Town of Truckee Proposed 2026/27 Annual Operating Budget

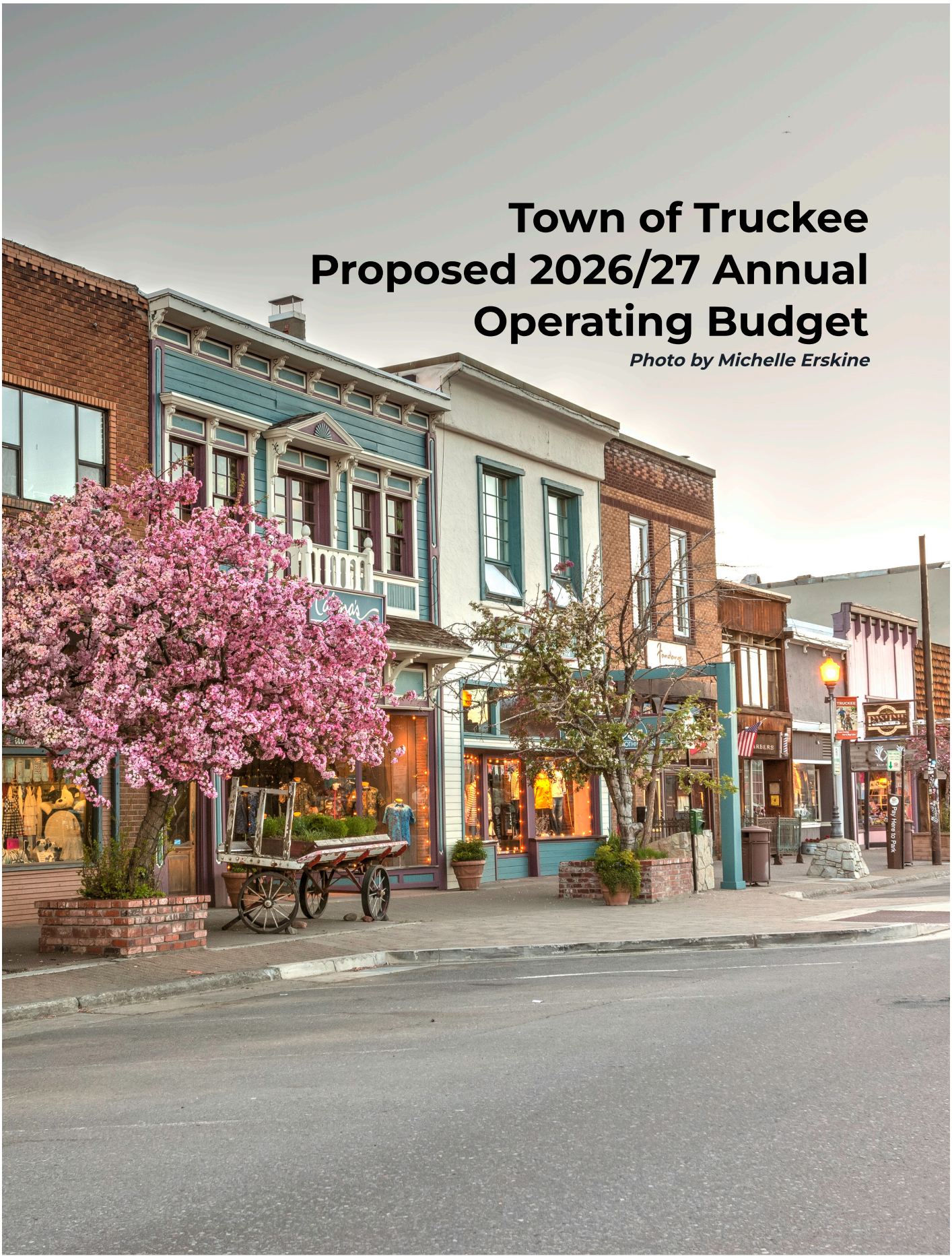

Photo by Michelle Erskine

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Reader's Guide

Welcome to the Town of Truckee's Digital Budget Book. This guide is here to help you navigate through the document and better understand the key sections of the budget. Below, you'll find a brief description of each section.

IMPORTANT DISCLOSURE: This document is designed to be viewed digitally as an interactive budget website. When converted to PDF for printing or other uses, the formatting may cause excess white space and/or misaligned section headings from their corresponding content. Additionally, the page count may increase. For the best experience, we encourage you to view the budget in its digital format to take full advantage of its interactive features.

If you prefer to read a PDF version, or to access prior year budgets, you can do so here: Town Budgeting and Reporting Website.

Overview

In this section you will find the Town Manager's transmittal letter explaining the budget development process, economic update and outlook as well as the Council Priorities, and Work Plan items for the upcoming Fiscal Year.

Information in this section also includes the history of Truckee, the previous budget year award, the map of the Town, and the organization chart for the entire Town.

Summary

This section includes summary pages of revenue and expenditures and fund balances for all budgeted funds for the Town of Truckee. Additionally, information about personnel and FTE history can be found in this section.

Revenues

Learn about the various sources of funding for the Town of Truckee, shown by the type of revenue for the General Fund, Enterprise Funds, and Fiduciary Fund.

Town Departments Expenditures

Department pages consist of an overview of departments and their operational divisions. This will include the departmental organization charts along with a breakdown of budgeted expenditures and approved budget enhancements included in the adopted budget.

Appendicies

This section provides the Town's basis of budgeting and accounting, budgeting process, budget timeline, and budget status of Town Funds. Additionally, the Town's financial policies, information on how personnel budgets and projections were made, debt obligations, litigation, and the GANN appropriations limit can be found here.

Signed Budget Resolution

This section provides the Town's Resolution Adopting the FY2026/27 Annual Operating Budget and Capital Budget.

2026/27 ANNUAL OPERATING BUDGET
AND
FIVE-YEAR CAPTIAL IMPROVEMENT PROJECT BUDGET

COUNCIL MEMBERS

DAVID POLIVY

LINDSAY ROMACK

JAN ZABRISKIE

MAYOR

ANNA KLOVSTAD

VICE MAYOR

COURTNEY HENDERSON

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 27, 2026

Honorable Mayor, Members of the Town Council, and Community Members,

Subject: Fiscal Year 2026/27 Annual Operating and Five-Year Capital Improvement Project Budgets

It is my privilege to submit for your consideration the fiscal year 2026/27 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 26, 2026, and align with direction provided during the Capital Project Review held on April 28, 2026. 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 2026/27 budget totals $105.1 million, with $62.8 million allocated to operating expenditures and $42.3 million to capital projects. The General Fund operating expenditures budget is $44.2 million, up 7.19% from fiscal year 2025/26, reflecting strategic investments in key services and infrastructure.

Basic Budgeting Assumptions

The Town of Truckee employs a rolling five-year forecasting model to project both revenues and expenditures. This budget is structurally balanced, with recurring operating revenues supporting recurring expenditures. The Town prepares its budget on a basis consistent with Generally Accepted Accounting Principles (GAAP) and maintains budgetary controls at the department level.

As a standard practice, staff prepare these projections with a fiscally responsible and conservative mindset. On the revenue side, this means selecting a revenue estimate at a level that avoids 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 2026/27 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 secured **property tax revenue** is budgeted to increase by **7.12%** in fiscal year 2026/27. 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 2025. During this period, the average and median home sales price in Truckee remained above $1 million, with a 1.42% increase in the median price over 2024. 2025 experienced 483 single family residential full value sales and 116 non-residential transactions (including multifamily, commercial, industrial, and vacant land) contributing to a $247 million increase in assessed value across the Town as a whole.

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 budget is a 2.0% decrease from the budget in fiscal year 2026/27. Collections for fiscal year 2025/26 are estimated to be 0.6% below the fiscal year 2025/26 budget. These estimates are based on Federal policy uncertainty, mortgage rate increases, higher consumer debt, lower household discretionary spending, and fuel pricing which has been exacerbated by political tensions in the Strait of Hormuz.

The Town experienced unprecedented growth in sales tax in fiscal year 2020/21 of 25% year-over-year growth. Because of this growth, the average sales tax increase between fiscal year 2018/19 through fiscal year 2026/27 is 5.0% despite recent losses and stabilizations.

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 2026/27, the TOT budget is set at $6.1 million—below actual collections but in line with economic trends that staff is seeing.

Interest income budget is essentially flat from the fiscal year 2025/26 budget but a **16% decrease** over prior year estimate actuals. This reflects the decreases in the treasury market in which a majority of the Town's investment portfolio is currently invested in alignment with the Town's investment policy. Out-year projections incorporate **moderate declines** in interest earnings to align with investor outlooks and anticipated market conditions.

Legislative Impacts

The fiscal year 2026/27 budget was developed during a period of continued legislative, regulatory, and economic uncertainty at both the federal and state levels. These evolving policy environments have direct economic implications for local government operations, capital planning, labor costs, environmental compliance, and long-term fiscal sustainability.

At the federal level, ongoing trade policy uncertainty and tariff-related market pressures continue to impact the cost of construction materials, fleet equipment, technology infrastructure, and operational supplies. These inflationary

pressures remain particularly significant for the Town's capital improvement program, where escalation in construction and procurement costs may affect project timing, bid competitiveness, and overall affordability. In response, the Town continues to utilize conservative (on the high side) cost assumptions, phased project implementation strategies, and contingency planning within the Capital Improvement Program to mitigate potential financial exposure.

The Town is also closely monitoring federal and state transportation and infrastructure funding programs that support public transit operations and capital investments. Truckee's transit system continues to rely on a combination of federal, state, and local funding sources, including Federal Transit Administration programs, Transit and Intercity Rail Capital Program (TIRCP) grants, and State Transit Assistance. Any reductions, delays, or restructuring of these funding programs could materially impact future transit service levels and planned capital improvements. To reduce reliance on uncertain external funding, the Town continues to diversify revenue sources supporting transit operations, including local Measure E revenues and other regional partnerships.

Federal policy changes related to wildfire mitigation, forest management, and emergency preparedness also remain a significant concern for the Truckee region. Reductions in staffing and/or funding for federal land management agencies may hinder fuel reduction efforts, emergency response coordination, and implementation of regional wildfire resilience strategies. In response, the fiscal year 2026/27 budget continues the Town's investment in local wildfire preparedness initiatives, including emergency preparedness staffing, evacuation planning and modeling, defensible space support programs, roadside vegetation management coordination, and expanded wildfire suppression coverage through the Town's CalFIRE agreement.

At the state level, the Town continues to respond to expanding regulatory requirements related to housing production, climate action implementation, waste diversion mandates, public transparency requirements, and labor compliance standards. These mandates continue to increase administrative, reporting, and operating responsibilities across multiple departments. The fiscal year 2026/27 budget includes continued investment in staffing, technology modernization, software implementation, and operational capacity necessary to maintain compliance while continuing to provide high-quality public services.

Despite these ongoing legislative and economic uncertainties, the Town remains well-positioned due to its fiscally prudent budget philosophy, strong reserves policies, long-term financial forecasting practices, and proactive fiscal management strategies. These practices provide the flexibility necessary to adapt to changing conditions while maintaining essential services and advancing the Town Council's strategic priorities, many of which overlap with areas of state and federal concern.

At the local level, the Town is also monitoring the future of Measure V, the voter-approved local sales tax that supports roadway maintenance and pavement preservation activities. Measure V is currently scheduled to sunset in 2028, and a ballot measure has been placed before voters to consider its renewal. If Measure V is not renewed, the Town could experience a significant long-term reduction in dedicated transportation funding, potentially impacting pavement maintenance schedules, roadway rehabilitation efforts, snow-related roadway recovery work, and the Town's ability to maintain existing infrastructure conditions at current service levels. The Town's long-range financial planning models incorporate the potential expiration of Measure V and recognize the importance of maintaining sustainable infrastructure funding sources.

Recession Preparation

National economic forecasts continue to reflect a moderate risk of recession entering into fiscal year 2026/27. Major financial institutions and economic forecasters, including Goldman Sachs, Moody's Analytics, EY-Parthenon, and JPMorgan, have recently estimated the probability of a U.S. recession within the next 12 months to range between approximately 30% and 50%, reflecting continue uncertainty related to inflationary pressures, interest rates, trade policy, consumer spending trends, and geopolitical uncertainty. Of note, this range is slightly higher than the predictions prior to fiscal year 2025/26.

Should a recession occur during fiscal year 2026/27, the most immediate impacts to the Town's revenues would likely be experienced in transient occupancy tax (TOT), sales tax revenues (including Measure V – Roads, Measure U – Trails, and Measure E – General Sales Tax), and building-related revenues, all of which are closely tied to tourism activity, consumer spending patterns, development activity, and broader economic conditions.

Property tax revenues, however, are not expected to experience impacts during fiscal year 2026/27 due to the structural lag between property assessment valuation and revenue apportionment. As stated above in the revenues section, property values supporting fiscal year 2026/27 revenues were generally established during the 2025 assessment cycle, with corresponding property tax allocations distributed to the Town in January 2027. As a result, property tax revenue impacts associated with an economic downtown would likely occur in the future fiscal years rather than immediately.

While economic indicators suggest an elevated recession risk, the fiscal year 2026/27 budget does not assume a recessionary scenario at this time. In the event economic conditions materially weaken, staff would evaluate the severity and expected duration of the downturn prior to recommending any operational or fiscal adjustments.

The Town's strong General Fund balance, resiliency-focused reserve policies, and long-term forecasting practices provide a critical financial buffer that allows the organization to respond strategically rather than reactively during periods of economic uncertainty. The flexibility positions the Town to maintain core service levels, evaluate changing conditions thoughtfully, and implement measured fiscal responses as necessary to preserve long-term financial stability.

Labor Cost Assumptions

Labor costs are calculated based on the existing contracts, or memoranda of understanding (MOUs), in place with 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 2026/27, a 3.0% COLA has been included for the employee association representing the Town's hourly employees, salaried employees, and police employees.
  - 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 **3.0% pay-for-performance (PFP) increase** has been included based on the budget-to-budget revenue increase in specified contract items for fiscal year 2026/27. 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, in-lieu of a PFP increase.

CalPERS Costs - Staff continue to model the substantial retirement costs associated with the Town's defined benefit plans through the California Public Employees' Retirement System (CalPERS). The Town participates in six separate CalPERS plans and tiers, with contribution rates based on actuarial assumptions provided by CalPERS.

Total CalPERS costs for fiscal year 2026/27 are estimated at approximately $4.9 million, of which approximately $4.5 million is funded through the General Fund. These costs include both the normal cost — the annual expense associated with benefits earned in the current year — and payments toward the Town's unfunded actuarial liability (UAL).

The Town's fiscal year 2026/27 contribution rates were largely based on CalPERS investment performance for fiscal year 2023/24, during which the system achieved a 9.3% investment return, exceeding the current 6.8% discount rate assumption. The most recent CalPERS Asset Liability Management (ALM) process concluded in 2025 and maintained

the 6.8% discount rate while adopting updated actuarial assumptions that will begin impacting employer contribution rates in fiscal year 2027/28.

Over the five-year planning horizon, the Town anticipates approximately $11.6 million in UAL payments, with annual CalPERS costs projected to increase from approximately $4.9 million in fiscal year 2026/27 to approximately $5.3 million by fiscal year 2030/31.

Due to the Town's strong liquidity position and cash pooling strategy, the Town continues to prepay its annual UAL obligations, generating approximately 3.3% in annual savings, or approximately $70 thousand during fiscal year 2026/27.

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. Limits to the growth in the surplus are driven primarily by rising wages, CalPERS pension contributions, and employee benefit costs, including health, dental, and vision insurance. If all expense assumptions materialize, the Town's annual operating surplus is projected to decrease—from $2.02 million in fiscal year 2026/27 to $1.9 million by fiscal year 2030/31. By comparison, the fifth-year operating surplus projected in the fiscal year 2025/26 budget was $3.04 million. This decrease is largely due to the refinement of the Town's property tax estimates both in the fiscal year 2026/27 as well as the year-over-year increases. These figures were prepared in combination with a professional analysis completed by the Town's 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 of the Town's control, such as CalPERS contributions and, to a lesser extent, healthcare premiums.

While salaries and benefits account for approximately 65.2% of the General Fund and 50.5% 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 2026/27 budget includes several strategic savings measures designed to strengthen the Town's long-term fiscal health and resilience:

- The **General Fund contingency reserve**. This 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 fiscal year 2024/25 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 most recent Pavement Maintenance Program.

- Per Council direction in September 2024, the Town began building a **Public Art Designation**, with $100,000 in fiscal year 2026/27 and $100,000 annually thereafter, until reaching 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 at 5.0% of General Fund operating revenues. This carve out 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 organizational assessments, including the Townwide Operational and Service Delivery Review prepared by Baker Tilly, the Truckee Development Processes Findings and Recommendations prepared by AirDiamond Creative Consulting, and the Town's first statistically valid Community Opinion Survey conducted by True North Research. Collectively, these efforts continue to inform organizational planning, operational improvements, service delivery enhancements, and long-term strategic decision-making throughout the fiscal year 2026/27 budget.

Townwide Operational and Service Delivery Review (Baker Tilly)

The Baker Tilly Organizational Assessment (Review) serves as a long-term operational roadmap for the Town and identified key themes related to workload capacity, organizational structure, technology modernization, internal systems, and service delivery expectations.

Since acceptance of the Review in May 2025, the Town has made measurable progress implementing recommendations through a phased and strategic approach. As of spring 2026, 22 recommendations have been completed, including implementation of the NeoGov applicant tracking system, updated engineering standards, creation of key staffing positions, organizational restructuring efforts, and improvements to internal operations and financial controls.

The recommendations continue to directly inform the fiscal year 2026/27 budget, including investments in technology modernization, implementation of CloudPermit software, evaluation of dedicated sidewalk and trail maintenance operations, emergency preparedness staffing, and planning efforts for a future Public Safety Facility to address long-term operational and staffing needs.

The Town continues to view the assessment recommendations as a multi-year implementation roadmap intended to strengthen organizational capacity, modernize systems, improve service delivery, and support long-term operational sustainability.

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

The AirDiamond assessment provided a focused review of the Town's development services processes and included extensive interviews with developers, staff, stakeholders, and partner agencies. The study identified opportunities to improve customer experience, communication, process consistency, and technology integration within the development review process.

The fiscal year 2026/27 budget continues implementation of several recommendations through investments in permitting software modernization, continued CloudPermit implementation, process improvement efforts, enhanced customer engagement initiatives, and ongoing consulting support for Planning and Public Works process improvements.

Additionally, the Town continues to expand customer service enhancements initiated following the report, including the free planner appointment program launched in 2025, which has improved customer access and streamlined development-related coordination efforts.

Staffing Additions

The fiscal year 2026/27 budget includes targeted staffing investments intended to address increasing operational demands, maintain service levels, improve organizational resiliency, and support implementation of key Council priorities. While the Town continues to remain mindful of long-term personnel cost obligations, staff recognize that strategic investments in staffing capacity are necessary to sustain service delivery expectations in a growing and increasingly complex operating environment.

Consistent with findings from the Review, the Town continues to experience workload pressures across several operational areas. The budget therefore includes limited and strategic staffing additions focused on public safety, legal and organizational support, and external funding administration, some of which one was a recommendation of the Review.

The proposed General Fund staffing additions include:

Deputy Town Attorney – This position is proposed to address increasing legal and operational complexity experienced across the organization, including support for housing initiatives, development activity, public contracting, labor and employment matters, risk management, public records compliance, and municipal code enforcement. The addition of in-house legal capacity is intended to improve organizational responsiveness, reduce reliance on outside counsel where appropriate, and support timely implementation of Town initiatives.

Police Officer – Community Outreach Officer / Homeless Liaison – This position was identified through the Review and is intended to strengthen community-oriented policing efforts, support unhoused outreach coordination, improve business engagement, and enhance coordination with regional service providers and community partners. The position reflects increasing service demands associated with quality-of-life concerns, emergency response coordination, and community engagement.

Grant Program Analyst (Limited Three-Year Term) – This limited-term position is proposed to support the increasing administrative complexity associated with grant management, compliance monitoring, reimbursement coordination, and external funding opportunities. The Town previously consulted for these services and following the retirement of that consultant, staff are re-evaluating whether an in-house position may be more efficient. The Town continues to pursue significant state and federal grant funding for infrastructure, housing, transportation, wildfire resilience, and capital projects. The position is intended to improve grant administration capacity, maximize external funding opportunities, and support timely project implementation while minimizing administrative burden on operational departments.

These staffing additions reflect a measured approach to organizational growth and are intended to balance operational sustainability, service delivery expectations, and long-term fiscal responsibility.

Council Priorities

The fiscal year 2026/27 budget continues to advance the Town Council's five strategic priorities through a combination of operational programming, targeted staffing investments, and a multi-year Capital Improvement Program (CIP)

focused on long-term community resiliency. Collectively, these investments reflect the Town's commitment to maintaining high-quality public services while responding to evolving community needs related to infrastructure, housing affordability, wildfire resilience, sustainability, and inclusive community engagement.

The fiscal year 2026/27 CIP includes approximately $42.3 million in planned capital investments across transportation, public facilities, housing, environmental sustainability, and public safety infrastructure. Together with ongoing operational initiatives, these investments directly support implementation of the Council's priorities and the Town's broader strategic vision.

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

The Town of Truckee remains committed to developing and maintaining infrastructure that supports mobility, economic vitality, environmental sustainability, and equitable community access. The fiscal year 2026/27 CIP includes significant investments in transportation systems, pedestrian and bicycle infrastructure, transit connectivity, roadway preservation, public amenities, and community facilities designed to strengthen both resident quality of life and Truckee's long-term economic resilience.

More than two dozen CIP projects and over $27 million in planned investments directly support this Council priority during fiscal year 2026/27. Kev investments include:

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

Downtown Connectivity and Streetscape Projects

The Town continues to invest in projects that improve downtown circulation, pedestrian safety, accessibility, and economic activity while enhancing the visitor and resident experience.

- *West River Street Parking Lot and Sidewalk Improvements* ($1.5 million): Planning, design, and construction of a parking lot on the north side of West River Street near DEWBEYÚMUWE PARK (West River Street Park); including roadway realignment, pedestrian improvements and streetscape improvements intended to improve connectivity and support downtown economic activity.
- *Bridge Street/Donner Pass Road Improvements* ($4.1 million): Upgrades to two major intersections incorporating pedestrian and bicycle safety improvements while positioning the corridor for a future Union Pacific "Quiet Zone" implementation.

Mobility, Transit, and Transportation Infrastructure

Transportation and mobility infrastructure remain central to the Town's long-term infrastructure strategy and climate objectives.

- *Truckee Railyard Mobility Hub – Phase 2* ($2.1 million): Expansion and relocation of the Town's transit center to improve regional connectivity, transit efficiency, and rider experience through enhanced bus bays, passenger shelters, EV charging infrastructure, and climate-controlled amenities.
- *Road Rehabilitation and Pavement Maintenance*: ($12.3 million): Ongoing annual roadway rehabilitation and pavement preservation efforts support safe and reliable transportation infrastructure while reducing long-term maintenance costs associated with deferred roadway investment.
- *Electric Charging Infrastructure* ($75 thousand): Continued development of municipal fleet and employee charging infrastructure supporting Town fleet electrification goals and long-term greenhouse gas reduction targets.

Trail and Active Transportation Enhancements

The Town continues to prioritize non-vehicular transportation infrastructure that promotes safety, recreation, and alternative mobility:

- *Trail Pavement Maintenance Projects* (over $3.3 million across fiscal years 2027–31): Preservation and rehabilitation of heavily used Class I trail infrastructure throughout the community.
- *Mougle Lane/Pioneer Trail Connector* (planned $7.9 million investment across fiscal years 2027-31): Development of a future multi-use trail connection intended to improve neighborhood connectivity and expand safe active transportation options.

Public Facilities and Access

Investments in public facilities continue to support accessibility, civic services, and community gathering spaces.

- *New Truckee Library Design Partnership* ($297 thousand): Continued collaboration toward development of a modern library facility intended to expand educational, cultural, and community resources. Additionally, the library may have the capacity to serve as a cooling shelter during public safety outage events further strengthening the Town's emergency preparedness posture.
- *Misc. Curb & Gutter Replacement* ($75 thousand): Replacement of aging drainage and pedestrian infrastructure to improve accessibility, stormwater management, and roadway safety.

Economic Vitality and Strategic Redevelopment

The fiscal year 2026/27 budget continues investments supporting long-term economic vitality, strategic redevelopment, and community-centered economic planning efforts intended to strengthen Truckee's year-round economy while preserving the community's character, environmental assets, and quality of life.

- *Economic Vitality Strategic Plan Update* ($60 thousand): Supports implementation of General Plan Action ED-1.B through an update to the Town's Economic Development Strategic Plan. This effort will evaluate economic conditions, identify emerging economic trends, and develop policies and programs responsive to Truckee's evolving economic needs. The updated plan is expected to guide future economic vitality initiatives, including potential business support strategies, incentive programs, and public-private partnership opportunities.
- *River Revitalization Action Plan* ($35 thousand): Continues implementation of the Town's long-term river revitalization strategy focused on environmental restoration, public access improvements, economic activation, and community connectivity along the Truckee River corridor. Ongoing work includes catalyst redevelopment planning, stakeholder coordination, and advancement of projects intended to strengthen recreation, tourism, and community-serving public spaces adjacent to the river corridor.

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

Housing affordability and workforce retention remain among the Town's most significant long-term challenges. The fiscal year 2026/27 budget continues substantial investments in workforce housing initiatives intended to increase housing affordability for local workers across a broad range of income levels.

The Town's housing program – funded in the operating budget and supported by five dedicated housing Capital Improvement Projects totaling over $7 Million in fiscal year 2026/27 – 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 up to moderate and above-moderate incomes, ensuring an inclusive approach to addressing our community's housing needs.

The Town continues to pursue a comprehensive and multi-faceted housing strategy focused on housing production, preservation, affordability protections, and market stabilization.

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] ($5.2 million):** Financial incentives for property owners to deed restrict homes for occupancy by local workers, helping preserve long-term workforce housing inventory.
- 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.
-

- **Lease to Locals Program ($620 thousand):** 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 ($498 thousand):** Provides financial incentives to property owners who agree to rent homes to local workers at below-market rates for a minimum of three years.
- **Accessory Dwelling Unit (ADU) Incentives ($578 thousand) –** 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.

Other notable investments include:

- The **7th-cycle Housing Element update ($30,720)** The Town has initiated preparation of the 2027–2035 Housing Element to address Truckee's Regional Housing Needs Allocation (RHNA) of 1,542 housing units. Fiscal year 2026/27 efforts will primarily focus on advancing the Housing Element through the California Department of Housing and Community Development (HCD) review process in order to achieve State certification by the required deadline.
- **Community Housing Commitments ($50,000):** Sustains regional collaboration and continued investment in affordability.
- 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.
- The Town is advancing the **Homegrown Housing program** to incentivize developers to voluntarily build deed-restricted workforce housing through a Truckee-specific alternative to the State Density Bonus program. The program combines financial incentives with streamlined review, flexible development standards, reduced parking requirements, and modest density bonuses, while maintaining objective design standards intended to preserve Truckee's community character.

3. Emergency Preparedness and Wildfire Readiness

Wildfire resilience and emergency preparedness remain among the Town's highest operational priorities. The fiscal year 2026/27 budget includes more than **$5.2 million in operational and capital investments** supporting wildfire mitigation, emergency response readiness, evacuation planning, and community resilience initiatives. Major investments include:

- Wrapping up the **Tahoe Donner emergency egress study** ($223,838 carryover from fiscal year 2025/26). This study is being led by Tahoe Donner Association through a reimbursement agreement with the Town.

- Approximately $560 thousand to continue the Town's **roadside vegetation management and fuels reduction** on an ongoing basis intended to improve wildfire resilience and emergency access throughout the community.
- Development of a **disaster preparedness program** ($255,000) supporting the Town's broader emergency preparedness initiatives, including Ready Truckee outreach efforts, alert and warning systems, emergency operations planning, public education, and community resilience programs.
- Community-focused programs including **green waste disposal** assistance and defensible space support.
- Expansion of CAL FIRE **wildland fire insurance coverage** to temporarily increase covered acreage to 17,626, as recommended by CalFire, increasing the wildfire suppression contract from $412,597 in fiscal year 2024/25 to $939,528 for fiscal year 2026/27, a 127.7% increase (although a 4.1% decrease over the cost per acre for fiscal year 2025/26). This policy shift serves three critical objectives:
    - 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** primarily funded via grants from Measure E, administered by the Truckee Fire District.
- Planning and land purchase for a future **Public Safety Facility** ($3.2 million) intended to address long-term operational, emergency response, and interdepartmental coordination needs identified in the Operational Assessment and Service Delivery Review.

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

The Town continues to coordinate regionally with the Truckee Fire Protection District, Truckee Tahoe Airport District, Tahoe Truckee Community Foundation, and other partners to advance landscape-scale wildfire resilience, emergency preparedness, and long-term community safety initiatives.

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

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

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 **$4.3 million in combined operating and capital funds** are designated to support environmental goals across key areas:

Transit and Microtransit Expansion

Continued investment in transit and multimodal transportation systems to reduce VMT and support GHG reduction goals, including **year-round TART Connect service** ($2.665 million), regional **vanpool participation,** and ongoing multimodal infrastructure improvements.

Greenhouse Gas Mitigation and Programmatic Climate Actions

Expanded Sustainability program funding supporting the **Climate Action Plan** implementation, community electrification efforts, continued participation in the **Climate Transformation Alliance**, food ware ordinance implementation, and multiple **building decarbonization** grant and incentive programs focused on energy efficiency, weatherization, and workforce development.

EV Infrastructure and Fleet Electrification

Investment in fleet electrification, **EV charging infrastructure**, and implementation of the Town's electric vehicle charging infrastructure master plan, including $75 thousand in fiscal year 2026/27 and approximately $975 thousand over the five-year planning horizon.

Zero Waste and Waste Reduction

Funding supporting waste diversion, organics collection, public recycling infrastructure, single-use item reduction initiatives, regional **biomass feasibility** efforts ($40,000), and planning for the Town's future **solid waste franchise agreement** ($114,920)**.**

Trail and Bike Infrastructure

Investments in active transportation infrastructure, including updates to the **Active Transportation Plan** ($160,000), trail rehabilitation and preservation ($100,000), dirt trail improvements, bicycle and pedestrian enhancements in **partnership with Caltrans** ($200,000), and partnerships support safe routes to school and reduce automobile dependence.

Environmental Stewardship

Initiatives including **Donner Lake bank restoration** efforts, continued support for the **Dark Skies Awareness** campaign, and partnerships supporting pursuit of the **Bee City Designation**.

5. Community Engagement and Equity

The budget invests $1.1 million in Community Engagement operations, which focuses on increasing access to the Town regardless of a person's income, background, or primary language, with initiatives supporting:

- Full-time Communications and DEI program staff, as well as continued funding for an IDEA intern
- IDEA Action Plan implementation & completion of a Language Access Plan for the Town.
- Establishment of the Town's first ever **Youth Commission**.
- Continued upgrades to the **Town's website and digital infrastructure** including work to achieve new ADA compliance by the 2027 deadline and accessibility upgrades to the Town's social media content
- Continuation of the program that provides **daycare staffing for six (6) community meetings** each year provided via the Town's contract with a childcare provider
- **$206,000 for the Community Development software** to include a public-facing portal for permit and application monitoring

Conclusion –

The fiscal year 2026/27 budget reflects a balanced, forward-looking, and strategically aligned approach to meeting the evolving needs of the Truckee community. The budget maintains essential public services while making meaningful investments in infrastructure, workforce housing, environmental sustainability, wildfire resilience, emergency preparedness, public safety, and community connectivity.

This budget also reflects the Town's continued commitment to long-term financial stewardship. Through conservative forecasting practices, strong reserve policies, disciplined operational planning, and thoughtful capital investment strategies, the Town remains well-positioned to navigate economic uncertainty while maintaining organizational stability and service reliability.

As Truckee continues to grow and evolve, the fiscal year 2026/27 budget prioritizes investments that strengthen community resiliency, preserve Truckee's unique character, and support a high quality of life for residents, businesses, and visitors alike. Staff look forward to working collaboratively with the Town Council and community to implement these priorities and continue advancing a vibrant, sustainable, and resilient future for Truckee.

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

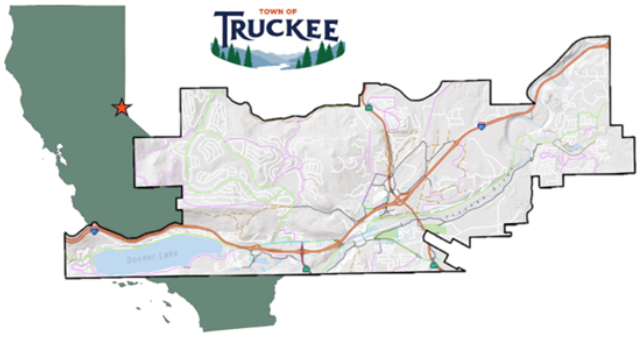
The Town of Truckee (Town) is an incorporated town located in Nevada County, California. Situated in a Sierra Nevada valley containing Donner Lake, bisected by the Truckee River, and surrounded by mountain landscapes, Truckee offers residents and visitors year-round outdoor recreation opportunities and access to significant natural beauty.

Truckee encompasses approximately 33.7 square miles and sits at nearly 6,000 feet in elevation. The Town experiences cold, snowy winters and dry summers. With an average of 245 days of sunshine and approximately 194 inches of annual snowfall, Truckee is a popular destination for both winter and summer recreation.

In recent years, Truckee has received national recognition as 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 distinctions.

Truckee also has a strong arts and culture community that includes working artists, galleries, a maker space, public art installations, and numerous annual cultural events and performances. In 2017, Truckee was designated as one of California’s fourteen inaugural Cultural Districts by the California Arts Council.

The Town of Truckee is also proud to be recognized as one of the first 30 Clean California Communities, a designation awarded to cities and towns demonstrating leadership in public space beautification, litter reduction, and environmental stewardship. This recognition reflects Truckee’s ongoing efforts to maintain clean and welcoming public spaces, support public art, and encourage community involvement.



History:

The Truckee area is the ancestral homeland of the Washoe Tribe of Nevada and California, whose cultural and historical connection to the region continues today.

Truckee’s identity is closely tied to its history as a logging town and as a major settlement during construction of the transcontinental railroad in the 1860s. The community is also historically associated with the Donner Party emigrant tragedy. Downtown Truckee is listed on the National Register of Historic Places.

Over time, Truckee evolved from a railroad and logging community into a year-round mountain town and recreation destination.

Beginning in the 1980s, Truckee experienced significant population growth. The population increased by 357%, growing from 2,389 residents in 1980 to 8,541 residents in 1990.

Truckee voters approved incorporation in 1993, becoming one of a select group of California communities that chose to incorporate as a town rather than a city. Key issues driving incorporation included local road improvements,

stronger locally based land use planning, and enhanced law enforcement services.

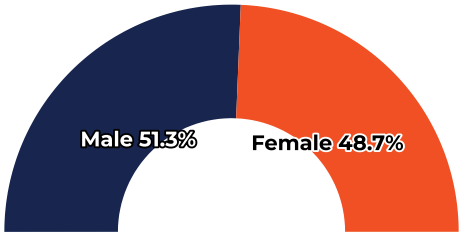
DEMOGRAPHIC PROFILE:

ESTIMATED POPULATION

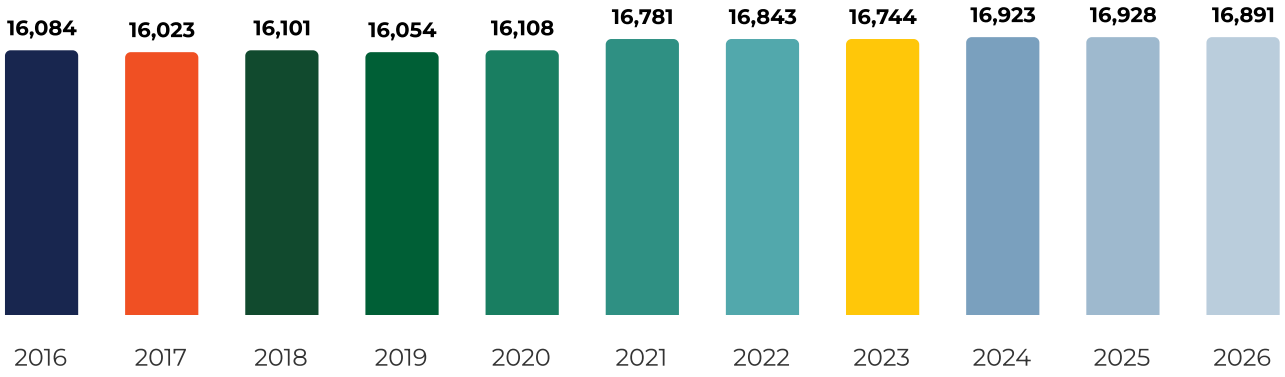
AS OF JANUARY 1, 2026:

16,891

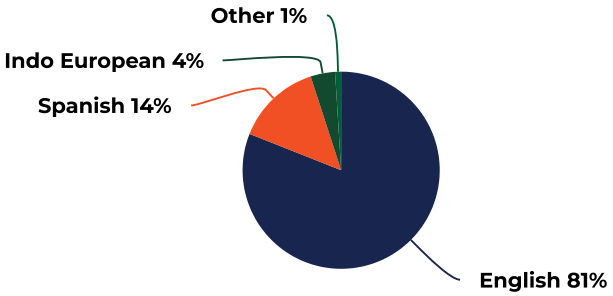
MEDIAN AGE: 42



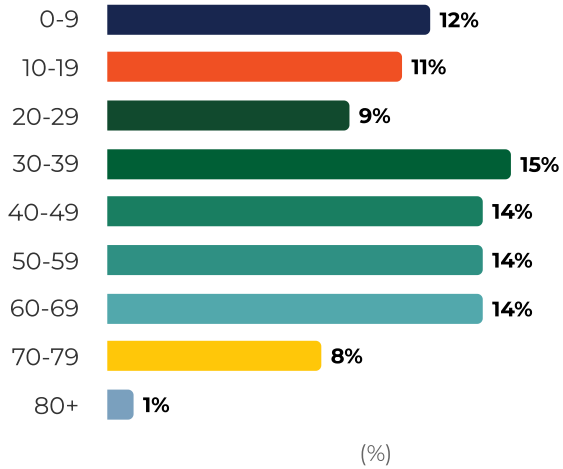
Population



Household Languages



AGE DISTRIBUTION



Median Household Income:

$130,462

55.8% higher than the national median

31.6% 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.

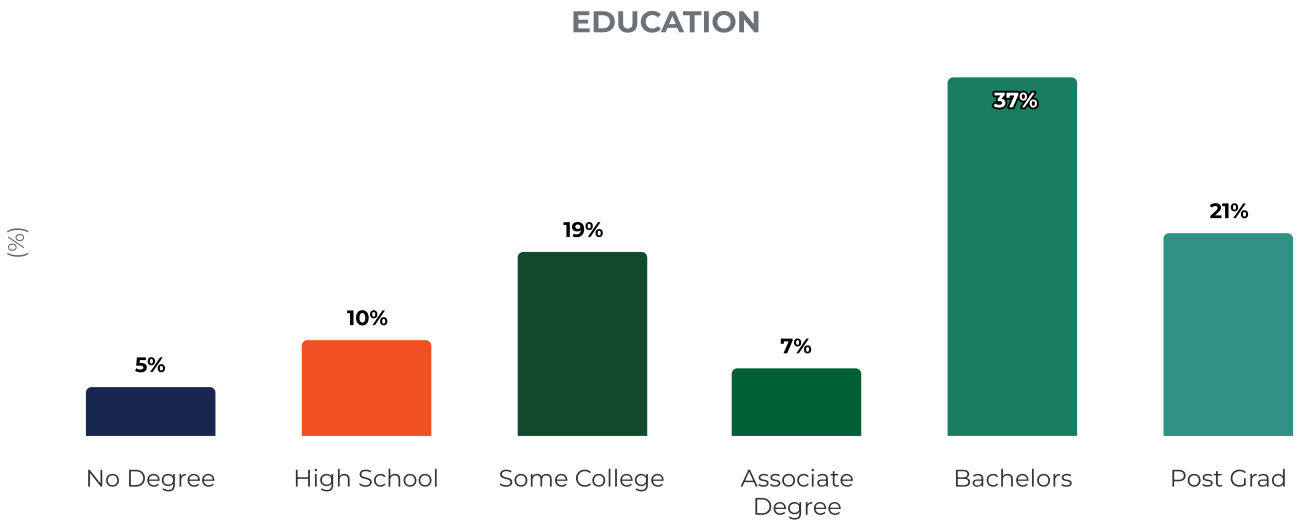
50.3% Vacancy Rate

14,143 Total Housing Units

590 Income-restricted affordable housing units

2.39 average people per household (2026)

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 April 2026 in Truckee is estimated to be $1,010,467 (Zillow.com Home Value Index), down 0.7% from $1,038,810 in 2025. 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, VALUES & THE TRUCKEE WAY

The mission of the Town of Truckee is to create the best future for the community by providing the highest level of public service. The Town recognizes that Truckee's quality of life and long-term success depend on a strong partnership between the Town organization and the community.

The Town's professional values guide its work, decision-making, and service to the community. They include:

- **Service:** The Town is committed to providing responsive, high-quality, efficient, and cost-effective public service.
- **People:** The Town values the cultural and professional diversity of the community and workforce and is committed to treating all people with courtesy, fairness, and respect.
- **Excellence:** The Town is committed to integrity, ethical conduct, creativity, innovation, and continuous improvement in serving the community.
- **Communication:** The Town supports open, honest, and transparent communication and believes meaningful dialogue strengthens community participation and employee involvement.
- **Teamwork:** The Town fosters a positive, respectful, and collaborative environment that supports individual contributions and shared goals.

THE TRUCKEE WAY

Since incorporation, Town staff and decision-makers have followed a set of operating principles commonly referred to as "The Truckee Way."

The Truckee Way reflects the Town's commitment to respectful communication, transparency, collaboration, ethical decision-making, and community involvement. It guides how the Town approaches governance, public service, and problem-solving.

Key principles of the Truckee Way include:

Clear Priorities

When Truckee incorporated, residents identified roads, snow removal, law enforcement, land use planning, and building services as key priorities. Over time, Town priorities have expanded to include services such as trails, transit, and sustainability programs.

Today, priorities continue to be established through Town Council goal-setting, transparent budget processes, and ongoing community engagement.

No Surprises

The Town is committed to early communication and transparency regarding potential issues, projects, and community concerns whenever possible.

Community Outreach and Transparency

The Town believes community concerns are best addressed through active outreach, public engagement, and open dialogue with residents, businesses, and community partners.

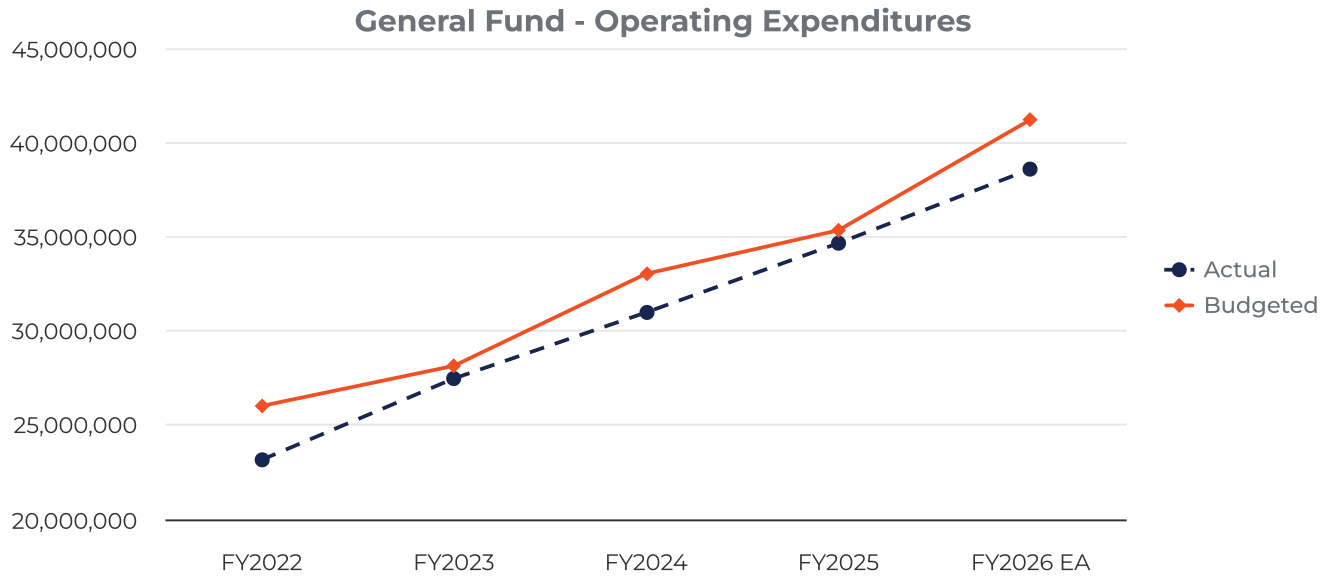
Collaborative Decision-Making

The Truckee Way emphasizes a consensus-seeking and interest-based approach to decision-making that focuses on listening, collaboration, objective evaluation of information, and building trust among community members and stakeholders.

The Town recognizes that applying these principles requires ongoing commitment, effort, and learning, but believes this approach leads to stronger relationships, more effective community involvement, and better long-term outcomes for Truckee.

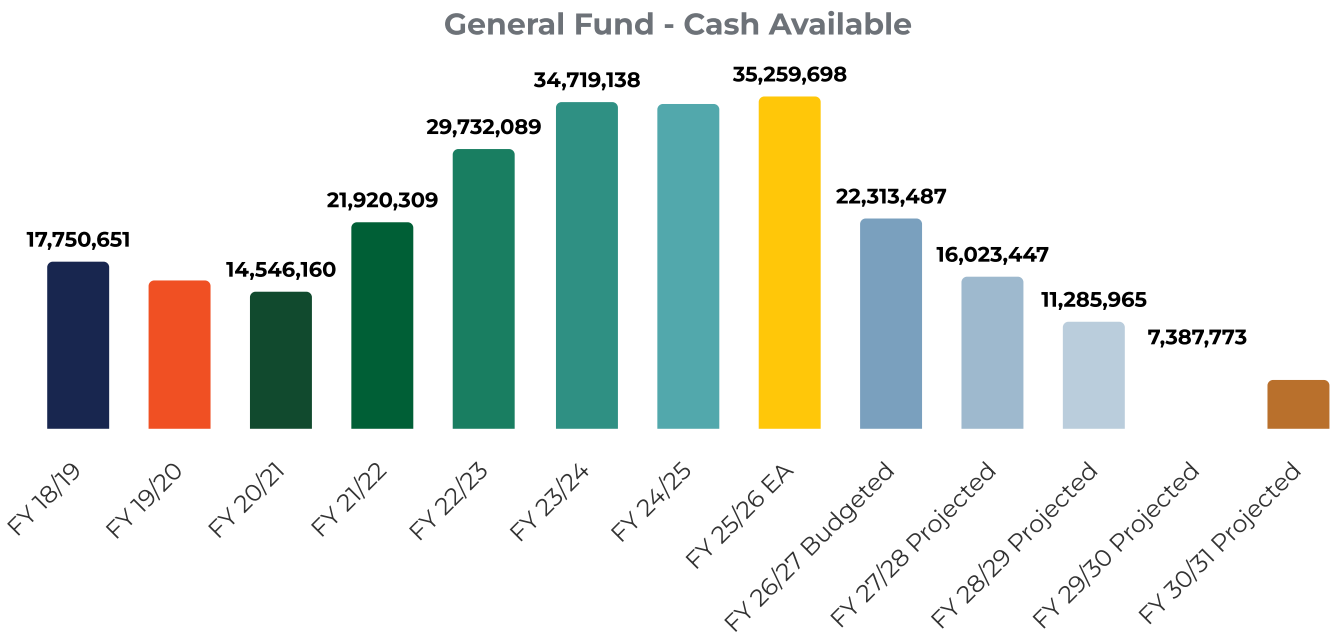
FINANCIAL TRENDS -

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.

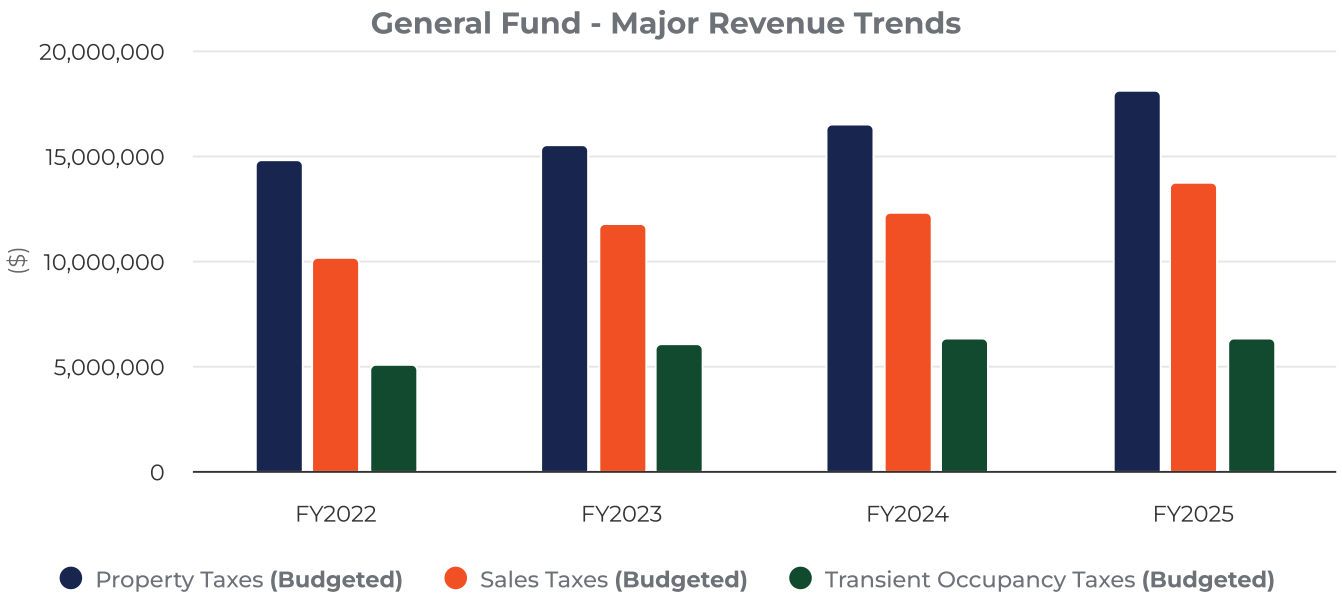
Council has discretion over these available funds and has designated funds for specific future projects or programs. Council has accumulated $32.6 million in various designations and contingencies, which could fund future capital projects or provide for the Town's operating expenses, in case of emergencies. The current five-year budget model includes plans to spend $17 million of General Fund undesignated cash (both currently available and expected to be available) during the period between fiscal year 2027 and fiscal year 2031.



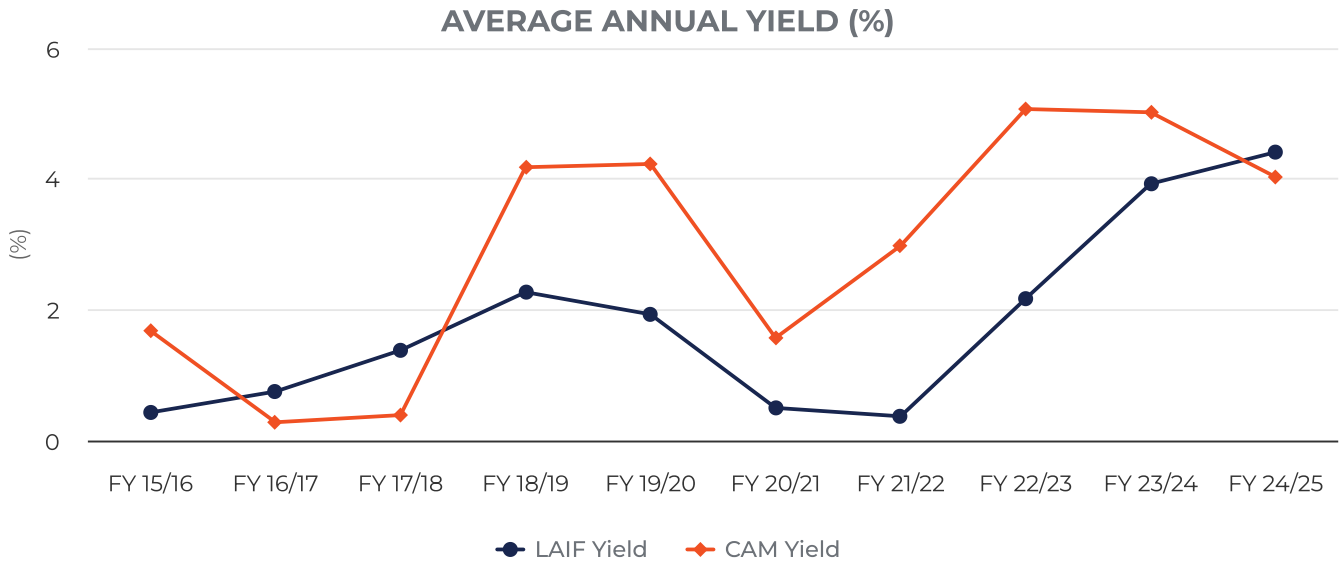
General Fund – Major Revenue Sources: The Town of Truckee relies on three main sources of revenue to fund operations: property tax, sales tax, and transient occupancy tax (TOT). Staff monitor these sources closely to develop accurate budgets. Although the Town experienced decreases in all three sources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

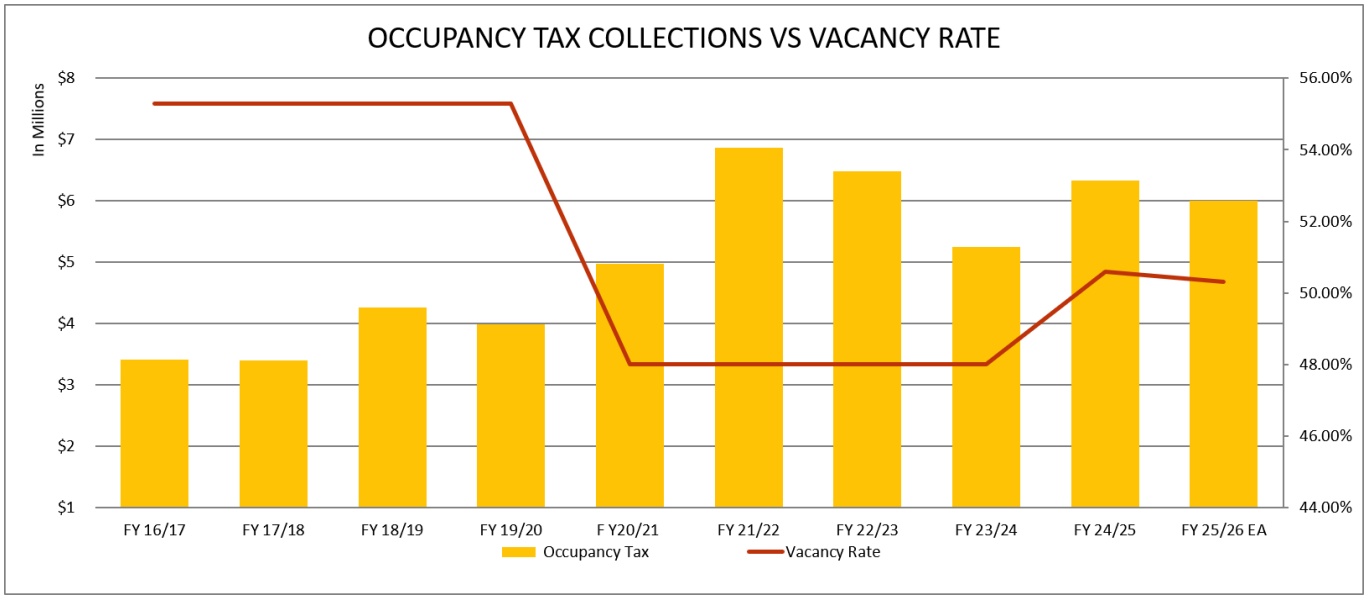


Average Annual Yields on Town Investments: The Town maintains a portion of its cash balance in the Local Agency Investment Pool (LAIF) and a portion of its cash balance is managed by Chandler Asset Management (CAM) in accordance with the Town's Investment Policy. Due to the economic changes, the pool's 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.



