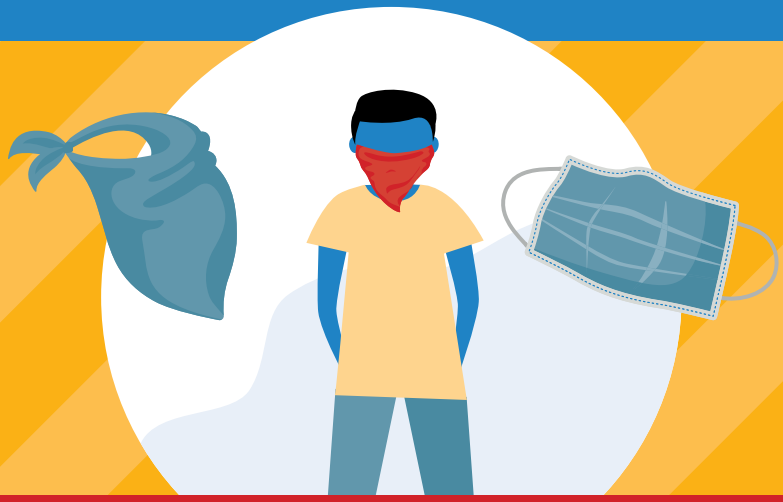
Mammoth Lakes
CALIFORNIA

# STAY SAFE TO STAY OPEN



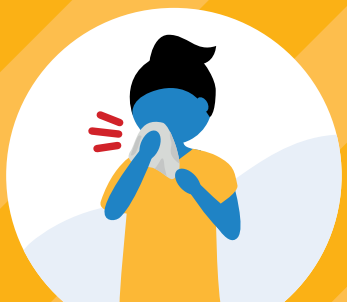
**Wear a mask or face covering**




Practice physical distancing



Wash or sanitize hands often



Stay home if you're sick

## Town of Mammoth Lakes

### Fiscal Year 2020/2021 Operating Budget

# TOWN OF MAMMOTH LAKES

Adopted Budget for Fiscal Year 2020-21

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Adopted Budget for Fiscal Year 2020-21

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- Streets & Circulation
- Mono County Office of Education – Child Care
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# TOWN OF MAMMOTH LAKES

Adopted Budget for Fiscal Year 2020-21

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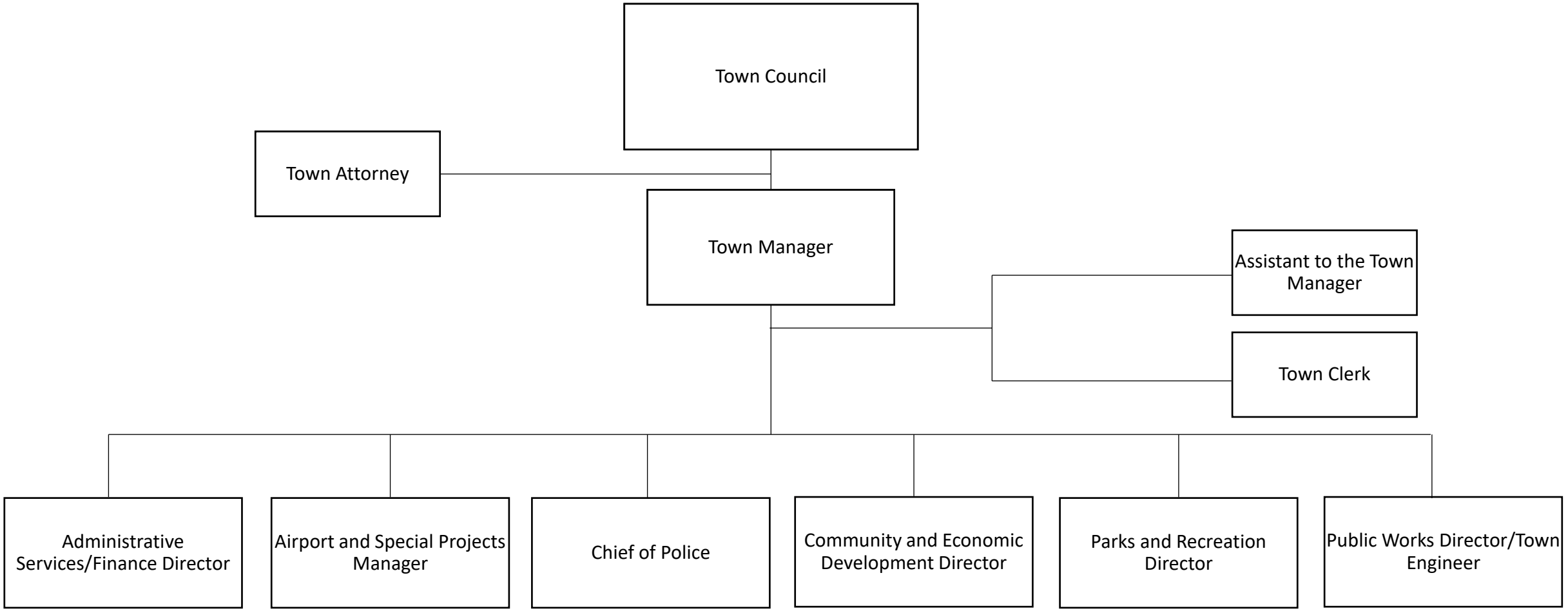
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# TOML Organization Chart – Leadership

October 2020




Mammoth Lakes
CALIFORNIA

# MAMMOTH LAKES TOWN COUNCIL



## Mayor
## Bill Sauser

*Term ends: November 2020*

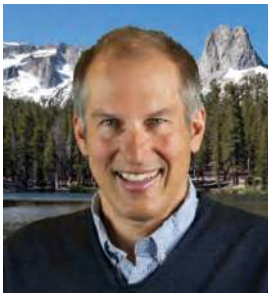
P.O. Box 26
Mammoth Lakes, CA 93546
**C:** (760) 937-5822
bsauser@townofmammothlakes.ca.gov



## Mayor Pro Tem
## Lynda Salcido

*Term ends: November 2022*

P.O. Box 8105
Mammoth Lakes, CA 93546
**W:** (760) 965-3733
**C:** (760) 221-4325
lsalcido@townofmammothlakes.ca.gov



## Councilmember
## John Wentworth

*Term ends: November 2022*

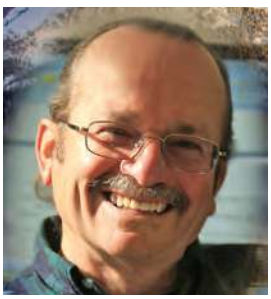
P.O. Box 100 PMB #234
Mammoth Lakes, CA 93546
**W:** (760) 934-3154
**H:** (760) 934-1279
**C:** (213) 309-5637
jwentworth@townofmammothlakes.ca.gov



## Councilmember
## Cleland Hoff

*Term ends: November 2020*

P.O. Box 8110
Mammoth Lakes, CA 93546
**W:** (760) 914-3218
**C:** (760) 914-2000
choff@townofmammothlakes.ca.gov



## Councilmember
## Kirk Stapp

*Term ends: November 2022*

P.O. Box 7254
Mammoth Lakes, CA 93546
**W:** (760) 965-3731
**C:** (760) 808-5354
kstapp@townofmammothlakes.ca.gov

# Town Manager's Letter of Introduction

## To the Town Council, residents, and employees of the Town of Mammoth Lakes

It is a pleasure to present the Town of Mammoth Lakes Adopted Budget for Fiscal Year 2020-21 (FY20-21). The Budget is the product of several months of work by Town Staff and Town Council. The Budget continues to build upon the commitment to engage in conservative budgeting with a focus on providing core services to the community. The Budget continues work efforts to maintain a structurally balanced budget for the future. The FY2020-21 operating budget is built on $40,017,109 total revenue and $40,183,900 in total appropriations, inclusive of transfers in and out of $5,866,008.

The Budget is more than just a financial document. It provides valuable information on the operation of Town government. It translates the allocation of financial resources into programs and services and capital projects. The allocation of financial resources support strategic initiatives, provides continuity of services to the community, fulfills state and federal mandates, and supports the operation of an effective Town organization. Development of the FY20-21 budget was difficult due to the unknown impact of COVID-19, economic shutdowns and potential future shutdowns and the overall economic related impacts on our tourism reliant economy. The budget reflects these concerns and actions taken reflect the Town's commitment to a conservative approach to budgeting and effective financial management to meet operational needs of the Town.

The budget incorporates the revenues and expenditures of 38 separate funds. The majority of the budget development process focuses on the General Fund. General Fund revenues total $20,295,076 with appropriations of $21,311,003, which includes $4,655,733 in transfers out to other funds. While the Town has seen solid growth in Transient Occupancy Tax (TOT) revenues over the past few years, uncertainty remains in the midst of this global health crisis. TOT revenue expectations were trimmed by $2.3M after analysis and moderate to severe impacts were selected. This year $11.2 million in TOT revenues are included in the operating budget. The Budget reflects the commitment to a Reserve for Economic Uncertainty of a minimum of 16% of General Fund revenues ($3,828,000), and an operating reserve of 9% of General Fund revenues currently funded at 89.1% ($1,864,000). The COVID-19 impacts resulted in a manageable operating deficit addressed with budget reductions, limited use of reserves and one-time revenues.

The Budget reflects a reduced commitment to capital infrastructure as several projects placed on hold. A shift in reserves to fund COVID-19 related emergency operations and community relief programs were implemented. The budget reflects past approach focuses on meeting basic needs and consistent capital investment, while allowing for directed investment of one-time revenues. The Budget continues to support a lean, talented staff with 77 full time positions and 10.1 FTEs of part-time staff. This reflects a slight reduction from the previous year as 3 full time employees were added, and 3.27 FTEs of part time were eliminated. Town employees are committed to providing quality, professional services to residents and visitors. It is my privilege to be a part of this team of dedicated and talented public employees.

A review of the Fiscal Year 2020-21 Budget Document will enhance your understanding of the Town of Mammoth Lakes operations, services, projects, and financial structure. A thank you to the Town's Finance Department and Department Heads in preparing this year's Budget.

Sincerely

Daniel C. Holler

Daniel C. Holler
Town Manager

## The Budget: A Financial, Policy, Management & Planning Tool

The budget is the Town's service and financial plan for the year ahead. It is a planning tool that matches the services desired by residents within the available resources needed to provide those services. Although it is important to express the budget in monetary terms because of the need for a common denominator, a budget should be looked upon as more than a financial plan.

The budget represents public policy incorporating both legislative and administrative controls as defined and established. Budgeting is the organizing of human resources, equipment, materials, and other resources for carrying out public policy. The budget is also a management tool as it provides a work program designed to accomplish the organizational objectives of Town government.

The budget provides management with the scope of services to be performed and the capital improvements to be made during a fiscal year. The budget incorporates a variety of long-range plans such as the General Plan and associated "Elements" and a number of informing accepted plans such as Walk, Bike, Ride; Down Town Revitalization; and the Community Housing Action Plan, to note a few.

The effective period of a budget is one fiscal year: July 1 to June 30. Certain services and activities are required by law and several revenues are restricted for specific purposes. The budget is organized on the basis of funds. A fund is a collection of accounts that record resources together with related requirements for a specific type of activity or objective. The Town maintains hundreds of revenue and expenditure accounts within 38 funds.

It is clear that good government does not run itself; it must be managed. The budget provides management with the scope of services to be performed and the capital improvements to be made during a fiscal year. It also sets the stage for future years. The budget may be the most important managerial tool available to local government. Since almost everything local government does is reflected in the budget, it is a comprehensive document. Virtually all governmental activities are funded through the budget, and the budget is a continuous process. This makes the budget an effective tool for the public official, providing an effective management tool at every stage of governmental activity.

### Budgetary Basis

The budget is prepared on a line-item (account) basis by fund and department using historical trends, outside agency and consultant information, and management experience. Every revenue and expenditure account is reviewed when preparing the budget. The Town's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP). The Town's accounting system is organized and operated on a fund basis. As previously mentioned, funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, legal restrictions or limitations.

All governmental funds are accounted for using the modified accrual basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the fiscal period. Expenditures, except for un-matured interest on long-term debt, are recognized

in the accounting period in which the liability is incurred. Sales and use taxes, motor vehicle fuel taxes and privilege taxes are considered "measurable revenue" when they are received by the Town. Revenues earned in the prior fiscal year are considered measurable and available if received by the Town within 60 days after year-end. The accounting records for enterprise and internal service funds are maintained on a full accrual basis. Accordingly, revenues are recognized in the accounting period earned and expenses are recognized in the period incurred. Trust and agency funds are accounted for on a cash basis (these funds are not included in this presentation).

**Town Manager Budget Guidelines for Department Heads**

The development of the FY20-21 presented a unique challenge as the base assumptions used in the preliminary work changed dramatically with statewide and local emergency declaration due to the COVID-19 pandemic. The institution of a statewide stay at home order resulted in a significant decline in economic activity, loss of revenues and uncertain future. This condition required the budget process to be dramatically restructured. Staff was directed develop three alternatives of varying revenue declines. The final budget was developed using the middle revenue path.

Department Heads were directed to develop a series of budget reduction options to address a projected budget deficit is nearly $4,000,000 in the Tow's General Fund. Reductions were to address the short-term deficit, longer-term savings, limit the use of reserves and measured reductions in core services.

The open discussion and identification of issues, departmental needs, and the willingness to work across departments was demonstrated in the departmental budget discussions was necessary to provide Town Council with the proposed budget. The recommended budget incorporates a mix of actions necessary to offset the reduction in revenues expected in FY20-21. The directions and assumption used to finalize the budget are outlined below.

**Budget Assumptions and Direction**

The following assumptions and direction were used in developing the FY20-21 Budget:

1. The Reserve for Economic Uncertainty (REU) is retained at or above $3.74 million and represents 18.4% of General Fund revenue, exceeding the 16% target in the reserve policy.
2. The Operating Reserve balance $1.86 million is 9.2% of General Fund revenue, exceeding the 9% target in the reserve policy.
3. General Fund contingency of $75,000 is funded from operating revenues. This was reduced by $25,000 for FY20-21 during departmental reductions.
4. Total use of reserves $955,926 used to balance the operating General Fund budget as offset to projected revenue shortfall. ($334,554 – Housing Special Projects, $300,000 FAA CARES Act, $321,372 General Fund Savings FY19-20.)
5. Revenues are budgeted conservatively, but realistic as we face significant impacts from COVID-19.
6. Expense Reductions in response to reduced revenue from COVID-19 impacts:
    a. Elimination of summer programs $ 124,385
    b. Staff Reductions $ 241,802
    c. Airport Operations – General Fund Transfer Reduction $ 619,434
    d. Settlement payment variance remains in General fund $ 132,713

e. Pause Vehicle Replacement Loan $ 340,000
f. 50% reduction in Vehicle replacement charges $ 93,728
g. 50% reduction in Comprehensive Leave Accrual $ 114,448
h. Departmental budget reductions $ 224,962
i. Salary Savings $ 175,344

7. Gas Tax use of Fund Balance $473,038 to help balance operating budget and reduce General Fund Transfers.
8. Continued allocation of $580,000 for Road rehabilitation and related capital projects supported by reserves.
9. Use of Transit reserves to fund budget shortfall for ESTA contract $128,520
10. Normal employee costs related to merits or other obligated costs are included, with modifications to salary schedules for general employee associations and non-represented employees supporting 2.5% pay adjustment deferment.
11. Base General Fund operating budget includes $11.2 Million in TOT.
12. Continued payment of 2.35% in TOT is committed to Tourism from base TOT amount.
13. Continued payment of .85% in TOT is committed to Transit from base TOT amount.
14. Continued payment of .85% in TOT is committed to Housing from base TOT amount.
15. Allocation of $75,000 in Measure U and $20,000 in General Fund for a partnership with Mono County to fund Eastern Sierra Sustainable Recreation Coordinator position.
16. Garage billing rate continues at $108 per hour
17. Budget for Measure R and U reflect ongoing costs as previously recommended by Mammoth Lakes Recreation and contractual obligations. Additional recommendations will come forward as appropriate. Measure R has a funding deficit of $176,411

These assumptions and Council direction provide the base for preparing the final budget.

# Fund Balance Reserves

| Fund | Estimated Balance (June 2020) | Planned Chg Budget FY20-21 | Est. New Balance (June 2021) |
|---|---|---|---|
| **General Fund** | | | |
| Reserve for Uncertainty (REU) | $ 3,827,920 | $ - | $ 3,827,920 |
| Operating Reserve (OR) | $ 1,864,838 | | $ 1,864,838 |
| Housing Reserve | $ 851,824 | $ - | $ 851,824 |
| Transit Reserve | $ 1,018,697 | $ - | $ 1,018,697 |
| Tourism Reserve [1] | $ 1,368,845 | $ - | $ 1,368,845 |
| Undesignated | $ 3,799,598 | $ (1,015,927) | $ 2,783,671 |
| Comprehensive Leave - Fund 101 | $ 453,853 | $ 116,000 | $ 569,853 |
| Gas Tax - Fund 210 | $ 1,314,758 | $ (473,038) | $ 841,720 |
| Measure R Trails - Fund 215 | $ 613,117 | $ - | $ 613,117 |
| Measure R - Fund 216 | $ 426,981 | $ 3,559 | $ 430,540 |
| Measure U - Fund 217 [2] | $ 3,135,059 | $ 457,780 | $ 3,592,839 |
| Airport - Fund 220 | $ 1,383,227 | $ - | $ 1,383,227 |
| DIF Accounts | $ 750,605 | $ 85,960 | $ 836,565 |
| Assessment Districts | $ 3,197,762 | $ (3,733) | $ 3,194,029 |
| Fractional Mello Roos - Fund 858 | $ 40,265 | $ 15,599 | $ 55,864 |
| Vehicle Service - Fund 910 [3] | $ 10,981,390 | $ 466,495 | $ 11,447,885 |
| Emp 125 Ins Fund 930 | $ 460,329 | $ - | $ 460,329 |
| Debt Service / Future Capital - Fund 990 | $ 1,061,417 | $ - | $ 1,061,417 |

**Notes:**

1. $200k committed to LA Kings Payments
2. Includes $2.5M allocated to MACC
3. Includes Debt owed from General Fund ($2.4M est.)

# FISCAL YEAR 2020-21 BUDGET OVERVIEW

## Total Revenues - All Funds

| Category | FY2017-18 Actuals | FY2018-19 Actuals | FY2019-20 Adopted Budget | FY2020-21 Proposed Budget | Budget to Budget Variance | % | Budget to Last Full Year Variance | % |
|---|---|---|---|---|---|---|---|---|
| Transient Occupancy Tax [1] | $ 17,715,160 | $ 20,470,488 | $ 13,680,000 | $ 11,390,000 | $ (2,290,000) | -16.7% | $ (9,080,488) | -44.4% |
| TBID - Pass through | $ 5,147,739 | $ 5,681,677 | $ 4,500,000 | $ 3,256,200 | $ (1,243,800) | -27.6% | $ (2,425,477) | -42.7% |
| Property Tax | $ 3,635,160 | $ 3,803,820 | $ 3,688,000 | $ 3,827,000 | $ 139,000 | 3.8% | $ 23,180 | 0.6% |
| Capital Projects | $ 3,530,792 | $ 3,180,836 | $ 2,800,000 | | $ (2,800,000) | -100.0% | $ (3,180,836) | -100.0% |
| Sales Tax | $ 2,433,682 | $ 2,749,036 | $ 2,521,000 | $ 1,850,000 | $ (671,000) | -26.6% | $ (899,036) | -32.7% |
| Other General Fund Revenue | $ 3,691,799 | $ 3,615,310 | $ 2,504,960 | $ 2,458,076 | $ (46,884) | -1.9% | $ (1,157,234) | -32.0% |
| Vehicle Service | $ 1,906,627 | $ 1,969,870 | $ 1,938,453 | $ 1,852,040 | $ (86,413) | -4.5% | $ (117,830) | -6.0% |
| Gas Tax | $ 2,022,529 | $ 1,499,957 | $ 1,856,726 | $ 1,408,856 | $ (447,870) | -24.1% | $ (91,101) | -6.1% |
| Airport Operations | $ 523,298 | $ 1,398,500 | $ 995,900 | $ 3,035,329 | $ 2,039,429 | 204.8% | $ 1,636,829 | 117.0% |
| Measure R - Sales Tax | $ 1,436,103 | $ 1,350,000 | $ 1,350,000 | $ 1,000,000 | $ (350,000) | -25.9% | $ (350,000) | -25.9% |
| Assessment Districts | $ 1,203,199 | $ 1,097,400 | $ 1,090,000 | $ 1,252,600 | $ 162,600 | 14.9% | $ 155,200 | 14.1% |
| Measure U - Utility Tax | $ 865,650 | $ 900,000 | $ 900,000 | $ 870,000 | $ (30,000) | -3.3% | $ (30,000) | -3.3% |
| Franchise Fees | $ 913,069 | $ 914,548 | $ 845,000 | $ 770,000 | $ (75,000) | -8.9% | $ (144,548) | -15.8% |
| Housing and Community Development | $ 969,932 | $ 570,000 | $ 570,000 | $ 570,000 | $ - | 0.0% | $ - | 0.0% |
| Other Revenue | $ 428,546 | $ 478,000 | $ 478,000 | $ 478,000 | $ - | 0.0% | $ - | 0.0% |
| Development Impact Fees (DIF) | $ 349,845 | $ 133,000 | $ 156,000 | $ 133,000 | $ (23,000) | -14.7% | $ - | 0.0% |
| Total Revenue | $ 46,773,130 | $ 49,812,441 | $ 39,874,039 | $ 34,151,101 | $ (5,722,938) | -11.5% | $ (15,661,340) | -45.9% |

Note

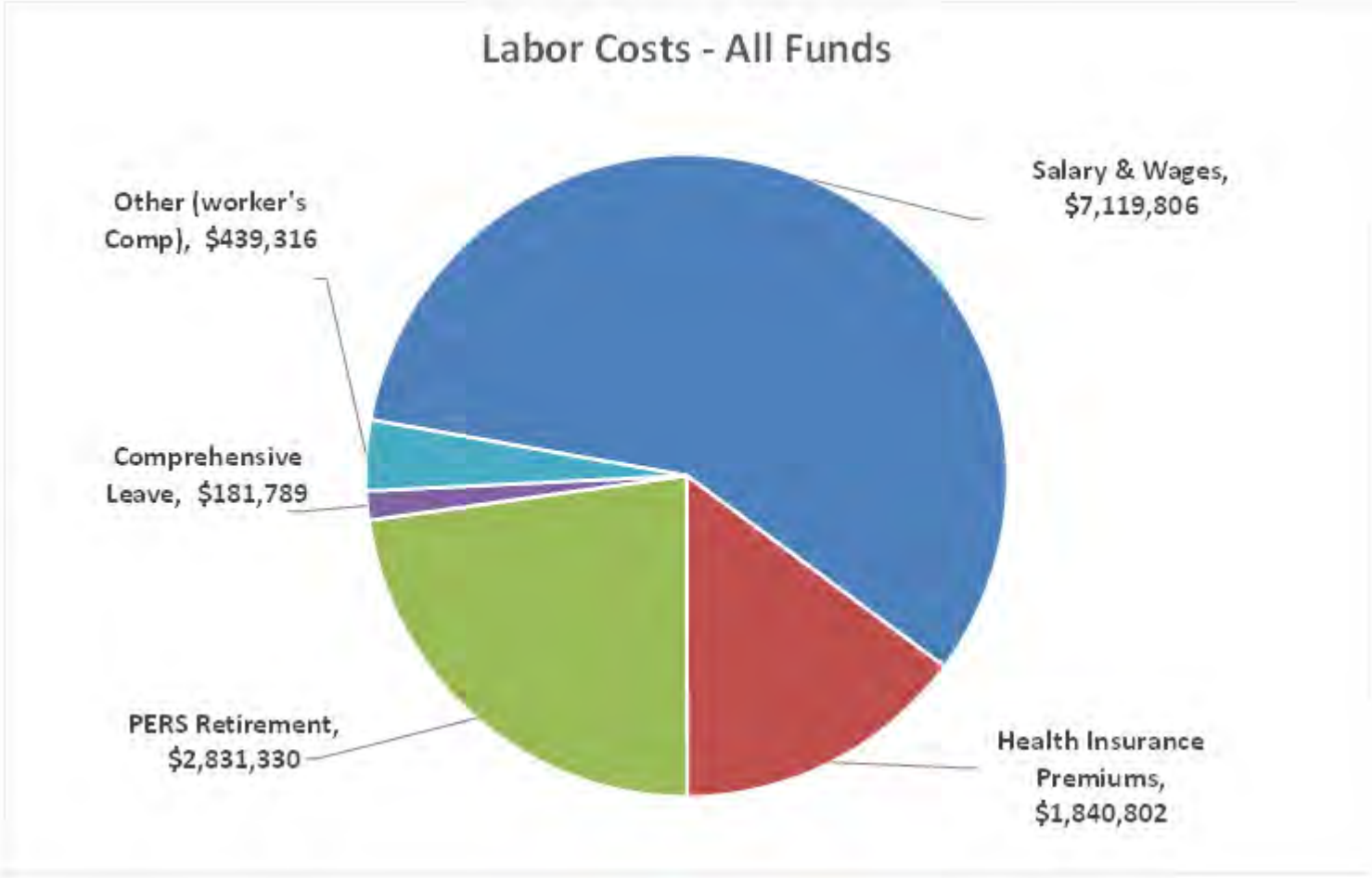
1. TOT revenue includes $11.2M TOT plus Penalties & Interest, Revenue Violations and Penalty & Interest.

## Total Appropriations - All Funds

| Category | FY2017-18 Actuals | FY2018-19 Actuals | FY2019-20 Adopted Budget | FY2020-21 Proposed Budget | Variance | % |
|---|---|---|---|---|---|---|
| Operating Expenses - General Fund | $ 28,413,459 | $ 24,021,385 | $ 23,063,866 | $ 21,311,003 | $ (1,752,863) | -7.6% |
| Tourism Business Improvement District (TBID) | $ 5,144,727 | $ 5,698,048 | $ 4,500,000 | $ 3,256,200 | $ (1,243,800) | -27.6% |
| Snow Removal & Roads - Gas Tax | $ 6,359,301 | $ 3,844,799 | $ 4,230,456 | $ 4,380,800 | $ 150,344 | 3.6% |
| Capital Projects | $ 6,164,414 | $ 4,172,174 | $ 3,852,251 | $ - | $ (3,852,251) | 100.0% |
| Debt Service / Future Capital | $ 3,714,022 | $ 3,246,348 | $ 2,528,592 | $ 2,801,268 | $ 272,676 | 10.8% |
| Airport Operations | $ 2,251,111 | $ 1,189,240 | $ 1,553,448 | $ 3,035,329 | $ 1,481,881 | 95.4% |
| Vehicle Service | $ 1,838,228 | $ 1,668,502 | $ 1,506,248 | $ 1,385,545 | $ (120,703) | -8.0% |
| Assessment Districts | $ 2,105,616 | $ 2,105,616 | $ 1,330,979 | $ 1,315,734 | $ (15,245) | -1.1% |
| Measure R - Sales Tax | $ 8,677,352 | $ 1,149,614 | $ 1,177,925 | $ 1,176,441 | $ (1,484) | -0.1% |
| Housing & Community Development | $ 863,497 | $ 206,678 | $ 570,000 | $ 570,000 | $ - | 0.0% |
| Measure R - Trails | $ 436,779 | $ 413,886 | $ 335,000 | $ 327,874 | $ (7,126) | -2.1% |
| Other Expenditures | $ 462,586 | $ 232,201 | $ 448,800 | $ 337,000 | $ (111,800) | -24.9% |
| Measure U - Utility Tax | $ 597,126 | $ 230,131 | $ 292,220 | $ 412,220 | $ 120,000 | 41.1% |
| Development Impact Fees (DIF) | $ 226,750 | $ 45,200 | $ 52,360 | $ 52,360 | $ - | 0.0% |
| Total Appropriations | $ 67,254,969 | $ 48,223,821 | $ 45,442,145 | $ 40,361,774 | $ (5,080,371) | -11.2% |
| | | | | | | |
| Less Transfers Out | $ 23,789,230 | $ 9,824,789 | $ 7,193,736 | $ 5,866,008 | $ (1,327,728) | -18.5% |
| Less Pass-Thru Expenditures | $ 5,144,727 | $ 5,698,048 | $ 4,500,000 | $ 3,256,200 | $ (1,243,800) | -27.6% |
| | | | | | | |
| Net total Expenditures | $ 38,321,011 | $ 32,700,984 | $ 33,748,409 | $ 31,239,566 | $ (2,508,843) | -7.4% |

## Town of Mammoth Lakes - Combined Fund Statement
## Fiscal Year 2020-21

| Fund # | Name | Revenue | Transfer In | Total Resources | Expenditures | Transfer Out | Total Appropriations | Change in Fund Balance |
|---|---|---|---|---|---|---|---|---|
| 100 | General Fund | $ 20,295,076 | | $ 20,295,076 | $ 16,655,270 | $ 4,655,733 | $ 21,311,003 | $ (1,015,927) |
| 101 | Comprehensive Leave | $ 116,000 | $ - | $ 116,000 | $ - | | $ - | $ 116,000 |
| 105 | COVID-19 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 210 | Gas Tax | $ 1,408,856 | $ 2,498,906 | $ 3,907,762 | $ 4,150,286 | $ 230,514 | $ 4,380,800 | $ (473,038) |
| 215 | Measure R - Trails | $ - | $ 330,000 | $ 330,000 | $ 330,000 | | $ 330,000 | $ - |
| 216 | Measure R - Sales Tax | $ 1,000,000 | $ - | $ 1,000,000 | $ 82,000 | $ 914,441 | $ 996,441 | $ 3,559 |
| 217 | Measure U - Utility Tax | $ 870,000 | | $ 870,000 | $ 412,220 | $ - | $ 412,220 | $ 457,780 |
| 218 | Tourism Business Improvement District (TBID) | $ 3,256,200 | | $ 3,256,200 | $ 3,256,200 | $ - | $ 3,256,200 | $ - |
| 220 | Airport Operations | $ 3,035,329 | $ - | $ 3,035,329 | $ 3,035,329 | $ - | $ 3,035,329 | $ - |
| 240 | Long Valley Pit | $ 30,000 | | $ 30,000 | $ 5,000 | $ - | $ 5,000 | $ 25,000 |
| 245 | Housing & Community Development | $ 570,000 | | $ 570,000 | $ 570,000 | $ - | $ 570,000 | $ - |
| 250 | Local Transit Committee (LTC) | $ 75,000 | | $ 75,000 | $ 75,000 | $ - | $ 75,000 | $ - |
| 300 | Capital Projects | $ - | $ 155,514 | $ 155,514 | $ - | $ - | $ - | $ 155,514 |
| 830 | DIF Admin | $ - | $ 5,320 | $ 5,320 | $ - | $ - | $ - | $ 5,320 |
| 831 | DIF General Facilities & Equipment | $ 11,000 | $ - | $ 11,000 | $ - | $ 440 | $ 440 | $ 10,560 |
| 832 | DIF Law Enforcement | $ 6,000 | $ - | $ 6,000 | $ - | $ 240 | $ 240 | $ 5,760 |
| 833 | DIF Storm Drains | $ 11,000 | $ - | $ 11,000 | $ - | $ 440 | $ 440 | $ 10,560 |
| 834 | DIF Parks & Recreation | $ 15,000 | $ - | $ 15,000 | $ - | $ 600 | $ 600 | $ 14,400 |
| 835 | DIF Mono County Office of Education - Library | $ 24,000 | $ - | $ 24,000 | $ 23,040 | $ 960 | $ 24,000 | $ - |
| 836 | DIF Streets & Circulation | $ 6,000 | $ - | $ 6,000 | $ - | $ 240 | $ 240 | $ 5,760 |
| 837 | DIF Mono County Office of Education - Child Care | $ 5,000 | | $ 5,000 | | $ 200 | $ 200 | $ 4,800 |
| 838 | DIF Fire Facility, Vehicle & Equipment | $ 25,000 | | $ 25,000 | $ 24,000 | $ 1,000 | $ 25,000 | $ - |
| 839 | DIF Airport Improvements | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 840 | DIF Public Art | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 841 | DIF Transit & Trails | $ 30,000 | $ - | $ 30,000 | $ - | $ 1,200 | $ 1,200 | $ 28,800 |
| 850 | Juniper Ridge | $ - | $ 29,830 | $ 29,830 | $ 84,000 | $ - | $ 84,000 | $ (54,170) |
| 852 | Bluffs - Debt | $ 218,100 | | $ 218,100 | $ 215,437 | $ - | $ 215,437 | $ 2,663 |
| 853 | Bluffs - Operations | $ - | $ 17,045 | $ 17,045 | $ 70,700 | $ - | $ 70,700 | $ (53,655) |
| 854 | North Village - CFD | $ 697,500 | | $ 697,500 | $ 520,844 | $ - | $ 520,844 | $ 176,656 |
| 856 | Old Mammoth Road -Budget Assessment District | $ 50,690 | $ 21,305 | $ 71,995 | $ 154,734 | $ - | $ 154,734 | $ (82,739) |
| 857 | North Village - Budget Assessment District | $ - | $ 6,820 | $ 6,820 | $ 11,153 | $ - | $ 11,153 | $ (4,333) |
| 858 | Fractional Mello-Roos - Community Facility District | $ 267,600 | $ - | $ 267,600 | $ 252,001 | $ - | $ 252,001 | $ 15,599 |
| 859 | InLieu Mello-Roos - Community Facility District | $ 2,470 | $ - | $ 2,470 | $ 900 | $ - | $ 900 | $ 1,570 |
| 860 | Transit Facilities - Community Facility District | $ 7,800 | $ - | $ 7,800 | $ 2,865 | $ - | $ 2,865 | $ 4,935 |
| 861 | Mammoth View - Budget Assessment District | $ 8,440 | $ - | $ 8,440 | $ 3,100 | $ - | $ 3,100 | $ 5,340 |
| 910 | Vehicle Service | $ 1,852,040 | $ - | $ 1,852,040 | $ 1,325,545 | $ 60,000 | $ 1,385,545 | $ 466,495 |
| 930 | Employee Insurance Benefits | $ 257,000 | $ - | $ 257,000 | $ 257,000 | $ - | $ 257,000 | $ - |
| 990 | Capital/ Debt Service | $ - | $ 2,801,268 | $ 2,801,268 | $ 2,801,268 | $ - | $ 2,801,268 | $ - |
| | **Total** | **$ 34,151,101** | **$ 5,866,008** | **$ 40,017,109** | **$ 34,317,892** | **$ 5,866,008** | **$ 40,183,900** | **$ (166,791)** |




| Total Labor Cost |
| --- |
| $12,413,043 |

**Total Labor – All Funds**

Labor expense is allocated to funds based on percentage of time each employee is expected to spend working on projects or elements within those funds. As with all the budget process, this is an estimate based on anticipated snow levels, amount of time needed for each capital project or time spend within parks maintenance. Below you will find employee count along with cost of Labor across all funds. Later in the report, you will find a deeper dive into General Fund Labor expense.

| Employee Statistics | FY2020-21 Budget Count |
|---|---|
| Full Time Employees | 77 |
| | |
| **Part Time Employees** - Measured in Full Time Equivalents (FTE) | |
| Police | 1.4 |
| Recreation Programs | 3.8 |
| Parks Maintenance | 2.4 |
| Community & Economic Development | 0.0 |
| Capital Projects | 0.0 |
| Airport Operations | 1.0 |
| Garage Operations | 0.0 |
| Roads & Snow Removal | 2.4 |
| Facilities Maintenance | 0.5 |
| Total Part Time Employees (FTE) | 10.1 |
| | |
| Total Employee (FTE) | 87.1 |

## Labor Costs - All Funds

| Item | FY2019-20 Budget Total | FY2020-21 Budget Total | Variance by Item |
|---|---|---|---|
| Salary & Wages | $ 7,114,167 | $ 7,119,806 | 0.08% |
| Health Insurance Premiums | $ 1,841,329 | $ 1,840,802 | -0.03% |
| PERS Retirement | $ 2,520,914 | $ 2,831,330 | 12.31% |
| Comprehensive Leave | $ 227,213 | $ 181,789 | -19.99% |
| Other (worker's Comp) | $ 448,685 | $ 439,316 | -2.09% |
| | $ 12,152,308 | $ 12,413,043 | 2.15% |

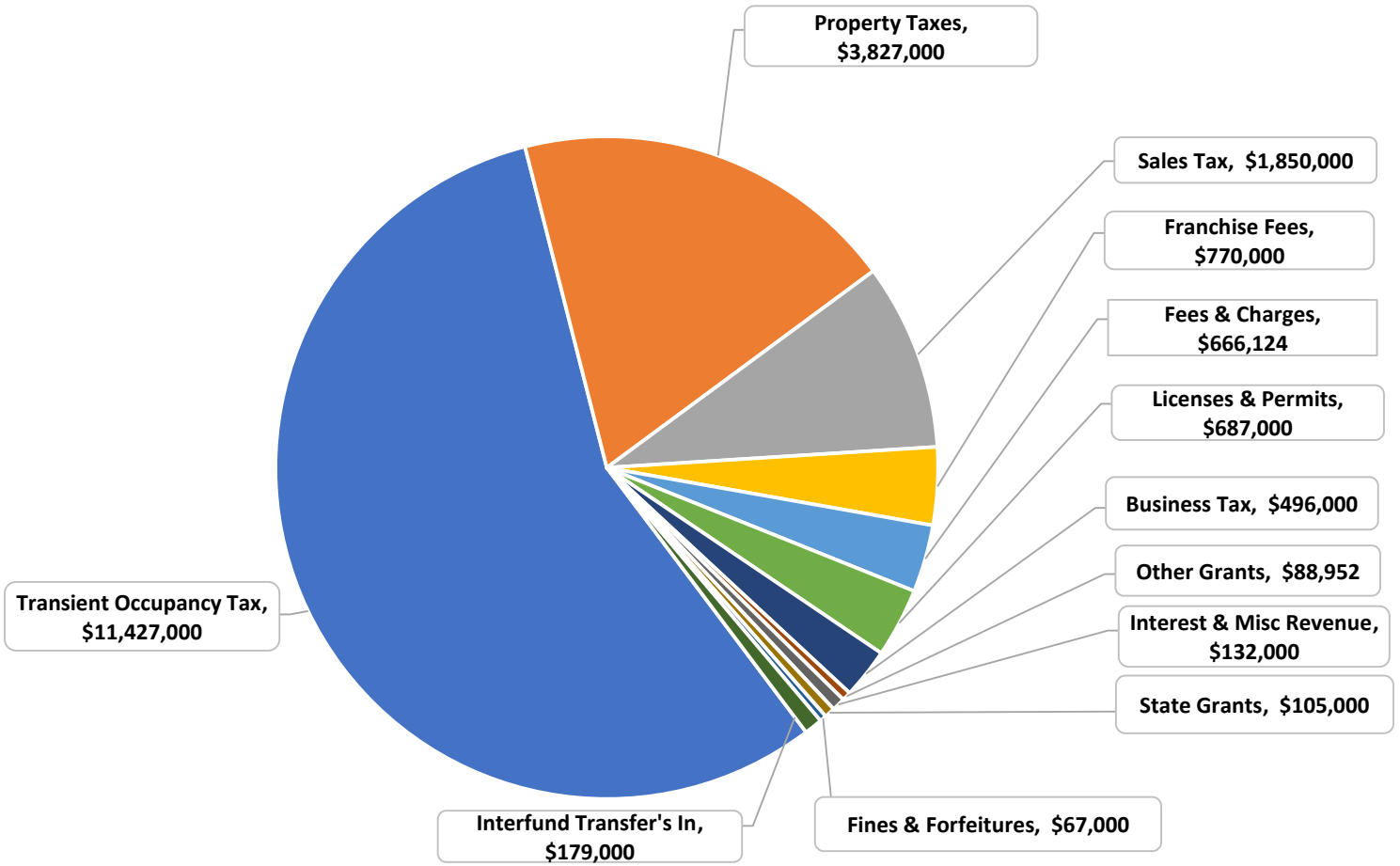
## Labor – Distributed across all funds

| Labor Expense Category | Fund 100 General Fund | Fund 210 Gas Tax | Fund 215 Measure R Trails | Fund 216 Measure R Sales Tax | Fund 220 Airport Operations | Fund 250 LTC |
|---|---|---|---|---|---|---|
| Regular Salaries | $ 4,746,497 | $ 725,285 | $ 94,082 | $ 10,316 | $ 247,528 | $ 33,164 |
| Temporary Wages | $ 236,696 | $ 107,709 | $ 42,071 | $ 11,032 | $ 55,632 | $ - |
| Overtime Wages | $ 130,500 | $ - | $ - | $ - | $ - | $ - |
| Police Holiday Pay | $ 84,385 | $ - | $ - | $ - | $ - | $ - |
| Comprehensive Leave | $ 159,533 | $ 6,253 | $ 6,740 | $ 563 | $ 4,866 | $ 418 |
| Health Ins Premiums | $ 1,385,718 | $ 242,679 | $ 32,763 | $ 4,992 | $ 114,094 | $ 10,103 |
| Workers Comp Insurance | $ 331,447 | $ 48,462 | $ 6,627 | $ 715 | $ 16,910 | $ 2,207 |
| Unemployment Assessment | $ 15,000 | $ - | $ - | $ - | $ - | $ - |
| ICMA VantageCare | $ 54,000 | $ - | $ - | $ - | $ - | $ - |
| PERS (Retirement) | $ 2,232,801 | $ 267,178 | $ 38,529 | $ 4,041 | $ 89,770 | $ 11,128 |
| PARS (Part Time Retirement) | $ 4,365 | $ 2,093 | $ 841 | $ 215 | $ 1,081 | $ - |
| Total Labor Expense | $ 9,380,942 | $ 1,399,659 | $ 221,653 | $ 31,874 | $ 529,881 | $ 57,020 |

## Labor by Fund Continued

| Labor Expense Category | Fund 856 Assess. Dist Old Mammth | Fund 857 Assess. Dist North Village | Fund 858 Fractional Mello Roos | Fund 910 Garage Services | FY 2018-19 Budget Total |
|---|---|---|---|---|---|
| Regular Salaries | $ 8,208 | $ 5,918 | $ 34,388 | $ 427,395 | $ 6,332,781 |
| Temporary Wages | $ - | $ - | $ 50,000 | $ 15,000 | $ 518,140 |
| Overtime Wages | $ - | $ - | $ - | $ - | $ 130,500 |
| Police Holiday Pay | $ - | $ - | $ - | $ - | $ 84,385 |
| Comprehensive Leave | $ 143 | $ 109 | $ 1,582 | $ 1,582 | $ 181,789 |
| Health Ins Premiums | $ 3,380 | $ 2,493 | $ 14,790 | $ 14,790 | $ 1,825,802 |
| Workers Comp Insurance | $ 549 | $ 396 | $ 2,364 | $ 29,639 | $ 439,316 |
| Unemployment Assessment | $ - | $ - | $ - | $ - | $ 15,000 |
| ICMA VantageCare | $ - | $ - | $ - | $ - | $ 54,000 |
| PERS (Retirement) | $ 3,154 | $ 2,237 | $ 12,233 | $ 160,439 | $ 2,821,510 |
| PARS (Part Time Retirement) | $ - | $ - | $ 925 | $ 300 | $ 9,820 |
| Total Labor Expense | $ 15,434 | $ 11,153 | $ 116,282 | $ 649,145 | $ 12,413,043 |

# General Fund Revenues




**Total Revenue $ 20,295,076**

**Revenue**

Staff used a consistent and methodical approach in the development of this budget. Staff and Council had already reviewed the revenue projections back in March to start the process. Once the tough decisions to close the Town were made, staff reviewed all revenue items to determine to what extent it would be impacted by a prolonged shutdown. There were many items to weigh in determining impact, most obviously the lack of visitation to our resort community. The two revenue items most closely tied to visitation is TOT and Sales Tax. Staff used the models and approach listed above to determine a middle of the road target for each. TOT projected at $11.2M may not seem like a big departure from the $14.25M originally projected but the conservative approach needs to be weighted when determining the severity imposed from the COVID 19 pandemic. While we have projected the revenue low in the past, it was done to constrict the size of our operating budget, provide reserves for capital and to meet adopted reserve policy levels. This constriction prevented the Town from growing too large with additional programs and staff that could prove burdensome in a sharp decline like we experienced. Had we forecast and set expenditure levels based on TOT closer to $18.0M, we would have undoubtedly had to make drastic cuts to all expenditures, including staff, almost immediately.

The current fiscal year, FY19-20 was on pace to exceed the prior record of $20.4M in TOT revenue and with a budget of $13.5M the Town had achieved this revenue budget by February 2020. This was accomplished in a year that saw below normal snow fall and other challenges during our most profitable months. The conservative budget approach did provide much needed room to finish the year, above budget. Based on the prior year and projections made prior to March, we still experienced a loss in revenue close to $5.0M for FY19-20. To measure the true significance of budgeting TOT revenue at such a low number, we should consider the fact that $11.2M is $9 - $10M less than our trajectory prior to the pandemic.

Sales Tax is another revenue directly impacted by visitation. Staff had anticipated, using HdL consultant information, a revenue of almost $2.7M for FY20-21. Staff projected an impact of 25% - 40% depending on different scenarios and decided on a projection of 31% reduction of $850,000 for this line item.

Additional revenue items can be impacted by visitation or other factors of a down economy. Staff deemed these items to have minimal impact to the next fiscal year based on the size of the line item or the fact it will have a delayed effect of 1 or more years. Property Tax is another large revenue source that will be impacted in this delayed response and therefore staff expects to feel the impact on this line item in FY21-22. All other revenue projections remained consistent with analysis prior to this emergency. The change in revenue projection is summarized below:

The approach to these adjustments as outlined extensively in previous sections, resulted in a revenue reduction of $3,720,924 or 15.5% and a General Fund revenue projection of $20,295,076. This revenue is broken down by major category and comparison to prior year adopted budget is below:

## Major Revenue Components - General Fund

| Item | FY2019-20 Adopted Budget | FY2020-21 Proposed Budget | Variance | % |
|---|---|---|---|---|
| TOT (baseline) | $ 13,500,000 | $ 11,200,000 | $ (2,300,000) | -17.0% |
| TOT Revenue Violations | $ 60,000 | $ 60,000 | $ - | 0.0% |
| TOT Penalty and Interest | $ 120,000 | $ 130,000 | $ 10,000 | 8.3% |
| Total TOT | $ 13,680,000 | $ 11,390,000 | $ (2,290,000) | -16.7% |
| | | | | |
| Property Tax | $ 3,688,000 | $ 3,827,000 | $ 139,000 | 3.8% |
| Sales Tax | $ 2,521,000 | $ 1,850,000 | $ (671,000) | -26.6% |
| Franchise Fees | $ 845,000 | $ 770,000 | $ (75,000) | -8.9% |
| Other General Fund Revenue | $ 2,504,960 | $ 2,458,076 | $ (46,884) | -1.9% |
| Total Budgeted Revenue | $ 23,238,960 | $ 20,295,076 | $ (2,943,884) | -12.7% |

The most significant adjustments to revenue involve a review of current year performance. As more of the fiscal year goes on, we get a clearer picture of current trends. Most of the adjustments above are refinements based on this additional information. In some cases, new developments have occurred and need to be captured in the next year revenue budget. In this case the external funding for the clerk position (No USFS funding this year) have been captured in this tentative budget. Below is a summary of General Fund revenue:

## Key Revenue Components - General Fund

| Item | | Amount | % of Total Revenue |
|---|---|---|---|
| Transient Occupancy Tax (TOT) | $ | 11,200,000 | 55.2% |
| Property Tax | $ | 3,012,000 | 14.8% |
| Sales Tax | $ | 1,850,000 | 9.1% |
| Community Development Permits | $ | 869,952 | 4.3% |
| Property Tax in Lieu VLF | $ | 815,000 | 4.0% |
| Franchise Fees | $ | 770,000 | 3.8% |
| Business Tax - Fees penalty and Interest | $ | 496,000 | 2.4% |
| Other Revenue | $ | 296,500 | 1.5% |
| Recreation Programs | $ | 279,000 | 1.4% |
| TOT Penalty and Interest | $ | 190,000 | 0.9% |
| Public Safety | $ | 185,000 | 0.9% |
| Transit Fee | $ | 116,500 | 0.6% |
| Interest | $ | 100,000 | 0.5% |
| TBID Revenue 1% TBID to Admin | $ | 65,124 | 0.3% |
| Whitemore Pool County Share 50% | $ | 50,000 | 0.2% |
| **Total Budgeted Revenue** | **$** | **20,295,076** | **100.0%** |

**FUND REVENUES**
**TOWN OF MAMMOTH LAKES**
**2020-21 ANNUAL BUDGET DETAIL**

**TAXES**

30202-30270 PROPERTY TAXES – The Town of Mammoth Lakes receives approximately 4% of the tax increment collected by Mono County for properties located within the town limits. The majority of these funds are distributed to the Town in December, April, and June each fiscal year.

