Town accepted the tort claim as a claim against the Town. After the Town's third-party claims administrator reviewed the officer's account, the Town formally rejected the claim on March 5, 2024, as having no basis. Subsequently, Mr. Bosley filed a lawsuit in Nevada County Superior Court, but that case was dismissed by the court on April 22, 2024, due to lack of prosecution.

In addition to the state case, Mr. Bosley filed a federal civil rights lawsuit. However, that case was dismissed by the Judge on June 26, 2024. The court deemed it duplicative of the above-mentioned case for which the Town has an active summons.

DEBT OBLIGATIONS –

<u>Description</u>	<u>Sources of Funding</u>	<u>Outstanding Principal Balance as of July 1, 2025</u>
Construction of the Public Service Center Garages	The General Fund obligation for FY 24/25 is \$283,625. These bonds were issued in 2019 with a par of \$4,920,000. The bonds were issued with a 25-year term.	\$4,045,000
Construction of a Public Service Center	The General Fund obligation for FY 24/25 is \$291,294. The original issue of \$5,000,000 was issued in two parts, \$3,355,000 was a regular bond issuance and \$1,645,000 was issued as tax-exempt bonds. These bonds were refinanced in 2017. The original bonds were issued under a 30-year term.	\$3,200,000
Town Hall Building Purchase	The General Fund obligation for FY 24/25 is \$376,425. The original issue of \$5,615,000 was refinanced in 2015. The bonds were issued under a 25-year term.	\$1,731,000
	Total General Fund Debt Obligation	\$8,976,000
Redevelopment Bonds	The bonds were issued by the Redevelopment Agency in 2010. The funds from these bonds were eventually used to pay for a streetscape project in the Brickelltown Maintenance District. The bonds were issued under a 30-year term and are now the obligation of the Redevelopment Success Agency. These bonds were reissued in 2020.	\$9,000,000
	Total Redevelopment Success Agency Debt Obligation	\$8,650,000

APPENDIX B - GLOSSARY OF BUDGET TERMS

Account – A four-digit number describing a revenue or expenditure.

Actual – The real expenses and income generated throughout the year.

Adopted Budget – The adopted budget is the annual operating budget approved by the Town Council for the fiscal year.

Amended Budget – The combination of the adopted budget and any budget amendments made throughout the fiscal year.

Beginning Balance – Unencumbered resources available in a fund from the prior fiscal year after payment of prior fiscal year expenditures.

Bond – Capital raised by issuing a written promise to pay a specified sum of money, called face value or principal amount, with interest at predetermined intervals.

Budget – A fiscal plan of financial operating listing an estimate of proposed expenditures and the proposed means of financing them. The budget must be approved by the Town Council prior to the beginning of the fiscal year.

California Public Employees' Retirement System (CalPERS) – The retirement system, administered by the State of California, to which all regular Town of Truckee employees belong.

Capital Asset/Capital Outlay – Land, infrastructure, and equipment used in operations that have a useful life greater than one year. The Town has set a capitalization threshold for capital asset at \$5,000. Expenditures made for capital assets are commonly referred to as "Capital Outlay", and are shown in either the CIP or department budgets depending on whether the capital asset to be acquired is part of the Town's capital improvement plan or needed for daily departmental operations.

Capital Improvement Plan (CIP) – The five-year financial plan for capital outlay to improve and/or maintain the Town's infrastructure. Also lays out the Town's plans for large, infrequent projects outside the normal scope of operations, such as the General Plan Update.

Consumer Price Index (CPI) – An indicator of inflation, used in calculating increases in salary increases, parcel charges and other calculations.

Contingency – A portion of the fund balance set aside by Council direction for a specific purpose, usually to protect the Town or a specific fund in times of economic downturn. Use or a change in the balance of a contingency is done via approval during the budget process.

Debt Service – Payment of the principal and interest on an obligation resulting from the issuance of bonds.

Deficit – This is synonymous with a loss and occurs when expenses exceed revenue.

