

Calculation of Appropriations Subject to the Limit
Fiscal Year 2023-2024

Fund	FY Total	Proceeds of Taxes	Non-Proceeds of Taxes	Check
Property taxes	\$ 13,678,566	\$ 13,678,566		\$ -
Other taxes:				
Sales & Use Taxes	10,101,621	10,101,621		-
Transient Occupancy tax	5,040,000	5,040,000		-
Franchises	1,250,000	-	1,250,000	-
	2,104,000	2,104,000		-
Fees for Services	9,922,620	-	9,922,620	-
Revenue from other agencies:				
Intergovernmental funding	448,015	448,015		-
State subventions	2,057,000	2,057,000		-
State/County grants	3,896,710		3,896,710	-
State/County Grants Discretionary	-	-		-
Federal grants	-		-	-
Mandated Cost Reimbursement	2,000	2,000		-
Use of money and property:				
Interest	624,327	338,282	286,045	-
Rent	311,038		311,038	-
Fines and Forfeitures	234,800		234,800	-
Parking Fees	659,000		659,000	-
	3,431,130	3,431,130		-
Subtotal	\$ 53,760,827	\$ 37,200,614	\$ 16,560,213	\$ -
Less: Exclusions				
Police Services (less portion covered by fees)	6,781,413	(6,781,413)		
Qualified Debt Services	951,397	(951,397)		
Qualified Capital	12,434,423	(12,434,423)		
Total Appropriations Subject to Limit		\$ 17,033,382		
Check Revenues	54,881,606			
Less: Excluded	1,120,779			
Adjusted Total	53,760,827			
Difference	-			

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From CIP Budget for FY2023-2024

Qualified Capital Outlay 16,579,230
75% 12,434,423

REVENUE SOURCE	CIP #	DESCRIPTION	Sum of FY 23/24	Include
Developer Funding	C1712	I-80/Donner Pass Road/Coldstream Road Roundabout	(574,605)	Y
Developer Funding	C2405	West River Street Park Frontage Improvements	50,650	Y
Drainage	C1804	Church Street Extension/Trout Creek Restoration Reach 4 ar	30,000	Y
General Fund	C1703	West River Street Streetscape Improvement Project	2,596,000	Y
General Fund	C1817	West River Street Site Redevelopment	402,748	Y
General Fund	C1820	Truckee Railyard Mobility Hub - Phase 1	816,474	Y
General Fund	C2021	2022 Public Service Center Renewable Diesel Fueling Station	388,079	Y
General Fund	C2312	Fencing and Security Gates at Town Hall	176,370	Y
General Fund	C2404	Public Services Center - Transit Facility Expansion	50,000	Y
General Fund	C2406	Truckee Railyard Mobility Hub - Phase 2	36,038	Y
Intergovernmental Contributions	C0702	Truckee River Legacy Trail Phase 4A	415,000	Y
Intergovernmental Contributions	C2021	2022 Public Service Center Renewable Diesel Fueling Station	276,892	Y
Intergovernmental Contributions	C2305	Truckee River Legacy Trail Phase 4B	250,000	Y
Measure R/U Sales Tax Fund	C0702	Truckee River Legacy Trail Phase 4A	3,800,000	Y
Measure R/U Sales Tax Fund	C2305	Truckee River Legacy Trail Phase 4B	250,000	Y
Measure R/U Sales Tax Fund	C2318	Joerger Drive - Riverview Sports Park Trail Connection	850,000	Y
Private Contributions	C0702	Truckee River Legacy Trail Phase 4A	2,460,000	Y
Property Sale	C2405	West River Street Park Frontage Improvements	50,000	Y
State Transit Assistance (STA)	C1820	Truckee Railyard Mobility Hub - Phase 1	250,000	Y
State Transit Assistance (STA)	C2404	Public Services Center - Transit Facility Expansion	50,000	Y
Traffic Impact Fees Fund	C1503	Pioneer Trail and Bridge Street Extension	550,000	Y
Traffic Impact Fees Fund	C1712	I-80/Donner Pass Road/Coldstream Road Roundabout	574,605	Y
Traffic Impact Fees Fund	C1804	Church Street Extension/Trout Creek Restoration Reach 4 ar	580,979	Y
Traffic Impact Fees Fund	C1805	Reimagine Bridge Street	1,650,000	Y
Traffic Impact Fees Fund	C2315	SR 267/Brockway Road/Soaring Way Roundabout	600,000	Y

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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? C=negative</u>	
1 Short-term Rental	330,000	379,388	115,141	494,529	164,529	-	
2 Police - Law Enforcement	202,761	7,217,921	2,026,724	9,244,645	9,041,884	-	
3 Planning and Development	760,000	1,424,635	537,881	1,962,516	1,202,516	-	
4 Animal Services	51,500	507,068	171,623	678,691	627,191	-	
5 Building and Safety	1,324,000	1,970,210		1,970,210	646,210	-	OH Included in costs
6 Solid Waste	5,104,679	5,106,993		5,106,993	2,314	-	OH Included in costs
7 Engineering	151,875	1,642,107	626,004	2,268,111	2,116,236	-	
8 Transit	1,897,805	2,008,740		2,008,740	110,935	-	OH Included in costs
9 Snow Removal	100,000	3,381,622	648,428	4,030,051	3,930,051	-	
10 Trails	-	225,671	121,878	347,549	347,549	-	
11				-	-	-	
12				-	-	-	
13				-	-	-	
14				-	-	-	
Total	9,922,620	23,864,356	4,247,679				