30230 DOCUMENTARY TRANSFER TAX – This tax is imposed on the transfer of real property. Mono County is authorized to levy the tax at a rate of $1.10 per $1,000 of the sale value. The town receives 50% of the amount collected by Mono County for properties located within the Town's limits on a monthly basis.

30402 SALES TAX – 1% of the State Sales Tax levy collected from merchants on retail sales and taxable services transacted within the Town are received from the State Board of Equalization on a monthly basis.

30604-30671 TRANSIENT OCCUPANCY TAXES – The Town levies a 13% Transient Occupancy Tax on legally zoned properties that are rented on a nightly basis. These taxes are remitted to the Town on a monthly basis. Penalties and interest are charged for late remittance and revenue violations.

30802-30840 BUSINESS TAX – The Town of Mammoth Lakes levies taxes on all businesses or individuals that conduct business inside the Town's limits. These taxes are collected and a certificate is issued when a business opens and is renewed annually.

31204-31299 FRANCHISE FEES – The Town charges franchisees for special privileges granted by the Town and in some cases in permitting the continuing use of public property for such activities and poles and lines for public utility. The Town collects Franchise Fees for Solid Waste, Electricity, Gas, and Cable. The Town's Franchisees are Waste Connections, Inc., Southern California Edison, AmeriGas, and Suddenlink. AmeriGas and Southern California Edison remit their franchise fees annually, and Waste Connections, Inc. and Suddenlink remit their fees monthly.

**INTERGOVERNMENTAL REVENUE**

30260 PROPERTY TAX-IN LIEU VLF - These funds are intended to partially offset reductions in the Motor Vehicle Fees (VLF) In-Lieu revenue allocation to cities and counties as a result of various State Legislature amendments affecting local government sales tax collections.

35220 CITIZENS OPTION FOR PUBLIC SAFETY (COPS) - These funds are granted by the State and passed through the County to the Town of Mammoth Lakes. The funds provide funding for front-line law enforcement. The Town receives this funding quarterly.

35221 POLICE OFFICER STANDARD TRAINING (POST) REIMBURSEMENT This funding is received from the State of California to partially reimburse the Town's expenses incurred for police officer training. This funding is received periodically throughout the year when billed to the State.

36005 TOBACCO GRANT - The Town was awarded $368,934 to be used over two fiscal years to support tobacco enforcement and education. This grant is billed to the State of California monthly.

36006 CLIMATE ADAPTATION GRANT – The Town was awarded $158,270 to complete a vulnerability assessment. The Town has hired a consultant to prepare the assessment and assist the Town in developing adaptation strategies that will be incorporated into the Town's General Plan.

**OTHER REVENUE**

31410-31470 LICENSES & PERMITS – The Town collects fees for a variety of permits and licenses which include encroachment permits, grading permits, concealed weapon permits, taxicab driver permits, special event permits, and animal licenses. These fees are collected at the time the permit or license is issued.

31602-31692 MISCELLANOUS FEES AND CHARGES – The Town charges fees for a variety of services such as parks and recreation participation fees, engineering and planning services, facility leases, and other miscellaneous charges for town services. These fees are charged when services are rendered.

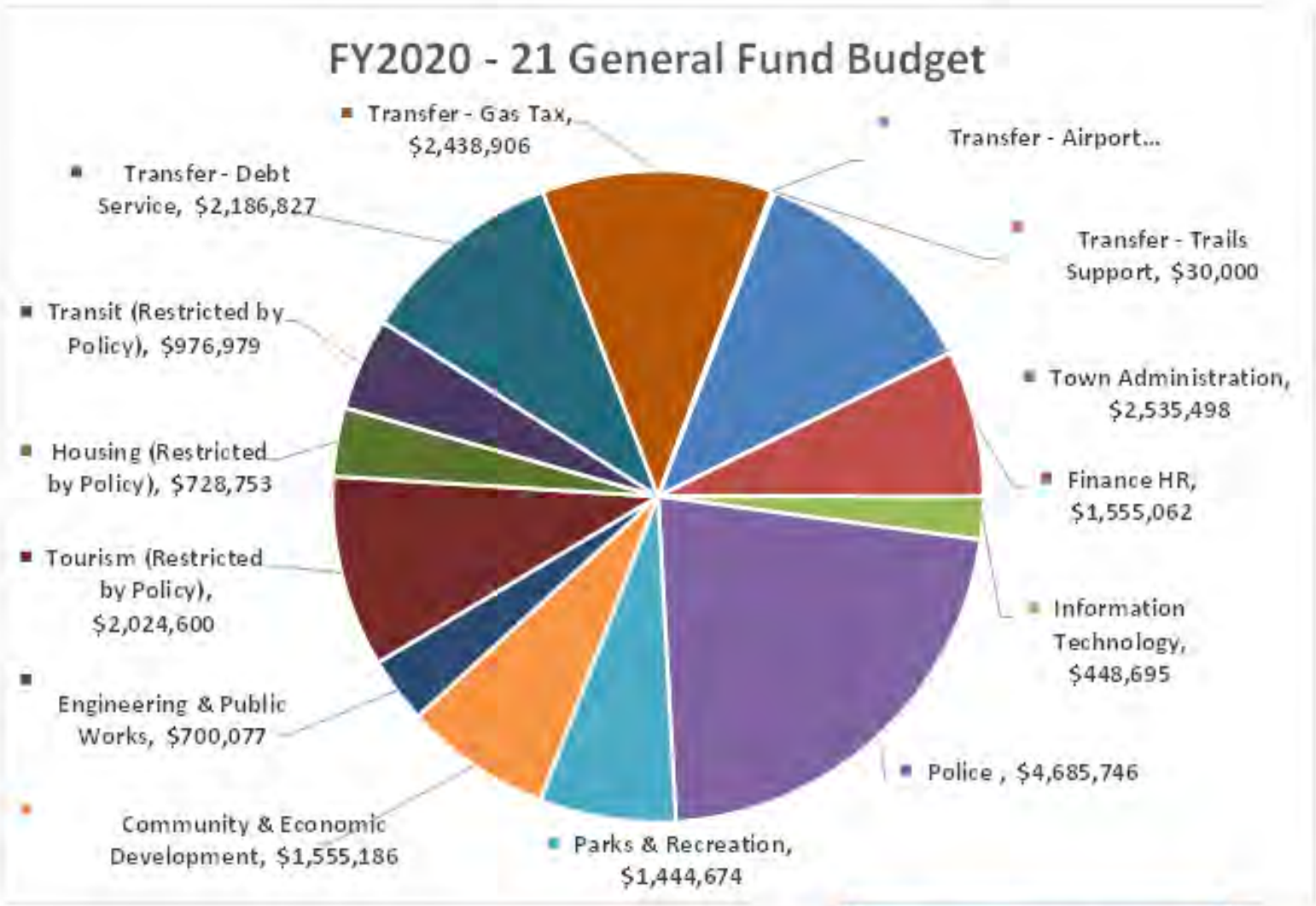
37002-37004 INTEREST REVENUE – The Town receives interest revenue from the Local Agency Investment Fund (LAIF) and from Mono County. Both LAIF and Mono County record our interest earnings each quarter directly to our investment accounts. The County also pays the Town interest on property tax funds held by the County prior to reimbursement to the Town.

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| **General Fund** | | | | | | | |
| 10000030202 | Property Tax Secured | 2,202,398.64 | 2,288,061.78 | 2,429,078.46 | 2,593,000.00 | 2,626,612.31 | 2,552,000.00 |
| 10000030204 | Property Tax Unsecured | 168,717.97 | 172,523.73 | 178,547.98 | 200,000.00 | 198,595.41 | 180,000.00 |
| 10000030210 | Prior Secured & Escapes | 20,950.28 | 47,872.69 | 36,260.60 | 30,000.00 | 23,663.24 | 30,000.00 |
| 10000030220 | Prior Unsecured Property | 170.64 | .00 | 595.53 | .00 | 735.27 | .00 |
| 10000030230 | Documentary Transfer Tax | 163,170.36 | 168,455.22 | 193,519.81 | 145,000.00 | 166,728.16 | 145,000.00 |
| 10000030234 | Current Supplemental Tax | 17,687.83 | 29,600.37 | 38,290.06 | 15,000.00 | 31,242.21 | 15,000.00 |
| 10000030236 | Prior Supplemental Tax | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000030250 | Homeowners Exemption | 54,390.34 | 47,897.82 | .00 | 30,000.00 | 13,582.33 | 20,000.00 |
| 10000030260 | Property Tax-In Lieu VLF | 804,603.00 | 823,714.00 | 859,087.00 | 915,000.00 | 915,028.00 | 815,000.00 |
| 10000030270 | ERAF Excess | 54,218.40 | 57,034.41 | 68,440.30 | 78,000.00 | 77,927.78 | 70,000.00 |
| 10000030402 | Sales Tax | 2,377,619.86 | 2,433,681.62 | 2,749,036.00 | 2,372,000.00 | 2,372,656.78 | 1,850,000.00 |
| 10000030404 | In-Lieu Sales Tax | 239,393.52 | .00 | .00 | .00 | .00 | .00 |
| 10000030602 | TOT: Prior Years Income | 1,980.29- | .00 | 2,622.26 | .00 | .00 | .00 |
| 10000030604 | TOT: Current Year | 18,568,254.37 | 17,497,663.15 | 20,214,778.69 | 15,904,700.00 | 15,911,858.71 | 11,200,000.00 |
| 10000030606 | TOT: Apr-Jun | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000030608 | TOT: Jul-Sep | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000030610 | TOT: Oct-Dec | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000030640 | TOT: Certificates | 9,879.00 | 7,993.00 | 9,098.04 | 9,695.00 | 9,695.01 | 7,000.00 |
| 10000030644 | TOT: Penalties & Interest | 93,475.83 | 103,095.97 | 114,751.73 | 211,360.00 | 211,359.97 | 100,000.00 |
| 10000030660 | TOT: Revenue Violations | 182,802.92 | 73,113.67 | 103,838.12 | 94,000.00 | 94,038.54 | 60,000.00 |
| 10000030661 | TOT: Rev Viol Pen & Interest | 81,719.28 | 41,286.99 | 37,119.83 | 55,840.00 | 55,846.71 | 30,000.00 |
| 10000030670 | TOT: Zoning Violations | 46,198.62 | 144,912.33 | 30,032.76 | 9,773.00 | 9,772.35 | 15,000.00 |
| 10000030671 | TOT: Zoning Viol Pen & Interes | 4,984.57 | 40,769.15 | 16,606.86 | 6,373.00 | 6,372.65 | 15,000.00 |
| 10000030802 | Business Tax | 273,770.77 | 297,398.95 | 322,788.48 | 330,600.00 | 330,604.32 | 320,000.00 |
| 10000030803 | Cannabis Tax | .00 | .00 | 115,900.47 | 148,170.00 | 160,538.55 | 130,000.00 |
| 10000030810 | Bus Tax Penalties & Interest | 13,747.60 | 11,007.18 | 13,485.42 | 13,160.00 | 13,160.70 | 6,000.00 |
| 10000030811 | Cannabis Tax P&I | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000030830 | Business Lic Application Fee | 17,093.00 | 20,483.50 | 21,146.01 | 16,770.00 | 16,770.29 | 12,000.00 |
| 10000030835 | Cannabis Business Registration | .00 | .00 | 12,000.00 | 4,000.00 | 4,000.00 | 8,000.00 |
| 10000030840 | Business Lic Renewal Fee | 18,741.89 | 20,471.13 | 21,742.88 | 22,990.00 | 22,991.98 | 20,000.00 |
| 10000031202 | Franchise Fees | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000031204 | Franchise Fee: Solid Waste | 211,253.13 | 222,485.46 | 230,898.35 | 211,400.00 | 231,858.46 | 220,000.00 |
| 10000031205 | Other Fees: Solid Waste | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000031206 | Franchise Fee: Electricity | 197,143.16 | 229,750.13 | 218,760.11 | 242,600.00 | 242,613.00 | 200,000.00 |
| 10000031208 | Franchise Fee: Gas | 361,341.53 | 203,847.89 | 201,590.42 | 116,500.00 | 116,466.53 | 125,000.00 |
| 10000031210 | Franchise Fee: Cable | 240,528.52 | 255,089.80 | 258,941.48 | 197,500.00 | 260,098.35 | 225,000.00 |
| 10000031212 | Franchise Fee: Cable PEG | 3,902.47 | 1,895.98 | 4,357.28 | .00 | .00 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10000031299 | Other Fees | 4,534.00 | 986.75 | 51.00 | 6,800.00 | 6,804.85 | .00 |
| 10000031410 | Encroachment Permits | 4,395.00 | 6,630.00 | 6,250.00 | 4,000.00 | 3,375.00 | 4,000.00 |
| 10000031414 | Grading Permits | 8,850.00 | 16,300.00 | 11,000.00 | 6,000.00 | 5,650.00 | 7,000.00 |
| 10000031418 | Improvement Permits | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000031420 | Building Permits | 386,810.24 | 785,538.41 | 881,824.75 | 622,200.00 | 623,386.52 | 670,000.00 |
| 10000031430 | Sign Permits | .00 | .00 | .00 | .00 | 334.00 | .00 |
| 10000031440 | Animal Licenses | 4,255.00 | 4,413.00 | 3,255.00 | 4,000.00 | 3,540.00 | 2,000.00 |
| 10000031444 | Animal Licenses Penalties | 255.00 | 225.00 | 155.00 | 250.00 | 255.00 | 200.00 |
| 10000031450 | Concealed Weapon Permit | 4,028.00 | 4,093.00 | 2,570.00 | 2,500.00 | 3,149.00 | 1,500.00 |
| 10000031460 | Taxi Operator Renewal Fee | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000031464 | Taxicab Driver Permit | 320.00 | 192.00 | 490.00 | 300.00 | 128.00 | 300.00 |
| 10000031470 | Special Events Permit | 6,840.00 | 6,470.00 | 6,654.00 | 5,000.00 | 3,762.00 | 2,000.00 |
| 10000031480 | Alarm Permit: Private | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000031490 | Snow Management Permit | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000031602 | Charges for Services | 191,346.47 | 154,309.54 | 171,913.21 | 113,260.00 | 221,248.22 | 65,124.00 |
| 10000031604 | Sale of Documents | 995.78 | 615.50 | 1,082.62 | 1,000.00 | 502.78 | 500.00 |
| 10000031606 | Credit Card Service Fee | 9,621.36 | 14,533.08 | 16,818.44 | 14,000.00 | 13,248.69 | 14,000.00 |
| 10000031610 | Facility Rental | 217,057.52 | 173,223.33 | 209,256.19 | 185,000.00 | 185,046.51 | 165,000.00 |
| 10000031620 | Plan Review-New Bus & Home Occ | 2,470.00 | 2,602.00 | 3,089.98 | 2,500.00 | 2,625.00 | 2,500.00 |
| 10000031624 | Planning & Zoning Applications | 74,869.16 | 68,849.16 | 64,993.64 | 45,800.00 | 47,478.59 | 75,000.00 |
| 10000031626 | Master Plan Fees | 16,300.94 | 24,505.60 | 25,082.16 | 34,140.00 | 34,142.06 | 25,000.00 |
| 10000031628 | Map Check Fees | .00 | 10.00 | .00 | .00 | .00 | .00 |
| 10000031630 | Engineering Fees | 16,744.00 | 17,854.00 | 23,819.00 | 9,325.00 | 9,325.00 | 10,000.00 |
| 10000031640 | Forest Service Contract | 9,000.00 | 6,230.00 | 7,640.61 | 9,000.00 | 6,230.00 | 9,000.00 |
| 10000031644 | Police Special Service Fees | .00 | 1,993.00 | .00 | 1,000.00 | .00 | .00 |
| 10000031646 | Vehicle Inspection Fees | 1,110.00 | 1,350.00 | 210.00 | 1,000.00 | 100.00 | .00 |
| 10000031648 | Shelter Impound Fees | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000031652 | Transit Fee | 101,638.80 | 102,558.96 | 103,256.83 | 116,154.00 | 116,154.00 | 116,500.00 |
| 10000031664 | Recreation Program Fees | 82,572.72 | 93,085.46 | 116,599.35 | 52,790.00 | 33,089.25 | 110,000.00 |
| 10000031666 | Concessions | 924.22 | .05- | .00 | 1,000.00 | .00 | .00 |
| 10000031670 | Whitmore Master | 22,568.19 | 24,556.85 | 24,721.17 | 21,138.00 | 12,811.61 | 4,000.00 |
| 10000031672 | Whitmore Pool Reimb | 90,066.21 | 104,731.65 | 95,238.97 | 115,000.00 | .00 | 50,000.00 |
| 10000031674 | Recreation Contract Fee | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000031680 | Special Events Charges | 150.00 | .00 | .00 | .00 | .00 | .00 |
| 10000031690 | Archival Storage Fee | 10,299.85 | 13,317.34 | 6,782.18 | 7,500.00 | 435.71 | 7,500.00 |
| 10000031692 | Fingerprint Service | 15,603.00 | 9,533.00 | 18,128.00 | 12,000.00 | 18,711.00 | 12,000.00 |
| 10000032202 | Internal Charge for Service | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000032440 | Housing In Lieu Fees | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000032810 | Municipal Court Fines | 14,092.79 | 7,207.39 | 9,211.98 | 8,000.00 | 8,211.10 | 8,000.00 |
| 10000032820 | Parking Citations | 37,673.52 | 26,405.50 | 37,670.50 | 27,000.00 | 28,406.03 | 25,000.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10000032830 | Vehicle Impound Fees | 4,350.00 | 3,600.00 | 4,810.00 | 4,000.00 | 2,400.00 | 4,000.00 |
| 10000032840 | Forfeitures & Seizures | .00 | 356.45 | 26.00 | .00 | 168.00 | .00 |
| 10000032860 | Civil Penalties:Municipal Code | 37,904.17 | 74,770.50 | 41,954.32 | 15,000.00 | 9,400.00 | 30,000.00 |
| 10000034201 | FEMA-FEDERAL ASSISTANCE | .00 | 56,282.00 | .00 | .00 | .00 | .00 |
| 10000034228 | USFS Green Sticker | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000034230 | COPS - FED | .00 | 22,307.12 | .00 | .00 | .00 | 25,000.00 |
| 10000035201 | FEMA-STATE MATCHING FUNDS | .00 | 12,576.00 | 4,897.00 | .00 | .00 | .00 |
| 10000035210 | State Grants: Misc | 7,892.00 | .00 | .00 | .00 | .00 | .00 |
| 10000035212 | SGC Sustain Communities | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000035220 | COPS-OPTION Public Safety | 115,347.90 | 152,089.19 | 129,672.83 | 100,000.00 | 175,056.81 | 100,000.00 |
| 10000035221 | Officer Training Reimb | .00 | 7,252.57 | 20,662.44 | 13,700.00 | 20,448.93 | 5,000.00 |
| 10000035222 | CALMET (Police) | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000035224 | CERT/MRC | 5,000.00 | .00 | .00 | 5,000.00 | 900.00 | .00 |
| 10000035228 | CBPT-Main St Transportation | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000035238 | CAPP Management | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000035402 | Motor Vehicle In Lieu | 3,688.78 | .00 | .00 | 3,500.00 | .00 | .00 |
| 10000035403 | Vehicle License Fee in Excess | .00 | 4,334.20 | 3,991.81 | 6,500.00 | 6,516.71 | .00 |
| 10000035418 | LTC: RSTP | 16,710.92 | 51,525.58 | .00 | .00 | .00 | .00 |
| 10000036004 | Other Grants | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000036005 | Tobacco Grant | .00 | .00 | 174,992.95 | 178,140.00 | 192,110.23 | .00 |
| 10000036006 | Climate Adaptation Grant | .00 | .00 | 116,927.75 | 92,770.00 | 41,342.25 | .00 |
| 10000036007 | Mobility Hub Grant | .00 | .00 | .00 | .00 | 73,415.24 | 63,952.00 |
| 10000036100 | USFS Wood Inovation Grant | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000037002 | Interest on Investments | 115,431.93 | 153,218.78 | 179,926.96 | 248,000.00 | 247,879.37 | 50,000.00 |
| 10000037004 | Interest from County | 10,688.34 | 31,660.13 | 132,451.27 | 80,600.00 | 105,690.08 | 50,000.00 |
| 10000037100 | Refunds and Rebates | 16,004.58 | 401,571.97 | 51,809.06 | 90,100.00 | 96,168.91 | 30,000.00 |
| 10000037104 | Can be Reused | 3,003.13 | .00 | .00 | .00 | .00 | .00 |
| 10000037110 | CA Mandated Cost Reimb | 1,450.84 | .00 | .00 | 2,000.00 | .00 | 2,000.00 |
| 10000037200 | Community Partner Funding | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000037300 | Other Revenue | .00 | .00 | .00 | .00 | .00 | .00 |
| 10000037400 | Sale of Fixed Assets | 72,212.00 | .00 | .00 | .00 | .00 | .00 |
| 10000039999 | Interfund Transfers In | 908,134.46 | 512,153.14 | 340,000.00 | 416,243.00 | 1,326,723.98 | 179,000.00 |
| | General Fund Revenue Total: | 29,079,388.03 | 28,396,123.02 | 31,553,201.90 | 26,656,641.00 | 27,811,188.04 | 20,295,076.00 |
| | Total General Fund: | 29,079,388.03 | 28,396,123.02 | 31,553,201.90 | 26,656,641.00 | 27,811,188.04 | 20,295,076.00 |
| | General Fund Revenue Total: | 29,079,388.03 | 28,396,123.02 | 31,553,201.90 | 26,656,641.00 | 27,811,188.04 | 20,295,076.00 |
| | General Fund Expenditure Total: | .00 | .00 | .00 | .00 | .00 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| Net Total General Fund: | | 29,079,388.03 | 28,396,123.02 | 31,553,201.90 | 26,656,641.00 | 27,811,188.04 | 20,295,076.00 |
| Net Grand Totals: | | 29,079,388.03 | 28,396,123.02 | 31,553,201.90 | 26,656,641.00 | 27,811,188.04 | 20,295,076.00 |




**Total Expenditures**
**$21,311,002**

**Expenditures**

Staff used a similar approach with expenditures by considering all original commitments and contracts in place for the coming fiscal year. Staff used this approach to ensure no commitments were missed and all expected projects, obligations and plans were addressed. This approach assumed full operating transfers and no use of reserves or fund balance. The largest expense category for the Town is labor. Below is a recap of labor expenditures comparing changes between last fiscal year and current projected budget.

**Labor Costs - All Funds**

| Item | FY2019-20 Budget Total | FY2020-21 Budget Total | Variance by Item |
|---|---|---|---|
| Salary & Wages | $ 7,114,167 | $ 7,448,275 | 4.70% |
| Health Insurance Premiums | $ 1,841,329 | $ 2,026,122 | 10.04% |
| PERS Retirement | $ 2,520,914 | $ 2,803,615 | 11.21% |
| Comprehensive Leave | $ 227,213 | $ 228,975 | 0.78% |
| Other (worker's Comp) | $ 448,685 | $ 436,229 | -2.78% |
| | $ 12,152,308 | $ 12,943,216 | 6.51% |
| Variance | | $ 790,908 | |
| | | 6.51% | |

The resulting first pass to cover all anticipated expenditures resulted in total expense of $23,904,292 for FY20-21.

| Starting Point Summary | | |
|---|---|---|
| Projected Revenue - General Fund | $ | 20,295,076 |
| Projected Expenditures - General fund and Transfers | $ | 23,904,292 |
| Initial General Fund Budget Deficit | $ | (3,609,216) |

The Town executive team has been meeting each Friday to discuss a number of opportunities to address the budget deficit projected above. At the time of this report, most items identified below have been confirmed and represent real reductions for FY20-21 operating expenses. There are a few items pending where an estimate of savings is provided, but not finalized. In the end, Staff will achieve the required savings necessary to hit targets established by the executive team and as confirmed or modified by Council.

The savings identified below is intended to close the gap on the current budget deficit. Many of the changes are one time or short-term savings that will need to be funded or have other impacts in subsequent years. The first of those impacts is the deferral of maintenance or services that will need to be resumed in the following years, sometimes with higher costs. The second is the fact they will need to go back into the budget next year causing a higher threshold for balancing that

would require an increase in revenue to support. Staff did strive to find permeant savings that could be carried forward to subsequent years.

Summer Programs

The pandemic has left the Town scrambling to understand the new normal for social interaction. Through the course of the pandemic, the State of California has been clear that there will be no large gatherings in the near future. Staff had to make a difficult decision to cancel all summer camps as the proper distancing protocols and necessary distancing could not be achieved in that short timeframe. The reduction of these programs and dual effect on the Town's budgets, effecting the revenue in FY19-20 and staff and supplies for FY20-21. The calculated impact of canceling these programs reduced net expenditures for FY20-21 by $124,385. The programs are anticipated to be brough back in FY21-22.

*Staff Reductions*

Staff evaluated potential reduction in force that would provide minimal impact to core services based on anticipated events for summer and fall and anticipated shift in snow removal operations. This work resulted in the elimination of three part time parks workers for the summer (reduced summer programs and required support), two part time snow removal operators for the winter (last fiscal year shift to full time positions enabled this change) and a hold placed on the Associate Civil Engineer position currently vacant and Engineering summer intern (reduced capital projects). The combined reduction of salary and benefits results in reduced expenditures for FY20-21 of $241,802.

*Airport Operations*

In addition to the generous grant provided by FAA for airport operations, FAA also removed the required grant match required for all grant funded airport projects. These matching funds would usually come from Airport Capital reserves to match funds. In this instance, staff was able to offset the use of FAA CARES Act funds allowing them to remain in Airport Capital reserves. The contribution provided by FAA CARES Act results in reduced General Fund expenditures for FY20-21 of $619,434.

*Settlement Payment Variance*

When the Town refinanced the airport settlement debt a few years ago, the resulting savings was approximately $132,000 per year. Through a policy decision by council, this savings was accumulated in a future capital fund by allocating the full $2,000,000 of the original airport settlement costs to the debt service / future capital account while expending only the required bond payment. Staff is recommending the council transfer only the required payment amount of $1,867,287 providing a reduction in expenditures for FY2020-21 of $132,713. This is a shift in previous policy direction and will need to be confirmed. The shift of funds to operations is anticipated to remain in the General Fund moving forward.

*Vehicle Replacement Loan*

During the last economic challenge, the Town borrowed money from the vehicle replacement fund in order to sustain operations. A repayment plan was established to return $340,000 to the fund annually as part of the debt service payments. Staff is recommending this repayment be paused for the next two fiscal years resulting in total of $680,000 in savings to the General Fund with

$340,000 savings realized in FY20-21 expenditures. This is a change in previous policy direction and will need Council confirmation. The action will require a modification to the resolution structuring the internal debt extending the final payment out two years to 2030. This expense will be added back in FY22-23.

*Vehicle Replacement Charges*

When a vehicle or piece of equipment is purchased for Town use, a replacement fund is established to provide funds for repurchase a replacement when the vehicle reaches the end of its lifecycle. The calculation includes the cost of the vehicle, which is increased 2-3% per year for inflation, divided by the number of years the vehicle is expected to last. This amount is then charged against the department that operates the vehicle or equipment. Staff is recommending a 50% reduction in these charges for all vehicles except those reimbursed by Gas Tax for snow removal. The Town receives 50% of the expenditures incurred for snow removal activity and therefore should not reduce those expenditures in FY20-21. This reduction will extend the useful life of the vehicles by half a year. The savings excludes snow removal equipment. This adjustment reduces expenditures for FY20-21 by $93,728. The reduction will likely be necessary in FY21-22.

*Comprehensive Leave Accrual*

The calculations for Salary and Benefits includes the leave accrual established for Town employees. As leave hours are used during the year, expense is recorded against this accrual therefore reducing salary expense. If all hours accrued were used within the year, the accrual charge and salary reduction would offset and not exceed the employee annual wage. However, any leave hours accrued but not used are recorded in this expense line item. Staff is recommending a 50% reduction in this expense line item. This reduction will not impact the accrual for the employee just the set aside of funds to cover future use of those hours. This adjustment reduces expenditures for FY20-21 by 114,488.

*Departmental Budget Reductions*

The executive team was challenged with reviewing all budget expenditures within departments to constrict spending to critical needs for FY20-21. Reductions were made in several categories including overtime, training, contractual services, equipment and supplies. These adjustments will reduce certain services provided by each department but will have a very limited impact on overall core services provided to the community. This adjustment reduces expenditures for FY20-21 by $173,000. The majority of these reductions are anticipated to carryover to FY21-22.

*Salary Savings - Pending*

The executive team has proposed a modification to all employment agreements that would defer the scheduled 2.5% pay adjustment to take effect on July 1, 2020. The proposal would extend the current agreement by 1 year and include the deferred increase to that final year. The at-will contracts for Town leadership will be adjusted similarly. This proposal has been presented to all employee unions who are in the process of reviewing the proposal. The executive team is prepared to implement alternative cost savings should these saving not be realized. In addition to salary savings, Staff is exploring potential retirement incentive programs that could serve to reduce overall cost by leaving positions vacant or hiring entry level replacements for the most critical positions that may take advantage of such programs. The proposed savings from both salary

savings and potential retirement incentive programs is expected to produce $200,000 in savings for FY20-21. The savings would carry through FY21-22.

*General Fund Support – Transportation*

The reduction in budgeted TOT has a direct impact in available funding for Tourism, Transit and Housing. Most of these uses do not have contractual commitments that require almost all the normal TOT allocation for survival. In the case of ESTA, staff is estimating their contract and support cost at $977,220 for FY20-21 with available revenue for Transit estimated to be $848,700 resulting in approximately $128,520 budget shortfall. Staff is recommending the use of Transit reserve to cover this shortfall rather than General Fund to provide immediate savings of $128,520 for FY20-21 expenditures. The Town and ESTA are also reviewing the potential for CARES Act funds to offset a portion of transportation related costs.

*General Fund Support – Gas Tax*

Staff considered several options for reduction in Gas Tax expenditures. This fund was a part of the department reductions listed above and many of the same areas were reduced to critical expenditure levels. Staff left all snow removal expenditures typically reimbursed at 50% by the State and the important road rehabilitation account is also fully funded at $580,000. Gas Tax has available fund balance to cover larger road projects or exceptional snow years. Staff is recommending a planned use of fund balance to reduce the contribution required from the General Fund. The recommendation is $500,000 which would reduce General Fund transfer expenditures for FY20-21. The ability to continue to use reserves the following year will depend on projects, amount of snow removal costs, and savings.

In total the combined staff recommendations will reduce planned expenditures by $2,668,070 for FY20-21 leaving a budget deficit of $956,270. This remaining gap is proposed to be offset with current year savings and reserves.

**Expenditure Reductions**

| Item | | FY2020-21 Savings | Notes |
|---|---|---|---|
| Elimination of Summer Programs - Summer 2020 (labor and expenditures) | $ | 124,385 | |
| Staff Reduction | $ | 241,802 | |
| Airport Operations Support - General Fund Transfer reduction | $ | 619,434 | |
| Settlement payment variance remains in General Fund | $ | 132,713 | Policy Question |
| Pause vehicle replacement fund repayments (2 years) | $ | 340,000 | Policy Question |
| Vehicle replacement 50% reduction (Excludes Snow Removal) | $ | 93,728 | Policy Question |
| Comprehensive Leave Accrual 50% reduction | $ | 114,488 | Policy Question |
| Department Budget Reductions | $ | 173,000 | |
| Salary Savings | $ | 200,000 | Proposal made - pending acceptance |
| Use of Fund Balance - Gas Tax | $ | 500,000 | Policy Question |
| Transit Reserve for ESTA Revenue shortfall | $ | 128,520 | Policy Question |
| Total expenditure reductions | $ | 2,668,070 | |
| | | | |
| Remaining General Fund budget deficit | $ | (956,270) | |

**Recommended use of Reserves**

Staff has identified three sources of revenue to balance the remaining budget deficit of $956,270.

*General Fund Allocation to Housing Projects*
In third quarter FY18-19, Town Council allocated $2.0M from the General Fund to support special projects to produce housing. In the fall of 2019, the Town purchased two condominiums for $665,446 to provide employee housing for the Town. To support the Town's emergency response to COVID-19, staff requested reallocation of $1.0M from this previous allocation to provide funding for emergency response. Staff is recommending the remaining $334,554 be used to offset the above deficit.

*Airport Funding – FAA CARES Act*
This is the same grant discussed in the revenue section of the FY20-21 budget modifications. This grant can be used to fund any operational expenditures starting January 20, 2020 so a portion of the grant will be used to cover expenses that would normally be covered by a General Fund contribution to airport. Staff is recommending a $300,000 reduction in General Fund support for Airport in FY19-20 that can be used to offset the budget deficit for FY20-21.

*FY2019-20 General Fund Savings*
When the COVID-19 pandemic hit, most of the Town's budgeted revenue had been received. TOT was approximately $1.0M over budget which is more than enough to offset the reduced revenue from Sales Tax lost in the 4th quarter. Staff immediately restricted spending to ensure only critical purchases were completed for the remainder of the fiscal year. This savings will be retained in the General Fund – unrestricted fund balance to close the year. Staff is recommending an allocation of $321,716 or as may be adjusted to balance the FY20-21 budget.

**Recommended use of Reserves**

| Item | | Amount | Notes |
|---|---|---|---|
| General Fund Allocation to Housing Special Projects | $ | 334,554 | Fully depletes original allocation |
| General Fund support to Airport - FY2019-20 | $ | 300,000 | FAA - CARES Act |
| General Fund savings FY2019-20 | $ | 321,716 | |
| Total use of reserves to Balance FY2020-21 Budget | $ | 956,270 | |

The recommendations listed above would leave intact the elements of the Town's reserve policy for Reserve for Economic Uncertainty (REU) and Operating Reserve (OR) should the economic impacts exceeds the forecast above.

**Trigger Points and Alternate Scenarios**

The budget representations above all reflect the choice to use Path B for our revenue plan to start FY20-21. Staff realizes there is a possibility the actual performance can be quite different. In order to make quick adjustments staff has established trigger points to review the performance of TOT revenue line item. Those trigger points are listed below:

## TOT Revenue Checkpoint

| TOT Revenue - Cumulative Year to Date | | |
|---|---|---|
| **Checkpoint #1** | **$** | **1,202,900** |
| **Review Date** [1] | | **October 23, 2020** |
| **Checkpoint #2** | **$** | **3,411,544** |
| **Review Date** | | **January 22, 2021** |
| **Checkpoint #3** | **$** | **8,627,290** |
| **Review Date** | | **April 23, 2021** |

Note:
1. Dates reflect a few days after due date to allow for collection of all payments

*Scenario #1 – Revenue exceeds expectations*

In the review process performed by the executive team, the reductions have been prioritized and staff will make recommendations to add back elements that can be supported by the additional revenue. However, this process will not begin before the second checkpoint. Staff will bring these recommendations before Town Council as a policy question.

*Scenario #2 – Revenue does not meet expectations*

Staff is prepared with alternate approaches depending on the severity of the revenue shortfall. In the event the actual revenue is slightly below expectations, staff will recommend the use of additional reserves identified below and closely monitor month by month. If the revenue is significantly below expectations, staff is prepared to recommend significant expense reductions, constricting to core services running on minimum service levels, cutting capital programs, and other measures.

The uncertainty of the impact of this pandemic requires the Town to retain as much of the reserves as possible to maintain continuity of government throughout the duration of the event. A more substantial use of reserves may also be required in FY21-22.

## Department Expense Summary

**General Fund Expenditures by Department**

| Department | FY2017-18 Actual | FY2018-19 Actual | FY2019-20 Budget | FY2020-21 Budget | Variance to Prior Year Budget | |
|---|---|---|---|---|---|---|
| DEPT 410 - TOWN COUNCIL | $ 139,269 | $ 122,945 | $ 144,167 | $ 141,389 | $ (2,778) | -1.9% |
| DEPT 412 - LEGAL SERVICES | $ 162,596 | $ 185,973 | $ 250,000 | $ 195,000 | $ (55,000) | -22.0% |
| DEPT 413 - TOWN ADMINISTRATION | $ 686,266 | $ 584,281 | $ 644,939 | $ 601,286 | $ (43,653) | -6.8% |
| DEPT 414 - TOWN CLERK | $ 187,092 | $ 219,575 | $ 290,162 | $ 308,497 | $ 18,335 | 6.3% |
| DEPT 415 - FINANCE | $ 1,133,653 | $ 1,094,275 | $ 1,118,424 | $ 1,230,629 | $ 112,205 | 10.0% |
| DEPT 416 - GENERAL SERVICES | $ 1,822,727 | $ 1,300,584 | $ 1,399,080 | $ 1,289,326 | $ (109,755) | -7.8% |
| DEPT 417 - HUMAN RESOURCES | $ 150,027 | $ 292,705 | $ 306,598 | $ 324,433 | $ 17,835 | 5.8% |
| DEPT 418 - INFORMATION SERVICES | $ 342,130 | $ 437,277 | $ 447,695 | $ 448,695 | $ 1,000 | 0.2% |
| DEPT 420 - POLICE SERVICES | $ 3,980,186 | $ 4,058,784 | $ 4,483,047 | $ 4,637,546 | $ 154,499 | 3.4% |
| DEPT 426 - WILDLIFE MANAGEMENT | $ 69,270 | $ 70,747 | $ 82,400 | $ 48,200 | $ (34,200) | -41.5% |
| DEPT 432 - RECREATION PROGRAMS | $ 661,761 | $ 705,626 | $ 699,493 | $ 572,969 | $ (107,524) | -15.4% |
| DEPT 434 - WHITMORE POOL & REC AREA | $ 234,020 | $ 201,690 | $ 232,315 | $ 269,185 | $ 36,870 | 15.9% |
| DEPT 438 - PARKS, BLDGS & TRAIL MAINT | $ 705,753 | $ 578,176 | $ 560,577 | $ 602,520 | $ 41,943 | 7.5% |
| DEPT 440 - PLANNING DIVISION | $ 575,782 | $ 923,934 | $ 764,747 | $ 738,908 | $ 38,925 | 5.1% |
| DEPT 442 - BUILDING DIVISION | $ 664,928 | $ 694,320 | $ 738,664 | $ 710,281 | $ (28,383) | -3.8% |
| DEPT 444 - CODE COMPLIANCE | $ 107,588 | $ 117,517 | $ 116,749 | $ 105,997 | $ (10,752) | -9.2% |
| DEPT 445 - HOUSING PROGRAMS & PLANNING | $ 383,981 | $ 582,600 | $ 882,700 | $ 728,753 | $ (153,947) | -17.4% |
| DEPT 460 - ENG, PUBLIC WORKS & ADMIN | $ 737,902 | $ 643,819 | $ 725,430 | $ 579,956 | $ (145,474) | -20.1% |
| DEPT 464 - FACILITIES MAINTENANCE | $ 99,719 | $ 103,937 | $ 152,737 | $ 120,121 | $ (32,616) | -21.4% |
| DEPT 475 - TRANSIT SERVICES | $ 871,712 | $ 844,384 | $ 983,072 | $ 976,979 | $ (6,093) | -0.6% |
| DEPT 480 - TOURISM & BUSINESS DEVELOPMEN | $ 2,435,000 | $ 2,733,915 | $ 2,440,400 | $ 2,024,600 | $ (415,800) | -17.0% |
| Transfer Out | $ 12,262,097 | $ 7,524,320 | $ 5,600,470 | $ 4,655,733 | $ (944,738) | -16.9% |
| **Sub-Total** | **$ 16,151,362** | **$ 16,497,065** | **$ 17,463,396** | **$ 16,655,270** | **$ (724,362)** | **-4.1%** |
| Transfer Out | $ 12,262,097 | $ 7,524,320 | $ 5,600,470 | $ 4,655,733 | $ (944,738) | -16.9% |
| **Total General Fund** | **$ 28,413,460** | **$ 24,021,385** | **$ 23,063,866** | **$ 21,311,002** | **$ (1,669,100)** | **-7.2%** |

| Fund Transfer Details | FY2020-21 Budget | FY2019-20 Budget | Budget Variance |
|---|---|---|---|
| **Debt Service - MLLA Settlement / Future Capital** | **$ 1,867,287** | **$ 2,000,000** | **$ (132,713)** |
| **Debt Service - Lease Rev Bond 2015 - Police Facility** | **$ 314,540** | **$ 314,192** | **$ 348** |
| **Debt Service - Garage Service Loan** | **$ -** | **$ 340,000** | **$ (340,000)** |
| **Debt Service - Loan Fees** | **$ 5,000** | **$ 5,000** | **$ -** |
| **Gas Tax - General Fund Contribution** | **$ 2,438,906** | **$ 2,313,730** | **$ 125,176** |
| **Airport Operations - General Fund Contribution** | **$ -** | **$ 582,548** | **$ (582,548)** |
| **GF Support for Trails** | **$ 30,000** | **$ 45,000** | |
| **Transfer Out - General Fund** | **$ 4,655,733** | **$ 5,600,470** | **$ (929,738)** |

## TOWN ADMINISTRATION – HIGHLIGHTS FOR FY2020-21

### DEPARTMENT DESCRIPTION

**Town Administration: Governance and Organizational Effectiveness**

Town Administration includes six departmental areas:

1. **Town Council**
2. **Town Attorney**
3. **Town Manager's Office**
4. **Town Clerk**
5. **General Services**
6. **Information Technology**

Financial support for these departments is provided by the General Fund, with limited staff time allocated to grant work or capital projects.

**Town Council**

The Town Council is a five member Elected Legislative Body that carries out those functions required by law operating as a General Law City under California Statutes. This includes budget adoption, adopting ordinances, resolutions, and proclamations. The Council is the policy setting body for the Town, with policy direction carried out through the Town Manager through the various department heads. Actions taken by the Town Council vary based on established priorities, funding opportunities, community requests, adopted plans, accepted guiding documents, private sector proposals and Town staff recommendations. The five members of the Town Council serve four-year terms, each year selecting one of its members to serve as Mayor and one to serve as Mayor Pro Tem. The positions are part-time and are provided a small monthly stipend as provided for by State law and may participate in the Town's health insurance program. The next municipal election is scheduled for November 2020. Other funding within the Town Council Budget is primarily for meetings and training.

**Legal Services**

The Legal Services Department provides funding for a contract town attorney and other services. This includes a contracted Town Attorney and contract services for other legal counsel or experts that provide specialty services that are outside the scope or expertise of the Town Attorney. This may include personnel matters, real estate law, bond law, etc. The use of specialty legal services is coordinated through the Town Attorney. The Town Attorney is appointed by the Town Council.

**Town Manager's Office**

The Town Manager's Office is a two-person department consisting of the Town Manager and Assistant to the Town Manager. The Town Manager's Office creates opportunities for employees to enhance their knowledge and abilities; to be proactive in meeting community needs; to be problem solvers; to be innovative; to exemplify excellence in professional standards and achievements; and to demonstrate a

commitment to the values of public service. The success of Mammoth Lakes is vested in employee accomplishments, directed and supported by effective leadership and vision. The Town Manager is responsible for the overall execution of Council policy and overall management of Town departments. The Office takes on a variety of special projects that are town-wide or fall within general administrative duties for Town operations. The Town Manager is the only full-time employee appointed by the Council.

**Town Clerk**

The Town Clerk maintains the town's records, responds to public records requests, processes elections, and fulfils the agenda and minutes requirements for Town Council. The office provides clerking support to the Planning and Economic Development Commission and the Recreation Commission. Starting in late FY18-19, an Assistant Clerk position was added to provide support to several Town supported agencies (i.e. MLT, MLH, MLR, ESCOG, etc.). The position provides added capacity to the Clerk's Office and the Town as well, including the ordering of office supplies and the maintenance of the Town's copy machines. The office provides support for Municipal Code updates, various operational policy updates and oversees the Employee Engagement program. The Office accepts and processes claims against the Town. The Clerk supports other town-wide related work projects.

**General Services**

This department is used to account for several Town-wide expenses. This includes insurance, lease payments on Town offices, equipment leases, office supplies and postal expenses. Other expenses that do not fall within a specific department are incorporated in General Services such as funding for pool vehicles, special event funding, contingency allocation, and smaller contractual obligations. Departmental expenses are overseen by the Town Manager's Office and/or Finance Department.

**Information Technology**

Information Technology (IT) services are primarily provided by contract with Mono County IT. The contract is managed out of the Town Manager's Office. In addition to services provided, the department includes funding for IT related contracts such as finance systems and services, phone, data storage, etc. The department oversees the ongoing maintenance and updates to technology systems such as desk top computers, handheld devices, interconnectivity, new systems/program implementation, equipment maintenance agreements and manages security and reliability.

## VISION, MISSION & VALUES

The work program undertaken by the Town Manager is guided by the following internal Vision, Mission and Values statements as follows.

**Vision**

Mammoth Lakes is known for the quality of life and experiences offered to residents and visitors, achieved by focusing on our community and demonstrating pride in the provision of public services.

**Mission - Focused on Community**

**F**acilitated success adds community vitality and prosperity
**O**pen and honest public engagement enhances decision making and shared outcomes
**C**ollaboration and Teamwork achieve shared goals
**U**niqueness of this Place is honored as the foundation of the quality of life enjoyed by our community
**S**ustainability over time maintains and ensures an inspiring future for all

**Values – Proud to Serve**
**P**assion: We care about public service, knowing our work is making a difference
**R**espect: We demonstrate and show understanding, kindness and fairness for one another
**I**ntegrity: We are honest and ethical in our actions and take responsibility for our decisions
**D**etermination: We are committed to resourceful and innovative actions in achieving goals
**E**xcellence: We excel at adding value, worth, and professionalism in providing local government services

**Quality of Life:** "The level of enjoyment, sense of well-being, and fulfillment experienced in your local economic, cultural, social, and natural environment."

## PRIORITIES FOR FY 20-21: WORK PLAN HIGHLIGHTS

**The development of budgetary priorities for FY20-21 was dominated by the Town and Mono County response plans to the COVID-19 Public Health Pandemic. The public health impact resulted in a local and state declared state of emergency.**

### TOWN COUNCIL

The Town of Mammoth Lakes continues to improve Town services, creating opportunities to engage with residents, building regional partnerships and guiding the implementation of strategic priorities. For FY20-21 the Town will be focused on meeting housing needs through innovative programs and the planned development of 25 acres of Town owned property for community housing. We will improve the "feet first" character of our Town with new sidewalks, improved multi-purpose pathways and trails. We will facilitate new development in keeping with the Town's General Plan and vision. We will continue to enhance the Town's financial position. There is a continued focus on the development and improvement of our recreational amenities, infrastructure improvements and enhancing our resident and visitor experience. We will take deliberate and measured steps to increase service levels, while focusing on the long-term stability of the Town. The budget for Town Council is $141,389.

### LEGAL SERVICES

The budget for legal services is $195,000. Legal services are provided based on contracted rates. Over the past few years the level of required services have stabilized. The unknown is impacts from litigation. Legal services are provided by and coordinated through the contract with the Town Attorney, with specialty services provided by selected firms. The Town Attorney is appointed by the Town Council. While the budget provides some funding for litigation work, any significant legal action will require additional funding.

### TOWN MANAGER

The Town Manager's Office is staffed with two full-time employees and includes a number of smaller contracts for services. Ongoing contracts and memberships include recycling services, USFS Special Use permits, staff and council development, federal liaison, League of Cities, and professional organizations. Funding of $20,000 for a jointly funded position with Mono County and the Town is included. The position is part of the Eastern Sierra Sustainable Recreation Program. The Office is also overseeing a Federal Wood Innovations Grant, focused on the development of a biomass plant. The office will provide recommendations on an updated 20-year Solid Waste Franchise Agreement and solid waste program as part of an expanded solid waste transfer station and a rate structure to support new facilities and operations. Implementation of a three year Prop 68 grant received from the Sierra Nevada Conservancy will be undertaken. Last year will continue. The Office will continue to lead and participate in a joint efforts

with Mono County, Mono County Public Health and Mammoth Lakes Fire Protection District as part of an Emergency Operations Center and Incident Management Team responding to the local and statewide Public Health COVID-19 Pandemic declared emergency. The FY20-21 Budget is $601,286.

## TOWN CLERK

The Town Clerk's budget is $308,497. The budget includes an annual appropriation for election services of $9,000, which is expended over a two year period as required. In addition to providing clerking services to the Council and Town Commissions, the office manages public record requests, coordinates mandated training for Town Council, and files State mandated reports (i.e. FPPC Form 700); maintains official records of the Town and processes claims. This past year the Office trained an Assistant Clerk to assist with Town duties and to provide similar clerk duties to partner agencies (i.e. MLT, MLR, MLH, and ESCOG). The Clerk is responsible for required public notices and codification of town ordinances.

## GENERAL SERVICES

The General Services Department provides funding for several town-wide activities. Liability insurance and workers compensation is funded through General Services. The town has seen a drop in liability insurance this past year. The lease payments for Town offices and utilities are also funded through the General Services Department, as well as the office equipment leases, and General Fund costs for vehicles, postage and office supplies. The department includes $75,000 in contingency funding to meet limited unforeseen operational needs. The total departmental budget is $1,289,326.