Department – An organization unit comprised of divisions or functions. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

Designation – A portion of the fund balance set aside by Council direction for a specific purpose, such as streetscaping projects or economic vitality. Use is planned via the budget process or council direction.

Division – An organizational unit of a department, responsible for a specific activity related to public service.



Expenditure – The actual spending of governmental funds.

Fiscal Year – A twelve-month period of time to which the budget applies. In the Town of Truckee, the fiscal year is July 1 through June 30.

Fund – An independent fiscal and accounting entity with a self-balances set of accounts, used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance – The difference between fund assets and fund liabilities.

Gann Limit – State of California legislation that limits a City's appropriations growth rate to changes in population and either the change in California per capital income or the change in local assessment roll due to non-residential new construction.

General Fund – The primary fund of the Town of Truckee used to account for all revenues and expenditures of the Town not legally restricted as to use. This fund is used to accumulate the cost of the Town's general obligations.

Governmental Accounting Standards Board (GASB) – This organization establishes generally accepted accounting principles (GAAP) for state and local governments.

Grant – A contribution or gift of cash or other assets from another governmental entity or foundation to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant (CDBG) provided by the federal government.

Infrastructure – Facilities on which the continuance and growth of the community depend, such as roads, sidewalks, parks and public buildings.

Inventory – Supplies that the Town needs to have on hand for service purposes such as chains for snow removal equipment or signposts.

Lease Revenue Bonds – A lending agreement secured by a lease on the acquired asset or other assets of the Town.

Memoranda of Understandings (MOU) – The documented agreements result from labor negotiations between the Town of Truckee and its various bargaining units.

Operating Budget – Annual appropriations of funds for ongoing program costs, including salaries and benefits, services and supplies. This is the primary means by which most of the financing, acquisition, spending and service delivery actions of the Town are controlled. Reserves and contingencies are also components of the Town's operating budget.

Ordinance – A formal legislative enactment by the Town Council. It has the full force and effect of law within the Town's boundaries.

Personnel – A budget category that generally accounts for salaries for regular and temporary employees, overtime, and employee benefits, such as medical, dental, pension, and deferred compensation.

Projections – The Administrative Services Department's five-year forecast of revenues and expenditures.

Proposed Budget – The proposed budget is the budget that is sent to the Town Council by the Town Manager. Once approved, the proposed budget, including changes made by the Town Council during its review, becomes the adopted budget.

Proprietary Funds – Town of Truckee activities that operate in a manner similar to private enterprises. Revenues are derived from fees charged to users, and the programs are largely cost covering. Also referred to as Enterprise Funds.

Reserve - A portion of the fund balance set aside by Council direction to save for a known future cost, such as road maintenance. Use is planned via the budget process or council direction.

Resolution – A special order of the Town Council, with a lower legal standing than an ordinance.

Revenues – Revenues include tax proceeds and compensation received for specific services provided to the public (external revenues), as well as revenues received from other funds (internal revenues).

Special Revenue Fund – This fund type is used to account for City revenues from sources that, by law or administrative action, are designated to finance particular functions or activities of government.

Supplies and Services – Expenditures for items that are ordinarily consumed within a fiscal year.

Transfers In or Transfers Out – Movement of revenue out of one fund or into another. The recipient fund uses the money to cover the cost of services provided (such as when the Gas Tax Fund transfers money to the General Fund).

Transient Occupancy Tax – A tax imposed on travelers who stay in temporary lodging facilities within the Town. Also referred to as bed tax or hotel tax.