Proceeds of Taxes =>
= sum of column d

Non-Proceeds of taxes =>

Check

Check

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Interest Allocation		
	<u>Amount</u>	<u>Source</u>
a) Non-interest Tax Proceeds	36,862,332	
b) Minus Exclusions	7,732,810	
c) Net invested proceeds from taxes	29,129,522	a-b
d) Total revenue plus reserve withdrawals	53,760,827	
e) Proceeds of taxes as a percentage of revenues	0.541835445	c / d
f) Interest earnings - Total	624,327	
g) Amount of interest earned from "proceeds of taxes"	338,282	e * f

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Org Code	Description	Exclude?	If excluded, why?
100	Pooled Cash	Yes	Cash holding only, revenue accounted for in other funds
101	General Fund		
200	Capital Projects Fund		
201	Asset Forfeiture Federal Justice	Yes	Fines & Penalties shouldn't be included and these funds were seized as part of a legal proceeding
202	Abandoned Vehicle Abatement Fund		
203	Affordable Housing In-Lieu Fund		
204	Air Quality Mitigation Fund		
205	Downtown In-Lieu Parking Fund		
206	Town Housing Fund		
207	Town Bond Reserve Fund	Yes	This only accounts for the interest earned on bond funds, the funding for which was accounted for under a previous year's appropriations limit
208	PEG Fund		
209	Infrastructure In-Lieu Fund		
210	Tahoe Donner TSSA Fund	Yes	Excluded by statute. Assessments on real property or persons for special benefit conferred.
211	Glenshire TSSA Fund	Yes	Excluded by statute. Assessments on real property or persons for special benefit conferred.
212	Brickelltown Maintenance Fund	Yes	Excluded by statute. Assessments on real property or persons for special benefit conferred.
213	Joerger Ranch Maintenance Fund	Yes	Excluded by statute. Assessments on real property or persons for special benefit conferred.
214	Railyard CFD	Yes	Excluded by statute. Assessments on real property or persons for special benefit conferred.
215	COPS Fund		
216	Asset Forfeiture State Enforcemt	Yes	Fines & Penalties shouldn't be included and these were seized as part of a legal proceeding
217	Asset Forfeiture State Gang/Juv	Yes	Fines & Penalties shouldn't be included and these were seized as part of a legal proceeding
218	Donner Pass Road CFD	Yes	Excluded by statute. Assessments on real property or persons for special benefit conferred.
219	Coldstream CFD	Yes	Excluded by statute. Assessments on real property or persons for special benefit conferred.
250	Gas Tax Fund	Yes	Gas Taxes were exempted from the Gann Limit by Proposition 111
252	Measure V Road Maint. Fund		
253	Measure R Trails Fund		
254	Measure K TOT Fund		
270	Traffic Impact Fees Fund		
271	Facility Impact Fees - Law		
272	Facility Impact Fees - Animal		
273	Facility Impact Fees - Storm Drn		
274	Facility Impact Fees - Gen Gov		
275	American Rescue Plan Act (ARPA)	Yes	
298	Debt Service Fund	Yes	This fund is used to track debt service payments, the funding for which originates in the General Fund which is counted in the appropriations limit.
299	Fleet Replacement Fund	Yes	This is just a savings fund, The funds for which are counted as expenses in the General Fund where they originate. Excluding to prevent double counting
301	BEGIN Re-use Program Income	Yes	Nondiscretionary Grant Funding
302	BEGIN Housing Reimb Grant Fund	Yes	Nondiscretionary Grant Funding
308	HOME Misc Income	Yes	Nondiscretionary Grant Funding
309	HOME Re-Use Fund	Yes	Nondiscretionary Grant Funding

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310	CalHome Re-use Program Income	Yes	Nondiscretionary Grant Funding
311	06-HOME-2452 Fund	Yes	Nondiscretionary Grant Funding
312	06-CalHome-183 Fund	Yes	Nondiscretionary Grant Funding
313	04-HOME-0761 Fund	Yes	Nondiscretionary Grant Funding
314	00-CalHome-023	Yes	Nondiscretionary Grant Funding
315	Home-0402 Sierra Village Apts	Yes	Nondiscretionary Grant Funding
320	CDBG - Misc Income Fund	Yes	Nondiscretionary Grant Funding
321	CDBG - Program Income Fund	Yes	Nondiscretionary Grant Funding
322	CDBG 01-STBG-1614 Fund	Yes	Nondiscretionary Grant Funding
323	CDBG 10-STBG-6741 Fund	Yes	Nondiscretionary Grant Funding
324	15-CDBG-10566 Fund	Yes	Nondiscretionary Grant Funding
325	CDBG-CV Funds 00095 ME	Yes	Nondiscretionary Grant Funding
326	CDBG-CV Funds 00096 BA	Yes	Nondiscretionary Grant Funding
330	Boulders Moderate Housing Fund	Yes	Nondiscretionary Grant Funding
331	HCD Railyard Grant	Yes	Nondiscretionary Grant Funding
501	Parking Fund		
502	Transit Fund		
503	Solid Waste Fund		
504	Building and Safety Fund		
599	Successor Agency Fund	Yes	Redevelopment agency or successor agency property tax increment funds (such agencies do not have the power to levy a property tax).
900	General Capital Assets	Yes	Financial Reporting fund only
902	GASB 34	Yes	Financial Reporting fund only
None	None		