## INFORMATION TECHNOLOGY

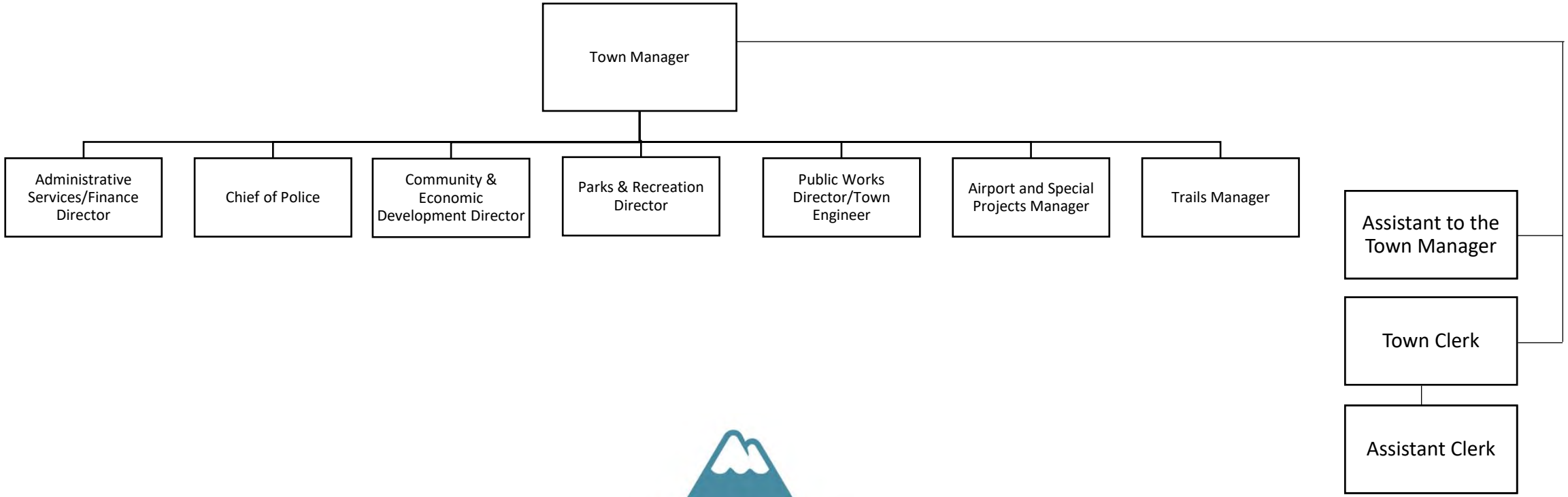
The Information Technology provides funding for contract Information Technology Services from Mono County. The contract for FY20-21 includes additional support for work on the public safety communication system. Funding for the ongoing update of systems and hardware at the desk top level to services and storage capacity is managed by the department. The contract is managed by the Assistant to the Town Manager. The FY20-21 Budget is $448,695.

## SOLID WASTE – FUND 205

The Town Manager's Office oversees the Solid Waste Fund. The fundi is used to track Solid Waste related grants, such as the USFS Wood Innovations Grant. This grant is focused on the potential location of a biomass plant in the Town or Mono County. This process includes potential land acquisition, facility development, and partnerships to reduce forest fuel loading. The Fund supports a variety of Town related operations including waste and recycling services, clean-up, and site preparation for waste container storage, in partnership with Mammoth Disposal. The adopted budget is $191,075.

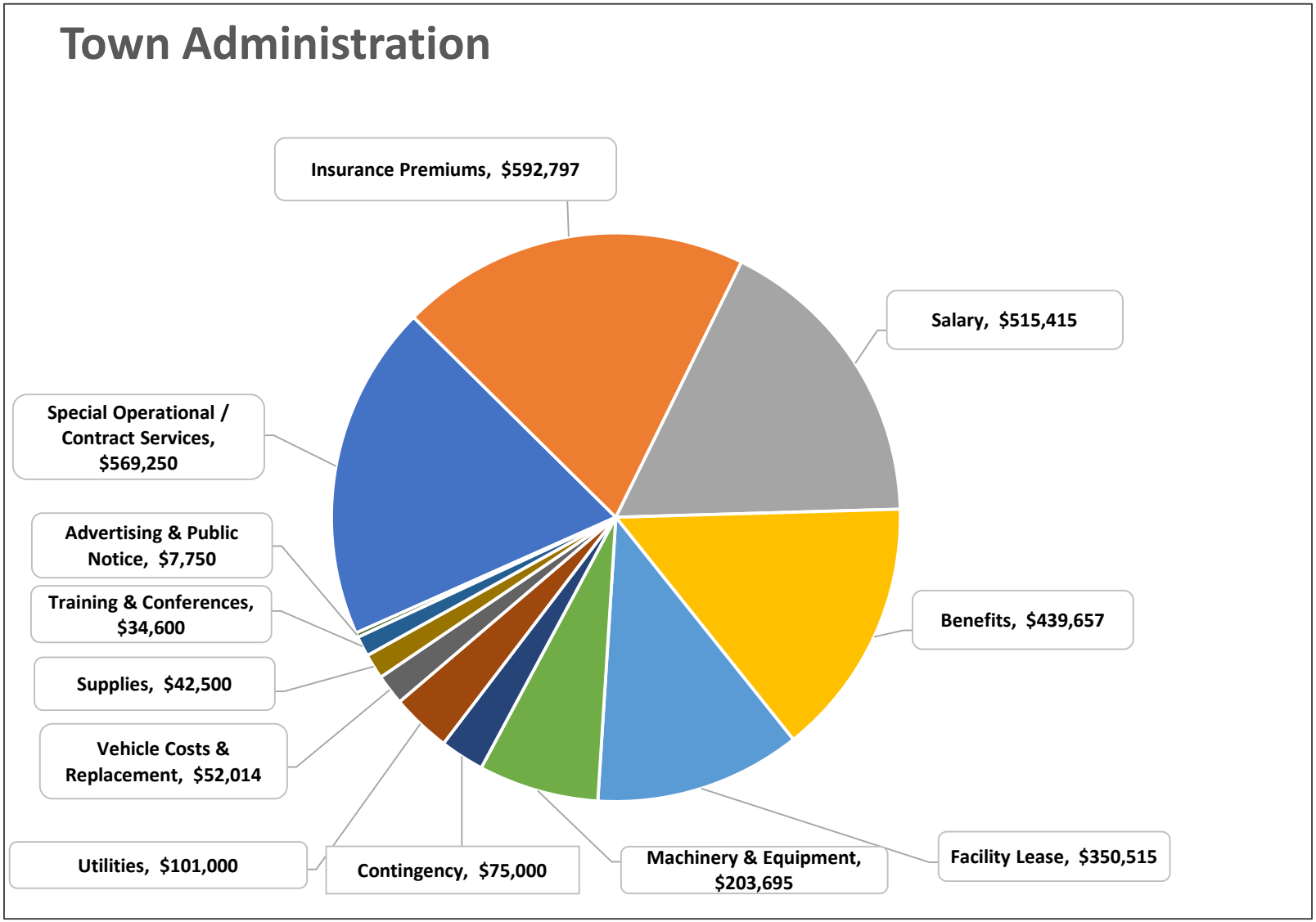
# TOML Organization Chart – Administration/Leadership

October 2020




Mammoth Lakes
CALIFORNIA

# Town Administration




**Total Expenditure $ 2,984,193**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| **Town Council** | | | | | | | |
| 10041040000 | Regular Salaries | 278.68 | 277.16 | .00 | .00 | .00 | .00 |
| 10041040111 | Temporary Wages | 46,166.34 | 45,953.76 | 44,739.60 | 45,379.00 | 44,739.60 | 46,287.00 |
| 10041041002 | Health Ins Premiums | 77,965.04 | 77,464.99 | 62,919.20 | 75,406.00 | 63,729.90 | 79,176.00 |
| 10041041012 | Workers Comp Insurance | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041041016 | Unemployment Assessment | 1,427.00 | .00 | .00 | .00 | 425.00 | .00 |
| 10041041020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | 926.00 |
| 10041041028 | PARS (Part Time Retirement) | 912.98 | 911.40 | 882.00 | 882.00 | 882.00 | .00 |
| 10041042030 | Special Operational | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041043031 | Contractual Services | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041043110 | Mem'ships, Dues, Subscr, Publi | 100.00 | .00 | .00 | .00 | .00 | .00 |
| 10041043150 | Training, Ed, Conf & Mtgs | 7,404.53 | 14,661.80 | 14,404.19 | 12,500.00 | 8,240.22 | 15,000.00 |
| 10041044220 | Community Support Fund | 15,150.00 | .00 | .00 | .00 | .00 | .00 |
| Total Town Council: | | 149,404.57 | 139,269.11 | 122,944.99 | 134,167.00 | 118,016.72 | 141,389.00 |
| **Legal Services** | | | | | | | |
| 10041243030 | Professional Services | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041243031 | Contractual Services | 167,878.70 | 162,595.90 | 185,973.29 | 112,430.00 | 106,568.08 | 195,000.00 |
| 10041243150 | Training, Ed, Conf & Mtgs | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Legal Services: | | 167,878.70 | 162,595.90 | 185,973.29 | 112,430.00 | 106,568.08 | 195,000.00 |
| **Town Manager** | | | | | | | |
| 10041340000 | Regular Salaries | 275,573.25 | 268,922.70 | 292,471.42 | 248,919.00 | 248,888.81 | 312,743.00 |
| 10041340130 | Comprehensive Leave | 10,870.25 | 8,153.35 | 19,572.71 | 21,447.00 | 22,551.55- | 4,546.00 |
| 10041341002 | Health Ins Premiums | 47,958.72 | 54,033.90 | 55,871.28 | 58,162.00 | 56,633.96 | 59,895.00 |
| 10041341012 | Workers Comp Insurance | 19,545.48 | 15,208.45 | 17,589.06 | 14,359.00 | 14,796.95 | 20,840.00 |
| 10041341020 | PERS (Retirement) | 94,936.61 | 80,780.65 | 105,321.72 | 96,607.00 | 98,752.47 | 138,162.00 |
| 10041342002 | Office Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041342030 | Special Operational | 19,092.91 | 109,003.40 | 6,660.90 | 15,000.00 | 3,995.59 | 11,500.00 |
| 10041343031 | Contractual Services | 165,191.08 | 132,839.63 | 68,845.83 | 160,425.00 | 143,529.53 | 32,500.00 |
| 10041343060 | Garage Vehicle Service | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041343066 | Vehicle & Equip Replacement | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041343106 | Insurance Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041343110 | Mem'ships, Dues, Subscr, Publi | 6,593.18 | 6,816.00 | 6,362.00 | 7,800.00 | 7,836.00 | 8,000.00 |
| 10041343130 | Advertising & Legal Notices | 2,581.00 | 4,593.00 | 4,101.50 | 5,000.00 | 3,927.31 | 5,000.00 |
| 10041343150 | Training, Ed, Conf & Mtgs | 5,245.75 | 5,914.96 | 7,484.48 | 10,000.00 | 7,157.54 | 8,100.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10041344520 | Emergency Preparedness | .00 | .00 | .00 | 357.00 | 356.58 | .00 |
| 10041345050 | Equip Maint Agreements | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041348300 | Buildings - Capital | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Town Manager: | | 647,588.23 | 686,266.04 | 584,280.90 | 638,076.00 | 563,323.19 | 601,286.00 |
| **Town Clerk** | | | | | | | |
| 10041440000 | Regular Salaries | 103,493.37 | 101,625.39 | 120,449.24 | 151,007.00 | 154,822.85 | 156,385.00 |
| 10041440113 | Overtime Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041440130 | Comprehensive Leave | 580.06 | 1,290.76 | 1,075.65- | 2,697.00 | 1,089.81 | 4,546.00 |
| 10041441002 | Health Ins Premiums | 29,826.56 | 29,954.93 | 37,686.86 | 52,249.00 | 57,502.50 | 59,295.00 |
| 10041441012 | Workers Comp Insurance | 7,344.05 | 5,305.90 | 6,760.23 | 9,071.00 | 8,526.35 | 10,970.00 |
| 10041441020 | PERS (Retirement) | 35,269.51 | 29,054.51 | 40,141.97 | 51,701.00 | 55,944.49 | 61,301.00 |
| 10041442002 | Office Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041442030 | Special Operational | 4,834.84 | 5,159.40 | 6,026.32 | 5,250.00 | 5,132.66 | 5,250.00 |
| 10041443110 | Mem'ships, Dues, Subscr, Publi | 250.00 | 250.00 | 410.00 | 500.00 | 573.00 | 500.00 |
| 10041443130 | Advertising & Legal Notices | 2,795.00 | 5,586.00 | 1,425.00 | 2,750.00 | 2,742.00 | 2,750.00 |
| 10041443150 | Training, Ed, Conf & Mtgs | 878.00 | 1,735.52 | 596.28 | 5,500.00 | 2,202.72 | 3,000.00 |
| 10041444470 | Records Management | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041444600 | Codification | 6,654.41 | 3,548.05 | 7,155.15 | 6,845.00 | 5,527.04 | 4,500.00 |
| 10041444620 | Municipal Election | .00 | 3,581.55 | .00 | 18,000.00 | 368.98 | .00 |
| Total Town Clerk: | | 191,925.80 | 187,092.01 | 219,575.40 | 305,570.00 | 294,432.40 | 308,497.00 |
| **General Services** | | | | | | | |
| 10041640111 | Temporary Wages | 1,582.54 | .00 | .00 | .00 | .00 | .00 |
| 10041641012 | Workers Comp Insurance | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041641020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041641028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041642002 | Office Supplies | 20,058.07 | 20,651.89 | 23,630.89 | 23,000.00 | 22,312.15 | 20,000.00 |
| 10041642003 | Misc Supplies | .00 | .00 | 446.00 | .00 | .00 | .00 |
| 10041642005 | Postal Supplies & Postage | 12,336.26 | 15,224.97 | 14,360.11 | 17,000.00 | 13,733.58 | 18,000.00 |
| 10041642030 | Special Operational | 2,644.86 | 3,890.07 | 18,805.90 | 15,000.00 | 7,599.75 | 13,000.00 |
| 10041643030 | Professional Services | 196,637.32 | 40,798.62 | 5,836.51 | .00 | 247.00 | .00 |
| 10041643031 | Contractual Services | 153,907.66 | 398,086.56 | 154,485.40 | 35,400.00 | 33,649.98 | 25,000.00 |
| 10041643033 | Computer Support Services | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041643060 | Garage Vehicle Service | 23,953.39 | 20,013.66 | 38,647.71 | 30,000.00 | 29,806.72 | 30,000.00 |
| 10041643066 | Vehicle & Equip Replacement | 18,507.34 | 15,741.73 | 25,812.22 | 43,590.00 | 42,396.01 | 22,014.00 |
| 10041643106 | Insurance Premiums | 649,045.00 | 796,600.00 | 513,216.00 | 661,784.00 | 638,498.00 | 592,797.00 |
| 10041643110 | Mem'ships, Dues, Subscr, Publi | .00 | .00 | .00 | .00 | .00 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10041643114 | Credit Card Fees | 21,631.35 | 27,494.69 | 27,030.75 | 30,000.00 | 28,962.44 | 27,000.00 |
| 10041643130 | Advertising & Legal Notices | 2,921.08 | 194.00 | .00 | .00 | .00 | .00 |
| 10041643140 | Recruiting & Other HR | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041643180 | Contingency | .00 | .00 | .00 | .00 | .00 | 75,000.00 |
| 10041643404 | Public Utilities | 55,972.37 | 42,180.16 | 44,189.52 | 60,000.00 | 49,908.02 | 55,000.00 |
| 10041643420 | Taxes & Fees | 420.21 | .00 | 20.00 | .00 | 5.00 | .00 |
| 10041644220 | Community Support Fund | 4,315.24 | 22,924.68 | 23,577.80 | 25,000.00 | 15,659.35 | 26,000.00 |
| 10041644520 | Emergency Preparedness | .00 | .00 | 7,435.07 | .00 | .00 | .00 |
| 10041645010 | Facility Lease | 308,271.54 | 379,082.49 | 373,681.72 | 340,306.00 | 313,330.96 | 350,515.00 |
| 10041646010 | Equipment Lease | 38,326.72 | 39,843.84 | 26,038.40 | 35,000.00 | 9,875.24 | 35,000.00 |
| 10041646440 | Office Equip & Furniture | .00 | .00 | 11,251.25 | 5,665.00 | 5,663.84 | .00 |
| 10041646460 | Computer Hardware - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041646480 | Computer Software - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041648300 | Buildings - Capital | .00 | .00 | .00 | 665,445.00 | 665,445.79 | .00 |
| 10041649000 | Write Off Fractional Note Rec. | .00 | .00 | .00 | .00 | .00 | .00 |
| | Total General Services: | 1,510,530.95 | 1,822,727.36 | 1,308,465.25 | 1,987,190.00 | 1,877,093.83 | 1,289,326.00 |
| **Information Systems** | | | | | | | |
| 10041842002 | Office Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041843031 | Contractual Services | 1,043.87 | 6,822.64 | 5,006.27 | 10,500.00 | 14,582.59 | 11,000.00 |
| 10041843033 | Computer Support Services | 228,016.00 | 231,297.00 | 250,000.00 | 250,000.00 | 125,000.00 | 250,000.00 |
| 10041843110 | Mem'ships, Dues, Subscr, Publi | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041843150 | Training, Ed, Conf & Mtgs | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041843404 | Public Utilities | .00 | 4,587.11 | 13,209.29 | 19,000.00 | 23,896.84 | 19,000.00 |
| 10041845050 | Equipment Maint Agreements | 108,600.29 | 51,714.87 | 95,366.07 | 137,395.00 | 227,502.55 | 102,395.00 |
| 10041848800 | Computer Hardware - Capital | 49,807.67 | 35,324.02 | 30,548.75 | 37,500.00 | 38,551.38 | 27,500.00 |
| 10041848801 | PEG PURCHASES | 4,531.33 | 1,895.98 | 4,357.28 | .00 | 1,528.59 | .00 |
| 10041848900 | Computer Software - Capital | 24,742.73 | 10,488.18 | 38,789.57 | 3,800.00 | 43,305.08 | 38,800.00 |
| | Total Information Systems: | 416,741.89 | 342,129.80 | 437,277.23 | 458,195.00 | 474,367.03 | 448,695.00 |
| | General Fund Revenue Total: | .00 | .00 | .00 | .00 | .00 | .00 |
| | General Fund Expenditure Total: | 3,084,070.14 | 3,340,080.22 | 2,858,517.06 | 3,635,628.00 | 3,433,801.25 | 2,984,193.00 |
| | Net Total General Fund: | 3,084,070.14- | 3,340,080.22- | 2,858,517.06- | 3,635,628.00- | 3,433,801.25- | 2,984,193.00- |
| | Net Grand Totals: | 3,084,070.14- | 3,340,080.22- | 2,858,517.06- | 3,635,628.00- | 3,433,801.25- | 2,984,193.00- |

# FINANCE DEPARTMENT – HIGHLIGHTS FOR FY2020-21

## DEPARTMENT DESCRIPTION

**Responsibilities**
The Finance Department is responsible for accurate recording of financial transactions of the Town and working with local businesses to facilitate a healthy business environment in the Town of Mammoth Lakes.

**Divisions**
The Department includes Revenue Collection, Accounting, Financial Reporting and Budgets.

**Revenue Collection:**

- Monthly Collection of Tax receipts – running delinquency routines, calculating penalties and interest on late returns
- New business administration / Business Tax Certificate renewals
- Issue Transient Occupancy Tax (TOT) certificates to all short-term rental businesses
- TOT Enforcement – Research advertisements for illegal activity, conduct enforcement cases, hearings and final notice of determination
- Provide quarterly updates to Town Council on enforcement activity
- Audit Transient Occupancy Tax remitters for accuracy
- Public outreach and education on municipal code regulating businesses

**Accounting:**

- Develop and administer proper accounting controls to protect Town assets
- Prepare journal entries and reconcile financial transactions
- Monthly Bank Reconciliations
- Facilitate annual financial audit performed by independent auditor
- Perform Accounts Payable functions weekly – provide timely payment of Town invoices
- Perform Accounts Receivable functions, monthly reporting and collection

**Financial Reporting and Budgets:**

- Develop town-wide budgets, series of review opportunities leading to Town Council adoption
- Review and update fee schedules for Town Council adoption – required annually
- Review annual Appropriations Limit, Investment Policy, Reserve Policy and Debt Policy for Town Council adoption – required annually
- Monitor Financial performance (actual to budget) monthly
- Forecast revenue and expenditures quarterly, updating Town Council for budget modification

**Staff**

The Finance Department has six full time employees, responsible for Revenue Collection (3), Accounting (2) and Financial Reporting and Budgets (1)

## BUDGET HIGHLIGHTS

**Sources of Revenue:** The Finance Department is supported by Business Tax Certificate application fees, Tourism Business Improvement District (TBID) admin fees, penalties, interest and enforcement charges and the General Fund.

**Major Budget Changes:** The Town's budgets for FY20-21 were severely impacted by the uncertainty of our current health care emergency. All departments were asked to reduce expenditures as the Town anticipated reduced travel and subsequent revenue potential. The Finance department reduced training by 50%, Memberships by 50%, and a 4,500 reduction in Contractual Services.

## PRIORITIES FOR FY 20-21: Team Goals and Focus

**Revenue Team**

a. **Public Health Order Focus**
    i. Develop enforcement protocol and authority to enforce health orders
    ii. Audit of 24-hour gap between stay for STR
    iii. Audit on STR Businesses during ban – nonessential worker stays

b. **Maximize use of Host Compliance**
    i. Reduce the number of unidentified properties in Host Compliance software
    ii. Formalize procedures for review and follow up on new ad list.
    iii. Target zero tolerance for both items.

c. **Ambassador Program**
    i. Continue to define and develop the fledgling program.
    ii. Develop long term strategy for the team.

iii. Incorporate the program into the seasonality of revenue team assignments.

**d. Fee Analysis – Time Study**

i. Conduct Time study of time required to provide services. This will inform an overall update of department fees

**e. QuickBase Program Review**

i. Working with Mono County IT to review functionality of QuickBase software to replace many functions of Tax collection and reporting.

**f. Code Updates 3/5**

i. Correction of existing code as identified thorough enforcement process

**<u>Accounting Team</u>**

**a. Budget Projects**

- Develop 5-year budget projection – incorporate into the normal budget process and presentations.
- Refinements to the budget workbook, explore alternative solutions to MiExcel.
- Update presentation format for fiscal year 20-21
- Develop budget workshops to refine coordination of strategic planning and Town Leadership team.

**b. Financial System Improvements**

- Review and update fund balance process
- Review and make recommendations to improve Development Impact Fee (DIF).
- Cross training on vehicle replacement process
- Review and update trust & agency accounts.
- Develop role of Finance in grant tracking process for Town.
- Implement ACH payment for Accounts Payable
- Refine Credit Card payment process to improve efficiency.
- Develop Cost Allocation program – town wide
    i. Indirect – allocation of total town overhead
    ii. Direct – department specific costs.

**c. Emergency Response Teams**

- Attend Finance Section Chief Advanced Training once in person training becomes available again.
- Use experience with COVID-19 EOC operations to document best practices and key areas of challenge for the Finance team.

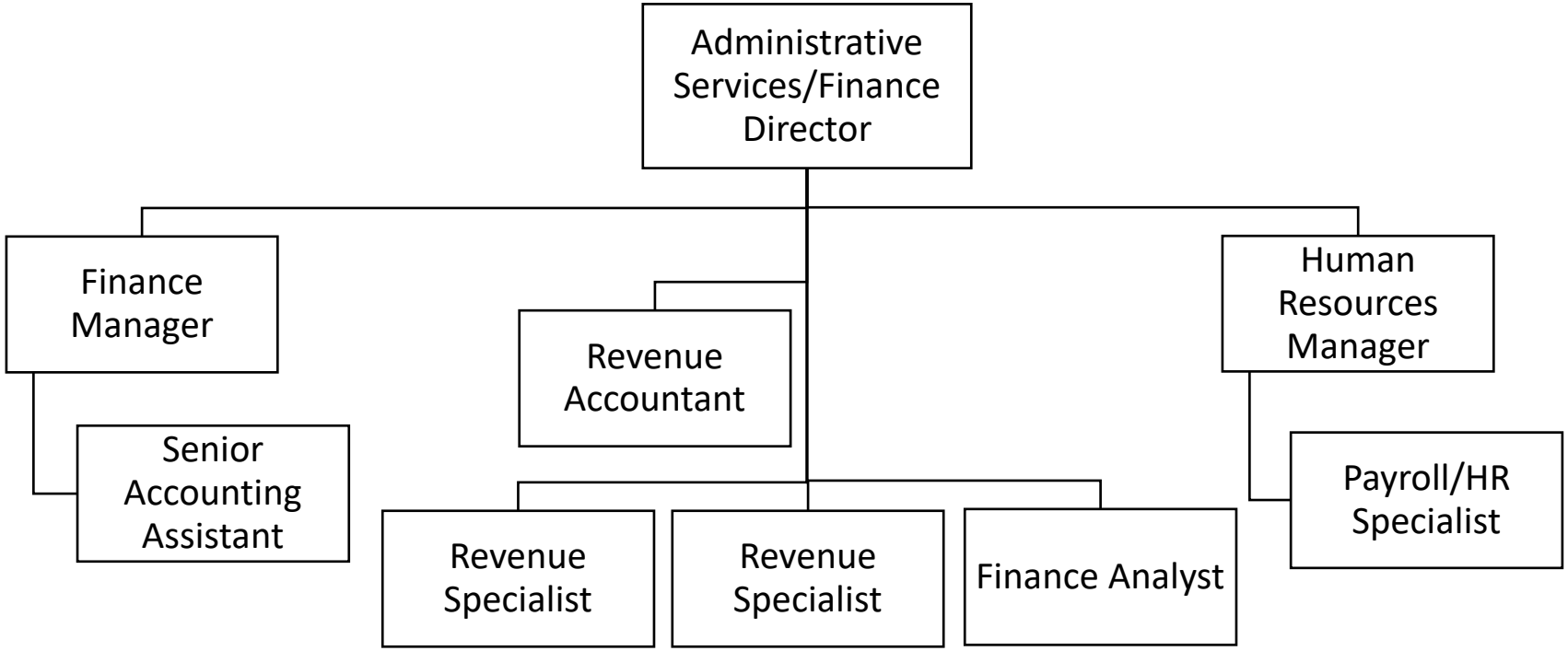
- Emergency contracts – define what is needed and engage contractors for specific services.

**d. Miscellaneous**

- Implement Fleet Management Program
- Review Garage billing process.
- Vehicle tracking software
- Measure R and U reporting

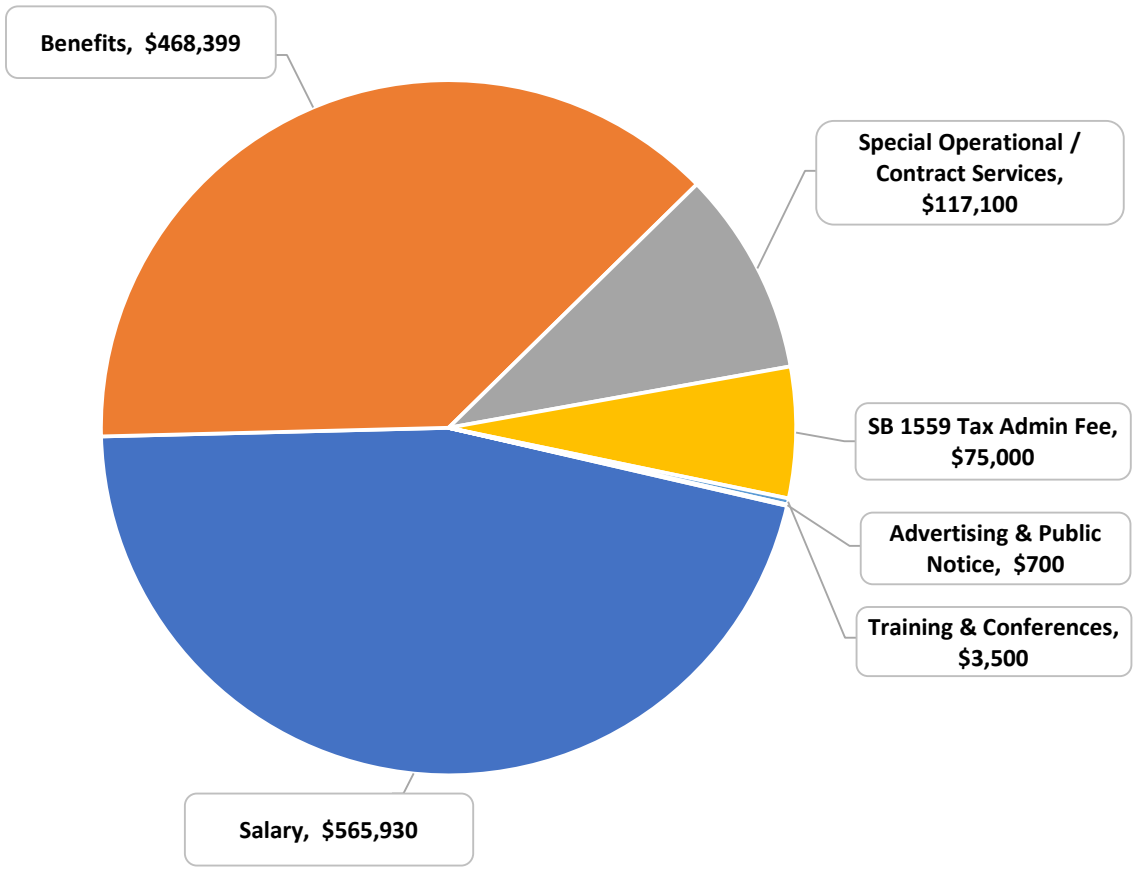
# TOML Organization Chart – Finance & Human Resources

October 2020




Mammoth Lakes
CALIFORNIA

# Finance Department




**Total Expenditure $ 1,230,629**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| **Finance** | | | | | | | |
| 10041540000 | Regular Salaries | 602,778.66 | 593,202.09 | 499,034.51 | 500,838.00 | 500,837.32 | 565,930.00 |
| 10041540111 | Temporary Wages | 28,611.06 | .00 | .00 | .00 | .00 | .00 |
| 10041540113 | Overtime Wages | 81.99 | .00 | 28.96 | .00 | .00 | .00 |
| 10041540130 | Comprehensive Leave | 10,804.18 | 6,749.50- | 19,030.70 | 21,597.00 | 19,054.97- | 23,785.00 |
| 10041541002 | Health Ins Premiums | 151,322.63 | 161,947.69 | 169,047.96 | 175,786.00 | 176,224.99 | 200,539.00 |
| 10041541012 | Workers Comp Insurance | 40,243.83 | 30,317.35 | 28,181.71 | 32,215.00 | 31,963.96 | 38,762.00 |
| 10041541016 | Unemployment Assessment | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041541020 | PERS (Retirement) | 187,205.16 | 147,742.39 | 156,498.10 | 174,704.00 | 180,845.34 | 205,313.00 |
| 10041541028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041542002 | Office Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041542006 | Uniforms & Personal Equip | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041542030 | Special Operational | .20 | 5.00 | .02 | 600.00 | 563.76 | 600.00 |
| 10041543031 | Contractual Services | 17,466.37 | 81,343.63 | 78,665.42 | 88,100.00 | 76,873.05 | 63,500.00 |
| 10041543032 | Enforcement | .00 | .00 | .00 | .00 | 12.90 | .00 |
| 10041543100 | Audit Services | 59,875.00 | 49,600.00 | 59,595.00 | 59,945.00 | 59,945.00 | 53,000.00 |
| 10041543106 | Insurance Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041543110 | Mem'ships, Dues, Subscr, Publi | 208.00 | 170.00 | 208.00 | 1,000.00 | 208.00 | 500.00 |
| 10041543114 | Credit Card Fees | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041543130 | Advertising & Legal Notices | 776.00 | 546.00 | .00 | 700.00 | 166.55 | 700.00 |
| 10041543150 | Training, Ed, Conf & Mtgs | 4,572.38 | 3,450.49 | 2,614.33 | 6,000.00 | 2,203.84 | 3,000.00 |
| 10041543422 | SB 1559 Tax Admin Fee | 63,108.00 | 72,078.00 | 81,370.00 | 81,370.00 | 78,404.00 | 75,000.00 |
| Total Finance: | | 1,167,053.46 | 1,133,653.14 | 1,094,274.71 | 1,142,855.00 | 1,089,193.74 | 1,230,629.00 |
| General Fund Revenue Total: | | .00 | .00 | .00 | .00 | .00 | .00 |
| General Fund Expenditure Total: | | 1,167,053.46 | 1,133,653.14 | 1,094,274.71 | 1,142,855.00 | 1,089,193.74 | 1,230,629.00 |
| Net Total General Fund: | | 1,167,053.46- | 1,133,653.14- | 1,094,274.71- | 1,142,855.00- | 1,089,193.74- | 1,230,629.00- |
| Net Grand Totals: | | 1,167,053.46- | 1,133,653.14- | 1,094,274.71- | 1,142,855.00- | 1,089,193.74- | 1,230,629.00- |

# HUMAN RESOURCES DEPARTMENT – HIGHLIGHTS FOR FY2020-21

## DEPARTMENT DESCRIPTION

**Responsibilities**
The Human Resource Department is responsible for professional support of all Town functions and employees. The team provides a professional understanding of best practices and legal requirements regarding employee rights and responsibilities. The team is also responsible for review of employee pay and times sheets for accurate and timely payroll function.

**Divisions**
The Department includes Payroll and Human Resources

**Payroll:**

- Process timesheets for Payroll – every two weeks throughout the year
- Calculation and Payment of Payroll Taxes
- Administer Employee Reimbursement Programs
- Administer 457 and other retirement programs for employees
- CalPERS reporting on all employees
- Perform year-end W-2 calculation and distribution for all employees

**Human Resources:**

- Facilitate recruitment process for all Town positions
- Onboard new employees, benefits, policies and procedures
- Review and update all position descriptions
- Assist Leadership in overall employee structure and new position development
- Establish written policy for review and adoption
- Administer all wage scale updates for various employee levels
- Assist all Town Departments with employee related issues
- Annual review of all benefit packages, update employees on changes for open enrollment
- Review and Coordinate all Town training
- Assist in all annual employee evaluations
- Supervise and assist Payroll Function

**Staff**
The Human Resources Department has two full time employees, responsible for Payroll (1), Human Resources (1)

## BUDGET HIGHLIGHTS

**Sources of Revenue:** The Human Resource Department is supported by the General Fund

**Major Budget Changes** Town's budgets for FY20-21 were severely impacted by the uncertainty of our current health care emergency. All departments were asked to reduce expenditures as the Town anticipated reduced travel and subsequent revenue potential. The Human Resource department reduced training by $2,000, Special Operational by 30%, and Recruiting by 30% completed the cost savings efforts of Human Resources.

## PRIORITIES FOR FY 20-21: Team Goals and Focus

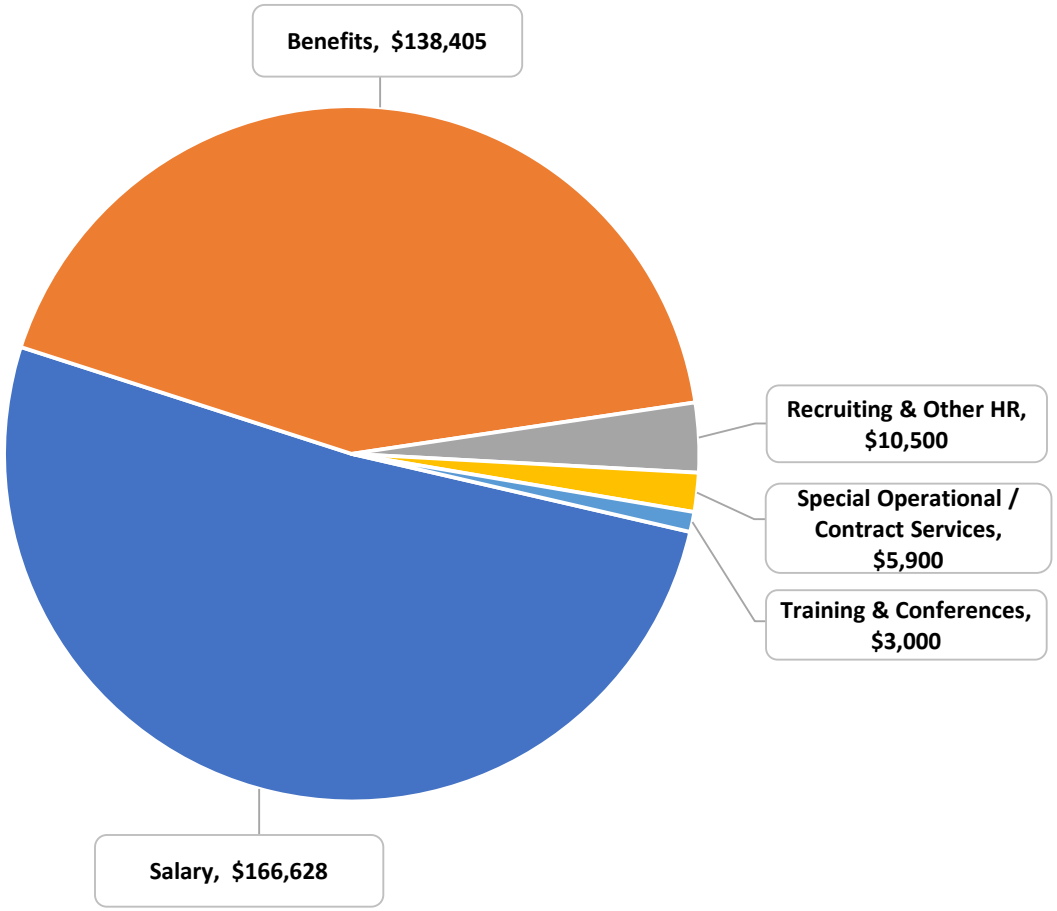
**Human Resource Team**

a. **Performance Evaluation Program update**
    i. Evaluation and implementation of a new Town-wide performance evaluation program.

b. **Supervisor Training**
    i. Implementation of an Individual Development Plan (IDP) for key employees by department, with an initial focus on first-time supervisors and mid-level managers.

c. **Employee Information Sharing**
    i. Complete development and implementation of Town Intranet.

# Human Resources Department




**Total Expenditure $ 324,433**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| **Human Resources** | | | | | | | |
| 10041740000 | Regular Salaries | 65,924.86 | 73,978.26 | 151,178.02 | 160,426.00 | 166,917.07 | 166,628.00 |
| 10041740111 | Temporary Wages | 218.79 | .00 | .00 | .00 | .00 | .00 |
| 10041740130 | Comprehensive Leave | 3,140.72 | 2,008.95 | 1,902.66 | 6,289.00 | 1,394.35 | 9,824.00 |
| 10041741002 | Health Ins Premiums | 22,754.04 | 24,078.97 | 55,871.28 | 58,812.00 | 56,633.96 | 59,295.00 |
| 10041741012 | Workers Comp Insurance | 4,467.38 | 3,780.69 | 8,439.60 | 9,743.00 | 9,174.24 | 11,598.00 |
| 10041741020 | PERS (Retirement) | 23,282.39 | 17,411.66 | 48,105.61 | 49,628.00 | 55,364.97 | 57,688.00 |
| 10041742002 | Office Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041742030 | Special Operational | 5,869.73 | 5,764.81 | 4,289.42 | 6,200.00 | 4,564.66 | 4,400.00 |
| 10041743031 | Contractual Services | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041743106 | Insurance Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 10041743110 | Mem'ships, Dues, Subscr, Publi | .00 | 728.00 | 993.88 | 1,500.00 | 1,072.88 | 1,500.00 |
| 10041743140 | Recruiting & Other HR | 15,942.80 | 18,783.58 | 16,867.44 | 18,500.00 | 19,052.07 | 10,500.00 |
| 10041743150 | Training, Ed, Conf & Mtgs | 3,731.16 | 3,492.46 | 5,057.31 | 5,000.00 | 4,972.09 | 3,000.00 |
| 10041743151 | Internal HR Org Development | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Human Resources: | | 145,331.87 | 150,027.38 | 292,705.22 | 316,098.00 | 319,146.29 | 324,433.00 |
| General Fund Revenue Total: | | .00 | .00 | .00 | .00 | .00 | .00 |
| General Fund Expenditure Total: | | 145,331.87 | 150,027.38 | 292,705.22 | 316,098.00 | 319,146.29 | 324,433.00 |
| Net Total General Fund: | | 145,331.87- | 150,027.38- | 292,705.22- | 316,098.00- | 319,146.29- | 324,433.00- |
| Net Grand Totals: | | 145,331.87- | 150,027.38- | 292,705.22- | 316,098.00- | 319,146.29- | 324,433.00- |

# MAMMOTH LAKES POLICE DEPARTMENT – HIGHLIGHTS FOR FY2020-21

## DEPARTMENT DESCRIPTION

**Responsibilities**
The MLPD provides police services to the residents of the Town. We pride ourselves on building community partnerships. Additionally, we provide contract services with the US Forest Service to patrol the Lakes Basin, Minaret Vista and Shady Rest.

**Divisions**
Currently we have two divisions: Patrol and Administration

Patrol Services

- Provide Law Enforcement services to the community
  - Criminal Investigation
  - Traffic Enforcement
  - Parking Enforcement
  - Civil Matters
  - Code Enforcement
  - Wildlife Services
  - School Resource Officer
    - Explorer Program
  - CERT Program

Administration

- Records
  - Criminal and Civil Reporting
  - LiveScan
  - Federal Reporting
  - Case Filing with District Attorney
- Property
  - Retention of Evidence
  - Safekeeping of Items
  - Found property
- Budget
  - Managing Current
  - Develop New Budget
- Executive
  - Personnel Files

- Training Files
- Scheduling Officer Training
- Internal Affairs

## Staff

The MLPD currently has 15 FTE Sworn Police Officers, including: Police Chief, 1- Lieutenant, 4-Sergeants and 9 Officers. 1-Part Time Level 1 Reserve Officer. 3- FTE non-sworn staff. 2-Part time non-sworn staff.

## Mission & Goals

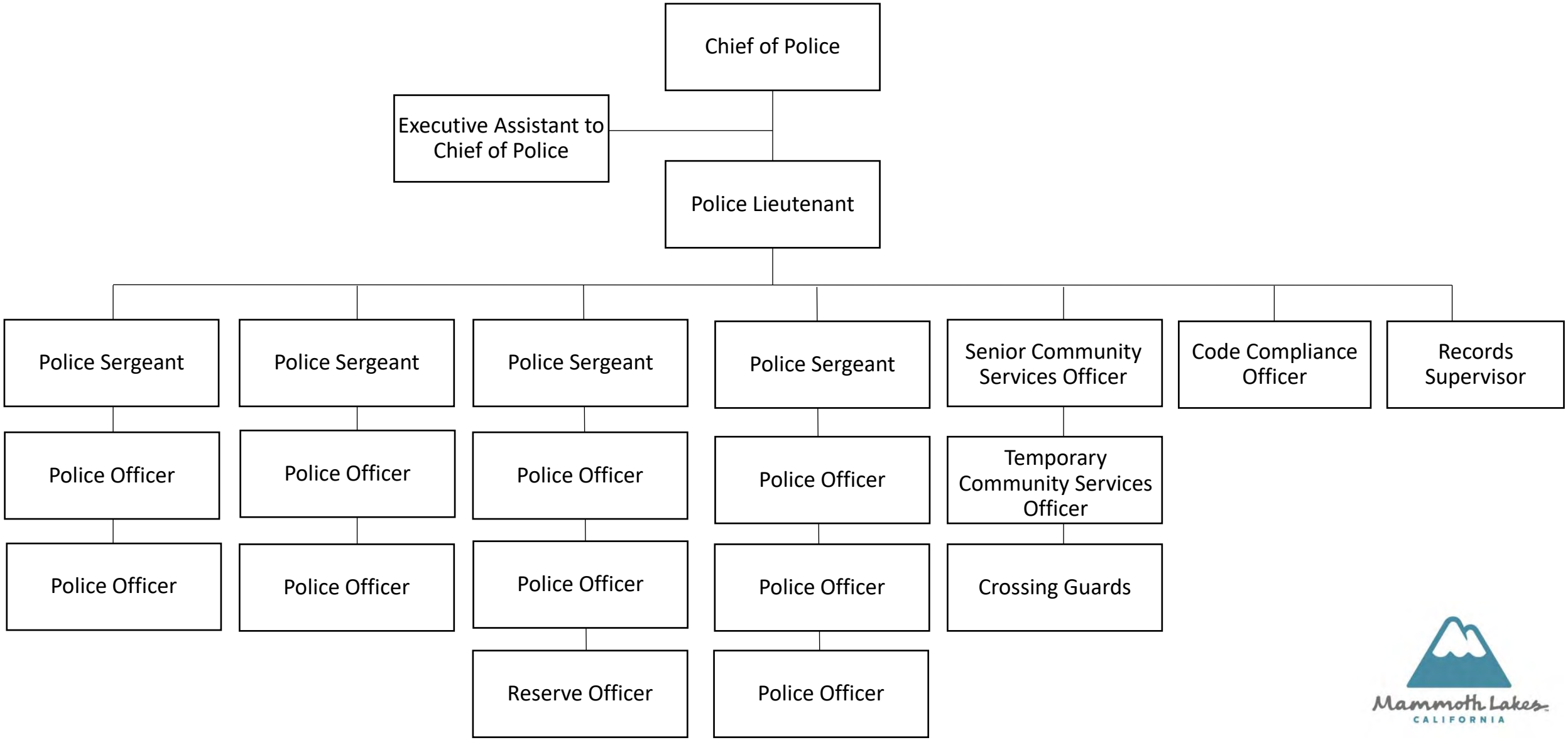
The Mammoth Lakes Police Department's mission is to provide quality law enforcement services, while building partnerships to prevent crime, maintain public trust and enhance the quality of life throughout town. We are a full-service law enforcement agency and responsive to the community's needs, using both traditional and non-traditional police methods. We hold ourselves to the highest ethical and professional standards of conduct, always treating people with dignity, fairness and respect.

## PRIORITIES FOR FY2020-21

Our priorities continue to be, to provide excellent community service. We have achieved 24/7 police services. We plan to increase our community outreach. This includes: Coffee with a Cop, Police Station Community Day, Dog Walk, Community Safety Day and many more. We continue to expand our Police Explorer Program.