TOWN OF TRUCKEE
SHORT TERM RENTAL DIVISION

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 homeownership. The graph demonstrates the correlation between vacancy rate and TOT collections.



GFOA Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

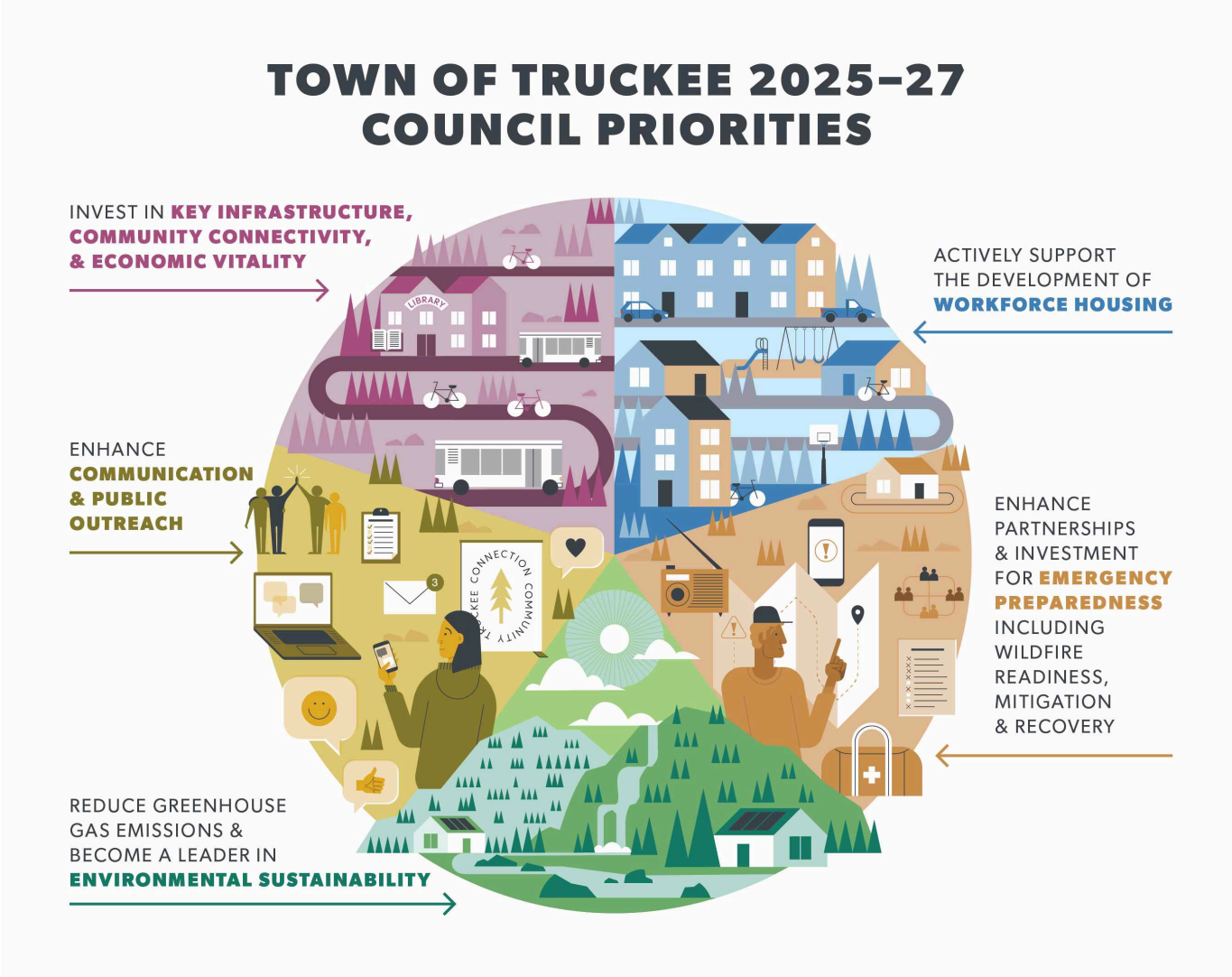
Town of Truckee
California

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

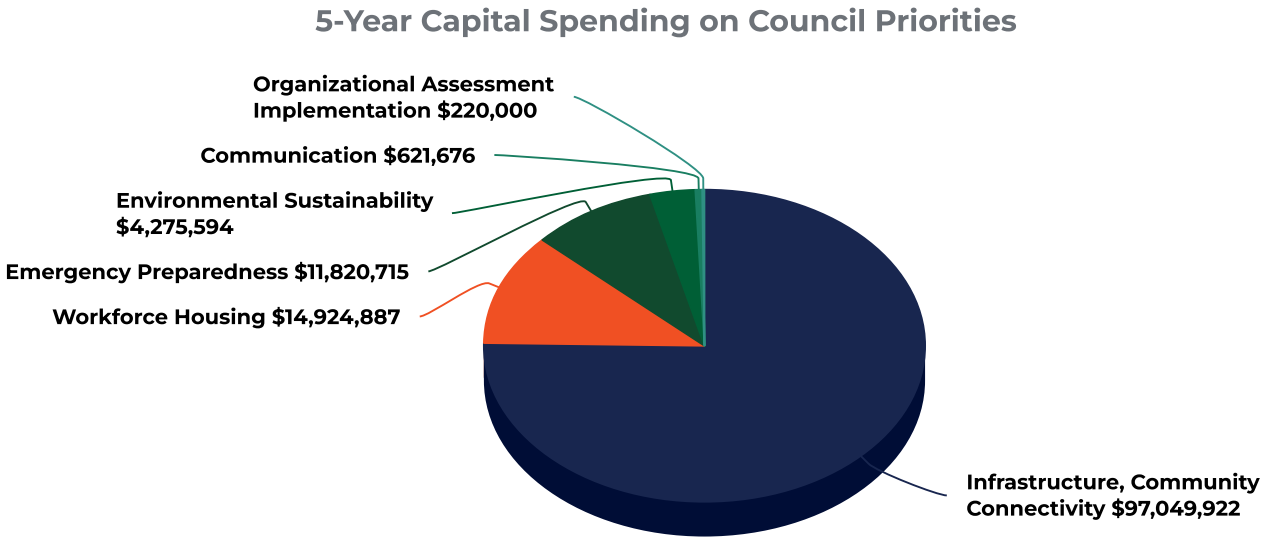
Executive Director



For more information on Town Council Goals, please visit the Town of Truckee Website: Council Priorities & Work Plan

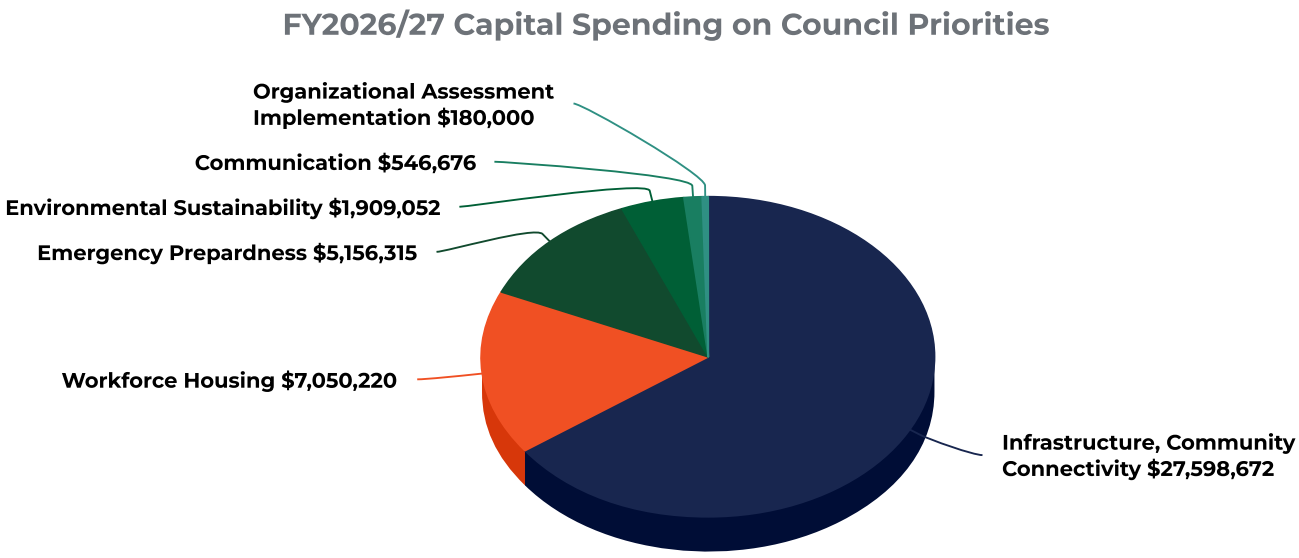
5-Year Capital Spending on Council Priorities

5-Year Capital Spending on Council Priorities Plan for FY2026/27 - FY2030/31: **$128,912,794**



FY2026/27 Budget Year Capital Spending on Council Priorities

Current Budget Year Capital Spending Projections: **$42,440,935**



For more details on the Town's capital projects, please visit our 5-Year Capital Improvement Plan Digital Budget Book.

Operational Departments Working Towards Council Priorities:

Finance, Human Resources, Information Technology — internal facing, support all divisions working towards council goals. The Town Manager, Assistant Town Manager, and Town Attorney also work towards all council goals by supporting all divisions both internally and externally.

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

- Economic Vitality/Assistant Town Manager
- Engineering
- Transit
- Roads and Snow
- Trails
- Facilities
- Parking
- Building & Safety
- Police
- Planning

ACTIVELY SUPPORT THE DEVELOPMENT OF **WORKFORCE HOUSING**

- Housing
- Short-Term Rentals
- Planning
- Building & Safety
- Code Compliance
- Community Engagement

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

- Emergency Services
- Police
- Engineering

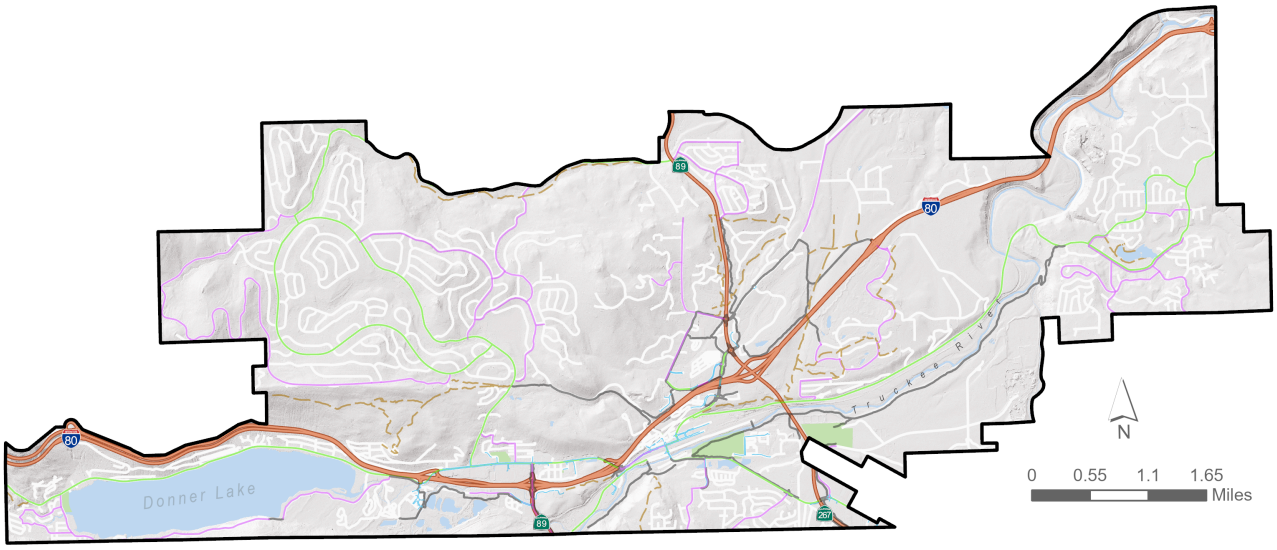
REDUCE GREENHOUSE GAS EMISSIONS
& BECOME A LEADER IN
ENVIRONMENTAL SUSTAINABILITY

- Sustainability
- Solid Waste
- Fleet
- Transit

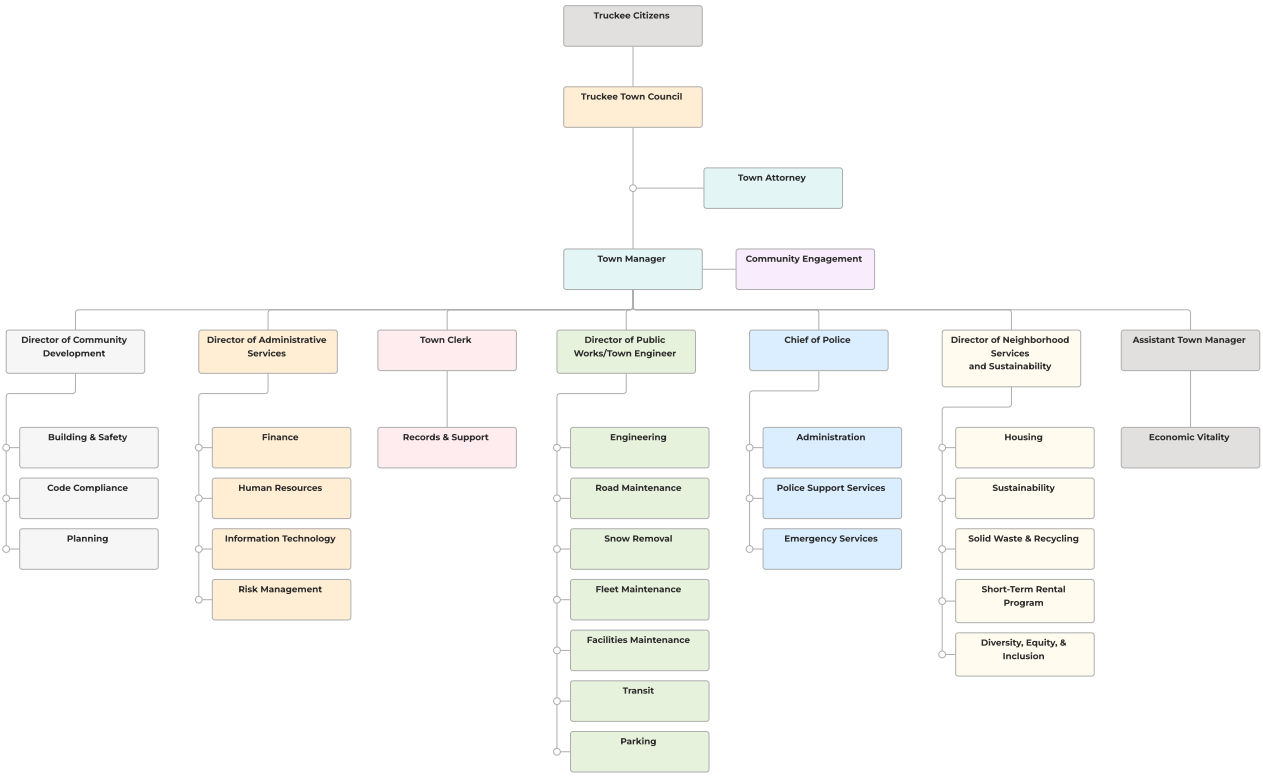
ENHANCE **COMMUNICATION**
& PUBLIC OUTREACH

- Community Engagement
- Inclusion, Diversity, Equity, and Accessibility
- Town Clerk
- Engineering
-

Map of the Town of Truckee



TOWN OF TRUCKEE ORGANIZATION CHART



Summary

TOTAL BUDGET SUMMARY

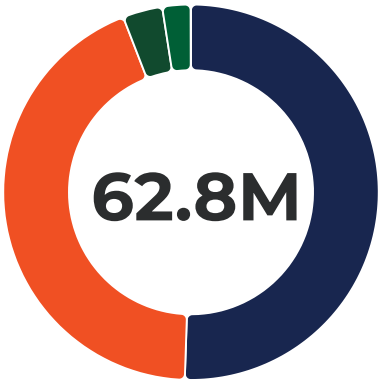
TOTAL OPERATING EXPENDITURES BY ORGANIZATION

SUMMARY BY FUND

FULL-TIME EQUIVALENT HISTORY

TOTAL OPERATING EXPENDITURES BY ORGANIZATION 2026/27 SUMMARY BUDGET

FY27 Expenditures by Expense Type



Personnel	**$31,754,152**	50.53%
Supplies & Services	**$27,393,920**	43.59%
Transfers Out	**$2,149,389**	3.42%
Capital Outlay	**$1,527,254**	2.43%
Depreciation	**$13,563**	0.02%

Expenditures by Function

Expenditures by Function

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
GENERAL GOVERNMENT							
Assistant Town Manager	-	-	-	-	$414,447	-	-
Town Council	$157,433	$198,851	$372,305	$226,856	$349,644	54.13%	-6.09%
Town Manager	$483,810	$562,282	$892,414	$760,514	$707,297	-7.00%	-20.74%
Town Attorney	$553,767	$515,759	$512,121	$530,017	$805,422	51.96%	57.27%
Town Clerk	$689,208	$690,087	$692,824	$739,643	$919,090	24.26%	32.66%
Admin Services	$1,649,979	$2,125,102	$2,365,722	$2,064,391	$2,372,887	14.94%	0.30%
General Government	$2,204,731	$1,965,554	$2,480,948	$2,326,547	$2,760,518	18.65%	11.27%
Economic Vitality	$767,673	$849,732	$1,059,808	$888,592	$1,139,662	28.25%	7.53%
Information Technology	$961,862	$1,337,158	$1,308,548	$1,159,671	$1,392,239	20.05%	6.40%
Total GENERAL GOVERNMENT	$7,468,464	$8,244,525	$9,684,690	$8,696,230	$10,861,205	24.90%	12.15%
PUBLIC SAFETY							
Police	$8,472,434	$9,935,632	$10,997,887	$11,073,515	$12,383,530	11.83%	12.60%
Animal Services	$683,974	$770,248	$762,930	$773,054	$849,697	9.91%	11.37%
Total PUBLIC SAFETY	$9,156,408	$10,705,880	$11,760,817	$11,846,568	$13,233,226	11.71%	12.52%
PUBLIC WORKS							
Engineering	$2,165,805	$2,133,361	$2,757,391	$2,548,727	$2,701,194	5.98%	-2.04%
Road Maintenance	$2,637,177	$2,577,959	$3,393,178	$3,524,878	$3,545,659	0.59%	4.49%
Snow Removal	$3,639,131	$3,811,172	$4,935,346	$4,139,089	$4,771,261	15.27%	-3.32%
Trails	$454,609	$503,824	$612,645	$651,090	$760,050	16.73%	24.06%
Facilities	$2,246,267	$2,811,554	$3,050,959	$2,753,780	$3,229,143	17.26%	5.84%
Total PUBLIC WORKS	$11,142,988	$11,837,870	$14,749,519	$13,617,565	$15,007,308	10.21%	1.75%

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
COMMUNITY DEVELOPMENT							
Building	$2,077,987	$2,087,856	$2,945,819	$2,434,141	$3,064,510	25.90%	4.03%
Planning	$1,535,580	$1,514,413	$2,124,548	$1,933,992	$2,035,212	5.23%	-4.20%
Code Compliance	$119,187	$177,768	$198,290	$197,033	$200,837	1.93%	1.28%
Total COMMUNITY DEVELOPMENT	$3,732,754	$3,780,036	$5,268,657	$4,565,167	$5,300,559	16.11%	0.61%
TRANSIT							
Transit	$2,674,412	$3,501,546	$6,264,907	$5,481,326	$7,287,483	32.95%	16.32%
Total TRANSIT	$2,674,412	$3,501,546	$6,264,907	$5,481,326	$7,287,483	32.95%	16.32%
NEIGHBORHOOD SERVICES & SUSTAINABILITY							
Solid Waste	$6,375,443	$6,356,079	$7,087,011	$6,978,238	$6,978,303	-	-1.53%
Short-Term Rental Division	$473,050	$520,213	$795,535	$595,970	$752,118	26.20%	-5.46%
Sustainability	$244,120	$346,746	$463,579	$401,589	$493,878	22.98%	6.54%
Housing	$382,385	$704,680	$524,032	$475,575	$526,667	10.74%	0.50%
Community Engagement	$460,147	$512,452	$910,983	$821,541	$1,071,298	30.40%	17.60%
Total NEIGHBORHOOD SERVICES & SUSTAINABILITY	$7,935,145	$8,440,170	$9,781,140	$9,272,913	$9,822,264	5.92%	0.42%
PARKING							
Parking	$774,388	$1,231,679	$1,143,663	$952,498	$1,015,482	6.61%	-11.21%
Total PARKING	$774,388	$1,231,679	$1,143,663	$952,498	$1,015,482	6.61%	-11.21%
SUCCESSOR AGENCY							
Redevelopment Successor Agency	$343,301	$262,858	$323,800	$334,520	$319,020	-4.63%	-1.48%
Total SUCCESSOR AGENCY	$343,301	$262,858	$323,800	$334,520	$319,020	-4.63%	-1.48%
Total Expenditures	**$43,227,859**	**$48,004,564**	**$58,977,193**	**$54,766,787**	**$62,846,548**	**14.75%**	**6.56%**

GENERAL FUND SUMMARY
2026/27 SUMMARY BUDGET

Revenues by Revenue Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Property Taxes	$17,036,594	$17,899,712	$18,485,886	$18,787,223	$19,652,116	4.60%	6.31%
Sales Taxes	$6,644,693	$6,598,647	$6,758,987	$6,578,939	$6,633,746	0.83%	-1.85%
Transient Occupancy Taxes	$6,054,181	$6,337,487	$6,000,000	$6,000,000	$6,100,000	1.67%	1.67%
Other Taxes	$1,831,972	$1,616,723	$1,982,000	$1,630,211	$1,000,000	-38.66%	-49.55%
Licenses and Permits	$908,542	$954,773	$709,154	$900,150	$874,000	-2.91%	23.25%
Fines and Forfeitures	$299,029	$269,545	$169,000	$185,500	$177,000	-4.58%	4.73%
Interest	$2,957,544	$3,091,306	$2,070,900	$2,451,391	$2,060,509	-15.95%	-0.50%
Intergovernmental	$2,862,521	$2,932,316	$3,044,099	$3,115,526	$3,319,661	6.55%	9.05%
Current Service Charges	$1,651,494	$1,567,559	$1,590,000	$1,630,032	$1,817,025	11.47%	14.28%
Other Revenues	$517,099	$461,332	$442,631	$1,179,550	$415,066	-64.81%	-6.23%
Other Financing Sources	$435,925	$684,903	-	-	-	-	-
Transfers In	$3,534,678	$3,934,929	$4,731,496	$5,356,700	$4,817,417	-10.07%	1.82%
Total Revenues	**$44,734,272**	**$46,349,231**	**$45,984,153**	**$47,815,222**	**$46,866,540**	**-1.98%**	**1.92%**

Expenditures by Department

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Assistant Town Manager	-	-	-	-	$414,447	-	-
Town Council	$157,433	$198,851	$372,305	$226,856	$349,644	54.13%	-6.09%
Town Manager	$483,810	$562,282	$892,414	$760,514	$707,297	-7.00%	-20.74%
Town Attorney	$553,767	$515,759	$512,121	$530,017	$805,422	51.96%	57.27%
Town Clerk	$689,208	$690,087	$692,824	$739,643	$919,090	24.26%	32.66%
Admin Services	$1,649,979	$2,125,102	$2,365,722	$2,064,391	$2,372,887	14.94%	0.30%
Short-Term Rental Division	$473,050	$520,213	$795,535	$595,970	$752,118	26.20%	-5.46%
General Government	$2,204,731	$1,965,554	$2,480,948	$2,326,547	$2,760,518	18.65%	11.27%
Economic Vitality	$767,673	$849,732	$1,059,808	$888,592	$1,139,662	28.25%	7.53%
Information Technology	$961,862	$1,337,158	$1,308,548	$1,159,671	$1,392,239	20.05%	6.40%
Sustainability	$244,120	$346,746	$463,579	$401,589	$493,878	22.98%	6.54%
Police	$8,472,434	$9,935,632	$10,997,887	$11,073,515	$12,383,530	11.83%	12.60%
Animal Services	$683,974	$770,248	$762,930	$773,054	$849,697	9.91%	11.37%
Engineering	$2,165,805	$2,133,361	$2,757,391	$2,548,727	$2,701,194	5.98%	-2.04%
Road Maintenance	$2,637,177	$2,577,959	$3,393,178	$3,524,878	$3,545,659	0.59%	4.49%
Snow Removal	$3,639,131	$3,811,172	$4,935,346	$4,139,089	$4,771,261	15.27%	-3.32%
Trails	$454,609	$503,824	$612,645	$651,090	$760,050	16.73%	24.06%
Planning	$1,535,580	$1,514,413	$2,124,548	$1,933,992	$2,035,212	5.23%	-4.20%
Code Compliance	$119,187	$177,768	$198,290	$197,033	$200,837	1.93%	1.28%
Facilities	$2,246,267	$2,811,554	$3,050,959	$2,753,780	$3,229,143	17.26%	5.84%
Housing	$382,385	$704,680	$524,032	$475,575	$526,667	10.74%	0.50%
Community Engagement	$460,147	$512,452	$910,983	$821,541	$1,071,298	30.40%	17.60%
Total Expenditures	**$30,982,328**	**$34,564,547**	**$41,211,993**	**$38,586,063**	**$44,181,749**	**14.50%**	**7.21%**

	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Debt Service	930,449	928,838	951,344	951,344	945,391	-0.6%	-0.6%
Total Expenditures	**$ 31,912,777**	**$ 35,493,098**	**$ 42,163,337**	**$ 39,537,407**	**$ 45,127,140**	**14.1%**	**7.0%**
Operating Rev Over (Under) Expense	**$ 12,821,494**	**$ 10,855,847**	**$ 3,820,816**	**$ 8,277,815**	**$ 1,739,400**	**-79.0%**	**-54.5%**
Transfer to CIP Fund	4,896,327	7,082,515	7,553,187	3,961,710	14,085,610	255.5%	86.5%
Revenue Over (Under) Exp Inc CIP	**$ 7,925,167**	**$ 3,773,332**	**$ (3,732,371)**	**$ 4,316,105**	**$ (12,346,210)**		
Savings of General Fund for Specific Purposes							
General Fund Contingency Designation	1,084,061	1,287,986	-	-	-		
Sustainability Designation	143,916	285,344	-	413,891	-		
Road Maintenance Reserve	-	-	-	1,250,000	-		
Wildfire Prevention Designation	-	-	2,299,208	2,390,761	-		
Police Building Savings	-	-	-	-	500,000		
Public Art Designation	-	100,000	150,000	100,000	100,000		
Subtotal of Savings Programs	**$ 1,227,977**	**$ 1,673,330**	**$ 2,449,208**	**$ 4,154,652**	**$ 600,000**		
Revenue Over (Under) Expenses Including Savings	**$ 6,697,190**	**$ 2,100,002**	**$ (6,181,579)**	**$ 161,453**	**$ (12,946,210)**		

CALCULATION OF TOTAL FUND BALANCE
FY 2026/27 GENERAL FUND

	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget
Beginning Total Fund Balance	$55,709,624	$60,039,863	$61,351,963	$61,351,963	$64,069,196
Revenues	$44,734,272	$46,349,231	$45,984,153	$47,815,222	$46,866,540
Less: Operating Expenditures	($30,982,328)	($34,564,547)	($41,211,993)	($38,586,063)	($44,181,749)
Net Operating Revenue/(Expense)	**$13,751,944**	**$11,784,684**	**$4,772,160**	**$9,229,159**	**$2,684,791**
Less: Debt Service	($930,449)	($928,838)	($951,344)	($951,344)	($945,391)
Net Operating Surplus/(Deficit) with Debt Service	**$12,821,495**	**$10,855,846**	**$3,820,816**	**$8,277,815**	**$1,739,400**
Capital Transfers	($4,896,327)	($7,082,515)	($7,553,187)	($3,961,710)	($14,085,610)
Expenditures from Road Maintenance Reserve	($1,263,706)	($1,453,096)	($1,250,000)	($1,250,000)	($1,150,000)
Expenditures from Economic Development Design	($138,220)	($674,145)	($50,000)	-	-
Expenditures from Sustainability Designation	($369,697)	($184,838)	($920,600)	($245,202)	($867,834)
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.	($273,775)	($149,153)	($455,970)	-	-
Expenditures from Public Art Designation	-	-	(18,615)	($103,671)	($183,804)
Expenditures from Misc Designations	(9,530)	-	-	-	-
Net Change	$ 4,330,240	$ 1,312,099	$ (7,177,556)	$ 2,717,232	$ (15,297,848)
Total Ending Fund Balance	**$ 60,039,863**	**$ 61,351,963**	**$ 54,174,407**	**$ 64,069,196**	**$ 48,771,348**
Less: Nonspendable Fund Balances	$ 433,906	$ 672,482	$ 672,482	$ 672,482	$ 672,482
Less: Assigned Fund Balances					
General Fund Contingency Designation (35%)	$16,693,085	$17,981,071	$17,981,071	$17,981,071	$17,981,071
Road Maintenance Reserve	$4,384,816	$4,181,720	$2,931,720	$4,181,720	$3,031,720
				-	-
Economic Development/Infrastructure Designation	$631,353	$631,353	$581,353		
Streetscape Designation	$543,182	$543,182	$43,182	$543,182	$43,182
General Fund Housing Designation	$761,259	$612,107	$156,137	$612,107	$612,107
Railyard Commitments Design.	$500,000	$500,000	$250,000	$500,000	$250,000
Sustainability Designation	$1,080,842	$1,366,186	$160,242	$1,534,875	$667,040
Public Art Designation	-	$100,000	$131,385	$96,329	$12,525
Wildfire Prevention Designation	-	-	$ 2,299,208	$ 2,390,761	$ 2,390,761
Savings for New Police Building	-	-	-	-	$500,000
Miscellaneous Designations	$67,281	$67,281	$67,281	$ 67,281	$ 67,281
Total Nonspendable and Designations	$25,095,725	$26,655,382	$25,274,061	$28,579,808	$26,228,169
Total Undesignated Fund Balance	**$34,944,138**	**$34,696,581**	**$28,900,346**	**$35,489,388**	**$22,543,179**
Less: Restricted Fund Balances	$225,000	$229,690	$225,000	$229,690	$229,690
Cash Available	**$34,719,138**	**$34,466,891**	**$28,675,346**	**$35,259,698**	**$22,313,489**

CALCULATION OF TOTAL FUND BALANCE PROJECTIONS GENERAL FUND

	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Total Fund Balance	$48,771,348	$43,838,704	$41,078,448	$37,703,825
Revenues	$48,259,194	$49,848,486	$51,319,878	$52,868,538
Less: Operating Expenditures	($44,970,168)	($46,665,378)	($48,309,753)	($50,144,153)
Net Operating Revenue/(Expense)	**$3,289,026**	**$3,183,108**	**$3,010,125**	**$2,724,385**
Less: Debt Service	($943,601)	($936,864)	($937,748)	($937,124)
Net Operating Surplus/(Deficit) with Debt Service	**$2,345,425**	**$2,246,244**	**$2,072,377**	**$1,787,261**
Capital Transfers	($6,513,267)	($4,754,500)	($3,717,000)	($1,185,000)
Expenditures from Road Maintenance Reserve	-	-	($1,500,000)	($3,000,000)
Expenditures from Economic Development Design	-	-	-	-
Expenditures from Sustainability Designation	($614,802)	($102,000)	($80,000)	($70,000)
Expenditures from Streetscape Designation	-	-	-	-
Expenditures from Railyard Commitments Design.	($50,000)	($50,000)	($50,000)	($50,000)
Expenditures from General Fund Housing Design.	-	-	-	-
Expenditures from Public Art Designation	($100,000)	(100,000)	(100,000)	(100,000)
Expenditures from Misc Designations	-	-	-	-
Net Change	**$ (4,932,644)**	**$ (2,760,256)**	**$ (3,374,623)**	**$ (2,617,739)**
Total Ending Fund Balance	**$ 43,838,704**	**$ 41,078,448**	**$ 37,703,825**	**$ 35,086,086**
Less: Nonspendable Fund Balances	$ 672,482	$ 672,482	$ 672,482	$ 672,482
Less: Assigned Fund Balances				
General Fund Contingency Designation (35%)	$17,981,071	$17,981,071	$17,981,071	$18,503,988
Road Maintenance Reserve	$4,531,720	$6,031,720	$6,031,720	$4,531,720
Economic Development/Infrastructure Designation	-	-	-	-
Streetscape Designation	$43,182	$43,182	$43,182	$43,182
General Fund Housing Designation	$612,107	$612,107	$612,107	$612,107
Railyard Commitments Design.	$200,000	$150,000	$100,000	$50,000
Sustainability Designation	$52,238	-	-	-
Public Art Designation	$12,525	$12,525	$12,525	$12,525
Wildfire Prevention Designation	$ 2,412,960	$ 2,492,424	$ 2,565,994	$ 2,643,427
Savings for New Police Building	$1,000,000	$1,500,000	$2,000,000	$2,500,000
Miscellaneous Designations	$ 67,281	$ 67,281	$ 67,281	$ 67,281
Total Nonspendable and Designations	$27,585,566	$29,562,792	$30,086,362	$29,636,712
Total Undesignated Fund Balance	**$16,253,138**	**$11,515,656**	**$7,617,463**	**$5,449,374**
Less: Restricted Fund Balances	$ 229,690	$ 229,690	$ 229,690	$ 229,690
Cash Available	**$ 16,023,448**	**$ 11,285,966**	**$ 7,387,773**	**$ 5,219,684**

GENERAL FUND - FIVE-YEAR PROJECTIONS
2026/27 SUMMARY BUDGET

Revenues by Object

Category	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Property Taxes	$19,652,116	$20,397,016	$21,172,784	$21,979,662	$22,818,863
Sales Taxes	$6,633,746	$6,782,220	$7,004,859	$7,223,290	$7,449,160
Transient Occupancy Taxes	$6,100,000	$6,283,000	$6,471,490	$6,600,920	$6,732,938
Other Taxes	$1,000,000	$1,020,000	$1,040,400	$1,061,208	$1,082,432
Licenses and Permits	$874,000	$900,220	$927,227	$945,771	$964,687
Fines and Forfeitures	$177,000	$182,310	$187,779	$191,535	$195,366
Interest	$2,060,509	$1,383,960	$1,413,416	$1,443,568	$1,474,813
Intergovernmental	$3,319,661	$3,474,805	$3,608,930	$3,685,523	$3,793,146
Current Service Charges	$1,817,025	$1,844,491	$1,898,795	$1,935,651	$1,974,184
Other Revenues	$415,066	$424,718	$434,800	$441,285	$448,010
Transfers In	$4,817,417	$5,566,455	$5,688,006	$5,811,465	$5,934,940
Total Revenues	**$46,866,540**	**$48,259,194**	**$49,848,486**	**$51,319,878**	**$52,868,538**

Expenditures by Department

Category	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Assistant Town Manager	$414,447	$482,722	$502,567	$401,760	$352,619
Town Council	$349,644	$453,783	$480,895	$508,510	$538,593
Town Manager	$707,297	$666,855	$677,983	$688,464	$699,656
Town Attorney	$805,422	$831,598	$858,124	$884,524	$907,220
Town Clerk	$919,090	$944,008	$976,002	$1,007,865	$1,041,585
Admin Services	$2,372,887	$2,423,052	$2,487,011	$2,557,872	$2,632,214
Short-Term Rental Division	$752,118	$771,230	$788,948	$804,893	$821,383
General Government	$2,760,518	$3,010,551	$3,464,347	$4,002,868	$4,644,778
Economic Vitality	$1,139,662	$1,036,722	$1,067,307	$1,091,963	$1,117,411
Information Technology	$1,392,239	$1,431,391	$1,463,752	$1,504,318	$1,544,603
Sustainability	$493,878	$505,542	$520,090	$534,040	$548,610
Police	$12,383,530	$12,715,187	$13,133,239	$13,544,692	$13,975,813
Animal Services	$849,697	$881,184	$925,243	$971,506	$1,020,081
Engineering	$2,701,194	$2,711,382	$2,797,016	$2,884,623	$2,977,533
Road Maintenance	$3,545,659	$3,493,955	$3,588,815	$3,682,120	$3,778,257
Snow Removal	$4,771,261	$4,854,555	$4,954,877	$5,047,689	$5,143,749
Trails	$760,050	$784,994	$806,311	$827,583	$850,080
Planning	$2,035,212	$2,082,359	$2,138,854	$2,197,766	$2,260,577
Code Compliance	$200,837	$205,971	$211,995	$218,254	$224,909
Facilities	$3,229,143	$3,216,583	$3,315,596	$3,404,964	$3,498,861
Housing	$526,667	$538,096	$550,202	$562,602	$558,958
Community Engagement	$1,071,298	$928,448	$956,204	$980,878	$1,006,667
Total Expenditures	**$44,181,749**	**$44,970,168**	**$46,665,378**	**$48,309,753**	**$50,144,153**

	FY2026/27 Projected Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Loan Payments					
Debt Service - Town Hall	373,222	372,808	368,195	371,329	370,152
Debt Service - Stevens Lane Corp Yard	291,793	288,919	285,794	283,044	282,597
Debt Service - Stevens Lane Garage	280,375	281,875	282,875	283,375	284,375
Capital Projects	14,085,610	6,513,267	4,754,500	3,717,000	1,185,000
Total Other	**$15,031,000**	**$7,456,869**	**$5,691,364**	**$4,654,748**	**$2,122,124**
Total Expenditures	**$59,212,749**	**$52,427,037**	**$52,356,742**	**$52,964,501**	**$52,266,277**
Change in Fund Balance	**($12,346,210)**	**($4,167,842)**	**($2,508,255)**	**($1,644,623)**	**$602,261**
Savings of General Fund for Specific Purposes					
General Fund Contingency Designation	-	-	-	-	522,917
Road Maintenance Reserve	-	1,500,000	1,500,000	1,500,000	1,500,000
Wildfire Prevention Designation	-	22,199	79,465	73,570	77,433
New Police Building Savings	500,000	500,000	500,000	500,000	500,000
Public Art Designation	100,000	100,000	100,000	100,000	100,000
Subtotal of Savings Programs	**$600,000**	**$2,122,199**	**$2,179,465**	**$2,173,570**	**$2,700,350**
Revenue Over (Under) Expenses Including Savings Programs	**($12,946,210)**	**($6,290,041)**	**($4,687,720)**	**($3,818,193)**	**($2,098,089)**

AIR QUALITY MITIGATION FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$145,499**	**$149,262**	**$155,884**	**$155,884**	**$145,574**	**$129,296**	**$134,384**	**$139,597**	**$144,924**
Revenues									
Licenses and Permits	$176	$1,162	$500	$1,267	$1,300	$1,339	$1,379	$1,407	$1,435
Interest	$4,587	$5,460	$5,500	$5,923	$4,854	$3,749	$3,834	$3,920	$4,008
Total Revenues	**$4,763**	**$6,622**	**$6,000**	**$7,190**	**$6,154**	**$5,088**	**$5,213**	**$5,327**	**$5,443**
Expenditures									
Transfers Out	$1,000	-	-	$17,500	$22,432	-	-	-	-
Total Expenditures	**$1,000**	**-**	**-**	**$17,500**	**$22,432**	**-**	**-**	**-**	**-**
Total Revenues Less Expenditures	**$3,763**	**$6,622**	**$6,000**	**-$10,310**	**-$16,278**	**$5,088**	**$5,213**	**$5,327**	**$5,443**
Ending Fund Balance	**$149,262**	**$155,884**	**$161,884**	**$145,574**	**$129,296**	**$134,384**	**$139,597**	**$144,924**	**$150,367**

TAHOE DONNER TSSA FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$4,994,444**	**$5,305,635**	**$5,243,521**	**$5,243,521**	**$5,390,352**	**$3,792,247**	**$3,640,745**	**$3,541,989**	**$3,696,073**
Revenues									
Interest	$256,173	$271,097	$166,900	$199,858	$163,783	$126,651	$129,504	$132,417	$135,395
Current Service Charges	$597,967	$598,785	$598,785	$599,000	$599,000	$599,000	$599,000	$599,000	$599,000
Total Revenues	**$854,141**	**$869,882**	**$765,685**	**$798,858**	**$762,783**	**$725,651**	**$728,504**	**$731,417**	**$734,395**
Expenditures									
Supplies & Services	$4,616	$4,024	$6,650	$3,427	$3,450	$3,554	$3,660	$3,733	$3,808
Transfers Out	$538,334	$927,973	$822,835	$648,600	$2,357,438	$873,600	$823,600	$573,600	$573,600
Total Expenditures	**$542,950**	**$931,997**	**$829,485**	**$652,027**	**$2,360,888**	**$877,154**	**$827,260**	**$577,333**	**$577,408**
Total Revenues Less Expenditures	**$311,191**	**-$62,115**	**-$63,800**	**$146,831**	**-$1,598,105**	**-$151,503**	**-$98,756**	**$154,084**	**$156,987**
Ending Fund Balance	**$5,305,635**	**$5,243,521**	**$5,179,721**	**$5,390,352**	**$3,792,247**	**$3,640,745**	**$3,541,989**	**$3,696,073**	**$3,853,060**

GLENSHIRE TSSA FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$645,266**	**$725,641**	**$764,557**	**$764,557**	**$962,839**	**$904,558**	**$1,090,630**	**$876,785**	**$1,063,142**
Revenues									
Interest	$22,922	$29,870	$30,500	$29,253	$24,008	$18,597	$19,017	$19,444	$19,882
Current Service Charges	$181,330	$180,111	$182,066	$180,111	$180,111	$180,111	$180,111	$180,111	$180,111
Total Revenues	**$204,252**	**$209,981**	**$212,566**	**$209,364**	**$204,119**	**$198,708**	**$199,128**	**$199,555**	**$199,993**
Expenditures									
Supplies & Services	$1,568	$1,381	$3,200	$1,182	$1,200	$1,236	$1,273	$1,299	$1,325
Transfers Out	$122,309	$169,685	$9,900	$9,900	$261,200	$11,400	$411,700	$11,900	$12,100
Total Expenditures	**$123,877**	**$171,066**	**$13,100**	**$11,082**	**$262,400**	**$12,636**	**$412,973**	**$13,199**	**$13,425**
Total Revenues Less Expenditures	**$80,375**	**$38,915**	**$199,466**	**$198,282**	**-$58,281**	**$186,072**	**-$213,845**	**$186,357**	**$186,568**
Ending Fund Balance	**$725,641**	**$764,557**	**$964,023**	**$962,839**	**$904,558**	**$1,090,630**	**$876,785**	**$1,063,142**	**$1,249,710**

SUMMARY OF COMMUNITY FACILITY DISTRICT FUNDS
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$757,411**	**$925,701**	**$887,628**	**$887,628**	**$1,016,935**	**$1,097,574**	**$1,172,686**	**$1,248,980**	**$1,325,187**
Revenues									
Interest	$26,334	$33,767	$37,020	$33,729	$27,638	$21,351	$21,832	$22,322	$22,825
Current Service Charges	$284,392	$336,143	$367,745	$364,363	$375,294	$386,553	$398,149	$406,112	$414,235
Total Revenues	**$310,725**	**$369,910**	**$404,765**	**$398,092**	**$402,932**	**$407,904**	**$419,981**	**$428,434**	**$437,060**
Expenditures									
Supplies & Services	$135,933	$231,823	$230,077	$222,361	$261,735	$269,587	$277,674	$283,228	$288,892
Transfers Out	$6,502	$176,160	$19,000	$46,424	$60,559	$63,204	$66,013	$69,000	$72,179
Total Expenditures	**$142,435**	**$407,983**	**$249,077**	**$268,785**	**$322,293**	**$332,791**	**$343,688**	**$352,228**	**$361,071**
Total Revenues Less Expenditures	**$168,290**	**-$38,073**	**$155,688**	**$129,307**	**$80,639**	**$75,113**	**$76,294**	**$76,207**	**$75,988**
Ending Fund Balance	**$925,701**	**$887,628**	**$1,043,316**	**$1,016,935**	**$1,097,574**	**$1,172,686**	**$1,248,980**	**$1,325,187**	**$1,401,175**

Note: The Joerger Ranch and Coldstream CFDs are no longer collecting for or funding trail maintenance. These areas are still assessed a transit fee pursuant to the CFD agreement, which goes directly to the Town's transit fund.

BRICKELLTOWN MAINTENANCE DISTRICT FUND SUMMARY 2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$303,533**	**$358,008**	**$354,687**	**$354,687**	**$398,435**	**$391,204**	**$380,580**	**$369,209**	**$356,966**
Revenues									
Interest	$10,498	$13,152	$13,120	$13,478	$11,044	$8,532	$8,724	$8,920	$9,121
Current Service Charges	$97,364	$97,344	$96,559	$97,814	$100,748	$103,770	$106,884	$109,021	$111,202
Total Revenues	**$107,862**	**$110,496**	**$109,679**	**$111,292**	**$111,792**	**$112,302**	**$115,608**	**$117,941**	**$120,323**
Expenditures									
Supplies & Services	$46,884	$91,942	$100,554	$48,974	$94,800	$97,644	$100,573	$102,585	$104,636
Transfers Out	$6,502	$21,875	-	$18,570	$24,223	$25,282	$26,405	$27,600	$28,872
Total Expenditures	**$53,387**	**$113,817**	**$100,554**	**$67,544**	**$119,023**	**$122,926**	**$126,979**	**$130,185**	**$133,508**
Total Revenues Less Expenditures	**$54,475**	**-$3,321**	**$9,125**	**$43,748**	**-$7,231**	**-$10,623**	**-$11,371**	**-$12,244**	**-$13,185**
Ending Fund Balance	**$358,008**	**$354,687**	**$363,812**	**$398,435**	**$391,204**	**$380,580**	**$369,209**	**$356,966**	**$343,780**

	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 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]	$297,008	$288,187	$261,812	$296,435	$289,204	$263,080	$236,209	$208,466	$179,780
Administration Designation [4]	-	-	$15,000	$15,000	$15,000	$20,000	$25,000	$30,000	$35,000
Contingency Reserve [5]	-	-	$15,000	$15,000	$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.

RAILYARD MAINTENANCE DISTRICT FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$260,690**	**$306,654**	**$311,717**	**$311,717**	**$308,054**	**$345,037**	**$380,422**	**$416,585**	**$453,073**
Revenues									
Interest	$8,511	$11,265	$14,100	$11,845	$9,706	$7,498	$7,667	$7,839	$8,016
Current Service Charges	$85,728	$95,489	$125,838	$125,570	$129,337	$133,217	$137,214	$139,958	$142,757
Total Revenues	**$94,240**	**$106,754**	**$139,938**	**$137,415**	**$139,043**	**$140,715**	**$144,881**	**$147,797**	**$150,773**
Expenditures									
Supplies & Services	$48,276	$66,338	$58,643	$129,472	$86,921	$89,528	$92,214	$94,059	$95,940
Transfers Out	-	$35,352	$3,000	$11,606	$15,140	$15,801	$16,503	$17,250	$18,045
Total Expenditures	**$48,276**	**$101,690**	**$61,643**	**$141,078**	**$102,061**	**$105,330**	**$108,718**	**$111,309**	**$113,985**
Total Revenues Less Expenditures	**$45,964**	**$5,064**	**$78,295**	**-$3,663**	**$36,982**	**$35,386**	**$36,163**	**$36,488**	**$36,788**
Ending Fund Balance	**$306,654**	**$311,717**	**$390,012**	**$308,054**	**$345,037**	**$380,422**	**$416,585**	**$453,073**	**$489,862**

	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Risk Management Designation [1]		-	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000
Fleet Replacement Designation [2]		-	$16,500	$16,500	$22,000	$27,500	$33,000	$38,500	$44,000
Capital Projects Designation [3]	$306,654	$311,717	$323,512	$241,554	$258,037	$282,922	$308,585	$334,573	$360,862
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
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$119,806**	**$166,460**	**$166,295**	**$166,295**	**$210,925**	**$233,438**	**$255,085**	**$277,123**	**$299,196**
Revenues									
Interest	$4,663	$6,653	$7,700	$6,319	$5,178	$4,000	$4,090	$4,182	$4,276
Current Service Charges	$82,764	$86,782	$89,184	$89,010	$91,681	$94,431	$97,264	$99,210	$101,194
Total Revenues	**$87,428**	**$93,435**	**$96,884**	**$95,329**	**$96,859**	**$98,431**	**$101,354**	**$103,392**	**$105,470**
Expenditures									
Supplies & Services	$40,773	$46,368	$57,400	$39,093	$59,207	$60,983	$62,813	$64,069	$65,350
Transfers Out	-	$47,233	$16,000	$11,606	$15,140	$15,801	$16,503	$17,250	$18,045
Total Expenditures	**$40,773**	**$93,601**	**$73,400**	**$50,699**	**$74,347**	**$76,784**	**$79,316**	**$81,319**	**$83,395**
Total Revenues Less Expenditures	**$46,655**	**-$166**	**$23,484**	**$44,630**	**$22,512**	**$21,647**	**$22,038**	**$22,073**	**$22,075**
Ending Fund Balance	**$166,460**	**$166,295**	**$189,779**	**$210,925**	**$233,438**	**$255,085**	**$277,123**	**$299,196**	**$321,271**

	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Self Insured Retention - Liability [1]	-	-	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000
Fleet Replacement Designation [2]	-	-	$16,500	$16,500	$16,500	$22,000	$27,500	$33,000	$38,500
Capital Projects Designation [3]	$166,460	$166,295	$108,279	$129,425	$151,938	$163,085	$174,623	$186,196	$197,771
Administration Designation [4]	-	-	$15,000	$15,000	$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.

