

Calculation of Appropriations Subject to the Limit
Fiscal Year 2025-2026

Fund	Budget Total	Proceeds of Taxes	Non-Proceeds of Taxes	Check
Property taxes	\$ 18,207,139	\$ 18,207,139		\$ -
Other taxes:				
Sales & Use Taxes	18,108,666	18,108,666		-
Transient Occupancy tax	7,200,000	7,200,000		-
Franchises	2,032,000	-	2,032,000	-
Other Taxes	910,000	910,000		-
Fees for Services	12,858,994	-	12,858,994	-
Revenue from other agencies:				
Intergovernmental funding	2,600,500	2,600,500		-
State subventions	2,847,139	2,847,139		-
State/County grants	5,065,227		5,065,227	-
Federal grants	-		-	-
Mandated Cost Reimbursement	3,500	3,500		-
Use of money and property:				
Interest	3,273,700	1,627,455	1,646,245	-
Rent	294,531		294,531	-
Fines and Forfeitures	261,240		261,240	-
Parking Fees	781,480		781,480	-
Other revenues	462,357	462,357		-
Subtotal	<u>\$ 74,906,473</u>	<u>\$ 51,966,756</u>	<u>\$ 22,939,717</u>	<u>\$ -</u>

Less: Exclusions

Police Services (less portion covered by fees)	12,149,682	(12,149,682)
Qualified Debt Services	951,344	(951,344)
Qualified Capital	4,968,744	(4,968,744)

Total Appropriations Subject to Limit \$ 33,896,986

Appropriations Limit \$ 34,369,156

Check Revenues	79,548,374
Less: Excluded	4,310,571
Less: Property Tax Collection Fee	331,330
Adjusted Total	74,906,473
Difference	-

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Interest Allocation		
	<u>Amount</u>	<u>Source</u>
a) Non-interest Tax Proceeds	50,339,301	
b) Minus Exclusions	13,101,026	
c) Net invested proceeds from taxes	37,238,275	a-b
d) Total revenue plus reserve withdrawals	74,906,473	
e) Proceeds of taxes as a percentage of revenues	0.497130263	c / d
f) Interest earnings - Total	3,273,700	
g) Amount of interest earned from "proceeds of taxes"	1,627,455	e * f

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Regulatory Fees, User Fees & Charges

	a	i	ii	b=i+ii	c=b-a	d	
<u>Program Area</u>	<u>Fee Revenue</u>	<u>Direct Costs</u>	<u>Allocated Overhead</u>	<u>Total Costs</u>	<u>Costs minus Revenues</u>	<u>Revs > Costs?</u> <u>C=negative</u>	
1 Short-term Rental	430,000	795,535	136,208	931,743	501,743	-	
2 Police - Law Enforcement	223,877	10,997,888	2,725,637	13,723,524	13,499,647	-	
3 Planning and Development	251,154	2,124,547	647,137	2,771,684	2,520,530	-	
4 Animal Services	-	762,930	-	762,930	762,930	-	
5 Building and Safety	2,180,332	2,945,820		2,945,820	765,488	-	OH Included in costs
6 Solid Waste	6,812,314	7,026,703		7,026,703	214,389	-	OH Included in costs
7 Engineering	55,500	2,757,391	805,928	3,563,319	3,507,819	-	
8 Transit	2,747,317	5,743,250		5,743,250	2,995,933	-	OH Included in costs
9 Snow Removal	158,500	4,903,347	760,401	5,663,747	5,505,247	-	
10 Trails	-	612,646	114,465	727,111	727,111	-	
11				-	-	-	
12				-	-	-	
13				-	-	-	
14				-	-	-	
Total	12,858,994	38,670,055	5,189,776				

Proceeds of Taxes => -
= sum of column d

Non-Proceeds of taxes => 12,858,994

Check 12,858,994

-

Check -

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From CIP Budget in Clear Gov FY25/26

Qualified Capital Outlay 5,520,827
90% 4,968,744

Funding Source	Project Nu	Request Title	FY2026	Include
Developer Funding	C2507	West River Street Parking Lot and Sidewalk Improvements	120,000.00	y
Facilities Impact Fees - Storm Drainage	C1804	Church Street Extension/Trout Creek Restoration Reach 4 and	110,000.00	y
General Fund	C1704	Trout Creek Restoration - Reach 1, Phase 2 Final Design & Cor	470,000.00	y
General Fund	C2507	West River Street Parking Lot and Sidewalk Improvements	55,000.00	y
General Fund	C1817	West River Street Site Redevelopment	237,500.00	y
General Fund	C2312	Fencing and Security Gates at Town Hall	207,377.00	y
Intergovernmental Contributions	C2305	Truckee River Legacy Trail Phase 4B	125,000.00	y
Measure R/U Sales Tax Fund	C2506	2025 Trail Pavement Maintenance Project	767,000.00	Y
Measure R/U Sales Tax Fund	C2318	Riverview Sports Park Trail Connection	206,000.00	y
Measure R/U Sales Tax Fund	C2305	Truckee River Legacy Trail Phase 4B	125,000.00	y
Measure R/U Sales Tax Fund	C0702	Truckee River Legacy Trail Phase 4A	50,000.00	y
Measure V Sales Tax Fund	C2502	2025 Paving & Drainage Project	2,262,900.00	Y
Private Contributions	C0702	Truckee River Legacy Trail Phase 4A	50,000.00	y
Tahoe Forest Hospital District Reimbursement	C2502	2025 Paving & Drainage Project	170,000.00	Y
Traffic Impact Fees Fund	C1805	Reimagine Bridge Street	300,000.00	y
Utility Reimbursement	C2502	2025 Paving & Drainage Project	248,550.00	Y
Utility Reimbursement	C2506	2025 Trail Pavement Maintenance Project	16,500.00	Y