APPENDIX C - ACRONYM LIST

- A -

AB – Assembly Bill

ADA – Americans with Disabilities Act

ADU – Accessory Dwelling Units

AHSC – Affordable Housing and Sustainable Communities

AIS – Aquatic Invasive Species

AMI – Area Median Income

ARPA – American Rescue Plan Act

ATP – Active Transportation Plan

AV – Audio visual system

- B -

BUD - Budget

- C -

CA – California

CAD – computer aided design (software)

CalPERS – California Public Employee’s Retirement System

CAP – Climate Action Plan

CAWFC – California Annual Welfare Funders Collaborative

CBOAC – County Building Officials Association of California

CCAC – Clerks’ Association of California

CDBG – Community Development Block Grant

CDBW – California Department of Boating Waterways

CDD – Community Development Department

CFD – Community Facilities District

CMS – Content Management System

COBRA – Consolidated Omnibus Budget Reconciliation Act (employee benefit continuation)

COLA – Cost of Living Adjustment

COPS – Citizens Option for Public Safety

CPI – Consumer Price Index

CSMFO – California Society of Municipal Finance Officers

CSO – Community Service Officer

CTA – Climate Transportation Alliance

CTSA – Consolidated Transportation Services Agency

CTS – Community Transit Services

- D -

DAR – Dial-A-Ride

DCD – Director of Community Development

DEI – Diversity Equity and Inclusion

DMV – Department of Motor Vehicles (California)

DOF – Department of Finance (California)

DOJ – Department of Justice

DPR – Donner Pass Road

DPW/TE – Director of Public Works, Town Engineer

DTSP – Downtown Specific Plan

- E -

EAP – Employee Assistance Program

EDD – California Employment Development Department

EIR – Environmental Impact Report

EOC – Emergency Operations Center

CDFW – California Department of Fish and Wildlife

CIP – Capital Improvement Plan/Project

CIRA – California Intergovernmental Risk Authority

EV – Electric Vehicle

- F -

FICA – Federal Insurance Contributions Act
(employment tax)