WEST RIVER LANDSCAPING AND LIGHTING DISTRICT FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	-	**$18,739**	**$54,929**	**$54,929**	**$99,520**	**$127,896**	**$156,599**	**$186,062**	**$215,952**
Revenues									
Interest	$204	$659	$2,100	$2,087	$1,710	$1,321	$1,351	$1,381	$1,412
Current Service Charges	$18,535	$56,528	$56,164	$51,969	$53,528	$55,134	$56,788	$57,924	$59,082
Total Revenues	**$18,739**	**$57,186**	**$58,264**	**$54,056**	**$55,238**	**$56,455**	**$58,139**	**$59,305**	**$60,494**
Expenditures									
Supplies & Services	-	$20,996	$13,480	$4,823	$20,807	$21,431	$22,074	$22,515	$22,966
Transfers Out	-	-	-	$4,642	$6,056	$6,320	$6,601	$6,900	$7,218
Total Expenditures	**-**	**$20,996**	**$13,480**	**$9,465**	**$26,863**	**$27,751**	**$28,675**	**$29,415**	**$30,184**
Total Revenues Less Expenditures	**$18,739**	**$36,190**	**$44,784**	**$44,591**	**$28,375**	**$28,703**	**$29,464**	**$29,889**	**$30,310**
Ending Fund Balance	**$18,739**	**$54,929**	**$99,713**	**$99,520**	**$127,896**	**$156,599**	**$186,062**	**$215,952**	**$246,262**

	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Self Insured Retention - Liability [1]	-	-	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000
Fleet Replacement Designation [2]	-	-	$16,500	$16,500	$22,000	$27,500	$33,000	$38,500	$44,000
Capital Projects Designation [3]	18739	$54,929	$18,213	$18,020	$40,896	$59,099	$78,062	$97,452	$117,262
Administration Designation [4]	-	-	$15,000	$15,000	$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
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$406,870**	**$460,589**	**$388,978**	**$388,978**	**$491,421**	**$498,279**	**$599,329**	**$699,480**	**$799,044**
Revenues									
Interest	$14,450	$18,058	$14,400	$14,781	$11,858	$9,010	$9,100	$9,192	$9,286
Intergovernmental	$186,159	$194,663	$150,000	$201,000	$125,000	$125,000	$125,000	$125,000	$125,000
Other Revenues	-	$1,000	-	$662	-	-	-	-	-
Total Revenues	**$200,609**	**$213,722**	**$164,400**	**$216,443**	**$136,858**	**$134,010**	**$134,100**	**$134,192**	**$134,286**
Expenditures									
Supplies & Services	$95,390	$76,669	$115,000	$99,000	$115,000	$32,960	$33,949	$34,628	$35,320
Transfers Out	$51,500	$201,958	$25,000	$15,000	$15,000	-	-	-	-
Capital Outlay	-	$6,705	-	-	-	-	-	-	-
Total Expenditures	**$146,890**	**$285,332**	**$140,000**	**$114,000**	**$130,000**	**$32,960**	**$33,949**	**$34,628**	**$35,320**
Total Revenues Less Expenditures	**$53,719**	**-$71,610**	**$24,400**	**$102,443**	**$6,858**	**$101,050**	**$100,151**	**$99,564**	**$98,966**
Ending Fund Balance	**$460,589**	**$388,978**	**$413,378**	**$491,421**	**$498,279**	**$599,329**	**$699,480**	**$799,044**	**$898,010**

GAS TAX FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$773,579**	**$1,260,938**	**$1,333,022**	**$1,333,022**	**$1,829,386**	**$2,347,187**	**$2,394,833**	**$2,932,918**	**$3,481,847**
Revenues									
Interest	$28,724	$47,625	$60,800	$50,654	$41,510	$32,066	$32,788	$33,525	$34,280
Intergovernmental	$3,467,095	$3,296,512	$3,273,554	$3,354,422	$3,435,367	$3,795,788	$3,873,152	$3,950,375	$4,027,044
Total Revenues	**$3,495,819**	**$3,344,137**	**$3,334,354**	**$3,405,076**	**$3,476,877**	**$3,827,854**	**$3,905,940**	**$3,983,900**	**$4,061,324**
Expenditures									
Transfers Out	$3,008,459	$3,272,053	$2,830,536	$2,908,713	$2,959,076	$3,780,208	$3,367,855	$3,434,971	$3,501,331
Total Expenditures	**$3,008,459**	**$3,272,053**	**$2,830,536**	**$2,908,713**	**$2,959,076**	**$3,780,208**	**$3,367,855**	**$3,434,971**	**$3,501,331**
Total Revenues Less Expenditures	**$487,359**	**$72,084**	**$503,818**	**$496,364**	**$517,801**	**$47,646**	**$538,085**	**$548,929**	**$559,993**
Ending Fund Balance	**$1,260,938**	**$1,333,022**	**$1,836,840**	**$1,829,386**	**$2,347,187**	**$2,394,833**	**$2,932,918**	**$3,481,847**	**$4,041,840**

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

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
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$8,887,372**	**$11,891,775**	**$14,548,415**	**$14,548,415**	**$13,871,701**	**$11,689,584**	**$7,529,731**	**$1,961,727**	**-$2,868,242**
Revenues									
Sales Taxes	$3,833,093	$3,655,408	$3,934,000	$3,678,000	$3,694,000	$3,776,000	$1,950,000	-	-
Interest	$461,257	$640,812	$435,800	$552,839	$453,037	$349,971	$357,845	$365,897	$374,130
Total Revenues	**$4,294,350**	**$4,296,219**	**$4,369,800**	**$4,230,839**	**$4,147,037**	**$4,125,971**	**$2,307,845**	**$365,897**	**$374,130**
Expenditures									
Personnel	$933	$270	-	-	-	-	-	-	-
Supplies & Services	$5,087	$3,082	$10,000	$792	$800	$824	$849	$866	$883
Transfers Out	$1,283,928	$1,636,227	$3,644,650	$4,906,761	$6,328,354	$8,285,000	$7,875,000	$5,195,000	$3,270,000
Total Expenditures	**$1,289,948**	**$1,639,579**	**$3,654,650**	**$4,907,553**	**$6,329,154**	**$8,285,824**	**$7,875,849**	**$5,195,866**	**$3,270,883**
Total Revenues Less Expenditures	**$3,004,402**	**$2,656,640**	**$715,150**	**-$676,714**	**-$2,182,117**	**-$4,159,853**	**-$5,568,004**	**-$4,829,969**	**-$2,896,753**
Ending Fund Balance	**$11,891,775**	**$14,548,415**	**$15,263,565**	**$13,871,701**	**$11,689,584**	**$7,529,731**	**$1,961,727**	**-$2,868,242**	**-$5,764,995**

Note: The sales tax funds generated by Measure V are for restricted use on road maintenance and construction only. This measure will sunset in FY2029/30.

MEASURE R SALES TAX FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget
Beginning Fund Balance	**$4,552,560**	**$2,806,438**	**$1,010,149**	**$1,010,149**	**-**
Revenues					
Sales Taxes	$1,904,216	$578,387	-	$6,000	-
Interest	$299,305	$177,745	-	$35,528	-
Total Revenues	**$2,203,521**	**$756,132**	**-**	**$41,528**	**-**
Expenditures					
Personnel	$906	$270	-	-	-
Supplies & Services	$408	$168	-	-	-
Transfers Out	$3,948,329	$2,551,983	$157,281	$1,051,677	-
Total Expenditures	**$3,949,643**	**$2,552,421**	**$157,281**	**$1,051,677**	**-**
Total Revenues Less Expenditures	**-$1,746,122**	**-$1,796,289**	**-$157,281**	**-$1,010,149**	**-**
Ending Fund Balance	**$2,806,438**	**$1,010,149**	**$852,868**	**-**	**-**

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
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**-**	**-**	**$2,537,656**	**$2,537,656**	**$4,545,089**	**$5,814,653**	**$5,949,203**	**$6,296,810**	**$7,108,549**
Revenues									
Sales Taxes	-	$2,532,707	$3,934,000	$3,659,000	$3,694,000	$3,776,000	$3,900,000	$4,029,000	$4,155,000
Interest	-	$20,973	$64,300	$96,430	$79,022	$61,044	$62,418	$63,822	$65,258
Total Revenues	**-**	**$2,553,681**	**$3,998,300**	**$3,755,430**	**$3,773,022**	**$3,837,044**	**$3,962,418**	**$4,092,822**	**$4,220,258**
Expenditures									
Personnel	-	$270	-	-	-	-	-	-	-
Supplies & Services	-	$15,755	$500	$408	$408	$500	$500	$500	$500
Transfers Out	-	-	$2,260,646	$1,747,589	$2,503,050	$3,701,994	$3,614,311	$3,280,583	$3,303,080
Total Expenditures	**-**	**$16,025**	**$2,261,146**	**$1,747,997**	**$2,503,458**	**$3,702,494**	**$3,614,811**	**$3,281,083**	**$3,303,580**
Total Revenues Less Expenditures	**-**	**$2,537,656**	**$1,737,154**	**$2,007,433**	**$1,269,564**	**$134,550**	**$347,607**	**$811,739**	**$916,678**
Ending Fund Balance	**-**	**$2,537,656**	**$4,274,810**	**$4,545,089**	**$5,814,653**	**$5,949,203**	**$6,296,810**	**$7,108,549**	**$8,025,227**

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 took effect, increasing the tax from a 1/4 cent to a 1/2 cent.

MEASURE K TOT FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$2,816,053**	**$2,086,964**	**$1,100,579**	**$1,100,579**	**$1,790,643**	**$926,715**	**$487,390**	**$162,758**	**$21,621**
Revenues									
Transient Occupancy Taxes	$1,210,745	$1,267,801	$1,200,000	$1,200,000	$1,220,000	$1,256,600	$1,294,298	$1,320,184	$1,346,588
Interest	$99,494	$108,801	$29,000	$41,822	$34,272	$26,475	$27,070	$27,679	$28,302
Total Revenues	**$1,310,239**	**$1,376,602**	**$1,229,000**	**$1,241,822**	**$1,254,272**	**$1,283,075**	**$1,321,368**	**$1,347,863**	**$1,374,890**
Expenditures									
Personnel	$906	$270	-	-	-	-	-	-	-
Transfers Out	$2,038,422	$2,362,716	$544,816	$551,758	$2,118,200	$1,722,400	$1,646,000	$1,489,000	$891,000
Total Expenditures	**$2,039,328**	**$2,362,986**	**$544,816**	**$551,758**	**$2,118,200**	**$1,722,400**	**$1,646,000**	**$1,489,000**	**$891,000**
Total Revenues Less Expenditures	**-$729,089**	**-$986,385**	**$684,184**	**$690,064**	**-$863,928**	**-$439,325**	**-$324,632**	**-$141,137**	**$483,890**
Ending Fund Balance	**$2,086,964**	**$1,100,579**	**$1,784,763**	**$1,790,643**	**$926,715**	**$487,390**	**$162,758**	**$21,621**	**$505,511**

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
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**-**	**-**	**$839,198**	**$839,198**	**$1,019,187**	**$871,019**	**$422,090**	**$165,210**	**$8,997**
Revenues									
Sales Taxes	-	$841,876	$3,934,000	$3,629,000	$3,694,000	$3,776,000	$3,900,000	$4,029,000	$4,155,000
Interest	-	$762	$31,200	$31,889	$52,264	$40,374	$41,282	$42,212	$43,160
Total Revenues	**-**	**$842,638**	**$3,965,200**	**$3,660,889**	**$3,746,264**	**$3,816,374**	**$3,941,282**	**$4,071,212**	**$4,198,160**
Expenditures									
Personnel	-	$270	-	-	-	-	-	-	-
Supplies & Services	-	$3,170	$500	$900	$900	$927	$955	$974	$993
Transfers Out	-	-	$4,091,830	$3,480,000	$3,893,532	$4,264,376	$4,197,207	$4,226,451	$4,155,940
Total Expenditures	**-**	**$3,440**	**$4,092,330**	**$3,480,900**	**$3,894,432**	**$4,265,303**	**$4,198,162**	**$4,227,425**	**$4,156,934**
Total Revenues Less Expenditures	**-**	**$839,198**	**-$127,130**	**$179,989**	**-$148,168**	**-$448,929**	**-$256,880**	**-$156,213**	**$41,226**
Ending Fund Balance	**-**	**$839,198**	**$712,068**	**$1,019,187**	**$871,019**	**$422,090**	**$165,210**	**$8,997**	**$50,223**

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 2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget
Beginning Fund Balance	**$3,772,205**	**$3,737,401**	**$3,464,901**	**$3,464,901**	**-**
Revenues					
Total Revenues	**-**	**-**	**-**	**-**	**-**
Expenditures					
Transfers Out	$34,804	$272,500	$3,289,901	$3,464,901	-
Total Expenditures	**$34,804**	**$272,500**	**$3,289,901**	**$3,464,901**	**-**
Total Revenues Less Expenditures	**-$34,804**	**-$272,500**	**-$3,289,901**	**-$3,464,901**	**-**
Ending Fund Balance	**$3,737,401**	**$3,464,901**	**$175,000**	**-**	**-**

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

TRAFFIC IMPACT FEES FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$7,668,454**	**$8,905,798**	**$8,790,343**	**$8,790,343**	**$9,530,011**	**$7,361,506**	**$4,430,358**	**$5,653,161**	**$7,192,062**
Revenues									
Licenses and Permits	$1,048,047	$510,154	$750,000	$1,320,000	$1,600,000	$1,648,000	$1,697,440	$1,731,389	$1,766,017
Interest	$428,688	$449,673	$322,800	$334,033	$273,731	$211,457	$216,215	$221,080	$226,054
Total Revenues	**$1,476,735**	**$959,827**	**$1,072,800**	**$1,654,033**	**$1,873,731**	**$1,859,457**	**$1,913,655**	**$1,952,469**	**$1,992,071**
Expenditures									
Personnel	$3,128	$3,803	-	-	-	-	-	-	-
Supplies & Services	$22,258	$7,566	$13,200	$7,000	$8,000	$8,240	$8,487	$8,657	$8,830
Transfers Out	$214,006	$1,063,914	$907,365	$907,365	$4,034,236	$4,782,365	$682,365	$404,911	$350,000
Total Expenditures	**$239,391**	**$1,075,282**	**$920,565**	**$914,365**	**$4,042,236**	**$4,790,605**	**$690,852**	**$413,568**	**$358,830**
Total Revenues Less Expenditures	**$1,237,344**	**-$115,455**	**$152,235**	**$739,668**	**-$2,168,505**	**-$2,931,148**	**$1,222,803**	**$1,538,901**	**$1,633,240**
Ending Fund Balance	**$8,905,798**	**$8,790,343**	**$8,942,578**	**$9,530,011**	**$7,361,506**	**$4,430,358**	**$5,653,161**	**$7,192,062**	**$8,825,302**

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

SUMMARY OF FACILITIES IMPACT FEES FUNDS 2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$1,745,125**	**$2,250,217**	**$2,380,528**	**$2,380,528**	**$2,655,361**	**$3,133,764**	**$3,654,530**	**$4,141,240**	**$4,714,330**
Revenues									
Licenses and Permits	$311,048	$188,170	$160,000	$290,000	$480,000	$494,400	$509,232	$519,417	$529,805
Interest	$47,576	$37,855	$90,700	$90,458	$74,128	$57,263	$58,551	$59,869	$61,216
Current Service Charges	-$373	-$2,726	-	-	-	-	-	-	-
Total Revenues	**$358,250**	**$223,299**	**$250,700**	**$380,458**	**$554,128**	**$551,663**	**$567,783**	**$579,286**	**$591,021**
Expenditures									
Supplies & Services	$3,485	$3,527	$4,225	$5,625	$5,725	$5,897	$6,074	$6,195	$6,319
Transfers Out	-$150,326	$89,461	$110,000	$100,000	$70,000	$25,000	$75,000	-	-
Total Expenditures	**-$146,842**	**$92,988**	**$114,225**	**$105,625**	**$75,725**	**$30,897**	**$81,074**	**$6,195**	**$6,319**
Total Revenues Less Expenditures	**$505,092**	**$130,311**	**$136,475**	**$274,833**	**$478,403**	**$520,766**	**$486,709**	**$573,091**	**$584,702**
Ending Fund Balance	**$2,250,217**	**$2,380,528**	**$2,517,003**	**$2,655,361**	**$3,133,764**	**$3,654,530**	**$4,141,240**	**$4,714,330**	**$5,299,032**

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

PARKING FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$1,163,434**	**$1,112,164**	**$706,266**	**$706,266**	**$591,220**	**$365,931**	**$44,744**	**-$262,664**	**-$537,619**
Revenues									
Fines and Forfeitures	$81,765	$123,568	$85,040	$108,700	$110,700	$114,021	$117,442	$119,790	$122,186
Interest	$40,314	$41,166	$24,200	$26,838	$21,993	$16,989	$17,371	$17,762	$18,162
Current Service Charges	$601,014	$710,801	$781,480	$691,500	$646,500	$665,895	$685,872	$699,589	$713,581
Other Revenues	$25	-$71,008	$20,357	$6	-	-	-	-	-
Transfers In	-	$21,253	$11,387	$10,409	$11,000	$11,728	$12,080	$12,442	$12,691
Total Revenues	**$723,118**	**$825,780**	**$922,464**	**$837,453**	**$790,193**	**$808,633**	**$832,764**	**$849,584**	**$866,620**
Expenditures									
Personnel	$373,388	$392,456	$458,647	$448,092	$471,966	$485,448	$499,517	$514,160	$529,672
Supplies & Services	$331,571	$408,455	$485,016	$424,166	$489,676	$473,372	$485,656	$495,379	$505,301
Transfers Out	$51,461	$412,800	$200,000	$80,000	$53,000	$171,000	$155,000	$115,000	$115,000
Capital Outlay	-	-	-	$240	$840	-	-	-	-
Depreciation	$17,968	$17,968	-	-	-	-	-	-	-
Total Expenditures	**$774,388**	**$1,231,679**	**$1,143,663**	**$952,498**	**$1,015,482**	**$1,129,820**	**$1,140,173**	**$1,124,539**	**$1,149,974**
Total Revenues Less Expenditures	**-$51,270**	**-$405,899**	**-$221,199**	**-$115,046**	**-$225,289**	**-$321,187**	**-$307,408**	**-$274,955**	**-$283,353**
Ending Fund Balance	**$1,112,164**	**$706,266**	**$485,067**	**$591,220**	**$365,931**	**$44,744**	**-$262,664**	**-$537,619**	**-$820,972**

	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Nonspendable Fund Balance									
Capital Assets	$35,008	$17,040	-	$17,040	-	-	-	-	-
Assigned Fund Balance									
Contingency[1]	$446,883	$422,945	$221,325	$324,180	115,931	44,744	-	-	-
Capital Improvement Designation[2]	$250,000	$250,000	$250,000	$250,000	$250,000	-	-	-	-
Total Assigned Fund Balance	**$731,891**	**$672,945**	**$471,325**	**$574,180**	**$365,931**	**$44,744**	**-**	**-**	**-**
Net Cash Available	**$380,273**	**$16,281**	**13,742**	**-**	**-**	**-**	**-**	**-**	**-**
Payment Share Agreement									
Amount Due to General Fund	$1,062,500	$962,500	$862,500	$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
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$165,704**	**$34,367**	**$518,438**	**$518,438**	**$592,547**	**$532,836**	**$286,896**	**$592,288**	**$843,996**
Revenues									
Interest	$1,622	-$6,058	$1,100	$19,700	$16,144	$12,471	$12,751	$13,038	$13,332
Intergovernmental	$2,292,095	$3,634,096	$2,977,123	$2,218,499	$4,068,852	$2,584,098	$2,661,621	$2,714,853	$2,769,150
Current Service Charges	$158,158	$258,909	$254,628	$255,299	$105,267	$108,425	$111,678	$113,911	$116,190
Other Revenues	$7,692	$13,158	$245,500	$46,617	$5,500	-	-	-	-
Other Financing Sources	$83,507	$85,512	$87,222	$87,820	$89,577	$92,264	$95,032	$97,883	$100,820
Transfers In	-	-	$2,900,000	$2,927,500	$2,942,432	$2,900,000	$2,900,000	$2,900,000	$2,900,000
Total Revenues	**$2,543,075**	**$3,985,617**	**$6,465,573**	**$5,555,435**	**$7,227,772**	**$5,697,258**	**$5,781,082**	**$5,839,686**	**$5,899,492**
Expenditures									
Personnel	$251,422	$300,361	$299,961	$174,403	$305,910	$308,551	$318,506	$329,030	$340,164
Supplies & Services	$1,519,009	$1,664,519	$4,527,505	$4,698,866	$4,855,731	$5,008,170	$5,155,996	$5,258,947	$5,364,198
Transfers Out	$824,500	$1,462,592	$1,047,500	$218,117	$2,113,789	$621,296	-	-	-
Capital Outlay	-	$5,322	$379,000	$379,000	$3,744	-	-	-	-
Depreciation	$79,481	$68,752	$10,941	$10,941	$8,310	$5,181	$1,188	-	-
Total Expenditures	**$2,674,412**	**$3,501,546**	**$6,264,907**	**$5,481,326**	**$7,287,483**	**$5,943,198**	**$5,475,690**	**$5,587,977**	**$5,704,361**
Total Revenues Less Expenditures	**-$131,337**	**$484,071**	**$200,666**	**$74,109**	**-$59,711**	**-$245,940**	**$305,392**	**$251,708**	**$195,130**
Ending Fund Balance	**$34,367**	**$518,438**	**$719,104**	**$592,547**	**$532,836**	**$286,896**	**$592,288**	**$843,996**	**$1,039,126**

	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Nonspendable Fund Balance									
Capital Assets	$225,290	$823,289	$60,687	$823,289	$814,979	809,798	808,610	808,610	808,610
Net Cash Available	**($190,856)**	**($304,851)**	**$658,417**	**($230,742)**	**($282,143)**	**($522,902)**	**($216,322)**	**$35,386**	**$230,516**

SOLID WASTE FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$1,094,560**	**$768,755**	**$803,309**	**$803,309**	**$661,569**	**$1,074,393**	**$961,560**	**$998,507**	**$1,030,618**
Revenues									
Interest	$15,972	$16,067	$24,300	$30,525	$25,015	$19,324	$19,758	$20,203	$20,658
Intergovernmental	$10,000	$10,000	$10,000	$10,000	$10,000	$10,300	$10,609	$10,821	$11,038
Current Service Charges	$6,023,666	$6,365,879	$6,812,314	$6,795,973	$6,781,387	$6,984,829	$7,194,374	$7,338,261	$7,485,026
Other Revenues	-	-$1,312	-	-	$574,725	-	-	-	-
Total Revenues	**$6,049,638**	**$6,390,633**	**$6,846,614**	**$6,836,498**	**$7,391,127**	**$7,014,453**	**$7,224,741**	**$7,369,285**	**$7,516,722**
Expenditures									
Personnel	$290,339	$275,154	$376,510	$349,857	$394,789	$407,385	$420,716	$434,848	$449,740
Supplies & Services	$5,992,723	$6,024,251	$6,439,856	$6,389,440	$6,393,384	$6,564,908	$6,761,825	$6,897,075	$7,035,033
Transfers Out	$140,091	$51,035	$263,892	$233,309	$183,437	$149,740	-	-	-
Capital Outlay	-$52,525	$387	$1,500	$380	$1,440	-	-	-	-
Depreciation	$4,815	$5,253	$5,253	$5,253	$5,253	$5,253	$5,253	$5,253	$5,253
Total Expenditures	**$6,375,443**	**$6,356,079**	**$7,087,011**	**$6,978,238**	**$6,978,303**	**$7,127,285**	**$7,187,794**	**$7,337,175**	**$7,490,025**
Total Revenues Less Expenditures	**-$325,805**	**$34,554**	**-$240,397**	**-$141,740**	**$412,824**	**-$112,833**	**$36,947**	**$32,111**	**$26,697**
Ending Fund Balance	**$768,755**	**$803,309**	**$562,912**	**$661,569**	**$1,074,393**	**$961,560**	**$998,507**	**$1,030,618**	**$1,057,315**

	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Nonspendable Fund Balance									
Capital Assets	$ 47,710	$ 91,728	$ 37,204	$ 86,475	$ 81,222	$ 75,969	$ 70,716	$ 65,463	$ 60,210
Net Cash Available	**$721,045**	**$711,581**	**$525,708**	**$574,684**	**$993,171**	**$885,591**	**$927,791**	**$965,155**	**$997,105**

BUILDING AND SAFETY FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$4,715,614**	**$4,830,040**	**$4,937,132**	**$4,937,132**	**$4,688,093**	**$3,850,280**	**$2,891,059**	**$1,958,390**	**$975,914**
Revenues									
Licenses and Permits	$1,919,390	$1,881,872	$2,174,332	$1,978,791	$2,051,955	$2,113,514	$2,176,919	$2,220,457	$2,264,867
Fines and Forfeitures	$5,105	$10,417	$7,200	$7,200	$9,000	$9,270	$9,548	$9,739	$9,934
Interest	$254,270	$260,827	$173,900	$187,611	$153,742	$118,765	$121,438	$124,170	$126,964
Current Service Charges	$6,118	$4,976	$6,000	$6,000	$6,000	$6,180	$6,365	$6,493	$6,623
Other Revenues	$7,530	$36,856	$3,500	$5,500	$6,000	$6,180	$6,365	$6,493	$6,623
Total Revenues	**$2,192,414**	**$2,194,948**	**$2,364,932**	**$2,185,102**	**$2,226,697**	**$2,253,909**	**$2,320,636**	**$2,367,352**	**$2,415,010**
Expenditures									
Personnel	$1,291,124	$1,264,886	$1,467,899	$1,307,429	$1,766,515	$1,826,458	$1,889,673	$1,956,859	$2,028,053
Supplies & Services	$747,590	$825,023	$1,079,948	$941,320	$1,286,595	$1,324,171	$1,363,632	$1,392,969	$1,423,181
Transfers Out	$2,250	$50,000	$392,972	$181,000	-	$62,500	-	-	-
Capital Outlay	$22,553	-$52,054	$5,000	$4,392	$11,400	-	-	-	-
Depreciation	$14,470	-	-	-	-	-	-	-	-
Total Expenditures	**$2,077,987**	**$2,087,855**	**$2,945,819**	**$2,434,141**	**$3,064,510**	**$3,213,129**	**$3,253,305**	**$3,349,828**	**$3,451,233**
Total Revenues Less Expenditures	**$114,426**	**$107,092**	**-$580,887**	**-$249,039**	**-$837,813**	**-$959,221**	**-$932,669**	**-$982,476**	**-$1,036,224**
Ending Fund Balance	**$4,830,040**	**$4,937,132**	**$4,356,245**	**$4,688,093**	**$3,850,280**	**$2,891,059**	**$1,958,390**	**$975,914**	**-$60,310**

	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Non-Spendable Fund Balance									
Capital Assets	-	$103,608	$250,000	-	$225,000	$200,000	$175,000	$150,000	-
Assigned Fund Balance									
Contingency[1]	$2,077,987	$2,087,855	$2,945,819	$2,434,141	$3,064,510	$2,691,059	$1,783,390	$825,914	-
Vehicle Replacement[2]	-	-	-	-	-	-	-	-	-
Total Assigned Fund Balance	$2,077,987	$2,087,855	$2,945,819	$2,434,141	$3,064,510	$2,691,059	$1,783,390	$825,914	$ -
Net Cash Available	**$2,752,053**	**$2,849,277**	**$1,160,426**	**$2,253,952**	**$560,770**	**$ -**	**$ -**	**$ -**	**$ (60,310)**

[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 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 2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**-$9,276,361**	**-$8,865,739**	**-$8,744,695**	**-$8,744,695**	**-$8,331,222**	**-$7,916,402**	**-$7,495,254**	**-$7,056,893**	**-$6,605,235**
Revenues									
Property Taxes	$705,225	$350,752	$711,200	$706,050	$705,550	$704,450	$707,650	$705,263	$702,163
Interest	$24,199	$21,343	$27,300	$33,473	$19,820	$11,148	$8,361	$6,271	$4,703
Other Revenues	$24,499	$11,806	$10,820	$8,470	$8,470	$8,470	$8,470	$8,744	$9,310
Total Revenues	**$753,923**	**$383,902**	**$749,320**	**$747,993**	**$733,840**	**$724,068**	**$724,481**	**$720,278**	**$716,176**
Expenditures									
Personnel	$34,838	-$2,112	-	-	-	-	-	-	-
Supplies & Services	$308,463	$264,970	$323,800	$334,520	$319,020	$302,920	$286,120	$268,620	$251,181
Total Expenditures	**$343,301**	**$262,858**	**$323,800**	**$334,520**	**$319,020**	**$302,920**	**$286,120**	**$268,620**	**$251,181**
Total Revenues Less Expenditures	**$410,622**	**$121,044**	**$425,520**	**$413,473**	**$414,820**	**$421,148**	**$438,361**	**$451,658**	**$464,995**
Ending Fund Balance	**-$8,865,739**	**-$8,744,695**	**-$8,319,175**	**-$8,331,222**	**-$7,916,402**	**-$7,495,254**	**-$7,056,893**	**-$6,605,235**	**-$6,140,240**

Note: The fund balance deficit is due to the bonds applicable to the Successor Agency.

FLEET REPLACEMENT FUND SUMMARY
2026/27 SUMMARY BUDGET

Comprehensive Fund Summary

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Beginning Fund Balance	**$5,817,298**	**$5,274,474**	**$5,612,288**	**$5,612,288**	**$6,744,140**	**$6,127,992**	**$5,461,444**	**$4,740,821**	**$3,983,067**
Revenues									
Interest	$125,743	$135,007	-	-	-	-	-	-	-
Other Financing Sources	$1,133,852	$1,133,852	$1,133,852	$1,133,852	$1,133,852	$1,135,952	$1,135,952	$1,135,952	$1,135,952
Total Revenues	**$1,259,595**	**$1,268,859**	**$1,133,852**	**$1,133,852**	**$1,133,852**	**$1,135,952**	**$1,135,952**	**$1,135,952**	**$1,135,952**
Expenditures									
Capital Outlay	$1,802,419	$931,045	$610,000	$2,000	$1,750,000	$1,802,500	$1,856,575	$1,893,707	$1,931,581
Total Expenditures	**$1,802,419**	**$931,045**	**$610,000**	**$2,000**	**$1,750,000**	**$1,802,500**	**$1,856,575**	**$1,893,707**	**$1,931,581**
Total Revenues Less Expenditures	**-$542,824**	**$337,814**	**$523,852**	**$1,131,852**	**-$616,148**	**-$666,548**	**-$720,623**	**-$757,755**	**-$795,629**
Ending Fund Balance	**$5,274,474**	**$5,612,288**	**$6,136,140**	**$6,744,140**	**$6,127,992**	**$5,461,444**	**$4,740,821**	**$3,983,067**	**$3,187,438**

FLEET EQUIPMENT REPLACEMENTS
2026/27 SUMMARY BUDGET

DEPARTMENT AND EQUIPMENT	FY 2026/27 PROPOSED BUDGET
Public Works - Combined Road Maintenance & Snow Removal	
Unit #217- 5 Ton AWD Sand Truck with Wing and Front Plow	$475,000
Unit #219- 5 Ton AWD Sand Truck with Wing and Front Plow	$475,000
Unit #226 - 5 Ton AWD Sand Truck with Wing and Front Plow	$475,000
Subtotal Fleet	**$1,425,000**
Public Works - Facilities	
Unit # 365- MacLean Compact Snowblower W/Snowquip 60" XXSnowblower Attachment	$325,000
Subtotal Facilities	**$0**
Public Works - Fleet	
N/A	0
Subtotal Combined Road Maintenance & Snow Removal	$0
Police Department	
N/A	0
Subtotal Police Department	**$0**
TOTAL FLEET REPLACEMENT FUND	**$1,750,000**
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 2026/27 TRADE-INS & SALES REVENUE**
Auction	
N/A	0

TOTAL TRADE-INS & SALES OF EQUIPMENT OR PROPERTY [1]	**$0**

[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 eletric/hybrid vehicles. The Town's police department is currently testing one electric F-150 to see if it meets the service needs.

TRANSFERS BETWEEN FUNDS SUMMARY
FY2026/27 BUDGET

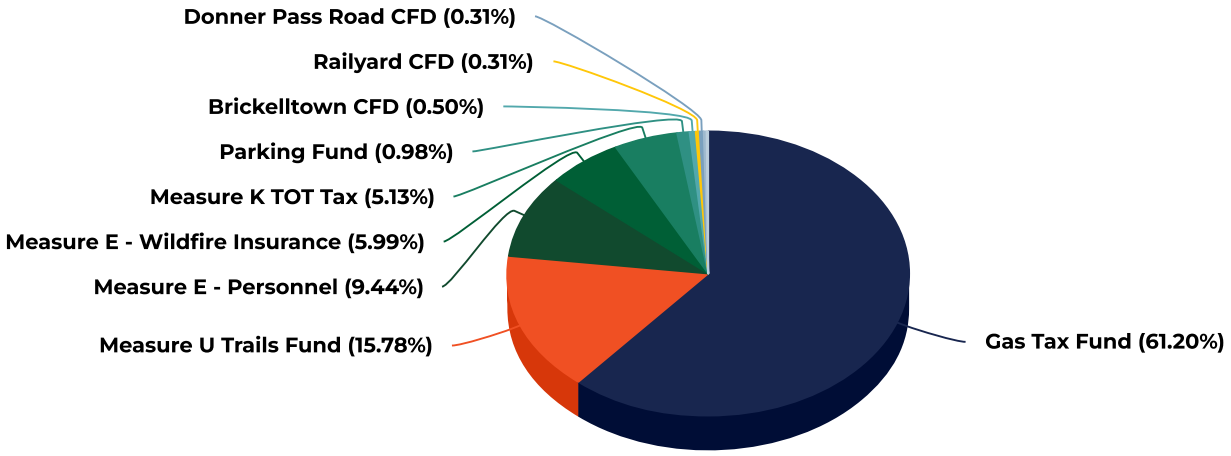
The Town is guided by the State Law to keep several of our tax measures in separate funds. Keeping separate funds also allows the Town to better track the use of each special revenue source to ensure funds are being spent/allocated appropriately.

Each section below for "Transfers In" is linked to the corresponding revenue page to show the impact on these funds' total revenue.

Each section below for "Transfers Out" is linked to the corresponding fund balance summary page to show the impact on these funds' expenditures and ending fund balances.

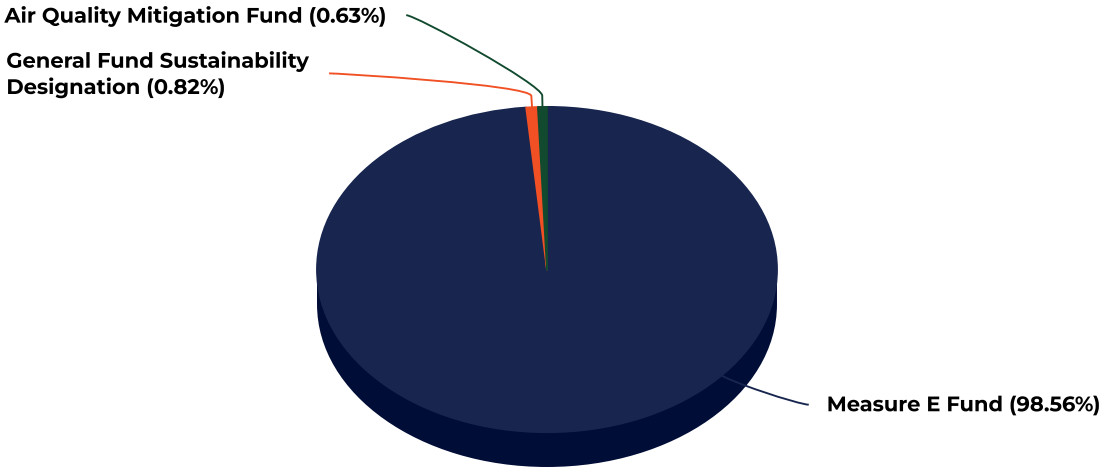
Transfers Into the General Fund

Source	Amount	Reason
211 - Glenshire TSSA	$11,200	Snow Removal Reimbursement Cambridge Estates
212 - Brickelltown CFD	$24,223	Portion of Personnel of 2 Trails Dedicated Facility Workers
214 - Railyard CFD	$15,140	Portion of Personnel of 2 Trails Dedicated Facility Workers
218 - Donner Pass Road CFD	$15,140	Portion of Personnel of 2 Trails Dedicated Facility Workers
220 - West River CFD	$6,056	Portion of Personnel of 2 Trails Dedicated Facility Workers
250 - Gas Tax Fund	$2,948,076	Streets Reimbursement
254 - Measure K TOT Tax Fund	$247,000	Funding for Planners Working on Housing
255 - Measure U Trails Fund	$760,050	Trails Division Funding
256 - Measure E Fund	$455,000	Emergency Services Personnel Funding
256 - Measure E Fund	$288,532	Wildfire Insurance Increase Funding
501 - Parking Fund	$47,000	Parking Loan Repayment
Total Transfers In	**$4,817,417**	



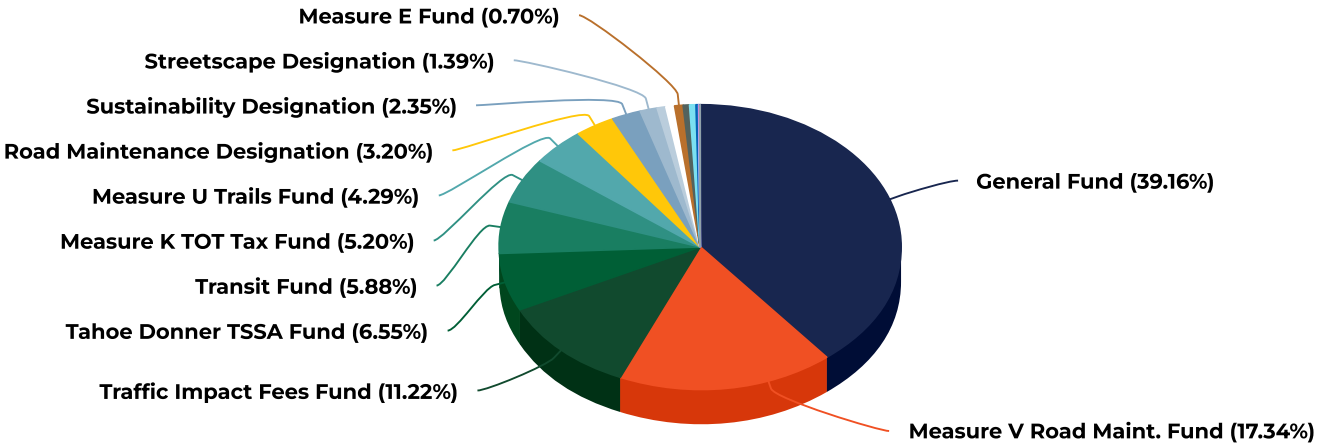
Transfers Into the Transit Fund

Source	Amount	Reason
101 - General Fund Sustainability Designation	$24,000	Chargers Cost at the Railyard Mobility Hub
204 - Air Quality Mitigation Fund	$18,432	Contribution to the North Lake Tahoe Express Airport Service
255 - Measure E Fund	$2,900,000	Funding for TDA
Total Transfers Out	**$2,942,432**	



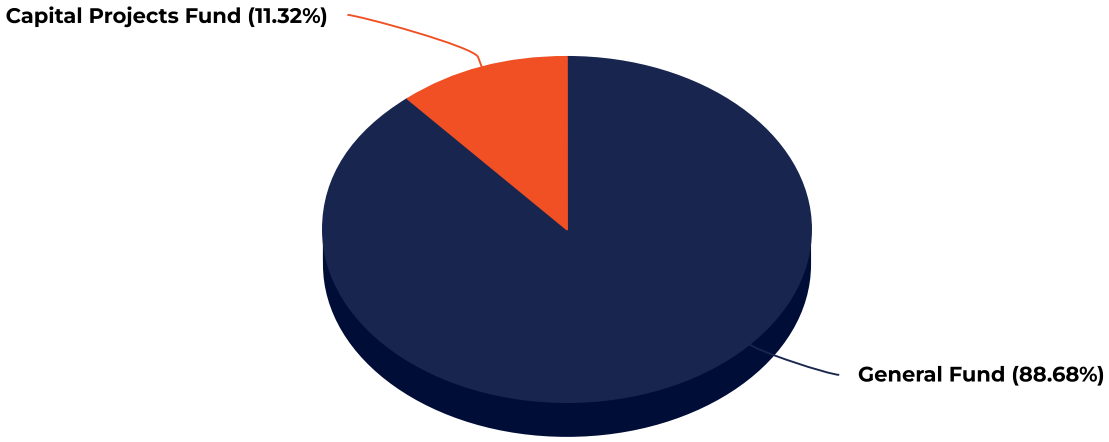
Transfers Into the Capital Projects Fund

Source	Amount	Reason
101 - General Fund Road Maintenance Designation	$1,150,000	Expenditures from Road Maintenance Designation
101 - General Fund Sustainability Designation	$843,834	Expenditures from Economic Development Designation
101 - General Fund Streetscape Designation	$500,000	Expenditures from Sustainability Designation
101 - General Fund Railyard Commitments Designation	$250,000	Expenditures from Streetscape Designation
101 - General Fund Public Art Designation	$183,804	Expenditures from Public Art Designation
101 - General Fund	$14,085,610	Bike, Trails, Pavement, Wildfire Prevention, Facilities, Misc, Streetscape, and Studies Projects
204 - Air Quality Mitigation Fund	$4,000	Greenhouse Gas Emissions Reductions Projects
208 - PEG Fund	$19,000	Facilities Projects
210 - Tahoe Donner TSSA Fund	$2,357,438	Pavement Maint, Roadway & Water Improvement, Wildfire Prevention Projects
211 - Glenshire TSSA Fund	$250,000	Pavement Maint Projects
215 - COPS Fund	$15,000	Wildfire Prevention and Emergency Preparedness Projects
252 - Measure V Road Maint. Fund	$6,328,354	Pavement Maint, Roadway & Water Improvement, Bike Trail, Wildfire Prevention Projects
254 - Measure K TOT Tax Fund	$1,871,200	Housing Projects
255 - Measure U Trails Fund	$1,543,000	Payment Maint, Bike and Trails Projects
256 - Measure E Fund	$250,000	Housing, Misc, and Wildfire Prevention and Emergency Preparedness Projects
270 - Traffic Impact Fees Fund	$4,034,236	Roadway, Roundabout, Sudies and Plan Update Projects
271 - Facility Impact Fees - Law	$70,000	Facilities Projects
501 - Parking Fund	$6,000	Misc, Pavement Maint, Streetscape, Studies Projects
502 - Transit Fund	$2,113,789	Facilities and Misc Projects
503 - Solid Waste Fund	$183,437	Greenhouse Gas Emissions Reductions and Misc Projects
Total Transfers In	**$36,258,702**	



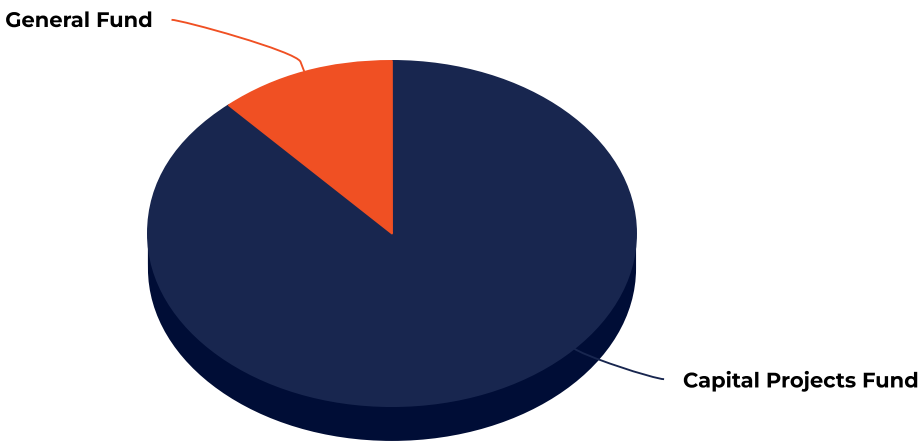
Transfers Out of the Parking Fund

Source	Amount	Reason
101 - General Fund	$47,000	Parking Loan Repayment
200 - Capital Projects Fund	$6,000	Misc, Pavement Maint, Streetscape, Studies Projects
Total Transfers Out	**$53,000**	



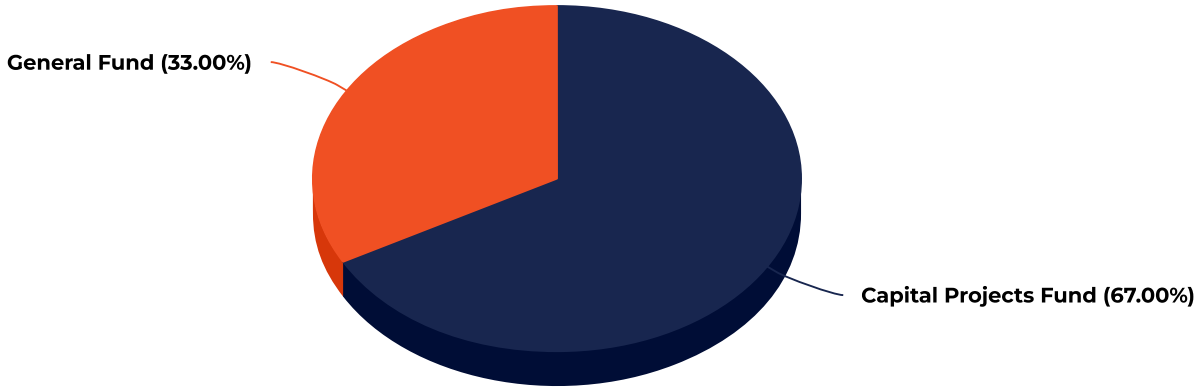
Transfers Out of Measure K

Source	Amount	Reason
101 - General Fund	$247,000	Funding for Planners Working on Housing
200 - Capital Projects Fund	$1,871,200	Funding for Housing Related Capital Projects
Total Transfers Out	**$2,118,200**	



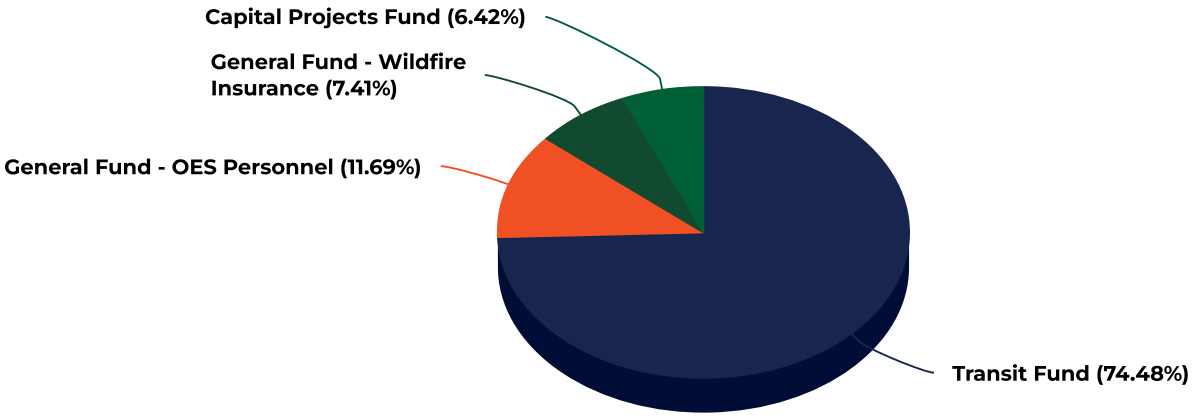
Transfers Out of Measure U

Source	Amount	Reason
101 - General Fund	$760,050	Funding for Trail Division Expenditures
200 - Capital Projects Fund	$1,543,000	Funding for Trail Related Capital Projects
Total Transfers Out	**$2,303,050**	



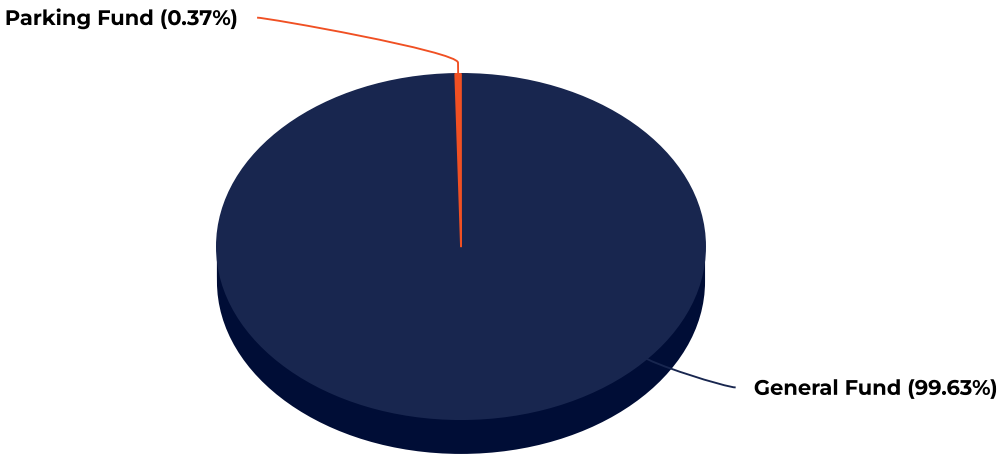
Transfers Out of Measure E

Source	Amount	Reason
101 - General Fund	$455,000	Emergency Services Personnel Funding
101 - General Fund	$288,532	Wildfire Insurance Increase Funding
200 - Capital Projects Fund	$250,000	Funding for Housing and Roadway Vegetation Management Projects
502 - Transit Fund	$2,900,000	Funding for TDA
Total Transfers Out	**$3,893,532**	



Transfers Out of Gas Tax Fund

Source	Amount	Reason
101 - General Fund	$2,948,076	Streets Reimbursement
501 - Parking Fund	$11,000	Streets Reimbursement
Total Transfers Out	**$2,959,076**	



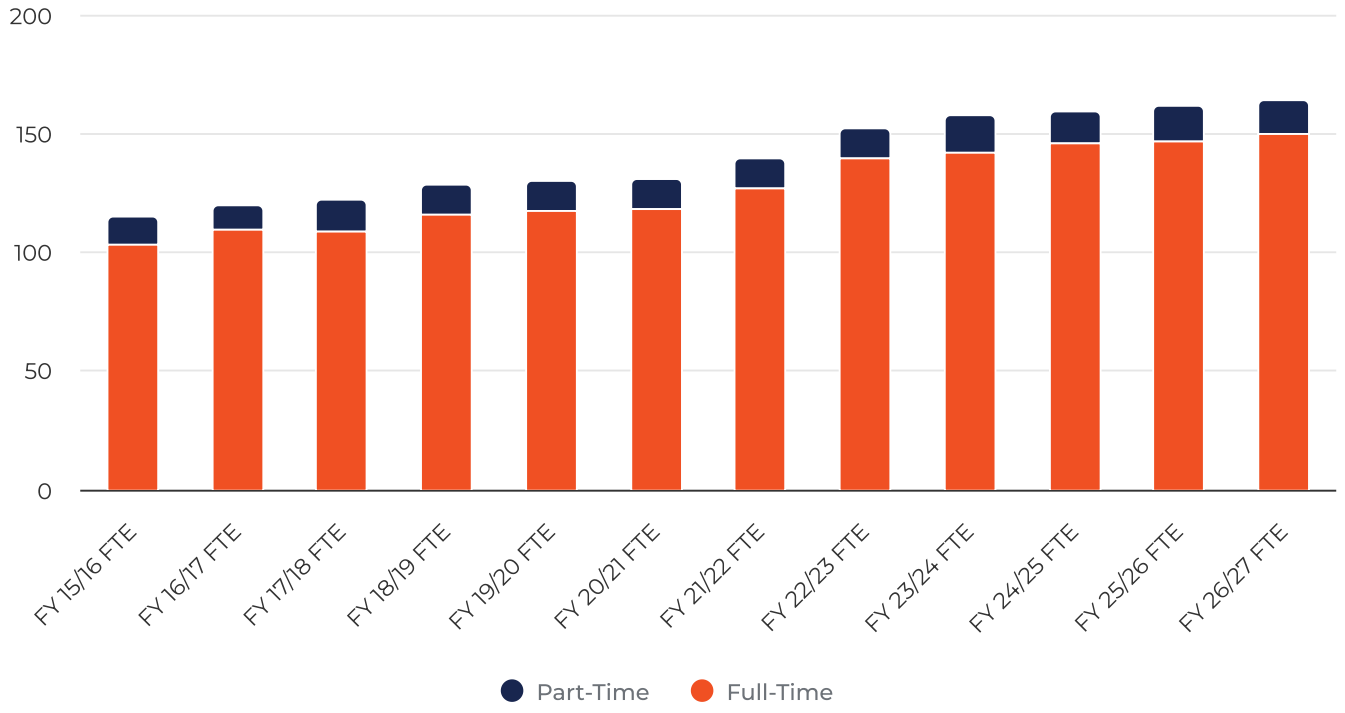
Total Transfers In All Funds

Source	Amount
101 - General Fund	$4,817,417
200 - Capital Projects Fund	$36,258,702
501 - Parking Fund	$11,000
502 - Transit Fund	$2,942,432
Total Transfers In	**$44,029,551**

Total Transfers Out All Funds

Source	Amount
101 - General Fund Road Maintenance Designation	$1,150,000
101 - General Fund Sustainability Designation	$867,834
101 - General Fund Streetscape Designation	$500,000
101 - General Fund Railyard Commitments Designation	$250,000
101 - General Fund Public Art Designation	$183,804
101 - General Fund	$14,085,610
204 - Air Quality Mitigation Fund	$22,432
208 - PEG Fund	$19,000
210 - Tahoe Donner TSSA Fund	$2,357,438
211 - Glenshire TSSA Fund	$261,200
212 - Brickelltown CFD	$24,233
214 - Railyard CFD	$15,140
215 - COPS Fund	$15,000
218 - Donner Pass Road CFD	$15,140
220 - West River CFD	$6,056
250 - Gas Tax Fund	$2,959,076
252 - Measure V Road Maint. Fund	$6,328,354
254 - Measure K TOT Tax Fund	$2,118,200
255 - Measure U Trails Fund	$2,303,050
256 - Measure E Fund	$3,893,532
270 - Traffic Impact Fees Fund	$4,034,236
271 - Facility Impact Fees - Law	$70,000
501 - Parking Fund	$53,000
502 - Transit Fund	$2,113,789
503 - Solid Waste Fund	$183,437
Total Transfers Out	**$44,029,551**

FULL-TIME EQUIVALENT (FTE) HISTORY



FULL-TIME EQUIVALENTS BY DIVISON

Fund	Division	FY21/22 FTE	FY22/23 FTE	FY23/24 FTE	FY24/25 FTE	FY25/26 FTE	FY26/27 FTE	Change
General Fund	101.102.00 - Town Manager	1.09	1.25	1.20	1.20	2.20	1.45	-0.75
	101.103.00 - Town Attorney	1.07	1.07	1.02	1.00	1.00	2.35	1.35
	101.104.00 - Town Clerk & Communications	4.83	4.73	5.38	5.36	3.90	3.90	0.00
	101.105.00 - Administrative Services	8.73	8.83	9.76	10.52	11.14	10.83	-0.31
	101.107.00 - Economic Vitality	0.70	1.15	1.40	1.86	1.40	1.45	0.05
	101.108.00 - Information Technology	4.20	4.20	4.68	4.66	5.62	5.68	0.06
	101.109.00 - Sustainability	1.30	1.35	1.60	1.60	1.90	1.95	0.05
	101.110.xx - Police	36.95	35.32	36.65	35.62	36.06	37.49	1.43
	101.111.00 - Animal Services	5.66	5.73	5.73	5.73	0.00	0.00	0.00
	101.114.00 - Assistant Town Manager	0.00	0.00	0.00	0.00	0.00	1.75	1.75
	101.115.00 - Engineering	7.69	10.17	10.21	10.86	12.40	11.26	-1.14
	101.116.00 - Road Maintenance	12.99	13.33	13.28	13.28	13.58	13.58	0.00
	101.117.00 - Snow Removal	12.23	12.57	13.53	14.15	14.42	14.17	-0.25
	101.118.00 - Fleet Maintenance	6.38	6.50	6.50	7.50	7.65	6.65	-1.00
	101.120.00 - Planning	10.58	9.05	9.05	8.85	8.85	9.05	0.20
	101.130.xx - Facilities	6.30	9.42	8.90	9.28	9.43	10.39	0.96
	101.105.50 - Short Term Rental	2.00	2.60	3.10	2.70	2.70	3.25	0.55
	101.141.00 - Inclusion and Community Engagement	0.00	2.10	2.20	2.66	3.66	4.73	1.07
General Fund (partial)	101.119.00 - Trails Maintenance	0.75	0.87	2.37	2.30	4.30	3.80	-0.50
	101.121.00 - Code Compliance	1.10	1.56	1.56	1.56	1.56	1.85	0.29
	101.140.00 - Housing	1.00	2.15	2.30	2.66	2.66	1.75	-0.91
Brickelltown Fund	212.000.00 - Brickelltown	0.00	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	3.18	-0.48
Public Transit Fund	502.xxx.00 - Public Transit	1.26	1.61	1.41	1.41	1.41	1.71	0.30
Solid Waste Fund	503.000.00 - Solid Waste	2.08	2.08	1.62	1.60	2.30	2.30	0.00
Building & Safety Fund	504.000.00 - Building	8.36	10.56	8.81	9.11	9.61	9.35	-0.26
Redevelopment Success Agency Fund	599.000.00 - Redevelopment Successor Agency	0.40	0.38	0.18	0.00	0.00	0.00	0.00
	Grand Total	139.85	151.78	156.99	159.24	161.41	163.87	2.46

Revenues

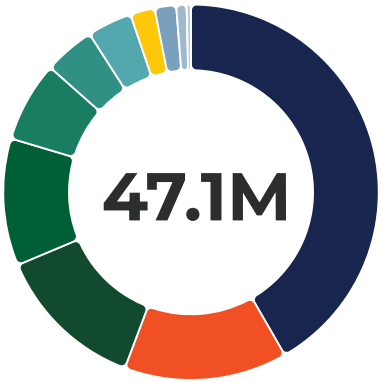
The Mciver roundabout connects west river street with Donner Pass Road via an underpass below the railroad track that bisects the Town of Truckee.