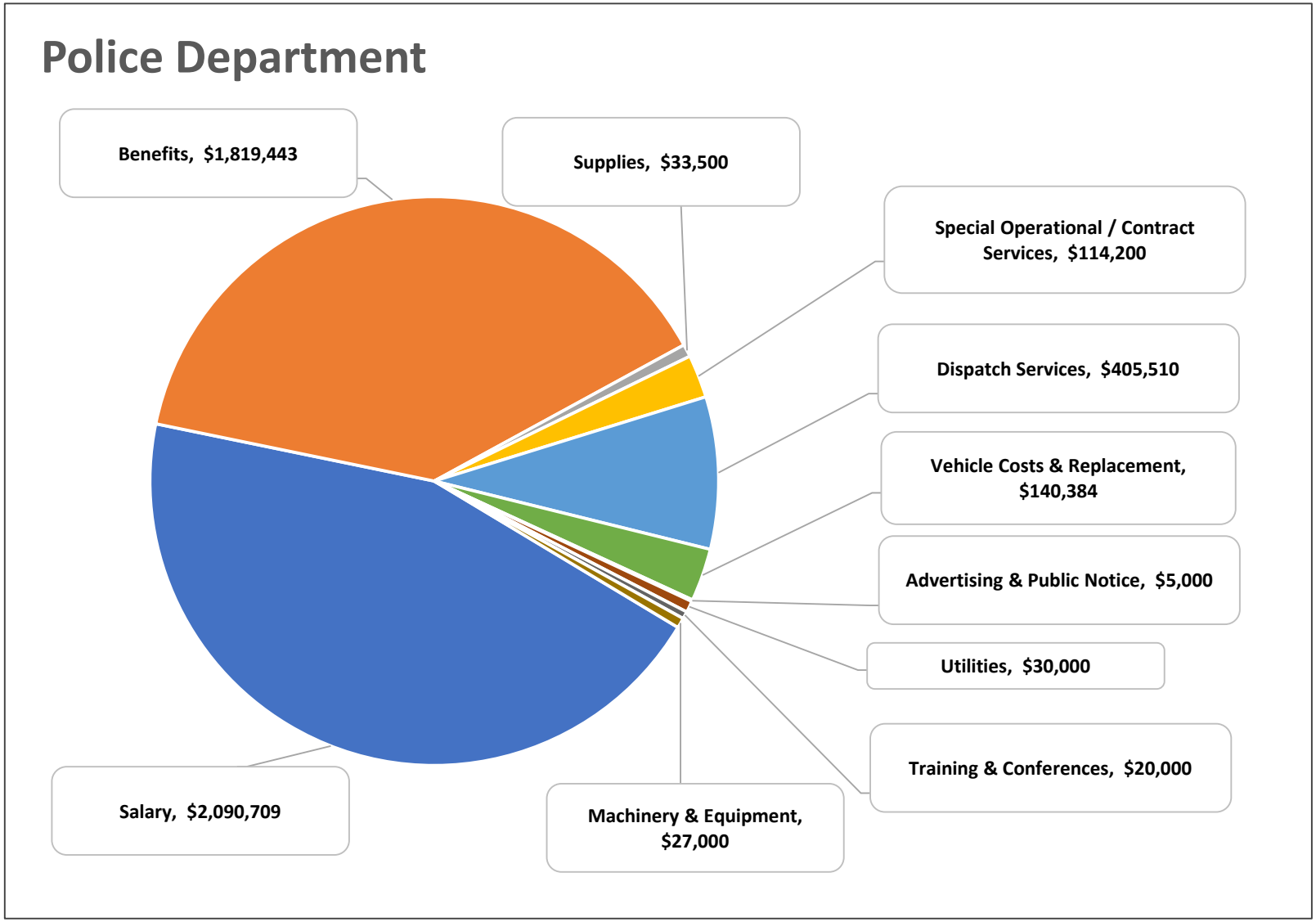
# TOML Organization Chart – Mammoth Lakes Police Department

October 2020




Mammoth Lakes CALIFORNIA

# Police Department




**Total Expenditure $ 4,685,746**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| **Police Services** | | | | | | | |
| 10042040000 | Regular Salaries | 1,415,484.33 | 1,496,748.50 | 1,519,278.64 | 1,712,577.00 | 1,657,570.96 | 1,841,324.00 |
| 10042040111 | Temporary Wages | 39,832.58 | 51,711.49 | 62,701.34 | 98,000.00 | 95,940.64 | 40,000.00 |
| 10042040113 | Overtime Wages | 305,440.56 | 240,634.90 | 228,190.85 | 215,000.00 | 212,687.50 | 125,000.00 |
| 10042040114 | Differential Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 10042040115 | Police Holiday Pay | 58,305.16 | 57,187.67 | 60,291.20 | 71,642.00 | 69,579.27 | 84,385.00 |
| 10042040130 | Comprehensive Leave | 4,300.67 | 8,281.13- | 16,438.39- | 50,875.00 | 31,534.06- | 56,346.00 |
| 10042041002 | Health Ins Premiums | 263,608.47 | 296,389.17 | 331,147.70 | 398,531.00 | 391,655.16 | 444,853.00 |
| 10042041012 | Workers Comp Insurance | 91,645.63 | 72,325.12 | 81,447.74 | 106,088.00 | 86,885.19 | 130,281.00 |
| 10042041016 | Unemployment Assessment | 12,076.03 | 14,400.00 | 7,784.00 | 10,000.00 | 1,122.85 | 10,000.00 |
| 10042041018 | ICMA VantageCare | 52,885.92 | 47,550.00 | 53,256.66 | 54,000.00 | 61,812.50 | 54,000.00 |
| 10042041020 | PERS (Retirement) | 544,233.58 | 848,869.24 | 808,949.74 | 979,371.00 | 986,466.37 | 1,107,763.00 |
| 10042041024 | PARS (Retirement Enhanced) | 20,480.00 | 19,680.00 | 16,640.00 | 15,000.00 | 18,720.00 | 15,000.00 |
| 10042041028 | PARS (Part Time Retirement) | 2,388.10 | 1,230.39 | 537.46 | 1,200.00 | 734.37 | 1,200.00 |
| 10042042002 | Office Supplies | 4,572.18 | 4,148.54 | 9,493.36 | 5,000.00 | 4,929.25 | 5,000.00 |
| 10042042003 | Misc Supplies | 2,843.37 | 2,932.17 | 3,395.39 | 3,000.00 | 4,475.10 | 3,000.00 |
| 10042042005 | Postal Supplies & Postage | 984.36 | 1,590.15 | 1,133.33 | 1,000.00 | 3,492.13 | 1,000.00 |
| 10042042006 | Uniforms & Personal Equip | 13,889.14 | 13,440.46 | 22,216.01 | 25,000.00 | 27,003.33 | 20,000.00 |
| 10042042007 | Maintenance Supplies | 2,763.65 | 3,374.79 | 1,668.89 | 2,500.00 | 1,124.82 | 2,500.00 |
| 10042042030 | Special Operational | 12,318.04 | 6,715.26 | 11,853.72 | 20,000.00 | 14,131.30 | 15,000.00 |
| 10042043031 | Contractual Services | 85,732.59 | 82,198.06 | 75,942.03 | 99,000.00 | 104,949.20 | 30,000.00 |
| 10042043032 | Dispatch Services | 298,890.20 | 292,309.36 | 383,541.92 | 389,300.00 | 389,288.52 | 405,510.00 |
| 10042043033 | Computer Support Services | .00 | .00 | .00 | .00 | .00 | .00 |
| 10042043060 | Garage Vehicle Service | 90,556.77 | 137,196.77 | 123,175.18 | 119,201.00 | 128,199.46 | 115,729.00 |
| 10042043066 | Vehicle & Equip Replacement | 77,980.04 | 83,275.94 | 85,435.36 | 46,500.00 | 46,499.79 | 24,655.00 |
| 10042043110 | Mem'ships, Dues, Subscr, Publi | 1,884.00 | 2,651.00 | 2,813.41 | 2,500.00 | 4,013.83 | 2,500.00 |
| 10042043114 | Credit Card Fees | .00 | .00 | .00 | 700.00 | .00 | .00 |
| 10042043120 | Printing & Reproduction | 3,228.87 | 2,378.13 | 2,736.79 | 3,000.00 | 4,934.70 | 3,000.00 |
| 10042043130 | Advertising & Legal Notices | 1,336.33 | .00 | 1,210.00 | 2,000.00 | 231.66 | 2,000.00 |
| 10042043140 | Recruiting & Other HR | .00 | 480.00 | 682.50 | .00 | 1,787.98 | .00 |
| 10042043150 | Training, Ed, Conf & Mtgs | 29,066.83 | 28,911.83 | 35,194.57 | 35,000.00 | 31,156.11 | 20,000.00 |
| 10042043154 | CERT | 3,923.01 | 2,233.90 | 248.91 | 14,300.00 | 2,178.53 | 5,000.00 |
| 10042043156 | DOJ Fingerprint Live | 12,631.26 | 8,873.42 | 14,014.83 | 12,000.00 | 11,018.76 | 12,000.00 |
| 10042043404 | Public Utilities | 33,165.96 | 44,308.84 | 29,200.17 | 35,000.00 | 30,410.83 | 30,000.00 |
| 10042044400 | Drug Enforcement | .00 | .00 | .00 | .00 | .00 | .00 |
| 10042044520 | Emergency Preparedness | .00 | 12,291.77 | 386.37- | .00 | .00 | .00 |
| 10042045010 | Facility Lease | 75,907.07 | 33,921.35 | 576.60- | .00 | .00 | .00 |
| 10042045060 | Gen'l Facilities Maint | 625.83 | 584.46 | 5,161.44 | 5,000.00 | 311.01 | 3,500.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10042045400 | Communication Equip Maint | .00 | 11,620.66 | 14,228.44 | 18,000.00 | 2,819.15 | 5,000.00 |
| 10042046010 | Equipment Lease | 13,109.67 | 12,957.58 | 12,792.99 | 13,000.00 | 14,276.15 | 5,000.00 |
| 10042046200 | Machinery & Equip - Non Cap | .00 | 11,372.00 | 54,997.00 | 18,000.00 | 16,890.10 | .00 |
| 10042046300 | Communic Equip - Non Cap | .00 | 5,257.47 | .00 | 10,000.00 | 3,889.41 | 5,000.00 |
| 10042046440 | Office Equip & Furniture | 531.07 | 22,126.92 | 4,043.68 | 34,500.00 | 31,374.35 | 5,000.00 |
| 10042046450 | Firearms | 13,719.19 | 12,945.48 | 10,780.15 | 15,000.00 | 4,772.40 | 7,000.00 |
| 10042046460 | Computer Hardware - Non Cap | .00 | .00 | .00 | .00 | 277.87 | .00 |
| 10042046480 | Computer Software - Non Cap | .00 | 1,644.76 | .00 | .00 | .00 | .00 |
| Total Police Services: | | 3,590,340.46 | 3,980,186.42 | 4,058,784.04 | 4,640,785.00 | 4,436,076.49 | 4,637,546.00 |
| **Wildlife Management** | | | | | | | |
| 10042642007 | Maintenance Supplies | 1,797.51 | 2,715.80 | 2,387.19 | 3,000.00 | 1,994.93 | 2,000.00 |
| 10042643031 | Contractual Services | 65,257.83 | 66,553.78 | 68,359.72 | 79,400.00 | 74,879.24 | 46,200.00 |
| Total Wildlife Management: | | 67,055.34 | 69,269.58 | 70,746.91 | 82,400.00 | 76,874.17 | 48,200.00 |
| General Fund Revenue Total: | | .00 | .00 | .00 | .00 | .00 | .00 |
| General Fund Expenditure Total: | | 3,657,395.80 | 4,049,456.00 | 4,129,530.95 | 4,723,185.00 | 4,512,950.66 | 4,685,746.00 |
| Net Total General Fund: | | 3,657,395.80- | 4,049,456.00- | 4,129,530.95- | 4,723,185.00- | 4,512,950.66- | 4,685,746.00- |
| Net Grand Totals: | | 3,657,395.80- | 4,049,456.00- | 4,129,530.95- | 4,723,185.00- | 4,512,950.66- | 4,685,746.00- |

# PARK & RECREATION DEPARTMENT – HIGHLIGHTS FOR FY2020-21

## DEPARTMENT DESCRIPTION

PARKS AND RECREATION: *An Essential Component of Our Community!*

The fundamental purpose of the Parks and Recreation Department is to deliver local residents and visitors with high-quality recreation facilities and diverse programming that promotes a degree of excitement, individual expression, exploration, pleasure, challenge and accomplishment, and leads to an improved quality of life. By providing opportunities for these interactions and connections to occur, the Department is directly contributing to the development of strong families, social equity, an enriched quality of life and most importantly, a healthy and vibrant community.

The Parks and Recreation Department, much like traditional Parks and Recreation organizations, is departmentalized into the following community services:

1. **Recreation Programming:** Provide innovative, expanded and affordable community-centric recreation programming for the community that encourages opportunities for lifelong play, creativity, learning and discovery. The department will strive to 'connect' with each and every community member through our many programs, events, services, and volunteer opportunities.
2. **Facility Operations & Programming:** Provide multi-purpose, year-round, indoor and outdoor recreation facilities and programming accessible to all residents and visitors.
3. **Administration:** Deliver exceptional customer service by utilizing technology and implementing best practices to maximize staff efficiency, reporting, accounting and operational processes
4. **Parks Maintenance & Public Works Support Functions:** Enhance existing Town-owned or managed parkland by maintaining fields, trails and facilities to accommodate community needs, and provide support for specific functions of the Public Works Department.
5. **Parks and Recreation Management, Planning and Promotion**: Administration and oversight of recreation projects to deliver results and ensure accountability; develop and implement recreation plans; promote recreation activities; develop maintenance workplans for existing parks and facilities and collaborate with user groups, stakeholders,

jurisdictional partners, and Mammoth Lakes Recreation (MLR) to ensure a seamless recreation experience for the user.

## VISSION, MISSION & STRATEGIC INITIATIVES

**Department Vision:** *"To be the best alpine recreation community in the country."*

**Department Mission:** *"To provide multi-purpose, year-round, indoor and outdoor recreation opportunities accessible to all residents and visitors."*

**Strategic Initiatives:**

1. **Excellence**: *We are committed to continually improve the delivery of our community programs and facilities by holding each other accountable to the high standards of excellence our departmental culture expects and demands.*
2. **Teamwork**: *We value our employees and the power of a team culture aligned with a single vision and unifying purpose by communicating, connecting, collaborating, committing and celebrating to and with each other to achieve extraordinary results.*
3. **Sustainability**: *We help to protect and preserve our natural, developed and finite resources by implementing sustainable best practices in our programs, parks, pools, fields and facilities.*
4. **Health, Safety and Social Equity**: *We build stronger, healthier and happier communities by promoting health, wellness and physical activity and work to ensure our parks, programs, and facilities are safe and inclusive for all people.*



## BUDGET HIGHLIGHTS - MAJOR BUDGET CHANGES

Fiscal year 2020/21 budget highlights include significant fiscal changes due to the unprecedented impact of COVID-19 and accompanying local and state orders and operating guidelines on planned programming and facility operations. Impacted programs include the decrease of the Deferred Maintenance program, the reduction in Summer camp offerings, youth/adult recreation programming and community events, and the scaled-down operations of the Whitmore Pool and the Mammoth Ice Rink.

### A. Decrease in Deferred Maintenance Program

The FY2020/21 adopted budget included a reduction in the on-going Deferred Maintenance Program to $50,000. Staff are re-prioritizing projects to align with the reduced available funds. The identification of projects includes the following:

A. Repairs or replacements needed immediately to bring the pools, parks, fields and facilities to a **sound, safe, and fully habitable condition**. Includes structural deterioration and failures, significant tripping hazards, building code violations or non-compliant ADA features.

B. Significant deferred maintenance items or non-working systems or components **that have far exceeded their expected useful life and require replacement or upgrade.**

Staff will present the proposed prioritized list of deferred maintenance projects to the Recreation Commission for input and planned completion during the fiscal year.

### B. Reduction in Summer Camps, Recreation Programming and Community Events

The coronavirus pandemic has shed an even bigger light on the essential role of parks and recreation during these unprecedented times. The financial, social and emotional stress on our community of Mammoth Lakes has been momentous. Now more than ever, it is important that the Town help to sustain our communities physical and mental health by providing a momentary sense of normalcy during these turbulent times. Our many parks, facilities and multi-use paths continue to offer solace, independence, exercise, and the ability to enjoy healthy activities with family members outdoors.

The Parks and Recreation Department was approved by resolution on June 18 by Town Council to operate a 5-week hybrid youth summer camp program. The hybrid camp program was designed to take the best of the best from each of our signature camp products, such as the Wilderness Camp, Adventure Camp, Wave Rave Skate Camp and Mountain Bike Camp to create a fun and diverse 5-day camp itinerary. After finalizing budgets, initiating registration, recruiting counselors, redesigning camp itineraries, and welcoming summer campers, the Department

made the difficult but necessary decision after 4-days to cancel all camp products for the remainder of summer. It was clear that even though the Department was diligently adhering to Mono County Interim Business Guidelines and State Day Camp Industry Guidance, the level of exposure and continuing potential risk to both our campers and counselors was still unacceptable. Based on historical camp performance, summer camp revenues typically offset camp expenses, with little or no cost to the general fund.

In addition to the cancellation of Summer camps, youth programs such as Hot Shots Basketball, Instructional Basketball, Gymnastics and the Little Sluggers program may all be impacted and not provided during the fiscal year.

Adult programming was also impacted by COVID-19, including the cancellation of the Adult Softball League, swim lessons, drop-in tennis lessons, the popular Tennis Camp and Socials, and the Adult and Coed Softball Tournaments. It is expected that the many adult programs scheduled in winter/spring may also be impacted such as the curling, indoor soccer and volleyball leagues.

The indiscriminate spread of the coronavirus will also affect the hosting of the Department's many community events. This includes the annual Fourth of July Spectacular at Crowley Lake, the Haunted Rink and Skate Party and the support of the annual Trick or Treat event in the Trails. At this time, it is unknown whether the Department will be able to safely host the Easter Play Day and Egg Hunt in April at Mammoth Creek Park.

The Department will continue to work closely with the Mono County Health Department with the goal of providing safe, alternative recreation for our community during this unprecedented and challenging time.

### C. Limited Facility Operations

The Parks and Recreation Department will operate the Whitmore Pool and Mammoth Ice Rink on limited operating and programming schedules.

***Whitmore Pool***

For this summer, the Whitmore Pool will only be open from Monday to Friday for morning and evening Lap Swim. Due to the interim guidelines, no recreation swimming or swim lessons will be offered. The proposed operating schedule is as follows:

- Opening: Monday, July 6, 2020
- Closing: Friday, September 4, 2020
- Operating days: 45

The limited operation of the Whitmore Pool is estimated to operate at a net loss of $16,500 that is shared equally between the County and the Town.

***Mammoth Ice Rink***

The Mammoth Ice Rink is scheduled to open on Friday, November 27, 2020 and close on Sunday, February 28, 2021. Only limited programming will be offered including recreational skating at reduced capacity, youth hockey training sessions (no scrimmages) and modified skating lessons. The Adult Hockey league, pick-up hockey and youth/adult tournaments, as well as the Adult Curling league, are categorized as gatherings and will not be offered.

Staff is forecasting a loss in facility revenue with a reduction in expenses aligned with reduced programming. It should be noted that expenses are dependent on snowfall and the environmental and fiscal challenges of operating an outdoor ice rink.

## PRIORITIES FOR FY 2020/21: WORK PLAN HIGHLIGHTS

Accepted by the Recreation Commission on February 4, 2020, the annual workplan was developed to strategically guide the Recreation Commission and staff in fulfilling the shared community vision and stated mission of the Parks and Recreation Department. The strategies for 2020 are aligned with the Town Council 18-Month Strategic Priorities and the Parks and Recreation Master Plan.

The Workplan is aligned with the following Town Council Strategic Priorities:

A. Enhance our recreational based economy through amenity investment
    - Fund construction of Multi-Use Recreational Facility (Year Round Recreational Center).

B. Capital Infrastructure new investment, improvements and maintenance
    - Invest in pavement rehabilitation, replacement, and expansion (Roads, MUPs, Sidewalks, and Parks).
    - Focused implementation of CIP that supports facilities to advance approved, accepted Town Plans with projects to define “all-in” costs with complete projects.

The five core strategies and tactics (goals) are as follows:

1. **Work Program of the Recreation Commission**
    a. Enhanced Recreation Amenities
    b. Renewed Focus on Community Programming
    c. Enhanced Engagement with Mammoth Lakes Recreation (MLR)
    d. Enhanced Engagement with Industry Associations
    e. Better Planning = Stronger Community

2. **Maintain and Enhance the Town’s Recreation Infrastructure**

a. Enhanced Recreation Amenities
b. Enhanced Recreation Infrastructure
c. Sustainability

**3. Deliver High-Quality, Innovative and Affordable Community-Centric Recreation Programming**

a. Community-Centric Programming (Internal)
b. Enhanced Community Programming (External)
c. Program Delivery

**4. Strengthen Organizational Systems, Structures and Operations**

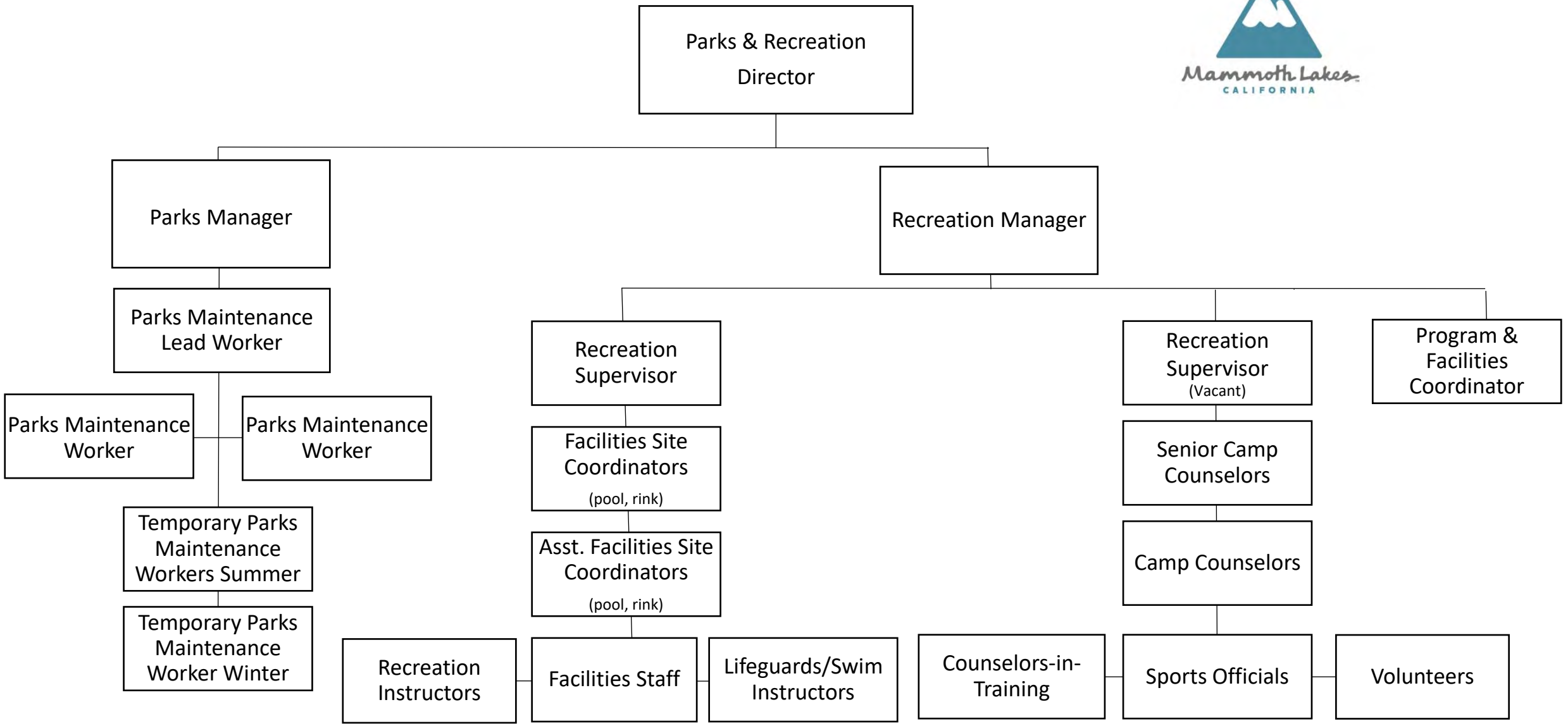
a. Operational Excellence
b. Continual Improvement
c. Facility Operations
d. Integrated Communications and Engagement

**5. Develop Team Capacity and Organizational Culture**

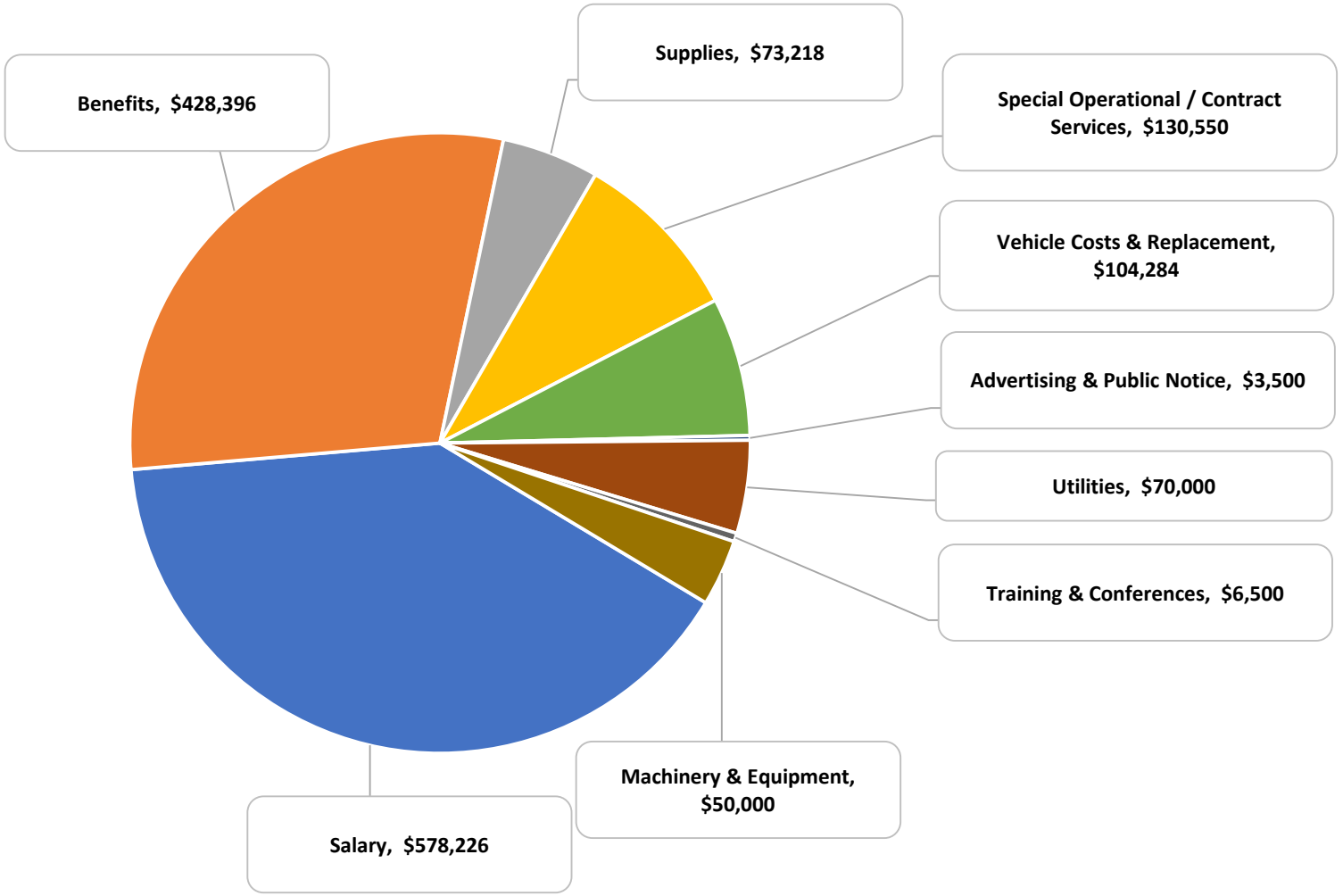
a. Strengthen Organizational Culture
b. Teamwork
c. Professional Development
d. Recruit, Retain and Recognize the Best
e. Embrace Emerging Trends

# TOML Organization Chart – Parks & Recreation Department

October 2020



# Parks & Recreation




**Total Expenditure $ 1,444,674**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| **Recreation Programs** | | | | | | | |
| 10043240000 | Regular Salaries | 232,103.99 | 246,880.02 | 266,532.26 | 256,270.00 | 250,557.14 | 229,001.00 |
| 10043240111 | Temporary Wages | 52,825.27 | 52,731.53 | 54,592.80 | 101,288.00 | 48,484.15 | 27,000.00 |
| 10043240113 | Overtime Wages | 956.09 | 587.96 | 4,246.63 | 1,000.00 | 7,303.19 | .00 |
| 10043240130 | Comprehensive Leave | 2,997.21 | 15,957.37 | 9,732.33 | 9,862.00 | 24,418.98- | 14,744.00 |
| 10043241002 | Health Ins Premiums | 76,820.24 | 78,685.88 | 97,474.56 | 88,482.00 | 80,457.95 | 69,258.00 |
| 10043241012 | Workers Comp Insurance | 14,759.01 | 12,239.35 | 14,381.05 | 15,406.00 | 13,865.26 | 16,021.00 |
| 10043241016 | Unemployment Assessment | 9,691.00 | 11,219.97 | 2,616.50 | .00 | 14,800.51 | .00 |
| 10043241018 | Unemployment Assess -Don't use | .00 | .00 | .00 | .00 | .00 | .00 |
| 10043241020 | PERS (Retirement) | 70,287.51 | 66,162.35 | 83,736.49 | 88,764.00 | 85,888.86 | 88,660.00 |
| 10043241028 | PARS (Part Time Retirement) | 1,117.55 | 1,081.36 | 1,123.38 | 1,982.00 | 942.81 | 1,485.00 |
| 10043242006 | Uniforms & Personal Equip | 1,106.88 | 983.91 | 1,428.77 | 1,500.00 | 647.15 | 1,500.00 |
| 10043242008 | Recreation Supplies | 6,101.86 | 6,218.20 | 7,019.69 | 6,750.00 | 6,368.38 | 6,500.00 |
| 10043242030 | Special Operational | 7,785.53 | 9,701.71 | 8,878.87 | 9,250.00 | 8,414.30 | 4,000.00 |
| 10043243031 | Contractual Services | 15,621.03 | 18,513.73 | 21,992.81 | 21,000.00 | 21,646.86 | 8,000.00 |
| 10043243060 | Garage Vehicle Service | .00 | .00 | .00 | .00 | .00 | .00 |
| 10043243066 | Vehicle & Equip Replacement | .00 | .00 | .00 | .00 | .00 | .00 |
| 10043243110 | Mem'ships, Dues, Subscr, Publi | 790.00 | 1,643.22 | 1,805.00 | 2,000.00 | 1,911.00 | 2,000.00 |
| 10043243114 | Credit Card Fees | .00 | .00 | .00 | .00 | .00 | .00 |
| 10043243120 | Printing & Reproduction | 2,378.96 | 2,064.81 | 2,270.08 | 2,500.00 | 988.66 | 2,500.00 |
| 10043243130 | Advertising & Legal Notices | 4,084.06 | 3,243.30 | 3,747.14 | 4,500.00 | 3,954.59 | 2,500.00 |
| 10043243150 | Training, Ed, Conf & Mtgs | 3,503.23 | 3,714.73 | 4,200.43 | 4,000.00 | 3,905.81 | 1,000.00 |
| 10043243164 | Excursions & Field Trips | 867.78 | 717.34 | 1,809.46 | 2,000.00 | 2,801.59 | 3,000.00 |
| 10043243404 | Public Utilities | .00 | .00 | .00 | .00 | .00 | .00 |
| 10043244300 | Fishing Enhancement | 53,946.46 | 53,936.83 | 53,945.89 | 54,000.00 | 52,776.53 | 54,000.00 |
| 10043244310 | Community Youth Programs | 36,190.00 | 43,267.50 | 32,282.50 | .00 | .00 | 36,800.00 |
| 10043244320 | Fireworks Display | 29,737.00 | 32,209.50 | 31,809.00 | 50,000.00 | 32,725.80 | 5,000.00 |
| 10043246460 | Computer Hardware - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Recreation Programs: | | 623,670.66 | 661,760.57 | 705,625.64 | 720,554.00 | 614,021.56 | 572,969.00 |
| **Whitmore Pool & Rec Area** | | | | | | | |
| 10043440000 | Regular Salaries | 45,152.95 | 42,516.37 | 36,862.56 | 40,235.00 | 48,769.24 | 44,908.00 |
| 10043440111 | Temporary Wages | 49,434.75 | 61,042.23 | 59,038.49 | 76,850.00 | 43,769.02 | 55,000.00 |
| 10043440113 | Overtime Wages | 1,399.47 | 896.69 | 963.88 | 500.00 | 990.69 | 500.00 |
| 10043440130 | Comprehensive Leave | .00 | .00 | .00 | 1,053.00 | .00 | 1,663.00 |
| 10043441002 | Health Ins Premiums | 227.50 | 16,032.00 | .00 | 19,039.00 | .00 | 69,258.00 |
| 10043441012 | Workers Comp Insurance | 3,474.39 | 2,307.37 | 2,131.82 | 2,503.00 | 2,630.21 | 3,061.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10043441016 | Unemployment Assessment | .00 | .00 | .00 | .00 | 1,575.00 | .00 |
| 10043441020 | PERS (Retirement) | 10,235.78 | 7,794.25 | 8,720.41 | 1,192.00 | 11,152.90 | 15,974.00 |
| 10043441028 | PARS (Part Time Retirement) | 610.05 | 717.68 | 706.35 | 737.00 | 599.69 | 500.00 |
| 10043442006 | Uniforms & Personal Equip | 1,128.63 | 1,210.77 | 1,651.98 | 1,000.00 | 1,074.54 | 2,000.00 |
| 10043442007 | Maintenance Supplies | 668.12 | 2,190.35 | 1,283.70 | 1,500.00 | 2,338.60 | 1,500.00 |
| 10043442008 | Recreation Supplies | 1,482.99 | 928.07 | 521.04 | 1,120.00 | 430.94 | 2,000.00 |
| 10043442009 | Pool Supplies | 3,038.86 | 10,231.39 | 6,316.26 | 9,000.00 | 9,438.19 | 6,000.00 |
| 10043442030 | Special Operational | 2,170.01 | 1,175.62 | 774.24 | 1,750.00 | 191.51 | 500.00 |
| 10043443031 | Contractual Services | 10,500.52 | 10,501.73 | 6,556.23 | 6,250.00 | 7,811.68 | 5,000.00 |
| 10043443060 | Garage Vehicle Service | 13,343.49 | 12,384.72 | 16,552.34 | 16,400.00 | 17,799.62 | 16,414.00 |
| 10043443066 | Vehicle & Equip Replacement | 11,632.08 | 12,565.90 | 9,303.75 | 14,343.00 | 14,504.83 | 9,657.00 |
| 10043443110 | Mem'ships, Dues, Subscr, Publi | .00 | .00 | .00 | .00 | .00 | .00 |
| 10043443120 | Printing & Reproduction | .00 | .00 | .00 | .00 | .00 | 500.00 |
| 10043443130 | Advertising & Legal Notices | 1,392.65 | 1,448.76 | 1,590.67 | 1,000.00 | 225.00 | 1,000.00 |
| 10043443150 | Training, Ed, Conf & Mtgs | 839.30 | 1,287.11 | 2,858.06 | 2,500.00 | 3,081.76 | 1,500.00 |
| 10043443404 | Public Utilities | 24,929.41 | 34,278.24 | 31,205.10 | 34,860.00 | 25,490.56 | 20,000.00 |
| 10043443420 | Taxes & Fees | 1,762.63 | 1,603.97 | 1,637.52 | 1,500.00 | 1,971.23 | 1,500.00 |
| 10043445010 | Facility Lease | 360.00 | 360.00 | 1,018.17 | 750.00 | .00 | 750.00 |
| 10043445080 | Park Grounds & Bldgs Maint | 11,265.02 | 12,547.08 | 11,997.33 | 11,000.00 | 12,073.05 | 10,000.00 |
| 10043446010 | Equipment Lease | .00 | .00 | .00 | .00 | .00 | .00 |
| 10043446200 | Machinery & Equip - Non Cap | 7,946.78 | .00 | .00 | .00 | .00 | .00 |
| 10043446460 | Computer Hardware - Non Cap | .00 | .00 | .00 | 300.00 | .00 | .00 |
| 10043448200 | Machinery & Equip - Capital | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Whitmore Pool & Rec Area: | | 202,995.38 | 234,020.30 | 201,689.90 | 245,382.00 | 205,918.26 | 269,185.00 |
| **Parks, Bldgs & Trails Maint** | | | | | | | |
| 10043840000 | Regular Salaries | 135,425.01 | 169,379.16 | 179,856.60 | 147,565.00 | 191,964.69 | 162,817.00 |
| 10043840111 | Temporary Wages | 36,641.28 | 43,322.17 | 47,625.06 | 76,112.00 | 47,260.50 | 55,000.00 |
| 10043840113 | Overtime Wages | 12,301.26 | 6,617.12 | 12,026.75 | 6,500.00 | 11,928.24 | 4,000.00 |
| 10043840130 | Comprehensive Leave | 6,220.18 | 2,577.31 | 8,841.97 | 7,872.00 | 36,133.40- | 11,109.00 |
| 10043841002 | Health Ins Premiums | 48,737.11 | 54,022.98 | 51,072.45 | 45,917.00 | 55,047.12 | 55,230.00 |
| 10043841012 | Workers Comp Insurance | 7,163.95 | 6,572.10 | 8,114.03 | 8,748.00 | 8,550.90 | 11,432.00 |
| 10043841016 | Unemployment Assessment | 8,096.94 | 10,309.00 | 1,779.00 | 5,000.00 | 8,731.00 | 5,000.00 |
| 10043841020 | PERS (Retirement) | 49,196.61 | 44,987.09 | 59,442.91 | 51,223.00 | 76,709.80 | 64,008.00 |
| 10043841028 | PARS (Part Time Retirement) | 1,326.76 | 1,500.04 | 1,610.54 | 993.00 | 1,335.44 | 993.00 |
| 10043842002 | Office Supplies | .00 | .00 | 32.94 | .00 | .00 | .00 |
| 10043842003 | Misc Supplies | 1,030.35 | 1,051.77 | 1,165.20 | 1,000.00 | 772.60 | 1,000.00 |
| 10043842006 | Uniforms & Personal Equip | 1,783.03 | 2,053.16 | 1,166.89 | 2,500.00 | 2,956.41 | 2,500.00 |
| 10043842007 | Maintenance Supplies | 9,952.90 | 11,331.32 | 10,962.01 | 14,500.00 | 13,862.54 | 10,500.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10043843031 | Contractual Services | 10,091.04 | 121,263.39 | 21,111.70 | 32,500.00 | 3,978.98 | 12,500.00 |
| 10043843060 | Garage Vehicle Service | 39,490.39 | 41,371.94 | 52,482.96 | 49,242.00 | 54,536.93 | 49,242.00 |
| 10043843066 | Vehicle & Equip Replacement | 34,896.24 | 37,697.69 | 27,911.25 | 43,030.00 | 43,514.49 | 28,971.00 |
| 10043843110 | Mem'ships, Dues, Subscr, Publi | 165.00 | 290.00 | .00 | .00 | .00 | .00 |
| 10043843150 | Training, Ed, Conf & Mtgs | 2,003.00 | 2,730.59 | 1,445.00 | 3,000.00 | 1,176.00 | 2,000.00 |
| 10043843404 | Public Utilities | 55,087.98 | 38,573.23 | 47,254.64 | 58,000.00 | 57,589.80 | 50,000.00 |
| 10043845010 | Facility Lease | .00 | .00 | .00 | .00 | .00 | .00 |
| 10043845080 | Park Grounds & Bldgs Maint | 14,087.17 | 10,536.68 | 12,443.38 | 15,000.00 | 13,328.07 | 12,000.00 |
| 10043845081 | Signage Maintenance | .00 | .00 | .00 | 14,218.00 | .00 | 14,218.00 |
| 10043846200 | Machinery & Equip - Non Cap | 1,234.08 | 97,613.79 | .00 | .00 | 3,650.00 | .00 |
| 10043848200 | Machinery & Equip - Capital | .00 | 1,952.19 | 31,863.28 | 56,194.00 | 37,732.45 | 50,000.00 |
| Total Parks, Bldgs & Trails Maint: | | 474,930.28 | 705,752.72 | 578,208.56 | 639,114.00 | 598,492.56 | 602,520.00 |
| General Fund Revenue Total: | | .00 | .00 | .00 | .00 | .00 | .00 |
| General Fund Expenditure Total: | | 1,301,596.32 | 1,601,533.59 | 1,485,524.10 | 1,605,050.00 | 1,418,432.38 | 1,444,674.00 |
| Net Total General Fund: | | 1,301,596.32- | 1,601,533.59- | 1,485,524.10- | 1,605,050.00- | 1,418,432.38- | 1,444,674.00- |
| Net Grand Totals: | | 1,301,596.32- | 1,601,533.59- | 1,485,524.10- | 1,605,050.00- | 1,418,432.38- | 1,444,674.00- |

# COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT HIGHLIGHTS FOR FY2020-21

## DEPARTMENT DESCRIPTION

**Responsibilities**

The Community and Economic Development Department (CEDD) works with local residents, property owners, and other Town departments to plan for and guide development in Mammoth Lakes consistent with Mammoth Lakes' community vision.

**Divisions**

The Department includes the Planning, Building, and Code Compliance Divisions.

The Planning Division:

- Provides support to the Town Council, Planning and Economic Development Commission, and the Recreation Commission on planning matters.
- Manages and analyzes planning entitlement projects and minor planning projects.
- Administers and implements Town plans, policies, and regulations.
- Works to develop long-range plans and policies that guide economic development.

The Building Division:

- Administers the Building Code (which includes the issuance of building permits and conducting inspections) and ensures compliance with Town codes, among other duties.
- Provides support to the Board of Appeals/Building Advisory Committee, as well as other Town departments on building and code matters.

The Code Compliance Division

- Works to encourage town-wide conformance with both the California Building Code and Town Municipal Codes.

**Staff**

The Community and Economic Development Department has a staff of 11, responsible for current and long range planning, economic development, code compliance, and building permitting and inspections.

## VISION, MISSION & VALUES

The staff members of the Community and Economic Development Department follow guiding principles in our daily efforts to achieve positive, goal-oriented results as we conduct our core work programs and provide service to the public. Our guiding principles are expressed through the Vision, Mission, and Values described below.

**Vision** – Our vision is to maintain the trust and confidence of the people we serve and to be the best place to work in the community.

**Mission** – The mission of the Town of Mammoth Lakes Community and Economic Development Department employees is to provide the highest quality services and amenities possible to our community, with the guidance of the Town Council.

**Values** – Our core values guide how we serve the community and how we provide the quality and level of service they expect and desire. Our six values are:

- **Accountability and Responsibility** - We support and implement the priorities of the Town Council and we are accountable for our performance and our organization's success.

- **Flexibility** - We respect the diversity of opinion resulting from a participatory government and we strive to be a versatile and dynamic organization in responding to new challenges and priorities.

- **Innovation** - We constantly look for new and better ways to deliver high quality services, solve problems, and achieve positive outcomes.

- **Integrity** - We are reliable and trustworthy stewards of the public's resources and we are guided by high standards of fairness and ethical and moral principles in all we do.

- **Professionalism** - We provide complete, fact-based, and unbiased information to our decision makers, customers, and community and we strive to be the best through staff development and sound leadership.

- **Responsive** - We are a customer-based and performance-driven organization and we respond with mutual respect and sensitivity to the needs and situations of our fellow employees and the people we serve.

## BUDGET HIGHLIGHTS

**Sources of Revenue:** The Community and Economic Development Department is supported by permit and application fees, charges for services, licenses, fines and penalties, grants, activities funded by Measures R and U, workforce housing funds, and the General Fund.

**Major Budget Changes:** There are no significant budget changes from FY 19/20.

## PRIORITIES FOR FY 2020-21: WORK PLAN HIGHLIGHTS

**Customer Assistance** - Serve as the public information center for the application of Town policies, codes, and standards to project proposals.

**Support Planning and Economic Development and Recreation Commissions** - Provide staffing support to Commissions on matters related to planning and development to assure that the General Plan is implemented.

**Process Development Applications** - Review public and private land use development proposals and permit applications for consistency and conformity with the General Plan, other approved plans and policies, the Zoning Code, and other regulations.

**Maintain Zoning Code and Development Standards** - Complete ongoing minor updates as needed to ensure that the Zoning Code and development standards are accurate, up to date, and reflect current Town policies. This includes minor changes to the Zoning Code to correct minor items on an as-needed basis.

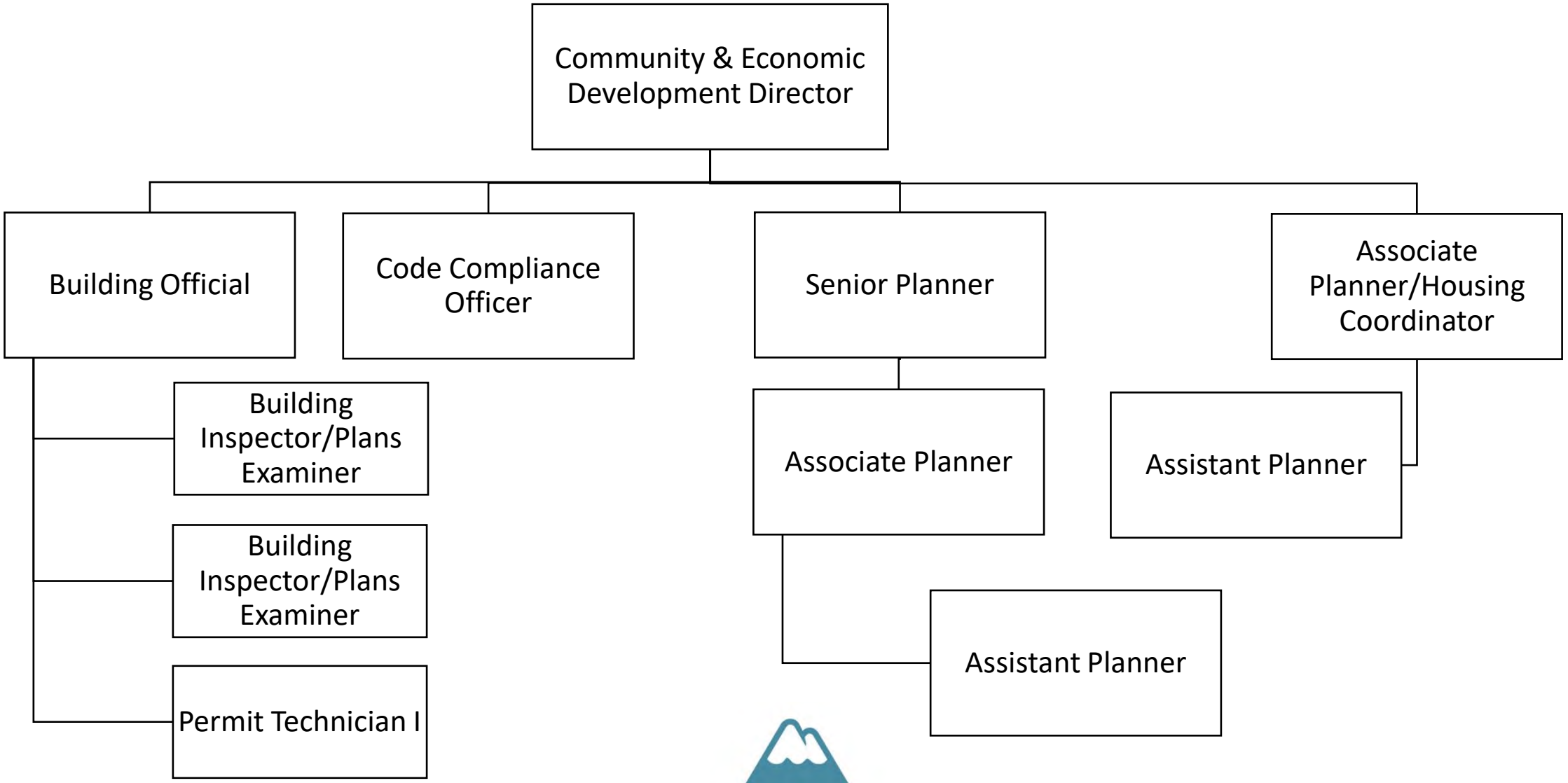
**Implement Economic Development Programs** - The goal of this program is to develop recommendations to establish and implement various ways and means to assist local businesses, retain existing businesses, and attract new businesses to the community.

**The Parcel** – CED staff will continue to support the Public Works Department in the development process for The Parcel. The work program will include background analysis, planning and environmental analysis, managing consultants, and other work items.

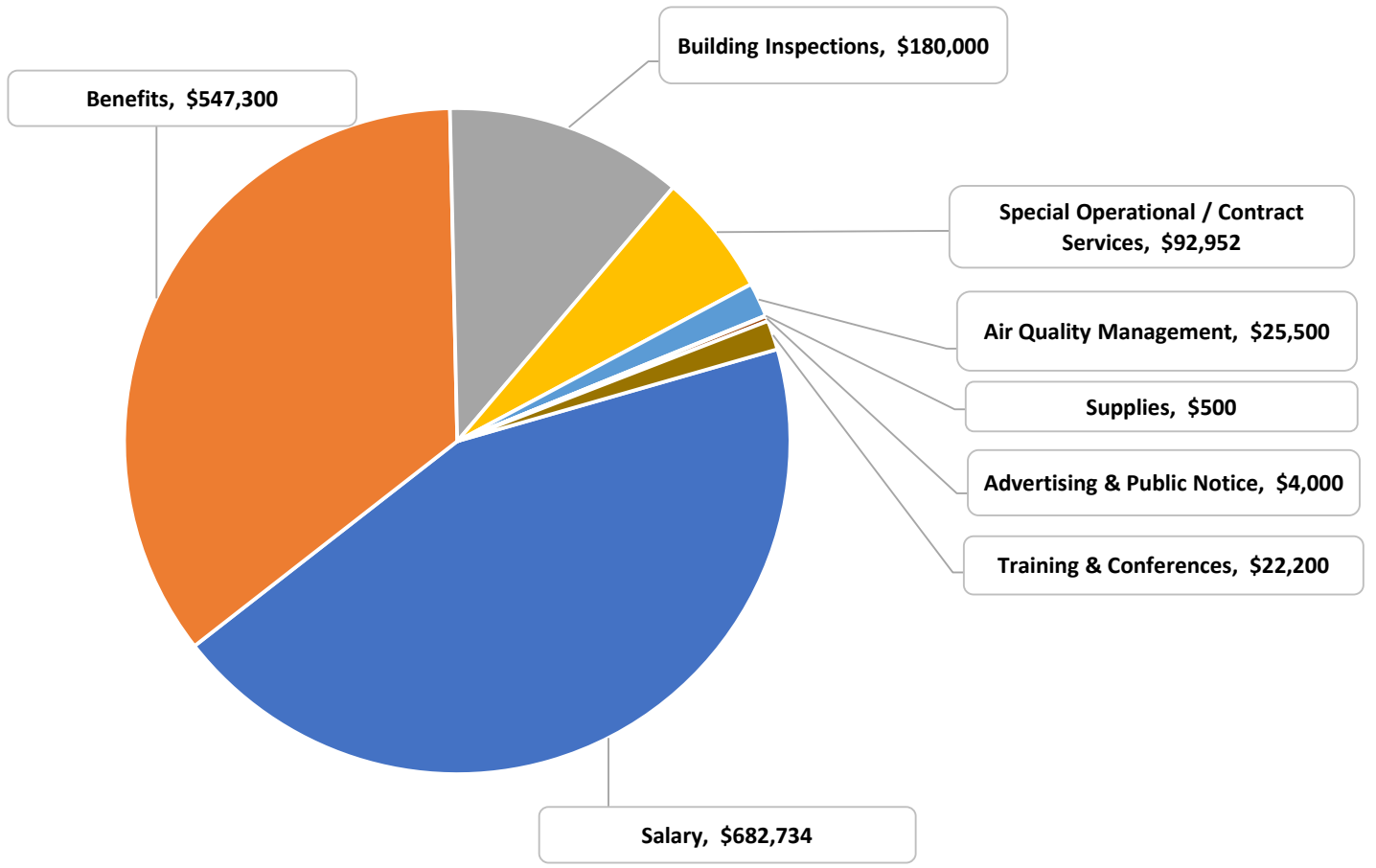
**Housing Action Plan Implementation** – The Housing Coordinator will continue to manage the Town's Housing Program and will focus on implementation of the Community Housing Action Plan, General Plan Housing Element, grant management, and other housing-related work items.