FLSA – Fair Labor Standards Act

FPPC – Fair Political Practices Commission

FTA – Federal Transit Administration

FTE – Full-Time Equivalent

FY – Fiscal Year

- G -

GASB - Governmental Accounting Standards Board

GHG – Greenhouse Gas

GIS – Geographic Information Systems

- H -

HCD – California Department of Housing and
Community Development

HPAC – Historic Preservation Advisory Commission

HRS - Hours

HSTT – Humane Society of Truckee-Tahoe

HUD – United States Department of Housing and Urban
Development

HVAC – Heating, ventilation and air conditioning

HWY - Highway

- I -

ID – Identification

IT – Information Technology

- J -

ERL – Eastern Regional Landfill

LCC – League of California Cities

LPP – Local Partnership Program

LSRP – Local Streets and Roads Program

LTF – Local Transportation Fund- **M -**

MAP – Mountain Area Preservation

MDC – Mobile Data Computers

MFA – Multi-Factor Authentication

MFP – Multifunction Printer

MDM – Mobile Device Management

MOU – Memorandum of Understanding

MVL – Motor Vehicle License

- N -

NCSO – Nevada County Sheriff's Office

NCTC – Nevada County Transportation Commission

NPDES – National Pollutant Discharge Elimination
System

NSAQMD – Northern Sierra Air Quality Management
District

NTLE – North Lake Tahoe Express

NTTT – North Tahoe Truckee Transport

NVC / NV CO – Nevada County

- O -

OES – Office of Emergency Services

OMS – Operating Management System

OPEB – Other Post Employment Benefits

- P -

JPA – Joint Powers Authority

- L -

LAFCO – Local Agency Formation Commission

PMP – Pavement Management Program

POST – Police Officer Standard Training

PUD – Public Utility District

PW – Public Works

- R -

R & T – Revenue and Taxation

RAB – Roundabout

RFP – Requests for Proposals

RHNA – Regional Housing Needs Allocation

RMS/CAD – Records Management System/Computer Aided Dispatch Replacement

ROPS – Recognized Obligation Payment Schedule

RPTTF – Redevelopment Property Tax Trust Fund

RSA – Redevelopment Successor Agency

RSTP – Regional Safety and Transportation Program

- S -

SAN – Storage Attached Networks

SB – Senate Bill

SHRM – Society of Human Resources Management

SIEM – Security Information and Event Management

SRO – School Resource Officer

SSO – Single Sign-On

STA – State Transit Assistance

STBG – Surface Transportation Block Grant

PEG – Public Education and Government Access

PERS – Public Employees Retirement System

PFP – Performance-based pay

PLHA – Permanent Local Housing Allocation

TART – Tahoe-Truckee Area Regional Transit

TCC – Town Clerk and Communications Division

TDA – Transportation Development Act

TDLT – Truckee Donner Land Trust

TDPUD – Truckee Donner Public Utilities District

TDRPD – Truckee Donner Recreation and Park District

TFHD – Tahoe Forest Hospital District

TIGER – Transportation Investment Generating Economic Recovery

TIRCP – Transit and Intercity Rail Capital Program

TLC – Truckee Litter Corps

TNT/TMA – Truckee/North Tahoe Transportation Management Association

TOT – Transient Occupancy Tax

TPD – Truckee Police Department

TRCD – Tahoe Resource Conservation District

TRPA – Tahoe Regional Planning Agency

TSSA – Town Special Service Area

TTAD – Truckee-Tahoe Airport District

TTEA – Tahoe-Truckee Engineers Association

TTSD – Truckee-Tahoe Sierra Disposal

TTUSD – Truckee-Tahoe Unified School District

- U -

UPRR – Union Pacific Railroad

UPS – Uninterrupted Power Source

STR – Short Term Rentals

- V -

SWEP – Sierra Watershed Education Partnership

VMT – Vehicle Miles Traveled

SWMP – Storm Water Management Program

- W -

- T -

WAP – Wireless Access Points

WDAC – Windows Defender Application Control

- # -

4WD – Four wheel drive

DocuSign Envelope ID: B266AB24-F960-469C-8EE4-294C5FF5272E

TOWN OF TRUCKEE
California

RESOLUTION 2025-42

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE

WHEREAS; the Town of Truckee is a fiscally responsible public entity and is required to appropriate and expend funds, to conduct the day-to-day business activity of the Town; and

WHEREAS; the Town of Truckee Town Council finds and determines those appropriations and expenditures are necessary for continued efficiency, economy, and effectiveness of the Town's government operations; and

WHEREAS; the Town Council recognized the Capital Improvement Projects, authorized and approved in the current and prior fiscal years, may not be completed by June 25, 2024; and

WHEREAS; the continuing efforts of staff to operate the business of the Town, within an approved budget, and to create savings, wherever feasible, are acknowledged by the Town Council; and

WHEREAS; the budget includes estimated personnel costs based on an approved Job Classification List with established wage ranges.

NOW THEREFORE BE IT RESOLVED

1. That said Annual Operating and Capital Budget for fiscal year 2025/26, including proposed personnel changes, is hereby approved and adopted, and estimated actual amounts for the fiscal year 2024/25 Capital Improvement Projects are adopted as amended budget amounts; and
2. Staff is directed to prepare and publish a final budget document; and
3. The Town Manager is authorized to transfer appropriations within the approved budget, except changes affecting personnel or capital outlay; and
4. Town Council approval is required for any transfer of appropriations within the budget for personnel or capital outlay and may approve amendments to the adopted operating or capital budget via approval of one or more staff reports; and
5. Town Council approval is required for any proposed increase to the number of CalPERS benefited, budgeted positions, hired.

The foregoing resolution was introduced by Council Member Romack, seconded by Vice Mayor Klovstad, at a regular meeting of the Truckee Town Council, held on the 10th day of June, 2025 and adopted by the following vote:

AYES: Council Member Romack, Council Member Polivy, Vice Mayor Klovstad, and Mayor Zabriskie.

DocuSign Envelope ID: B266AB24-F960-469C-8EE4-294C5FF5272E

NOES: **None.**

ABSENT: **Council Member Henderson.**

ATTEST:

Jan Zabriskie

Jan Zabriskie, Mayor

Kelly Carpenter

Kelly Carpenter, Town Clerk