REVENUES BY FUND

REVENUE BUDGET DETAIL

GENERAL FUND REVENUE
2026/27 REVENUE BUDGET

FY2026/27 Revenues by Object



Property Taxes	**$19,652,116**	41.68%
Sales Taxes	**$6,624,620**	14.05%
Transient Occupancy Taxes	**$6,100,000**	12.94%
Transfers In	**$5,160,192**	10.95%
Intergovernmental	**$3,265,067**	6.93%
Interest	**$2,060,509**	4.37%
Current Service Charges	**$1,817,025**	3.85%
Other Taxes	**$1,000,000**	2.12%
Licenses and Permits	**$874,000**	1.85%
Other Revenues	**$415,066**	0.88%
Fines and Forfeitures	**$177,000**	0.38%

Revenues by Revenue Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Property Taxes							
Property Taxes Secured Current Year	$15,487,100.33	$16,367,058.63	$17,065,916.00	$17,444,022.00	$18,280,593.00	4.80%	7.12%
Property Taxes Unsecured Current Year	$278,072.26	$256,967.93	$273,970.00	$259,786.00	$270,675.00	4.19%	-1.20%
Property Taxes Unsecured Prior Years	$6,183.65	$3,064.26	-	$128.00	-	-100.00%	-
Property Taxes Supplemental Secured Current Yea	$427,044.58	$365,723.94	$208,000.00	$222,205.00	$230,000.00	3.51%	10.58%
Property Taxes Supplemental Unsec Current Year	$15,748.70	$8,811.52	-	$5,061.00	$1,000.00	-80.24%	-
Property Taxes Supplemental - Prior Years	$2,096.52	$2,035.72	-	-	-	-	-
Property Taxes RPTTF - RDA SA Residual	$319,167.62	$384,307.45	$443,000.00	$340,771.00	$374,847.91	10.00%	-15.38%
Property Taxes Real Property Transfer Taxes	$401,731.00	$410,511.32	$400,000.00	$415,524.00	$400,000.00	-3.74%	-
Property Taxes Homeowner's Property Tax Relief	$98,736.14	$100,513.16	$95,000.00	$99,000.00	$95,000.00	-4.04%	-
Taxes Sales Tax In Lieu - Prop Tax	$713.47	$718.41	-	$726.00	-	-100.00%	-

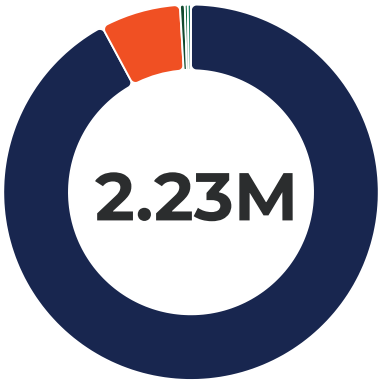
Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Total Property Taxes	$17,036,594.27	$17,899,712.34	$18,485,886.00	$18,787,223.00	$19,652,115.91	4.60%	6.31%
Sales Taxes							
Taxes Sales & Use Taxes	$6,644,693.39	$6,598,647.04	$6,758,987.00	$6,578,939.00	$6,633,746.00	0.83%	-1.85%
Total Sales Taxes	$6,644,693.39	$6,598,647.04	$6,758,987.00	$6,578,939.00	$6,633,746.00	0.83%	-1.85%
Transient Occupancy Taxes							
Taxes Transient Occupancy Tax	$6,054,181.31	$6,337,486.76	$6,000,000.00	$6,000,000.00	$6,100,000.00	1.67%	1.67%
Total Transient Occupancy Taxes	$6,054,181.31	$6,337,486.76	$6,000,000.00	$6,000,000.00	$6,100,000.00	1.67%	1.67%
Other Taxes							
Taxes Franchises	$1,831,972.01	$1,616,722.74	$1,982,000.00	$1,630,211.00	$1,000,000.00	-38.66%	-49.55%
Total Other Taxes	$1,831,972.01	$1,616,722.74	$1,982,000.00	$1,630,211.00	$1,000,000.00	-38.66%	-49.55%
Licenses and Permits							
Permits and Fees Animal Licenses	$21,220.00	$11,990.00	-	$1,150.00	-	-100.00%	-
Permits and Fees Set Fees	$288,382.07	$276,705.25	$239,154.00	$250,000.00	$250,000.00	-	4.54%
Permits and Fees Engineering Fees	$156,694.58	$154,005.62	$40,000.00	$110,000.00	$85,000.00	-22.73%	112.50%
Permits and Fees Short-term Rental Registration	$442,245.00	$512,072.00	$430,000.00	$539,000.00	$539,000.00	-	25.35%
Total Licenses and Permits	$908,541.65	$954,772.87	$709,154.00	$900,150.00	$874,000.00	-2.91%	23.25%
Fines and Forfeitures							
Fines and Forfeitures Court Fines	$171,007.67	$130,398.73	$125,000.00	$130,000.00	$130,000.00	-	4.00%
Fines and Forfeitures Code Compliance	$9,847.00	$2,984.50	$4,000.00	$5,500.00	$4,500.00	-18.18%	12.50%
Fines and Forfeitures Code Compliance - STR	$25,512.88	$10,125.00	$10,000.00	$10,000.00	$7,500.00	-25.00%	-25.00%
Fines and Forfeitures STR Late Fees & Finance Charges	$92,661.26	$126,036.35	$30,000.00	$40,000.00	$35,000.00	-12.50%	16.67%
Total Fines and Forfeitures	$299,028.81	$269,544.58	$169,000.00	$185,500.00	$177,000.00	-4.58%	4.73%
Interest							
Interest Interest Income	$65,003.73	$66,369.88	$50,000.00	$54,128.00	$40,000.00	-26.10%	-20.00%
Interest GASB 31 MV Adjustment	$943,991.72	$685,209.28	-	-	-	-	-
Interest Interest Income - Investments	$1,945,082.76	$2,336,494.24	$2,020,900.00	$2,397,263.33	$2,020,508.80	-15.72%	-0.02%
Interest Interest - GASB 87	$3,465.29	$3,232.84	-	-	-	-	-
Total Interest	$2,957,543.50	$3,091,306.24	$2,070,900.00	$2,451,391.33	$2,060,508.80	-15.95%	-0.50%
Intergovernmental							
Intergovernmental Grant Revenue	$33,526.78	$8,750.67	$6,000.00	$7,000.00	$61,594.00	779.91%	926.57%
Intergovernmental Mortor Veh in Lieu - Prop Tax	$2,446,741.74	$2,603,198.31	$2,734,139.00	$2,775,778.00	$2,909,015.16	4.80%	6.40%
Intergovernmental Motor Vehicle License Fees	$20,721.91	$26,453.92	$18,000.00	$25,651.10	$25,000.00	-2.54%	38.89%
Intergovernmental NVC Pass Thru Payment	$133,267.07	$141,313.64	$147,583.00	$147,583.00	$154,000.00	4.35%	4.35%
Intergovernmental Intergovernmental Funding	$399.35	$4,395.25	$500.00	$400.00	$500.00	25.00%	-
Intergovernmental Mandated Cost Reimbursment	$23,120.00	$26,158.30	$3,500.00	$25,000.00	$25,500.00	2.00%	628.57%
Intergovernmental Post Reimbursment	$22,239.51	$12,778.69	$15,000.00	$15,000.00	$15,000.00	-	-
Intergovernmental TTUSD - SRO Reimbursement	$182,504.77	$109,267.16	$119,377.00	$119,113.91	$129,052.03	8.34%	8.10%
Total Intergovernmental	$2,862,521.13	$2,932,315.94	$3,044,099.00	$3,115,526.01	$3,319,661.19	6.55%	9.05%
Current Service Charges							

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Current Service Charges Animal Services Contract Fees	$15,813.27	$2,311.50	-	-	-	-	-
Current Service Charges Animal Shelter Fees & Charges	$11,152.11	$7,660.60	-	$1,895.40	-	-100.00%	-
Current Service Charges Capital Labor Charge	$475,457.42	$456,422.77	$400,000.00	$400,000.00	$400,000.00	-	-
Current Service Charges Administrative Overhead Fees	$793,559.94	$732,514.58	$880,000.00	$907,999.56	$1,038,237.00	14.34%	17.98%
Current Service Charges Impact Admin Fee	$42,545.74	$28,197.82	$15,000.00	$28,000.00	$47,000.00	67.86%	213.33%
Current Service Charges Special Event Fees	$1,287.20	$8,838.60	$12,000.00	$10,000.00	$10,000.00	-	-16.67%
Current Service Charges CFD Staff Reimbursements	-	$22,436.42	$19,000.00	$3,772.68	$3,902.58	3.44%	-79.46%
Current Service Charges Police Department Services	$29,934.89	$26,416.37	$29,000.00	$29,000.00	$29,870.00	3.00%	3.00%
Current Service Charges Police Special Events Services	$44,160.45	$58,817.51	$60,000.00	$69,364.46	$70,000.00	0.92%	16.67%
Current Service Charges Abandoned Vehicle Abatement	$628.00	-	$500.00	$500.00	$515.00	3.00%	3.00%
Current Service Charges Public Works Chgs - Snow	$208,179.98	$193,554.94	$150,000.00	$160,000.00	$198,000.00	23.75%	32.00%
Current Service Charges Public Works Service Chg - Maint	$10,423.16	$13,210.91	$8,500.00	$6,500.00	$6,500.00	-	-23.53%
Current Service Charges Other Current Service Charge	$18,352.12	$17,177.26	$16,000.00	$13,000.00	$13,000.00	-	-18.75%
Total Current Service Charges	$1,651,494.28	$1,567,559.28	$1,590,000.00	$1,630,032.10	$1,817,024.58	11.47%	14.28%
Other Revenues							
Other TTCTV Franchise Pass-Thru	$45,675.56	$42,848.05	$50,000.00	$37,000.00	$35,000.00	-5.41%	-30.00%
Other DT Newsrack Lease Revenue	$5,400.00	$1,740.00	$1,500.00	$2,940.00	$1,700.00	-42.18%	13.33%
Other Other Sources of Revenue	$15,551.72	$19,981.22	$2,000.00	$2,000.00	$2,000.00	-	-
Other Other Reimbursement Revenue	-	$4,560.93	-	$100.00	-	-100.00%	-
Other Town Hall Tenant Lease Revenue	$253,585.64	$293,745.46	$262,742.00	$245,465.98	$239,339.72	-2.50%	-8.91%
Other Depot Lease Revenue	$29,996.69	$27,347.05	$30,289.00	$29,993.22	$34,666.71	15.58%	14.45%
Other Proceeds from Sale of Equip/Prop	$82,215.62	$2,954.73	$5,000.00	$49,010.92	-	-100.00%	-100.00%
Other Transit Facilities Maint Charges	$33,508.90	$18,547.75	$40,000.00	$42,000.00	$43,260.00	3.00%	8.15%
Other Facilities CFD Maint Charges	$51,164.77	$49,606.66	$51,100.00	$71,000.00	$59,100.00	-16.76%	15.66%
Prior Period Adjustment	-	-	-	$700,039.85	-	-100.00%	-
Total Other Revenues	$517,098.90	$461,331.85	$442,631.00	$1,179,549.97	$415,066.43	-64.81%	-6.23%
Other Financing Sources							
Other Financing GASB96 Subscription Financing	$435,924.73	$684,902.68	-	-	-	-	-
Total Other Financing Sources	$435,924.73	$684,902.68	-	-	-	-	-
Transfers In							
Transfers In Transfers In	$3,534,677.72	$3,934,928.61	$4,731,496.00	$5,356,700.00	$4,817,417.00	-10.07%	1.82%

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Total Transfers In	$3,534,677.72	$3,934,928.61	$4,731,496.00	$5,356,700.00	$4,817,417.00	-10.07%	1.82%
Total Revenues	**$44,734,271.70**	**$46,349,230.93**	**$45,984,153.00**	**$47,815,222.41**	**$46,866,539.91**	**-1.98%**	**1.92%**

COMMUNITY DEVELOPMENT DEPARTMENT REVENUE 2026/27 REVENUE BUDGET

FY2026/27 Revenues by Object



Licenses and Permits	**$2,051,955**	92.15%
Interest	**$153,742**	6.90%
Fines and Forfeitures	**$9,000**	0.40%
Other Revenues	**$6,000**	0.27%
Current Service Charges	**$6,000**	0.27%

Revenues by Revenue Type

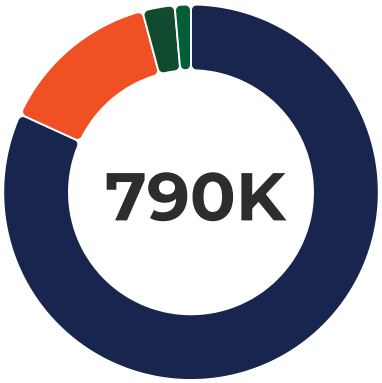
Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Licenses and Permits							
Permits and Fees Building Permit Fees	$1,365,409	$1,176,334	$1,490,855	$1,262,291	$1,323,455	4.85%	-11.23%
Permits and Fees Set Fees	$445,728	$586,062	$549,977	$590,000	$600,000	1.69%	9.10%
Permits and Fees Energy	$60,416	$81,492	$85,000	$86,000	$87,000	1.16%	2.35%
Permits and Fees Fire Administration Fee	$6,154	$4,528	$6,000	$6,000	$6,000	-	-
Permits and Fees Record Retention	$31,468	$26,025	$25,000	$25,000	$25,000	-	-
Permits and Fees Park & Rec Admin Fee	$5,716	$4,441	$4,500	$4,500	$4,500	-	-
Permits and Fees Encroachment/Driveway Fees	$4,500	$2,991	$13,000	$5,000	$6,000	20.00%	-53.85%
Total Licenses and Permits	$1,919,390	$1,881,872	$2,174,332	$1,978,791	$2,051,955	3.70%	-5.63%
Fines and Forfeitures							
Fines and Forfeitures Code Compliance	$5,105	$10,417	$7,200	$7,200	$9,000	25.00%	25.00%
Total Fines and Forfeitures	$5,105	$10,417	$7,200	$7,200	$9,000	25.00%	25.00%
Interest							
Interest GASB 31 MV Adjustment	$89,025	$65,041	-	-	-	-	-
Interest Interest Income - Investments	$165,245	$195,785	$173,900	$187,611	$153,742	-18.05%	-11.59%
Total Interest	$254,270	$260,827	$173,900	$187,611	$153,742	-18.05%	-11.59%
Current Service Charges							

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Current Service Charges Impact Admin Fee	$6,118	$4,976	$6,000	$6,000	$6,000	-	-
Total Current Service Charges	$6,118	$4,976	$6,000	$6,000	$6,000	-	-
Other Revenues							
Other Other Sources of Revenue	$7,530	$5,856	$3,500	$5,500	$6,000	9.09%	71.43%
Other Reports	-	$210	-	-	-	-	-
Other Prior Period Adjustment	-	$30,790	-	-	-	-	-
Total Other Revenues	$7,530	$36,856	$3,500	$5,500	$6,000	9.09%	71.43%
Total Revenues	**$2,192,414**	**$2,194,948**	**$2,364,932**	**$2,185,102**	**$2,226,697**	**1.90%**	**-5.85%**

Category	FY2023/24 Actual	FY2024/25 Actual	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Plan Processing Fees	$288,382	$276,705	$239,154	$250,000	$250,000	0.00%	4.54%
Code Compliance	$9,847	$2,985	$4,000	$5,500	$4,500	-18.18%	12.50%
Total Planning and Code Revenue	$298,229	$279,690	$243,154	$255,500	$254,500	-0.39%	4.67%
Total Community Development Revenue	**$2,490,643**	**$2,443,847**	**$2,608,086**	**$2,440,602**	**$2,481,197**	**1.66%**	**-4.87%**

PARKING FUND REVENUE
2026/27 REVENUE BUDGET

FY2026/27 Revenues by Object



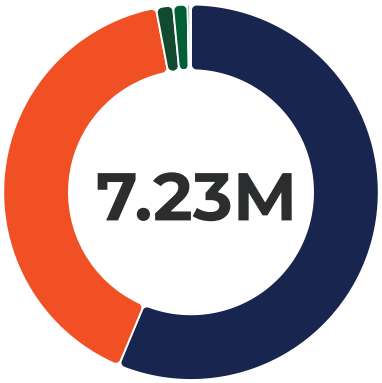
Current Service Charges	**$646,500**	81.82%
Fines and Forfeitures	**$110,700**	14.01%
Interest	**$21,993**	2.78%
Transfers In	**$11,000**	1.39%

Revenues by Revenue Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CH BUD TO EA	% CHG BUD TO BUD
Fines and Forfeitures	$81,765	$123,568	$85,040	$108,700	$110,700	1.84%	30.17%
Fines and Forfeitures Parking Fines	$78,163	$117,920	$80,340	$104,000	$106,000	1.92%	31.94%
Fines and Forfeitures Parking Fines - DMV Hold	$3,602	$5,648	$4,700	$4,700	$4,700	-	-
Interest	$40,314	$41,166	$24,200	$26,838	$21,993	-18.05%	-9.12%
Interest Interest Income - Investments	$40,314	$41,166	$24,200	$26,838	$21,993	-18.05%	-9.12%
Current Service Charges	$601,014	$710,801	$781,480	$691,500	$646,500	-6.51%	-17.27%
Current Service Charges Parking Fees - Meter	$593,034	$701,361	$775,000	$685,000	$640,000	-6.57%	-17.42%
Current Service Charges Parking Fees - Employee Permit	$7,980	$9,440	$6,480	$6,500	$6,500	-	0.31%
Other Revenues	$25	-$71,008	$20,357	$6	-	-100.00%	-100.00%
Other Other Sources of Revenue	$25	-	$20,357	$6	-	-100.00%	-100.00%
Other Prior Period Adjustment	-	-$71,008	-	-	-	-	-
Transfers In	-	$21,253	$11,387	$10,409	$11,000	5.68%	-3.40%
Transfers In Transfers In	-	$21,253	$11,387	$10,409	$11,000	5.68%	-3.40%
Total Revenues	**$723,118**	**$825,780**	**$922,464**	**$837,453**	**$790,193**	**-5.64%**	**-14.34%**

PUBLIC TRANSIT FUND REVENUE
2026/27 REVENUE BUDGET

FY2026/27 Revenues by Object



Intergovernmental	**$4,068,852**	56.29%
Transfers In	**$2,942,432**	40.71%
Current Service Charges	**$105,267**	1.46%
Other Financing Sources	**$89,577**	1.24%
Interest	**$16,144**	0.22%
Other Revenues	**$5,500**	0.08%

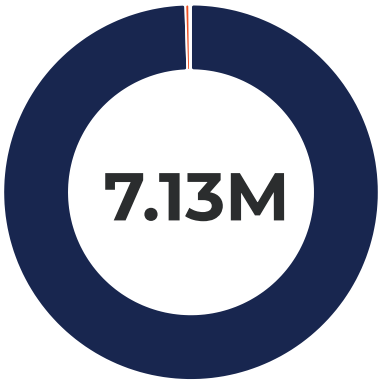
Revenues by Revenue Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Interest							
Interest Interest Income - Investments	$1,622	-$6,058	$1,100	$19,700	$16,144	-18.05%	1,367.64%
Total Interest	$1,622	-$6,058	$1,100	$19,700	$16,144	-18.05%	1,367.64%
Intergovernmental							
Intergovernmental Transit & Intercity Rail Capital	-	$1,830,512	$362,500	$125,092	$1,302,750	941.43%	259.38%
Intergovernmental FTA - Section 5311	$136,930	$137,152	$141,102	$141,102	$143,219	1.50%	1.50%
Intergovernmental LTF - Local Transportation Fund	$508,659	$432,255	$927,825	$927,825	$837,209	-9.77%	-9.77%
Intergovernmental NCTC - CSTA Fund	$26,762	$27,116	$72,425	$72,425	$30,906	-57.33%	-57.33%
Intergovernmental STA - State Transportation Assis	$332,489	$376,500	$129,200	$840	$679,858	80,835.48%	426.21%
Intergovernmental FTA Section 5310 Operations	$187,500	$187,500	$187,500	$187,500	$270,000	44.00%	44.00%
Intergovernmental FTA Section 5339 Capital	-	-	-	$204,000	-	-100.00%	-
Intergovernmental LCTOP - Operations	$195,949	$130,377	$126,594	$126,594	$126,039	-0.44%	-0.44%
Intergovernmental State of Good Repair	-	$251,678	$184,977	$87,908	$178,871	103.47%	-3.30%
Intergovernmental STA Capital - State Trans Assist	$750,000	$51,006	$635,000	$135,000	$500,000	270.37%	-21.26%

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Intergovernmental FTA 5311 - ARPA Emergency Relief	$153,806	-	-	-	-	-	-
Intergovernmental FTA 5311 - CARES Act	-	$210,000	$210,000	$210,213	-	-100.00%	-100.00%
Total Intergovernmental	$2,292,095	$3,634,096	$2,977,123	$2,218,499	$4,068,852	83.41%	36.67%
Current Service Charges							
Current Service Charges Parcel Charges	$39,069	$41,708	$43,128	$43,949	$45,267	3.00%	4.96%
Current Service Charges Fare Box Receipts Retained	$1,610	$1,954	$1,500	$1,350	-	-100.00%	-100.00%
Current Service Charges Partnership Funding	$52,470	-	$150,000	$150,000	-	-100.00%	-100.00%
Current Service Charges Partnership Funding - TTAD & Pla	$65,009	$215,248	$60,000	$60,000	$60,000	-	-
Total Current Service Charges	$158,158	$258,909	$254,628	$255,299	$105,267	-58.77%	-58.66%
Other Revenues							
Other Other Sources of Revenue	$7,101	$7,261	$245,500	$46,617	$5,500	-88.20%	-97.76%
Other Other Reimbursement Revenue	$592	-	-	-	-	-	-
Other Prior Period Adjustment	-	$5,896	-	-	-	-	-
Total Other Revenues	$7,692	$13,158	$245,500	$46,617	$5,500	-88.20%	-97.76%
Other Financing Sources							
Other Financing Greys Crossing Annual Contrib	$83,507	$85,512	$87,222	$87,820	$89,577	2.00%	2.70%
Total Other Financing Sources	$83,507	$85,512	$87,222	$87,820	$89,577	2.00%	2.70%
Transfers In							
Transfers In Transfers In	-	-	$2,900,000	$2,927,500	$2,942,432	0.51%	1.46%
Total Transfers In	-	-	$2,900,000	$2,927,500	$2,942,432	0.51%	1.46%
Total Revenues	**$2,543,075**	**$3,985,617**	**$6,465,573**	**$5,555,435**	**$7,227,772**	**30.10%**	**11.79%**

SOLID WASTE FUND REVENUE
2026/27 REVENUE BUDGET

FY2026/27 Revenues by Object



Current Service Charges	**$7,094,114**	99.51%
Interest	**$25,015**	0.35%
Intergovernmental	**$10,000**	0.14%

Revenues by Revenue Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Interest							
Interest Interest Income - Investments	$15,972	$16,067	$24,300	$30,525	$25,015	-18.05%	2.94%
Total Interest	$15,972	$16,067	$24,300	$30,525	$25,015	-18.05%	2.94%
Intergovernmental							
Intergovernmental Grant Revenue	$10,000	$10,000	$10,000	$10,000	$10,000	-	-
Total Intergovernmental	$10,000	$10,000	$10,000	$10,000	$10,000	-	-
Current Service Charges							
Current Service Charges Parcel Charges	$5,916,757	$6,234,093	$6,637,479	$6,643,261	$6,604,425	-0.58%	-0.50%
Current Service Charges Commercial Customer Admin Fee	$15,891	$16,188	$20,403	$19,224	$18,339	-4.60%	-10.12%
Current Service Charges Education & Outreach Franchise	$91,018	$95,362	$126,432	$126,432	$129,703	2.59%	2.59%
Current Service Charges Delinquent Charges Parcel Rev	-	$20,236	$28,000	$7,057	$28,920	309.83%	3.29%
Total Current Service Charges	$6,023,666	$6,365,879	$6,812,314	$6,795,973	$6,781,387	-0.21%	-0.45%
Other Revenues							
Rate Stabilization Fund	-	-	-	-	$574,725	-	-
Other Prior Period Adjustment	-	-$1,312	-	-	-	-	-
Total Other Revenues	-	-$1,312	-	-	$574,725	-	-
Total Revenues	**$6,049,638**	**$6,390,633**	**$6,846,614**	**$6,836,498**	**$7,391,127**	**8.11%**	**7.95%**

REDEVELOPMENT SUCCESSOR AGENCY FUND REVENUE 2026/27 REVENUE BUDGET

FY2026/27 Revenues by Object

Property Taxes	**$705,550**	96.14%
Interest	**$19,820**	2.70%
Other Revenues	**$8,470**	1.15%

Revenues by Revenue Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Property Taxes							
Property Taxes Secured Current Year	$705,225	$350,752	$711,200	$706,050	$705,550	-0.07%	-0.79%
Total Property Taxes	$705,225	$350,752	$711,200	$706,050	$705,550	-0.07%	-0.79%
Interest							
Interest Interest Income - Investments	$24,127	$21,343	$27,300	$33,473	$19,820	-40.79%	-27.40%
Interest Bond Reserve Account Interest	$73	-	-	-	-	-	-
Total Interest	$24,199	$21,343	$27,300	$33,473	$19,820	-40.79%	-27.40%
Other Revenues							
Other Loan Interest Payment	$2,264	$2,309	$100	-	-	-	-100.00%
Other Other Sources of Revenue	$22,235	$8,470	$10,720	$8,470	$8,470	-	-20.99%
Other Prior Period Adjustment	-	$1,027	-	-	-	-	-
Total Other Revenues	$24,499	$11,806	$10,820	$8,470	$8,470	-	-21.72%
Total Revenues	**$753,923**	**$383,902**	**$749,320**	**$747,993**	**$733,840**	**-1.89%**	**-2.07%**

CAPITAL IMPROVEMENT PROJECTS FUNDING SOURCES 2026/27 REVENUE BUDGET

Below is a summary table of the Town's capital project funding sources. Each funding source that has an applicable budgeted fund is linked here to show the impact of capital spending on fund balances. This impact is shown through the "Transfers Out" Expenditure in each consolidated fund balance in aggregate with transfers between funds for operational purposes. Funding sources without a link to a specific fund are from outside sources such as grants or other public agencies. For more information on the Town's capital improvement projects, please refer to our Capital Improvement Budget Book.

Funding Source	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Affordable Housing and Communities	$41,117					
Affordable Housing In-Lieu Fund	$825,000					
Air Quality Mitigation Fund	$2,000	$4,000				
American Rescue Plan Act	$2,081,577					
Building and Safety Fund	$125,000		$62,500			
CalRecycle Local Assistance Grant (OWR4)	$11,948					
Carbon Reduction Program (CRP)	$7,000	$167,250				
CEC Local Government Building Decarbonization Challenge Grant	$343,916	$322,267				
COPS Fund	$15,000	$15,000				
CTFGP Law Enforcement / CHP Cannabis Tax Fund	$222,657	$418,001				
Developer Funding	($574,277)	($407,365)	($507,365)	($607,365)	($404,911)	
Facilities Impact Fees	$100,000	$70,000	$25,000	$75,000		
Federal Emergency Management Agency (FEMA)		$300,000	$300,000			
General Fund	$3,961,710	$14,085,610	$6,513,267	$4,754,500	$3,717,000	$1,185,000
General Fund Housing Designation						
Glenshire TSSA Fund		$250,000		$400,000		

Funding Source	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Highway Safety Improvement (HSIP) Grant	$335,700	$503,550				
Intergovernmental Contributions	$43,750	$333,750	$1,975,000	$1,850,000		
Low Carbon Transit Operations		$126,039				
Measure E	$300,000	$250,000	$300,000	$200,000	$200,000	$100,000
Measure K	$520,000	$1,871,200	$1,473,400	$1,395,000	$1,235,000	$635,000
Measure R/U Sales Tax Fund	$2,148,176	$1,743,000	$2,917,000	$2,808,000	$2,453,000	$2,453,000
Measure V Sales Tax Fund	$4,906,761	$6,328,354	$8,285,000	$7,875,000	$5,195,000	$3,270,000
Parking Fund	$80,000	$6,000	$71,000	$55,000	$15,000	$15,000
PEG Fund	$23,000	$19,000	$100,000			
Placer County Reimbursement	$95,871					
PLBP Funding		$230,796				
PLHA Grant	$423,126	$200,000				
Private Contributions	$25,000	$25,000				
Public Art Designation	$103,671	$183,804	$100,000	$100,000	$100,000	$100,000
Public Art In-Lieu Fund	$26,453					
Railyard Commitments Designation		$250,000	$50,000	$50,000	$50,000	$50,000
Recreational Trails Grant	$647,211					
Road Maintenance Reserve	$1,250,000	$1,150,000			$1,500,000	$3,000,000
SB1 - LPP Funding	$817,486	$2,900,000				
SB1 - LSRP Funding			$475,000			
SB125	$10,000	$305,000	$400,000	$2,646,000	$2,846,000	
Solid Waste Fund	$233,309	$183,437	$149,740			
State of Good Repair	$51,908	$185,000	$150,000			
State Transit Assistance (STA)		$500,000				
Streetscape Designation		$500,000				

Funding Source	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	FY2027/28 Projected Budget	FY2028/29 Projected Budget	FY2029/30 Projected Budget	FY2030/31 Projected Budget
Sustainability Designation	$233,202	$843,834	$614,802	$102,000	$80,000	$70,000
Sustainable Communities 2023	$110,564					
Tahoe Donner TSSA Fund	$648,600	$2,357,438	$873,600	$823,600	$573,600	$573,600
Tahoe Forest Hospital Reimbursement	$219,968					
Traffic Impact Fees Fund	$907,365	$4,034,236	$4,782,365	$682,365	$404,911	$350,000
Transit and Intercity Rail Capital Program (TIRCP)	$125,092	$1,302,750	$434,250			
Utility Reimbursement	$499,053	$634,336	$500,000	$784,000	$604,000	$2,064,000
Total Funded	**$21,948,112**	**$42,440,935**	**$30,044,559**	**$23,993,100**	**$18,568,600**	**$13,865,600**
Unfunded		$100,000	$4,100,000	$11,775,000	$21,745,000	$17,755,000
Total Including Unfunded	**$21,948,112**	**$42,540,935**	**$34,144,559**	**$35,768,100**	**$40,313,600**	**$31,620,600**

Note: Affordable Housing and Communities, Low Carbon Transit Operations, State of Good Repair, State Transit Assistance (STA), and the Transit and Intercity Rail Capital Program (TIRCP) funding sources all link to the Transit Fund.

FEMA, General Fund Housing Designation, Public Art Designation, Railyard Commitments Designation, Road Maintenance Reserve, Streetscape Designation, and the Sustainability Designation funding sources all link to the General Fund.

General Government Expenditures

Town Hall by Caitlin Brennan

General Government Organization Chart

Town Council Expenditures

Town Manager Expenditures

Town Attorney Expenditures

Assistant Town Manager Expenditures

Town Clerk Expenditures

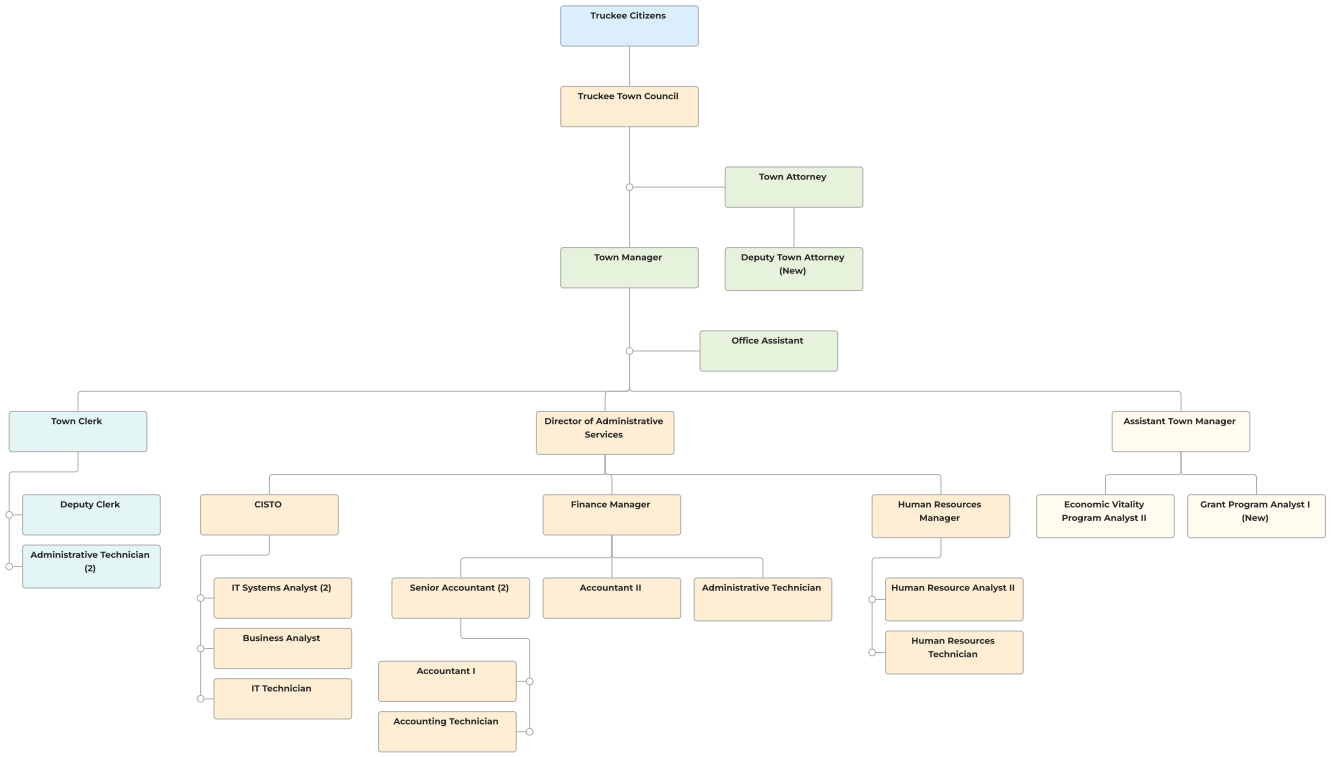
Economic Vitality Expenditures

Administrative Services Expenditures

General Government Expenditures

Information Technology Expenditures

GENERAL GOVERNMENT ORGANIZATION CHART



TOWN COUNCIL
FY2026/27 EXPENDITURES BUDGET DETAIL

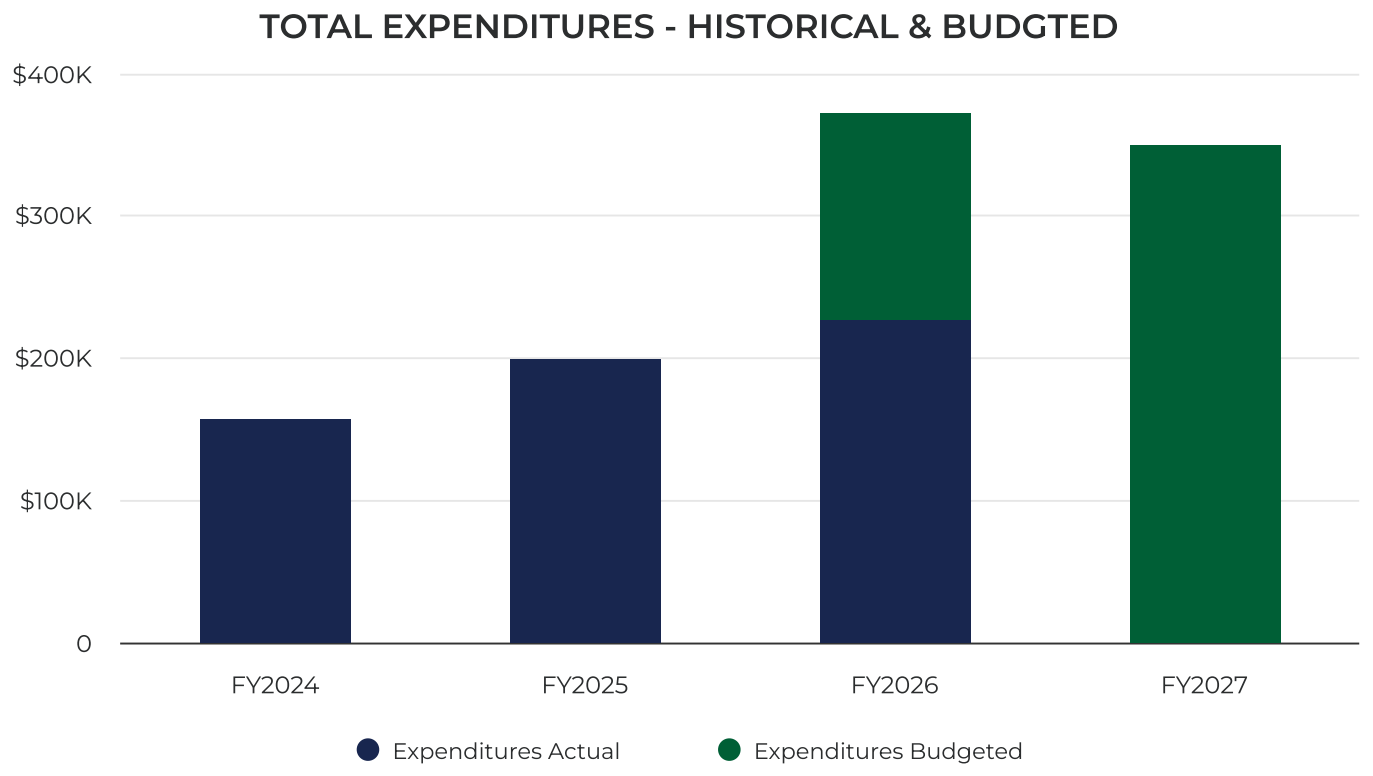
Division Purpose

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	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$57,392	$100,183	$238,405	$164,055	$176,744	7.73%	-25.86%
Supplies & Services	$97,647	$98,667	$133,900	$62,801	$172,900	175.32%	29.13%
Capital Outlay	$2,394	-	-	-	-	-	-
Total Expenditures	**$157,433**	**$198,851**	**$372,305**	**$226,856**	**$349,644**	**54.13%**	**-6.09%**



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

- $12,000 has been budgeted to provide $2,400 per council member for training purposes.
- $64,000 has been budgeted for state 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.
- $25,000 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, including the Towns' membership for the League of California Cities.
- $6,000 has been budgeted for software needs.

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

TOWN MANAGER
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Town Manager is appointed by and reports directly to the Truckee Town Council and serves as the Town's chief executive officer.

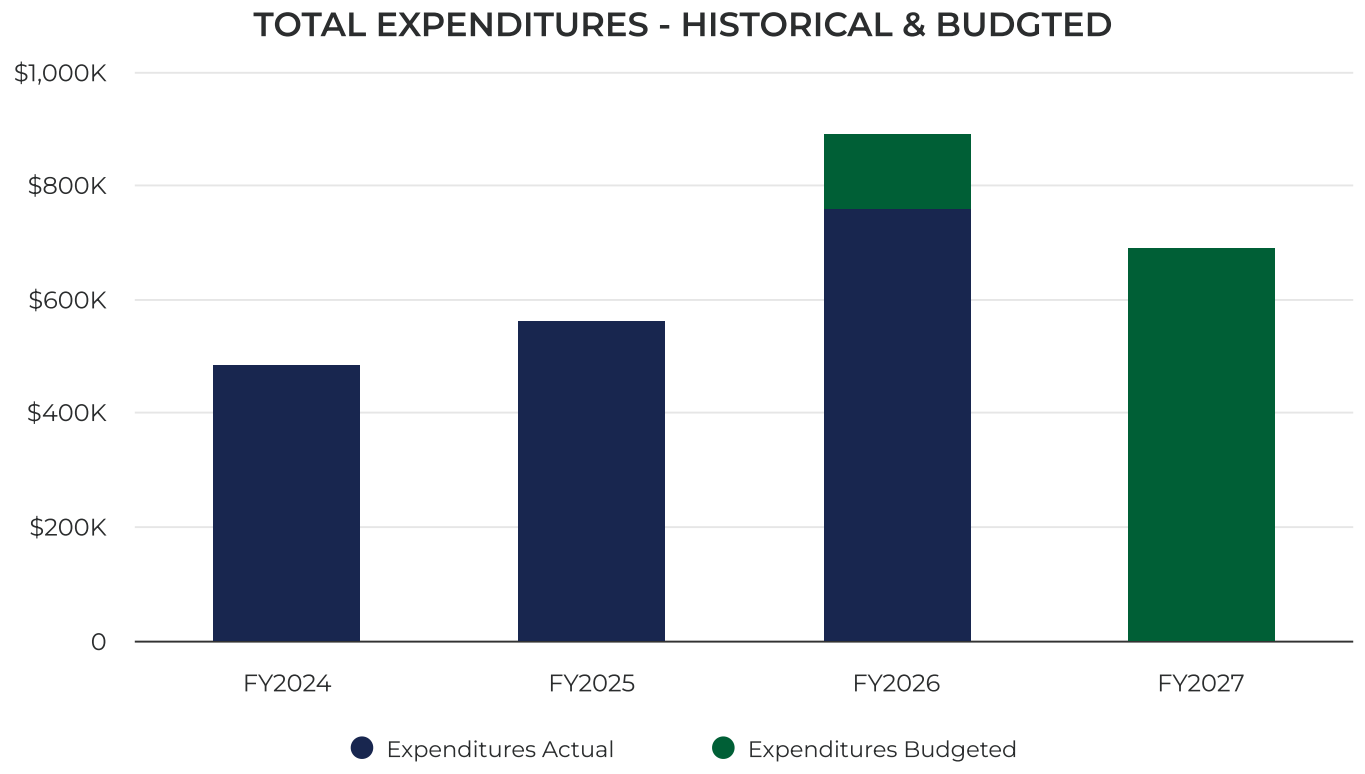
The Town Manager is responsible for the day-to-day administration of Town affairs and provides leadership and strategic direction for all Town departments and operations. Responsibilities include preparation and administration of the annual budget, organization and allocation of Town resources, and oversight of staffing and personnel matters.

The Town Manager is responsible for implementing the policies and priorities established by the Truckee Town Council and translating those policies into government operations and actions carried out by Town staff.

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$408,521	$431,236	$785,964	$671,529	$558,705	-16.80%	-28.91%
Supplies & Services	$72,612	$131,046	$106,450	$88,984	$146,792	64.96%	37.90%
Capital Outlay	$2,677	-	-	-	$1,800	-	-
Total Expenditures	**$483,810**	**$562,282**	**$892,414**	**$760,514**	**$707,297**	**-7.00%**	**-20.74%**



Personnel Summary

Provides 100% of the salary of the Town Manager, 50% of one part-time office assistant (50% to the Town Attorney), and 10% of the salary of the Town Clerk. For FY2025/26, the Assistant Town Manager was budgeted 100% within the Town Manager's budget. From FY2026/27, a new department has been created for the Assistant Town Manager's expenditures.

Notable Expenditures

- $45,000 has been budgeted for employee relations activities and inventive 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.

Jen Callaway was appointed Town Manager in October 2020 and joined the Town organization during the COVID-19 pandemic, providing leadership through a period of significant operational and community challenges.

Throughout her tenure in Truckee, Callaway has demonstrated clear and collaborative leadership, a strong commitment to organizational culture and employee development, and a focus on transparency and community-centered governance. She has played an essential role in modernizing operations, improving coordination across departments, and advancing key Town priorities related to sustainability, housing, inclusion and accessibility, and long-term community resilience.

In July 2021, the Town experienced a cybersecurity attack that, despite the immediate response by staff, required substantial effort to recover data and rebuild systems. During this time, Callaway led the organization through recovery efforts while continuing to advance Town initiatives and operations.

Additional significant accomplishments during her tenure include completion of the five-year 2040 Truckee General Plan update process, which was approved by the Truckee Town Council in May 2023. The updated plan addresses issues that were less prominent when the previous 2025 General Plan was developed, including climate change, mobility, fuels reduction, fire prevention, and evacuation planning. Implementation of the General Plan is ongoing.

Callaway also led the Town through an organizational assessment process focused on improving operational efficiency, strategic resource allocation, and service delivery. The three organizational assessment reports were delivered in May 2025, and implementation efforts are ongoing.

She was also heavily involved in development of the River Revitalization Action Plan (R3 Playbook), the Inclusion, Diversity, Equity, and Accessibility (IDEA) Action Plan, and development of the Town Council priorities and work plan process currently used by the organization.

In 2025, Callaway was honored with a Gov Business Review CXO Award, recognizing her as one of the Top 10 Town Managers in the Nation for outstanding leadership and dedication to strengthening communities.

TOWN ATTORNEY
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Town Attorney serves as legal counsel for the Town of Truckee and provides legal advice and guidance to the Town Council, Planning Commission, Town Manager, and Town staff on matters related to Town business and operations.

The Town Attorney's responsibilities include:

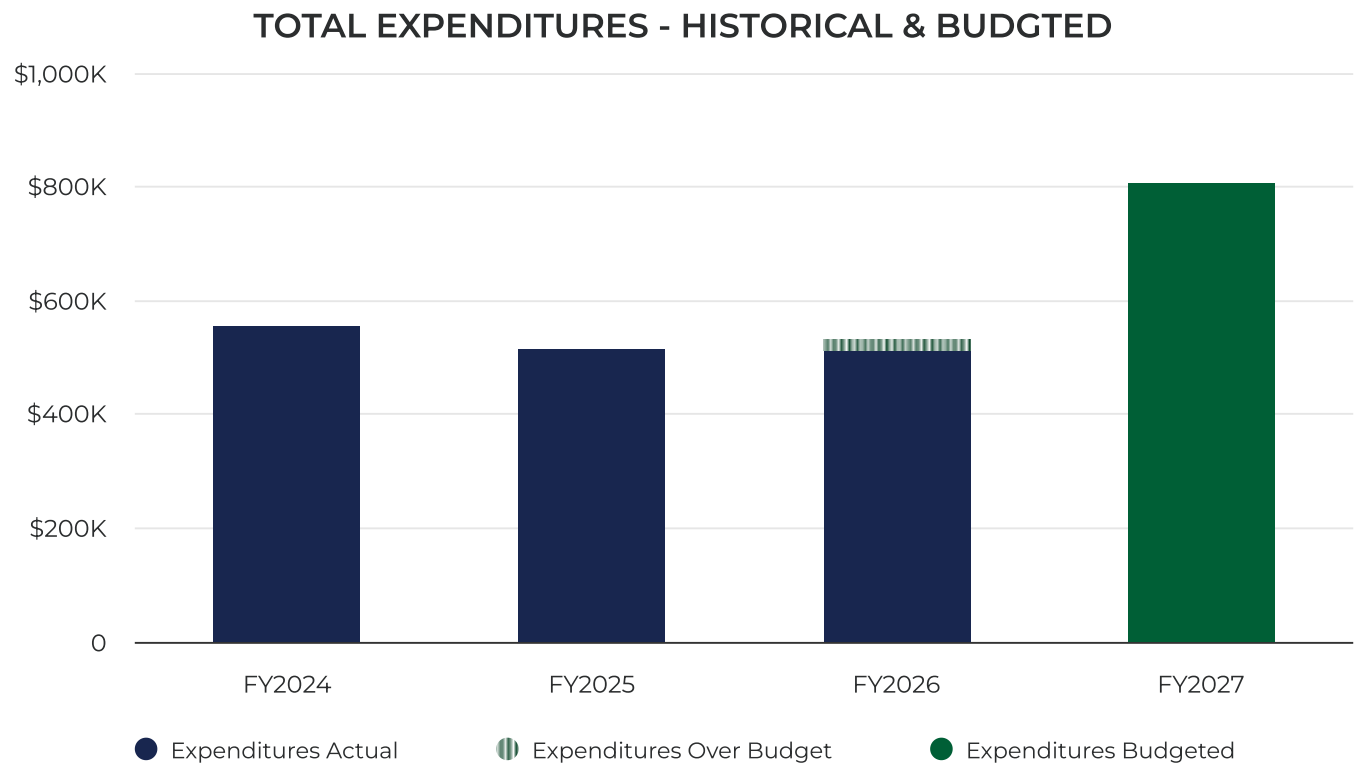
- Providing legal guidance during day-to-day Town operations
- Preparing and reviewing ordinances, resolutions, and other legislation
- Assisting Town Council and staff with development of public policies and local ordinances
- Monitoring legal issues and court decisions affecting municipal government
- Coordinating and supervising specialized legal counsel services and Town litigation matters, when needed

The Town Attorney also assists the Town in responding to litigation and potential legal claims and helps ensure compliance with applicable laws and regulations.

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$318,124	$352,592	$375,571	$385,926	$673,899	74.62%	79.43%
Supplies & Services	$235,643	$163,167	$136,550	$144,090	$129,023	-10.46%	-5.51%
Capital Outlay	-	-	-	-	$2,500	-	-
Total Expenditures	**$553,767**	**$515,759**	**$512,121**	**$530,017**	**$805,422**	**51.96%**	**57.27%**



Personnel

Provides 100% of the salary of the Town Attorney, 50% of one part-time office assistant (50% to the Town Manager), and 100% of the salary of the Deputy Town Attorney (New) for FY2026/27. The Town's legal needs have increased beyond the capacity of one attorney especially for contracting and agreement review.

Notable Expenditures

- Provides $110,000 for specialized outside legal services as needed, decreased $15,000 from the FY2025/26 budget to account for the amount that the additional staff position would be able to handle. 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 was originally appointed Town Attorney in 2013 and has provided legal counsel and support to the organization through a wide range of operational, governance, and policy matters.

Throughout his tenure, Morris has worked closely with Town Council, Town leadership, and staff across departments to support Town operations, implementation of Town Council priorities, and long-range planning efforts.

The Town Attorney's Office remains committed to delivering accurate, timely, and effective legal guidance to support informed decision-making and municipal operations.

ASSISTANT TOWN MANAGER
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Assistant Town Manager's department supports the Town Manager in overseeing day-to-day administration of affairs across the Town organization. The Assistant Town Manager leads a variety of strategic initiatives for the Town, including legislative affairs, implementation of operational assessment recommendations, and directly overseeing the Economic Vitality Division.

Accomplishments

The Assistant Town Manager Department is a new department, with the Assistant Town Manager position added to the organization in December 2025. In FY2025/26 this position was budgeted under the Town Manager's operating budget.

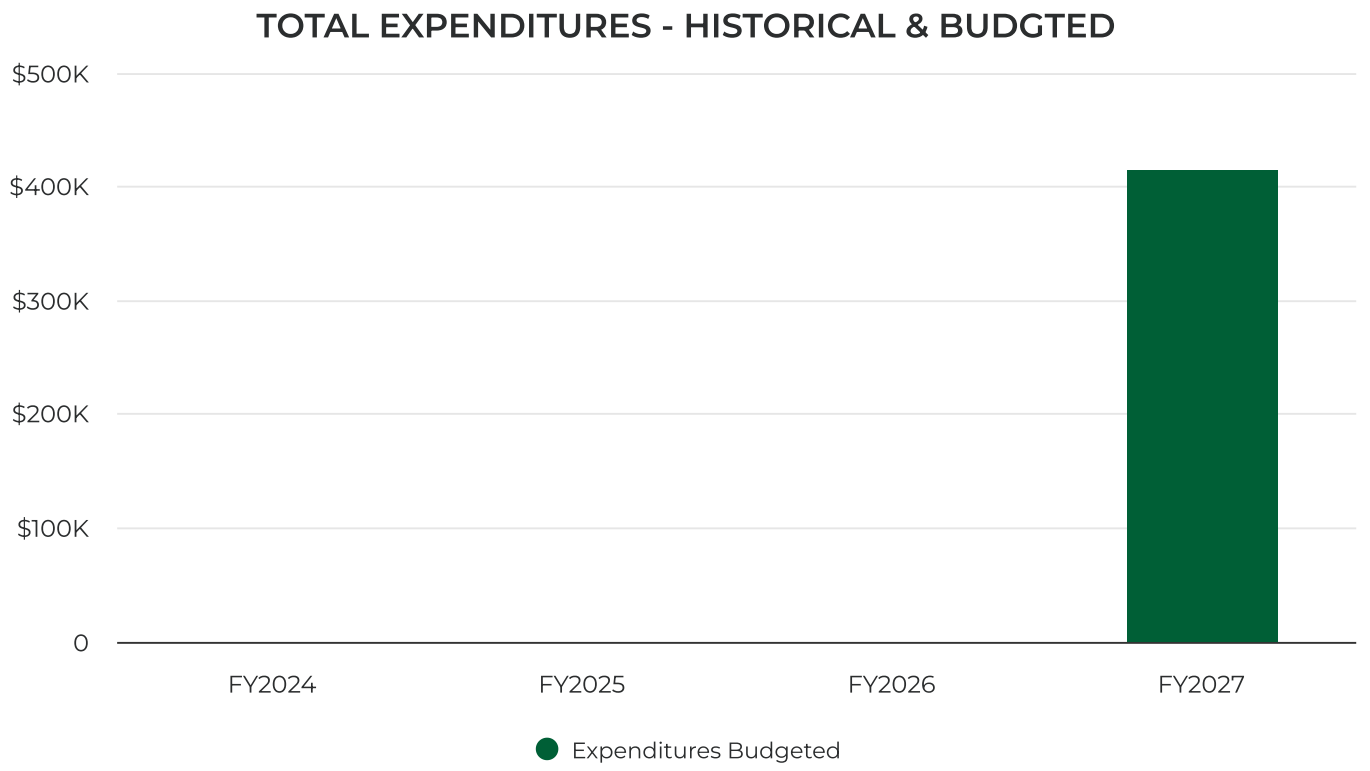
Goals for FY2026/27

- Support and implement improvements to the Town Council Strategic Priorities work plan process and tracking.
- Support improvements to Town Council Staff Reports process.
- Support and expand the Town's role in tracking current local, state and federal issues and leading communication activities on behalf of Town Council to affect pending legislation that has the potential to directly or indirectly impact the Town.
- Lead an organization-wide effort to develop performance metrics for all Town departments and implement a system for ongoing tracking and reporting of metrics.