# TOML Organization Chart – Community & Economic Development Department

October 2020



# Community & Economic Development




**Total Expenditure $ 1,555,186**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| **Planning Division** | | | | | | | |
| 10044040000 | Regular Salaries | 278,282.25 | 306,384.06 | 352,581.35 | 288,057.00 | 470,061.31 | 341,992.00 |
| 10044040111 | Temporary Wages | 10,087.50 | 14,913.69 | 13,007.60 | 13,500.00 | 7,074.51 | .00 |
| 10044040113 | Overtime Wages | 17.46 | .00 | 72.36 | .00 | 115.52 | .00 |
| 10044040130 | Comprehensive Leave | 5,856.38 | 4,607.47 | 5,928.59 | 11,220.00 | 8,656.36- | 9,606.00 |
| 10044041002 | Health Ins Premiums | 84,934.47 | 84,987.52 | 102,966.97 | 74,599.00 | 121,147.37 | 105,506.00 |
| 10044041012 | Workers Comp Insurance | 18,829.96 | 14,787.28 | 19,488.97 | 17,722.00 | 25,180.11 | 23,111.00 |
| 10044041016 | Unemployment Assessment | .00 | .00 | .00 | .00 | 791.00 | .00 |
| 10044041020 | PERS (Retirement) | 87,694.53 | 80,521.71 | 110,603.89 | 97,587.00 | 143,672.34 | 124,541.00 |
| 10044041028 | PARS (Part Time Retirement) | 212.35 | 298.62 | 259.19 | 200.00 | 123.84 | 200.00 |
| 10044042005 | Postal Supplies & Postage | .00 | 72.38 | .00 | .00 | .00 | .00 |
| 10044042006 | Uniforms & Personal Equip | .00 | .00 | .00 | .00 | 354.03 | .00 |
| 10044043030 | Professional Services | 55,206.85 | .00 | 1,300.00 | .00 | .00 | .00 |
| 10044043031 | Contractual Services | 53,228.86 | 34,646.63 | 279,901.91 | 225,000.00 | 125,263.12 | 92,952.00 |
| 10044043060 | Garage Vehicle Service | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044043066 | Vehicle & Equip Replacement | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044043110 | Mem'ships, Dues, Subscr, Publi | 750.17 | 2,275.59 | 2,096.59 | 3,300.00 | 1,267.59 | 3,000.00 |
| 10044043130 | Advertising & Legal Notices | 2,455.00 | 2,913.25 | 2,213.00 | 3,000.00 | 780.00 | 3,000.00 |
| 10044043150 | Training, Ed, Conf & Mtgs | 8,157.02 | 4,287.95 | 8,513.71 | 12,000.00 | 8,302.10 | 9,500.00 |
| 10044044470 | Records Management | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044044500 | Air Quality Management | 25,000.00 | 25,086.00 | 25,000.00 | 25,500.00 | 25,000.00 | 25,500.00 |
| Total Planning Division: | | 630,712.80 | 575,782.15 | 923,934.13 | 771,685.00 | 920,476.48 | 738,908.00 |
| **Building Division** | | | | | | | |
| 10044240000 | Regular Salaries | 268,511.24 | 277,522.77 | 273,691.94 | 276,321.00 | 255,338.89 | 286,327.00 |
| 10044240113 | Overtime Wages | .00 | .00 | 304.05 | .00 | 227.03 | .00 |
| 10044240130 | Comprehensive Leave | 5,789.17 | 9,950.68 | 583.35 | 8,925.00 | 35,732.59- | 9,613.00 |
| 10044241002 | Health Ins Premiums | 63,765.42 | 62,424.88 | 64,035.54 | 77,054.00 | 68,704.16 | 75,923.00 |
| 10044241012 | Workers Comp Insurance | 19,477.02 | 14,091.75 | 15,673.04 | 16,803.00 | 14,492.50 | 22,501.00 |
| 10044241020 | PERS (Retirement) | 91,193.43 | 74,921.06 | 97,435.00 | 100,024.00 | 96,209.36 | 127,917.00 |
| 10044242003 | Misc Supplies | .00 | .00 | .00 | .00 | 571.93 | .00 |
| 10044242005 | Postal Supplies & Postage | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044242006 | Uniforms & Personal Equip | 431.35 | 308.33 | 182.70 | 500.00 | 459.97 | 500.00 |
| 10044243031 | Contractual Services | 146,572.26 | 216,261.84 | 237,368.82 | 230,000.00 | 232,919.93 | 180,000.00 |
| 10044243060 | Garage Vehicle Service | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044243066 | Vehicle & Equip Replacement | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044243110 | Mem'ships, Dues, Subscr, Publi | 10,085.55 | 2,231.92 | 1,238.50 | 10,100.00 | 6,602.52 | 1,500.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10044243130 | Advertising & Legal Notices | 943.00 | 194.00 | .00 | 1,000.00 | 8,800.53 | 1,000.00 |
| 10044243150 | Training, Ed, Conf & Mtgs | 2,401.50 | 7,020.31 | 4,111.28 | 6,000.00 | 4,456.04 | 5,000.00 |
| Total Building Division: | | 609,169.94 | 664,927.54 | 694,624.22 | 726,727.00 | 653,050.27 | 710,281.00 |
| **Code Compliance** | | | | | | | |
| 10044440000 | Regular Salaries | 57,167.61 | 60,026.77 | 64,044.27 | 40,186.00 | 40,185.50 | 54,415.00 |
| 10044440113 | Overtime Wages | .00 | .00 | .00 | .00 | 447.85 | .00 |
| 10044440130 | Comprehensive Leave | 744.01 | 243.13 | 252.73- | 13.00 | 1,103.50- | .00 |
| 10044441002 | Health Ins Premiums | 29,826.56 | 29,954.93 | 30,993.08 | 23,087.00 | 23,087.20 | 26,532.00 |
| 10044441012 | Workers Comp Insurance | 3,972.41 | 3,117.10 | 3,544.77 | 2,203.00 | 2,319.90 | 3,577.00 |
| 10044441016 | Unemployment Assessment | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044441020 | PERS (Retirement) | 16,807.70 | 14,151.34 | 18,178.75 | 12,356.00 | 12,932.35 | 18,273.00 |
| 10044442006 | Uniforms & Personal Equip | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044443031 | Contractual Services | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044443110 | Mem'ships, Dues, Subscr, Publi | 113.20 | 95.00 | 95.00 | 100.00 | 95.00 | 100.00 |
| 10044443150 | Training, Ed, Conf & Mtgs | 106.00 | .00 | 913.94 | 1,000.00 | 1,598.08 | 3,100.00 |
| Total Code Compliance: | | 108,737.49 | 107,588.27 | 117,517.08 | 78,945.00 | 79,562.38 | 105,997.00 |
| General Fund Revenue Total: | | .00 | .00 | .00 | .00 | .00 | .00 |
| General Fund Expenditure Total: | | 1,348,620.23 | 1,348,297.96 | 1,736,075.43 | 1,577,357.00 | 1,653,089.13 | 1,555,186.00 |
| Net Total General Fund: | | 1,348,620.23- | 1,348,297.96- | 1,736,075.43- | 1,577,357.00- | 1,653,089.13- | 1,555,186.00- |
| Net Grand Totals: | | 1,348,620.23- | 1,348,297.96- | 1,736,075.43- | 1,577,357.00- | 1,653,089.13- | 1,555,186.00- |

# ENGINEERING – HIGHLIGHTS FOR FY2020-21

## DESCRIPTION

Town Engineering Staff delivers infrastructure projects that support the community vision of a premier, year-round resort community. Engineering staff executes strategic plans such as the trails system, sidewalk, stormwater, and bicycle master plans. In addition, engineering staff provides support to the community in the form of plan checks, project processing, permitting and responses to general inquiries. The staffing for Engineering includes:

Engineering Manager
Associate Civil Engineer
Assistant Engineer
Associate Civil Engineer/Assistant Engineer
Engineering Assistant
Engineering/Finance Analyst
Hybrid Inspector (30%)
Engineering Intern(s)

It must be noted the proposed FY20/21 Budget does not include all the positions listed immediately above. Due to the current economic climate, several modifications to the level of staff required to provide the desired level of service to the public have been made. It is staff's expectation there will likely be a return to the full list above in future years. Modifications:

Associate Civil Engineer/Assistant Engineer: In February, the Town made an offer to an Associate Civil Engineer candidate to fill a need in Engineering. As it turns out, it was fortunate that after acceptance, the candidate took another position elsewhere. This occurred at the time the community was just beginning to become aware of the now serious and well-documented impacts related to the current economic and public health situation. Staff immediately recommended the Town not fill the position and began working to cut down on expenditures to better position the Town to respond to potential financial concerns.

Engineering Intern(s): For many years, Engineering has regularly hired one or two interns to assist during the summer construction season. As above, due to budget considerations, staff recommended the Town not fill those positions this year.

## BUDGET HIGHLIGHTS - Major Budget Changes

The Capital Improvement Program is a companion document to the Budget that assists in implementation. Needs and fund availability dictate the size and number of capital projects that can be pursued. Categories noted below are consistent with the CIP and the Development Impact Fee (DIF) Report. A full description of the current Capital Improvement and Major Maintenance Programs is included elsewhere. That description is consistent with the proposed budget and with direction provided by Town Council on May 6 and June 3, 2020.

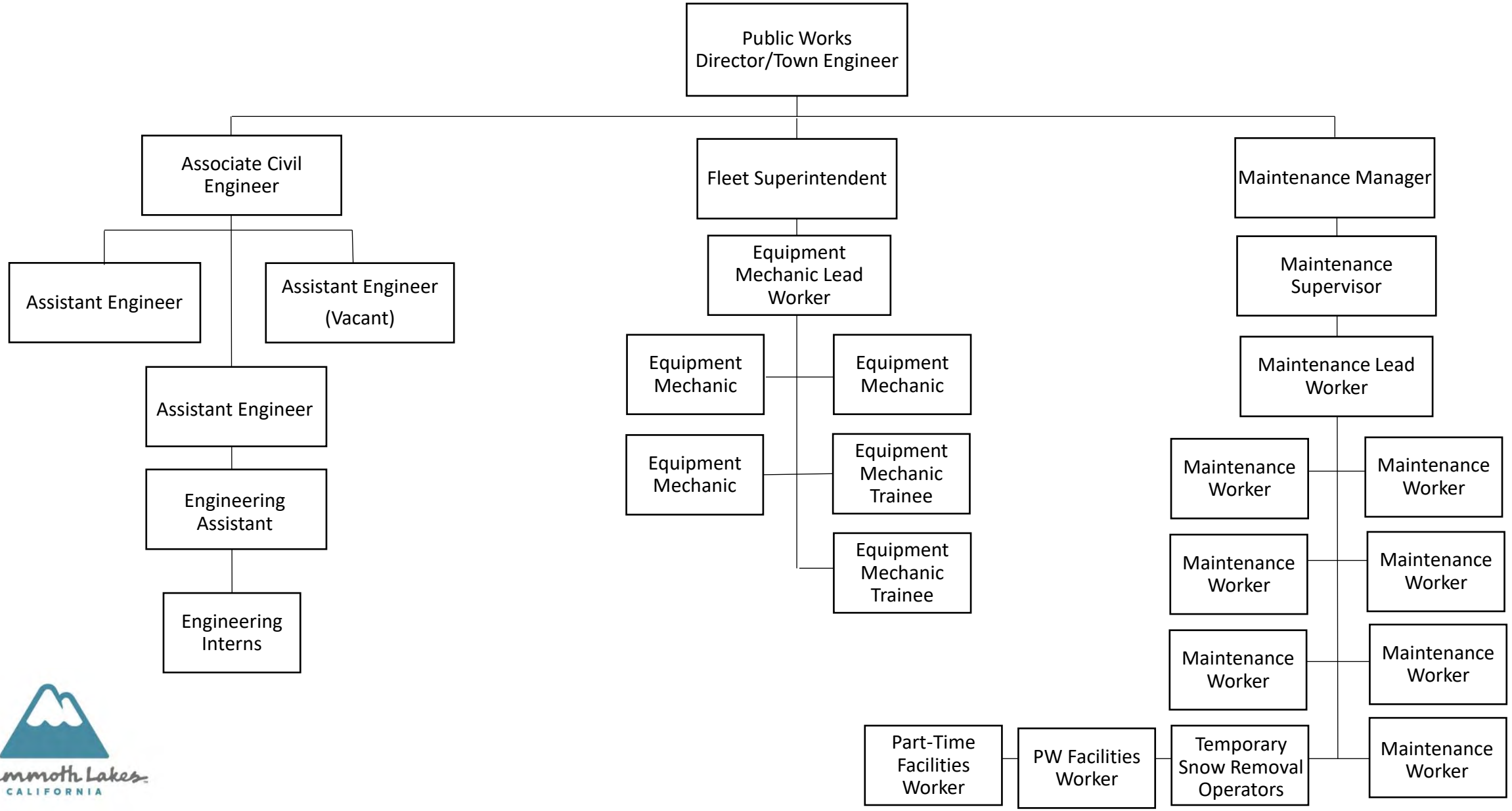
## PRIORITIES FOR FY 2020-21: WORK PLAN HIGHLIGHTS

**Overall Highlights:** There are a number of items that have been identified as high priority. Of those, the following items are considered to have the greatest impact on the Town in both the near and long term.

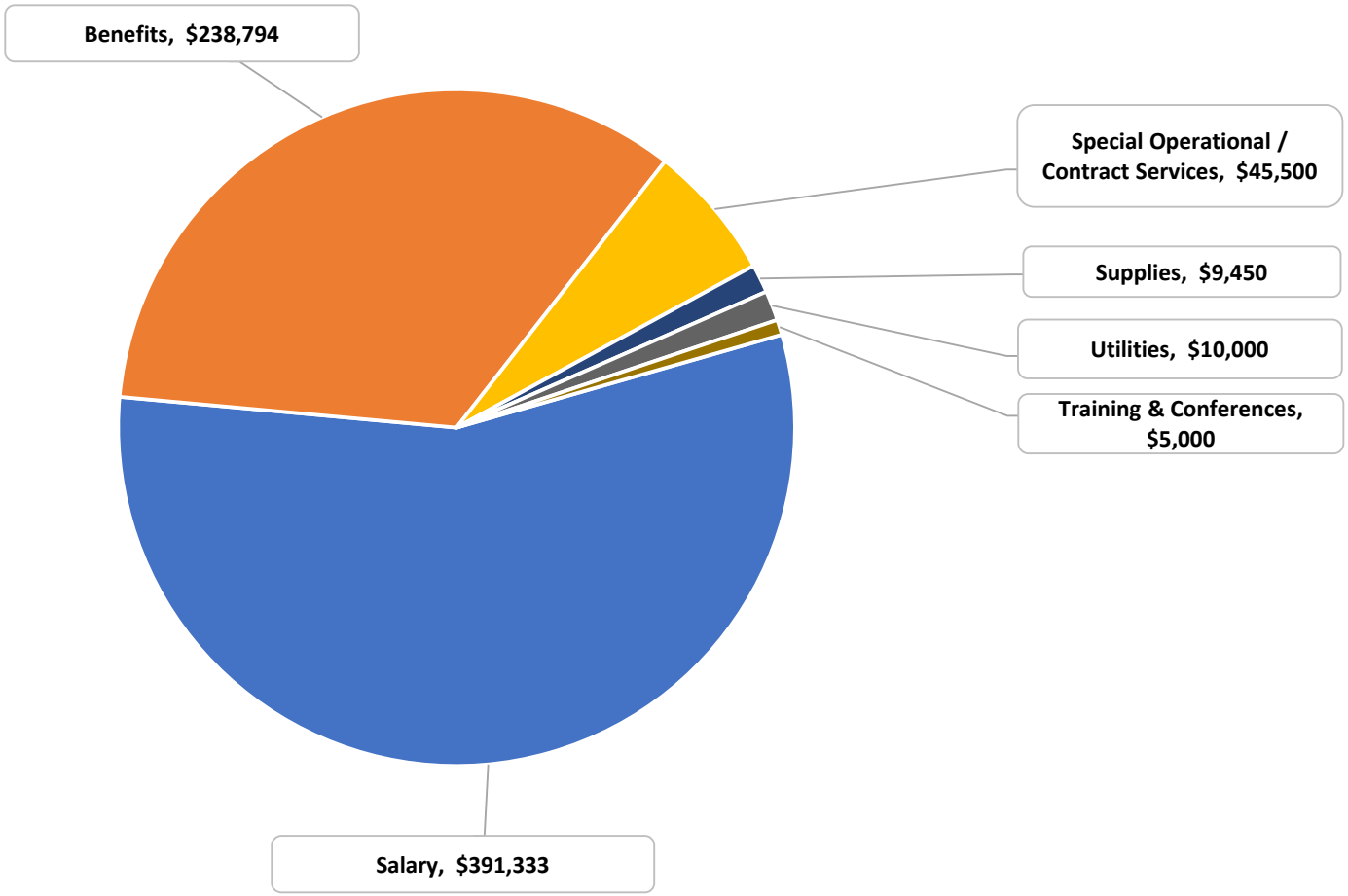
The Parcel
Community Recreation Center
Mobility Element Master Planning
Programming, Planning and Environmental Work to Prepare for Future Funding Opportunities
Mammoth Yosemite Airport (MMH) Planning and Environmental

# TOML Organization Chart – Public Works Department

October 2020



# Public Works Engineering




**Total Expenditure $ 700,077**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| **Eng, Public Works & Admin** | | | | | | | |
| 10046040000 | Regular Salaries | 348,511.58 | 400,211.18 | 382,770.35 | 406,575.00 | 396,793.08 | 333,739.00 |
| 10046040111 | Temporary Wages | 9,929.23 | 12,705.42 | 7,786.76 | 25,000.00 | 12,468.36 | .00 |
| 10046040113 | Overtime Wages | 2,045.53 | 2,003.02 | 1,004.78 | 1,000.00 | 3,098.49 | 1,000.00 |
| 10046040130 | Comprehensive Leave | 408.79- | 12,773.08 | 3,598.70 | 6,183.00 | 30,018.71- | 6,098.00 |
| 10046041002 | Health Ins Premiums | 76,732.28 | 77,265.52 | 76,186.94 | 82,574.00 | 65,920.54 | 61,803.00 |
| 10046041012 | Workers Comp Insurance | 21,836.36 | 18,792.47 | 20,265.50 | 24,139.00 | 23,518.28 | 22,338.00 |
| 10046041020 | PERS (Retirement) | 108,926.15 | 103,006.59 | 120,492.74 | 132,069.00 | 141,472.23 | 118,028.00 |
| 10046041028 | PARS (Part Time Retirement) | 256.31 | 525.77 | 602.25 | 500.00 | 558.78- | .00 |
| 10046042002 | Office Supplies | 39.00 | .00 | .00 | .00 | .00 | .00 |
| 10046042003 | Misc Supplies | 230.44 | 671.42 | 13.06 | .00 | .00 | .00 |
| 10046042005 | Postal Supplies & Postage | 69.02 | 75.85 | 123.38 | 200.00 | .00 | 200.00 |
| 10046042006 | Uniforms & Personal Equip | 635.04 | .00 | 491.01 | 500.00 | .00 | 1,500.00 |
| 10046042007 | Maintenance Supplies | 24.83 | .00 | 131.48 | 250.00 | 70.85 | 250.00 |
| 10046042030 | Professional Services | .00 | 780.00 | .00 | .00 | .00 | .00 |
| 10046043031 | Contractual Services | 78,844.27 | 103,757.58 | 29,332.44 | 55,000.00 | 71,079.93 | 30,000.00 |
| 10046043060 | Garage Vehicle Service | .00 | .00 | .00 | .00 | .00 | .00 |
| 10046043066 | Vehicle & Equip Replacement | .00 | .00 | .00 | .00 | .00 | .00 |
| 10046043110 | Mem'ships, Dues, Subscr, Publi | 95.00 | 275.00 | .00 | .00 | .00 | .00 |
| 10046043130 | Advertising & Legal Notices | .00 | 383.00 | .00 | .00 | .00 | .00 |
| 10046043150 | Training, Ed, Conf & Mtgs | 3,259.50 | 5,150.34 | 1,019.90 | 5,000.00 | 2,455.29 | 5,000.00 |
| 10046043420 | Taxes & Fees | 275.00 | 306.00 | .00 | .00 | .00 | .00 |
| 10046046300 | Communic Equip - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |
| 10046046440 | Office Equip & Furniture | .00 | .00 | 2,541.82 | .00 | .00 | .00 |
| 10046046480 | Computer Software -Non Capital | .00 | .00 | .00 | 1,000.00 | 308.46 | .00 |
| Total Eng, Public Works & Admin: | | 651,300.75 | 738,682.24 | 646,361.11 | 739,990.00 | 686,608.02 | 579,956.00 |
| **Facilities Maintenance** | | | | | | | |
| 10046440000 | Regular Salaries | 37,166.91 | 38,406.21 | 43,784.78 | 45,365.00 | 40,994.97 | 43,185.00 |
| 10046440111 | Temporary Wages | 11,821.60 | 12,316.05 | 11,978.44 | 13,409.00 | 11,780.79 | 13,409.00 |
| 10046440113 | Overtime Wages | 2,001.46 | 258.17 | 3,004.55 | .00 | 174.24 | .00 |
| 10046440130 | Comprehensive Leave | 1,140.48 | 4.45 | 724.96- | 2,030.00 | 2,155.78- | .00 |
| 10046441002 | Health Ins Premiums | 20,878.56 | 20,968.38 | 3,146.64 | 8,704.00 | 10,656.84 | 12,917.00 |
| 10046441012 | Workers Comp Insurance | 2,654.33 | 1,875.83 | 2,127.40 | 2,787.00 | 2,110.52 | 2,839.00 |
| 10046441020 | PERS (Retirement) | 11,157.11 | 8,721.68 | 10,838.31 | 13,724.00 | 12,288.23 | 14,510.00 |
| 10046441028 | PARS (Part Time Retirement) | 228.75 | 239.97 | 233.28 | 268.00 | 235.35 | 261.00 |
| 10046442003 | Misc Supplies | .00 | 333.42 | 674.70 | .00 | .00 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 10046442005 | Postal Supplies & Postage | .00 | .00 | .00 | .00 | .00 | .00 |
| 10046442006 | Uniforms & Personal Equip | .00 | .00 | .00 | .00 | 425.00 | .00 |
| 10046442007 | Maintenance Supplies | 4,039.04 | 3,433.91 | 9,494.31 | 6,000.00 | 4,238.39 | 6,000.00 |
| 10046443031 | Contractual Services | 655.00 | 2,091.02 | 9,394.51 | 12,000.00 | 8,393.84 | 15,000.00 |
| 10046443404 | Public Utilities | 9,976.48 | 9,243.15 | 9,423.96 | 10,000.00 | 10,401.39 | 10,000.00 |
| 10046443420 | Taxes & Fees | 84.26 | 484.11 | 491.93 | 1,896.00 | 60.00 | 500.00 |
| 10046445100 | Bus Shelter Maintenance | 76.21 | 1,342.84 | 69.21 | 2,000.00 | 115.05 | 1,500.00 |
| 10046446440 | Office Equip & Furniture | .00 | 3,201.59 | .00 | .00 | .00 | .00 |
| Total Facilities Maintenance: | | 101,880.19 | 102,920.78 | 103,937.06 | 118,183.00 | 99,718.83 | 120,121.00 |
| General Fund Revenue Total: | | .00 | .00 | .00 | .00 | .00 | .00 |
| General Fund Expenditure Total: | | 753,180.94 | 841,603.02 | 750,298.17 | 858,173.00 | 786,326.85 | 700,077.00 |
| Net Total General Fund: | | 753,180.94- | 841,603.02- | 750,298.17- | 858,173.00- | 786,326.85- | 700,077.00- |
| Net Grand Totals: | | 753,180.94- | 841,603.02- | 750,298.17- | 858,173.00- | 786,326.85- | 700,077.00- |

# HOUSING PROGRAMS – HIGHLIGHTS FOR FY2020-21

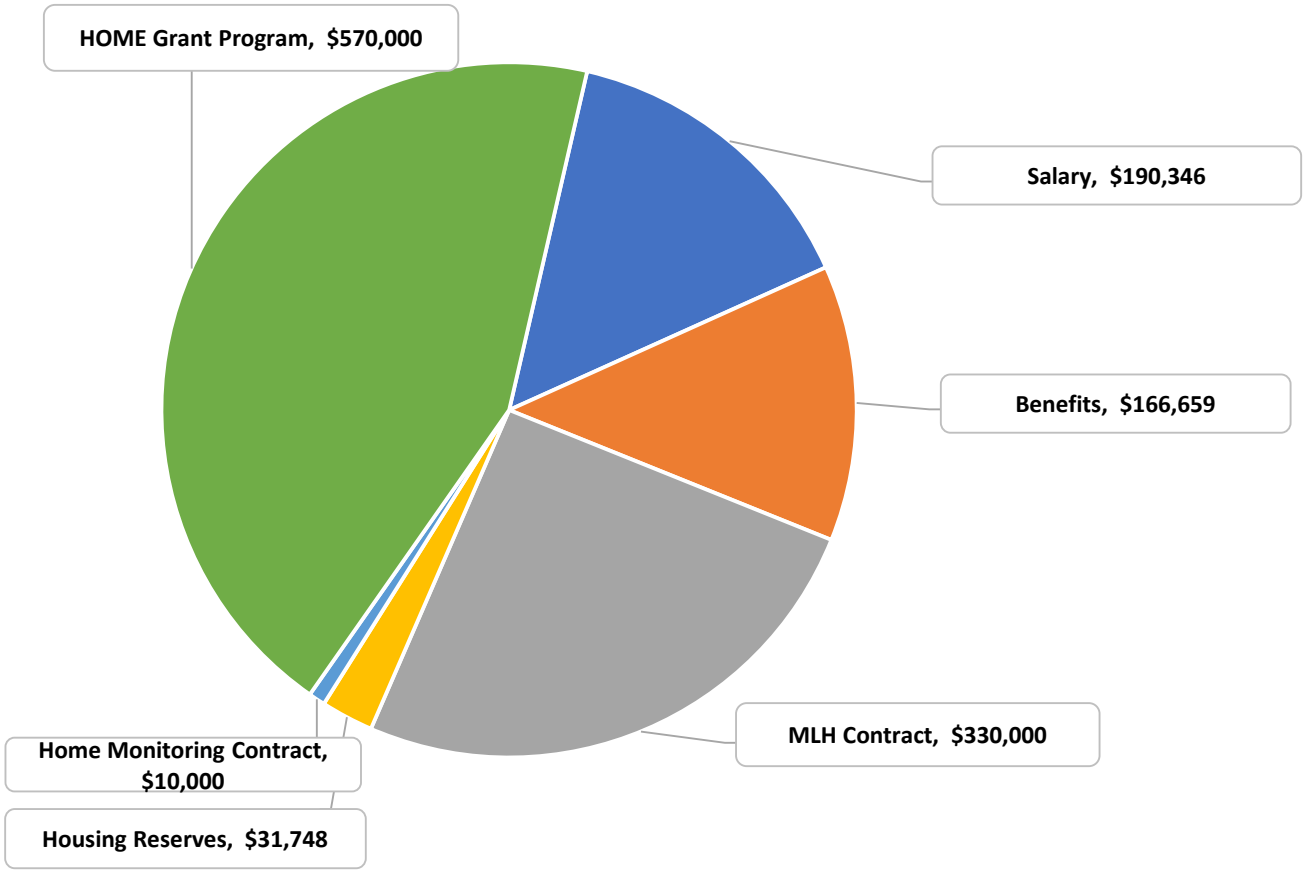
## DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

Workforce Housing includes the General Fund department 445 and Fund 245. Grant awards to the Town, which are generally distributed to Mammoth Lakes Housing, are accounted for in Fund 245. The Town's workforce housing programs are supported and administered by the Community and Economic Development Department and Mammoth Lakes Housing and are included in the General Fund department 445.

## BUDGET HIGHLIGHTS

**Sources of Revenue:** The main sources of revenue for Workforce Housing include an allocation of .85% of the Transient Occupancy Tax revenue base and grants. A portion of the TOT allocation is used to fund the Mammoth Lakes Housing contract and the remaining funds are held by the Town in reserves designated for workforce housing.

# Housing Programs




**Total Expenditure $ 1,298,753**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| **Housing Progs & Planning** | | | | | | | |
| 10044540000 | Regular Salaries | 12,579.05 | 20,350.29 | 37,186.78 | 181,753.00 | 123,371.02 | 190,346.00 |
| 10044540111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044540130 | Comprehensive Leave | .00 | .00 | 7.28 | 9,843.00 | 171.73 | 6,779.00 |
| 10044541002 | Health Ins Premiums | .00 | .00 | 12,768.79 | 60,716.00 | 56,767.57 | 77,579.00 |
| 10044541012 | Workers Comp Insurance | 879.23 | 1,186.97 | 2,109.31 | 11,376.00 | 6,547.85 | 12,957.00 |
| 10044541016 | Unemployment Assessment | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044541020 | PERS (Retirement) | 2,888.45 | 4,047.94 | 9,981.94 | 62,129.00 | 43,176.50 | 69,344.00 |
| 10044543030 | Professional Services | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044543031 | Contractual Services | 337,252.98 | 358,049.13 | 518,929.66 | 1,486,987.00 | 737,759.48 | 340,000.00 |
| 10044543035 | Housing Programs | .00 | .00 | .00 | .00 | .00 | .00 |
| 10044543130 | Advertising & Legal Notices | 100.00 | 346.50 | 936.00 | .00 | 636.00 | 31,748.00 |
| 10044543150 | Training, Ed, Conf & Mtgs | .00 | .00 | 680.39 | .00 | .00 | .00 |
| Total Housing Progs & Planning: | | 353,699.71 | 383,980.83 | 582,600.15 | 1,812,804.00 | 968,430.15 | 728,753.00 |
| General Fund Revenue Total: | | .00 | .00 | .00 | .00 | .00 | .00 |
| General Fund Expenditure Total: | | 353,699.71 | 383,980.83 | 582,600.15 | 1,812,804.00 | 968,430.15 | 728,753.00 |
| Net Total General Fund: | | 353,699.71- | 383,980.83- | 582,600.15- | 1,812,804.00- | 968,430.15- | 728,753.00- |
| Net Grand Totals: | | 353,699.71- | 383,980.83- | 582,600.15- | 1,812,804.00- | 968,430.15- | 728,753.00- |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Housing & Community Dev't** | | | | | | | |
| **Housing & Community Dev't** | | | | | | | |
| 24500033010 | Home Grant Revenue | 140,840.00 | .00 | 139,141.00 | 500,000.00 | .00 | 500,000.00 |
| 24500033014 | Home Program Income | 238,628.00 | 74,184.00 | 64,946.00 | 70,000.00 | 100,097.00 | 70,000.00 |
| 24500033020 | HELP Program Loan | .00 | 185,663.35 | .00 | .00 | .00 | .00 |
| 24500033030 | BEGIN Reuse | 21,000.00 | 90,000.00 | 39,408.53 | .00 | 151,600.00 | .00 |
| 24500033040 | CDBG Program Income | .00 | .00 | 89,000.00 | .00 | .00 | .00 |
| 24500033050 | CDBG Grant Revenue | 103,680.00 | 620,085.00 | .00 | .00 | 307,699.00 | .00 |
| 24500037002 | Interest on Investments | .00 | .00 | 5,857.56 | .00 | 8,740.68 | .00 |
| 24500037100 | Refunds and Rebates | .00 | .00 | 260,000.00 | 180,000.00 | 180,000.00 | .00 |
| 24500039999 | Interfund Transfers In | .00 | 124,157.51 | .00 | 45,000.00 | 45,000.00 | .00 |
| Housing & Community Dev't Revenue Total: | | 504,148.00 | 1,094,089.86 | 598,353.09 | 795,000.00 | 793,136.68 | 570,000.00 |
| Total Housing & Community Dev't: | | 504,148.00 | 1,094,089.86 | 598,353.09 | 795,000.00 | 793,136.68 | 570,000.00 |
| **Planning Division** | | | | | | | |
| 24544040000 | Regular Salaries | 3,038.87 | 4,392.00 | 98.84 | .00 | 65.29 | .00 |
| 24544040111 | Temporary Wages | .00 | 1,943.04 | 12.78 | .00 | .00 | .00 |
| 24544040113 | Overtime Wages | .00 | 17.45 | .00 | .00 | .00 | .00 |
| 24544041002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544041012 | Workers Comp Insurance | 182.69 | 273.25 | 6.53 | .00 | 2.46 | .00 |
| 24544041020 | PERS (Retirement) | 608.67 | 951.87 | 26.24 | .00 | 12.01 | .00 |
| 24544042005 | Postal Supplies & Postage | 38.01 | 19.05 | .00 | .00 | .00 | .00 |
| 24544043030 | Professional Services | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544043031 | Contractual Services | 23,709.75 | 452,843.37 | .00 | .00 | .00 | .00 |
| 24544043130 | Advertising & Legal Notices | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544043150 | Training, Ed, Conf & Mtgs | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544049105 | Revolving Loan Fund (RLF) | .00 | .00 | .00 | .00 | 300,000.00 | .00 |
| 24544049110 | BEGIN Reuse | 3,850.00 | 41,800.00 | .00 | .00 | .00 | .00 |
| 24544049140 | Home Program | 448,771.76 | 277,965.00 | 206,546.00 | 570,000.00 | .00 | 570,000.00 |
| 24544049160 | CDBG Program | 191,830.00 | 85,272.00 | .00 | .00 | .00 | .00 |
| Total Planning Division: | | 672,029.75 | 865,477.03 | 206,690.39 | 570,000.00 | 300,079.76 | 570,000.00 |
| **HOME** | | | | | | | |
| 24544640000 | Regular Salaries | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544640111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544640113 | Overtime Wages | .00 | .00 | .00 | .00 | .00 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 24544641002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544641012 | Workers Comp Insurance | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544641020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544642005 | Postal Supplies & Postage | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544643030 | Professional Services | .00 | .00 | 3,750.00 | .00 | 142,000.00 | .00 |
| 24544643031 | Contractual Services | .00 | .00 | .00 | .00 | 9,500.00 | .00 |
| 24544643130 | Advertising & Legal Notices | .00 | .00 | .00 | .00 | .00 | .00 |
| Total HOME: | | .00 | .00 | 3,750.00 | .00 | 151,500.00 | .00 |
| **CDBG** | | | | | | | |
| 24544740000 | Regular Salaries | .00 | .00 | 199.44 | .00 | 1,327.79 | .00 |
| 24544740111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544740113 | Overtime Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544741002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544741012 | Workers Comp Insurance | .00 | .00 | 10.26 | .00 | 12.75 | .00 |
| 24544741020 | PERS (Retirement) | .00 | .00 | 42.14 | .00 | 87.96 | .00 |
| 24544743031 | Contractual Services | .00 | .00 | 15,493.51 | .00 | 386,983.45 | .00 |
| Total CDBG: | | .00 | .00 | 15,745.35 | .00 | 388,411.95 | .00 |
| **BEGIN** | | | | | | | |
| 24544840000 | Regular Salaries | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544840111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544840113 | Overtime Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544841002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544841012 | Workers Comp Insurance | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544841020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 24544843031 | Contractual Services | .00 | .00 | 67,000.00 | .00 | 2,649.50 | .00 |
| Total BEGIN: | | .00 | .00 | 67,000.00 | .00 | 2,649.50 | .00 |
| **Department: 599** | | | | | | | |
| 24559949999 | Transfers Out | .00 | 130,663.00 | .00 | .00 | .00 | .00 |
| Total Department: 599: | | .00 | 130,663.00 | .00 | .00 | .00 | .00 |
| Housing & Community Dev't Revenue Total: | | 504,148.00 | 1,094,089.86 | 598,353.09 | 795,000.00 | 793,136.68 | 570,000.00 |
| Housing & Community Dev't Expenditure Total: | | 672,029.75 | 996,140.03 | 293,185.74 | 570,000.00 | 842,641.21 | 570,000.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| | Net Total Housing & Community Dev't: | 167,881.75- | 97,949.83 | 305,167.35 | 225,000.00 | 49,504.53- | .00 |
| | Net Grand Totals: | 167,881.75- | 97,949.83 | 305,167.35 | 225,000.00 | 49,504.53- | .00 |

# TRANSPORTATION / TRANSIT DEPARTMENT – HIGHLIGHTS FOR FY2020-21

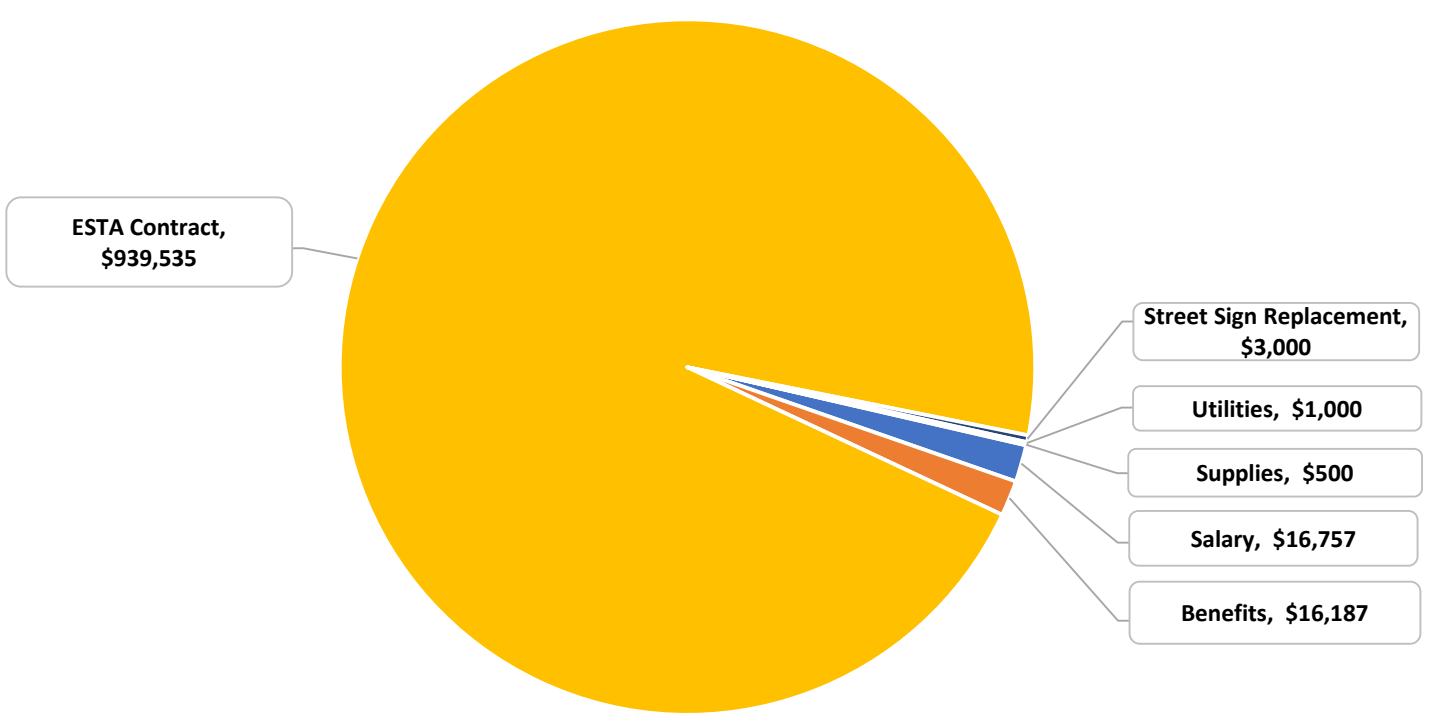
## DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Transportation / Transit Department manages services provided through a contract with the Eastern Sierra Transit Authority (ESTA).

## BUDGET HIGHLIGHTS

**Sources of Revenue:** The main sources of revenue are Measure T (.85 percentage point of Transient Occupancy Tax Revenue), Local Transportation Funds, Town Transit Tax, and Transit Facility rental income. These funding sources allow for approximately 19,500 hours of free local transit services. Any remaining funds from the TOT allocation are held in the Town's reserves designated for Transportation and Transit.

# Transit Services




**Total Expenditure $ 976,979**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| **Transit Services** | | | | | | | |
| 10047540000 | Regular Salaries | 9,359.30 | 7,235.00 | 7,262.13 | 21,533.00 | 5,048.56 | 16,757.00 |
| 10047540111 | Temporary Wages | .00 | 53.07 | .00 | .00 | .00 | .00 |
| 10047540113 | Overtime Wages | 3,395.64 | 306.66 | 149.69 | .00 | 167.49 | .00 |
| 10047540130 | Comprehensive Leave | .00 | .00 | .00 | 1,477.00 | .00 | 874.00 |
| 10047541002 | Health Ins Premiums | 8,697.47 | 8,692.00 | 8,753.26 | 6,617.00 | 10,807.84 | 7,835.00 |
| 10047541012 | Workers Comp Insurance | 380.44 | 189.74 | 168.65 | 1,395.00 | 179.07 | 1,159.00 |
| 10047541020 | PERS (Retirement) | 4,882.55 | 4,105.04 | 3,885.82 | 8,115.00 | 3,506.21 | 6,319.00 |
| 10047542002 | Office Supplies | .00 | .00 | 86.15 | .00 | .00 | .00 |
| 10047542007 | Maintenance Supplies | 765.60 | 1,342.34 | 196.30 | 400.00 | 846.08 | 500.00 |
| 10047543031 | Contractual Services | 743,457.04 | 848,699.91 | 824,045.91 | 1,272,299.00 | 878,431.73 | 939,535.00 |
| 10047543060 | Garage Vehicle Service | 590.61- | 10,389.38 | 9,545.60 | .00 | 1,463.48- | .00 |
| 10047543066 | Vehicle & Equip Replacement | 125,000.00 | .00 | .00 | .00 | .00 | .00 |
| 10047543130 | Advertising & Legal Notices | 260.00 | 126.00 | .00 | .00 | .00 | .00 |
| 10047543404 | Public Utilities | 19,843.04 | 961.95 | 77.45- | 1,000.00 | 144.82 | 1,000.00 |
| 10047545224 | Street Sign Replacement | 11,445.97 | .00 | .00 | 3,000.00 | .00 | 3,000.00 |
| 10047546200 | Machinery & Equip - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Transit Services: | | 926,896.44 | 882,101.09 | 854,016.06 | 1,315,836.00 | 897,668.32 | 976,979.00 |
| General Fund Revenue Total: | | .00 | .00 | .00 | .00 | .00 | .00 |
| General Fund Expenditure Total: | | 926,896.44 | 882,101.09 | 854,016.06 | 1,315,836.00 | 897,668.32 | 976,979.00 |
| Net Total General Fund: | | 926,896.44- | 882,101.09- | 854,016.06- | 1,315,836.00- | 897,668.32- | 976,979.00- |
| Net Grand Totals: | | 926,896.44- | 882,101.09- | 854,016.06- | 1,315,836.00- | 897,668.32- | 976,979.00- |

# TOURISM AND MARKETING - HIGHLIGHTS FOR FY2020-21

## DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

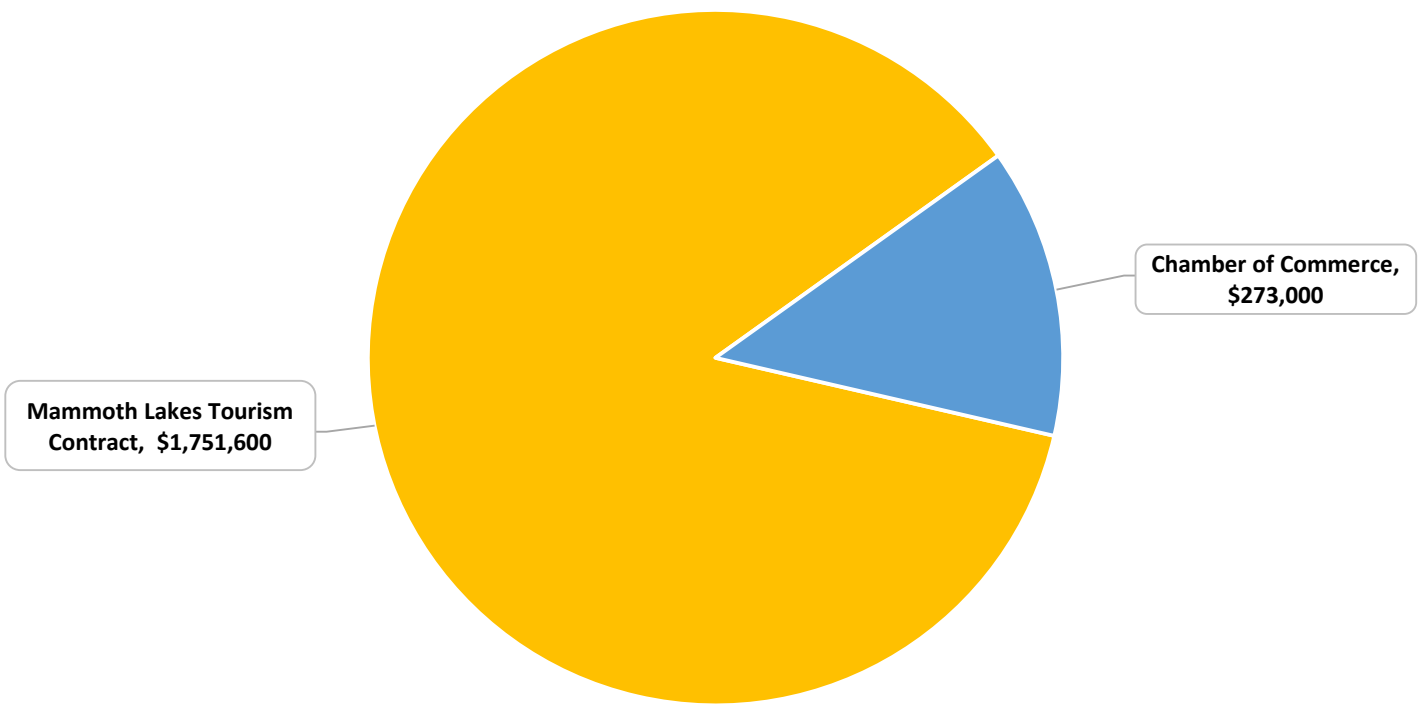
The Town's Tourism and Marketing services are provided by a non-profit organization under a contract with the Town, Mammoth Lakes Tourism. Mammoth Lakes Tourism receives 2.35 points of the total transient occupancy taxes paid by our visitors.

## BUDGET HIGHLIGHTS

**Sources of Revenue:**

The Town funds its contract with Mammoth Lakes Tourism (MLT) through Measure A dollars designated for Tourism (2.35 percentage points of the Transient Occupancy Tax). Any remaining funds from the TOT allocation are held in the Town's reserves designated for tourism and marketing.