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	-	-	-	-	$388,396	-	-
Supplies & Services	-	-	-	-	$23,285	-	-
Capital Outlay	-	-	-	-	$2,766	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**$414,447**	**-**	**-**



Personnel Summary

Provides 75% of the salary of the Assistant Town Manager (25% to Economic Vitality) and 100% of the salary of the Grants Program Manager (New - limited three (3) year term).

TOWN CLERK
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Town Clerk Division is responsible for matters related to the official business of the Town Council and the Town's compliance with California laws governing public access, transparency, and records management.

These responsibilities include compliance with:

- The Brown Act
- The California Public Records Act
- The Political Reform Act
- Fair Political Practices Commission (FPPC) requirements
- The Maddy Act
- Election laws
- Ethics laws
- The Voter Participation Rights Act
- The Voting Rights Act

These laws are intended to safeguard public resources and ensure transparency and public access to Town government and decision-making processes.

The Town Clerk Division also supports the administration of Town Council meetings and official records and coordinates municipal election activities with Nevada County.

In addition, the Division provides administrative support to:

- The Neighborhood Services & Sustainability Department
- The Assistant Town Manager
- The Town Manager
- The Town Attorney

Additional responsibilities include website maintenance and support for Town communications and public access to information.

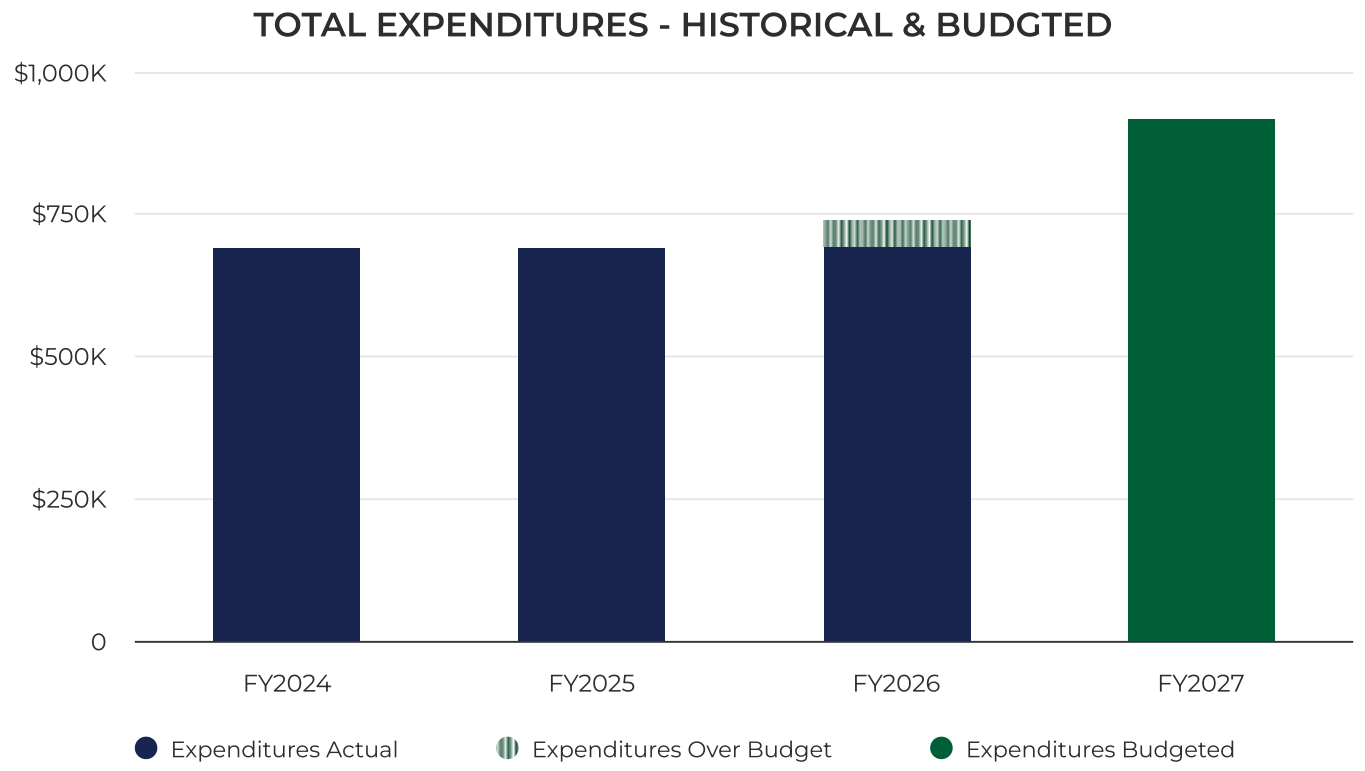
Goals for FY2026/27

Staff will continue to be trained and become proficient in Laserfiche, the Town's document management software, to create automation processes in records management with support from MCCi (the Town's software maintenance vendor). The Clerk's Department continues to update its files in Laserfiche with an automated naming convention and applied retention schedule using support hours available from the contract with the vendor. The Clerk's Department also continues to update the metadata for all building permits available through the public portal of Laserfiche. 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	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$629,071	$594,491	$583,624	$668,729	$730,022	9.17%	25.08%
Supplies & Services	$53,373	$95,596	$92,200	$67,451	$183,668	172.30%	99.21%
Capital Outlay	$6,765	-	$17,000	$3,464	$5,400	55.90%	-68.24%
Total Expenditures	**$689,208**	**$690,087**	**$692,824**	**$739,643**	**$919,090**	**24.26%**	**32.66%**



Personnel Summary

Provides for 90% of the salary of the Town Clerk [10% to the Town Manager], the wages for one (1) Deputy Town Clerk, two (2) Administrative Technicians, and 50% of the wages of one (1) intern (50% to the Information Technology Division).

Notable Expenditures

- $14,000 has been budgeted for education and training, which is anticipated to include annual conferences/trainings, records management training, public information officer training, and regional CCAC meetings. Staff will continue to seek scholarships whenever possible.
- $15,000 has been budgeted for professional services, including a records' consultant (Diane Gladwell), and applying the records' retention schedules in the Town's document repository system.
- $34,000 has been budgeted for software supplies including MuniCode Agenda Management, Fair Political Practices Commission (FPPC) online filing software, the Town's conflict of interest software for filers to submit their form 700 and ethics training certificates, a subscription for software to codify the Town’s Municipal Code, and the public records request software.
    - The Clerk's Department has learned that Municode, the agenda management software will be upgraded, which will result in an increased cost of approximately $5,000-$7,000 in additional annual expenses (which have been budgeted in total software costs).
- $40,000 to contribute to two election services run by Nevada County (primary in June and general in November).

ECONOMIC VITALITY
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

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

Guided by the 2040 General Plan Economic Development Element, the Division's economic vitality strategies focus on supporting a diverse, resilient, and sustainable local economy while maintaining Truckee's character, high quality of life, and strong community services.

Accomplishments

During FY2025/26, the Economic Vitality Division continued work supporting local economic development and community partnerships.

Division activities included:

- Responding to business inquiries received through direct outreach to the Town
- Supporting the Town's continued partnership with the Truckee Chamber of Commerce
- Supporting partnerships with Visit Truckee-Tahoe and the Truckee Downtown Merchants Association
- Working toward renewal of the Chamber of Commerce contract
- Supporting the Truckee Cultural District
- Participating in collaborative efforts with Nevada County and Friends of the Truckee Library related to development of a new Truckee Library

Renewal of the Chamber of Commerce contract is anticipated to be completed in late FY2025/26. Other ongoing partnership and economic vitality efforts are expected to continue into FY2026/27.

River Revitalization continued to be a significant focus area during FY2025/26. Accomplishments included:

- Adoption of the Restore, Revive, Reimagine (R3) Playbook
- Continued progress on the three designated riverfront "catalyst project" partnerships

Consultant and Steering Committee efforts associated with R2SC are budgeted under Capital Improvement Project C2408 in the Capital Improvement Projects section of the budget.

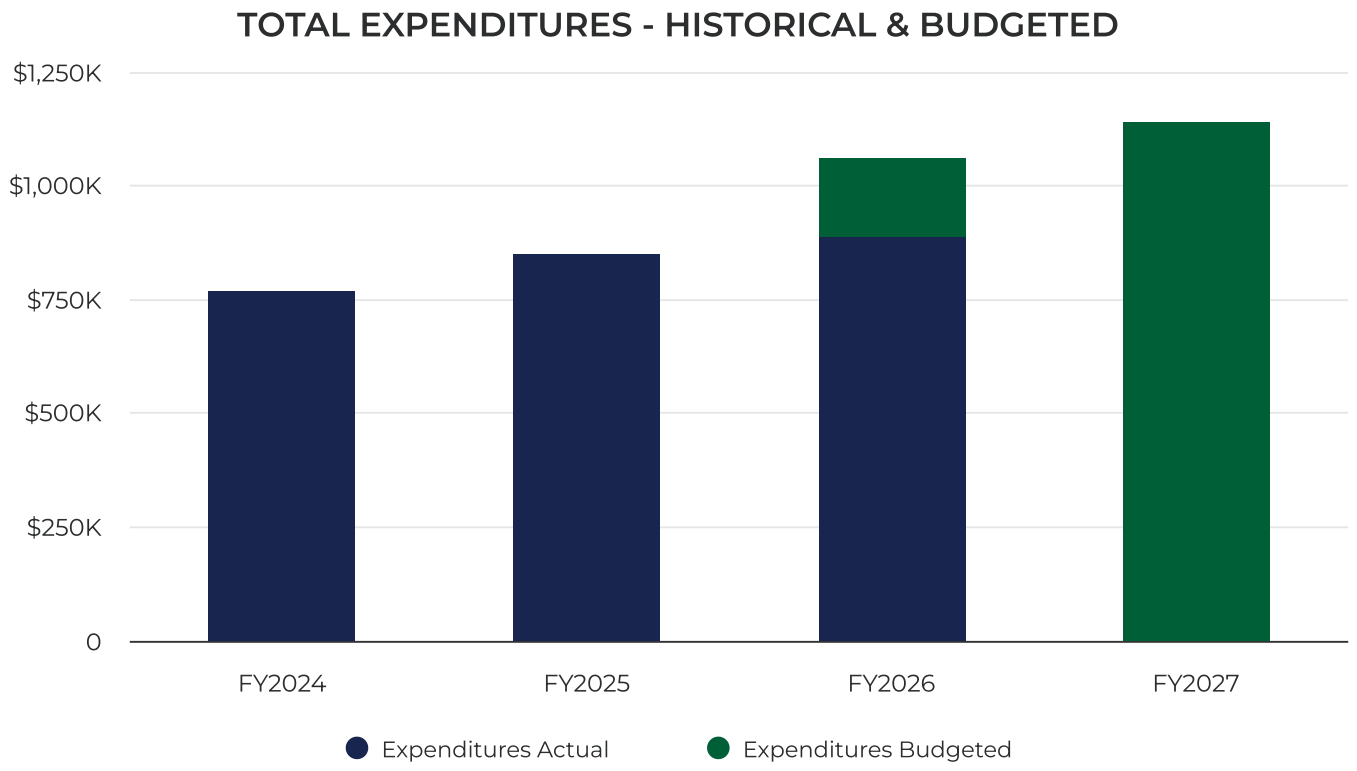
Goals for FY2026/27

In addition to ongoing work, FY2026/27 will involve work toward creating an economic vitality strategic plan as budgeted in the Economic Development Strategic Plan Update CIP (C2511) and supporting of the Dark Skies Awareness Campaign (C2414).

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$170,860	$237,737	$275,139	$240,513	$323,346	34.44%	17.52%
Supplies & Services	$595,863	$610,995	$654,669	$645,435	$684,036	5.98%	4.49%
Capital Outlay	$950	$1,000	$130,000	$2,644	$132,280	4,903.03%	1.75%
Total Expenditures	**$767,673**	**$849,732**	**$1,059,808**	**$888,592**	**$1,139,662**	**28.25%**	**7.53%**



Personnel Summary

Provides for 100% of the salary of one (1) Program Analyst II and 25% of the salary of one (1) Assistant Town Manager (75% to Assistant Town Manager). Also, it includes 10% of the salary of one (1) Transportation Program Coordinator and 10% of an Administrative Technician to work on special event permitting.

Notable Expenditures

- $250,742 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. The anticipated contract renewal for FY2026/27 includes a continuation of these services.
- $396,396 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, which is anticipated to be renewed this fiscal year.
- $14,708 for support of community events, including holiday decoration of Town-owned downtown property (Truckee Depot) to promote economic vitality.
- $80,000 is included in the budget 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 FY2026/27.
- $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 and help the Town to be opportunity driven and will require Council authorization. There are no specific projects identified for funding in FY2026/27 at this time.

ADMINISTRATIVE SERVICES
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

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

The Finance Division provides financial oversight and administers accounting functions for all Town funds and accounts to help ensure fiscal accountability to the Town Council and the public. Responsibilities include:

- Development of the Town's annual operating and capital budgets
- Coordination of annual financial audits and reports
- Preparation of the Annual Comprehensive Financial Report
- Administration of accounting and financial reporting functions

These services help ensure proper fiscal practices are maintained across Town operations.

The Human Resources (HR) Division supports recruitment, retention, and development of a qualified workforce that provides services to Truckee residents and visitors. HR responsibilities include:

- Recruitment and hiring support
- Professional development and employee training
- Benefits administration
- Labor relations
- Personnel records management
- Administration of job classifications and compensation plans
- Compliance with employment laws

These services help support a fair, efficient, and compliant work environment for Town employees.

The Administrative Services Department also manages many of the Town's risk management activities. The Town participates in the California Intergovernmental Risk Authority Joint Powers Authority for risk management services, including general liability, workers' compensation, and property insurance coverage.

Risk management responsibilities include:

- Administration of insurance coverage documents
- Processing and management of property, liability, and workers' compensation claims
- Coordination of employee safety and anti-discrimination training
- Implementation of policies and programs intended to reduce risk exposure

These efforts support a safe environment for Town employees, residents, and visitors.

Accomplishments for FY2025/26

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

- Developed new position classifications and conducted compensation analyses for positions recommended in the Organizational Assessment, including Director of Neighborhood Services and Sustainability, Safety Coordinator, Police Captain, and Business Analyst I/II, supporting implementation of the Council-directed Organizational Assessment and ensuring competitive, equitable compensation structures.
- Led recruitment and hiring for ten additional positions, including the addition of a third Human Resources staff member (HR Technician). Managed complex executive-level recruitments for the Assistant Town Manager, Director of Neighborhood Services and Sustainability, and Assistant Public Works Director, strengthening leadership capacity and supporting organizational stability.
- Procured and implemented a new HR software platform to modernize the Town's recruitment, hiring, onboarding, and performance management processes. Since implementation, the average number of applicants per job posting has increased from approximately 40 to more than 100, significantly expanding the Town's ability to attract qualified candidates in a competitive labor market.
- Secured a new dental benefits provider after the existing carrier proposed an 11% rate increase. The new plan saves the Town nearly $10,000 annually while nearly doubling employee coverage levels, improving benefits while reducing costs.
- Implemented the Workplace Violence Prevention Policy (WVPP), including the Town's first annual workplace safety site inspections, ensuring compliance with new State requirements and strengthening employee safety practices across facilities.
- Coordinated the negotiation and renewal of employment agreements for both the Town Manager and Town Attorney with the Town Council, incorporating recommendations from the Organizational Assessment and supporting continued leadership alignment with Council priorities.
- Researched, negotiated, and implemented a 401(a) defined contribution plan for mid-management and department heads. The new plan addresses annual 457 contribution limit challenges, improves retirement planning options for staff, and reduces administrative workload related to compliance.
- Negotiated reduced administrative fees for one of the Town's 457 deferred compensation plans, lowering the average employee cost from 9 basis points to 5 basis points.
- Led a year-long cross-departmental and cross-bargaining unit committee to redesign the Town's performance evaluation system, improving consistency across departments, strengthening accountability, and while simplifying the process with the goal of reducing delays in completing employee evaluations.
- Calculated the qualified overtime deduction required under the One Big Beautiful Bill Act for calendar year 2025 and established a standardized reporting process for future years, ensuring compliance with new federal requirements and improving financial reporting processes.
- Completed the second annual Administrative Services Customer Satisfaction Survey and facilitated an all-employee morale and satisfaction survey, providing leadership with data-driven insights to guide organizational improvements and workforce initiatives.
- Completed specialized training on developing a data-driven long-term police staffing model in preparation for implementing recommendations in the Organizational Assessment and supporting future policy decisions related to public safety staffing.
- Supported professional development within the Human Resources team by sponsoring a second employee to complete the Liebert Cassidy Whitmore Employee Relations Certificate Program, strengthening the Town's in-house expertise in complex labor and employee relations matters.
- Negotiated a net-zero agreement with the Truckee Police Officers' Association to restructure Police Holiday Pay, ensuring compliance with recent updates to Public Employee Retirement Law while avoiding additional fiscal impact.
- Developed a standardized process for workers' compensation return-to-work assignments across departments, ensuring that employees with medical restrictions can perform meaningful work in another department when a

light-duty option is not available within their own department.

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 adjusters 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:

- Earned the Town's first-ever Government Finance Officers Association Distinguished Budget Award, recognizing the Town's budget for meeting the highest national standards in transparency, financial planning, and communication with the public.
- Recalculated the Town's compensated absences liability in compliance with GASB 101 and established an ongoing reporting methodology, ensuring accurate financial reporting and continued compliance with governmental accounting standards.
- Led a competitive Request for Proposals and contract negotiation for external audit services, ensuring continued independent financial oversight and maintaining high standards for fiscal accountability.
- Developed and implemented updated Financial Policies, the first comprehensive update since the early 2000s, including adoption of a formal internal control framework and Municipal Code updates recommended in the Organizational Assessment to strengthen financial governance and risk management.
- Secured professional property tax auditing and estimation services to improve revenue forecasting during the budget process, providing Council with more accurate projections of ongoing financial resources available for community services, as recommended in the Organizational Assessment.
- Digitized the Town's travel requisition process, improving efficiency, transparency, and documentation of employee travel expenditures.
- Modernized the Town's claims reporting process to streamline internal routing and ensure compliance with state-mandated processing timelines for public claims, improving the customer experience.
- Worked with the vendor for systemwide enhancements to the Town's budgeting software, strengthening capital budgeting capabilities and improving long-term financial planning for infrastructure investments.
- Secured specialized tax consulting services to ensure the Town's grant programs are administered in compliance with Internal Revenue Code requirements, reducing potential financial and regulatory risk.
- Launched monthly budget reporting for each division, improving financial transparency and providing managers with timely information to better monitor spending and manage departmental budgets, as recommended in the Organizational Assessment.
- Restructured Finance Division staffing responsibilities to increase subject-matter specialization, improving efficiency, internal controls, and the division's ability to support complex financial operations.
- Prepared Finance staff for upcoming labor negotiations by sponsoring training on costing labor agreements, strengthening the Town's ability to accurately evaluate the financial impacts of future bargaining agreements.

Goals for FY2026/27

The Administrative Services Department developed its first department-wide work plan to guide goals and priorities for FY2026/27. The work plan incorporates recommendations from the Organizational Assessment and commitments related to Town Council priorities.

In addition to maintaining existing service levels, the Finance and Human Resources divisions' goals and priorities for FY2026/27 include:

- Coordination and implementation of recommendations from the first annual Workplace Violence Prevention Program (WVPP) safety site visits
- Continued technology enhancements to improve operational efficiency and customer service for both internal customers (Town employees, divisions, and departments) and external customers
- Expansion of electronic forms and personnel action form processing
- Migration of the Finance and Payroll systems to a cloud-based platform following implementation of the Town's new Community Development software system. This transition is intended to improve resiliency and disaster recovery preparedness while reducing Information Technology maintenance requirements for on-premises software systems
- Final implementation and resolution of remaining issues related to the Town's electronic performance management process
- Continued enhancement and digitization of Human Resources and Finance forms and processing
- Completion of a proactive external review of the Town's Fair Labor Standards Act (FLSA) practices to ensure continued legal compliance. This effort is carried over from the previous fiscal year
- Facilitation of successor bargaining unit labor contract negotiations following expiration of existing contracts in June 2027
- Continued implementation of recommendations identified through the Organizational Assessment process
- Implementation of portions of the internal Inclusion, Diversity, Equity, and Accessibility (IDEA) Action Plan, including training for Human Resources staff to enhance knowledge and skills related to empathy, respect, and psychological safety
- Assistance with the Request for Qualifications process to select a successor independent financial auditor following expiration of the Town's current auditing contract after completion of the FY2024/25 audit cycle
- Continued 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 of the Annual Comprehensive Financial Statements and production of audited financial statements within six months following the end of the fiscal year
- Implementation of GASB 101 and GASB 103 in compliance with applicable guidance

Included in the Capital Budget is a project to complete a Town-wide user fee study. Best practices recommend reviewing and updating user fees approximately every ten years, and the Town has not completed a comprehensive review in well over ten years.

This process is planned to begin following implementation of the new Community Development Department Enterprise Resource System, as both efforts require significant staff resources. The current project schedule anticipates issuance of a Request for Proposals in spring 2027, with project work beginning in early FY2027/28.

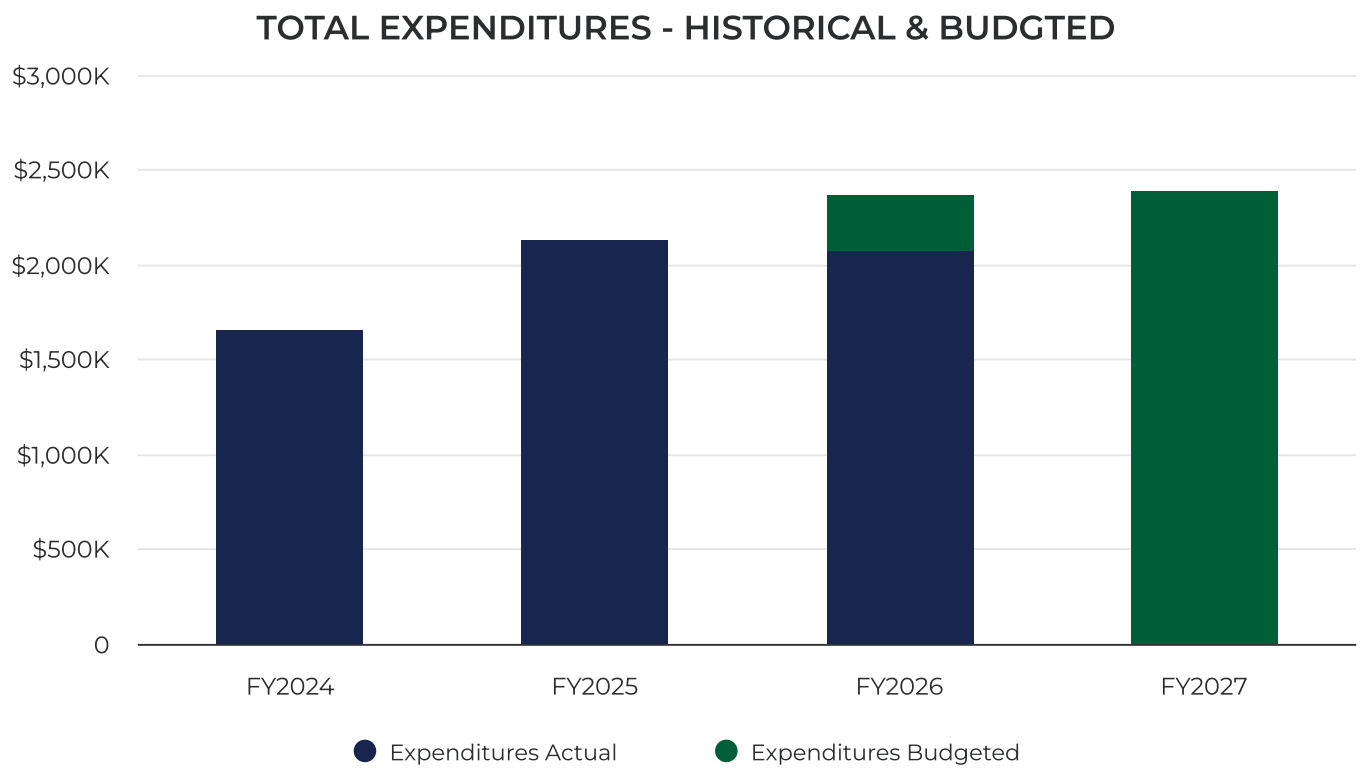
Performance Metrics

	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
Payments Received	3,498	3,458	3,422	4,075	3,527
Accounts Payable Invoices	8,587	8,914	9,409	10,081	10,421
Employees Hiring/Promotions	46	57	90	67	66
Employee Payroll Payments	3,683	3,766	4,112	4,286	4,310
Financial Statement Audit	unmodifed	unmodifed	unmodifed	unmodifed	unmodifed
Full-Time Equivalent Staff	8.58	9.35	8.92	9.45	9.34

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$1,434,300	$1,678,661	$2,014,392	$1,831,241	$2,054,063	12.17%	1.97%
Supplies & Services	$211,452	$442,251	$326,830	$221,150	$307,984	39.26%	-5.77%
Capital Outlay	$4,227	$4,189	$24,500	$12,000	$10,840	-9.67%	-55.76%
Total Expenditures	**$1,649,979**	**$2,125,102**	**$2,365,722**	**$2,064,391**	**$2,372,887**	**14.94%**	**0.30%**



Personnel Summary

Staffing for the Administrative Services Department includes one Administrative Services Director (20% to Information Technology), one Finance Manager, two Senior Accountants, two Accountants I/II, one Accounting Technician, one Human Resources Manager, one Human Resources Analyst II, one Human Resources Technician and one Administrative Technician. The Department typically hosts a summer intern and plans to do so during FY2026/27. The Department does not have any staffing changes for FY2026/27.

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. The Towns' licensed CPA is required to complete 20 hours of continuing education every 6 months. Training activities could include but are not limited to the following:
    - Attendance at the annual Tyler Technologies conference (Town's ERP system) by one employee ($5,000).
    - Attendance at the annual California Society of Municipal Finance Officers (CSMFO) by two employees ($2,500)
    - Attendance at the annual CalPERS conference by one employee ($2,000)
    - Attendance at the annual CalPELRA conference by two employees ($5,000).
    - Attendance at the annual LCW conference by one employee ($2,500)
    - Webinar-based training on 1099s, Excel, Microsoft Office, In-Design, GASB updates, LCW employment law updates, or government accounting, as needed ($3,050)
    - Attendance at CalHR Director's conference for one employee ($800)
    - Participation in either the North Tahoe Leadership Program or the SHRM Certificate Program for one employee ($750).
    - Attendance in trainings as recommended by the IDEA Plan ($500)
    - Webinar-based training for one employee regarding Public Entity Claims processing ($250)
    - Continued training for HR staff within the Town's new HR platform ($2,500)
    - Employee Tuition Reimbursement for one employee to further their professional education ($3,000)
    - Attendance in Workplace Investigators training for one employee ($5,000)
- $65,000 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 ended the contract term for our current independent auditor. The Town is engaged in the Request for Qualifications process to select a successor.
- $45,619 annual expense for the Town's budget software. The Town completed implementation of new software with the FY2025/26 budget and continues to use the software for budget development.
- $21,701 for the application and applicant tracking software. The software was implemented in FY2025/26 with great success and continues to be our source for applicant tracking, onboarding processes, and we are building out the evaluation module.
- $18,150 for an outside consultant to audit and provide property tax estimates. Due to the complexity of property tax calculations and allocation methods in California as well as timing delays incorporating assessment charges due to transfers of ownership, the Town now contracts for estimation services. The consultant purchases MLS data for transfer activity and boasts a record 90% accuracy among all their California clients.

- $6,840 for computer equipment to provide replacement computers for designated staff whose current computers are at end-of-life.

INFORMATION SECURITY AND TECHNOLOGY FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Information Technology (IT) Division works to integrate technology, efficiency, automation, and security to support Town operations and provide innovative and effective solutions for the community.

Guided by Town Council priorities, the Division focuses on:

- Increasing connectivity
- Promoting environmental responsibility
- Enhancing emergency response capabilities
- Implementing practical disaster recovery strategies

The Division also uses automation and efficient project management practices to streamline processes and improve resource utilization across Town operations.

The Information Technology Division partners with Town staff, local leaders, technology providers, public safety agencies, and nonprofit organizations to support a forward-thinking and connected community.

Through a commitment to continuous improvement, the Division works to support a community that is safe, resilient, cohesive, and interconnected.

Accomplishments for FY2025/26

The Information Technology division develops an annual work plan. For FY2025/26, specific accomplishments included:

- Supported deployment of a new Emergency Operations Center audiovisual and communications network to improve coordination during emergencies.
- Expanded online permitting automation to streamline internal workflows and improve customer service.
- Implemented real-time transit tracking and performance reporting, improved arrival information, strengthened service reliability, and supported data-driven route planning town wide.
- Renewed licensing and upgraded the Town's core server platform to maintain vendor support, improve performance, and ensure reliable operation of critical systems.
- Implemented a new applicant tracking system to modernize recruitment and hiring processes.
- Coordinated the Neighborhood Services and Support, Administrative Services, Clerk, Legal, and Public Works departmental moves, keeping phones, network connectivity, computers, and essential systems operational with minimal downtime.
- Upgraded and reorganized the dedicated network that supports police and other public safety systems to reduce outages, improve reliability, and keep critical services available during emergencies.
- Advanced planning for new fiber connectivity to increase network capacity and improve long-term resiliency.
- Replaced wireless equipment at the Corporation Yard to expand coverage, eliminate dead zones, and support required public safety vehicle and radio connectivity for reliable dispatch access, reporting, and communications.
- Strengthened police access security by implementing enhanced multifactor login protections.

- Improved secure Police remote access reliability by upgrading configurations and adding high availability safeguards.
- Migrated KeepTruckeeGreen.org website services under the Town-controlled web management platform for operational consistency.
- Refreshed conference room technology to improve hybrid meeting quality, reliability, and ADA accessibility compliance.
- Implemented centralized, secure browser management to strengthen endpoint security and improve consistency across Town devices.
- Replaced uninterruptible power supplies to improve power protection for critical systems.
- Completed server room cleanup and cable management improvements to improve safety, organization, and maintainability.
- Audited mobile hotspots and devices to improve inventory accuracy, cost controls, and accountability.
- Coordinated connectivity rebate submissions and tracking for Keep Truckee Green, using chatbot assistance to streamline documentation, improve accuracy, and speed up cost recovery for eligible expenses.
- Led cybersecurity awareness training and communications to reinforce staff readiness and strengthen the Town's security culture.

Goals for FY2026/27

- The Information Technology Division's goals for FY2026/27 include continued improvements to technology infrastructure, cybersecurity, operational efficiency, disaster recovery, and digital services.
- Key goals and initiatives include:
- Replacing the Police dispatch and records systems to modernize public safety operations, improve reporting and system integration, and ensure long-term vendor support
- Continuing migration of the Town's financial and administrative systems to cloud-based platforms to improve reliability, scalability, and vendor support alignment
- Continuing efforts to improve digital accessibility so Town websites and online services are easier to use for residents with disabilities and better aligned with accessibility requirements
- Implementing Town-wide disaster recovery automation to improve system failover capabilities and reduce recovery time following outages or emergencies
- Expanding adoption of the Town's content and file management platform through advanced staff training, standardized workflows, phased data migration, and documented process mapping with linked tracking spreadsheets to improve efficiency and governance
- Establishing a formal software contract review process to strengthen risk evaluation, standardize requirements, and improve oversight prior to software purchases and renewals
- Replacing network security gateway equipment and subscriptions that protect Town facilities and internet connections to improve threat protection, reliability, and vendor support
- Deploying centralized security logging and monitoring tools to improve real-time alerting, investigations, and threat detection across Town systems and networks
- Continuing enhancements to online permitting systems to further automate workflows and improve customer experience
- Deploying remote monitoring capabilities for radio sites to improve visibility, reliability, and response times for public safety communication systems
- Implementing Town-owned fiber connectivity between Town Hall and the Corporation Yard to reduce reliance on County infrastructure, improve operational control, and lower long-term connectivity costs

- Developing and formalizing enterprise identity and access management processes to improve account lifecycle controls, access governance, and audit readiness
- Updating the Town's Incident Response Plan to reflect current threats, tools, and recovery procedures to support faster and more consistent responses to cybersecurity events
- Completing the Town's payment security compliance audit and required regulatory submissions to maintain compliance and protect cardholder data
- Upgrading Town server operating systems to current supported versions to maintain vendor support, improve security and stability, and ensure compatibility with critical applications

Performance Metrics

During the year, the IT Help Desk handled 1,926 service tickets, compared to 1,840 tickets the previous year, while maintaining overall service levels.

Key Help Desk performance metrics included:

- Median first response time improved to 120 minutes
- Median resolution time decreased from 5.4 hours to 2.2 hours
- More than half of all tickets received a response within eight hours
- 30% of tickets received a response within the first hour

While response times continue to improve, some requests require additional research or occur during periods of high ticket volume. Overall, the Help Desk continues to operate efficiently within current staffing levels.

The Division also continued efforts to strengthen cybersecurity through employee training and security improvements. Most Town departments now have all users assessed as low risk.

The Town's overall organizational security risk score decreased to 2.5 out of 10, compared to 5.3 in the previous year. This score reflects multiple security-related factors and measures the overall likelihood of system or account compromise.

The Information Technology Division also streamlined the Town's technology inventory through equipment consolidation and a donation program for retired devices. These efforts reduced the managed technology fleet to approximately:

- 170 workstations
- 110 mobile devices

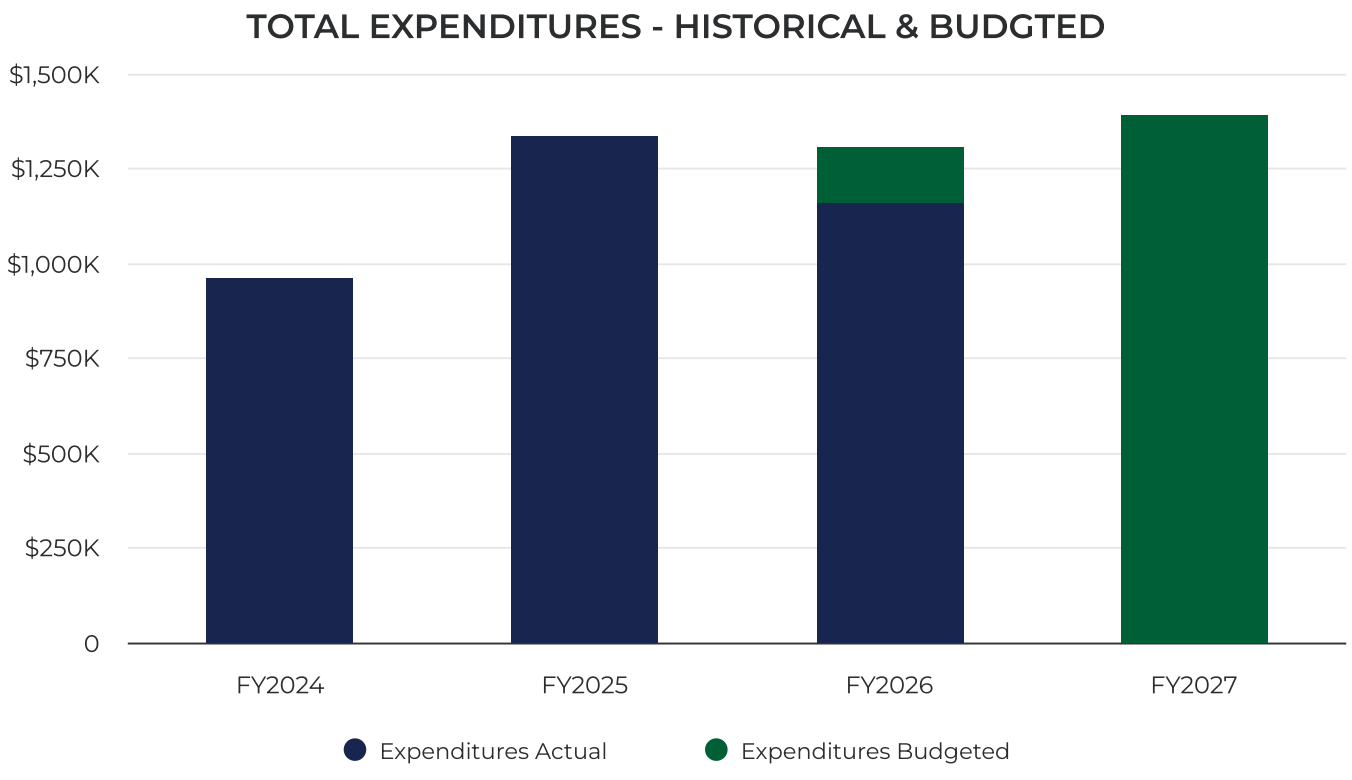
The Town also standardized equipment assignments to one laptop and one widescreen monitor per user, replacing the previous combination of office desktops, additional laptops, dual monitors, and external docking stations.

These changes reduced technology complexity and workspace clutter, lowered replacement and refresh costs, and decreased electronic waste.

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$668,754	$767,953	$1,003,630	$882,047	$1,096,464	24.31%	9.25%
Supplies & Services	$289,298	$569,205	$299,418	$275,026	$288,775	5.00%	-3.55%
Capital Outlay	$3,810	-	$5,500	$2,598	$7,000	169.45%	27.27%
Total Expenditures	**$961,862**	**$1,337,158**	**$1,308,548**	**$1,159,671**	**$1,392,239**	**20.05%**	**6.40%**



Personnel Summary

As of FY2025/26, the IT Division comprises the Chief Information Technology and Security Officer (CISTO), two IT Systems Analysts, a Business Analyst (50% funded by the Building Fund in FY2025/26), and an IT Technician ensuring current IT support and security operations. Wages and benefits also provide 20% of the salary of the Administrative Services Director and 50% of one (1) intern (50% to the Town Clerk Division).

Notable Expenditures

- **Information Technology Security Software**: The Information Technology Division ensures the town's cybersecurity through comprehensive software solutions, including identity monitoring, vulnerability management, security event monitoring, and endpoint security, amounting to $58,005.
- **Network Security Infrastructure Upgrade:** Replace the town's existing network security equipment to ensure it is up to date, vendor supported, and able to address current cybersecurity threats. Estimated costs include $35,000 for hardware and $64,247.17 for required licensing.
- **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 $45,774.
- **Privileged Remote Access Software**: Annual investment of $4,996 in software facilitating secure and privileged remote access, essential for maintaining the town's IT infrastructure.
- **Security Awareness Training Platform**: An annual allocation of $4,282 for a security awareness training platform, aimed at educating and equipping town employees with the knowledge to identify and mitigate cybersecurity threats.
- **Ticketing Software**: The Information Technology Division enhances customer support and streamlines issue resolution through the implementation of ticketing software, enabling efficient tracking and management of service requests, amounting to $7,476.
  The information technology division provides service to all the Town's operational divisions. For non-general fund funded divisions including Parking, Transit, Solid Waste, and Building, costs for information technology are allocated via an Administrative Overhead allocation.

GENERAL GOVERNMENT
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

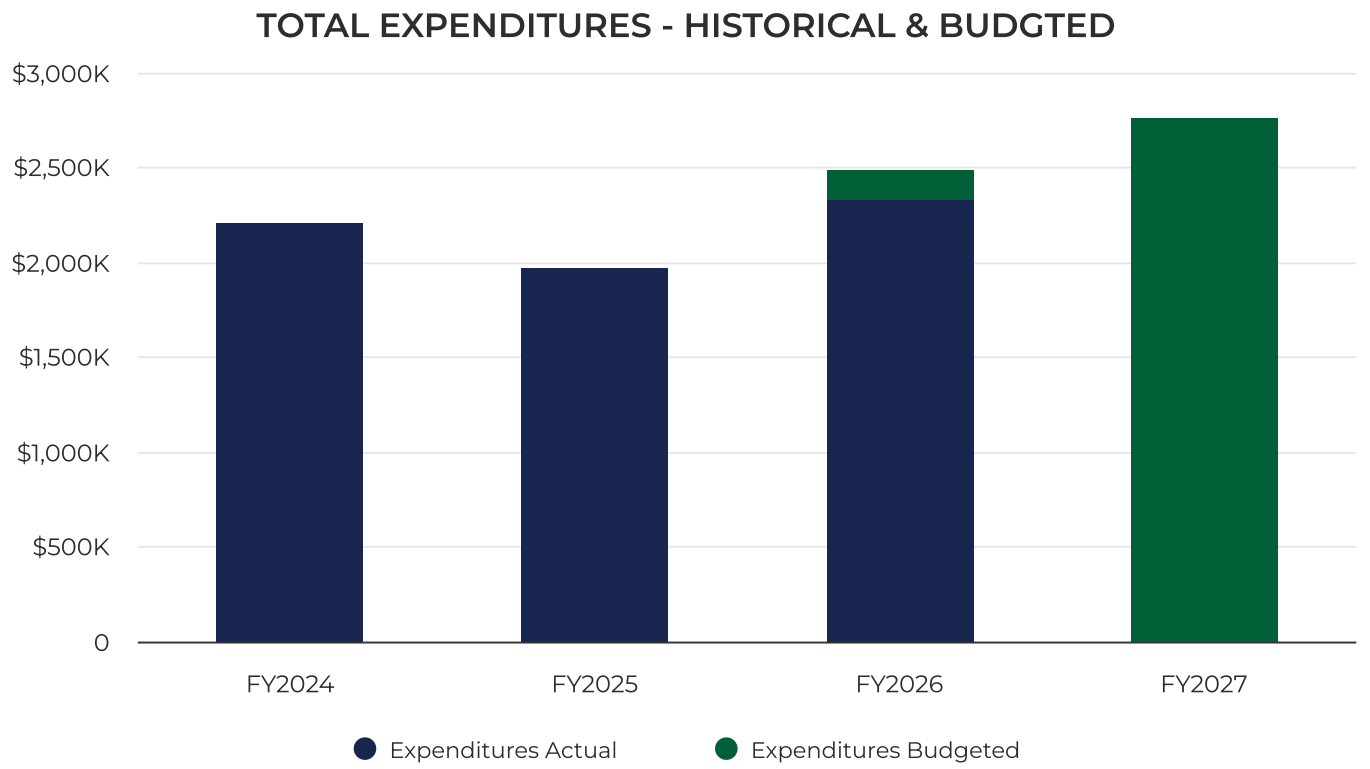
The General Government budget includes costs associated with Town operations that are not assigned to a specific department or division, as well as costs that support all Town departments and divisions. Examples of these shared costs include: insurance, maintenance of town-wide software systems, and other operational costs that benefit the organization as a whole.

A portion of these costs is included in the Town's calculation of Administrative Overhead allocated to the Town's enterprise funds. There are no staffing costs assigned to this division. Town staff work to allocate costs directly to specific departments or divisions whenever possible. This approach helps decision-makers and managers better understand the actual cost of operating individual Town programs and services.

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Supplies & Services	$2,204,731	$1,965,554	$2,461,948	$2,326,547	$2,741,518	17.84%	11.36%
Capital Outlay	-	-	$19,000	-	$19,000	-	-
Total Expenditures	**$2,204,731**	**$1,965,554**	**$2,480,948**	**$2,326,547**	**$2,760,518**	**18.65%**	**11.27%**



Notable Expenditures

- $134,000 has been budgeted for the Town's required contribution to the Nevada County Local Agency Formation Commission (LAFCo) budget. This represents an 18% increase from FY2025/26 Estimated 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.
- $36,220 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.
- $36,000 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 supplies costs are as follows:
    - The annual maintenance costs for the Town's enterprise resource software, New World Systems (up to approximately $69,075 per year x 82%, 18% are funded by the Building and Safety Fund). Projections decrease for the expected switch of the CDD Software to CloudPermit. Once fully implemented, the portion covered by Building and Safety will cease.
    - $6,804 for the Town's Dropbox account, which allows for the secure transmission of large files via the internet. These service costs are projected to decrease as the Town switches to Box and out year projections are $0.
    - $36,000 for Laserfiche, the Town's document repository system.
- The Town expects to pay up to $374,699 in FY2026/27 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 between 5% and 27% in FY2026/27. There have been significant increases in the number and size of large liability claims for the general liability coverage, which continue 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.

PUBLIC WORKS EXPENDITURES

PUBLIC WORKS ORGANIZATION CHART

ENGINEERING EXPENDITURES

ROAD MAINTENANCE EXPENDITURES

SNOW REMOVAL EXPENDITURES

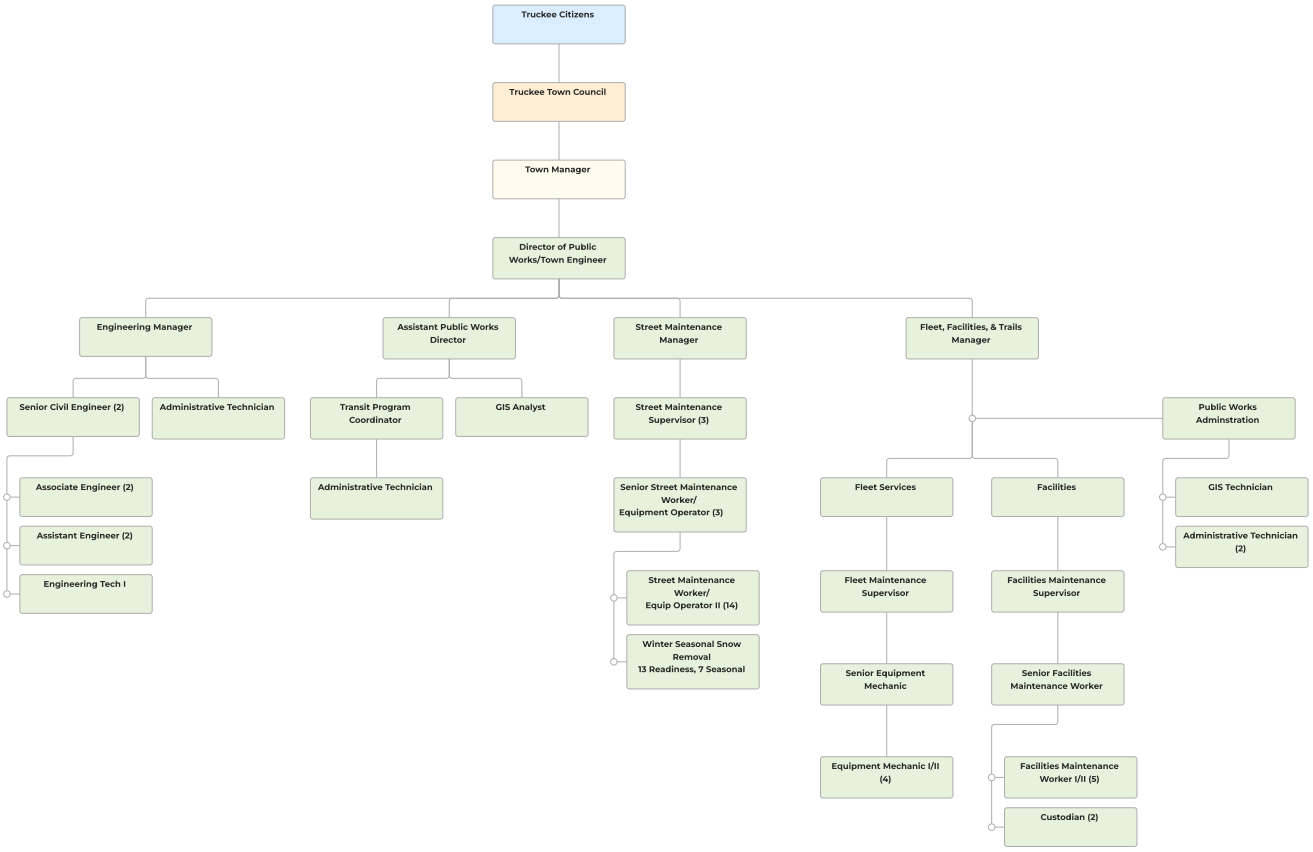
FLEET MAINTENANCE EXPENDITURES

TRAILS EXPENDITURES

FACILITIES EXPENDITURES

MAINTENANCE DISTRICT FUNDS EXPENDITURES

PUBLIC WORKS ORGANIZATION CHART



PUBLIC WORKS - ENGINEERING
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Engineering Division plans, manages, and oversees many of the Town's Capital Improvement Projects (CIPs), including public infrastructure projects and private development improvements that affect Town streets and right-of-way areas.

The Division reviews and approves maps, encroachment permits, and improvement plans to help ensure projects meet Town standards and safety requirements. Engineering staff also provide technical guidance to the Planning Commission and Town Council on traffic, drainage, and other engineering-related issues. Additional responsibilities include: coordinating with outside agencies on engineering matters, managing traffic safety through street signing and pavement markings, improving, maintaining, and managing the Town's Geographic Information System (GIS), and ensuring compliance with the Town's National Pollutant Discharge Elimination System (NPDES) permit

The Engineering Division also works closely with the Community Development Department to review land use and development projects.

Goals for FY2026/27

- Beginning the design of the Public Service Center Transit Expansion and Electric Vehicle Infrastructure – Phase 1 Improvements.
- Continuing the design of and beginning construction on Reimagine Bridge Street and West River Street Parking Lot.
- Construction of the Mobility Hub Phase 2B building and site improvements, 2026 Guardrail Replacement Project, and 2026 Bridge Maintenance Project.
- Continued construction of the annual Paving and Drainage Project, Trail Pavement Maintenance Project, and Recessed Striping Project. In FY2026/27, these three projects are combined into C2602 to improve efficiency through project and contractor management.
- Begin the Active Transportation Program update to the 2015 Trails and Bikeways Master Plan.
- 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 Evacuation Study.
- 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 management services for all private construction performed in the right-of-way and onsite grading and drainage work performed.
- Provide technical engineering assistance to the Community Development Department and the Public Works Department.
- Continue management of Town-owned and maintained signage.
- Pursuit and application of grant funding opportunities associated with various CIPs.
- 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.

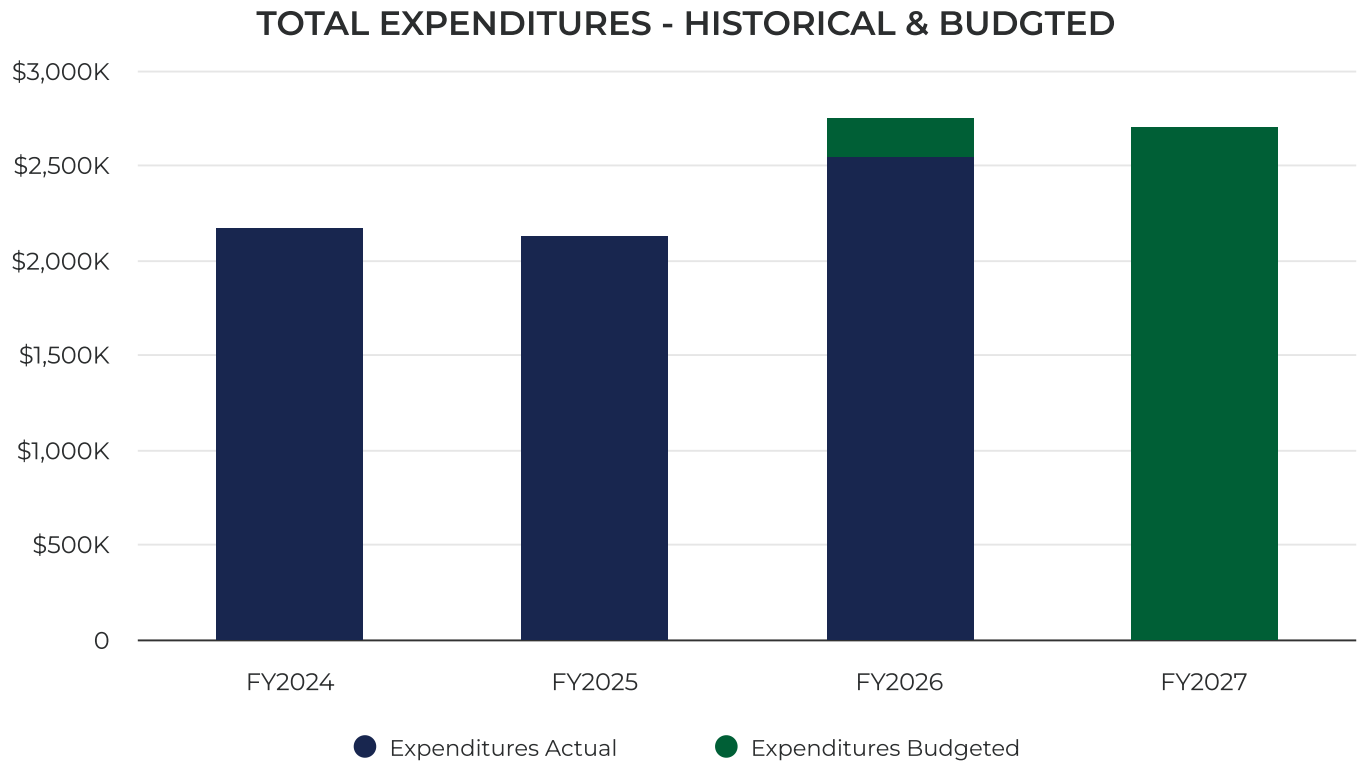
- Continue coordination and reporting for the Tax Measure Oversight Committee.
- Continue coordination and reporting for Town wide assessment districts.
- Implement a pavement assessment survey for all roads, trails, and parking lots to support the Pavement Management Program.
- Implementation of the Measure U Dirt Trail grant program with community partners.
- Implementation of the Non-Town Maintained Roads Snow Removal Reimbursement Program.
- Coordination of the Truckee Library with Nevada County and Friends of the Truckee Library.