# Tourism & Marketing




**Total Expenditure $ 2,024,600**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | |
| **Tourism & Bus Dev't** | | | | | | | |
| 10048043031 | Contractual Services | .00 | 175,000.00 | 105,000.00 | 275,000.00 | 256,263.60 | .00 |
| 10048044220 | Community Support Fund | .00 | .00 | .00 | 438,000.00 | 160,000.00 | 273,000.00 |
| 10048044810 | Promotion & Tourism | 3,672,684.85 | 2,260,000.00 | 2,628,915.00 | 2,280,400.00 | 2,439,600.00 | 1,751,600.00 |
| 10048045010 | Facility Lease | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Tourism & Bus Dev't: | | 3,672,684.85 | 2,435,000.00 | 2,733,915.00 | 2,993,400.00 | 2,855,863.60 | 2,024,600.00 |
| General Fund Revenue Total: | | .00 | .00 | .00 | .00 | .00 | .00 |
| General Fund Expenditure Total: | | 3,672,684.85 | 2,435,000.00 | 2,733,915.00 | 2,993,400.00 | 2,855,863.60 | 2,024,600.00 |
| Net Total General Fund: | | 3,672,684.85- | 2,435,000.00- | 2,733,915.00- | 2,993,400.00- | 2,855,863.60- | 2,024,600.00- |
| Net Grand Totals: | | 3,672,684.85- | 2,435,000.00- | 2,733,915.00- | 2,993,400.00- | 2,855,863.60- | 2,024,600.00- |

# COMPREHENSIVE LEAVE FUND – HIGHLIGHTS FOR FY2020-21

The Comprehensive Leave Fund includes funding for the employee's earned but unused paid leave, pursuant to union contracts. Adjustments are made to the fund semi-annually by charging and/or crediting the fund based on the employee's comprehensive leave balance on the date of the reconciliation. The charge or credit is made to the employee's home department. The paid leave liabilities are currently funded at 50%.

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Comprehensive Leave** | | | | | | | |
| **Comprehensive Leave** | | | | | | | |
| 10100032260 | Comprehensive Leave Charge | 54,506.51 | 69,114.09 | 42,402.73 | 116,000.00 | 328,089.54- | 116,000.00 |
| 10100037002 | Interest on Investments | .00 | .00 | .00 | .00 | .00 | .00 |
| Comprehensive Leave Revenue Total: | | 54,506.51 | 69,114.09 | 42,402.73 | 116,000.00 | 328,089.54- | 116,000.00 |
| Total Comprehensive Leave: | | 54,506.51 | 69,114.09 | 42,402.73 | 116,000.00 | 328,089.54- | 116,000.00 |
| **EE Benefits** | | | | | | | |
| 10159140000 | Regular Salaries | 6,053.09 | .00 | .00 | .00 | .00 | .00 |
| Total EE Benefits: | | 6,053.09 | .00 | .00 | .00 | .00 | .00 |
| Comprehensive Leave Revenue Total: | | 54,506.51 | 69,114.09 | 42,402.73 | 116,000.00 | 328,089.54- | 116,000.00 |
| Comprehensive Leave Expenditure Total: | | 6,053.09 | .00 | .00 | .00 | .00 | .00 |
| Net Total Comprehensive Leave: | | 48,453.42 | 69,114.09 | 42,402.73 | 116,000.00 | 328,089.54- | 116,000.00 |
| Net Grand Totals: | | 48,453.42 | 69,114.09 | 42,402.73 | 116,000.00 | 328,089.54- | 116,000.00 |

# EMPLOYEE 125 PLAN AND INSURANCE - HIGHLIGHTS FOR FY2020-21

## FUND DESCRIPTION

The employee 125 plan and insurance fund pays for medical, vision, dental and retiree health benefits for town employees.

## BUDGET HIGHLIGHTS

**Sources of Revenue:**

The revenues are charged to individual departments based on employee payroll allocations.

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **EE 125 & Insurance Benefits** | | | | | | | |
| **EE 125 & Insurance Benefits** | | | | | | | |
| 93000037002 | Interest on Investments | .00 | .00 | .00 | .00 | .00 | .00 |
| 93000038100 | Premiums Retirement & Health | 110,337.50 | 97,760.00 | 107,510.00 | 102,560.00 | 131,170.00 | 102,560.00 |
| 93000038110 | Premiums Dental & Vision | 169,032.50 | 192,920.00 | 192,465.00 | 154,440.00 | 229,547.50 | 154,440.00 |
| 93000038200 | Medical Flex Spending | .00 | .00 | .00 | .00 | .00 | .00 |
| 93000038204 | Dependent Flex Spending | .00 | .00 | .00 | .00 | .00 | .00 |
| EE 125 & Insurance Benefits Revenue Total: | | 279,370.00 | 290,680.00 | 299,975.00 | 257,000.00 | 360,717.50 | 257,000.00 |
| Total EE 125 & Insurance Benefits: | | 279,370.00 | 290,680.00 | 299,975.00 | 257,000.00 | 360,717.50 | 257,000.00 |
| **EE Benefits** | | | | | | | |
| 93059140000 | Regular Salaries | .00 | .00 | .00 | .00 | .00 | .00 |
| 93059141002 | Health Ins Premiums | 57,155.50 | 46,441.64 | 53,639.84 | 54,000.00 | 49,520.44 | 54,000.00 |
| 93059141006 | Flexible Spending Accounts | .00 | .00 | .00 | .00 | .00 | .00 |
| 93059141010 | EE Dental & Vision | 134,653.72 | 134,798.65 | 156,153.14 | 155,000.00 | 120,379.85 | 155,000.00 |
| 93059141020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 93059141030 | Retiree Health Benefit Trust | .00 | .00 | .00 | 48,000.00 | .00 | 48,000.00 |
| 93059143106 | Insurance Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| Total EE Benefits: | | 191,809.22 | 181,240.29 | 209,792.98 | 257,000.00 | 169,900.29 | 257,000.00 |
| EE 125 & Insurance Benefits Revenue Total: | | 279,370.00 | 290,680.00 | 299,975.00 | 257,000.00 | 360,717.50 | 257,000.00 |
| EE 125 & Insurance Benefits Expenditure Total: | | 191,809.22 | 181,240.29 | 209,792.98 | 257,000.00 | 169,900.29 | 257,000.00 |
| Net Total EE 125 & Insurance Benefits: | | 87,560.78 | 109,439.71 | 90,182.02 | .00 | 190,817.21 | .00 |
| Net Grand Totals: | | 87,560.78 | 109,439.71 | 90,182.02 | .00 | 190,817.21 | .00 |

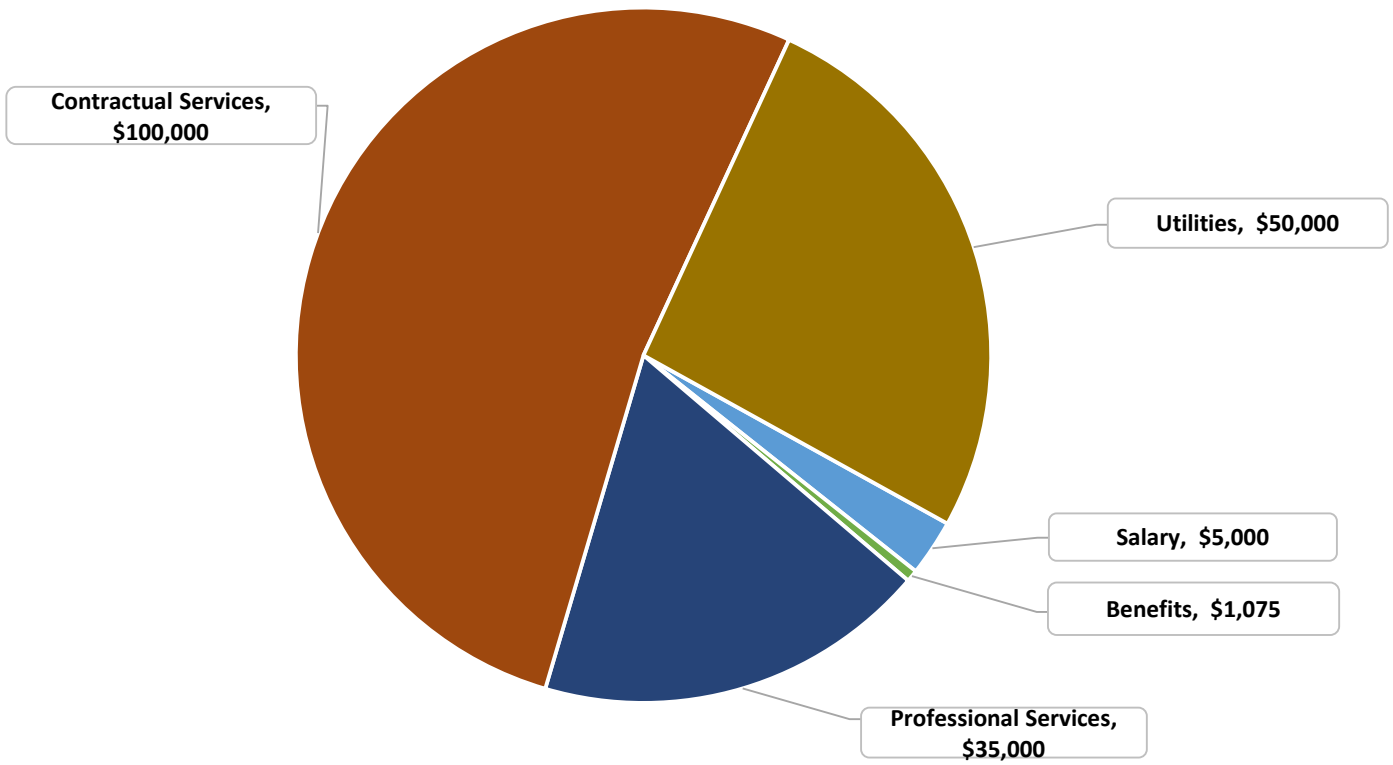
# SOLID WASTE - HIGHLIGHTS FOR FY20-21

## FUND DESCRIPTION

### Solid Waste Fund

The solid Waste Fund accounts for restricted revenues related to providing solid waste related services and programs and was established in FY2018-19. The majority of the programs and services are provided by Mammoth Disposal under a Solid Waste Franchise Agreement. The fund is used to account for grant funding and other solid waste related programs. The Town is working with a USFS Wood Innovations Grant directed at the development of program and system s to manage all types of green waste/organics and potentially elements of other solid waste. The fund balance represents specific funding received from Mammoth Disposal to be used to support the future expansion of services. Funding from a county wide parcel fee to support solid waste services is also placed in the fund. In the future, the fund will be used to account for a portion of the solid waste franchise fees dedicated to AB 939 (recycling mandates) required programs and diversion of waste from landfill goals.

# Solid Waste




**Total Expenditure $ 191,075**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Solid Waste** | | | | | | | |
| **Solid Waste** | | | | | | | |
| 20500031205 | "Other Fees" Waste Connections | .00 | 125,000.00 | 1,391,936.75 | .00 | 180,000.00 | 100,000.00 |
| 20500031206 | Solid Waste Parcel Fee-County | .00 | .00 | 72,432.36 | .00 | 72,595.26 | 75,000.00 |
| 20500036100 | USFS Wood Inovation Grant | .00 | .00 | 35,015.48 | .00 | 12,280.90 | 35,000.00 |
| 20500037002 | Interest on Investments | .00 | .00 | 29,142.96 | .00 | 21,299.18 | .00 |
| 20500039999 | Interfund Transfers In | .00 | .00 | .00 | .00 | .00 | .00 |
| Solid Waste Revenue Total: | | .00 | 125,000.00 | 1,528,527.55 | .00 | 286,175.34 | 210,000.00 |
| Total Solid Waste: | | .00 | 125,000.00 | 1,528,527.55 | .00 | 286,175.34 | 210,000.00 |
| **Solid Waste** | | | | | | | |
| 20549040000 | Regular Salaries | .00 | .00 | .00 | .00 | 4,350.26 | 5,000.00 |
| 20549040130 | Comprehensive Leave | .00 | .00 | .00 | .00 | .00 | .00 |
| 20549041002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 20549041012 | Workers Comp Insurance | .00 | .00 | .00 | .00 | 178.66 | 175.00 |
| 20549041020 | PERS (Retirement) | .00 | .00 | .00 | .00 | 698.00 | 900.00 |
| 20549042007 | Maintenance Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 20549042030 | Special Operational | .00 | .00 | .00 | .00 | .00 | .00 |
| 20549043030 | Professional Services | .00 | 26,834.50 | 12,732.30 | .00 | 24,300.78 | 35,000.00 |
| 20549043031 | Contractual Services | .00 | 15,690.00 | 37,575.09 | .00 | 22,903.15 | 100,000.00 |
| 20549043106 | Insurance Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 20549043404 | Public Utilities | .00 | .00 | .00 | .00 | 5,708.14 | 50,000.00 |
| 20549048300 | Buildings - Capital | .00 | .00 | .00 | .00 | 676,205.76 | .00 |
| Total Solid Waste: | | .00 | 42,524.50 | 50,307.39 | .00 | 734,344.75 | 191,075.00 |
| **Department: 599** | | | | | | | |
| 20559949999 | Transfers Out | .00 | .00 | 26,184.16 | .00 | .00 | .00 |
| Total Department: 599: | | .00 | .00 | 26,184.16 | .00 | .00 | .00 |
| Solid Waste Revenue Total: | | .00 | 125,000.00 | 1,528,527.55 | .00 | 286,175.34 | 210,000.00 |
| Solid Waste Expenditure Total: | | .00 | 42,524.50 | 76,491.55 | .00 | 734,344.75 | 191,075.00 |
| Net Total Solid Waste: | | .00 | 82,475.50 | 1,452,036.00 | .00 | 448,169.41- | 18,925.00 |

# GAS TAX – HIGHLIGHTS FOR FY2020-21

## DESCRIPTION

The Gas Tax Fund is a restricted fund intended for the purpose of Road maintenance. The restriction comes from the revenue sources, state gas tax, which must be used for road related expenses and road related capital projects.

The Town receives an apportionment of the Gas Taxes collected at the gas pumps, including SB-1 Gas Tax funding recently approved by the voters. SB-1 and Gas Tax are intended for improvements to our road infrastructure and the funds are allocated to local jurisdictions based on population. The Town also receives an allocation of Gas Tax for snow removal expenses, described in greater detail below.

Most of the revenue for Gas Tax comes from the General Fund, 62% of total revenue, which represents the Town's responsibility for road infrastructure.

## OVERVIEW

Snow removal is the largest single cost to the Gas Tax Fund. During the budget process, the Town considers our snow removal cost for an average year. The Town will make adjustments to the snow removal budget during the 2nd quarter of the fiscal year, when actual costs are known. This adjustment to snow removal is funded by the General Fund. Reimbursement for snow removal cost of FY2019-20, which was a relatively light snow year, resulted in a 50% reduction in this revenue line item, as compared to FY2019-20 actual revenue received.

Each year the State prepares a Street and Road Report which is filed with the State. The Town receives 50% of the cost of snow removal as revenue in the following year.

As revenue lags actual expenses by one year, the Town is forced to cover the

additional expense in very large snow removal years and conversely has excess revenues when light snow years, following larger snow years when higher revenues are earned. It is the Town's policy to leave any funds allocated to Gas Tax in the fund to be used for future road projects.

While the Town's annual contribution to road rehabilitation is $580,000, the use of fund balance reserved for future projects has resulted in more than $1.0M in road projects over the last few years.

# ROAD DEPARTMENT – HIGHLIGHTS FOR FY2020-21

## DESCRIPTION

Overview: Town Road Maintenance is charged with maintaining assets located within the TOML ROW including roads, sidewalks and drainage infrastructure. The Town maintains an overall road network that is navigable in winter and smooth, well delineated and signed in the summer consistent with a standard expected of a resort community. The staffing for the Road Department includes:

Maintenance Manager
Maintenance Supervisor
Maintenance Lead Worker
Maintenance Worker (7)
Temporary Snow Removal Operators (6)
PW Facilities Worker
Part-Time Facilities Worker

It must be noted the proposed FY20/21 Budget does not include six (6) Temporary Snow Removal Operators. Due to the current economic climate, this has been reduced to four (4), with the expectation of a return to six in future years.

## BUDGET HIGHLIGHTS - Major Budget Changes

Overall: The budget is designed to meet the demands of an 'average' weather year. It is understood, however, that there are few years that turn out to be 'average.' Staffing, materials and equipment are on hand to respond to sometimes volatile conditions as required.

The budget as proposed has been designed to mitigate budget issues by restricting purchases to items necessary to provide core services.

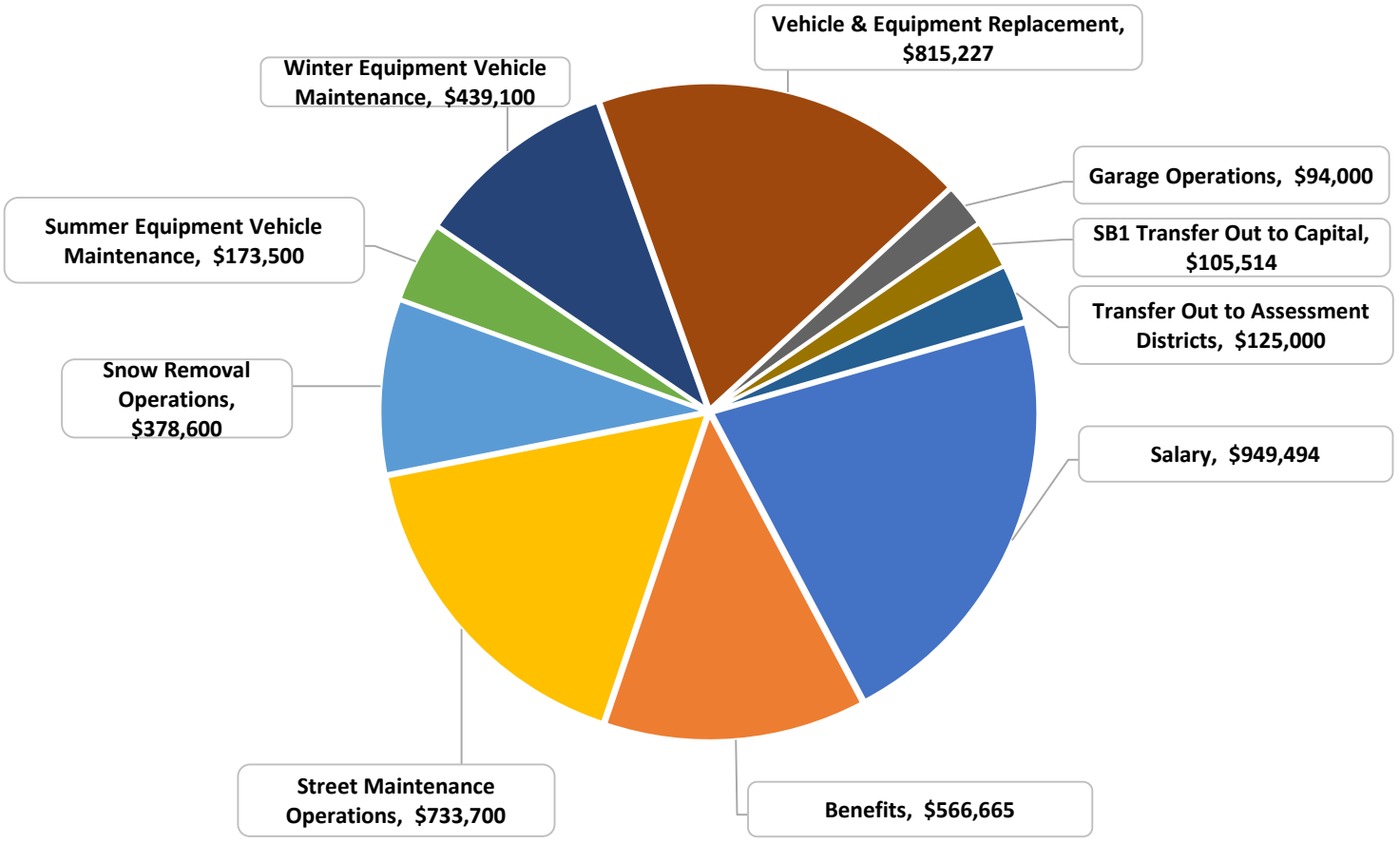
## PRIORITIES FOR FY 2020-21: WORK PLAN HIGHLIGHTS

Incorporate/train staff to include cross-training and maximum flexibility. Perform repairs and maintenance within Town right of way. Identify and incorporate technology to increase effectiveness.

One additional item that is planned to be addressed this FY is Facilities Management. Staff have

begun a process to work with Administrative Services to develop a formal Facilities Management Program to provide expanded, more systematic services. The advantages of doing so are already evident. Should Town Council authorize the final steps in the construction of the Community Recreation Center, this change will be imperative.

# Gas Tax/Road Department




**Total Expenditure $ 4,380,800**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Gas Tax** | | | | | | | |
| **Gas Tax** | | | | | | | |
| 21000031490 | Snow Management Permit | .00 | .00 | 6,000.00 | 3,000.00 | 3,000.00 | .00 |
| 21000031602 | Charges for Services | 38,305.50 | 9,992.75 | 69,702.00 | 10,000.00 | 26,566.75 | 10,000.00 |
| 21000031651 | Snow Removal Load Charge | .00 | .00 | .00 | 3,000.00 | 2,805.00 | .00 |
| 21000035404 | State Gas Tax 2103 | 20,336.37 | 32,065.20 | 27,781.60 | 56,726.00 | 56,776.47 | 72,997.00 |
| 21000035406 | State Gas Tax 2105 | 47,906.77 | 44,683.21 | 45,626.76 | 42,042.00 | 42,002.32 | 47,327.00 |
| 21000035408 | State Gas Tax 2106 | 58,409.23 | 57,734.15 | 58,591.50 | 53,134.00 | 53,132.61 | 58,018.00 |
| 21000035410 | State Gas Tax 2107 | 58,658.01 | 58,152.92 | 57,380.66 | 53,036.00 | 53,036.95 | 50,000.00 |
| 21000035412 | State Gas Tax 2107 Snow | 1,153,260.00 | 1,746,988.53 | 1,280,306.00 | 1,999,871.00 | 1,999,871.00 | 1,000,000.00 |
| 21000035414 | State Gas Tax 2107.5 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 21000035416 | State Gas Tax RMRA (SB-1) | .00 | 48,247.59 | 152,500.43 | 147,021.00 | 142,611.83 | 155,514.00 |
| 21000035417 | Traffic Congestion Relief | .00 | 9,360.64 | 9,377.99 | 9,256.00 | 9,256.82 | .00 |
| 21000037002 | Interest on Investments | 2,061.68 | 22,462.66 | 964.52- | 18,833.00 | 18,833.17 | .00 |
| 21000037100 | Refunds and Rebates | 52,148.95 | 202.05 | 30,654.15 | 13,000.00 | .00 | 13,000.00 |
| 21000039999 | Interfund Transfers In | 4,709,276.77 | 2,418,282.16 | 2,769,937.21 | 2,539,954.00 | 2,512,439.37 | 2,498,906.00 |
| Gas Tax Revenue Total: | | 6,142,363.28 | 4,450,171.86 | 4,508,893.78 | 4,950,873.00 | 4,922,332.29 | 3,907,762.00 |
| Total Gas Tax: | | 6,142,363.28 | 4,450,171.86 | 4,508,893.78 | 4,950,873.00 | 4,922,332.29 | 3,907,762.00 |
| **Street Maintenance** | | | | | | | |
| 21045040000 | Regular Salaries | 230,893.11 | 259,944.37 | 258,453.41 | 281,704.00 | 281,703.74 | 328,672.00 |
| 21045040111 | Temporary Wages | 2,670.52 | 6,887.89 | .00 | 2,854.00 | 32.16 | .00 |
| 21045040113 | Overtime Wages | 25,976.31 | 17,679.61 | 13,088.64 | 15,000.00 | 16,527.71 | 15,000.00 |
| 21045040130 | Comprehensive Leave | 8,888.97- | 6,598.22 | 1,620.12- | 5,262.00 | 17,489.99- | 2,662.00 |
| 21045041002 | Health Ins Premiums | 80,485.77 | 78,017.85 | 74,441.83 | 81,465.00 | 81,463.75 | 103,122.00 |
| 21045041012 | Workers Comp Insurance | 17,121.20 | 12,294.95 | 13,503.14 | 17,916.00 | 13,874.76 | 21,939.00 |
| 21045041016 | Unemployment Assessment | .00 | .00 | .00 | .00 | 2,962.00 | .00 |
| 21045041020 | PERS (Retirement) | 89,035.26 | 69,572.99 | 88,793.68 | 80,313.00 | 90,015.86 | 121,041.00 |
| 21045041028 | PARS (Part Time Retirement) | 55.94 | 148.61 | .00 | 55.00 | .00 | .00 |
| 21045042002 | Office Supplies | 42.21 | 174.72 | .00 | 200.00 | 9.59 | 200.00 |
| 21045042006 | Uniforms & Personal Equip | 5,040.85 | 6,316.39 | 2,841.30 | 5,500.00 | 2,135.80 | 3,500.00 |
| 21045042007 | Maintenance Supplies | 480.90 | 97.08 | .00 | .00 | .00 | .00 |
| 21045042022 | Street Maintenance Supplies | 785.94 | 3,092.11 | 6,628.00 | 10,000.00 | 6,098.90 | 3,000.00 |
| 21045042025 | Traffic Safety Supplies | 12,560.30 | 13,346.23 | 32,214.39 | 35,000.00 | 42,506.08 | 35,000.00 |
| 21045042030 | Special Operational | 60.00 | .00 | .00 | .00 | 89.92 | .00 |
| 21045043031 | Contractual Services | 18,390.40 | 20,431.55 | 11,988.61 | 25,000.00 | 36,339.93 | 25,000.00 |
| 21045043034 | Snow Pit Operations | .00 | .00 | .00 | 300,525.00 | 300,524.01 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 21045043066 | Vehicle & Equip Replacement | .00 | .00 | .00 | .00 | .00 | .00 |
| 21045043130 | Advertising & Legal Notices | .00 | .00 | .00 | .00 | .00 | .00 |
| 21045043150 | Training, Ed, Conf & Mtgs | .00 | 65.00 | .00 | 2,000.00 | .00 | .00 |
| 21045043180 | Contingency | .00 | .00 | .00 | .00 | .00 | .00 |
| 21045043404 | Public Utilities | 6,058.36 | 3,283.43 | 13,261.91 | 11,000.00 | 17,703.02 | 11,000.00 |
| 21045043420 | Taxes & Fees | 6,537.84 | 3,527.98 | 15,234.42 | 8,000.00 | 5,004.28 | 8,000.00 |
| 21045045200 | Traffic Signal Maintenance | .00 | 1,868.08 | 10,294.56 | 6,000.00 | 2,623.93 | 2,000.00 |
| 21045045220 | Street Lights | 873.70 | 1,822.70 | 662.03 | 3,000.00 | .00 | 3,000.00 |
| 21045045224 | Street Sign Replacement | 15,122.69 | 15,104.24 | 11,206.30 | 10,000.00 | 16,643.56 | 31,000.00 |
| 21045045228 | Road, Curbs, Gutter Rehab | 44,732.60 | 1,350,943.32 | 18,507.70 | 1,067,713.00 | 69,595.16 | 580,000.00 |
| 21045046200 | Machinery & Equip - Non Cap | 1,177.55 | 892.69 | 209.02 | 1,000.00 | 113.51 | 4,000.00 |
| 21045046460 | Computer Hardware - Non Cap | .00 | .00 | .00 | 1,000.00 | .00 | .00 |
| Total Street Maintenance: | | 549,212.48 | 1,872,110.01 | 569,708.82 | 1,970,507.00 | 968,477.68 | 1,298,136.00 |
| **Snow Removal** | | | | | | | |
| 21045240000 | Regular Salaries | 411,322.99 | 322,060.44 | 360,830.92 | 386,935.00 | 386,934.99 | 385,817.00 |
| 21045240111 | Temporary Wages | 105,039.02 | 89,021.24 | 131,386.88 | 67,457.00 | 67,456.15 | 107,709.00 |
| 21045240113 | Overtime Wages | 199,170.03 | 84,269.28 | 206,934.14 | 115,731.00 | 115,731.03 | 100,000.00 |
| 21045240130 | Comprehensive Leave | 8,628.08- | 2,397.68 | 1,388.46- | .00 | 20,408.13- | 3,591.00 |
| 21045241002 | Health Ins Premiums | 78,725.13 | 101,356.80 | 104,400.94 | 136,491.00 | 136,491.09 | 136,328.00 |
| 21045241012 | Workers Comp Insurance | 23,724.25 | 16,631.42 | 20,121.36 | 22,692.00 | 20,914.47 | 25,813.00 |
| 21045241016 | Unemployment Assessment | 231.00 | 10.00- | .00 | 8,756.00 | 8,599.76 | .00 |
| 21045241018 | Unemployment Assessment | .00 | .00 | .00 | .00 | .00 | .00 |
| 21045241020 | PERS (Retirement) | 108,907.39 | 88,430.68 | 117,400.94 | 133,256.00 | 133,461.30 | 142,510.00 |
| 21045241028 | PARS (Part Time Retirement) | 1,555.59 | 940.68 | 1,114.73 | 3,140.00 | 1,107.99 | 2,093.00 |
| 21045242002 | Office Supplies | .00 | 39.21 | 9.87 | 100.00 | 88.76 | 100.00 |
| 21045242006 | Uniforms & Personal Equip | 10,849.88 | 8,850.93 | 8,004.14 | 10,000.00 | 8,228.61 | 10,000.00 |
| 21045242007 | Maintenance Supplies | 86.16 | 120.47 | 301.16 | 500.00 | .00 | 500.00 |
| 21045242022 | Street Maintenance Supplies | 6,749.89 | 12,052.38 | 2,498.64 | 1,490.00 | 1,489.85 | 12,500.00 |
| 21045242025 | Traffic Safety Supplies | 70,162.77 | 94,688.85 | 46,993.45 | 78,495.00 | 78,494.77 | 97,000.00 |
| 21045242030 | Special Operational | 13,305.77 | 5,359.32 | 13,938.12 | 8,665.00 | 8,665.00 | 3,000.00 |
| 21045243031 | Contractual Services | 160,399.88 | 26,480.28 | 143,668.45 | 136,188.00 | 123,493.74 | 200,000.00 |
| 21045243034 | Snow Pit Operations | .00 | .00 | .00 | .00 | .00 | .00 |
| 21045243110 | Mem'ships, Dues, Subscr, Publi | .00 | .00 | .00 | .00 | .00 | .00 |
| 21045243130 | Advertising & Legal Notices | 250.00 | .00 | .00 | .00 | .00 | .00 |
| 21045243150 | Training, Ed, Conf & Mtgs | .00 | 130.00 | 45.00 | 2,000.00 | 390.00 | 2,000.00 |
| 21045243404 | Public Utilities | 38,976.50 | 46,946.90 | 62,025.76 | 43,000.00 | 41,398.69 | 43,000.00 |
| 21045245200 | Traffic Signal Maintenance | .00 | .00 | 357.98 | 5,000.00 | 4,700.44 | 5,000.00 |
| 21045245220 | Street Lights | .00 | 210.70 | 685.72 | 2,500.00 | 14.51 | 2,500.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 21045246200 | Machinery & Equip - Non Cap | 2,176.68 | 4,357.47 | 802.65 | 3,000.00 | 1,791.93 | 3,000.00 |
| Total Snow Removal: | | 1,223,004.85 | 904,334.73 | 1,220,132.39 | 1,165,396.00 | 1,119,044.95 | 1,282,461.00 |
| **Summer Equip Garage** | | | | | | | |
| 21045442003 | Misc Supplies | .00 | .00 | .00 | 300.00 | 216.75 | 300.00 |
| 21045442006 | Uniforms & Personal Equip | 1,158.68 | 2,658.11 | 1,140.99 | 2,000.00 | 2,124.81 | 2,000.00 |
| 21045442016 | Gasoline & Diesel | 46,137.73 | 36,311.75 | 53,658.94 | 42,000.00 | 35,835.42 | 42,000.00 |
| 21045442017 | Vehicle Maintenance Parts | 47,110.47 | 50,459.73 | 63,584.69 | 55,480.00 | 55,480.64 | 35,000.00 |
| 21045442030 | Special Operational | .00 | 180.00 | 128.57 | 200.00 | 291.37 | 200.00 |
| 21045443031 | Contractual Services | 5,546.51 | 3,130.14 | 1,030.89 | 4,000.00 | 3,660.76 | 4,000.00 |
| 21045443060 | Garage Vehicle Service | 45,384.25 | 62,527.23 | 52,486.87 | 64,708.00 | 66,961.25 | 80,000.00 |
| 21045443066 | Vehicle & Equip Replacement | 239,357.42 | 176,846.71 | 139,943.63 | 160,066.00 | 160,065.15 | 190,399.00 |
| 21045443110 | Mem'ships, Dues, Subscr, Publi | 703.62 | 4,013.38 | 6,456.84 | 779.00 | 778.22 | 6,000.00 |
| 21045446200 | Machinery & Equip - Non Cap | 6,226.50 | 4,272.16 | 3,908.75 | 4,000.00 | 2,713.79 | 4,000.00 |
| Total Summer Equip Garage: | | 391,625.18 | 340,399.21 | 322,340.17 | 333,533.00 | 328,128.16 | 363,899.00 |
| **Winter Equip Garage** | | | | | | | |
| 21045542006 | Uniforms & Personal Equip | 3,025.56 | 3,260.99 | 2,909.12 | 4,000.00 | 4,091.54 | 4,000.00 |
| 21045542016 | Gasoline & Diesel | 144,282.53 | 77,118.01 | 152,719.33 | 77,857.00 | 77,857.66 | 70,000.00 |
| 21045542017 | Vehicle Maintenance Parts | 335,042.88 | 228,723.30 | 302,777.27 | 209,528.00 | 209,528.54 | 190,000.00 |
| 21045542030 | Special Operational | 27.72 | 163.67 | 116.12 | 100.00 | 71.60 | 100.00 |
| 21045543031 | Contractual Services | 8,238.28 | 3,653.24 | 1,890.28 | 5,000.00 | 78.00 | 5,000.00 |
| 21045543060 | Garage Vehicle Service | 123,737.88 | 172,486.42 | 176,995.73 | 170,867.00 | 184,625.31 | 160,000.00 |
| 21045543066 | Vehicle & Equip Replacement | 558,093.03 | 475,017.60 | 431,395.70 | 508,181.00 | 508,180.98 | 624,828.00 |
| 21045543110 | Mem'ships, Dues, Subscr, Publi | 8,846.20 | 6,404.68 | 4,780.63 | 3,506.00 | 3,505.80 | 6,500.00 |
| 21045543150 | Training, Ed, Conf & Mtgs | 660.52 | .00 | .00 | 500.00 | .00 | 500.00 |
| 21045546200 | Machinery & Equip - Non Cap | 6,420.14 | 2,688.36 | 1,612.83 | 3,000.00 | 2,321.33 | 3,000.00 |
| 21045549496 | Debt Service HELP Loan | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Winter Equip Garage: | | 1,188,374.74 | 969,516.27 | 1,075,197.01 | 982,539.00 | 990,260.76 | 1,063,928.00 |
| **Garage Operations** | | | | | | | |
| 21045640000 | Regular Salaries | 15,726.71 | 16,459.78 | 18,764.94 | 16,091.00 | 17,569.20 | 10,796.00 |
| 21045640111 | Temporary Wages | 2,533.28 | 2,639.21 | 2,566.83 | 2,500.00 | 2,386.74 | .00 |
| 21045640113 | Overtime Wages | 1,019.49 | 110.65 | 1,285.94 | 1,500.00 | 77.67 | 1,500.00 |
| 21045640130 | Comprehensive Leave | 488.78 | 1.91 | .00 | 508.00 | .00 | .00 |
| 21045641002 | Health Ins Premiums | 8,948.00 | 8,986.55 | 1,348.68 | 3,476.00 | 4,195.72 | 3,229.00 |
| 21045641012 | Workers Comp Insurance | 1,050.46 | 803.94 | 911.79 | 673.00 | 904.51 | 710.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 21045641020 | PERS (Retirement) | 4,389.03 | 3,741.98 | 4,834.33 | 3,431.00 | 5,273.07 | 3,627.00 |
| 21045641028 | PARS (Part Time Retirement) | 48.90 | 51.31 | 49.85 | 100.00 | 50.44 | .00 |
| 21045642002 | Office Supplies | .00 | 452.85 | 68.08- | 200.00 | .00 | .00 |
| 21045642007 | Maintenance Supplies | 2,269.32 | 2,595.83 | 2,632.74 | 3,000.00 | 5,221.49 | 3,000.00 |
| 21045643031 | Contractual Services | 11,468.66 | 30,694.69 | 32,810.15 | 31,600.00 | 32,926.63 | 20,000.00 |
| 21045643404 | Public Utilities | 79,520.22 | 99,633.71 | 52,942.17 | 67,200.00 | 67,164.20 | 70,000.00 |
| 21045645060 | Gen'l Facilities Maint | .00 | .00 | 161.61 | 1,000.00 | .00 | 1,000.00 |
| 21045646010 | Equipment Lease | .00 | 143.80 | .00 | .00 | .00 | .00 |
| 21045649491 | Debt Service CEC BOI | 10,243.22 | 10,243.10 | .00 | .00 | .00 | .00 |
| | Total Garage Operations: | 137,706.07 | 176,559.31 | 118,240.95 | 131,279.00 | 135,769.67 | 113,862.00 |
| **Promenade Maintenance** | | | | | | | |
| 21045740000 | Regular Salaries | 23.19 | 740.84 | .00 | .00 | .00 | .00 |
| 21045740111 | Temporary Wages | .00 | 65.16 | .00 | .00 | .00 | .00 |
| 21045740130 | Comprehensive Leave | .00 | .00 | .00 | .00 | .00 | .00 |
| 21045741002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 21045741012 | Workers Comp Insurance | 2.11 | 63.43 | .00 | .00 | .00 | .00 |
| 21045741020 | PERS (Retirement) | 6.62 | 227.99 | .00 | .00 | .00 | .00 |
| 21045741028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 21045742007 | Maintenance Supplies | .00 | .00 | .00 | 1,000.00 | .00 | 1,000.00 |
| 21045743031 | Contractual Services | 74,720.03 | 88,898.61 | 73,207.25 | 52,000.00 | 49,194.62 | 25,000.00 |
| 21045743404 | Public Utilities | 2,971.45 | 3,068.18 | 3,111.54 | 2,000.00 | 1,601.86 | 2,000.00 |
| | Total Promenade Maintenance: | 77,723.40 | 93,064.21 | 76,318.79 | 55,000.00 | 50,796.48 | 28,000.00 |
| **Interfund Transfers** | | | | | | | |
| 21059949999 | Transfers Out | 2,203,077.54 | 2,003,461.06 | 462,861.06 | 512,021.00 | 345,834.89 | 230,514.00 |
| | Total Interfund Transfers: | 2,203,077.54 | 2,003,461.06 | 462,861.06 | 512,021.00 | 345,834.89 | 230,514.00 |
| | Gas Tax Revenue Total: | 6,142,363.28 | 4,450,171.86 | 4,508,893.78 | 4,950,873.00 | 4,922,332.29 | 3,907,762.00 |
| | Gas Tax Expenditure Total: | 5,770,724.26 | 6,359,444.80 | 3,844,799.19 | 5,150,275.00 | 3,938,312.59 | 4,380,800.00 |
| | Net Total Gas Tax: | 371,639.02 | 1,909,272.94- | 664,094.59 | 199,402.00- | 984,019.70 | 473,038.00- |
| | Net Grand Totals: | 371,639.02 | 1,909,272.94- | 664,094.59 | 199,402.00- | 984,019.70 | 473,038.00- |

# AIRPORT – HIGHLIGHTS FOR FY2020-21

## MAMMOTH YOSEMITE AIRPORT (MMH):

## DESCRIPTION

The Town develops, operates and maintains our commercial and general aviation airport, which acts as a gateway to Yosemite and provides service to the Eastern Sierra. The staffing for MMH includes:

Designated Airport Manager and Federal Aviation Sponsor Contact: The Town's Public Works Director serves in this capacity, providing management-level support for activities related to MMH and overall air service. The Public Works Director also works with the region on air service, including as the Town's liaison to Inyo County (BIH) and FAA San Francisco Airport District Office and the Western Region staff in Los Angeles.

Airport Operations and Maintenance: MMH has four full time staff and two winter seasonal workers, providing daily support, maintenance, security and ARFF service.

Airport Manager, Maintenance and Operations
Airport Maintenance Coordinator (3)
Temporary Airport Maintenance Worker (Seasonal, 2)

Airport Administration and Engineering: Town Engineering staff provide critical support to the Airport, coordinating planning, environmental, design and construction activities, beginning with the preparation of the Airport Layout Plan (ALP) and Airport Capital Improvement Program (ACIP) and carrying through to construction. Community and Economic Development also provide environmental support.

## BUDGET HIGHLIGHTS - Major Budget Changes

Town staff is working with regional partners to enhance opportunities for more robust and reliable air service. The Town is working with FAA to plan and design infrastructure at MMH to ensure it is prepared to respond to ever-changing air service demands. Staff is working with FAA on environmental documentation for a number of possible future airport projects to meet the requirements to be flexible in a volatile market. The budget for contractual services for the airport is increased significantly over prior years, with the source of these funds predominately

FAA Entitlement Funds.

Recent CARES Act funding is having an immediate positive impact on the need to transfer General Fund support to MMH.

## PRIORITIES FOR FY 2020/21: WORK PLAN HIGHLIGHTS

Recent revisions to the airport management structure have included assigning ACIP project management duties to the Town's Engineering Department, in a move that has enabled onsite staff to focus on maintenance and operations. We expect to continue to have no cancellations or delays caused by airport facilities. Three construction projects will be underway this summer, including taxi-lane, taxiway and security fence work.

We have initiated Environmental Disclosure Documentation for a flexible Passenger Terminal Space and a number of other Airport Capital Improvement Program projects, including the wildlife fence, apron expansions and a Maintenance and ARFF Facility.

Town staff have been attending monthly meetings with Inyo County, FAA, MLT and MMSA related to Inyo's ongoing efforts to obtain Part 139 certification to enable them to initiate regularly scheduled air service into Bishop Airport (BIH). Town staff have begun a planning process to see if there are improvements (facilities or operations) that can enhance MMH's ability to provide a variety of air service-related functions should Inyo achieve their goals at BIH. We also expect to continue to work with scheduled charter service providers. Staff have offered to share our experiences with Inyo as they work on the myriad of tasks and funding issues.

# TRANSIT SERVICES:

## DEPARTMENT DESCRIPTION

The Town provides free-to-the-traveler transit services through a contract with Eastern Sierra Transit Authority (ESTA). Town staff partially allocated to this effort include Transit Manager (Public Works Director with Airport Maintenance and Operations Manager), Fleet Service (Maintenance) and Engineering (Facilities). The Town also works with ESTA to coordinate Reds Meadow service, a for-fee service that provides access to Reds Meadow Valley. That service also sets aside funds for future maintenance of the to-be-reconstructed Reds Meadow Road.

## BUDGET HIGHLIGHTS - Major Budget Changes

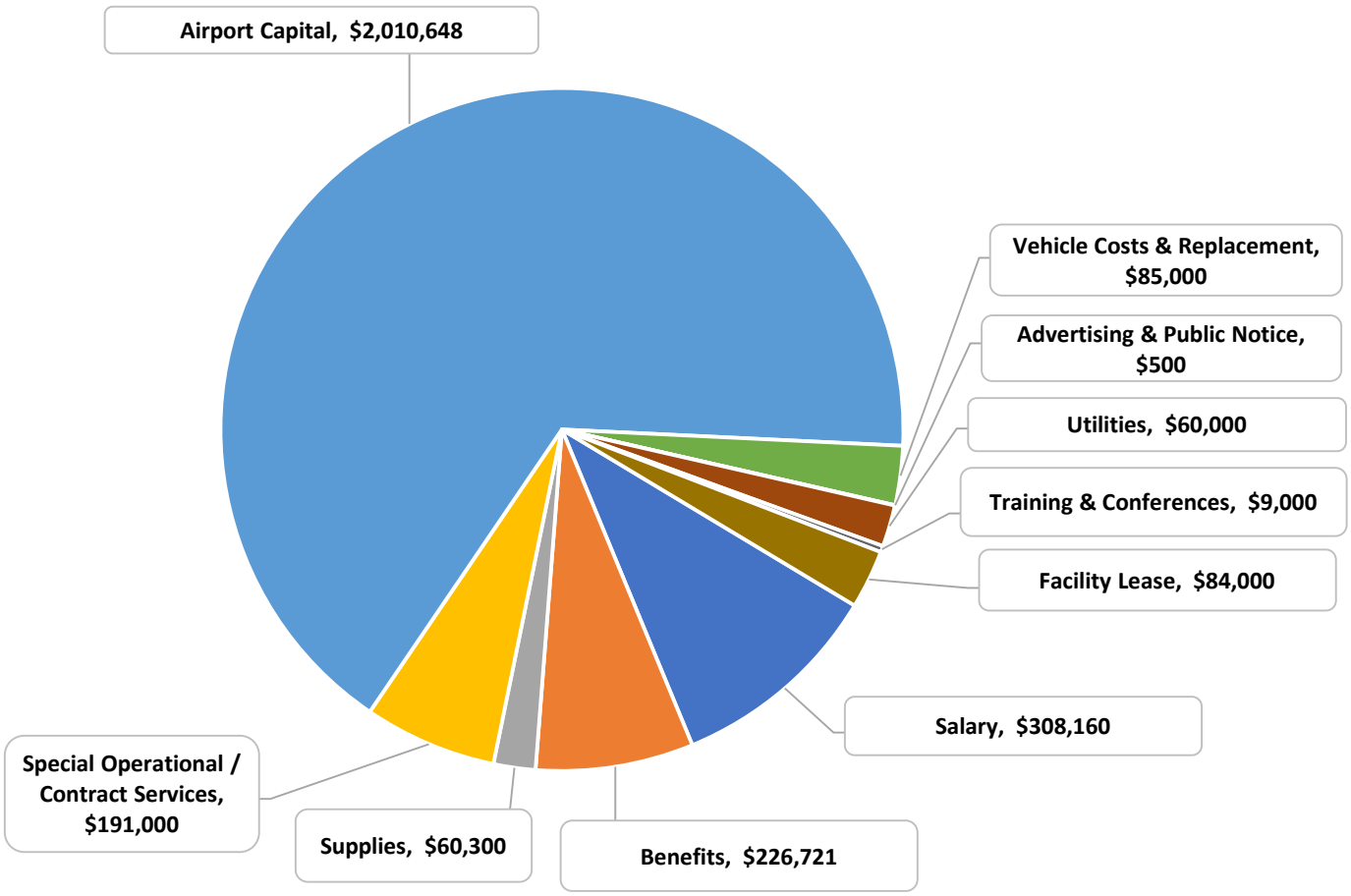
Transit budget changes are based on services provided by ESTA. Staff is continuously working with ESTA and the community to recommend appropriate route and other service improvements. MMSA has also been involved due to their involvement with the winter Red Line. Specific efforts are being made in the area of mechanic support/maintenance programs, use of facilities and

route planning.

## PRIORITIES FOR FY 2020/21: WORK PLAN HIGHLIGHTS

Continue to work with ESTA to improve service and operations wherever possible. This effort will include ongoing route reviews, ways to improve equipment maintenance and facility review.

# Airport




**Total Expenditure $ 3,035,329**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Airport** | | | | | | | |
| **Airport** | | | | | | | |
| 22000031610 | Facility Rental | 2,200.00 | 2,400.00 | 2,400.00 | 2,400.00 | 2,600.00 | 2,400.00 |
| 22000031802 | Airport Passenger Facility Fee | 113,718.75 | 97,280.76 | 80,031.25 | 75,000.00 | 9,060.41 | 75,000.00 |
| 22000031804 | Commissions | 5,107.12 | 5,511.30 | 4,189.85 | 4,000.00 | 3,672.20 | 4,000.00 |
| 22000031806 | Car Rental Fee | 96,709.99 | 110,114.85 | 139,720.27 | 125,000.00 | 110,509.53 | 125,000.00 |
| 22000031810 | Schat.net Fee | 3,092.64 | 3,092.64 | 3,092.64 | 3,000.00 | 3,092.64 | 3,000.00 |
| 22000031814 | Taxi Services | 2,917.33 | 2,879.00 | 2,664.00 | 3,500.00 | 1,936.00 | 3,500.00 |
| 22000031820 | Ramp/Facility Fees | .00 | .00 | .00 | .00 | .00 | .00 |
| 22000031822 | Tie Down Overnignt | .00 | .00 | .00 | .00 | .00 | .00 |
| 22000031824 | Tie Down Montly | .00 | .00 | .00 | .00 | .00 | .00 |
| 22000031830 | Vehicle Parking: Overnight | 7,150.00 | 6,432.00 | 8,716.50 | 7,000.00 | 7,872.00 | 7,000.00 |
| 22000031832 | Vehicle Parking: Monthly | .00 | .00 | .00 | .00 | .00 | .00 |
| 22000031840 | Aviation Fuel | 18,766.60 | 19,032.88 | 23,097.02 | 22,000.00 | 16,994.46 | 18,000.00 |
| 22000031842 | Non-Aviation Fuel | 3,146.59 | 3,898.39 | 5,400.17 | 5,000.00 | 4,164.82 | 4,000.00 |
| 22000031844 | Jet Fuel | .00 | .00 | .00 | .00 | .00 | .00 |
| 22000031850 | Commercial Terminal Rent | 118,833.00 | 158,080.43 | 123,020.36 | 130,000.00 | 113,748.69 | 100,000.00 |
| 22000031860 | Hanger Lease | 7,711.88 | .00 | .00 | .00 | .00 | .00 |
| 22000031862 | Hanger Ground Lease | 82,276.60 | 86,908.01 | 95,887.43 | 85,000.00 | 97,524.49 | 85,000.00 |
| 22000034404 | FAA: ACIP Grant Entitlement | .00 | .00 | .00 | 500,000.00 | .00 | .00 |
| 22000034405 | FAA Grant-Covid-19 Operations | .00 | .00 | .00 | 364,450.00 | 315,804.22 | 638,781.00 |
| 22000034427 | Airport Improvement Plan #27 | .00 | .00 | .00 | .00 | .00 | .00 |
| 22000034428 | Airport Improvement Plan #28 | .00 | .00 | .00 | .00 | .00 | .00 |
| 22000034429 | Airport Improvement Plan #29 | .00 | .00 | .00 | .00 | .00 | .00 |
| 22000034430 | Airport Improvement Plan #30 | .00 | .00 | .00 | .00 | .00 | .00 |
| 22000034431 | Airport Improvement Plan #31 | 170,098.00 | .00 | .00 | .00 | .00 | .00 |
| 22000034433 | Airport Improvement Plan #33 | .00 | .00 | .00 | .00 | .00 | 1,935,648.00 |
| 22000034434 | Airport Improvement Plan #34 | 45,329.00 | .00 | .00 | .00 | .00 | .00 |
| 22000034435 | Airport Improvement Plan #35 | 66,293.00 | 5,500.00 | .00 | .00 | .00 | .00 |
| 22000034437 | Airport Improvement Plan #37 | .00 | 2,320.00 | 1,879.00 | 443,245.00 | 182,109.00 | .00 |
| 22000034438 | Upgrade Segmented Circle #38 | .00 | .00 | .00 | .00 | 504,505.00 | .00 |
| 22000034440 | ALP Update #40 | .00 | .00 | .00 | .00 | 89,039.00 | .00 |
| 22000034441 | Reconstruct Taxilane/Slurry | .00 | .00 | .00 | .00 | 79,072.61 | .00 |
| 22000034442 | AIP 42 | .00 | .00 | .00 | .00 | 44,939.91 | .00 |
| 22000037002 | Interest on Investments | 4,810.44 | 17,177.64 | 29,809.00 | 24,000.00 | 18,651.07 | 24,000.00 |
| 22000037100 | Refunds and Rebates | .00 | 17.00 | .00 | .00 | .00 | .00 |
| 22000037300 | Other Revenue | 8,891.32 | 10,472.87 | 6,099.05 | 10,000.00 | 4,275.00 | 10,000.00 |
| 22000039999 | Interfund Transfers In | 753,623.00 | 681,014.00 | 677,311.00 | 282,548.00 | 291,274.00 | .00 |
| Airport Revenue Total: | | 1,510,675.26 | 1,212,131.77 | 1,203,317.54 | 2,086,143.00 | 1,900,845.05 | 3,035,329.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| Total Airport: | | 1,510,675.26 | 1,212,131.77 | 1,203,317.54 | 2,086,143.00 | 1,900,845.05 | 3,035,329.00 |
| **Airport Admin & Ops** | | | | | | | |
| 22047140000 | Regular Salaries | 339,247.17 | 353,155.18 | 353,097.39 | 253,748.00 | 282,835.33 | 247,528.00 |
| 22047140111 | Temporary Wages | 44,293.89 | 45,703.28 | 34,229.51 | 53,854.00 | 49,593.45 | 55,632.00 |
| 22047140113 | Overtime Wages | 19,826.87 | 6,163.89 | 15,366.74 | 5,000.00 | 8,876.92 | 5,000.00 |
| 22047140130 | Comprehensive Leave | 14,247.39 | 12,495.11 | 750.78- | 16,311.00 | 41,080.91- | 4,866.00 |
| 22047141002 | Health Ins Premiums | 83,665.67 | 78,229.40 | 77,833.35 | 92,999.00 | 97,270.29 | 114,094.00 |
| 22047141005 | OPEB (Medical Retirement) Exp | .00 | .00 | 3,761.00 | .00 | .00 | .00 |
| 22047141012 | Workers Comp Insurance | 22,241.21 | 16,902.69 | 18,736.00 | 16,376.00 | 14,534.15 | 16,910.00 |
| 22047141016 | Unemployment Assessment | .00 | .00 | 121.00- | .00 | 631.00 | .00 |
| 22047141020 | PERS (Retirement) | 246,329.99 | 87,280.09 | 143,266.21- | 88,863.00 | 88,183.85 | 89,770.00 |
| 22047141028 | PARS (Part Time Retirement) | 862.82 | 989.94 | 683.06 | 1,047.00 | 460.62 | 1,081.00 |
| 22047141031 | Retirement Medical OPEB Expens | .00 | .00 | .00 | .00 | .00 | .00 |
| 22047142002 | Office Supplies | 1,128.61 | 1,584.05 | 1,222.89 | 1,200.00 | 893.44 | 1,200.00 |
| 22047142005 | Postal Supplies & Postage | 926.30 | 432.78 | 784.32 | 800.00 | 375.99 | 600.00 |
| 22047142006 | Uniforms & Personal Equip | 2,349.36 | 8,694.23 | 1,910.47 | 5,000.00 | 10,455.65 | 8,000.00 |
| 22047142007 | Maintenance Supplies | 55,918.67 | 33,314.68 | 24,844.40 | 30,000.00 | 47,065.81 | 50,000.00 |
| 22047142016 | Gasoline & Diesel | 31,254.26 | 15,066.33 | 43,472.40 | 30,000.00 | 19,528.93 | 30,000.00 |
| 22047142017 | Vehicle Maintenance Parts | 18,124.46 | 61,871.98 | 30,054.28 | 25,000.00 | 30,106.47 | 25,000.00 |
| 22047142030 | Special Operational | 67.00 | 33.50 | .00 | .00 | 377.61 | .00 |
| 22047143031 | Contractual Services | 168,719.70 | 113,474.44 | 204,006.96 | 175,000.00 | 109,587.39 | 175,000.00 |
| 22047143060 | Garage Vehicle Service | 11,875.15 | 22,269.88 | 31,440.76 | 23,000.00 | 25,412.71 | 30,000.00 |
| 22047143066 | Vehicle & Equip Replacement | .00 | .00 | .00 | 25,000.00 | .00 | .00 |
| 22047143100 | Audit Services | .00 | 2,875.00 | .00 | .00 | 5,750.00 | .00 |
| 22047143106 | Insurance Premiums | 9,319.00 | 9,319.00 | .00 | 11,000.00 | 10,561.00 | 11,000.00 |
| 22047143110 | Mem'ships, Dues, Subscr, Publi | 1,025.00 | 375.00 | 1,375.00 | 500.00 | 857.42 | 1,000.00 |
| 22047143130 | Advertising & Legal Notices | 100.00 | 100.00 | 100.00 | 500.00 | .00 | 500.00 |
| 22047143150 | Training, Ed, Conf & Mtgs | 6,789.47 | 7,299.41 | 4,735.91 | 8,000.00 | 10,698.88 | 8,000.00 |
| 22047143404 | Public Utilities | 47,597.73 | 50,373.74 | 39,618.02 | 60,000.00 | 59,583.12 | 60,000.00 |
| 22047143420 | Taxes & Fees | 4,239.72 | 4,295.92 | 2,692.25 | 5,000.00 | 2,661.18 | 5,000.00 |
| 22047145010 | Facility Lease | 55,940.14 | 79,122.20 | 85,303.70 | 84,000.00 | 46,578.88 | 84,000.00 |
| 22047146010 | Equipment Lease | .00 | 136.24 | 2,421.18 | .00 | 2,342.79 | .00 |
| 22047146440 | Office Equip & Furniture | 163.65 | .00 | .00 | 500.00 | .00 | 500.00 |
| 22047146460 | Computer Hardware - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |
| 22047148100 | Vehicles - Capital | .00 | .00 | .00 | .00 | .00 | .00 |
| 22047148199 | Equip/Vehicles Depreciation | 94,899.46 | 94,899.46 | .00 | .00 | .00 | .00 |
| 22047148200 | Machinery & Equip - Capital | .00 | .00 | 15,069.92 | .00 | .00 | .00 |
| 22047148300 | Additions to the Fleet | .00 | .00 | .00 | .00 | .00 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 22047148990 | Depreciation | 1,172,866.68 | 1,227,037.84 | 245,130.67 | .00 | .00 | .00 |
| 22047149100 | Airport Loan MNO-4-98 | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Airport Admin & Ops: | | 2,454,019.37 | 2,333,495.26 | 1,093,752.19 | 1,012,698.00 | 884,141.97 | 1,024,681.00 |
| **Capital Projects - Other** | | | | | | | |
| 22053140000 | Regular Salaries | .00 | 7,454.49 | 3,177.24 | 29,429.00 | 22,611.54 | .00 |
| 22053140111 | Temporary Wages | .00 | .00 | .00 | .00 | 3,562.59 | .00 |
| 22053140113 | Overtime Wages | .00 | .00 | .00 | .00 | 190.60 | .00 |
| 22053140130 | Comprehensive Leave | .00 | .00 | .00 | 1,986.00 | .00 | .00 |
| 22053141002 | Health Ins Premiums | .00 | .00 | .00 | 6,433.00 | .00 | .00 |
| 22053141012 | Workers Comp Insurance | .00 | 412.09 | 192.93 | 1,972.00 | 381.48 | .00 |
| 22053141020 | PERS (Retirement) | .00 | 1,341.24 | 789.24 | 11,407.00 | 967.50 | .00 |
| 22053141028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 22053142005 | Postal Supplies & Postage | .00 | .00 | .00 | .00 | .00 | .00 |
| 22053143031 | Contractual Services | 123,690.00 | 6,319.00 | 9,051.10 | 1,181,368.00 | 1,028,111.09 | 2,010,648.00 |
| 22053143130 | Advertising & Legal Notices | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Capital Projects - Other: | | 123,690.00 | 15,526.82 | 13,210.51 | 1,232,595.00 | 1,055,824.80 | 2,010,648.00 |
| **Interfund Transfers** | | | | | | | |
| 22059949999 | Transfers Out | .00 | .00 | 88,338.00 | .00 | .00 | .00 |
| Total Interfund Transfers: | | .00 | .00 | 88,338.00 | .00 | .00 | .00 |
| Airport Revenue Total: | | 1,510,675.26 | 1,212,131.77 | 1,203,317.54 | 2,086,143.00 | 1,900,845.05 | 3,035,329.00 |
| Airport Expenditure Total: | | 2,577,709.37 | 2,349,022.08 | 1,195,300.70 | 2,245,293.00 | 1,939,966.77 | 3,035,329.00 |
| Net Total Airport: | | 1,067,034.11- | 1,136,890.31- | 8,016.84 | 159,150.00- | 39,121.72- | .00 |
| Net Grand Totals: | | 1,067,034.11- | 1,136,890.31- | 8,016.84 | 159,150.00- | 39,121.72- | .00 |

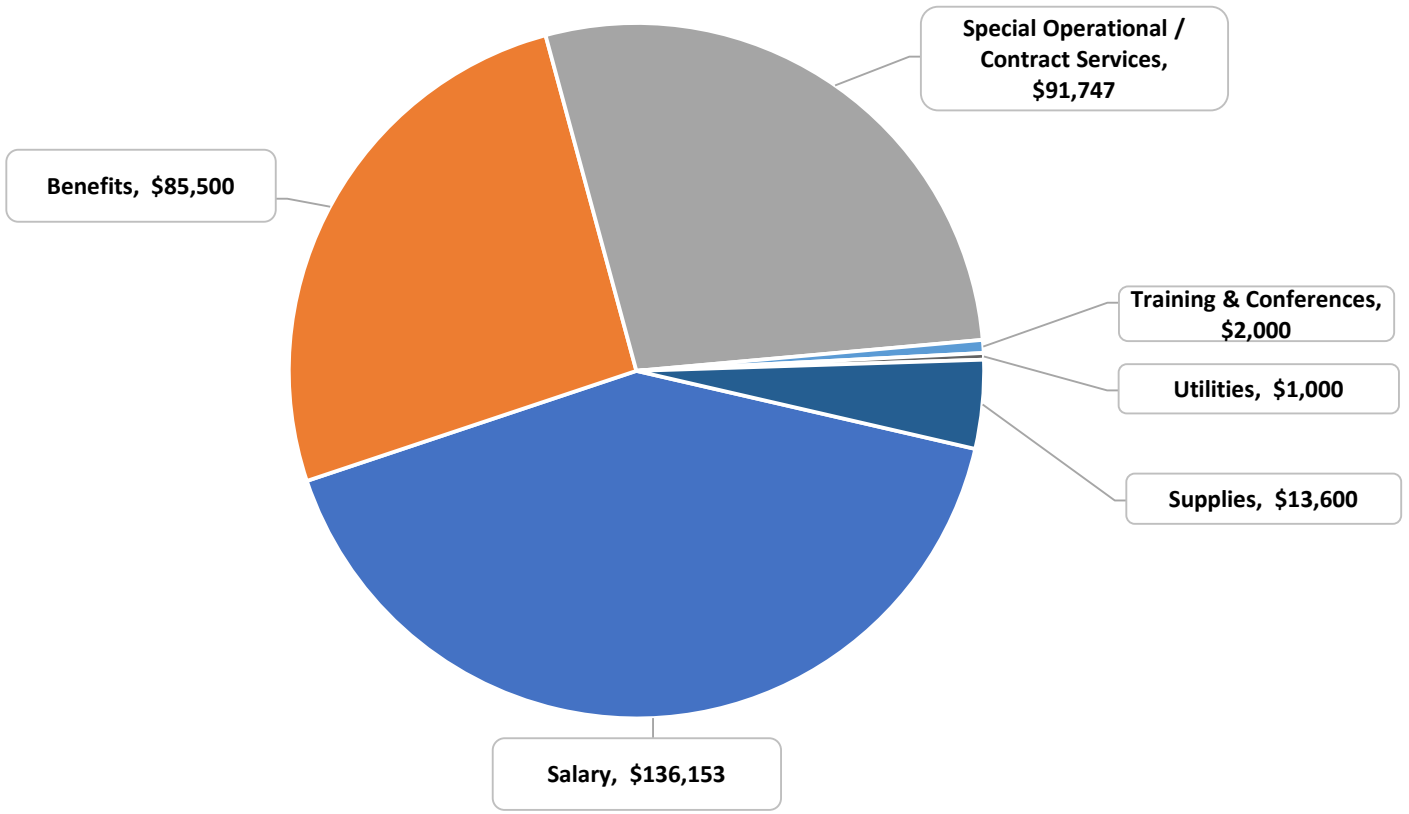
# MEASURE R TRAILS - HIGHLIGHTS FOR FY2020-21

## FUND DESCRIPTION

### Measure R Trails

The Trails Division is focused on the implementation of the Town's Trail System Master Plan and related implementation and informing documents. The Division also assists in trail maintenance and clearing projects on paved as well as soft service trails. The Division is overseen by the Trails Manager/ and supported by four part-time trail crew leaders. The planning efforts are supported by contract services. The Division is funded primarily from Measure R funds in the amount of $300,000. The General Fund provides additional funding support of $30,000 to provide funding for project work not eligible for Measure R funding. The budget includes funding for capital project planning and construction work as well as maintenance. The Measure R funds are overseen by the Mammoth Trails Committee, established under Mammoth Lakes Recreation. The majority of the work is done in cooperation with the United States Forest Service and other partners.

# Measure R Trails




**Total Expenditure $ 330,000**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Measure R Trails** | | | | | | | |
| **Measure R Trails** | | | | | | | |
| 21500034201 | FEMA-FEDERAL ASSISTANCE | .00 | 10,566.00 | .00 | .00 | .00 | .00 |
| 21500035201 | FEMA-STATE MATCHING FUNDS | .00 | 2,642.00 | .00 | .00 | .00 | .00 |
| 21500037002 | Interest on Investments | 3,163.01 | 12,075.98 | 15,038.22 | .00 | 14,661.20 | .00 |
| 21500037100 | Refunds and Rebates | .00 | 7,500.00 | 5,832.17 | .00 | .00 | .00 |
| 21500039999 | Interfund Transfers In | 800,000.00 | 300,000.00 | 300,000.00 | 345,000.00 | 345,000.00 | 330,000.00 |
| Measure R Trails Revenue Total: | | 803,163.01 | 332,783.98 | 320,870.39 | 345,000.00 | 359,661.20 | 330,000.00 |
| Total Measure R Trails: | | 803,163.01 | 332,783.98 | 320,870.39 | 345,000.00 | 359,661.20 | 330,000.00 |
| **Department: 438** | | | | | | | |
| 21543840000 | Regular Salaries | .00 | .00 | .00 | .00 | .00 | .00 |
| 21543840111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 21543841002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 21543841020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 21543841028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 438: | | .00 | .00 | .00 | .00 | .00 | .00 |
| **Department: 440** | | | | | | | |
| 21544040000 | Regular Salaries | .00 | .00 | .00 | .00 | .00 | .00 |
| 21544041002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 21544041020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 21544041028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 21544043031 | Contractual Services | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 440: | | .00 | .00 | .00 | .00 | .00 | .00 |
| **Measure R Trails** | | | | | | | |
| 21551140000 | Regular Salaries | 81,957.45 | 42,290.88 | 68,435.68 | 90,010.00 | 97,129.10 | 94,082.00 |
| 21551140111 | Temporary Wages | 706.84 | 19,462.15 | 33,010.83 | 50,000.00 | 56,036.48 | 42,071.00 |
| 21551140113 | Overtime | .00 | 2,390.45 | 670.48 | .00 | 668.69 | .00 |
| 21551140130 | Comprehensive Leave | 4,076.18 | 3,141.48 | .00 | 7,423.00 | 9,875.10- | 6,740.00 |
| 21551141002 | Health Ins Premiums | 22,327.64 | 22,466.02 | 23,244.68 | 31,955.00 | 31,424.16 | 32,763.00 |
| 21551141012 | Workers Comp Insurance | 5,808.00 | 2,120.73 | 3,826.84 | 5,769.00 | 5,180.74 | 6,627.00 |
| 21551141016 | Unemployment Assessment | .00 | .00 | .00 | .00 | 14,300.41 | .00 |
| 21551141020 | PERS (Retirement) | 25,213.07 | 13,380.72 | 23,514.64 | 34,296.00 | 33,886.55 | 38,529.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 21551141028 | PARS (Part Time Retirement) | 14.14 | 384.90 | 698.19 | 1,000.00 | 1,270.80 | 841.00 |
| 21551142002 | Office Supplies | 133.76 | .00 | 59.97 | 100.00 | 29.99 | .00 |
| 21551142006 | Uniforms & Personal Equip | .00 | .00 | .00 | .00 | 359.98 | .00 |
| 21551142007 | Maintenance Supplies | 10,099.71 | 13,072.12 | 4,259.66 | 3,000.00 | 7,076.44 | 7,000.00 |
| 21551142026 | Trail Facility Supplies | 40,442.36 | 6,487.21 | 5,698.83 | 1,000.00 | 5,942.48 | 6,000.00 |
| 21551142030 | Special Operational | .00 | .00 | .00 | 1,000.00 | .00 | .00 |
| 21551143030 | Professional Services | .00 | .00 | 104.00 | 15,000.00 | .00 | .00 |
| 21551143031 | Contractual Services | 180,897.58 | 311,443.40 | 248,989.27 | 94,347.00 | 180,855.86 | 91,747.00 |
| 21551143034 | Public Utilities | .00 | .00 | .00 | .00 | .00 | .00 |
| 21551143110 | Mem'ships, Dues, Subscr, Publi | 200.00 | .00 | .00 | .00 | .00 | .00 |
| 21551143130 | Advertising & Legal Notices | .00 | .00 | .00 | 500.00 | .00 | .00 |
| 21551143150 | Training, Ed, Conf & Mtgs | 123.04 | .00 | .00 | 1,000.00 | .00 | 2,000.00 |
| 21551143404 | Public Utilities | 852.73 | 1,929.58 | 2,043.45 | 1,000.00 | 2,013.99 | 1,000.00 |
| 21551145081 | Signage Maintenance | .00 | .00 | .00 | 10,000.00 | .00 | .00 |
| 21551146200 | Machinery & Equip - Non Cap | .00 | .00 | 7,105.00 | .00 | .00 | .00 |
| 21551148900 | Computer Software - Capital | 875.47 | 599.88 | .00 | 600.00 | 659.86 | 600.00 |
| Total Measure R Trails: | | 373,727.97 | 439,169.52 | 421,661.52 | 348,000.00 | 426,960.43 | 330,000.00 |
| Measure R Trails Revenue Total: | | 803,163.01 | 332,783.98 | 320,870.39 | 345,000.00 | 359,661.20 | 330,000.00 |
| Measure R Trails Expenditure Total: | | 373,727.97 | 439,169.52 | 421,661.52 | 348,000.00 | 426,960.43 | 330,000.00 |
| Net Total Measure R Trails: | | 429,435.04 | 106,385.54- | 100,791.13- | 3,000.00- | 67,299.23- | .00 |
| Net Grand Totals: | | 429,435.04 | 106,385.54- | 100,791.13- | 3,000.00- | 67,299.23- | .00 |

# MEASURE R – HIGHLIGHTS FOR FY2020-21

## PROGRAM DESCRIPTION

The Measure R or "Mammoth Lakes Recreation, Trails, and Parks Investment Initiative" Ordinance No. 08-01 was adopted by the Mammoth Lakes Town Council on February 20, 2008 and approved by the voters of Mammoth Lakes on June 3, 2008. The Ordinance imposed a Transactions and Use Tax in the amount of one-half percent for the purpose of funding Recreation, Trails, and Parks.

Measure R is a special fund designated for use by the Town of Mammoth Lakes only for the planning, construction, operation, maintenance, programming, and administration of all trails, parks and recreation facilities managed by the Town of Mammoth Lakes without supplanting existing parks and recreation facility maintenance funds. Priorities for the effective use of Measure R funds are established annually by the Recreation Commission. Measure R is operated out of two funds; Measure R and Measure R Trails.

## BUDGET HIGHLIGHTS

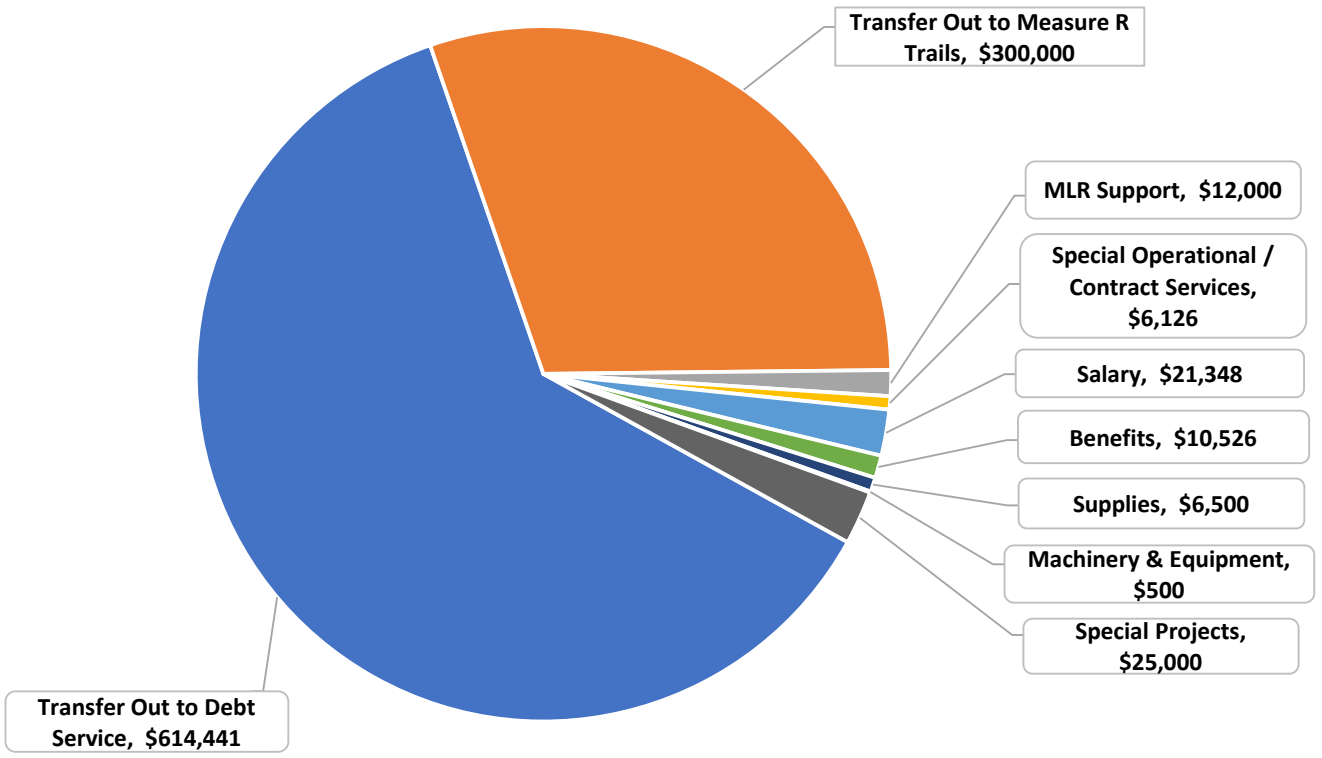
| Measure R - Annual Revenue | | |
|---|---|---|
| Sales Tax: Measure R * | $ | 1,000,000 |
| Interest on Investments | $ | - |
| Total Annual Revenue | $ | 1,000,000 |

| Measure R - Annual Expenses | | |
|---|---|---|
| Transfer to Fund 215 - Trails | $ | 300,000 |
| MLR Town Agreement - Administration | $ | 12,000 |
| Special Projects | $ | 25,000 |
| Trails End Park Maintenance | $ | 12,000 |
| Whitmore Park Maintenance | $ | 25,000 |
| Equipment Replacement | $ | 2,000 |
| Equipment Maintenance | $ | 2,000 |
| Audit Services | $ | 4,000 |
| Total Annual Expenses | $ | 382,000 |

| Measure R - Debt Service | | |
|---|---|---|
| CRC Financing | $ | 614,441 |
| Measure R - Total Expense | $ | 996,441 |

| | |
|---|---|
| Change in Fund Balance | 3,559 |

# Measure R




**Total Expenditure $ 996,441**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Measure R Sales Tax** | | | | | | | |
| **Measure R Sales Tax** | | | | | | | |
| 21600030406 | Sales Tax: Measure R | 1,307,486.64 | 1,405,369.22 | 1,478,999.90 | 1,100,000.00 | 1,354,383.46 | 1,000,000.00 |
| 21600037002 | Interest on Investments | 16,859.02 | 30,733.71 | 204,877.50 | .00 | 204,027.90 | .00 |
| 21600037100 | Refunds and Rebates | .00 | .00 | .00 | .00 | .00 | .00 |
| 21600037500 | Proceeds of Debt | .00 | 5,500,000.00 | .00 | .00 | .00 | .00 |
| 21600039999 | Interfund Transfers In | 10,628.36 | .00 | .00 | .00 | .00 | .00 |
| | Measure R Sales Tax Revenue Total: | 1,334,974.02 | 6,936,102.93 | 1,683,877.40 | 1,100,000.00 | 1,558,411.36 | 1,000,000.00 |
| | Total Measure R Sales Tax: | 1,334,974.02 | 6,936,102.93 | 1,683,877.40 | 1,100,000.00 | 1,558,411.36 | 1,000,000.00 |
| **Recreation Programs** | | | | | | | |
| 21643240000 | Regular Salaries | .00 | .00 | .00 | .00 | .00 | .00 |
| 21643240111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 21643241002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 21643241012 | Workers Comp Insurance | .00 | .00 | .00 | .00 | .00 | .00 |
| 21643241016 | Unemployment Assessment | .00 | .00 | .00 | .00 | .00 | .00 |
| 21643241020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 21643241028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 21643242007 | Maintenance Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 21643242008 | Recreation Supplies | .00 | 2,043.33 | 3,227.03 | 4,000.00 | 3,508.31 | 4,000.00 |
| 21643243031 | Contractual Services | 2,000.00 | 435.00 | 370.74 | .00 | .00 | .00 |
| 21643246200 | Machinery & Equip - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |
| | Total Recreation Programs: | 2,000.00 | 2,478.33 | 3,597.77 | 4,000.00 | 3,508.31 | 4,000.00 |
| **Parks, Bldgs & Trails Maint** | | | | | | | |
| 21643840000 | Regular Salaries | 10,186.11 | 8,399.04 | 5,071.30 | 11,603.00 | 5,169.20 | 10,316.00 |
| 21643840111 | Temporary Wages | 5,961.31 | 5,442.35 | 3,302.31 | 11,032.00 | 6,047.85 | 11,032.00 |
| 21643840113 | Overtime Wages | 48.87 | 350.04 | 907.74 | .00 | .00 | .00 |
| 21643840130 | Comprehensive Leave | .00 | .00 | .00 | 406.00 | .00 | 563.00 |
| 21643841002 | Health Ins Premiums | .00 | .00 | .00 | 4,280.00 | .00 | 4,992.00 |
| 21643841012 | Workers Comp Insurance | 659.26 | 493.82 | 307.78 | 754.00 | 260.77 | 715.00 |
| 21643841020 | PERS (Retirement) | 2,518.23 | 1,678.35 | 1,258.58 | 4,365.00 | 1,174.80 | 4,041.00 |
| 21643841028 | PARS (Part Time Retirement) | .00 | .00 | .00 | 215.00 | .00 | 215.00 |
| 21643842007 | Maintenance Supplies | 1,136.35 | 1,375.08 | 287.61 | 500.00 | 256.45 | 500.00 |
| 21643842030 | Special Operational | .00 | .00 | .00 | .00 | .00 | .00 |
| 21643843031 | Contractual Services | 1,660.25 | 548.22 | 248.33 | 26,345.00 | 25,535.90 | 2,126.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 21643845080 | Park Grounds & Bldgs Maint | 567.91 | 1,432.93 | 859.26 | 2,000.00 | 2,025.49 | 2,000.00 |
| 21643845600 | MLTS Projects | .00 | .00 | .00 | .00 | .00 | .00 |
| 21643846200 | Machinery & Equip - Non Cap | 3,000.00 | 861.34 | .00 | 500.00 | 500.00 | 500.00 |
| Total Parks, Bldgs & Trails Maint: | | 25,738.29 | 20,581.17 | 12,242.91 | 62,000.00 | 40,970.46 | 37,000.00 |
| **Measure R** | | | | | | | |
| 21651040000 | Regular Salaries | .00 | .00 | .00 | .00 | .00 | .00 |
| 21651040111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 21651041002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 21651041020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 21651041028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 21651042007 | Maintenance Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 21651043031 | Contractual Services | 200,000.00 | 192,000.00 | 197,000.00 | 217,000.00 | 202,000.00 | 37,000.00 |
| 21651043034 | Cost of Issuance | .00 | 71,893.96 | .00 | .00 | .00 | .00 |
| 21651043100 | Audit Services | 4,000.00 | 2,200.00 | 5,800.00 | 4,000.00 | 4,250.00 | 4,000.00 |
| 21651043130 | Advertising & Legal Notices | .00 | .00 | .00 | .00 | .00 | .00 |
| 21651045080 | Park Grounds & Bldgs Maint | .00 | .00 | .00 | .00 | .00 | .00 |
| 21651046200 | Machinery & Equip - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |
| 21651048900 | Computer Software - Capital | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Measure R: | | 204,000.00 | 266,093.96 | 202,800.00 | 221,000.00 | 206,250.00 | 41,000.00 |
| **Interfund Transfers** | | | | | | | |
| 21659949999 | Transfers Out | 860,762.69 | 8,460,442.49 | 931,881.00 | 2,445,925.00 | 2,445,925.00 | 914,441.00 |
| Total Interfund Transfers: | | 860,762.69 | 8,460,442.49 | 931,881.00 | 2,445,925.00 | 2,445,925.00 | 914,441.00 |
| Measure R Sales Tax Revenue Total: | | 1,334,974.02 | 6,936,102.93 | 1,683,877.40 | 1,100,000.00 | 1,558,411.36 | 1,000,000.00 |
| Measure R Sales Tax Expenditure Total: | | 1,092,500.98 | 8,749,595.95 | 1,150,521.68 | 2,732,925.00 | 2,696,653.77 | 996,441.00 |
| Net Total Measure R Sales Tax: | | 242,473.04 | 1,813,493.02- | 533,355.72 | 1,632,925.00- | 1,138,242.41- | 3,559.00 |
| Net Grand Totals: | | 242,473.04 | 1,813,493.02- | 533,355.72 | 1,632,925.00- | 1,138,242.41- | 3,559.00 |

# MEASURE U – HIGHLIGHTS FOR FY2020-21

## PROGRAM DESCRIPTION

The Measure U or "Mammoth Lakes Mobility, Recreation, and Arts & Culture Utility Users Tax Ordinance" was adopted by the Mammoth Lakes Town Council on March 17, 2010, and approved by the voters of the Town of Mammoth Lakes on June 8, 2010.

The Ordinance states: *"On or after July 1, 2011 all proceeds of the tax and imposed hereunder shall be accounted for and paid into a special fund designated for use by the Town of Mammoth Lakes, and used only for the following purposes: Planning, construction, operation, maintenance, programming, and administration of facilities and projects for Mobility, Recreation, and Arts & Culture. Such tax proceeds shall not supplant existing funds used for the purposes set forth above."*

## BUDGET HIGHLIGHTS

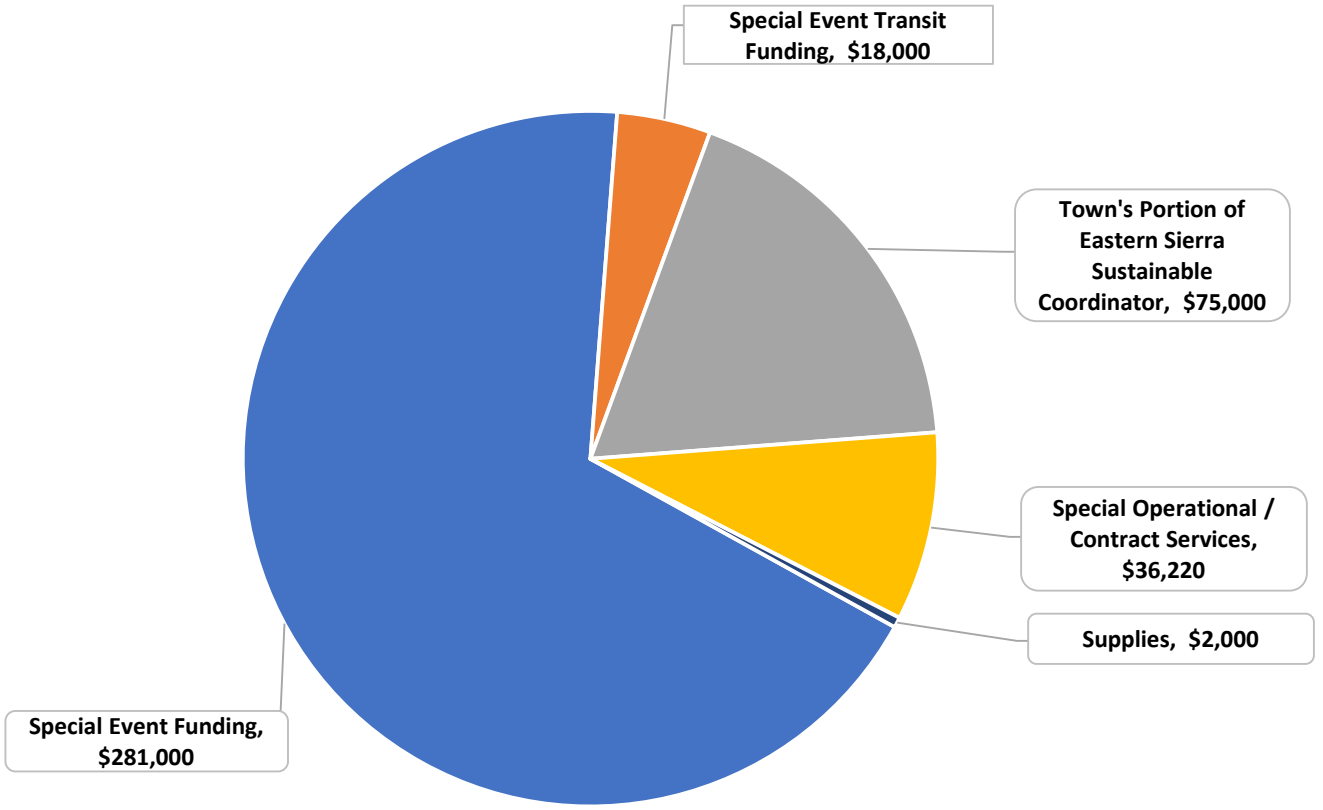
| Measure U - Annual Revenue | | |
|---|---|---|
| Utility Tax: Telephone | $ | 75,000 |
| Utility Tax: Electricity | $ | 475,000 |
| Utility Tax: Gas | $ | 320,000 |
| Interest on Investments | $ | - |
| Total Annual Expenses | $ | 870,000 |

| Measure U - Annual Expenses FY20-21 | | |
|---|---|---|
| Programming | $ | 281,000 |
| Recreation Coordinator Position | $ | 75,000 |
| Special Projects | $ | 25,000 |
| Transit Services | $ | 18,000 |
| Event Contracts Processing | $ | 7,220 |
| Equipment Replacement | $ | 2,000 |
| Audit Services | $ | 4,000 |
| Total Annual Expenses | $ | 412,220 |

| | | |
|---|---|---|
| MACC Operating - Set aside future expense | $ | 300,000 |

| | |
|---|---|
| Change in Fund Balance | 157,780 |

# Measure U




**Total Expenditure $ 412,220**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Measure U Utility Users Tax** | | | | | | | |
| **Measure U Utility Users Tax** | | | | | | | |
| 21700030910 | Utility Tax: Telephone | 72,628.02 | 58,318.54 | 167,025.10 | 42,800.00 | 42,234.28 | 75,000.00 |
| 21700030920 | Utility Tax: Electricity | 536,875.42 | 443,897.80 | 569,371.61 | 556,800.00 | 535,652.53 | 475,000.00 |
| 21700030930 | Utility Tax: Gas | 100,039.80 | 332,135.01 | 147,072.18 | 233,900.00 | 230,458.90 | 320,000.00 |
| 21700037002 | Interest on Investments | 14,325.78 | 31,298.94 | 77,721.62 | .00 | 66,069.97 | .00 |
| 21700037100 | Refunds and Rebates | .00 | .00 | .00 | .00 | 111.91 | .00 |
| 21700039999 | Interfund Transfers In | .00 | .00 | .00 | .00 | .00 | .00 |
| Measure U Utility Users Tax Revenue Total: | | 723,869.02 | 865,650.29 | 961,190.51 | 833,500.00 | 874,527.59 | 870,000.00 |
| Total Measure U Utility Users Tax: | | 723,869.02 | 865,650.29 | 961,190.51 | 833,500.00 | 874,527.59 | 870,000.00 |
| **Recreation Programs** | | | | | | | |
| 21743242007 | Maintenance Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 21743242008 | Recreation Supplies | .00 | 1,719.00 | 1,024.81 | 2,000.00 | 2,000.00 | 2,000.00 |
| Total Recreation Programs: | | .00 | 1,719.00 | 1,024.81 | 2,000.00 | 2,000.00 | 2,000.00 |
| **Parks, Bldgs & Trails Maint** | | | | | | | |
| 21743840000 | Regular Salaries | .00 | .00 | .00 | .00 | .00 | .00 |
| 21743840111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 21743840130 | Comprehensive Leave | .00 | .00 | .00 | .00 | .00 | .00 |
| 21743841002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 21743841012 | Workers Comp Insurance | .00 | .00 | .00 | .00 | .00 | .00 |
| 21743841020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 21743841028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 21743842007 | Maintenance Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Parks, Bldgs & Trails Maint: | | .00 | .00 | .00 | .00 | .00 | .00 |
| **Measure U** | | | | | | | |
| 21751340000 | Regular Salaries | .00 | .00 | .00 | .00 | .00 | .00 |
| 21751340113 | Overtime Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 21751341002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 21751341020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 21751343031 | Contractual Services | 310,505.40 | 93,106.71 | 223,406.00 | 286,220.00 | 237,440.97 | 331,220.00 |
| 21751343100 | Audit Services | 4,000.00 | 2,300.00 | 5,700.00 | 4,000.00 | 4,250.00 | 4,000.00 |
| 21751346200 | Machinery & Equip - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| | Total Measure U: | 314,505.40 | 95,406.71 | 229,106.00 | 290,220.00 | 241,690.97 | 335,220.00 |
| **Interfund Transfers** | | | | | | | |
| 21759949999 | Transfers Out | .00 | 500,000.00 | .00 | 1,090,000.00 | 1,090,000.00 | 75,000.00 |
| | Total Interfund Transfers: | .00 | 500,000.00 | .00 | 1,090,000.00 | 1,090,000.00 | 75,000.00 |
| | Measure U Utility Users Tax Revenue Total: | 723,869.02 | 865,650.29 | 961,190.51 | 833,500.00 | 874,527.59 | 870,000.00 |
| | Measure U Utility Users Tax Expenditure Total: | 314,505.40 | 597,125.71 | 230,130.81 | 1,382,220.00 | 1,333,690.97 | 412,220.00 |
| | Net Total Measure U Utility Users Tax: | 409,363.62 | 268,524.58 | 731,059.70 | 548,720.00- | 459,163.38- | 457,780.00 |
| | Net Grand Totals: | 409,363.62 | 268,524.58 | 731,059.70 | 548,720.00- | 459,163.38- | 457,780.00 |

# TOURISM BUSINESS IMPROVEMENT DISTRICT - HIGHLIGHTS FOR FY2020-21

## FUND DESCRIPTION

**Mammoth Lakes Tourism Business Improvement District**

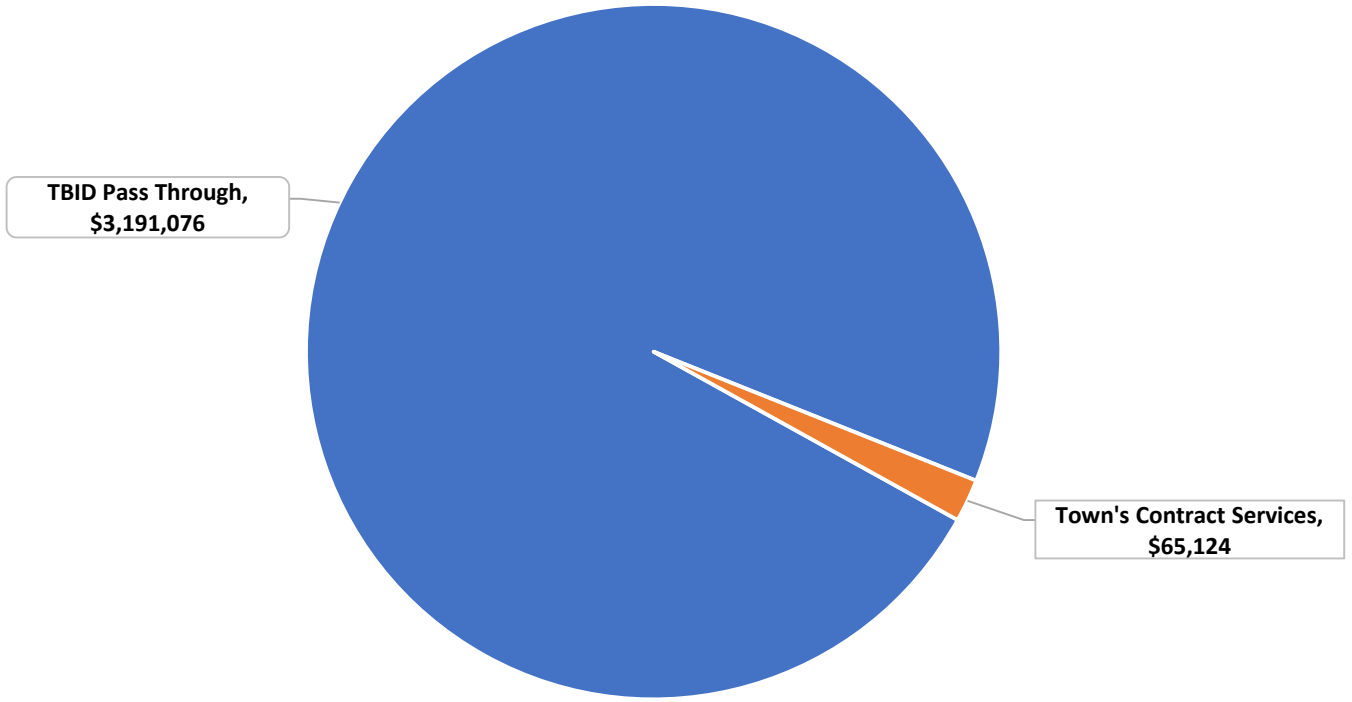
The Mammoth Lakes Tourism Business Improvement District (TBID) is established under the Streets and Highways Code Division 18. Parking, Part 7. Property and Business Improvement District Law of 1994. Under the statutory authority the TBID is an assessment district designed to provide specific benefits to those who pay the assessment to fund sales, marketing, communications and media relations and air service subsidy and marketing. The current district is authorized for a five year term ending August 31, 2023. The assessment is levied on all tourism businesses located within the Town of Mammoth Lakes municipal boundary. The assessment rate varies by business type as follows:

| | |
|---|---|
| Lodging | 1% of annual gross revenue |
| Ski Resorts | 2% of daily and multi-day lift tickets for winter and summer activities and ski school annual gross revenue. |
| Retail – Tier 1 | 1.5% of annual gross revenues, including equipment and vehicle rentals |
| Retail – Tier 2* | $500 per year |
| Retail – Tier 3* | $50 per year |
| Restaurant – Tier 1 | 1.5% of annual gross revenue |
| Restaurant – Tier 2* | $500 per year |
| Restaurant – Tier 3* | $50 per year |

*Dollar amount is applicable upon submission and approval of an Appeal of the base percentage

All of the revenues are collected by the Town. The budgeted revenues for TBID total $3,256,200. The budgeted allocations include 2% of the revenues for the Town collection and enforcement related services. The remainder of the funds are allocated to Mammoth Lakes Tourism who service as the Owners' Association. The detailed expenditure budget is managed and approved by the Mammoth Lakes Tourism Board.

# Tourism Business Improvement District




**Total Expenditure $ 3,256,200**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **TBID** | | | | | | | |
| **TBID** | | | | | | | |
| 21800032610 | TBID - Tier 2 & 3 | 9,676.02 | 9,300.00 | 9,250.00 | 9,500.00 | 8,850.00 | 9,500.00 |
| 21800032614 | TBID-Lodging | 1,432,836.60 | 1,340,550.05 | 1,544,937.75 | 1,232,886.00 | 1,221,325.44 | 861,500.00 |
| 21800032618 | TBID-Retail | 1,249,657.14 | 1,226,682.54 | 1,396,555.83 | 1,090,856.00 | 1,222,987.42 | 729,000.00 |
| 21800032622 | TBID-Restaurant | 1,173,816.67 | 1,081,703.59 | 1,211,070.27 | 1,044,935.00 | 965,170.85 | 738,500.00 |
| 21800032626 | TBID-Ski Area Tickets | 1,969,204.76 | 1,441,183.69 | 1,494,278.58 | 1,121,823.00 | 958,033.02 | 917,700.00 |
| 21800032630 | TBID Penalties & Interest | 33,567.68 | 42,774.74 | 25,584.24 | .00 | 38,755.81 | .00 |
| 21800032900 | TBID Previous Years | .00 | 5,544.85 | .00 | .00 | .00 | .00 |
| 21800037002 | Interest on Investments | 3,915.00 | 5,777.43 | 3,092.13 | .00 | 8,140.71 | .00 |
| TBID Revenue Total: | | 5,872,673.87 | 5,153,516.89 | 5,684,768.80 | 4,500,000.00 | 4,423,263.25 | 3,256,200.00 |
| Total TBID: | | 5,872,673.87 | 5,153,516.89 | 5,684,768.80 | 4,500,000.00 | 4,423,263.25 | 3,256,200.00 |
| **Finance** | | | | | | | |
| 21841540000 | Regular Salaries | .00 | .00 | .00 | .00 | .00 | .00 |
| 21841540113 | Overtime Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 21841540130 | Comprehensive Leave | .00 | .00 | .00 | .00 | .00 | .00 |
| 21841541002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 21841541012 | Workers Comp Insurance | .00 | .00 | .00 | .00 | .00 | .00 |
| 21841541016 | Unemployment Assessment | .00 | .00 | .00 | .00 | .00 | .00 |
| 21841541020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 21841542002 | Office Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 21841542005 | Postal Supplies & Postage | .00 | .00 | .00 | .00 | .00 | .00 |
| 21841543031 | Contractual Services | 117,453.47 | 102,894.54 | 113,960.96 | 90,000.00 | 88,375.48 | 65,124.00 |
| 21841543033 | Computer Support Services | .00 | .00 | .00 | .00 | .00 | .00 |
| 21841543114 | Credit Card Fees | .00 | .00 | .00 | .00 | .00 | .00 |
| 21841543180 | Contingency | .00 | .00 | .00 | .00 | .00 | .00 |
| 21841546480 | Computer Software - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Finance: | | 117,453.47 | 102,894.54 | 113,960.96 | 90,000.00 | 88,375.48 | 65,124.00 |
| **Tourism & Bus Dev't** | | | | | | | |
| 21848049020 | TBID Pass Through | 5,755,220.40 | 5,041,832.62 | 5,584,086.83 | 4,410,000.00 | 4,306,850.39 | 3,191,076.00 |
| Total Tourism & Bus Dev't: | | 5,755,220.40 | 5,041,832.62 | 5,584,086.83 | 4,410,000.00 | 4,306,850.39 | 3,191,076.00 |
| TBID Revenue Total: | | 5,872,673.87 | 5,153,516.89 | 5,684,768.80 | 4,500,000.00 | 4,423,263.25 | 3,256,200.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| TBID Expenditure Total: | | 5,872,673.87 | 5,144,727.16 | 5,698,047.79 | 4,500,000.00 | 4,395,225.87 | 3,256,200.00 |
| Net Total TBID: | | .00 | 8,789.73 | 13,278.99- | .00 | 28,037.38 | .00 |
| Net Grand Totals: | | .00 | 8,789.73 | 13,278.99- | .00 | 28,037.38 | .00 |

# LONG VALLEY PIT - HIGHLIGHTS FOR FY2020-21

**DEPARTMENT DESCRIPTION**

## Long Valley Pit Fund (240)

This is a small fund and receives minimal revenue from private use of the pit. The pit is located near the Airport and receives clean fill material used to rehabilitate the site, as it was previously a site from which material was removed. The Town has also been working with the Forest Service on the removal and use of old asphalt grindings that were placed in the pit. The removal of this material assists with remediation of the site. Revenues are budgeted at $30,000 with expenditures of $5,000.