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	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$1,961,200	$1,905,097	$2,435,885	$2,220,643	$2,322,308	4.58%	-4.66%
Supplies & Services	$187,632	$215,284	$301,606	$308,184	$357,486	16.00%	18.53%
Capital Outlay	$16,973	$12,980	$19,900	$19,900	$21,400	7.54%	7.54%
Total Expenditures	**$2,165,805**	**$2,133,361**	**$2,757,391**	**$2,548,727**	**$2,701,194**	**5.98%**	**-2.04%**



Personnel Summary

The budget includes 37.5% of the Director of Public Works/Town Engineer, 15% of the Assistant Director of Public Works, one (1) Engineering Manager, two (2) Senior Civil Engineers, two (2) Associate Engineers, two (2) Assistant Engineers (one reclassified from Engineering Tech), one (1) Geographic Information Systems (GIS) Analyst, one (1) Engineering Technician (FY2025/26 there were two, but one reclassified as Assistant Engineer for FY2026/27), one (1) Administrative Technician, 10% of one (1) Transportation Program Coordinator (55% to Transit, 10% to Economic Vitality for special event permitting, and 25% to Parking), 10% of one (1) Administrative Technician (55% to Transit, 10% to Economic Vitality for special event permitting, and 25% to Parking), and 960 hours for an Engineering/GIS Intern. In addition, the FY2026/27 budget includes the conversion of one (1) Engineering Technician to an Assistant Engineer (resulting in two Assistant Engineers and one Engineering Technician).

To help manage workload, the division continues to use outside consultants for the design of larger capital projects, with management provided by the division staff. Historically, the division utilized seasonal staff to assist in construction management activities. However, for FY2026/27, 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 2026, consultant services will be utilized for all active construction projects (2026 Paving and Drainage, Guardrail Replacement Project, and Bridge Maintenance Project), as well as several large private development projects expected to construct public infrastructure in 2026.

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 with the General Fund. Capital time is billed at $90 per hour or at a loaded rate for some grants.

Notable Expenditures

- Approximately $10,000 per FY is included for annual subscription costs for construction management software.
- $20,000 has been included in the budget for the stormwater program implementation, a $5,000 increase from FY2024/25, but the same as FY2025/26 in preparation for increased costs to implement the new State Stormwater Permit.
- $24,000 has been included in the budget for General Supplies, to procure three (3) additional permanent-location trail counters that will replace existing end-of-life trail counters. Engineering currently has three (3) of the permanent-location trail counters installed and plans to replace the 3 remaining end-of-life counters in FY2026/27. (6 total permanent-location trail counters).

PUBLIC WORKS - ROAD MAINTENANCE & SNOW REMOVAL FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

Public Works Road Maintenance Division

The Public Works Road Maintenance Division helps keep Truckee's roads and transportation infrastructure safe and usable for residents, visitors, and emergency services. The Division maintains asphalt streets through repairs and patching, and is responsible for street sweeping, road striping, parking stall and crosswalk markings, street stenciling, and maintaining 4,247 roadway signs.

The Division also maintains more than 283 miles of drainage ditches and 164 centerline miles of roads. Ongoing work includes cleaning culverts, clearing roadside vegetation, restoring drainage ditches, responding to illegal dumping of large items, and reducing litter on roads and in drainage systems. These activities help protect water quality and reduce flooding risks.

Many of these services are required under the State of California's National Pollutant Discharge Elimination System (NPDES) Permit, which regulates stormwater and pollution prevention. The Public Works Engineering Division oversees compliance with these requirements.

The Road Maintenance budget includes the costs associated with maintaining the safety and condition of Truckee's roadway infrastructure, excluding supplies and services specifically related to snow removal.

Public Works Snow Removal Division

The Public Works Snow Removal Division is responsible for clearing snow and maintaining safe roads and public facilities during winter storms and throughout the winter season.

The Town operates a fleet that includes:

- 10 snow blowers
- 14 loader-mounted plows
- 2 motor graders with plows
- 4 sand truck plows

These vehicles maintain approximately 164 miles of Town roadways. Twelve of the Town's fourteen loaders are hybrid vehicles that use diesel engines to power electric motors, improving fuel efficiency and operator control.

During storms and icy conditions, the Division applies sand and de-icing materials to improve road safety. Four sand trucks operate on designated routes throughout Town. The Town also uses a brine program to pre-treat roads before storms. This helps reduce snow and ice buildup, improves snow removal efficiency, and lowers the amount of sand and salt needed for traction and ice control.

Street sweeping continues during winter whenever weather conditions allow. Sweeping helps control dust, remove litter, and reduce the amount of debris entering storm drains. It is also an important part of the Town's Storm Water Management Program (SWMP). Through the sweeping program, the Town recovers approximately 90% of the sand applied to roadways during winter operations.

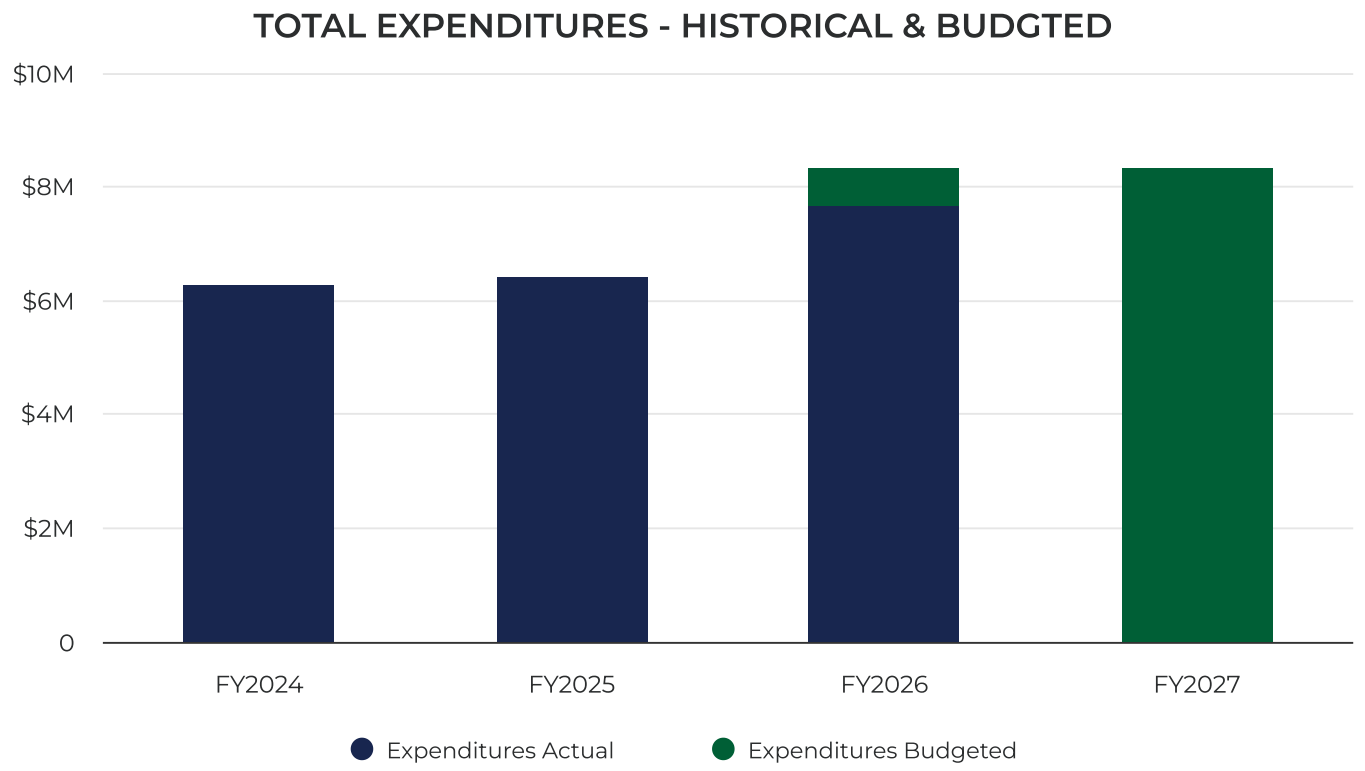
Funding

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	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$3,413,554	$3,653,228	$4,533,439	$4,593,454	$4,510,250	-1.81%	-0.51%
Supplies & Services	$1,899,456	$1,880,570	$2,733,752	$2,207,180	$2,871,337	30.09%	5.03%
Capital Outlay	$963,298	$855,333	$1,061,333	$863,333	$935,333	8.34%	-11.87%
Total Expenditures	**$6,276,308**	**$6,389,131**	**$8,328,524**	**$7,663,967**	**$8,316,920**	**8.52%**	**-0.14%**



Personnel Summary

Provides for 26% of the salary of the Director of Public Works/Town Engineer (DPW/TE), 15% 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 (14) 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), which was added in FY2025/26.

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.

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 callout for snow removal activities at any time at $750 per week.

Notable Expenditures

- $150,000 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 additional project needs, some budgets have been increased, such as the budget for snow stakes, signs and striping.
- $60,000 was added to the Roads Capital Outlay Machinery & Equipment to purchase a vegetation masticator boom attachment that would be utilized on our existing Multihog tractor for additional vegetation maintenance capacity. Currently, the multihog is used with a snow blower attachment and asphalt grinder attachment. The mini excavator is equipped with a masticator attachment. This would result in two pieces of equipment being available for utilization for vegetation maintenance on Town Rights of Way and on trail edges.

PUBLIC WORKS - FLEET MAINTENANCE
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Public Works Fleet Maintenance Division keeps the Town's vehicles and equipment safe, reliable, and ready for daily operations. The Division maintains a fleet of 185 vehicles and equipment, including police vehicles, boats, loaders, snow blowers, light- and heavy-duty trucks, trailers, pool vehicles, and passenger cars.

Fleet maintenance costs are allocated monthly to Town departments based on the adopted budget, with final actual costs reconciled at the end of the fiscal year.

The Division is also responsible for purchasing new and replacement vehicles and equipment in accordance with the Town's Fleet Replacement Plan. In recent years, the Division has focused on maintaining vehicle availability due to ongoing supply chain challenges. Vehicle supply and pricing have not yet returned to pre-COVID conditions and are not expected to in the near future.

To prepare for future vehicle replacements, each Town division contributes annually to the Fleet Replacement Fund based on the replacement cost of its assigned fleet vehicles and equipment. Planned replacement purchases are identified in the Summary section of this budget. New vehicle additions to the Town's overall fleet are included in CIP C1811 – Fleet Equipment Purchases.

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$1,151,705	$1,358,036	$1,348,744	$1,370,144	$1,307,706	-4.56%	-3.04%
Supplies & Services	$685,052	$652,145	$765,100	$588,719	$774,972	31.64%	1.29%
Transfers Out	-$1,885,826	-$2,021,838	-$2,124,344	-$1,971,362	-$2,093,178	6.18%	-1.47%
Capital Outlay	$49,069	$11,657	$10,500	$12,500	$10,500	-16.00%	-
Total Expenditures	-	-	-	-	-	**-18.09%**	-

Charges to Operating Divisions	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Short-Term Rentals (101.105.50)	$ 3,527	$ 3,610	$ 5,099	$ 4,731	$ 5,024	6.19%	-1.47%
General Government (101.106)	$ 3,676	$ 6,889	$ 1,530	$ 1,419	$ 1,507	6.20%	-1.50%
Police (110)	$ 339,329	$ 415,087	$ 296,607	$ 275,247	$ 292,255	6.18%	-1.47%
Emergency Services (110.15)	$ -	$ -	$ 2,592	$ 2,405	$ 2,554	6.20%	-1.47%
Engineering (101.115)	$ 21,125	$ 6,843	$ 16,783	$ 15,574	$ 16,536	6.18%	-1.47%
Road Maintenance (101.116)	$ 354,176	$ 359,563	$ 420,416	$ 390,140	$ 414,248	6.18%	-1.47%
Snow Removal (101.117)	$ 764,370	$ 737,606	$ 910,002	$ 844,470	$ 896,652	6.18%	-1.47%
Trails (101.119)	$ 121,007	$ 44,176	$ 86,675	$ 80,433	$ 85,403	6.18%	-1.47%
Code Compliance (101.121)	$ 4,463	$ 6,238	$ 6,798	$ 6,308	$ 6,698	6.18%	-1.47%
Facilities Maintenance (101.130)	$ 35,818	$ 138,499	$ 84,721	$ 78,619	$ 83,478	6.17%	-1.48%
Parking (501.000)	$ 3,541	$ 6,082	$ 4,929	$ 4,574	$ 4,856	6.18%	-1.47%
Transit (502.000)	$ 217,298	$ 256,987	$ 261,215	$ 242,404	$ 257,382	6.16%	-1.48%
Solid Waste (503.000)	$ 457	$ 11,872	$ 5,821	$ 5,402	$ 5,735	6.18%	-1.47%
Building & Safety (504.000)	$ 17,039	$ 28,387	$ 21,159	$ 19,635	$ 20,848		

Total	$ 1,885,826	$ 2,021,838	$ 2,124,344	$ 1,971,362	$ 2,093,178

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.

PUBLIC WORKS - TRAILS MAINTENANCE
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Public Works Trails Maintenance Division is responsible for keeping the Town's trail system safe, clean, and well maintained for public use.

The Division maintains approximately 25 miles of paved trails throughout Truckee, including the Legacy Trail, Trout Creek Trail, Cold Stream Trail, the Brockway Road and Alder Creek Road trail systems, the Mousehole (Highway 89 South) railroad undercrossing trail, trails behind Alder Creek Middle School, and several trail segments previously maintained through private development agreements.

Maintenance responsibilities include:

Asphalt trail repairs and shoulder maintenance
Upkeep of wood fencing, benches, signs, and trash/recycling receptacles
Restocking dog waste bag stations
Trail sweeping and general cleanliness

During winter months, the Division also performs snow removal and applies de-icing materials on trails as needed to improve public safety.

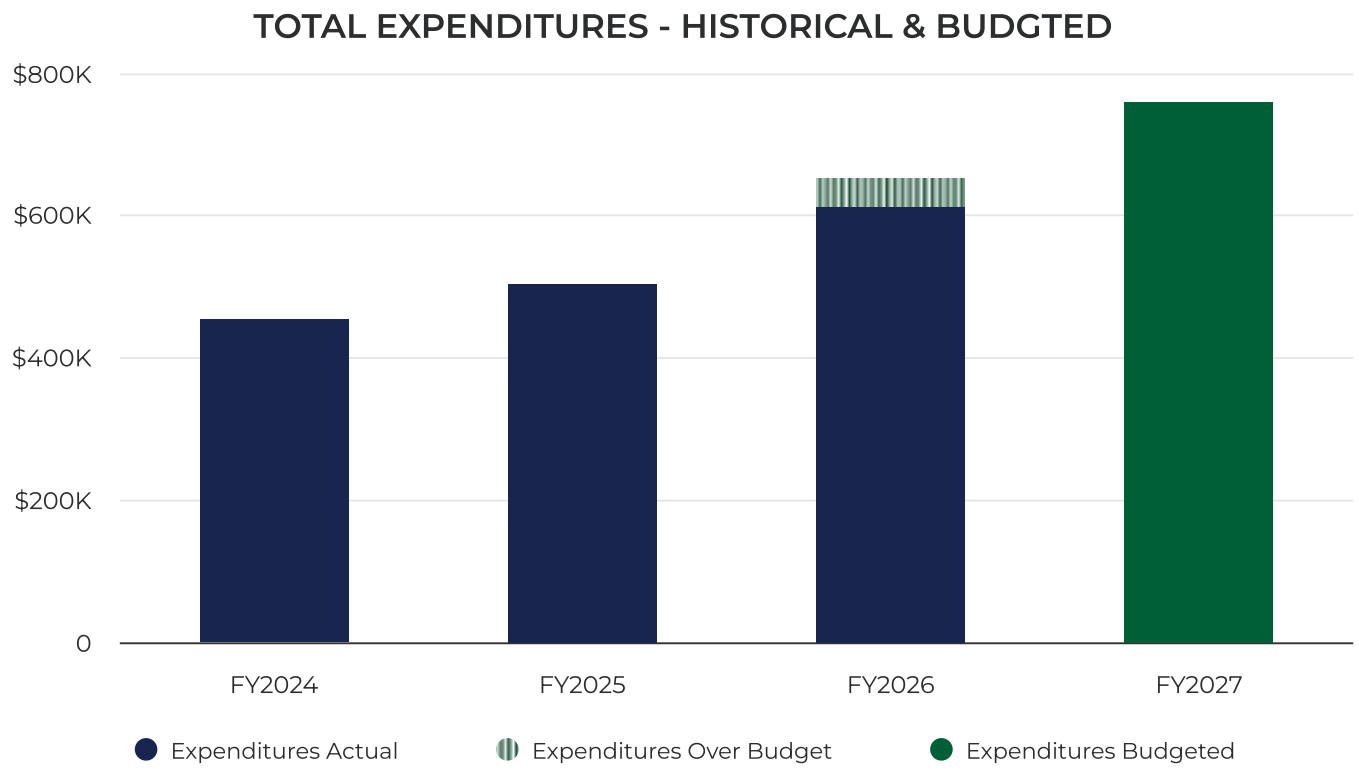
Funding

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	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$156,344	$330,140	$345,966	$479,600	$536,675	11.90%	55.12%
Supplies & Services	$246,265	$121,684	$214,679	$119,491	$171,375	43.42%	-20.17%
Capital Outlay	$52,000	$52,000	$52,000	$52,000	$52,000	-	-
Total Expenditures	**$454,609**	**$503,824**	**$612,645**	**$651,090**	**$760,050**	**16.73%**	**24.06%**



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, 75% of two (2) Facilities Maintenance Worker I/II (25% funded by the CFDs), and 10% of the wages of one (1) Administrative Technician. This also provides two (2) readiness workers for winter trail snow removal.

Notable Expenditures

- Increase for FY2026/27 for Software Supplies due to the cost of AVL/GPS on the MacLean snowblowers.
- While many of the expenditure categories in the Trails budget have been decreased, the labor cost will increase in FY2026/27 compared to FY2025/26 due to specific projects planned for the Trails, these include aggressive crack filling, shoulder work and a concentration on vegetation abatement.

PUBLIC WORKS - FACILITIES MAINTENANCE FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Public Works Facilities Maintenance Division oversees the maintenance and operation of Town-owned and Town-operated properties and facilities.

Facilities staff are responsible for maintaining building systems, troubleshooting operational issues, and performing preventative maintenance to help ensure Town facilities remain safe, functional, and well maintained.

The Division maintains a wide range of Town facilities and properties, including:

- Town Hall
- The intermodal Depot
- Riverview Yard and Kennel
- Tahoe Donner Yard
- McIver Dairy site
- Stevens Lane Corporation Yard
- The Animal Shelter
- Transit shelters
- Town-maintained roundabouts

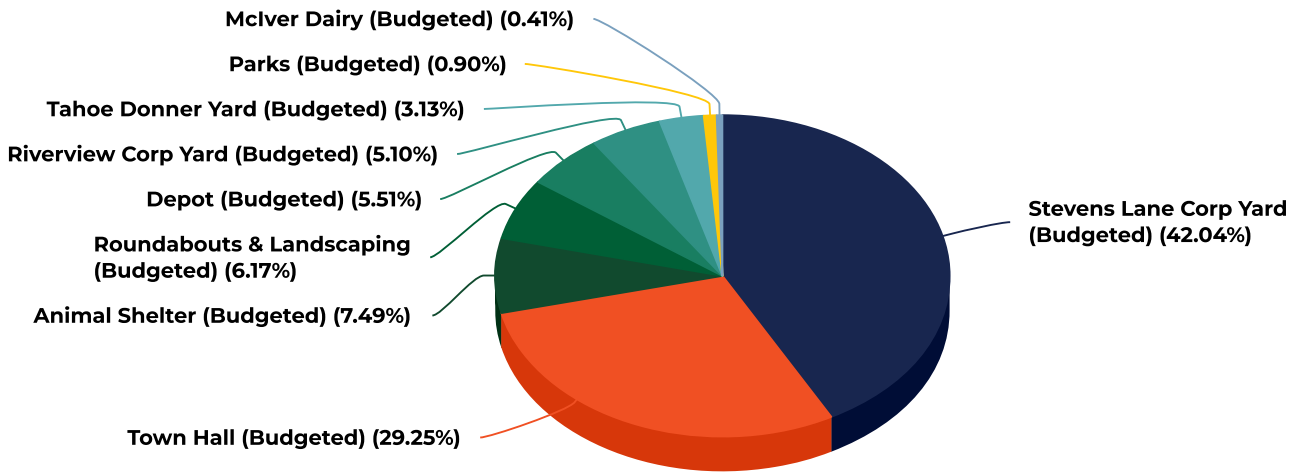
The Division also maintains infrastructure within the Brickelltown, Railyard, Joerger Ranch, Envision DPR, and West River Street Community Facility Districts (CFDs) and Assessment Districts (ADs). Maintenance costs for CFD and AD areas are budgeted under the Community Facilities Division budget.

Summarized Expenditures

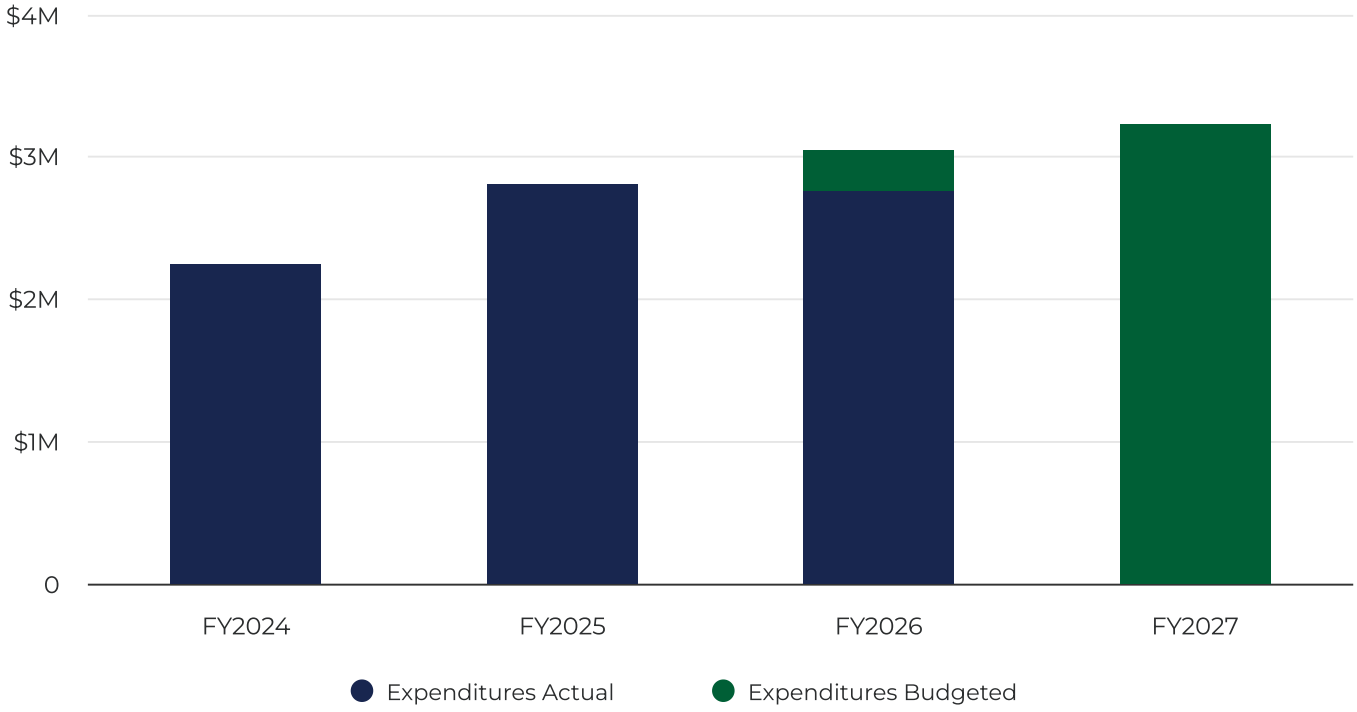
Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$1,241,160	$1,301,681	$1,702,831	$1,578,179	$1,683,138	6.65%	-1.16%
Supplies & Services	$994,107	$1,476,586	$1,337,128	$1,154,601	$1,452,773	25.82%	8.65%
Capital Outlay	$11,000	$33,287	$11,000	$21,000	$93,232	343.96%	747.56%
Total Expenditures	**$2,246,267**	**$2,811,554**	**$3,050,959**	**$2,753,780**	**$3,229,143**	**17.26%**	**5.84%**

FY2026/27 PROPOSED BUDGET BY LOCATION



TOTAL EXPENDITURES - HISTORICAL & BUDGTED



Personnel Summary

Personnel includes 18% of the salary of the Director of Public Works/Town Engineer (DPW/TE), 20% 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, it 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

- In Facilities General Capital Outlay, staff is requesting $78,000 to purchase a specialized loader plow attachment for snow removal in parking lots, transit shelters and CFDs that can not be accessed via traditional loader-mounted plows.
- There were some moderate increases in General Expenses based on current year's expense estimates, such as increasing the budget for Uniforms from $12,000 to $13,000, an increase to the budget for Software Supplies from $16,000 to $25,000 and an increase for Repair and Maintenance Small Tools from $6,000 to $8,000.
- Town Hall Utilities increased from $135,000 to $145,000 due to the estimated FY2025/26 actual cost.
- Riverview Yard Utilities increased from $25,000 to $42,000 due to the estimated FY2025/26 actual cost.
- Roundabout Utilities increased from $25,000 to $30,000 due to the estimated FY2025/26 actual cost and Repair and Maintenance increased from $35,000 to $45,000 due to the estimated FY2025/26 actual cost.

PUBLIC WORKS - COMMUNITY FACILITIES DISTRICTS 2026/27 EXPENDITURES BUDGET

Expenditures by Fund

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Brickelltown Maintenance Fund	$53,387	$113,817	$100,554	$67,544	$119,023	76.22%	18.37%
Joerger Ranch Maintenance Fund	-	$47,177	-	-	-	-	-
Railyard CFD	$48,276	$101,690	$61,643	$141,078	$102,061	-27.66%	65.57%
Donner Pass Road CFD	$40,773	$93,601	$73,400	$50,699	$74,347	46.64%	1.29%
Coldstream CFD	-	$30,702	-	-	-	-	-
West River CFD	-	$20,996	$13,480	$9,465	$26,863	183.81%	99.28%
Total Expenditures	**$142,435**	**$407,983**	**$249,077**	**$268,785**	**$322,293**	**19.91%**	**29.40%**

- Since FY2020/21, no staff time is 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. This allows for better tracking of personnel costs in 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

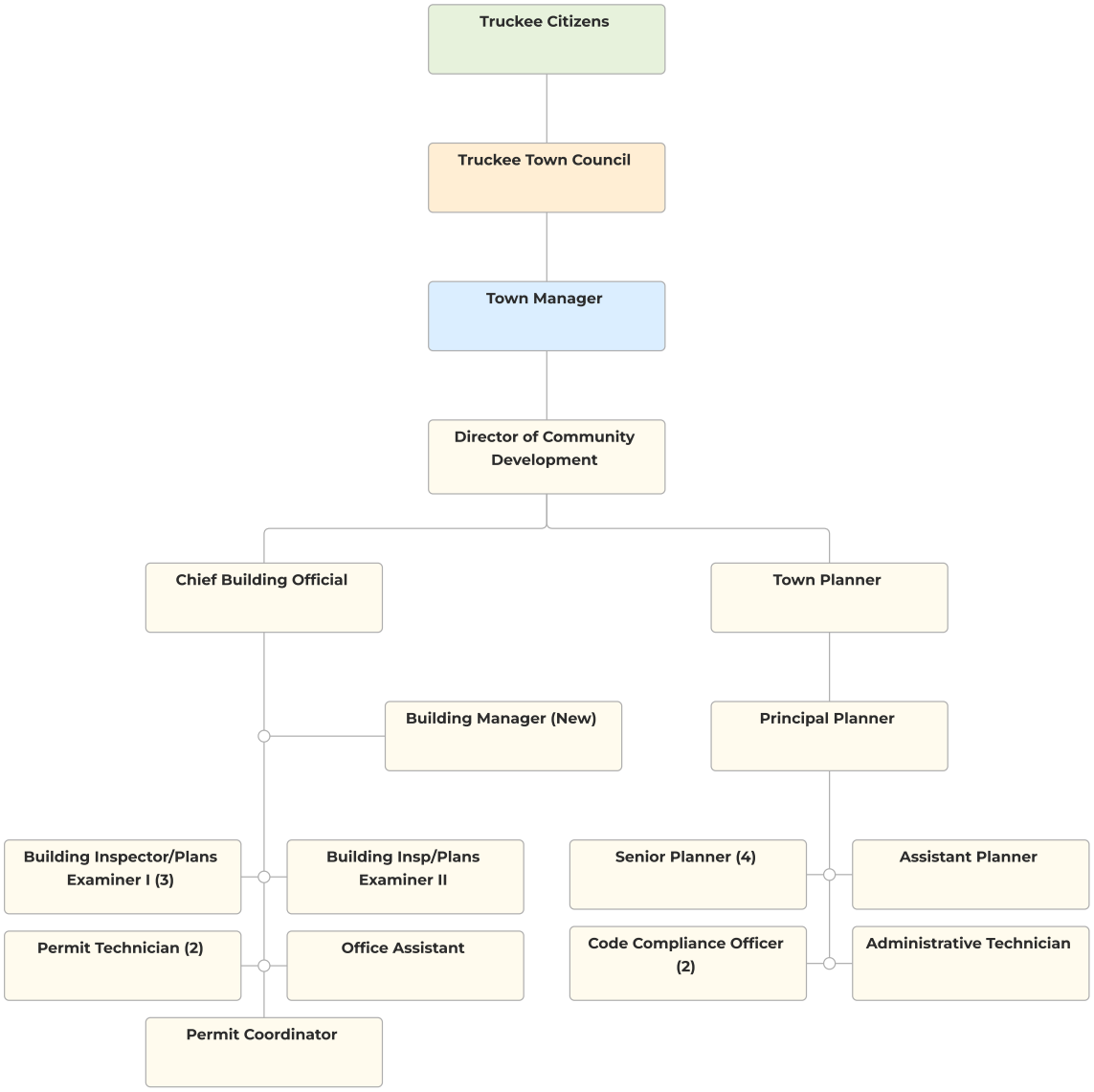
COMMUNITY DEVELOPMENT ORGANIZATION CHART

PLANNING EXPENDITURES

BUILDING & SAFETY EXPENDITURES

CODE COMPLIANCE EXPENDITURES

COMMUNITY DEVELOPMENT ORGANIZATION CHART



COMMUNITY DEVELOPMENT - PLANNING
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Community Development Department's (CDD) Planning Division is responsible for a wide range of land use planning activities, including current planning (development review), long-range planning (comprehensive planning), public information, and Development Code compliance.

The Division provides staff support to:

- The Town Council (elected representatives)
- The Planning Commission (appointed citizen planners)
- The Historic Preservation Advisory Commission (HPAC) (appointed citizens)
- The community at large

The Town Council establishes overall policy direction, adopts ordinances and regulations, hears appeals of Planning Commission and staff decisions, and prioritizes projects that guide the Division's use of time and resources.

The Planning Commission provides policy recommendations to the Town Council and serves as the hearing body for larger development projects within the Town.

The Historic Preservation Advisory Commission (HPAC) advises staff, the Planning Commission, and the Town Council on projects within the Downtown Truckee Plan area (previously the Downtown Specific Plan area).

Planning Division resources are focused on:

- Processing land use and zoning applications
- Reviewing development projects and building permits
- Conducting inspections of development projects
- Preparing environmental documents
- Providing public assistance and information
- Administering ongoing planning programs
- Updating planning policy documents
- Monitoring deed-restricted affordable housing projects
- Ensuring compliance with State housing laws

The Division also supports implementation of the 2040 General Plan Update, Development Code amendments for consistency with the 2040 General Plan and Downtown Truckee Plan, updates to the Housing and Climate Action Elements, and Town Council priority work plan tasks.

Land use applications remain high in both volume and complexity each year, requiring significant staff resources and coordination.

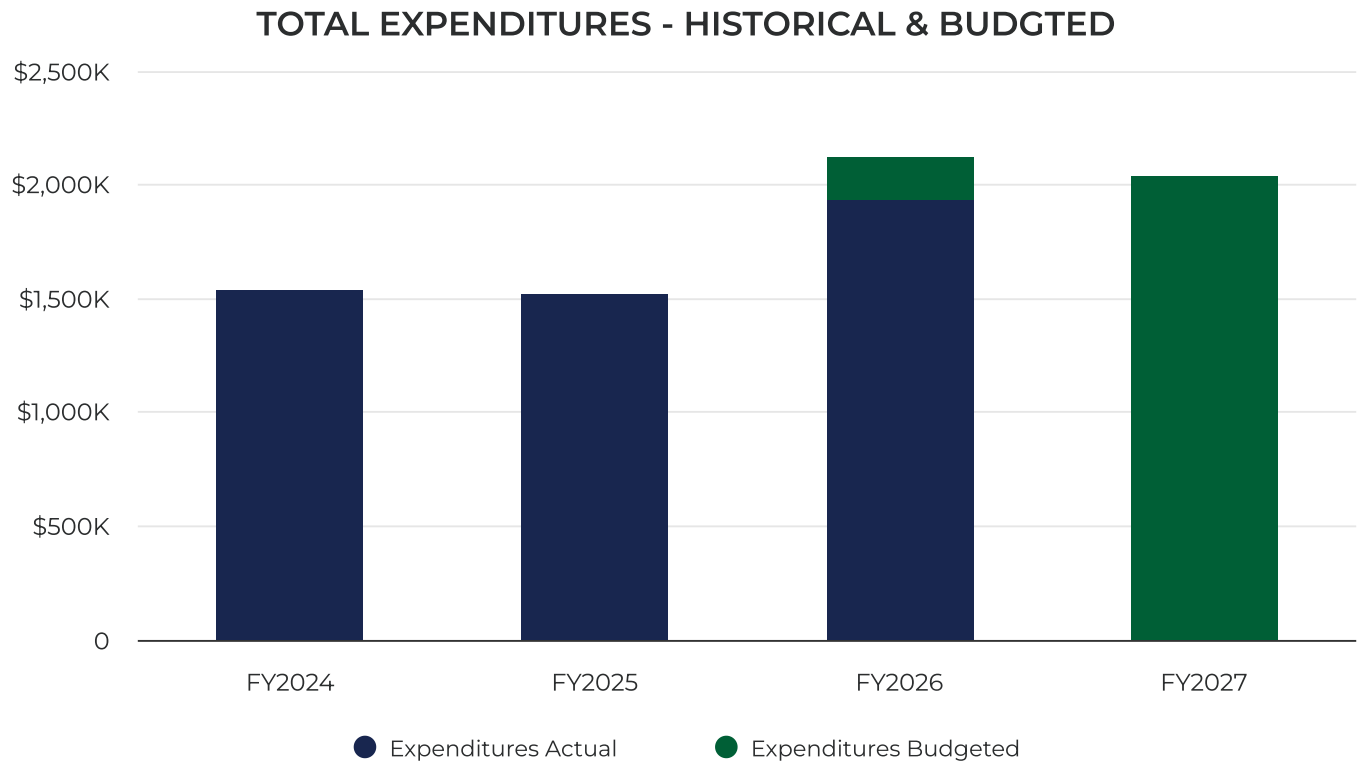
The Planning Division also administers professional service contracts on an as-needed basis for services such as surveying, traffic studies, and other specialized technical work. Many of these costs are "pass-through" expenses paid directly by project applicants and therefore are not reflected in the Division budget.

A significant operational change beginning in FY 2025/26 is the transition of affordable housing monitoring and reporting from consultant services to in-house Planning Division staff. This change provides an opportunity for staff to work more directly with local property managers and community members to support the continued success of the Town's affordable housing projects.

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$1,423,886	$1,424,057	$1,955,948	$1,829,547	$1,908,797	4.33%	-2.41%
Supplies & Services	$100,103	$88,811	$158,600	$96,046	$119,416	24.33%	-24.71%
Capital Outlay	$11,590	$1,545	$10,000	$8,400	$7,000	-16.67%	-30.00%
Total Expenditures	**$1,535,580**	**$1,514,413**	**$2,124,548**	**$1,933,992**	**$2,035,212**	**5.23%**	**-4.20%**



Personnel Summary

Includes 65% of the Director of Community Development, 90% of the salary of the Town Planner, 50% of one (1) Principal Planner (50% funded by Measure K via the Housing Division budget), four (4) full-time Senior Planners, one (1) Assistant Planner, and one (1) Administrative Technician. Also, it includes $400 per month for five (5) planning commissioners.

Notable Expenditures

The proposed Planning Division budget is less than the FY2025/26 budget primarily due to a significant decrease in professional services for affordable housing monitoring/grants administration and decreases in software supplies, administrative publications, phones, furniture/fixtures and computers. The reduction in professional services hours includes reduced grant administration capacity; pursuit of new grants would be dependent upon planning staff capacity.

A small increase is proposed to the education and training budget. 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 FY2026/27 EXPENDITURES BUDGET

Division Purpose

The Building and Safety Division of the Community Development Department (CDD) is responsible for protecting public safety in the built environment. The Division administers and enforces State and Town building codes and regulations related to the construction, safety, and maintenance of buildings and structures within the Town limits.

Division responsibilities include:

- Receiving and routing building plans to Town divisions and departments
- Reviewing plans for engineering and code compliance
- Coordinating review comments between Town departments
- Issuing building permits
- Answering code-related questions and providing public information
- Inspecting new and existing buildings and structures within the Town's jurisdiction

Construction activity in FY2026/27 is anticipated to be slightly higher than FY2025/26 levels. Expected activity includes modest increases in:

- Single-family residential construction, including tract homes within Coldstream
- Multi-family residential, commercial, and mixed-use development
- Accessory Dwelling Units (ADUs)
- Remodels, additions, and mechanical, electrical, and plumbing (MEP) projects

Based on feedback from the local building community, custom home construction starts are expected to be slightly lower, while remodel activity is expected to remain steady. New commercial and multifamily construction is anticipated to increase based on submitted plans and ongoing discussions with developers.

Projects anticipated to contribute to FY2026/27 workload and budget assumptions include:

- Pioneer East multifamily project
- Scout Hotel and conference center in Gray's Crossing
- Edmonds Lofts multifamily project
- Soaring Ranch Phase 2

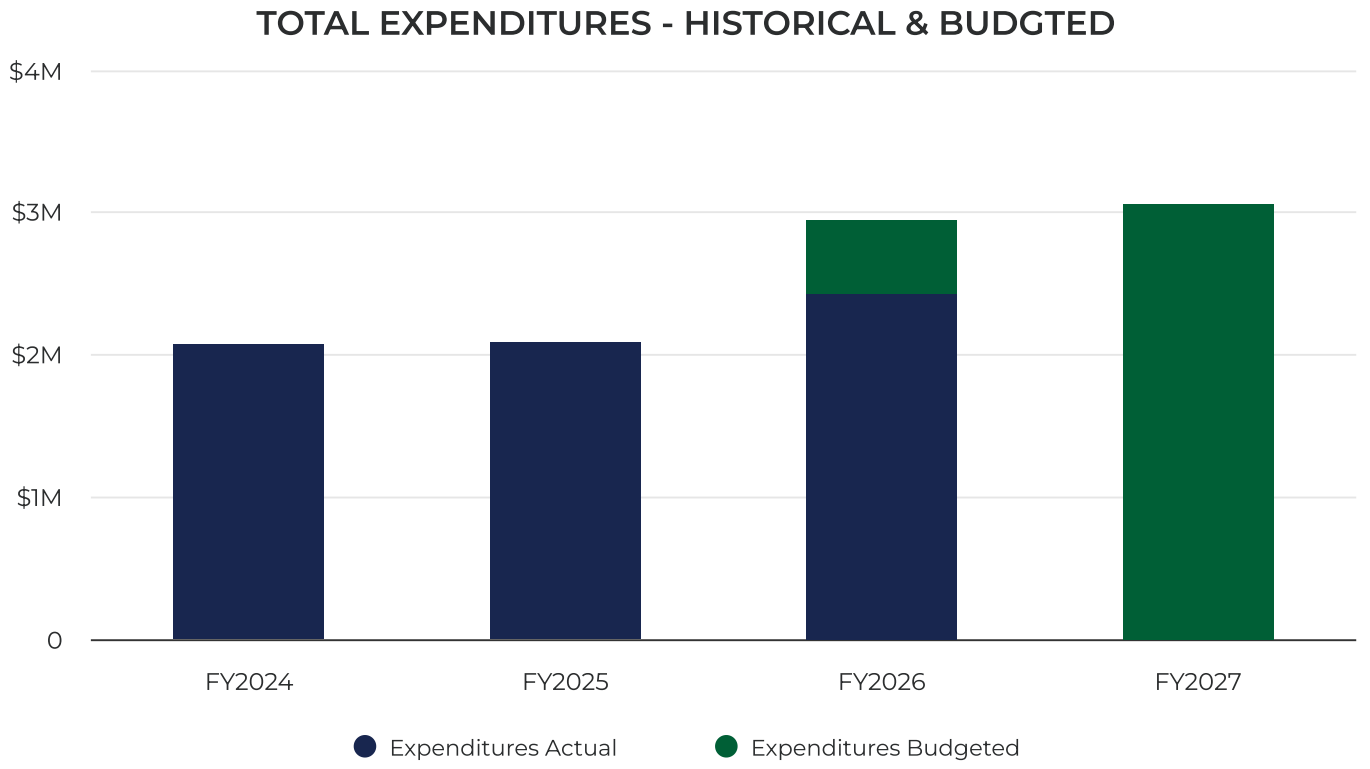
The FY2026/27 budget assumes permit applications for approximately 60 new single-family dwellings, slightly higher than the 55 units projected in the FY2025/26 budget.

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$1,291,124	$1,264,886	$1,467,899	$1,307,429	$1,766,515	35.11%	20.34%
Supplies & Services	$747,590	$825,023	$1,079,948	$941,320	$1,286,595	36.68%	19.13%
Transfers Out	$2,250	$50,000	$392,972	$181,000	-	-100.00%	-100.00%
Capital Outlay	$22,553	-$52,054	$5,000	$4,392	$11,400	159.56%	128.00%
Depreciation	$14,470	-	-	-	-	-	-

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Total Expenditures	**$2,077,987**	**$2,087,856**	**$2,945,819**	**$2,434,141**	**$3,064,510**	**25.90%**	**4.03%**



Personnel

Provides for 35% of the salary of the Director of Community Development (DCD), a Chief Building Official, one (1) Building Manager (New), one (1) Building Inspector/Plans Examiner II, three (3) Building Inspector/Plans Examiner I, two (2) permit technicians, and one (1) Office Assistant.

Notable Expenditures

The proposed Building Division budget is more than the FY2025/26 budget primarily due to increases in professional services for third party plan review and the addition of a new staff position.

- $250,000 has been budgeted for outside plan review services, an increase from the $150,000 budgeted in FY2025/26. Outside plan review is used to augment internal staff capacity when necessary.

COMMUNITY DEVELOPMENT - CODE COMPLIANCE FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Code Compliance Division is responsible for helping ensure compliance with State of California laws and Town of Truckee ordinances related to building, property maintenance, and land use within Town limits.

The Division works closely with other Town departments and divisions to address compliance issues and maintain community standards. Responsibilities include:

- Investigating and resolving nuisance issues, such as litter, property maintenance concerns, non-compliant lighting, and solid waste violations
- Addressing unpermitted construction activity
- Permitting temporary signs
- Supporting compliance with stormwater regulations
- Enforcing regulations related to single-use plastics and cannabis operations

The Town Planner is responsible for administration of the Code Compliance Division, which is currently managed within the Community Development Department (CDD).

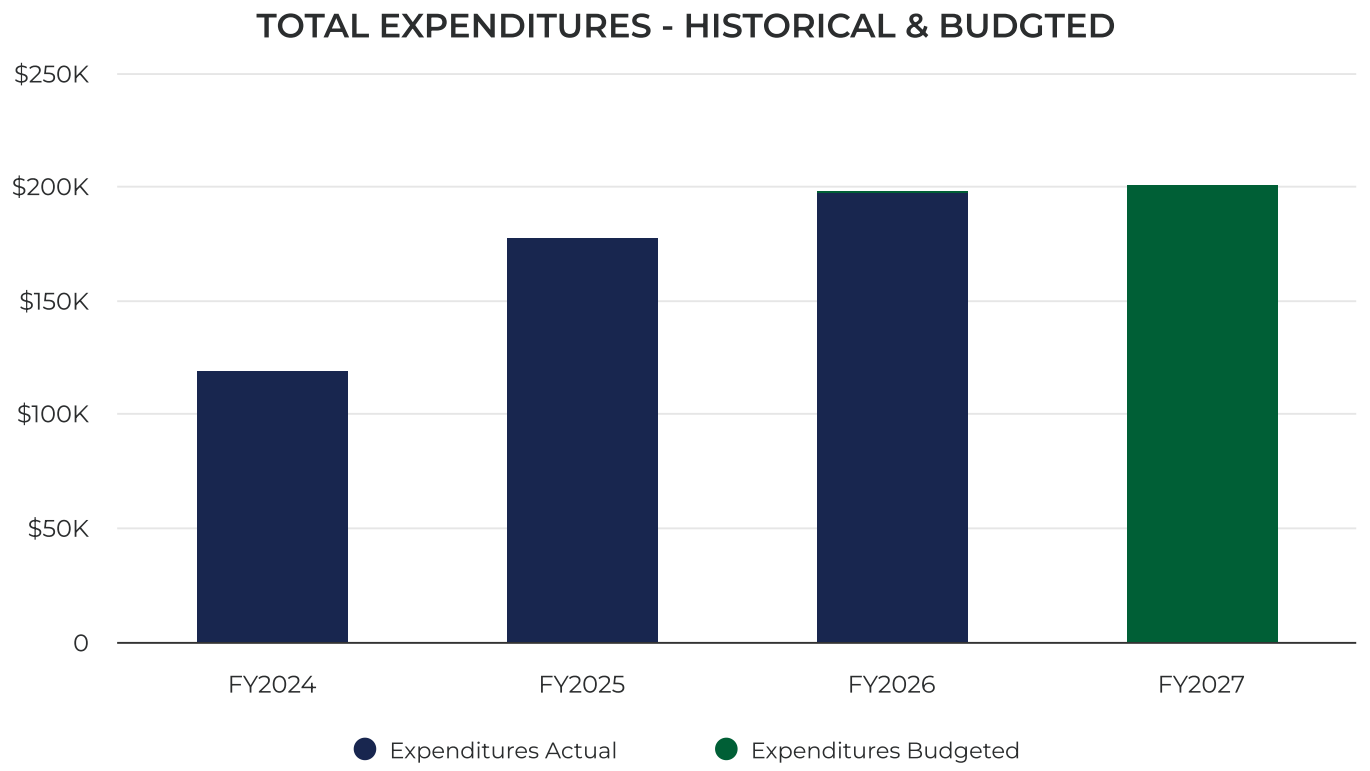
Funding

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	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$218,700	$332,246	$362,320	$364,410	$360,685	-1.02%	-0.45%
Supplies & Services	$17,384	$20,030	$29,759	$25,867	$37,890	46.48%	27.32%
Transfers Out	-$118,915	-$175,807	-$198,289	-$197,033	-$200,837	1.93%	1.29%
Capital Outlay	$2,017	$1,300	$4,500	$3,790	$3,100	-18.21%	-31.11%
Total Expenditures	**$119,187**	**$177,768**	**$198,290**	**$197,033**	**$200,837**	**1.93%**	**1.28%**



Personnel Summary

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

Notable Expenditures

- The proposed Code Compliance Division budget is slightly more than the FY2025/26 budget due to increases in software supplies, administrative printing, and phones. No new staff positions are proposed in this budget, although the code compliance workload, particularly for unpermitted construction/unpermitted ADUs, continues to increase year-over-year. The Town's use of third-party contractor, Data Ticket, Inc., for compliance follow-up has created a new efficiency/quicker case resolution, which has allowed code compliance staff to manage increased workloads without increasing case resolution timeframes. Should the pace of unpermitted work continue to increase and/or if the Town adopts additional regulations that require compliance, additional code compliance staff will be needed to ensure public safety and reasonable response times.

PUBLIC SAFETY EXPENDITURES

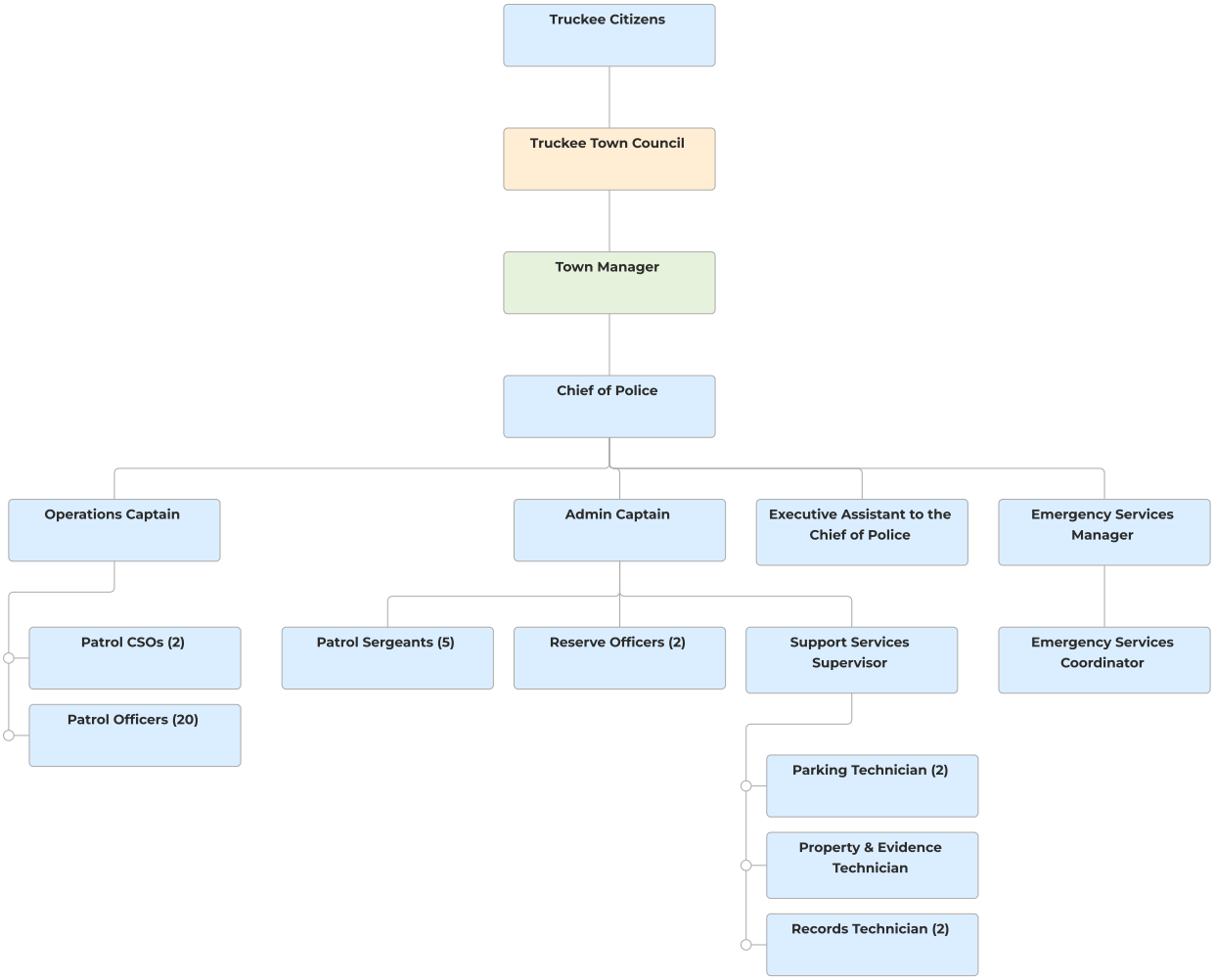
PUBLIC SAFETY ORGANIZATION CHART

POLICE EXPENDITURES

EMERGENCY SERVICES EXPENDITURES

ANIMAL SERVICES EXPENDITURES

PUBLIC SAFETY ORGANIZATION CHART



PUBLIC SAFETY - POLICE
FY2026/27 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
- School Resource Officer services for on-campus police support
- Field animal services
- Parking enforcement
- Emergency management services

The Department also supports several community-oriented initiatives focused on prevention, intervention, and education.

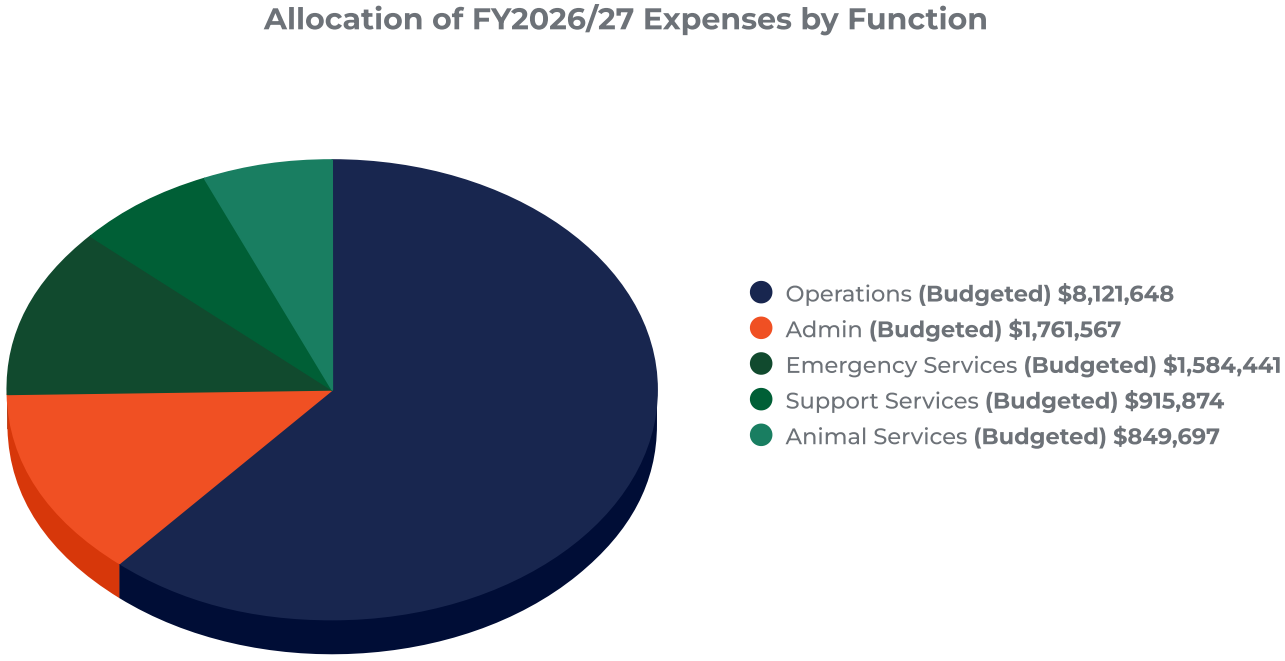
TPD's staffing allocation and deployment strategy is designed to provide a safe community while emphasizing high-quality public service for residents and visitors. The Department's staffing ratio reflects the unique characteristics of Truckee, including varying population levels, a high number of second homeowners, extreme weather conditions, tourism, and numerous special events.

The Department serves both urban and rural neighborhoods across a large geographic area that includes a major interstate and interstate river. In addition to traditional policing issues common throughout California, TPD staff maintain the additional skills and training necessary to serve a resort mountain community with a service-first philosophy.

Over the last several years, the Police Chief has led annual reviews of department staffing and resources in relation to the Department's policing philosophy and activity levels. These reviews continue to identify savings and operational efficiencies, including efficiencies gained through technological advancements.

Emergency Services and Disaster Preparedness is one of the Town Council goals. Training, preparation, and implementation for these services require significant time and staffing resources across operations and support services staff.

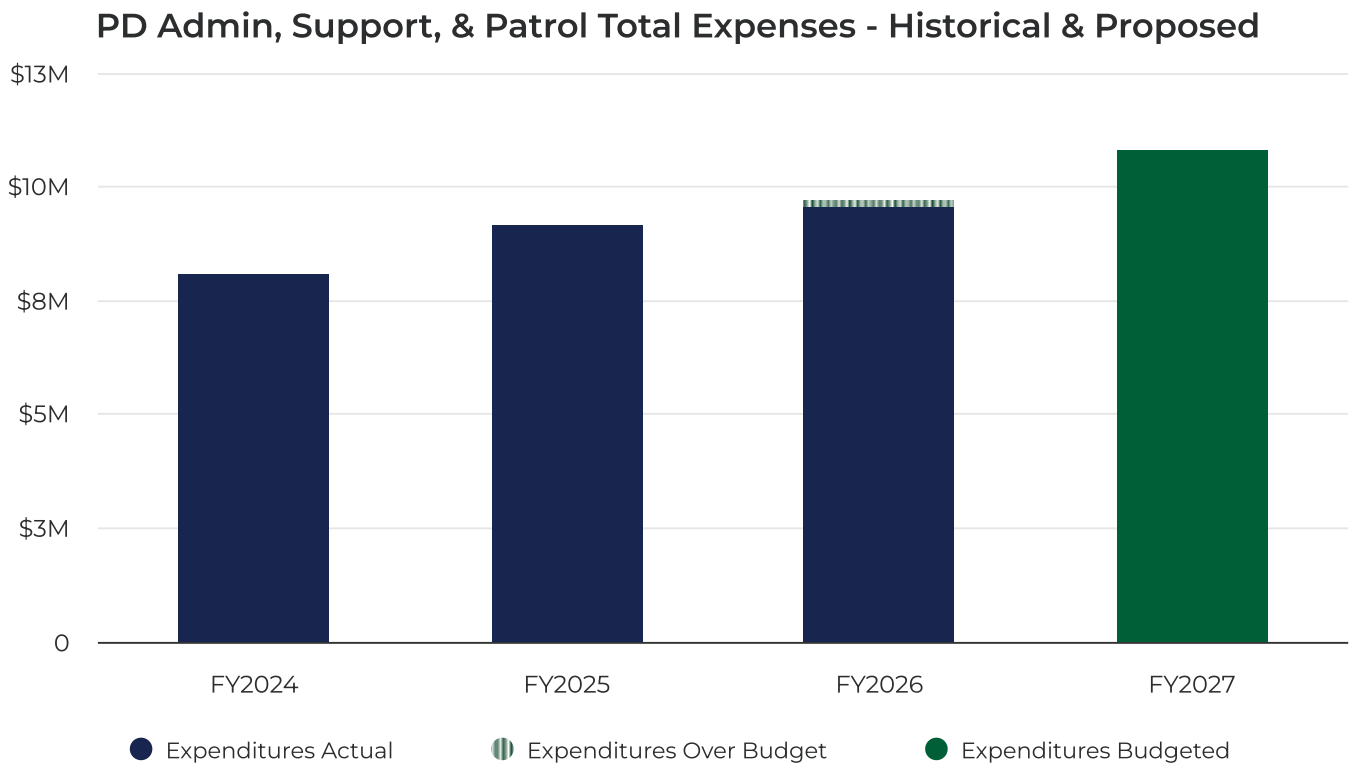
The Department's goal is to continue providing the highest level of public safety service to the Truckee community and its visitors.



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

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$6,433,443	$7,587,629	$7,927,279	$7,923,073	$9,055,181	14.29%	14.23%
Admin	$444,231	$515,194	$541,931	$556,578	$555,643	-0.17%	2.53%
Support Services	$530,687	$488,076	$518,669	$508,516	$544,934	7.16%	5.06%
Operations	$5,458,525	$6,584,359	$6,866,679	$6,857,980	$7,954,605	15.99%	15.84%
Supplies & Services	$1,448,644	$1,380,400	$1,426,364	$1,455,313	$1,536,688	5.59%	7.73%
Admin	$962,722	$952,444	$949,027	$960,366	$1,008,705	5.03%	6.29%
Support Services	$371,998	$348,736	$322,299	$339,118	$360,940	6.44%	11.99%
Operations	$113,925	$79,220	$155,038	$155,829	$167,043	7.20%	7.74%
Capital Outlay	$201,725	$204,613	$205,219	$325,860	$207,219	-36.41%	0.97%
Admin	$201,174	$197,971	$197,219	$317,860	$197,219	-37.95%	-
Support Services	$551	-	$8,000	$8,000	$10,000	25.00%	25.00%
Operations	-	$6,642	-	-	-	-	-
Total Expenditures	**$8,083,812**	**$9,172,642**	**$9,558,862**	**$9,704,246**	**$10,799,088**	**11.28%**	**12.97%**



Personnel

From the formation of the TPD in the year 2001 until 2024, the police department has had twenty-five (25) budgeted sworn police officers. This total includes the police chief through the rank of police officer. For FY 2026/27, TPD has twenty-seven (28) budgeted sworn police officer positions. This includes one (1) new police officer position with a special duty assignment as the Community Outreach Officer/Unhoused Liaison. In addition to the permanent full-time staff, there are two (2) budgeted reserve officer positions.

	FY2022/23*	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Chief	1.00	1.00	1.00	1.00	1.00
Captain	-	-	-	2.00	2.00
Lieutenant	2.00	2.00	2.00	-	-
Sergeant	4.00	4.00	4.00	5.00	5.00
Police Officer	18.00	18.00	19.00	19.00	20.00
Subtotal Sworn	*25.00*	*25.00*	*26.00*	*27.00*	*28.00*
*For FY2022/23 we had 19 officers authorized but only 18 budgeted because we knew someone was on disability.					

	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
Police Administraive Manager	1.00	1.00	1.00	0.03	0.03
Support Services Supervisor	1.00	1.00	1.00	1.00	1.00

Animal Shelter Manager	1.00	1.00	1.00	-	-
Reserve Police Officer	0.92	1.06	2.00	2.00	2.00
Community Service Officer	3.00	2.00	2.00	2.00	2.00
Police Trainee	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	1.00
Police Records Technician	2.00	2.00	2.00	2.00	2.00
Police Aide	1.00	-	-	-	-
Parking Technician	-	2.00	3.00	2.00	2.00
Animal Caretaker I/II Full-time	4.00	4.00	4.00	-	-
Animal Caretaker On-Call	0.43	0.43	0.43	-	-
Intern	0.40	-	-	-	-
Total FTEs	*41.75*	*41.97*	*44.43*	*37.03*	*37.03*

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. 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.

Police Support Services

- A $13,501 increase has been budgeted for the Police Support Services budget for Software Supplies. This increase reflects the rising costs associated with inflation, as well as the addition of new software programs and digital tools that have been implemented within the Police Department. We also increased it to cover our DUI Saturation Trailer software, which costs roughly $4,500 a year. As technology continues to play a critical role in daily operations, reporting, compliance, and communication, the enhanced budget will ensure the department can maintain existing systems, support newly adopted platforms, and cover associated licensing and subscription costs necessary to sustain efficient and secure operations.

- A $5,000 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 been given 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.

Police Operations

- The Police Operations budget will maintain $50,000 for Police Operations Safety Supplies. This allocation supports the replacement of firearms that have reached or exceeded their recommended service life as part of the department's ongoing equipment replacement cycle. Industry best practices call for the routine replacement of duty firearms to ensure reliability, safety, and optimal performance. Maintaining this funding level allows the department to address necessary upgrades across various firearm platforms, ensuring officers remain properly equipped with dependable and up-to-date equipment to safely perform their duties.
- A $5,000 increase has been budgeted in the Police Operations budget for Clothing and Uniforms. This increase reflects rising costs associated with inflation, as well as the need to outfit additional personnel due to staffing increases. Uniforms and duty-related apparel are essential for maintaining professional standards, safety, and consistency across the department. The adjustment ensures the department can properly equip employees while keeping pace with increased material, supply, and vendor costs.

PUBLIC SAFETY - EMERGENCY SERVICES
FY2026/27 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.

As a function of the Town, OES is responsible for creating the framework through which Truckee reduces vulnerability to hazards and improves the community's ability to cope with disasters. The mission of OES is to protect Truckee by coordinating and integrating the activities necessary to:

- Mitigate hazards
- Prepare for emergencies
- Respond to disasters
- Support recovery from natural disasters, acts of terrorism, and other human-made disasters

OES is staffed by an Emergency Services Program Manager and an Emergency Services Coordinator.

The Office manages and oversees:

- The Town's public alert and warning program
- Emergency and hazard mitigation plans
- Emergency management training for Town staff
- Disaster readiness public outreach
- The Town's Emergency Operations Center

This work is carried out through collaboration and coordination with local, state, and federal partner agencies, as well as community-based organizations.

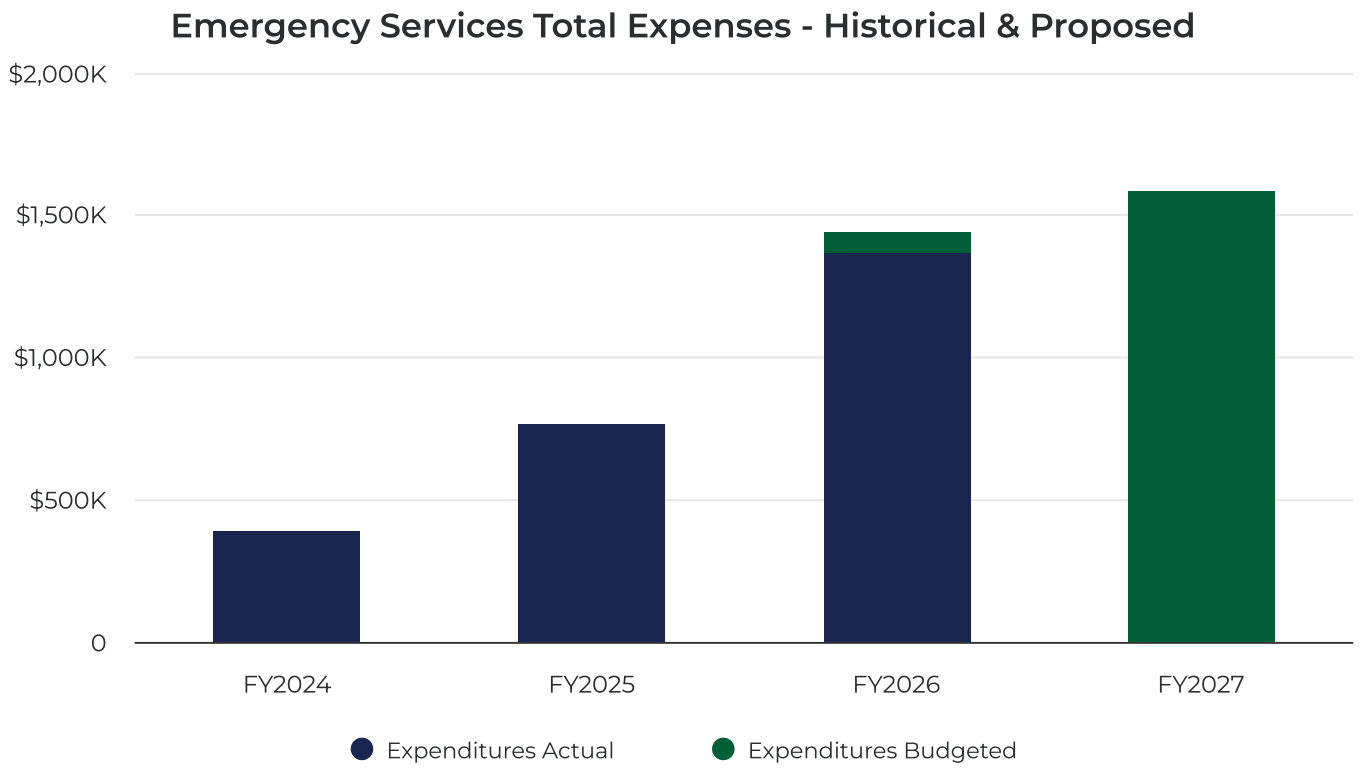
Funding

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

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TOEA	% CHG BUD TO BUD
Personnel	$271,922	$231,663	$310,846	$266,304	$455,987	71.23%	46.69%
Supplies & Services	$114,016	$531,327	$1,128,179	$1,102,098	$1,128,454	2.39%	0.02%
Capital Outlay	$2,683	-	-	$866	-	-100.00%	-
Total Expenditures	**$388,622**	**$762,990**	**$1,439,025**	**$1,369,268**	**$1,584,441**	**15.71%**	**10.11%**



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

- A $10,104, or 1%, increase to the "Other Insurance – CDF Wildfire" account resulting in a total of $939,530 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 with 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 and the determined rate. 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. The increase from the FY2025/26 agreement cost of $929,426 is related due to a 5% increase to the total acreage covered under the agreement, which is an increase that was offset by a ~4.1% rate reduction. Staff will continue to evaluate acreage covered under the WPA annually as 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.

- A decrease of $10,400 has been budgeted to the “Administrative Software Supplies” budget resulting in a total of $87,100. This is due to one-time funding requested in FY2025/26 to account for potential contract renewal cost increases for the town’s evacuation modeling software services.
- A $13,000, or 130%, increase in the OES Education & Training Budget results in a total budget of $23,000. This increase is to accommodate training and planned continuing higher-education for the new Emergency Services Coordinator position added in FY2025/26, as well as the planned increase in non-OES town staff Emergency Operations Center training that will occur with the new Coordinator position.
-

PUBLIC SAFETY - ANIMAL SERVICES
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Town of Truckee Animal Services Division contracts with the Humane Society of Truckee-Tahoe (HSTT) to operate the Town's Animal Shelter and provide care and housing for domestic animals within the Town of Truckee, including emergency evacuation animal sheltering.

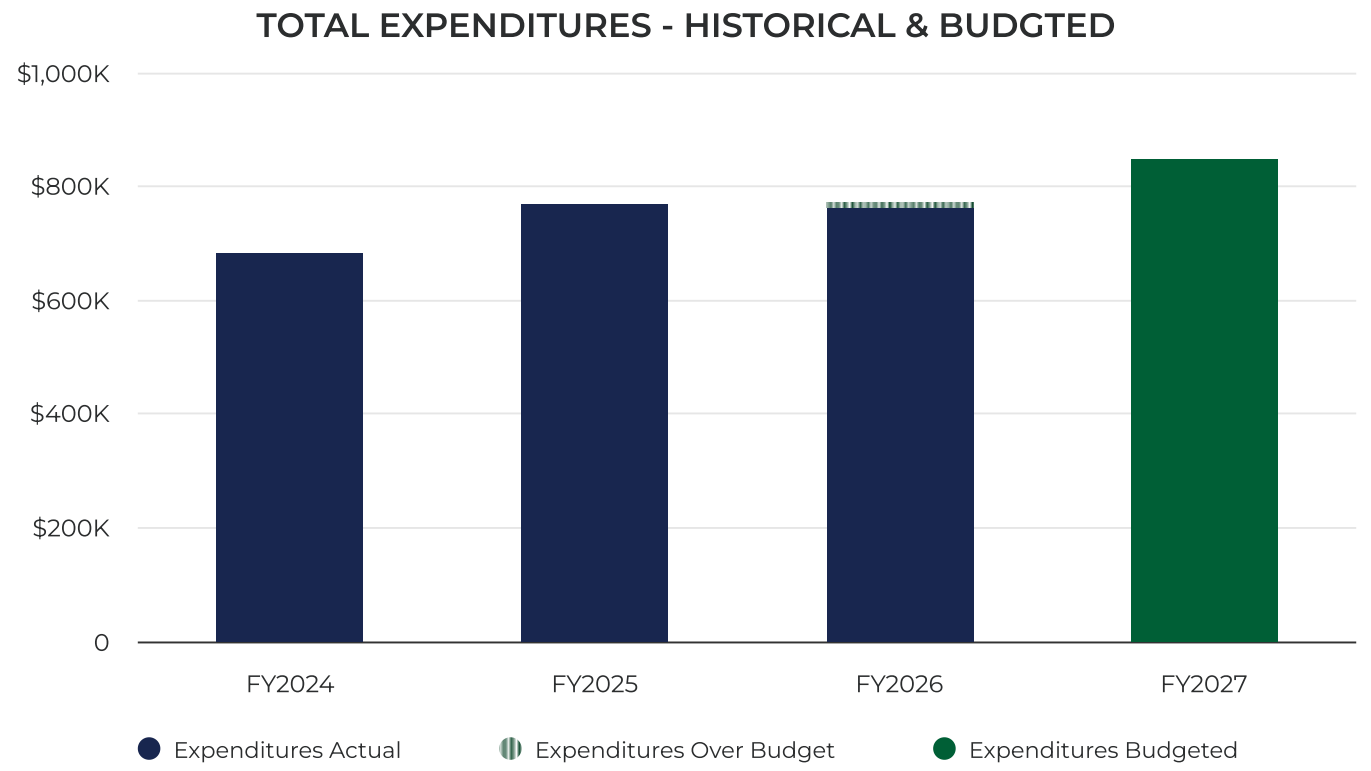
Services and programs include: daily care and housing of shelter animals, administration of the dog licensing program, vaccination clinics, administration of the community spay and neuter program.

Animal shelter services are also provided by contract to Placer County, the City of Loyalton, and Sierra County. Field animal services within the Town of Truckee are managed separately under the Police Operations budget and are not part of the Animal Services Division budget.

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$594,468	$363,716	-	$21	-	-100.00%	-
Supplies & Services	$89,506	$406,532	$762,930	$773,032	$849,697	9.92%	11.37%
Total Expenditures	**$683,974**	**$770,248**	**$762,930**	**$773,054**	**$849,697**	**9.91%**	**11.37%**

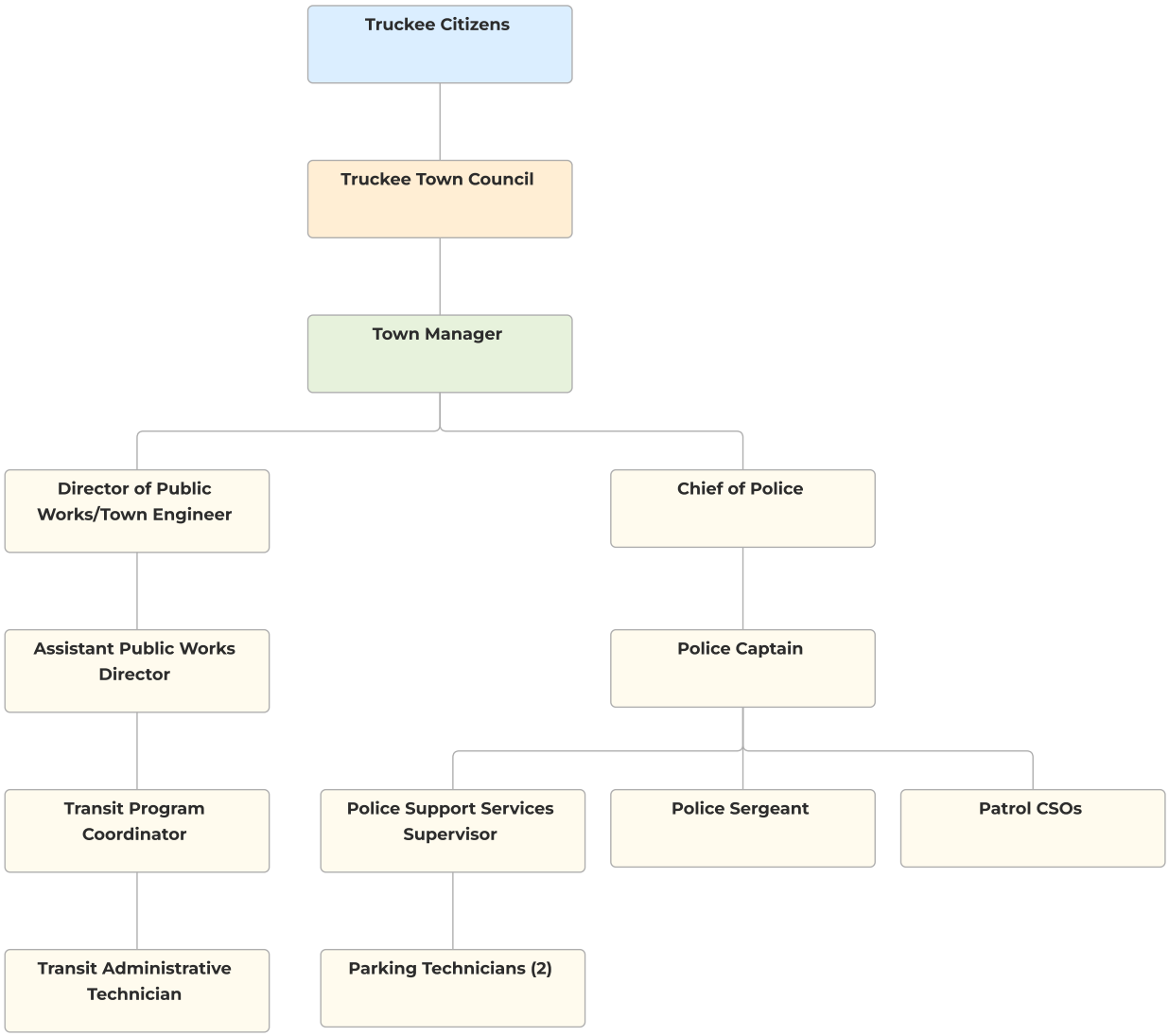


PARKING FUND EXPENDITURES

PARKING ORGANIZATION CHART

PARKING EXPENDITURES

PARKING ORGANIZATION CHART



PARKING FUND
FY2026/27 EXPENDITURES BUDGET

Division Purpose

Beginning in FY2023/24, management of the Parking District was divided between two Town departments.

The Public Works – Transportation Division is responsible for program management, including:

- Budget development
- Parking policy development and implementation
- Coordination of parking planning with transit planning and land use decisions

This work supports broader transportation goals, including reducing vehicle miles traveled (VMT) and single-occupancy vehicle use by encouraging alternative transportation modes, while also supporting economic vitality through effective management of existing parking inventory.

The Truckee Police Department continues to manage the day-to-day operations and maintenance of the Parking District. Responsibilities include:

- Maintenance of parking equipment and facilities
- Management of parking lots
- Revenue collection
- Facility maintenance
- Equipment acquisition and repair
- Customer service and issue resolution
- Administration of lease agreements and parking permits
- Adjudication of parking citations
- Management and coordination of parking enforcement personnel

The Parking District also coordinates with other Town departments and local businesses and serves as a liaison to the public, event organizers, business owners, boards, and Town Council on parking-related issues.

During FY2023/24 and FY2024/25, the Parking District reduced the number of pay stations to lower long-term maintenance and capital costs, while upgrading all remaining pay stations. Additional signage was installed to encourage the use of alternative payment options, including pay-by-app and pay-by-text services. These payment options allow visitors to extend parking time remotely without returning to their vehicles, helping support longer downtown visits and reducing the likelihood of parking citations.

In FY2024/25, the Parking District also implemented new citation management software. The new system reduced administrative staff time, improved accuracy and efficiency in citation processing, and enhanced the overall user experience.

Planned investments for FY2026/27 and future years are intended to maintain high-quality parking services, support technological improvements, and meet the evolving needs of the community. These investments include strategic replacements, upgrades, and acquisitions designed to improve the functionality, reliability, and user experience of the Town's parking system, while supporting effective parking management and efforts to reduce single-occupancy vehicle travel within Truckee, particularly in Downtown Truckee.

Following FY2026/27, significant capital expenditures are not anticipated due to the major investments completed in recent fiscal years.

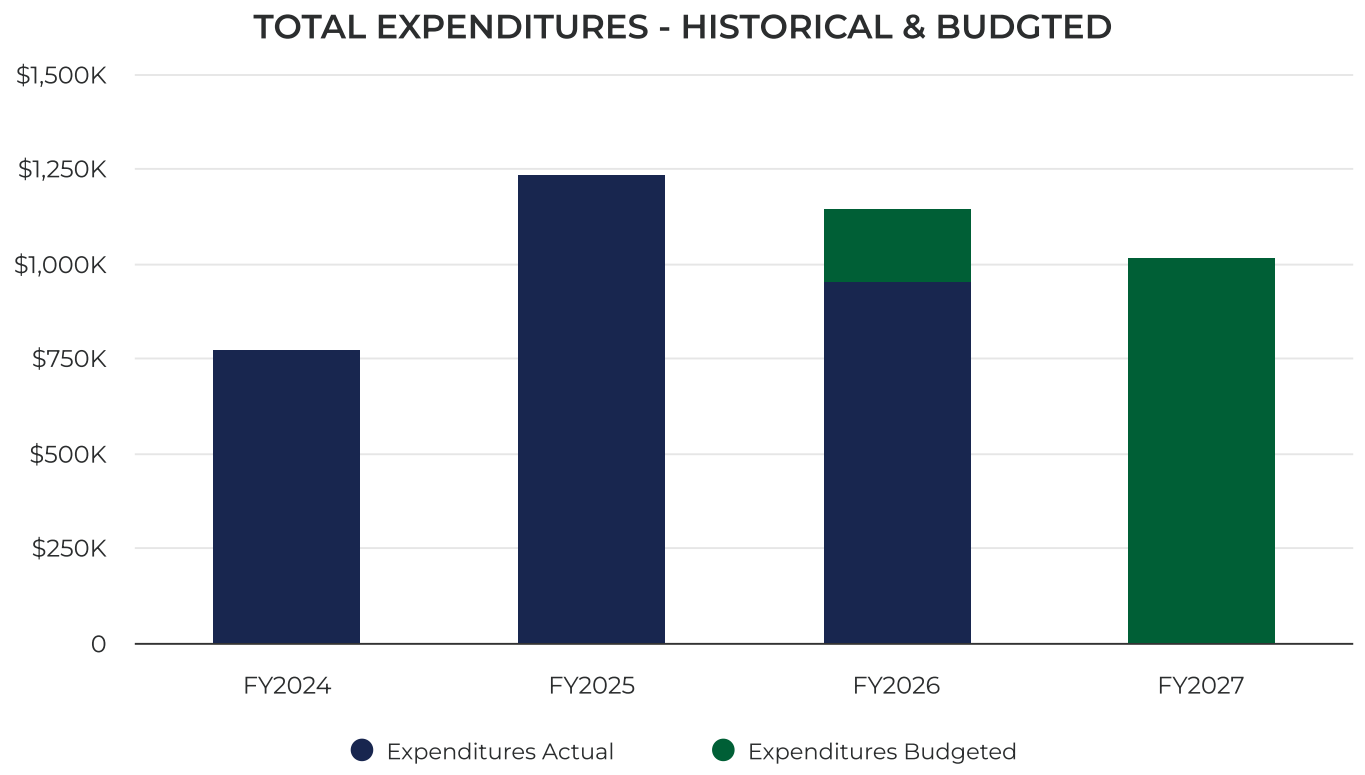
Performance Metrics

	FY22/23	FY23/24	FY24/25	FY24/25* thru Feb 28
# of Parking Citations Paid	4,480	578	1,381	1,391
$ of Parking Citations Paid	$ 62,816	$ 68,469	$ 84,418	$ 70,670
Pay Station Revenue	$ 568,979	$ 572,216	$ 709,877	$ 490,906

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$373,388	$392,456	$458,647	$448,092	$471,966	5.33%	2.90%
Supplies & Services	$331,571	$408,455	$485,016	$424,166	$489,676	15.44%	0.96%
Transfers Out	$51,461	$412,800	$200,000	$80,000	$53,000	-33.75%	-73.50%
Capital Outlay	-	-	-	$240	$840	250.00%	-
Depreciation	$17,968	$17,968	-	-	-	-	-
Total Expenditures	**$774,388**	**$1,231,679**	**$1,143,663**	**$952,498**	**$1,015,482**	**6.61%**	**-11.21%**



Personnel

Staffing allocated to the Parking Fund include:

- 5% of the Chief of Police
- 2.5% of the Public Works Director/Town Engineer
- 15% of the Assistant Public Works Director
- 15% of the Transportation Program Coordinator
- 10% of the Transit Administrative Technician
- 25% of the Police Support Services Supervisor
- 10% of one (1) Police Sergeant
- 5% of one (1) Community Services Officer
- Two (2) full-time Parking Technicians
- 15% of two (2) Police Records Technicians

Notable Expenditures

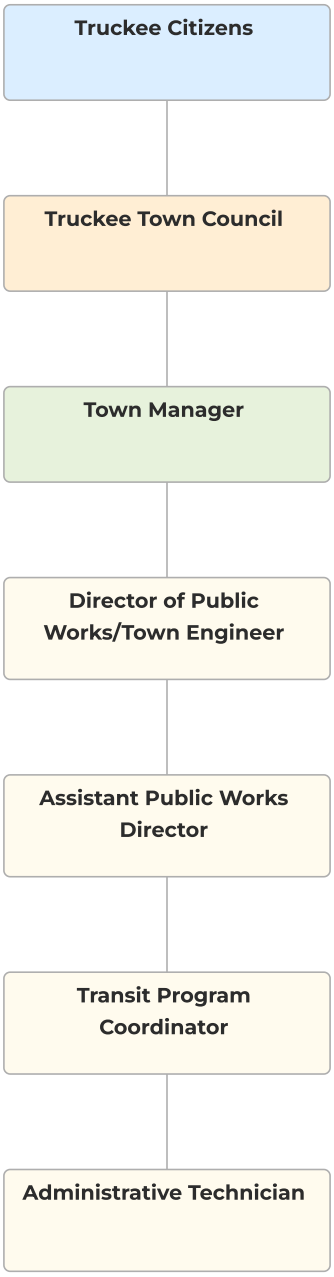
- Transfer out to the General Fund: Repayments of $100,000 per fiscal year, to reimburse the general fund for the purchase of the Fire Station Lot for $478,500 and $857,804 for areas of West River St. purchased in FY2021/22.
- In 2024, the Town implemented “Pay By Text.” While this new payment method has improved compliance and customer service, it has resulted in additional transactional costs which will require consideration of adjustment to the fee schedule in FY2026/27 to offset this cost for the Town and Parking District.
- In line with efforts to continue to enhance operational efficiency and accommodate the growing district, the Parking District intends to procure mobile Automated License Plate Reader/Recognition (ALPR) technology in late FY2025/26 or early FY2026/27. The ALPR technology will streamline parking compliance efforts and improve overall program efficiency, contributing to a seamless and convenient parking experience for residents and visitors alike. The ALPR will also allow for robust data collection and analysis related to parking turnover, occupancy rates, user type, and other useful information for the District and associated management policy.

PUBLIC TRANSIT EXPENDITURES

PUBLIC TRANSIT ORGANIZATION CHART

PUBLIC TRANSIT EXPENDITURES

PUBLIC TRANSIT ORGANIZATION CHART



PUBLIC TRANSIT
FY2026/27 EXPENDITURES BUDGET

Division Purpose

The Transportation Division is responsible for providing safe, convenient, reliable, and efficient public transportation services and programs that promote economic vitality, improve the environment, and enhance quality of life and experience for residents and visitors.

In addition to planning and providing transit services, the Division develops and implements Transportation Demand Management (TDM) strategies intended to:

- Maximize the use of existing transportation services
- Reduce single-occupant vehicle trips
- Improve mobility
- Reduce traffic congestion
- Lower vehicle emissions through short- and long-term behavioral change consistent with the 2040 Truckee General Plan

This increased focus on TDM is one of the primary reasons the Transportation Division assumed responsibility for management of the Parking District and related policy development and implementation. This approach ties parking policy decisions to transit planning and investment as a fiscally responsible alternative to constructing additional parking infrastructure.

The Transportation Division also oversees:

- Preparation and administration of local, state, and federal funding grants and compliance programs
- Management of local transit services
- Project management for transit-related capital improvement projects throughout Town

The Division coordinates with regional partners including area resorts, the Truckee/North Tahoe Transportation Management Association (TNT-TMA), 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, Nevada, on transportation services and programs affecting Truckee's transportation system.

The Public Transit Budget includes expenditures for Tahoe Truckee Area Regional Transit (TART) programs operating in Truckee, regional transit services operated by Placer County and supported by Town funding, and event shuttle services associated with Truckee Thursdays and Fourth of July fireworks events.

The Town currently oversees two separate third-party contracts for transit operations, including contractor oversight and day-to-day management of operations and dispatch for the Truckee TART system. The Truckee TART system includes:

- Fare-free Fixed Route service
- Fare-based Dial-A-Ride (DAR) service, including complementary Americans with Disabilities Act (ADA) paratransit service
- Fare-free microtransit service known as TART Connect

The Town owns twelve transit vehicles, including six zero-emission battery electric vans. These vehicles are maintained by the Town's Fleet Maintenance Division. The Transportation Division provides fuel, program management oversight and administration, short- and long-term transit planning, and multi-modal transportation integration.

The Truckee Local Fixed Route operates year-round, seven days per week, including holidays except Christmas, from 6:30 a.m. to 6:30 p.m. In accordance with ADA requirements, the Town provides paratransit demand response service within three-quarters of a mile of the Fixed Route service area through the Dial-A-Ride program. DAR service is available to both ADA clients and the general public and serves outlying neighborhoods not covered by Fixed Route service. The Town receives grant funding to provide DAR service beyond the ADA corridor. DAR service requires a 24-hour advance reservation and operates during the same days and hours as Fixed Route service. Members of the public requesting ADA service must complete an ADA eligibility application, and approved ADA clients receive service free of charge.

One of the most significant recent changes to the Public Transit Program and Budget has been the addition of the TART Connect microtransit service. This service was made possible through the passage of Measure E – Town Essential Services Sales Tax Measure. Approximately $2.9 million in Measure E revenue was identified to support TART Connect in FY2025/26. Because Measure E revenue is deposited into the General Fund, annual funding approval is required through the Town's budget process. The FY2026/27 Public Transit Budget identifies approximately $2.9 million to continue supporting the service.

For FY2026/27, the Transportation Division has also solicited proposals to consolidate transit services under one contract beginning July 1, 2026. The proposed contract term includes five years with two separate one-year extension options. The procurement process complies with Federal Acquisition Regulations and requires approval to advertise from both Caltrans and the Federal Transit Administration.

Accomplishments

Since the launch of the TART Connect Pilot Program in 2022 and the passage of Measure E in 2024, which has allowed for the continuation of the service, the Transportation Division has consistently maintained ridership of approximately 200,000 trips per year, up from an annual ridership of about 35,000. In early 2026, the Transportation Division implemented the Swiftly platform to provide real-time information for the fixed-route, allowing riders to track bus locations, view arrival predictions, and receive service alerts through trip planning apps such as Transit App, Google Maps, and Apple Maps. This technology is intended to increase rider confidence and support increased use of fixed-route transit.

In the summer of 2023, the Transportation Division facilitated the launch of the Truckee BCycle pedal assist e-bike share pilot program. At the conclusion of the third operating season of the three-year commitment by BCycle to provide this program at no cost to the Town, Council directed staff to identify funding sources to subsidize the current BCycle program for one year to avoid the risk of no service in 2026. At the time of budget development, staff has identified approximately $120,000 in funding through the Low-Carbon Transit Operations Program (LCTOP) and an Affordable Housing and Sustainable Communities (AHSC) grant. Staff has also had conversations with potential funding partners in the community that may be willing to contribute funds to continue this program, which provides convenient alternative transportation while improving first- and last-mile connections to transit and key destinations, enhancing community access to recreation and services.

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 integrated into service incrementally to test range and reliability. The Town has recently completed the installation of Level 2 chargers at Old Riverview Corp Yard as well as two Level 3 chargers at the Railyard Mobility Hub.

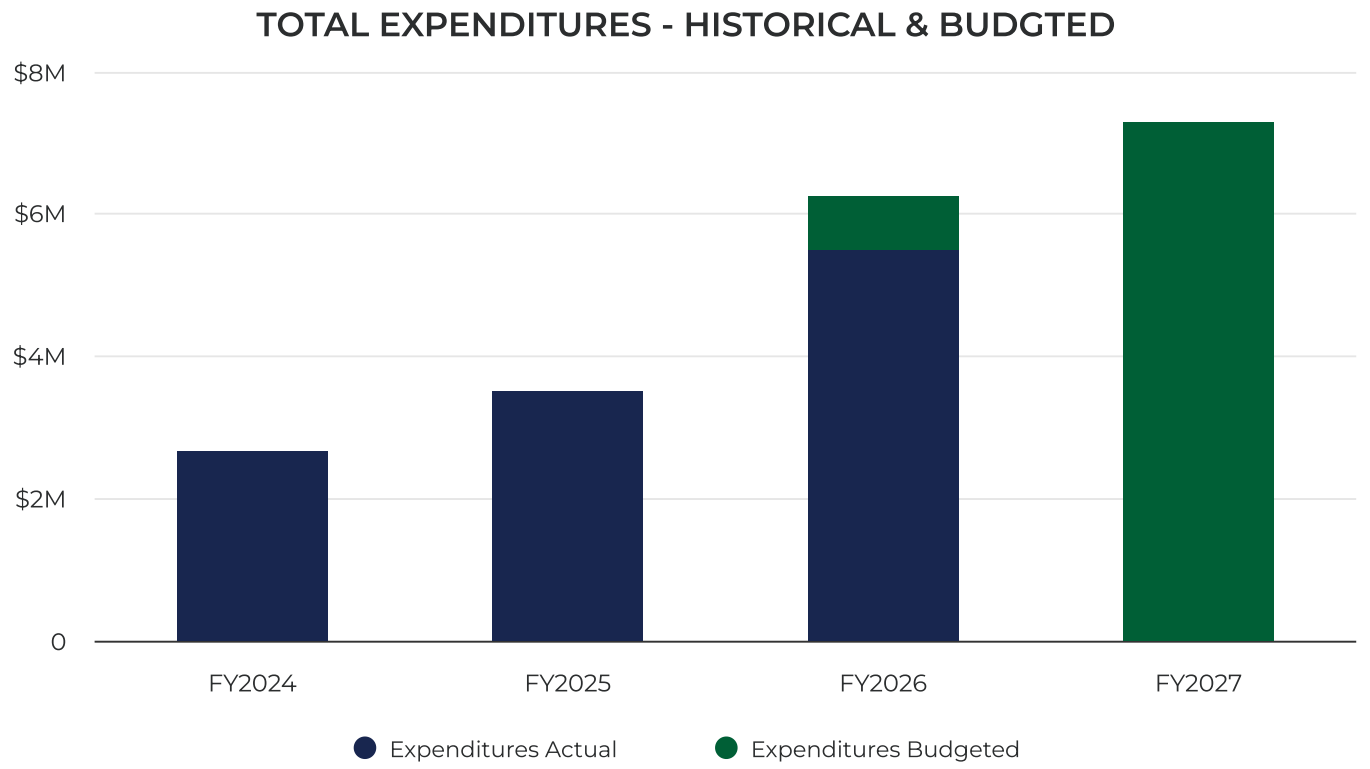
Regarding transit capital projects, the Transportation and Engineering Divisions have completed both Phase 1 and Phase 2A of the Railyard Mobility Hub, which is now served by the Truckee Local route as well as Placer County's State Route 89 and 267 routes. Construction of Phase 2B of the Mobility Hub, which will complete the overall scope of the

project by constructing a climate-controlled transit building to provide year-round comfort, safety, and overall accessibility, is expected to begin construction in summer of 2026.

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$251,422	$300,361	$299,961	$174,403	$305,910	75.40%	1.98%
Supplies & Services	$1,519,009	$1,664,519	$4,527,505	$4,698,866	$4,855,731	3.34%	7.25%
Transfers Out	$824,500	$1,462,592	$1,047,500	$218,117	$2,113,789	869.11%	101.79%
Capital Outlay	-	$5,322	$379,000	$379,000	$3,744	-99.01%	-99.01%
Depreciation	$79,481	$68,752	$10,941	$10,941	$8,310	-24.05%	-24.05%
Total Expenditures	**$2,674,412**	**$3,501,546**	**$6,264,907**	**$5,481,326**	**$7,287,483**	**32.95%**	**16.32%**



Personnel

This division's wages and benefits include 6% of the salary of the Director of Public Works/Town Engineer (DPW/TE), 35% of the salary of the Assistant to the Public Works Director, 75% of the salary of one Transportation Program Coordinator (10% to Economic Vitality and 15% to Parking), and 55% of the wages of one Administrative Technician (10% to Economic Vitality, 25% to Engineering, and 10% to Parking).

Notable Expenditures

- $375,000 to purchase two (2) light-duty mid-sized transit cutaway buses to replace two (2) existing like-kind transit buses that have exceeded the useful life
- Approximately $2,000,000 in Transit and Intercity Rail Capital Program (TIRCP) and State Transit Assistance (STA) funds to complete the final phase of the Railyard Mobility Hub.
- $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.
- $59,000 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.
- 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. In 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 economic downturn which could be exacerbated by the uncertainty of future federal funding. These unknowns, as well as continued escalations in insurance costs, pose potential future impacts on the Public Transit Budget and associated services in the very near future.

NEIGHBORHOOD SERVICES & SUSTAINABILITY EXPENDITURES

NEIGHBORHOOD SERVICES ORGANIZATION CHART

SUSTAINABILITY EXPENDITURES

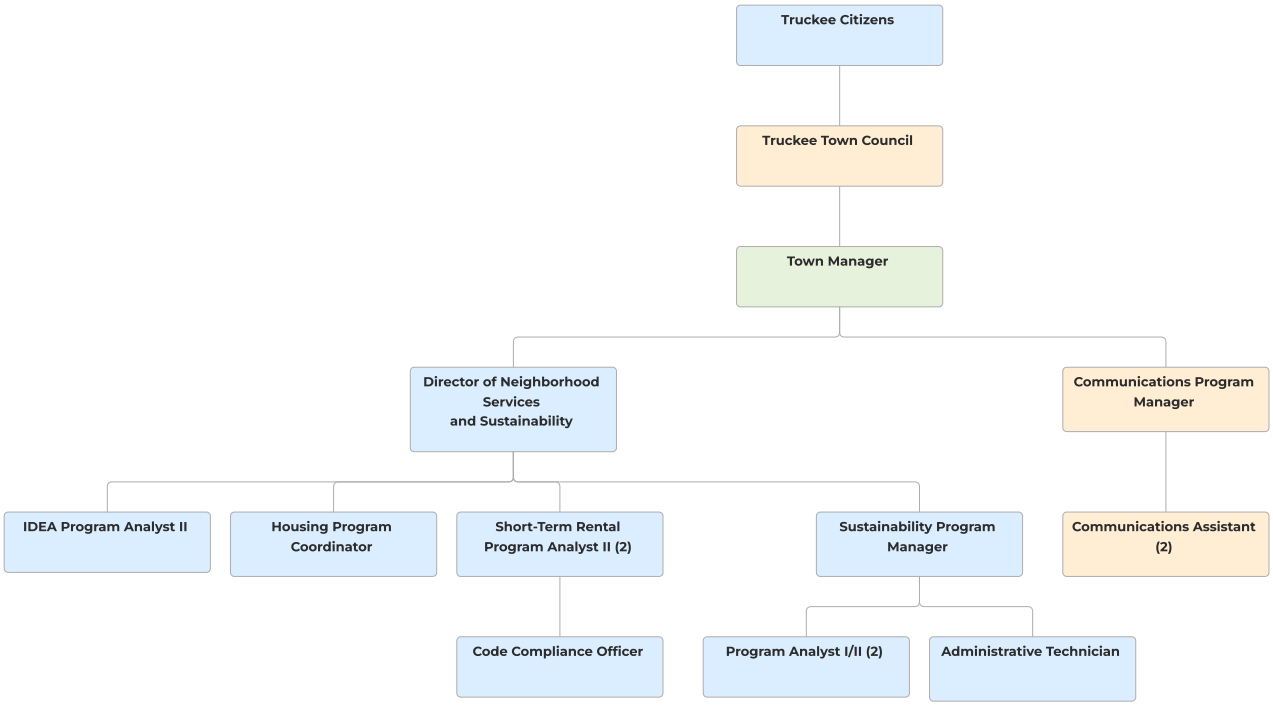
SOLID WASTE EXPENDITURES

HOUSING EXPENDITURES

SHORT-TERM RENTAL DIVISION EXPENDITURES

COMMUNITY ENGAGEMENT EXPENDITURES

Neighborhood Services Organization Chart



SUSTAINABILITY
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

Keep Truckee Green is the Town of Truckee's sustainability, solid waste, and resiliency division. The program is funded through two sources:

- The Sustainability budget within the General Fund
- The Solid Waste Enterprise Fund

The Sustainability budget supports implementation of the Town's Climate Action Plan, adopted in FY2022/23, and the Climate Adaptation Plan, adopted in FY2020/21. Both plans were developed through significant community and stakeholder engagement, and the Town anticipates implementation will continue to be a collaborative community-wide effort.

Work funded through this budget includes:

- Sustainability and greenhouse gas (GHG) reduction efforts within Town operations
- Implementation of programs that support the Town's adopted GHG emissions reduction goals, updated in 2025
- Programs and initiatives that encourage behavior change and GHG reduction throughout the community

Environmental sustainability is a Town Council priority and is integrated throughout Town operations. In addition to the Sustainability budget and the Solid Waste Enterprise Fund budget, sustainability work is also carried out through other Town divisions, funding sources, and capital improvement projects (CIPs).

To support these efforts, a 17-member Sustainability Committee representing all Town departments helps lead sustainability initiatives within Town operations.

Accomplishments

Accomplishments during FY2025/26 included significant expansion of the Town's building decarbonization efforts.

Continuing building decarbonization programs included:

- A weatherization rebate partnership with Truckee Donner Public Utility District (TDPUD)
- Development of an income-qualified, no-cost weatherization upgrade pilot program
- Development of a heat pump air conditioning rebate program
- Support for a contractor education program led by Sierra Business Council on behalf of the Climate Transformation Alliance

New building decarbonization initiatives in FY2025/26 included:

- An online energy rebate finder
- Development of a Building Electrification "Token" Program to encourage decarbonization upgrades in short-term rentals

FY2025/26 also included the start of three major grant-funded planning efforts:

- Development of an Equitable Funding Strategy to support implementation of building decarbonization measures in local homes and businesses
- A decarbonization assessment of Town facilities
- Development of an Energy Resilience Plan in partnership with the Emergency Services Division

In FY2026/27, Keep Truckee Green will continue work on the Equitable Funding Strategy, the Town facilities decarbonization assessment, and the Energy Resilience Plan. These planning efforts are expected to require significant staff time from the Keep Truckee Green Division, with additional support from other Town staff.

Keep Truckee Green will also continue implementation of new building decarbonization programs, including:

- Heat pump air conditioning incentives
- The Building Electrification “Token” Program

Keep Truckee Green also continues to support the Climate Transformation Alliance, a regional climate action and resiliency partnership, as a founding partner alongside the Truckee Tahoe Airport District and TDPUD.

Additional sustainability programs continued during FY2025/26, including:

- A trailhead ambassador program with the Truckee Trails Foundation
- Bike valet services for 22 large events
- A partnership with Clean Tahoe to provide weekly litter cleanup in peak visitation areas

These programs are anticipated to continue in FY2026/27.

Staff also continue to support public engagement related to sustainability initiatives through:

- Website content management
- Social media outreach
- In-person engagement opportunities

In FY2025/26, Keep Truckee Green began a website redesign and migration project to align with the Town’s new branding and move Keep Truckee Green content from a separate domain onto the main Town of Truckee website. This project will continue into FY2026/27 and is expected to require significant staff time from the Keep Truckee Green Division.

Additional sustainability efforts are led by other Town divisions and departments and are not specifically captured within this program budget. These efforts include:

- Streetscape and trail projects that support pedestrian travel
- Public transportation enhancements, including bike share and microtransit programs
- Roadway vegetation management to reduce wildland fire vulnerability
- Workforce and affordable housing programs that reduce out-of-area commuting
- Trout Creek restoration efforts
- Participation in the Donner Lake Environmental Stewardship Working Group

Sustainability Metrics

Metric	2008	2016	2022	2023
Total Municipal Operations GHG Emissions (MT CO_2e)	2,491	2,172	2,070	2,388
% Reduction from 2008 Baseline	-	-13%	-17%	-4%

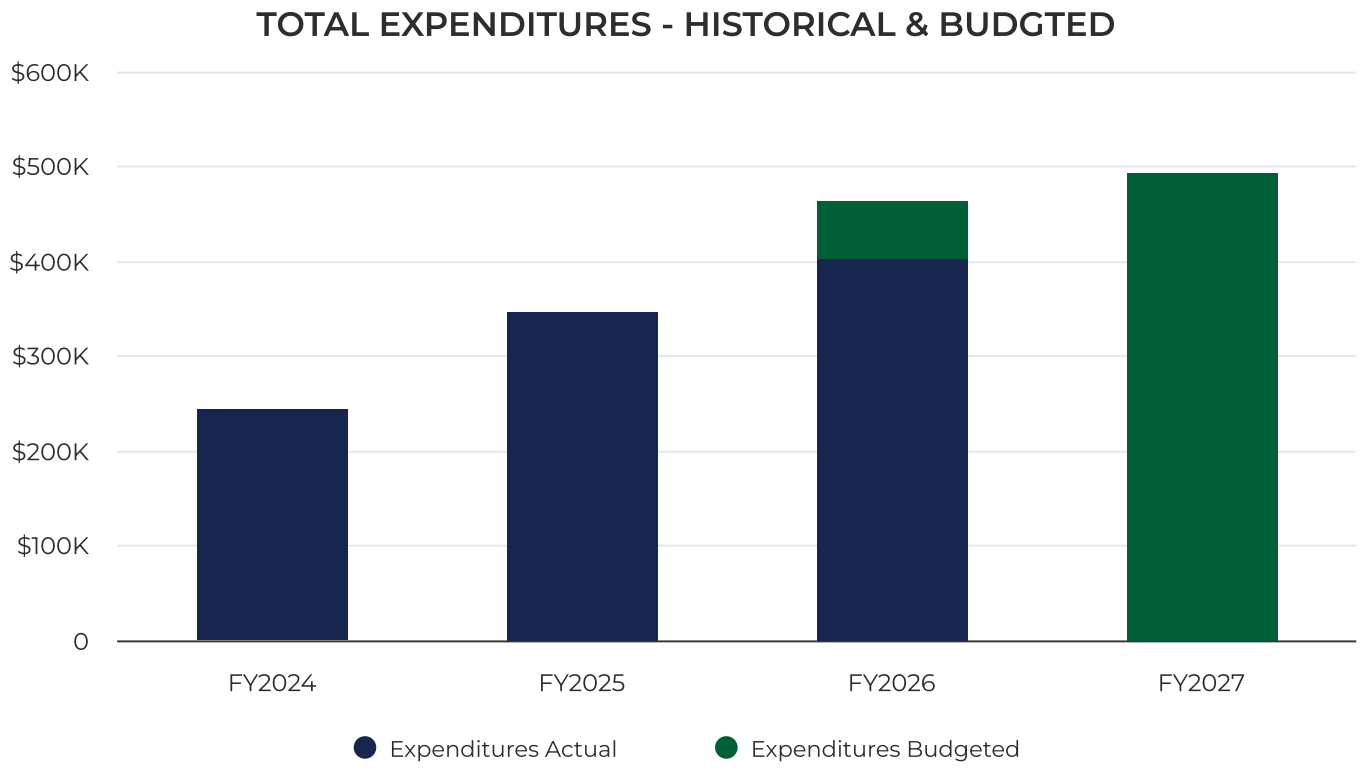
Metric	CY 2021	CY 2022	CY 2023	CY 2024
Municipal Fleet — % alternative fuel vehicles	57%	60%	60%	67%

Note: CY stands for Calendar Year

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$156,865	$244,015	$328,900	$299,546	$361,544	20.70%	9.93%
Supplies & Services	$87,255	$102,344	$133,179	$101,863	$130,174	27.79%	-2.26%
Capital Outlay	-	$387	$1,500	$180	$2,160	1,100.00%	44.00%
Total Expenditures	**$244,120**	**$346,746**	**$463,579**	**$401,589**	**$493,878**	**22.98%**	**6.54%**



Personnel Summary

Wages and benefits provide for the following employees:

- Director of Neighborhood Services (15% to Sustainability 101.109.00, 25% to Housing 101.140.00, 25% to Community Engagement 101.141.00, 10% to Solid Waste 503.000.00, and 25% 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 service 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 FY2026/27 to 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

- $15,000 to fund the Truckee Trails Foundation to continue providing a bike valet for 22 large public events. $21,500 to fund the Clean Tahoe litter pickup program (the remaining 50% is covered by the Solid Waste Fund).
- $21,160 for an annual subscription cost for a third-party municipal greenhouse gas emissions dashboard, providing energy and GHG emissions tracking.
- $20,000 for an online rebate and incentive platform to support Truckee residents and businesses in finding available rebates, as well as facilitate the administration of new Town-funded incentive programs.
- $15,000 for community outreach related to sustainability initiatives, including website design and maintenance, supporting the migration of the Keep Truckee Green website, and design of print and digital outreach collateral.

SOLID WASTE
FY2026/27 EXPENDITURES BUDGET

Division Purpose

The Solid Waste Enterprise Fund supports Keep Truckee Green staffing and programs related to solid waste, recycling, and waste reduction efforts within the Town of Truckee.

This funding supports:

- Management and administration of the Town's solid waste collection and disposal contract
- Programs that help ensure compliance with State regulations related to refuse disposal, including Senate Bill 1383 requirements focused on diverting organic materials from landfills
- Waste reduction programs that encourage reuse, repair, and sustainable materials management within the community

The Solid Waste Fund also supports community efforts to reduce waste and promote a culture of reuse and repair in Truckee.

Accomplishments

The current 10-year solid waste franchise agreement with Tahoe Truckee Sierra Disposal (TTSD) began on July 1, 2018, and introduced new residential and commercial source-separated recycling programs.

In FY2025/26, the Division began development of the next 10-year franchise agreement with support from a consultant. This multi-year process will include significant resident and business engagement to help shape collection services for the Truckee community through June 30, 2038.

The consultant-led process is intended to:

- Provide good value for ratepayers
- Support the Town's sustainability goals
- Maintain compliance with State regulations
- Ensure collection services meet resident and business needs

Keep Truckee Green continues to support programs focused on waste reduction, reuse, and repair through the Solid Waste Fund budget.

In FY2025/26, Keep Truckee Green expanded repair programs beyond the two annual Fixit Clinics and twelve mending workshops offered in FY2024/25 by adding:

- Four Spanish-language mending workshops
- Four electronics repair workshops

These programs help community members repair clothing and household items that might otherwise be disposed of in the landfill.

Keep Truckee Green also expanded reusable foodware efforts. A total of 14 businesses now participate in either the Green Box program or the reusable to-go beverage cup system.

In FY2025/26, Keep Truckee Green continued implementation of the Town's ordinance prohibiting the sale and commercial distribution of water in single-use plastic bottles and paper cartons under one gallon in size, which took effect on April 22, 2025.

Related efforts included:

- Supporting the use of reusable water bottles
- Providing grants for water bottle filling stations
- Adding 20 publicly accessible filling stations in Truckee since FY2024/25
- Adding filling stations to an online regional map for residents and visitors
- Creating a printed brochure of Truckee filling station locations for distribution through hotels, short-term rentals, and the Welcome Center

Keep Truckee Green also now offers three mobile filling stations for special events at no cost.

In FY2025/26, Keep Truckee Green and Truckee Donner Public Utility District launched the Truckee Mountain Filtered campaign to promote Truckee's tap water.

The Solid Waste Program also continued supporting the Sierra Watershed Education Partnership (SWEP) and its waste reduction programs within TTUSD schools. SWEP's work in Truckee focuses on:

- Reducing single-use items
- Recovering edible food
- Increasing food waste diversion

Town funding for this partnership, which also leverages State grant funding, is proposed to continue in FY2026/27.

Keep Truckee Green also continued litter reduction efforts in FY2025/26, including:

- Truckee Day
- Truckee Litter Corps
- A contract with Clean Tahoe for litter cleanup in high-impact areas

Solid Waste Program staff also continued efforts to divert organic waste from landfills in support of State of California goals, including the recovery of edible food.

In FY2025/26, operation of the Feed Truckee partnership with Truckee Sourdough was transferred from Keep Truckee Green to Sierra Community House. The program continues to recover more than 15,000 pounds of bread annually for donation to local food assistance programs.

As part of implementation of SB 1383 regulations, Solid Waste Program staff worked with local businesses to increase edible food recovery for donation throughout Truckee. From 2024 to 2025, edible food recovery increased by 127%.

These efforts help reduce landfill waste and greenhouse gas emissions while also supporting food security within the Truckee community.

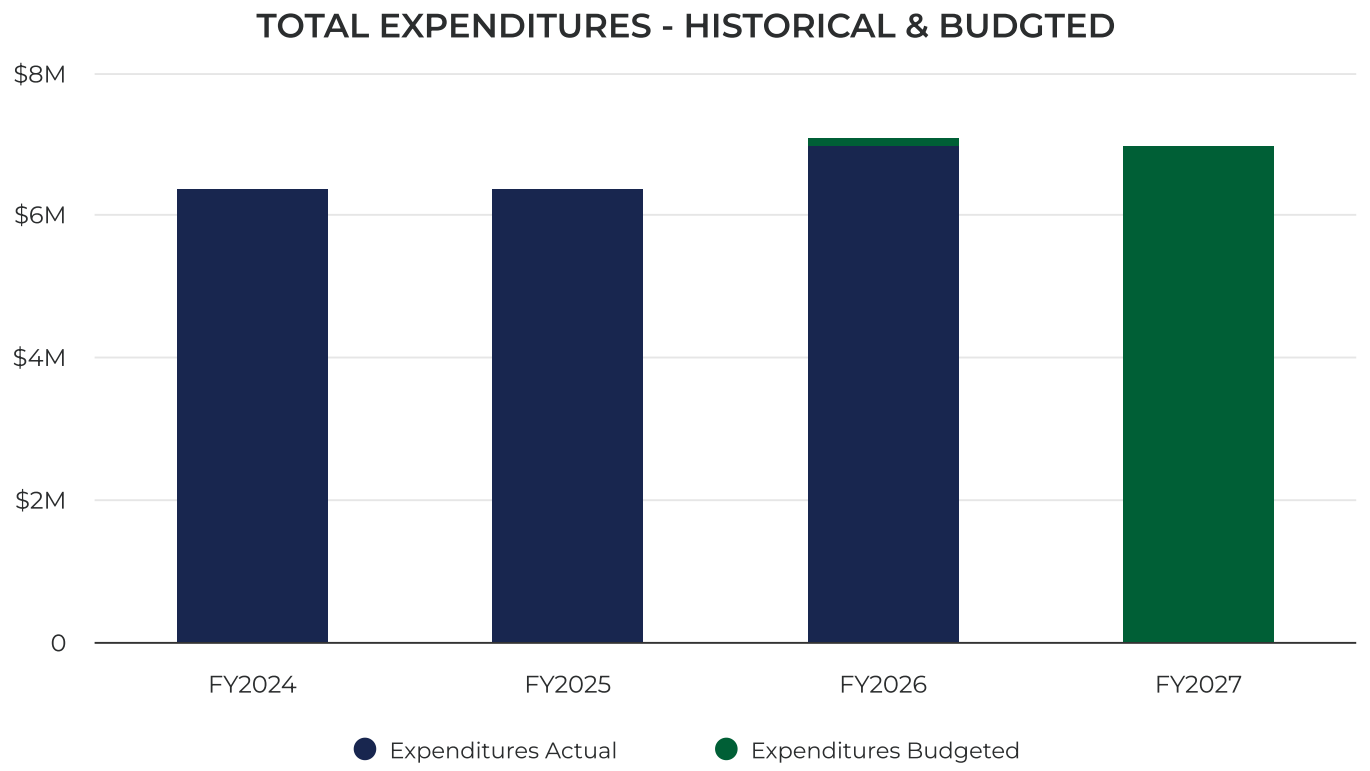
Solid Waste Metrics

Metric	2023	2024	2025
Residential yard waste carts in use	12,702	12,989	13,678
Residential recycling carts in use	7,034	7,055	7,191
Residential recycling cart tonnage	931.06	919.16	957.53
Commercial recycling cart tonnage	345.19	286.45	293.19
Yard waste tonnage (carts, dumpsters, self-haul)	2,872.05	2,708.61	2,997.73
Edible food recovered (lbs)	49,838	62,976	143,068
Businesses participating in the green box program	11	12	14
Single-use items avoided by greenware program	5,586	16,068	15,597

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$290,339	$275,154	$376,510	$349,857	$394,789	12.84%	4.85%
Supplies & Services	$5,992,723	$6,024,251	$6,439,856	$6,389,440	$6,393,384	0.06%	-0.72%
Transfers Out	$140,091	$51,035	$263,892	$233,309	$183,437	-21.38%	-30.49%
Capital Outlay	-$52,525	$387	$1,500	$380	$1,440	278.95%	-4.00%
Depreciation	$4,815	$5,253	$5,253	$5,253	$5,253	-	-0.01%
Total Expenditures	**$6,375,443**	**$6,356,079**	**$7,087,011**	**$6,978,238**	**$6,978,303**	**-**	**-1.53%**



Personnel

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- Sustainability Manager (60% to Sustainability 101.109.00 and 40% to Solid Waste 503.000.00)
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- 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 service 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 FY2026/27 to 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

- 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 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.
- $114,920 in CIP costs to support consultant services for development of the next franchise agreement, which will be repaid through a fee assessed on the hauler awarded the contract.
    - Transfers Out such as those for CIPs are not included in the administrative fee calculation. Funding is from the existing fund balance of the Solid Waste Fund.
- $55,000 for community waste reduction programs, food scraps drop-off bins, litter reduction programs such as Truckee Day, repair programs including the Fixit Clinics and free mending and electronics repair workshops, and a community compost partnership with Slow Food Lake Tahoe.
- $35,000 for outside consultant services to assist in the annual solid waste rate-setting.
- $21,500 for Clean Tahoe to provide supplemental litter abatement services in high-impact areas (50% of the contract cost, the other 50% funded through Sustainability).
- $22,215 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.

HOUSING
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The purpose of the Housing Division is to implement the Town's Housing Action Plan, Housing Element, and related housing 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, guide the Town of Truckee's housing program.

Work funded through this budget, together with five housing Capital Improvement Projects (CIPs), is intended to increase the inventory of homes that the local community and workforce can afford to rent and buy. Housing continues to be a Town priority.

The housing program serves households across a range of income levels, from extremely low income households (30% Area Median Income and below) up to 245% Area Median Income. The program supports the creation of both rental and for-sale housing units.

The housing program facilitates and supports:

- Creation of new housing
- Preservation of existing housing units as workforce housing
- Long-term housing affordability through a range of programs and strategies

In addition to the operating budget, the Housing Division administers or supports several housing-related programs funded through separate CIP budgets, including:

- Incentives, loans, and grants to support creation of accessory dwelling units (ADUs) and permitting of existing unpermitted units through the ADU program (C2011)
- The Lease to Locals program to increase long-term rental housing availability (C2012)
- The Rooted Renters Program to preserve workforce housing rentals long term (C2311)
- Support for third-party affordable housing developments (C2306)
- Purchase of deed restrictions to preserve housing stock and support affordability through the Truckee Home Access Program and Homegrown Housing (C2014)

The Housing Division also works with regional partners, including the Truckee Tahoe Workforce Housing Agency, to coordinate and support regional housing solutions (C1814).

Accomplishments

During FY2025/26, Housing Program staff worked with consultants to operate the Truckee Home Access Program deed restriction program. As of February 2026, three homes had been permanently preserved for income-qualified local workers.

The Homegrown Housing program, operated by Sierra Business Council, approved one application, with deed restrictions anticipated for 12 new units in early FY2026/27.

The Rooted Renters Program launched Cohort 2 in August 2025 and filled all available program slots.

During the first eight months of FY2025/26:

- Five ADU loans were closed
    - Four were forgivable Town-funded loans
    - One was funded through PLHA
- Three additional loans were awarded

Town staff and the Housing CivicSpark Fellow also developed the Housing Equity Framework, which was accepted by Town Council in August 2025.

In FY2025/26, the Town also began the 7th cycle update process for Truckee's Housing Element.

Goals for FY2026/27

During FY2026/27, the Housing Program will continue supporting the housing programs described above, including:

- Expansion of the Town's deed restriction programs
- The Rooted Renters Program
- Housing-related community outreach efforts

Staff also anticipates additional policy work to support the Town's housing goals, including:

- Review of current multifamily housing policies
- Review of affordable housing policies
- Advocacy for a Truckee-specific Area Median Income (AMI)

The Housing Division will also continue stakeholder engagement and analysis related to potential long-term funding options to support housing programs and initiatives.

Program Metrics

Accessory Dwelling Unit Program	Program Totals	FY 2025/26 (through February 2026)
# ADU permits applied for*	263	53*
# ADU permits issued*	172	36*
# ADU permits completed*	122	48*
# ADU grants and loan applications received	67	8
# ADU grants and loans awarded	46	9
# ADU grants and loans issued	26	10

Lease to Locals Program	Program Totals	FY 2025/26 (through February 2026)
# homes converted	255	30
# bedrooms converted (all years)	598	70
# individuals housed (all years)	631	75
average incentive/bedroom (all years)	$3,341	$3,936
average income/resident (all years)	66% AMI	74% AMI

Rooted Renters Program	Program Totals	FY 2025/26 (through February 2026)
# homes preserved	66	43
# of bedrooms preserved	173	117
# of individuals housed	165	111
average incentive/bedroom	$8,660	$8,590
average income/ resident	83% AMI	83% AMI

Truckee Home Access Program	Program Totals	FY 2025/26 (through February 2026)
# of homes deed restricted	31	3
Median THAP compensation	$111,140	$114,400
Median AMI per participant household	157%	162%
Number of Individuals Housed	77	6

*ADU Permits are not tracked on a Fiscal Year Basis and this number is for calendar year 2025

Funding

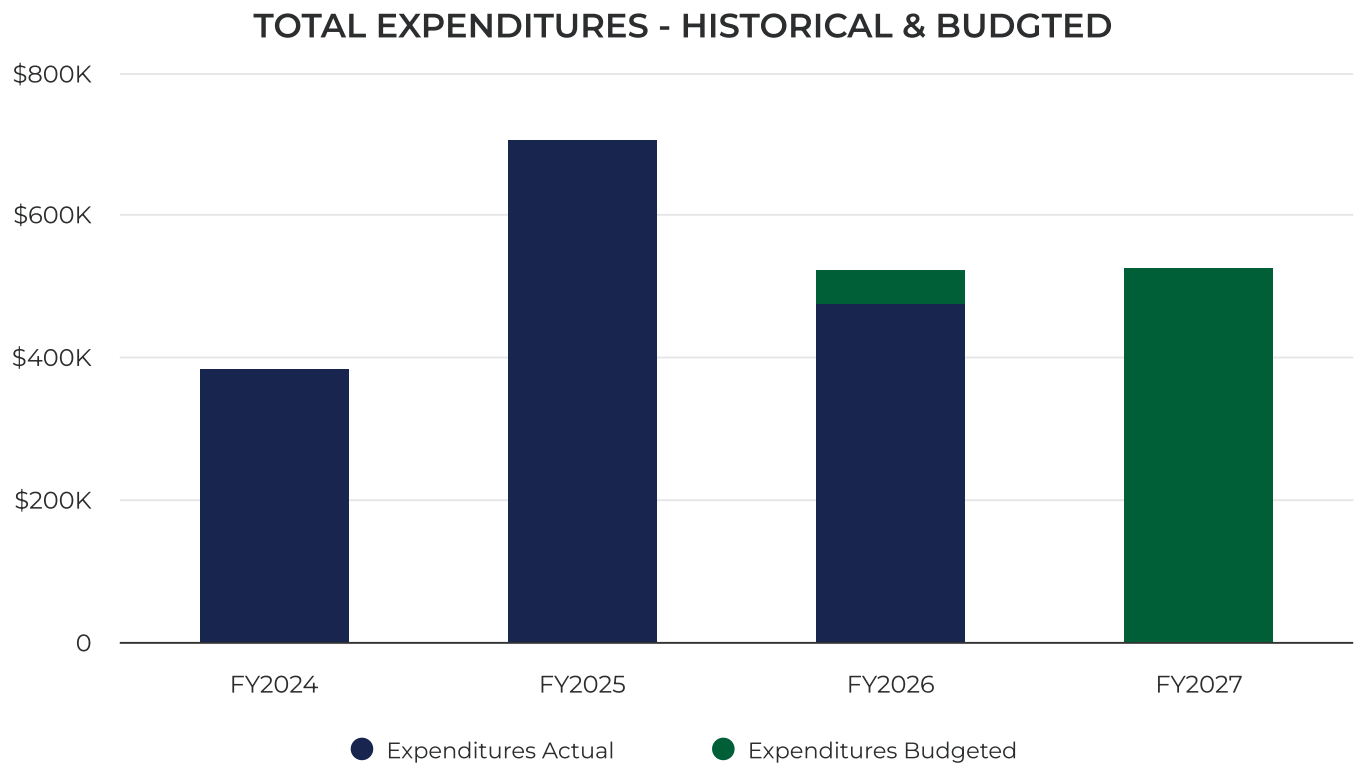
Measure K funds offset the cost of the 50% Principal Planner position dedicated to housing, the part-time Senior Planner who works on the Town's ADU programs, and one Assistant Planner. The remainder of the division's operating activities are funded by the General Fund.

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$333,346	$670,459	$474,567	$431,764	$485,963	12.55%	2.40%
Supplies & Services	$46,514	$34,221	$49,465	$41,865	$40,704	-2.77%	-17.71%
Capital Outlay	$2,525	-	-	$1,946	-	-100.00%	-
Total Expenditures	**$382,385**	**$704,680**	**$524,032**	**$475,575**	**$526,667**	**10.74%**	**0.50%**

	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Less: Expenditures funded from Measure K	$ (109,527)	$ (238,977)	$ (241,000)	$ (31,758)	$ (247,000)	677.76%	2.49%
Total, Net of Offsets	**$ 272,858**	**$ 465,703**	**$ 283,032**	**$ 443,817**	**$ 279,667**	**-36.99%**	**-1.19%**



Personnel Summary

Includes the salary of one (1) Program Coordinator, 50% of the salary of one (1) full-time Principal Planner (50% to Planning for policy and jor housing application), one (1) part-time (100%) Senior Planner to support the ADU program, and 25% of the salary of one (1) Director of Neighborhood Services (15% to Sustainability 101.109.00, 25% to Community Engagement 101.141.00, 10% to Solid Waste 503.000.00, and 25% to Short-Term Rentals 101.105.50).

Notable Expenditures

- $9,250 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 exploring a Real Estate Transfer Tax Measure.

SHORT-TERM RENTAL DIVISION
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The purpose of the Short-Term Rental (STR) Division is to oversee the Town's Short-Term Rental Program and the collection and administration of Transient Occupancy Tax (TOT).

On October 13, 2020, the Town Council adopted Ordinance 2020-07, amending Chapter 5.02 of the Town of Truckee Municipal Code (TMC), which regulates the operation of short-term rentals.

On January 9, 2025, the Town Council adopted Ordinance 2024-08, further amending TMC Chapter 5.02 to regulate the operation of hosted rentals.

The purpose of the Short-Term Rental Program is to provide a framework to:

- Register short-term rentals and hosted rentals
- Monitor compliance
- Enforce program requirements
- Address nuisance issues associated with STRs and hosted rentals

Rate Development

The cost of operating the Short-Term Rental (STR) 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 in FY2022/23, costs related to Transient Occupancy Tax (TOT) collection and administration were moved from General Administrative Services (101.105.00) to the Short-Term Rental Division (101.105.50).

Expenditures related to TOT collection and administration are not included in the total costs used to calculate the annual STR Registration and Renewal Fee. These excluded expenditures include:

- 80% of the Part-time Program Analyst II position
- 20% of the GovOS contract
- Hotel audit services
- $10,000 budgeted for legal assistance professional services

As a result, the annual registration fee is based only on the staffing and operating resources required to administer the STR Program and the number of registered properties.

Accomplishments for FY2025/26

During FY2023/24, STR Division staff implemented a new software system to improve the user experience for short-term rental certificate holders and waitlist applicants.

In FY2025/26, staff saw continued success from the new software system, with up to 99% of tax returns submitted online, compared to an average of 81% under the previous software platform.

In FY2024/25, staff:

- Implemented the hosted rental registration certificate process
- Contracted with a consultant to begin auditing hotels for Transient Occupancy Tax (TOT) filings
- Contracted with Data Ticket software to assist with administrative citation processing and appeal hearings

During FY2025/26, staff continued supporting ongoing program administration, including:

- Reviewing waitlist applications and registrations
- Processing registration renewals
- Conducting TOT audit activities

Staff also continued proactive compliance efforts, including:

- Auditing advertised properties that are not registered
- Completing STR Fire Safety Inspections
- Following up with wait-listed or registered properties that are out of compliance with Community Development Department requirements

Notable accomplishments during FY2025/26 included:

- Completion of the bi-annual 2025 STR Division Data Report
- Transition of annual fire fee collection from the Town to Truckee Fire Protection District
- Completion of the first round of hotel TOT audits

Goals for FY2026/27

Continued activities during the upcoming fiscal year will include:

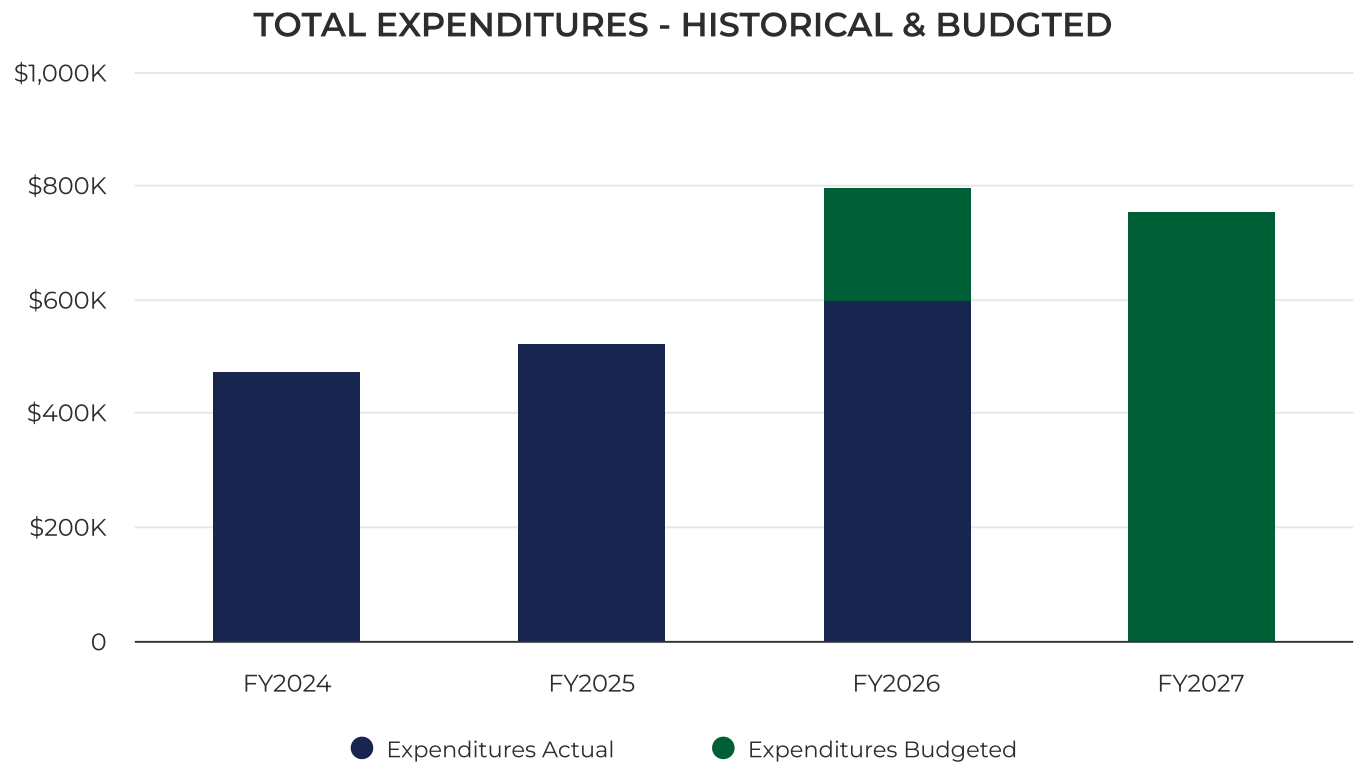
- Monitoring waitlist applications and approval of registrations
- Annual renewal of STR registrations
- Community engagement and education related to the program
- Management of the STR Helpline
- Continued enhancement of Transient Occupancy Tax (TOT) audit activities
- Continued work with consultants to audit hotels for TOT filings
- Assisting short-term rental properties in complying with STR and TOT rules and regulations
- Enforcement of operational standards and prohibitions
- Development of program metrics and reporting

Additionally, Town Council has directed staff to consider strategies to enhance STR permit optimization. Staff anticipates presenting an update and potential options to Town Council during the first half of FY2026/27.

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$331,899	$349,783	$411,684	$420,952	$495,389	17.68%	20.33%
Supplies & Services	$133,778	$167,252	$381,251	$172,238	$252,929	46.85%	-33.66%
Capital Outlay	$7,373	$3,177	$2,600	$2,780	$3,800	36.69%	46.15%
Total Expenditures	**$473,050**	**$520,213**	**$795,535**	**$595,970**	**$752,118**	**26.20%**	**-5.46%**



Personnel Summary

Provides for 100% of one (1) Program Analyst II and one (1) Code Compliance Officer. Also, it includes 25% of the Director of Neighborhood Services (15% to Sustainability 101.109.00, 25% to Community Engagement 101.141.00, 10% to Solid Waste 503.000.00, and 20% to Housing 101.140.00). Also, it provides for one part-time Program Analyst II at 60% time.

Notable Expenditures

- $113,350 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 the Transient Occupancy Tax audit of hotels.
- $5,000 for Data Ticket software to assist with administrative citation processing and the appeal hearing process.
- $60,000 for legal services.
- $12,000 for development and distribution, marketing, and advertising of education and outreach materials and services pertaining to the short-term rental program.
- $6,500 for continued education and training for the staff.

COMMUNITY ENGAGEMENT
FY2026/27 EXPENDITURES BUDGET DETAIL

Division Purpose

The Community Engagement Division includes the Communications Program and the Inclusion, Diversity, Equity, and Accessibility (IDEA) Program.

The purpose of the Division is to support the Town Council's priority of enhancing communication and public outreach, while continuing to strengthen relationships among residents, Town Council, Town staff, local media, and community partners through expanded communication and community engagement efforts.

This work includes proactive and positive communication across a variety of platforms and communication channels, as well as expanded engagement with communities identified in the Town's IDEA Action Plan as communities of focus. These include:

- Youth
- Limited English Proficient (LEP) individuals
- The Hispanic/Latine community
- LGBTQIA2S+ individuals
- The Washoe Tribe of Nevada and California
- Senior citizens
- People facing financial insecurity
- People with disabilities
- People experiencing homelessness
- Veterans

The Division also supports other Town divisions by helping communicate projects, programs, and initiatives to improve transparency, encourage participation in decision-making processes, and educate the community about Town efforts.

Community engagement efforts include both in-person and digital communication, as well as coordination with community-based organizations and regional partnerships.

Goals for FY2026/27

In FY2026/27, the Community Engagement Division will continue supporting other Town divisions with strategic communication and outreach efforts to help keep the community informed about Town projects, initiatives, programs, and policies.

Division goals include:

- Continuing to foster relationships with local media and regional partners
- Managing social media platforms and communication tools
- Continuing implementation of the Town's new branding
- Expanding efforts to improve ADA compliance
- Supporting implementation of the Inclusion, Diversity, Equity, and Accessibility (IDEA) Action Plan

Planned IDEA Action Plan efforts include:

- Completion of a Language Access Plan
- Development of a Community Engagement Framework
- Creation of an Outreach Partner Grant Program
- Establishment of a Youth Commission
- Launch of a Spanish-language newsletter

The Division will also continue working toward compliance with the new ADA Title II rule, which requires state and local governments to make websites and mobile applications accessible to people with disabilities using WCAG 2.1 Level AA standards.

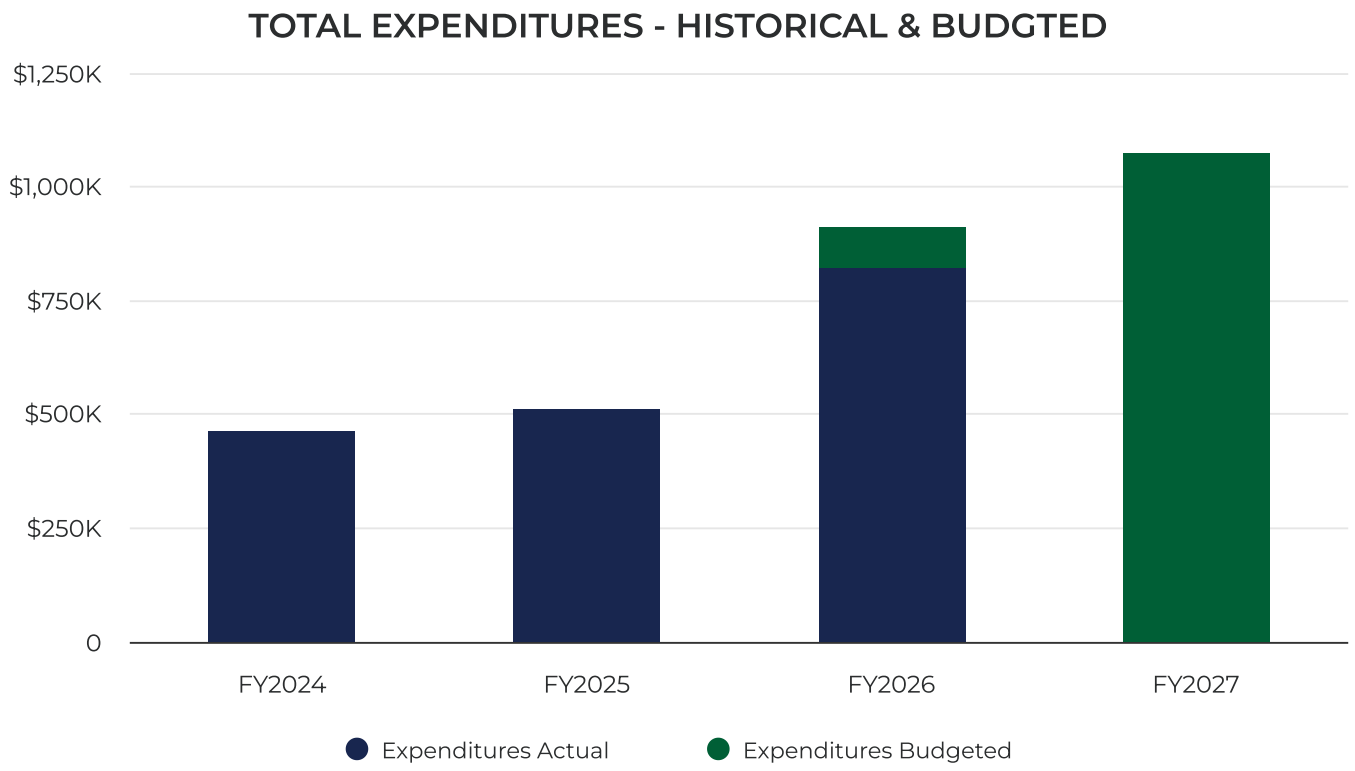
This work includes:

- Implementation of digital accessibility software to support screen reader technology
- Accessibility audits of digital applications and platforms
- Staff training related to ADA compliance
- Development of policies and best practices for social media, web design, and digital content accessibility
- Migration and implementation of new websites for the Police Department and Keep Truckee Green to align with Town ADA standards, Town branding, and consistent user experiences

Summarized Expenditures

Expenditures by Expense Type

Category	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$315,573	$331,658	$536,933	$518,310	$637,417	22.98%	18.71%
Supplies & Services	$139,335	$179,429	$373,750	$303,231	$430,881	42.10%	15.29%
Capital Outlay	$5,239	$1,364	$300	-	$3,000	-	900.00%
Total Expenditures	**$460,147**	**$512,452**	**$910,983**	**$821,541**	**$1,071,298**	**30.40%**	**17.60%**



Personnel Summary

Includes the salary of one (1) Communications Program Manager; one (1) Inclusion, Diversity, Equity, and Accessibility (IDEA) Program Analyst II; one (1) IDEA intern (999 hours); two (2) communications assistants (one (1) at 75% with 25% of their wages going to the Human Resources division); and 25% of the salary of the Director of Neighborhood Services (15% to Sustainability 101.109.00, 25% to Housing 101.140.00, 10% to Solid Waste 503.000.00, and 25% to Short-Term Rentals).

Notable Expenditures

- $78,555 has been budgeted to fund a part-time IDEA intern to support community outreach and engagement and assist with the implementation of the IDEA Action Plan.
- $130,000 has been budgeted for professional services. This includes an ongoing videography contract to produce 20 high-quality videos per year and the development of marketing materials to support community outreach and engagement. Specific services include graphic design and photography. This may include hiring a photographer to build a photo library for the new Town website and other Town materials. Marketing efforts are intended to inform and encourage participation from multiple segments of the community, including seniors, the Hispanic/Latine community, and youth, and to improve access to Town services.
- $70,000 has been budgeted for third-party interpretation and translation services in Spanish and American Sign Language. This funding will support implementation of the Language Access Plan, including interpretation and translation for day-to-day Town operations, public meetings, community events, and emergency communications.
- $80,000 has been budgeted in the Community Outreach and Education budget for workshops, community engagement events, and outreach activities that support access to Town information, programs, and services. These efforts may include events such as Truckee Day, the Community Block Party, Día de Muertos, Community Swim Night, Día Del Niño, an emergency preparedness event, and other community outreach activities.

- $50,000 has been allocated for a new Outreach Partner Grant Program. This program will create contracts with community-based organizations that support the Town's outreach and engagement with communities of focus. The existing outreach contract with the Sierra Community House Promotoras, currently $25,000, will be included in this budget.
- Advertising has increased by $5,000 to $30,000 to allow for more targeted social media advertising and marketing to the local community and to increase community awareness and engagement with town programs and services.
- $15,000 has been allocated to a Youth Commission to support program expenses such as food for meetings, potential travel, clothing, and other participation needs.

REDEVELOPMENT SUCCESSOR AGENCY EXPENDITURES

REDEVELOPMENT SUCCESSOR AGENCY EXPENDITURES

REDEVLOPMENT SUCCESSOR AGENCY FY2026/27 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	FY2023/24 Actuals	FY2024/25 Actuals	FY2025/26 Amended Budget	FY2025/26 Estimated Actuals	FY2026/27 Proposed Budget	% CHG BUD TO EA	% CHG BUD TO BUD
Personnel	$34,838	-$2,112	-	-	-	-	-
Supplies & Services	$308,463	$264,970	$323,800	$334,520	$319,020	-4.63%	-1.48%
Total Expenditures	**$343,301**	**$262,858**	**$323,800**	**$334,520**	**$319,020**	**-4.63%**	**-1.48%**

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 FY2026/27 per the direction of the State of California Department of Finance.

APPENDICES
NOTES ON BUDGET PREPARATION
FY2026/27

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.

BASIS OF BUDGETING AND ACCOUNTING -

The basis of accounting refers to the timing of revenue and expense recognition, specifically for financial reporting purposes.

The Town adopts a budget annually for all funds. The basis of budgeting is the same as the basis of accounting in which governmental funds are budgeted and presented using the modified-accrual basis of accounting and proprietary and fiduciary funds are budgeted and presented using the full-accrual basis of accounting.

The budgets of the governmental funds (General Fund and Special Revenue 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. The revenue budget for the Capital Projects fund is prepared using the full-accrual basis of accounting as the Town only budgets expenditures out of the Capital Projects fund if there is an identified and available funding source. This is demonstrated by a matching revenue for each planned expenditure dollar in each capital project. The actual accounting in the Capital Projects fund is the modified accrual basis of accounting and therefore varies greatly from the budgetary accounting.

The budget is effective July 1 for the ensuing fiscal year. From the effective date of the budget, which is adopted by the Town Council and controlled by each department head, the amounts stated therein as adopted expenditures become appropriations to the various Town departments. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

The Town Council may amend the budget during the fiscal year. The Town's financial policies authorize the Town Manager and the Administrative Services Director to administratively approve budget adjustments within the adopted budget between departments/divisions within the same fund. The Department Head is authorized to transfer at the department/division level, provided no change is made to the total amount provided for any one department/division. Requests for increases in appropriations over these amounts, transfers between funds, or any adjustments to capital projects require approval by the Town Council. Changes in appropriations during the year must be submitted to the Administrative Services Director prior to the Town Council to certify that revenues in excess of budgeted amounts are available, and must be accompanied by appropriate fiscal impact analysis. During the fiscal year, supplemental adjustments to appropriations may be adopted by the Town Council and will be included in the future budget versus actual budget documents.

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 realistic and conservative, that is, budget revenues that are realistically collectible and expenses at a level that covers likely expenditures that may occur during the year. An example of a realistic and collectible revenue budget is the Transient Occupancy Tax (TOT). TOT collections vary greatly year-over-year, therefore the Town budgets at a level that is easily collectible rather than optimistic for the year. An example of a realistic and conservative expenditure, is the budget for the Snow Removal division. The Town does not always experience a winter with heavy snowfall, but needs to have a sufficient expenditure budget to ensure safe passage throughout Town when snowfall is high. As such, the Town consistently budgets for a winter with high snowfall year-over-year.

The following types of funds are used by the Town:

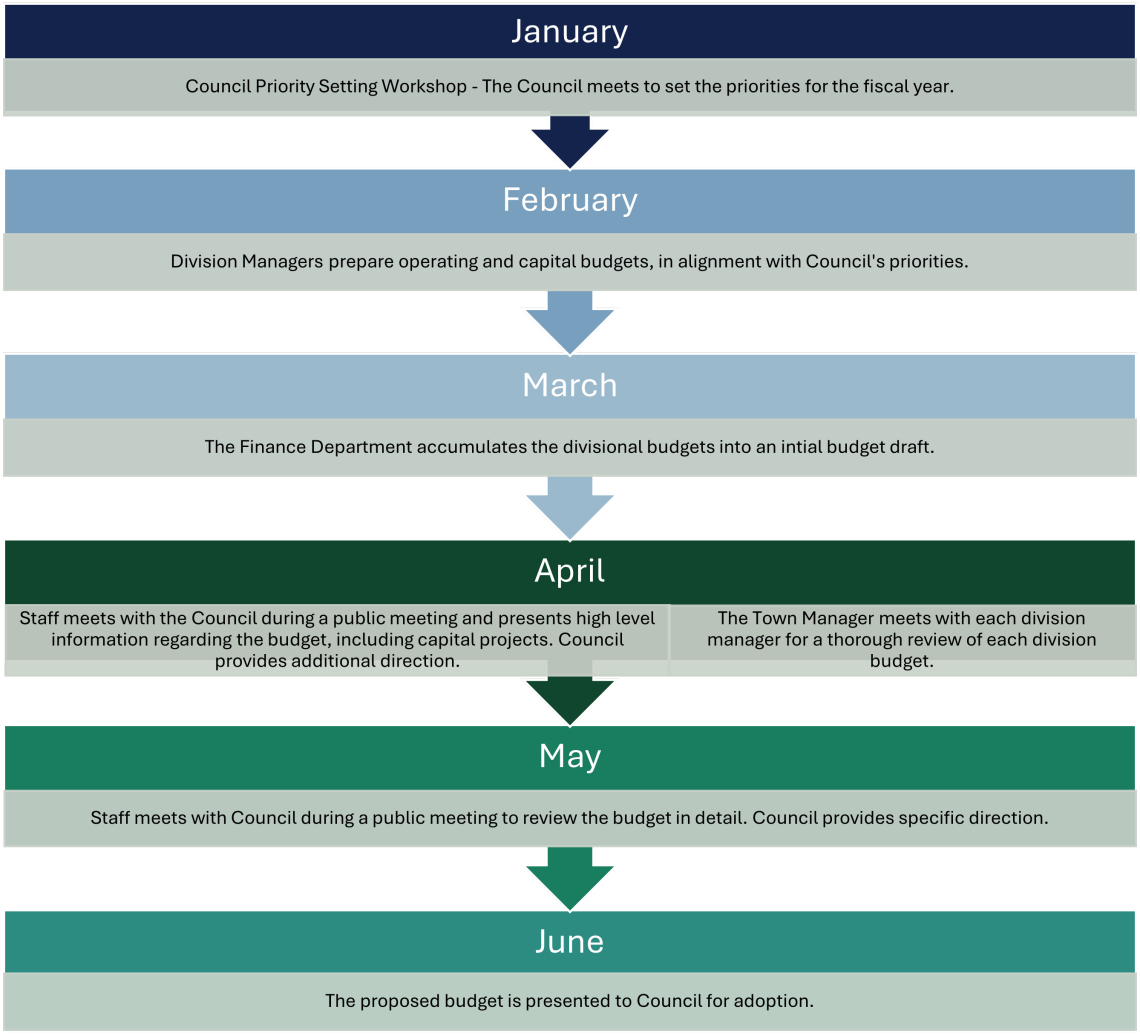
Governmental Funds	
General Fund	The General Fund is the chief operating fund for the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other funds are accounted for within the General Fund. It includes all expenditures necessary to carry out the 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.

THE BUDGET PROCESS –

The Town of Truckee adopts an annual budget. There is one document containing both summary and detailed information on revenues and expenditure appropriations for the Fiscal Year beginning July 1, and ending June 30. In addition to the operating budget, the Town Council adopts a five-year Capital Improvement Plan (CIP) from which new projects for the first year become an integral part of the proposed operating/capital budget. Typically, this process begins in late January with the distribution of CIP request forms and instructions and ends in mid-April or early May with Council's formal adoption of the five-year CIP. Although a CIP document is prepared separate from the budget document, the CIP information is incorporated into the budget document resulting in an operating/capital budget.

The formal operating budget preparation process begins annually in January with development of financial forecasts by Finance and preparation of budget materials and instructions to assist preparers. If desired, a budget kick-off meeting is scheduled for the purpose of outlining the budget calendar, as well as the process, procedures, forms, and systems to be used in the development of the budget. More importantly, this ensures that the budget is prepared in accordance with fiscal policies/guidelines and objectives established by the Town Council. The timeframes provided in the budget timeline below reflect the early involvement of Town staff and the Town Council in review and discussion of policy direction, goals and objectives concurrent with development of financial projections and service level requirements. With this approach, the necessary components that guide the process are incorporated into the proposed budget prior to formal submission to the Town Council.

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.


January
Council Priority Setting Workshop - The Council meets to set the priorities for the fiscal year.
February
Division Managers prepare operating and capital budgets, in alignment with Council's priorities.
March
The Finance Department accumulates the divisional budgets into an intial budget draft.
April
Staff meets with the Council during a public meeting and presents high level information regarding the budget, including capital projects. Council provides additional direction.
The Town Manager meets with each division manager for a thorough review of each division budget.
May
Staff meets with Council during a public meeting to review the budget in detail. Council provides specific direction.
June
The proposed budget is presented to Council for adoption.

THE BUDGET CALENDAR –

FY 2027 Budget Development Calendar

JANUARY 2026

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY 2026

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH 2026

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL 2026

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY 2026

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE 2026

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

KEY:
- BUDGET DEADLINES FOR FINANCE
- INTERNAL REVIEW PROCESS
- CRITICAL BUDGET DATES FOR DEPARTMENTS
- COUNCIL MEETING OR PUBLIC MEETING
- TOWN HOLIDAY

TOWN OF TRUCKEE

JANUARY 2026

JANUARY 27
- 5-Year CIP Budget and Operating Budgets Opened to Departments
- Council Budget Calendar Overiew

JANUARY 28
- Town Hall Re-Fresher Training on Operating and Capital Budgeting

JANUARY 29
- Council Retreat for Priority Setting

FEBRUARY 2026

FEBRUARY 4
- Public Works Re-Fresher Training on Operating and Capital Budgeting

FEBRUARY 9
- Drop-In ClearGov/Budget Support

MARCH 2026

MARCH 2
- Completed 5-Year CIP Budgets & Descriptions due to be Completed in ClearGov

MARCH 6
- Completed Departmental Operating Budgets & Descriptions due to be Completed in ClearGov

MARCH 11
- CPI-U San Francisco/Oakland/Hayward February - February Released

MARCH 16
- Draft Budget Due to Town Manager and Administrative Services Director

MARCH 24
- Solid Waste Budget Meeting

APRIL 2026

APRIL 6 - APRIL 9
- Budget Review with Town Manager (Departmental CIP and Operating Budget Reviews)

APRIL 27
- Town Talk at Martis Valley Lodge

APRIL 28
- Initial Budget Review with Council

MAY 2026

MAY 1
- DROP DEAD DATE FOR CHANGES (must be approved by TM/ASM)

MAY 11
- Tentative Budget Distributed to Town Council

MAY 26
- Budget Workshops held with Town Council

JUNE 2026

JUNE 8
- Budget Staff Report to Clerk's Department & Delivered to Council

JUNE 23
- Proposed Budget to Council for Adoption

BUDGET STATUS OF TOWN FUNDS –

Code	Fund	Fund Type	Budget Staus	Major Fund?
101	General Fund	General Fund	Budgeted	Yes
200	Capital Projects Fund	Capital Projects Funds	Budgeted	Yes
202	Abandoned Vehicle Abatement Fund	Special Revenue Funds	Not Budgeted	
203	Affordable Housing In-Lieu Fund	Special Revenue Funds	Capital Projects	
204	Air Quality Mitigation Fund	Special Revenue Funds	Capital Projects	
205	Downtown In-Lieu 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	Yes
208	PEG Fund	Special Revenue Funds	Capital Projects	
209	Infrastructure In-Lieu Fund	Special Revenue Funds	Not Budgeted	
210	Tahoe Donner TSSA Fund	Special Revenue Funds	Capital Projects	Yes
211	Glenshire TSSA Fund	Special Revenue Funds	Capital Projects	Yes
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	
240	Public Art In-Lieu Fund	Special Revenue Funds	Not Budgeted	
250	Gas Tax Fund	Special Revenue Funds	Not Budgeted	
252	Measure V Road Maint. Fund	Special Revenue Funds	Capital Projects	Yes
253	Measure R Trails Fund	Special Revenue Funds	Budgeted	Yes
254	Measure K TOT Fund	Special Revenue Funds	Budgeted	Yes
255	Measure U Trails Fund	Special Revenue Funds	Budgeted	Yes
256	Measure E Fund	Special Revenue Funds	Budgeted	Yes
270	Traffic Impact Fees Fund	Special Revenue Funds	Capital Projects	Yes

Code	Fund	Fund Type	Budget Staus	Major Fund?
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	Yes
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	Yes
312	06-CalHome-183 Fund	Special Revenue Funds	Not Budgeted	
313	04-HOME-0761 Fund	Special Revenue Funds	Not Budgeted	Yes
314	00-CalHome-023 Fund	Special Revenue Funds	Not Budgeted	
315	Home-0402 Sierra Village Apts	Special Revenue Funds	Not Budgeted	Yes
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	Yes
502	Transit Fund	Enterprise Funds	Budgeted	Yes
503	Solid Waste Fund	Enterprise Funds	Budgeted	Yes
504	Building and Safety Fund	Enterprise Funds	Budgeted	Yes
599	Successor Agency Fund	Fiduciary Fund	Budgeted	Yes

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 10th, 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 1st, 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.

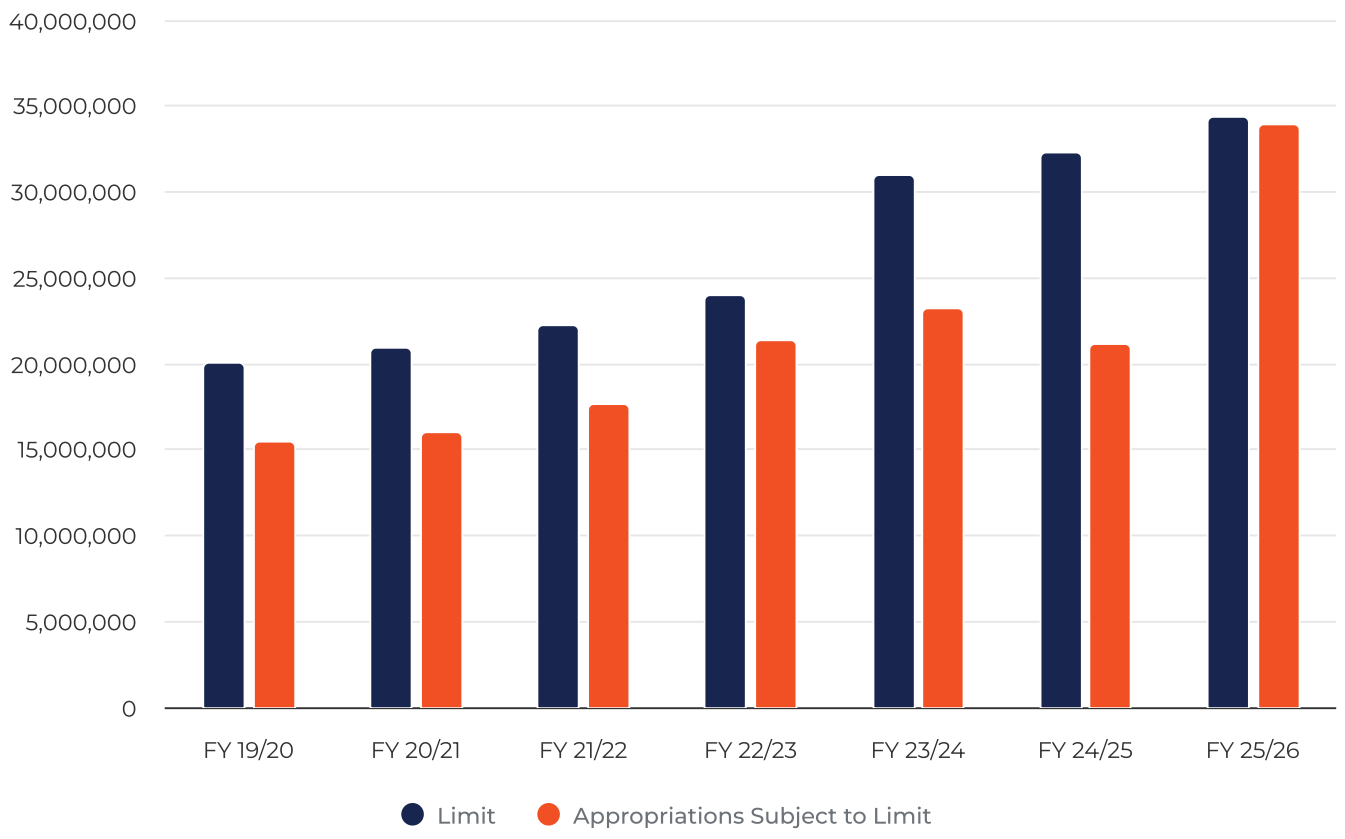
GANN APPROPRIATIONS LIMIT –

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 XIIIB.

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 2025/26, the Town's tax revenue was at 98.63% of the Gann Limit. The limit for FY 2025/26 was approved by Council, along with the budget, on Tuesday, June 24th, 2025.



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 Capital 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 35% 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 FY2026/27 budget-to-budget specific revenue increases, it is estimated that the Town will be in the 5% pay-for-performance pool for FY2026/27. 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 x 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							
	2027/28		2028/29		2029/30		2030/31
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 –

In November of 2025, the Town's police officer, Michael O'Brien, was named as defendant by the Estate of Amy Wayne Morris. Ms. Morris passed away while in the Nevada County jail system. In 2023, Officer O'Brien was dispatched to Decedent's home due to an alleged domestic dispute. After assessing the situation, the Decedent was booked into custody. While in custody, Decedent passed away due to complications associated with alcoholism. Her heirs are claiming that she underplayed her medical issues at the advice of Officer O'Brien. The case against Officer O'Brien when the plaintiff's case against Nevada County and their contractor, Wellpath was stayed due to Wellpath's ongoing bankruptcy proceedings. The original motion was dismissed with leave to amend. The Plaintiffs filed an amendment, and the amended complaint was accepted. At the same time, Wellpath's bankruptcy was settled, and the original suit was resumed. The Town and the County have agreed to combine the cases into one case. The Town has insurance coverage for this incident with the California Intergovernmental Risk Authority JPA (CIRA) and is liable up to its deductible amount of $50,000.

DEBT OBLIGATIONS –

Description	Sources of Funding	Outstanding Principal Balance as of July 1, 2026
Construction of the Public Service Center Garages	The General Fund obligation for FY 25/26 is $280,375. These bonds were issued in 2019 with a par of $4,920,000. The bonds were issued with a 25-year term.	$3,875,000
Construction of a Public Service Center	The General Fund obligation for FY 25/26 is $291,794. 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.	$3,005,000
Town Hall Building Purchase	The General Fund obligation for FY 25/26 is $373,222. The original issue of $5,615,000 was refinanced in 2015. The bonds were issued under a 25-year term.	$1,402,000
	Total General Fund Debt Obligation	$8,282,000
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 assets and liabilities in governmental funds, classified into five categories based on the constraints placed on the use of resources. The five categories are as follows:

> **Nonspendable** — Not in spendable form (e.g., inventory, prepaid items) or required to be maintained intact.
>
> **Restricted** — Externally imposed constraints by creditors, grantors, laws, or regulations (e.g., debt covenants, enabling legislation).
>
> **Committed** — Constraints imposed by the government's highest level of decision-making authority (e.g., town council resolution).
>
> **Assigned** — Intended for specific purposes, but not formally restricted or committed.
>
> **Unassigned** — Residual classification for the general fund - resources available for any purpose.

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.

Government Finance Officers Association (GFOA) — a professional organization founded in 1906, representing over 30,000 public-sector finance officials in the United States and Canada. It promotes excellence in public finance by developing best practices, providing training, and offering professional development, networking, and award programs for governmental financial professionals.

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.

Structurally Balanced Budget — A budget that supports financial sustainability for multiple years into the future where recurring revenues are equal to or greater than recurring expenditures.

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 Words

- 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

SWEP – Sierra Watershed Education Partnership

SWMP – Storm Water Management Program

- T -

WAP – Wireless Access Points

WDAC – Windows Defender Application Control

- # -

4WD – Four wheel drive

- V -

VMT – Vehicle Miles Traveled

- W -