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Long Valley Pit** | | | | | | | |
| **Long Valley Pit** | | | | | | | |
| 24000031650 | Load Charge | 15,885.00 | 33,927.50 | 41,480.00 | 30,000.00 | 27,170.00 | 30,000.00 |
| 24000037002 | Interest on Investments | 322.76 | 977.49 | 2,479.66 | .00 | 2,648.69 | .00 |
| Long Valley Pit Revenue Total: | | 16,207.76 | 34,904.99 | 43,959.66 | 30,000.00 | 29,818.69 | 30,000.00 |
| Total Long Valley Pit: | | 16,207.76 | 34,904.99 | 43,959.66 | 30,000.00 | 29,818.69 | 30,000.00 |
| **Long Valley Pit** | | | | | | | |
| 24047740000 | Regular Salaries | 2,367.62 | 2,580.59 | 1,364.04 | .00 | 365.20 | .00 |
| 24047740111 | Temporary Wages | .00 | 53.07 | 302.55 | .00 | .00 | .00 |
| 24047741002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 24047741012 | Workers Comp Insurance | 171.08 | 142.90 | 88.03 | .00 | 9.27 | .00 |
| 24047741020 | PERS (Retirement) | 615.58 | 521.05 | 360.28 | .00 | 35.81 | .00 |
| 24047743031 | Contractual Services | .00 | .00 | .00 | 5,000.00 | .00 | 5,000.00 |
| 24047743060 | Garage Vehicle Service | .00 | .00 | .00 | .00 | .00 | .00 |
| 24047743066 | Vehicle & Equip Replacement | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Long Valley Pit: | | 3,154.28 | 3,297.61 | 2,114.90 | 5,000.00 | 410.28 | 5,000.00 |
| Long Valley Pit Revenue Total: | | 16,207.76 | 34,904.99 | 43,959.66 | 30,000.00 | 29,818.69 | 30,000.00 |
| Long Valley Pit Expenditure Total: | | 3,154.28 | 3,297.61 | 2,114.90 | 5,000.00 | 410.28 | 5,000.00 |
| Net Total Long Valley Pit: | | 13,053.48 | 31,607.38 | 41,844.76 | 25,000.00 | 29,408.41 | 25,000.00 |
| Net Grand Totals: | | 13,053.48 | 31,607.38 | 41,844.76 | 25,000.00 | 29,408.41 | 25,000.00 |

# LOCAL TRANSPORTATION COMMISSION - HIGHLIGHTS FOR FY2020-21

**DEPARTMENT DESCRIPTION**

## Local Transportation Commission Fund (250)

This fund is used to account for revenues and work program as approved by the Local Transportation Commission. The Town anticipates receiving $75,000 in revenues and has appropriated the full amount to implement the approved LTC work program for FY2020-21

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Local Transportation Commiss'n** | | | | | | | |
| **Local Transportation Commiss'n** | | | | | | | |
| 25000032440 | Housing In Lieu Fees | .00 | .00 | .00 | .00 | .00 | .00 |
| 25000035416 | LTC: PPM & RPA Planning | 31,184.23 | 33,847.36 | 15,240.13 | 75,000.00 | 96,762.19 | 75,000.00 |
| 25000035418 | LTC: RSTP | .00 | .00 | .00 | .00 | .00 | .00 |
| 25000037002 | Interest on Investments | .00 | .00 | .00 | .00 | .00 | .00 |
| 25000037100 | Refunds and Rebates | .00 | 10,000.00 | .00 | .00 | .00 | .00 |
| 25000039999 | Interfund Transfers In | .00 | 37,782.55 | 5,524.33 | .00 | .00 | .00 |
| Local Transportation Commiss'n Revenue Total: | | 31,184.23 | 81,629.91 | 20,764.46 | 75,000.00 | 96,762.19 | 75,000.00 |
| Total Local Transportation Commiss'n: | | 31,184.23 | 81,629.91 | 20,764.46 | 75,000.00 | 96,762.19 | 75,000.00 |
| **Streets - LTC Programs** | | | | | | | |
| 25054040000 | Regular Salaries | 9,310.00 | 9,812.58 | 6,694.53 | 45,891.00 | 5,803.63 | 33,164.00 |
| 25054040111 | Temporary Wages | 8,855.07 | 15.51 | 549.68 | .00 | 1,747.53 | .00 |
| 25054040113 | Overtime Wages | .00 | 60.50 | 260.60 | .00 | 406.87 | .00 |
| 25054040130 | Comprehensive Leave | .00 | .00 | .00 | 2,068.00 | .00 | 418.00 |
| 25054041002 | Health Ins Premiums | .00 | .00 | .00 | 8,876.00 | .00 | 10,103.00 |
| 25054041012 | Workers Comp Insurance | 388.35 | 548.11 | 417.03 | 2,584.00 | 85.96 | 2,207.00 |
| 25054041020 | PERS (Retirement) | 2,149.20 | 1,875.01 | 1,705.49 | 15,582.00 | 328.25 | 11,128.00 |
| 25054041028 | PARS (Part Time Retirement) | 188.93 | .00 | .00 | .00 | .00 | .00 |
| 25054042003 | Misc Supplies | 589.69 | .00 | .00 | .00 | .00 | .00 |
| 25054042005 | Postal Supplies & Postage | 123.72 | .00 | .00 | .00 | .00 | .00 |
| 25054042007 | Maintenance Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 25054043031 | Contractual Services | 6,880.51 | 69,318.20 | 11,137.13 | .00 | 89,729.36 | 17,980.00 |
| 25054043110 | Mem'ships, Dues, Subscr, Publi | 140.00 | .00 | .00 | .00 | .00 | .00 |
| 25054043130 | Comprehensive Leave | .00 | .00 | .00 | .00 | .00 | .00 |
| 25054043150 | Training, Ed, Conf & Mtgs | 2,558.76 | .00 | .00 | .00 | .00 | .00 |
| Total Streets - LTC Programs: | | 31,184.23 | 81,629.91 | 20,764.46 | 75,001.00 | 98,101.60 | 75,000.00 |
| Local Transportation Commiss'n Revenue Total: | | 31,184.23 | 81,629.91 | 20,764.46 | 75,000.00 | 96,762.19 | 75,000.00 |
| Local Transportation Commiss'n Expenditure Total: | | 31,184.23 | 81,629.91 | 20,764.46 | 75,001.00 | 98,101.60 | 75,000.00 |
| Net Total Local Transportation Commiss'n: | | .00 | .00 | .00 | 1.00- | 1,339.41- | .00 |
| Net Grand Totals: | | .00 | .00 | .00 | 1.00- | 1,339.41- | .00 |

# CAPITAL PROJECTS BUDGET – HIGHLIGHTS FOR FY2020-21

## BUDGET HIGHLIGHTS

### Capital Projects Fund (300)

The Town of Mammoth Lakes Public Works Department currently has several capital improvement projects underway. Funds to support those projects come from a variety of state and local sources. It has been described that the Town does not have a typical approach to funding our CIP and MMP work. As an example, we have no annual General Fund source for CIP projects. The work is pursued based on fund availability as it changes every year. A stated goal of the Department is to do enough work that should funding become available, we are prepared to proceed expeditiously. The Town does typically budget approximately $580,000 each year to improve our roads and infrastructure. This is sometimes carried over to a future year to enable the design and construction of a larger project. In other cases, such as the most recent year, STIP funds were used for Lower Main Street and no Road Rehab project was pursued. Below is a brief description of each of the projects that we will be working on during FY20-21 including based on the May 6 Town Council Workshop presentation and comments received. As this summary is intended to include detail on FY20/21 projects, you will note significant detail is provided below for ongoing projects and projects expected to progress substantially in FY20/21. Other future projects are listed with much less detail.

### Town Council Workshop/Recommended for Progress:

**Generators:** This is a FY19/20 Project, but was included in the May 6 presentation and is, therefore, included here for consistency. The Town of Mammoth Lakes declared an emergency in order to respond to SCE PSPS events. In order to better serve to community, the Town has contracted for the installation of emergency backup generators at the Town Offices, Mammoth Yosemite Airport, Town Transit Facility, and Town Community Center. This work began in 2020 and will most likely be substantially complete by the end of the Fiscal Year, however, some billing and closeout work will roll over to FY20-21. The cost of the Generators was $145,379 and the installation was $233,767 for a total installed price of $379,146. This project is funded with a $164,146 contribution and $215,000 in CALOES funding. These totals do not include any contingency. This work is expected to be substantially complete by June 24, 2020.

**Juniper AD Irrigation Maintenance:** Project includes spring cleanup, biweekly landscaping maintenance and cleanup, and winterization for Juniper Ridge Assessment District, along the Juniper Road entrance in Mammoth Lakes, CA. On May 15, 2019, Town Council approved the annual report setting the FY19/20 budget for Juniper Ridge Assessment District 93-1. The budget included annual landscaping maintenance as proposed in this project. The project budget was $20,000 and will be fully funded by the assessment district. The project was awarded by Town Council on April 15, 2020 for $19,600.

**Mammoth Creek Park Electrical:** Project includes work at Shady Rest Park and Mammoth Creek Park; including the installation of GFI outlets, lockable electrical pedestals, removal of a utility pole, and installing approximately 150 ft of conduit. The project is estimated at $18,000. The project is to be funded one-time dollars allocated to the Parks and Recreation Department to address deferred maintenance.

**North Village Assessment District Sidewalk Repair:** Project includes demolition and reconstruction of existing concrete sidewalk, asphalt sidewalk, driveway approaches, and curb and gutter. The project is located along the southerly side of Forest Trail between Minaret and Hillside Dr. The work is fully funded by the North Village Benefit Assessment District (BAD 02-2). The project was awarded by Town Council on June 3 in the amount of $138,900.

**Lake Mary Road Sidewalk:** This is a FY19/20 Project, but was included in the May 6 presentation and is, therefore, included here for consistency. In April 2019, the property owner of 18 Lake Mary Rd, iStar Financial, Inc. brought a plan for a variety of proposed improvements to staff for review, including repairs and renovations to the existing building and grading and drainage work on site. The applicant indicated a desire to partner with the Town for design and construction of a public sidewalk along Lake Mary Road to connect the new Minaret Rd sidewalk with Canyon Blvd. The final project includes the removal of existing concrete curb and driveways and planter areas, and construction of new sidewalk, curb and gutter, storm drain inlet and pipe, and light poles. The project is located along the north side of Lake Mary Road between Minaret and Canyon Blvd. The project plans were fully funded by the property owner. The property also provided temporary and permanent easements at their expense. The project was awarded by Town Council on April 15 in the amount of $168,132 not including staff time or contingency and is funded with a $29,204 contribution from the property owner, $94,000 in RSTP funding, with the difference being made up by Road Rehabilitation (210-450-45228). Alternatively, the Town's contribution was approved by Town Council for SB1 funding.

**Transit Heating Project:** This is a FY19/20 Project, but was included in the May 6 presentation and is, therefore, included here for consistency. On November 20, 2019, the Town Council approved allocation of $350,000 from the Transit Reserves for deferred maintenance of the Town of Mammoth Lakes Transit Facility located at 210 Commerce Drive. Maintenance projects identified included roofing repair and this Heating Project. This Heating Project includes the supply and installation of (3) new forced air heating units and (1) boiler, and associated electrical,

water and LPG connections and venting, and removal of obsolete heaters and ductwork. The Contractor has been directed to coordinate their work with the upcoming roof repair. This project will begin in June 2020 during FY19-20. However, the majority of work and billing will be in FY20-21. The Council awarded a contract of $59,783 with 10% contingency for a total of $65,761.30.

**Transit Roof Project:** This is a FY19/20 Project, but was included in the May 6 presentation and is, therefore, included here for consistency. On November 20, 2019, the Town Council approved allocation of $350,000 from the Transit Reserves for deferred maintenance of the Town of Mammoth Lakes Transit Facility located at 210 Commerce Drive. This Roofing Project includes cleaning, replacement, rehabilitation, and reinforcement of existing roof components, patching of roof panels where equipment was removed, installation of snow restraints where required, roof panel base and top-coat protection and seam protection. The work will carry a 12-year restoration warranty. This project will begin in June 2020 during FY19-20. However, the majority of work and billing will be in FY20-21. The Council awarded a contract of $75,947.04 with 10% contingency for a total of $83,541.74.

**Transit Facility Door Replacement:** This major maintenance program has been ongoing for several years and includes the final step in the planned replacement of the transit facility rollup doors. This work was described during the workshop but was not included on the printed list. Staff received no direction to defer and, will, therefore, proceed. The estimate for the work is $13,000.

**Airport Reconstruct Town Hanger Taxi Lane:** This project consists of the removal and replacement of 22,000 SF pf asphalt. The project site is located along easterly 550' of the westerly hangers. The low bid for the project was $497,575 and will be fully funded by the FAA. Town Council awarded the project on June 3.

**Airport Slurry Seal Taxiways:** The project generally consists of the placement of a slurry seal treatment on the pavements of Taxiway A and cross taxiways and the relocation of airfield guidance signs at the Mammoth Yosemite Airport. The low bid for the project was $494,494 and will be fully funded by the FAA. Town Council awarded the project on June 3.

**Airport Security Gates:** The project generally consists of the furnishing and installation of a new 8-foot chain link fence with two 20-foot wide single cantilever gates with operators and controls and two pedestrian gates, and a security camera system at the Mammoth Yosemite Airport. The low bid for the project was $557,393.94 and will be fully funded by the FAA.

**Community Recreation Center:** Project includes the construction of the Town's Community Recreation Center. The new 41,000SF multi-use facility is to be located at Mammoth Creek Park at 686 Old Mammoth Road, Mammoth Lakes, CA. The Tensile Fabric Structure will house a community room and Olympic sized ice rink/multi-purpose court along with associated public and private spaces such as entry hall and lobby, offices, public viewing areas, restrooms, locker rooms, concession space, mechanical rooms, and storage areas. The ice rink will be a complete

turnkey system with all mechanical, plumbing and ancillary systems incorporated as specified. This project is expected to take two seasons to complete and construction is anticipated to extend into the FY21-22 budget. At this time the project budget is $13M for all aspects of the Project.

**Town Council Workshop/Recommended for Deferral (some advance work will proceed as noted):**

**Transit Shelters:** Planned replacement of two existing shelters was recommended for deferral.

**Street and MUP Rehabilitation: Asphalt Paving and Rehabilitation Project:** Still in development this project will address deferred maintenance on the Town's road and multi-use path network. The final scope of the project will be determined in late winter (early 2021) and will be a function of the Town's budget circumstances. The project will be funded by a minimum of $2.7M in State Transportation Improvement Program (STIP) dollars. This is intended to be split nearly 50/50 on paths and roads. The STIP budget was intended to be augmented with about $1.3M in general fund roads and parks dollars. The STIP dollars were allocated to the Town for FY20-21 and must be processed for expenditure by June of 2021. Staff intends on moving this project forward in late winter based on funding. The final scope will be reviewed with Town Council prior to advertisement. In FY20-21, staff will continue with planning, environmental disclosure and enough design work such that this project will be ready to proceed once funding is confirmed.

**SB1:** Staff will continue to monitor SB1 funding availability with the intent of bringing a larger project forward to Town Council for consideration sometime in 2020.

**Old Mammoth Road Beautification:** This project has been designed and estimated with considerable public input. As it is to be funded by the OMR District, staff has recommended the project be deferred for financial reasons.

**MMH Wildlife Fence:** Staff will continue to work with FAA and USFS Staff with input from local wildlife interests to move this project forward in early 2021.

**Administration Office Tenant Improvements:** Staff may complete minimal work to prepare a scope and estimate for this work, but no final design or construction is recommended at this time.

**Whitmore Pool Coping and Concrete Repair:** The scope of this project is still being determined. The scope will be finalized based upon an evaluation of the pools underground systems. This investigatory work will be completed in early summer. The results will help the Town determine the best course to repair the pools decking and coping. An updated recommendation from Parks Maintenance may be presented to Town Council this summer.

**Whitmore Paving:** Staff will likely scope this project then hold for future consideration.

**Sharps Trailhead:** Staff may work to better define the scope of work and hold for funding

availability.

**Monument Sign:** Staff may work with MLT to better define the scope and hold for funding availability.

**Phase 2 Main Street/OMR Winter Animation:** Ordering and installation of Phase 2 of this ongoing project is on hold pending funding availability.

**Town Council Workshop/Near to Mid-term Projects:**

**To be pursued: Portions of planning, environmental, estimating and design likely:**

**The Parcel Development:** Staff will continue to allocate considerable resources to this effort and will update Town Council on a regular basis. Staff anticipates receiving an infrastructure grant for $15M-$19M to support the project, with potential work starting in FY20-21. Work on the environmental process will commence in FY20-21.

**Frontage Roads Circulation:** Planning and environmental study of portions of this work will progress in connection with The Parcel and Mobility Element Master Planning.

**Main Street Circulation:** Planning and environmental study of portions of this work will progress in connection with The Parcel and Mobility Element Master Planning.

**Mobility Element Master Plan:** Staff will be recommending the use of LTC funds to move this effort forward as described in the May 6 workshop.

**Fuel Island:** Staff will continue efforts to define and estimate this major maintenance project. A detailed scope and estimate will be presented to Town Council in late 2020 with a possible recommendation to proceed in FY21-22.

**Funding availability to be monitored:**

**New Planned MUPs and Sidewalks:** Programming and planning efforts will continue while we closely monitor future funding opportunities.

**Solid Waste:** At this time, the program level efforts are being facilitated by the Town Manager, working with our franchisee and Mono County. At some point, portions of the solid waste work program may be recommended as CIP projects.

**Communications System:** Mono County IT is working to scope and estimate this major project. At some point, portions of this may be recommended as CIP projects. An initial investment in a first phase project is planned for FY20-21. The full cost is not yet known, but it is anticipated that the Town will need to participate in the $200,000 to $300,000 level.

**Storm Drain Master Plan:** Staff has completed preparation of our Master Plan. Staff will continue to monitor funding availability and may recommend a project as appropriate.

**No activity anticipated:**

**MACC:** The Town Manager's office will continue to monitor this project for funding purposes. It is not likely to be a CIP project.

**Administration Facility:** No work anticipated at this time.

1. **Outdoor Event Center:** No work anticipated at this time.
2. **Minaret/Forest Trail Intersection:** Any planning, design or construction work in this will be in connection with a future private development in the immediate area.
3. **Municipal Parking Lots:** This will be included in Transit Hub and Mobility Element study efforts.

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Capital Projects** | | | | | | | |
| **Capital Projects** | | | | | | | |
| 30000033434 | ATP Grant-Mammoth Creek Gap | 13,973.73 | 301,914.60 | 417,893.55 | .00 | .00 | .00 |
| 30000034205 | FTA Lake George Connector | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000034210 | Paul S. Sarbanes Award | 918,241.36 | .00 | .00 | .00 | .00 | .00 |
| 30000034214 | SR2S Meridian | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000034216 | RTIP Mammoth Creek Gap | 33,697.42 | .00 | .00 | .00 | .00 | .00 |
| 30000034220 | FSTIP Upper Main St | 18,962.70 | 1,341,231.99 | 641,309.16 | .00 | .00 | .00 |
| 30000034221 | FSTIP Lower Main St | .00 | .00 | 957,677.84 | 2,750,000.00 | 2,802,332.95 | .00 |
| 30000034224 | FSTIP Village Connector | 69,195.85 | 90,562.07 | 623,811.99 | 50,000.00 | .00 | .00 |
| 30000034228 | USFS Green Sticker | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000035226 | SR2S Middle School Path | 49,348.38 | .00 | .00 | .00 | .00 | .00 |
| 30000035227 | SR2S Sierra Nevada Rd | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000035228 | CBPT-Main St Transportation | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000035229 | SNC 1148-RT | .00 | .00 | .00 | .00 | 162,695.87 | .00 |
| 30000035230 | STIP Meridian Blvd Rab | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000035234 | STIP Lower Canyon Bl | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000035240 | BTA Waterford Bridge | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000035242 | BTA Meadow Lane Path | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000035244 | EEMP College Connector | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000035245 | Airport Access Road | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000035250 | Cal Recycle - Whitmore | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000035252 | Cal Recycle - Programs | 68,246.92 | 95,362.54 | 48,122.54 | .00 | .00 | .00 |
| 30000035260 | IRWMP Storm Water Mgmt | 15,109.50 | .00 | .00 | .00 | .00 | .00 |
| 30000035418 | LTC: RSTP | 61,057.50 | .00 | .00 | .00 | .00 | .00 |
| 30000037002 | Interest on Investments | .00 | .00 | .00 | .00 | .00 | .00 |
| 30000037100 | Refunds and Rebates | 897,547.50 | 1,701,720.38 | 497,642.16 | .00 | 418,408.97 | .00 |
| 30000039999 | Interfund Transfers In | 3,024,222.22 | 10,392,261.25 | 1,267,566.17 | 6,471,021.00 | 6,429,404.98 | 155,514.00 |
| Capital Projects Revenue Total: | | 5,169,603.08 | 13,923,052.83 | 4,454,023.41 | 9,271,021.00 | 9,812,842.77 | 155,514.00 |
| Total Capital Projects: | | 5,169,603.08 | 13,923,052.83 | 4,454,023.41 | 9,271,021.00 | 9,812,842.77 | 155,514.00 |
| **Capital Projects - Streets** | | | | | | | |
| 30053040000 | Regular Salaries | 22,481.04 | 40,995.71 | 35,998.83 | 630.00 | 22,148.17 | .00 |
| 30053040111 | Temporary Wages | 46.54 | 6,015.28 | 16,586.61 | .00 | 20,349.62 | .00 |
| 30053040113 | Overtime Wages | .00 | 1,179.97 | 1,536.12 | .00 | 2,714.60 | .00 |
| 30053040130 | Comprehensive Leave | .00 | .00 | .00 | 9.00 | .00 | .00 |
| 30053041002 | Health Ins Premiums | .00 | .00 | .00 | 196.00 | .00 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 30053041012 | Workers Comp Insurance | 1,156.97 | 2,128.83 | 2,177.90 | 40.00 | 933.85 | .00 |
| 30053041020 | PERS (Retirement) | 5,904.60 | 6,992.15 | 8,909.15 | 198.00 | 3,527.44 | .00 |
| 30053041028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 30053042005 | Postal Supplies & Postage | .00 | .00 | .00 | .00 | .00 | .00 |
| 30053043031 | Contractual Services | 1,078.30 | 1,484,247.45 | 695,168.10 | 48,927.00 | 669,454.77 | .00 |
| 30053043130 | Advertising & Legal Notices | .00 | .00 | 561.00 | .00 | .00 | .00 |
| 30053046200 | Machinery & Equip - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Capital Projects - Streets: | | 30,667.45 | 1,541,559.39 | 760,937.71 | 50,000.00 | 719,128.45 | .00 |
| **Capital Projects - Other** | | | | | | | |
| 30053140000 | Regular Salaries | 52,481.71 | 41,629.10 | 16,777.23 | 38,705.00 | 17,577.66 | .00 |
| 30053140111 | Temporary Wages | 636.05 | 5,926.10 | 7,249.21 | .00 | 8,943.14 | .00 |
| 30053140113 | Overtime Wages | .00 | .00 | 910.64 | .00 | 1,618.26 | .00 |
| 30053140130 | Comprehensive Leave | .00 | .00 | .00 | 1,282.00 | .00 | .00 |
| 30053141002 | Health Ins Premiums | .00 | .00 | .00 | 9,543.00 | .00 | .00 |
| 30053141012 | Workers Comp Insurance | 2,124.94 | 2,337.79 | 1,072.91 | 2,512.00 | 34.64 | .00 |
| 30053141020 | PERS (Retirement) | 15,128.12 | 7,815.95 | 4,388.59 | 13,359.00 | 128.31 | .00 |
| 30053141028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 30053142003 | Misc Supplies | 187.36 | .00 | .00 | .00 | .00 | .00 |
| 30053142005 | Postal Supplies & Postage | 892.74 | .00 | .00 | .00 | .00 | .00 |
| 30053142007 | Maintenance Supplies | 1,508.88 | .00 | .00 | .00 | .00 | .00 |
| 30053142008 | Recreation Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 30053143030 | Professional Services | 11,254.34 | .00 | 511.50 | .00 | .00 | .00 |
| 30053143031 | Contractual Services | 5,231,078.66 | 4,322,708.15 | 3,372,587.13 | 9,204,626.00 | 4,045,078.49 | .00 |
| 30053143130 | Advertising & Legal Notices | 855.00 | .00 | 1,683.00 | .00 | .00 | .00 |
| 30053143150 | Training, Ed, Conf & Mtgs | 346.50 | .00 | .00 | .00 | .00 | .00 |
| 30053143420 | Taxes & Fees | 759,330.48 | 160,664.56 | .00 | .00 | .00 | .00 |
| 30053146200 | Machinery & Equip - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |
| 30053148800 | Computer Hardware - Capital | 4,399.04 | 8,993.40 | .00 | .00 | .00 | .00 |
| Total Capital Projects - Other: | | 6,080,223.82 | 4,550,075.05 | 3,405,180.21 | 9,270,027.00 | 4,073,380.50 | .00 |
| **Department: 599** | | | | | | | |
| 30059949999 | Transfers Out | 797,710.59 | 72,779.64 | 6,056.21 | 832,467.00 | 1,368,346.51 | .00 |
| Total Department: 599: | | 797,710.59 | 72,779.64 | 6,056.21 | 832,467.00 | 1,368,346.51 | .00 |
| Capital Projects Revenue Total: | | 5,169,603.08 | 13,923,052.83 | 4,454,023.41 | 9,271,021.00 | 9,812,842.77 | 155,514.00 |
| Capital Projects Expenditure Total: | | 6,908,601.86 | 6,164,414.08 | 4,172,174.13 | 10,152,494.00 | 6,160,855.46 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| Net Total Capital Projects: | | 1,738,998.78- | 7,758,638.75 | 281,849.28 | 881,473.00- | 3,651,987.31 | 155,514.00 |
| Net Grand Totals: | | 1,738,998.78- | 7,758,638.75 | 281,849.28 | 881,473.00- | 3,651,987.31 | 155,514.00 |

# DEVELOPMENT IMPACT FEE FUNDS HIGHLIGHTS FY2020-21

The Public Works Department Engineering Division manages the Development Impact Fee (DIF) expenditures for capital improvement projects. The fees are collected through the building permit approval process and deposited into discreet funds for Law Enforcement, Streets and Traffic Signals, Transit and Trails, Storm Drains, General Facilities, Parkland and Recreation, and Airport. Fees are also collected for other Special Districts for Library Fees, Child Care Fees, and Fire District Fees. DIF fees can only be used for projects and facilities in the proportion that are included as part of the DIF Ordinance. When DIF fees are used for a Capital Project they are DIF fees are listed as a source of revenue.

## TOWN'S DEVELOPMENT IMPACT FEE FUNDS

The Town adopted Ordinance No. 98-01 establishing Development Impact Fees (DIF) on new development projects and added Municipal Code Sections 15.16.080 through 15.16.095. The regulations were adopted through the enactment of Government Code Sections 66001 through 66009. The ordinance was adopted to defray the cost of new development impacts on existing infrastructure that can not be accommodated by the existing community. The fees are only for the reasonable incremental cost of new facilities that are required as the result of new development.

Projects that are eligible to be funded by DIF are required to be listed in the Development Impact Fee project list. These projects are also analyzed to determine what portion of a project is required due to the impacts of new development and what portion is necessary to serve the existing population at the time the DIF Ordinance was adopted, or when a new project was added to the list. Generally, the percentage of a project has ranged from 33% to 100% to be paid for by new development. The project analysis also considers Level of Service (LOS) deficiencies that result from new development.

There are eight categories of Development Impact Fees. Six are for Town facilities, one for the Mammoth Lakes Fire Protection District, and one for the Mono County Office of Education.

The Town fee categories and descriptions are as follows:

A. General Facilities. This fee includes law enforcement facilities, construction of new office and maintenance facilities, and fleet additions of vehicles and equipment. The fee is based on the pro-rata share for new development.

B. Law Enforcement Facilities, Vehicles, and Equipment. The fee is the pro-rata share of a new police station and fleet additions.

C. Storm Drainage Collection Facilities, which includes storm drainage collection and treatment facilities. The fee is the pro-rata share for new development.

D. Parkland Acquisition and Recreation Facilities. This fee is the pro-rata share of new development for the purchase of new park land and development of park facilities.

E. Mono County Office of Education Facilities (MCOE). The Town collects the fees on behalf of the MCOE and the Town does not have jurisdiction over the amount or use of the fee.

F. Circulation System (Streets, Signals, Bridges, Transit, and Trials). This fee is the pro-rata share for new development for street infrastructure projects to maintain a circulation level LOS D for streets and intersections as described in the General Plan EIR.

G. Fire Suppression Facilities, Vehicles, and Equipment. This fee is for new apparatus and Fire Station. The Town collects the fee on behalf of the Mammoth Lakes Fire Protection District and the Town does not have jurisdiction over the amount or use of the fee.

## Development Impact Fees

| Fund | Fee Description | Budgeted Revenue | Town Administration Fees |
|---|---|---|---|
| 830 | Town Admin Overhead | $ 5,320 | $ - |
| 831 | General Facilities & Equipment | $ 11,000 | $ 440 |
| 832 | Law Enforcement | $ 6,000 | $ 240 |
| 833 | Storm Drains | $ 11,000 | $ 440 |
| 834 | Parks and Recreation | $ 15,000 | $ 600 |
| 835 | MCOE - Library | $ 24,000 | $ 960 |
| 836 | Streets & Circulation | $ 6,000 | $ 240 |
| 837 | MCOE - Child Care | $ 5,000 | $ 200 |
| 838 | Fire Facilities, Vehicles & Equipment | $ 25,000 | $ 1,000 |
| 839 | Airport Improvements | $ - | $ - |
| 840 | Public Art | $ - | $ - |
| 841 | Transit and Trails | $ 30,000 | $ 1,200 |
| | Total | $ 138,320 | $ 5,320 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **DIF Admin Overhead 4%** | | | | | | | |
| **DIF Admin Overhead 4%** | | | | | | | |
| 83000032402 | DIF Admin 4% Overhead | .00 | .00 | .00 | .00 | .00 | .00 |
| 83000037002 | Interest on Investments | 31.61 | 63.18 | 450.78 | .00 | 601.84 | .00 |
| 83000039000 | Forgiveness of Debt | .00 | .00 | .00 | .00 | .00 | .00 |
| 83000039999 | Interfund Transfers In | .00 | 13,824.06 | 13,510.38 | 6,240.00 | 10,966.55 | 5,320.00 |
| DIF Admin Overhead 4% Revenue Total: | | 31.61 | 13,887.24 | 13,961.16 | 6,240.00 | 11,568.39 | 5,320.00 |
| Total DIF Admin Overhead 4%: | | 31.61 | 13,887.24 | 13,961.16 | 6,240.00 | 11,568.39 | 5,320.00 |
| DIF Admin Overhead 4% Revenue Total: | | 31.61 | 13,887.24 | 13,961.16 | 6,240.00 | 11,568.39 | 5,320.00 |
| DIF Admin Overhead 4% Expenditure Total: | | .00 | .00 | .00 | .00 | .00 | .00 |
| Net Total DIF Admin Overhead 4%: | | 31.61 | 13,887.24 | 13,961.16 | 6,240.00 | 11,568.39 | 5,320.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **DIF General Facilities** | | | | | | | |
| **DIF General Facilities** | | | | | | | |
| 83100032404 | DIF General Facilities & Equip | 4,044.00 | 28,694.53 | 32,339.25 | 20,000.00 | 26,815.92 | 11,000.00 |
| 83100037002 | Interest on Investments | 28.99 | 244.20 | 1,226.41 | .00 | 1,562.10 | .00 |
| 83100039000 | Forgiveness of Debt | .00 | .00 | .00 | .00 | .00 | .00 |
| 83100039999 | Interfund Transfers In | .00 | .00 | .00 | .00 | .00 | .00 |
| DIF General Facilities Revenue Total: | | 4,072.99 | 28,938.73 | 33,565.66 | 20,000.00 | 28,378.02 | 11,000.00 |
| Total DIF General Facilities: | | 4,072.99 | 28,938.73 | 33,565.66 | 20,000.00 | 28,378.02 | 11,000.00 |
| **Department: 599** | | | | | | | |
| 83159949999 | Transfers Out | .00 | 1,147.78 | 1,342.63 | 800.00 | 1,135.12 | 440.00 |
| Total Department: 599: | | .00 | 1,147.78 | 1,342.63 | 800.00 | 1,135.12 | 440.00 |
| DIF General Facilities Revenue Total: | | 4,072.99 | 28,938.73 | 33,565.66 | 20,000.00 | 28,378.02 | 11,000.00 |
| DIF General Facilities Expenditure Total: | | .00 | 1,147.78 | 1,342.63 | 800.00 | 1,135.12 | 440.00 |
| Net Total DIF General Facilities: | | 4,072.99 | 27,790.95 | 32,223.03 | 19,200.00 | 27,242.90 | 10,560.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **DIF Law Enforcement** | | | | | | | |
| **DIF Law Enforcement** | | | | | | | |
| 83200032406 | DIF-Police | 858.00 | 23,434.69 | 9,569.25 | 6,000.00 | 14,410.48 | 6,000.00 |
| 83200037002 | Interest on Investments | 8.57 | 149.53 | 664.17 | .00 | 831.77 | .00 |
| 83200039000 | Forgiveness of Debt | .00 | .00 | .00 | .00 | .00 | .00 |
| 83200039999 | Interfund Transfers In | .00 | .00 | .00 | .00 | .00 | .00 |
| DIF Law Enforcement Revenue Total: | | 866.57 | 23,584.22 | 10,233.42 | 6,000.00 | 15,242.25 | 6,000.00 |
| Total DIF Law Enforcement: | | 866.57 | 23,584.22 | 10,233.42 | 6,000.00 | 15,242.25 | 6,000.00 |
| **Department: 599** | | | | | | | |
| 83259949999 | Transfers Out | .00 | 937.39 | 409.34 | 240.00 | 609.69 | 240.00 |
| Total Department: 599: | | .00 | 937.39 | 409.34 | 240.00 | 609.69 | 240.00 |
| DIF Law Enforcement Revenue Total: | | 866.57 | 23,584.22 | 10,233.42 | 6,000.00 | 15,242.25 | 6,000.00 |
| DIF Law Enforcement Expenditure Total: | | .00 | 937.39 | 409.34 | 240.00 | 609.69 | 240.00 |
| Net Total DIF Law Enforcement: | | 866.57 | 22,646.83 | 9,824.08 | 5,760.00 | 14,632.56 | 5,760.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **DIF Storm Drains** | | | | | | | |
| **DIF Storm Drains** | | | | | | | |
| 83300032408 | DIF Storm Drainage | 4,836.00 | 19,096.48 | 30,269.25 | 16,000.00 | 18,361.96 | 11,000.00 |
| 83300037002 | Interest on Investments | 33.74 | 214.90 | 998.62 | .00 | 1,249.29 | .00 |
| 83300039000 | Forgiveness of Debt | .00 | .00 | .00 | .00 | .00 | .00 |
| 83300039999 | Interfund Transfers In | .00 | .00 | .00 | .00 | .00 | .00 |
| DIF Storm Drains Revenue Total: | | 4,869.74 | 19,311.38 | 31,267.87 | 16,000.00 | 19,611.25 | 11,000.00 |
| Total DIF Storm Drains: | | 4,869.74 | 19,311.38 | 31,267.87 | 16,000.00 | 19,611.25 | 11,000.00 |
| **Department: 599** | | | | | | | |
| 83359949999 | Transfers Out | .00 | 763.86 | 1,250.71 | 640.00 | 784.45 | 440.00 |
| Total Department: 599: | | .00 | 763.86 | 1,250.71 | 640.00 | 784.45 | 440.00 |
| DIF Storm Drains Revenue Total: | | 4,869.74 | 19,311.38 | 31,267.87 | 16,000.00 | 19,611.25 | 11,000.00 |
| DIF Storm Drains Expenditure Total: | | .00 | 763.86 | 1,250.71 | 640.00 | 784.45 | 440.00 |
| Net Total DIF Storm Drains: | | 4,869.74 | 18,547.52 | 30,017.16 | 15,360.00 | 18,826.80 | 10,560.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **DIF Parks & Rec** | | | | | | | |
| **DIF Parks & Rec** | | | | | | | |
| 83400032410 | DIF Parkland & Recreation | 4,080.00 | 22,457.00 | 33,718.00 | 20,000.00 | 20,585.00 | 15,000.00 |
| 83400037002 | Interest on Investments | 495.01 | 375.89 | 1,381.74 | .00 | 906.67 | .00 |
| | DIF Parks & Rec Revenue Total: | 4,575.01 | 22,832.89 | 35,099.74 | 20,000.00 | 21,491.67 | 15,000.00 |
| | Total DIF Parks & Rec: | 4,575.01 | 22,832.89 | 35,099.74 | 20,000.00 | 21,491.67 | 15,000.00 |
| **Department: 599** | | | | | | | |
| 83459949999 | Transfers Out | 150,000.00 | 898.28 | 1,403.99 | 75,800.00 | 75,859.67 | 600.00 |
| | Total Department: 599: | 150,000.00 | 898.28 | 1,403.99 | 75,800.00 | 75,859.67 | 600.00 |
| | DIF Parks & Rec Revenue Total: | 4,575.01 | 22,832.89 | 35,099.74 | 20,000.00 | 21,491.67 | 15,000.00 |
| | DIF Parks & Rec Expenditure Total: | 150,000.00 | 898.28 | 1,403.99 | 75,800.00 | 75,859.67 | 600.00 |
| | Net Total DIF Parks & Rec: | 145,424.99- | 21,934.61 | 33,695.75 | 55,800.00- | 54,368.00- | 14,400.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **DIF MCOE - Library** | | | | | | | |
| **DIF MCOE - Library** | | | | | | | |
| 83500032416 | DIF MCOE Library Fees | 23,718.00 | 33,700.50 | 24,899.40 | 8,000.00 | 16,504.00 | 24,000.00 |
| 83500037002 | Interest on Investments | 241.72 | 419.24 | 1,886.61 | .00 | 1,514.73 | .00 |
| | DIF MCOE - Library Revenue Total: | 23,959.72 | 34,119.74 | 26,786.01 | 8,000.00 | 18,018.73 | 24,000.00 |
| | Total DIF MCOE - Library: | 23,959.72 | 34,119.74 | 26,786.01 | 8,000.00 | 18,018.73 | 24,000.00 |
| **DIF MCOE - Library** | | | | | | | |
| 83553143031 | Contractual Services | 25,000.00 | .00 | .00 | 7,680.00 | .00 | 23,040.00 |
| | Total DIF MCOE - Library: | 25,000.00 | .00 | .00 | 7,680.00 | .00 | 23,040.00 |
| **Interfund Transfers** | | | | | | | |
| 83559949999 | Transfers Out | 21,749.94 | 1,348.02 | 1,071.44 | 320.00 | 720.75 | .00 |
| | Total Interfund Transfers: | 21,749.94 | 1,348.02 | 1,071.44 | 320.00 | 720.75 | .00 |
| | DIF MCOE - Library Revenue Total: | 23,959.72 | 34,119.74 | 26,786.01 | 8,000.00 | 18,018.73 | 24,000.00 |
| | DIF MCOE - Library Expenditure Total: | 46,749.94 | 1,348.02 | 1,071.44 | 8,000.00 | 720.75 | 23,040.00 |
| | Net Total DIF MCOE - Library: | 22,790.22- | 32,771.72 | 25,714.57 | .00 | 17,297.98 | 960.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **DIF Circulation** | | | | | | | |
| **DIF Circulation** | | | | | | | |
| 83600032412 | DIF Vehicle Circulation | 1,518.00 | 16,505.80 | 8,611.00 | 6,000.00 | 11,167.21 | 6,000.00 |
| 83600037002 | Interest on Investments | 12.04 | 126.50 | 558.67 | .00 | 530.30 | .00 |
| 83600039000 | Forgiveness of Debt | .00 | .00 | .00 | .00 | .00 | .00 |
| 83600039999 | Interfund Transfers In | .00 | .00 | .00 | .00 | .00 | .00 |
| DIF Circulation Revenue Total: | | 1,530.04 | 16,632.30 | 9,169.67 | 6,000.00 | 11,697.51 | 6,000.00 |
| Total DIF Circulation: | | 1,530.04 | 16,632.30 | 9,169.67 | 6,000.00 | 11,697.51 | 6,000.00 |
| **Department: 599** | | | | | | | |
| 83659949999 | Transfers Out | .00 | 660.23 | 366.79 | 240.00 | 467.90 | 240.00 |
| Total Department: 599: | | .00 | 660.23 | 366.79 | 240.00 | 467.90 | 240.00 |
| DIF Circulation Revenue Total: | | 1,530.04 | 16,632.30 | 9,169.67 | 6,000.00 | 11,697.51 | 6,000.00 |
| DIF Circulation Expenditure Total: | | .00 | 660.23 | 366.79 | 240.00 | 467.90 | 240.00 |
| Net Total DIF Circulation: | | 1,530.04 | 15,972.07 | 8,802.88 | 5,760.00 | 11,229.61 | 5,760.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **DIF MCOE - Child Care** | | | | | | | |
| **DIF MCOE - Child Care** | | | | | | | |
| 83700032418 | DIF MCOE Child Care | 2,994.00 | 7,862.00 | 50,394.00 | 10,000.00 | 17,096.00 | 5,000.00 |
| 83700037002 | Interest on Investments | 171.02 | 599.91 | 1,609.30 | .00 | 2,095.55 | .00 |
| 83700039999 | Interfund Transfers In | 21,749.94 | .00 | .00 | .00 | .00 | .00 |
| DIF MCOE - Child Care Revenue Total: | | 24,914.96 | 8,461.91 | 52,003.30 | 10,000.00 | 19,191.55 | 5,000.00 |
| Total DIF MCOE - Child Care: | | 24,914.96 | 8,461.91 | 52,003.30 | 10,000.00 | 19,191.55 | 5,000.00 |
| **Department: 599** | | | | | | | |
| 83759949999 | Transfers Out | .00 | 314.48 | 2,080.13 | 400.00 | 767.66 | 200.00 |
| Total Department: 599: | | .00 | 314.48 | 2,080.13 | 400.00 | 767.66 | 200.00 |
| DIF MCOE - Child Care Revenue Total: | | 24,914.96 | 8,461.91 | 52,003.30 | 10,000.00 | 19,191.55 | 5,000.00 |
| DIF MCOE - Child Care Expenditure Total: | | .00 | 314.48 | 2,080.13 | 400.00 | 767.66 | 200.00 |
| Net Total DIF MCOE - Child Care: | | 24,914.96 | 8,147.43 | 49,923.17 | 9,600.00 | 18,423.89 | 4,800.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **DIF Fire Fac, Veh & Equip** | | | | | | | |
| **DIF Fire Fac, Veh & Equip** | | | | | | | |
| 83800032414 | DIF Fire District Fees | 20,789.00 | 108,102.49 | 83,281.00 | 40,000.00 | 76,023.26 | 25,000.00 |
| 83800037002 | Interest on Investments | 112.87 | 943.16 | 1,594.01 | .00 | 2,713.55 | .00 |
| DIF Fire Fac, Veh & Equip Revenue Total: | | 20,901.87 | 109,045.65 | 84,875.01 | 40,000.00 | 78,736.81 | 25,000.00 |
| Total DIF Fire Fac, Veh & Equip: | | 20,901.87 | 109,045.65 | 84,875.01 | 40,000.00 | 78,736.81 | 25,000.00 |
| **Department: 531** | | | | | | | |
| 83853143031 | Contractual Services | 30,000.00 | .00 | 120,000.00 | 38,400.00 | .00 | 24,000.00 |
| Total Department: 531: | | 30,000.00 | .00 | 120,000.00 | 38,400.00 | .00 | 24,000.00 |
| **Interfund Transfers** | | | | | | | |
| 83859949999 | Transfers Out | .00 | 4,324.10 | 3,395.00 | 1,600.00 | 3,149.47 | 1,000.00 |
| Total Interfund Transfers: | | .00 | 4,324.10 | 3,395.00 | 1,600.00 | 3,149.47 | 1,000.00 |
| DIF Fire Fac, Veh & Equip Revenue Total: | | 20,901.87 | 109,045.65 | 84,875.01 | 40,000.00 | 78,736.81 | 25,000.00 |
| DIF Fire Fac, Veh & Equip Expenditure Total: | | 30,000.00 | 4,324.10 | 123,395.00 | 40,000.00 | 3,149.47 | 25,000.00 |
| Net Total DIF Fire Fac, Veh & Equip: | | 9,098.13- | 104,721.55 | 38,519.99- | .00 | 75,587.34 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **DIF Airport Improvement** | | | | | | | |
| **DIF Airport Improvement** | | | | | | | |
| 83900032421 | DIF Airport | .00 | .00 | .00 | .00 | .00 | .00 |
| 83900037002 | Interest on Investments | 82.62 | 165.12 | 326.75 | .00 | 380.73 | .00 |
| 83900039999 | Interfund Transfers In | .00 | .00 | .00 | .00 | .00 | .00 |
| DIF Airport Improvement Revenue Total: | | 82.62 | 165.12 | 326.75 | .00 | 380.73 | .00 |
| Total DIF Airport Improvement: | | 82.62 | 165.12 | 326.75 | .00 | 380.73 | .00 |
| **Department: 599** | | | | | | | |
| 83959949999 | Transfers Out | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 599: | | .00 | .00 | .00 | .00 | .00 | .00 |
| DIF Airport Improvement Revenue Total: | | 82.62 | 165.12 | 326.75 | .00 | 380.73 | .00 |
| DIF Airport Improvement Expenditure Total: | | .00 | .00 | .00 | .00 | .00 | .00 |
| Net Total DIF Airport Improvement: | | 82.62 | 165.12 | 326.75 | .00 | 380.73 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Public Art** | | | | | | | |
| **Public Art** | | | | | | | |
| 84000032430 | Public Art Fee | .00 | .00 | .00 | .00 | .00 | .00 |
| 84000037002 | Interest on Investments | 375.11 | 749.71 | 1,483.53 | .00 | 1,172.01 | .00 |
| Public Art Revenue Total: | | 375.11 | 749.71 | 1,483.53 | .00 | 1,172.01 | .00 |
| Total Public Art: | | 375.11 | 749.71 | 1,483.53 | .00 | 1,172.01 | .00 |
| Public Art Revenue Total: | | 375.11 | 749.71 | 1,483.53 | .00 | 1,172.01 | .00 |
| Public Art Expenditure Total: | | .00 | .00 | .00 | .00 | .00 | .00 |
| Net Total Public Art: | | 375.11 | 749.71 | 1,483.53 | .00 | 1,172.01 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **DIF Transit & Trails** | | | | | | | |
| **DIF Transit & Trails** | | | | | | | |
| 84100032420 | DIF Multi-Modal Circulation | 7,950.00 | 85,747.97 | 51,870.45 | 30,000.00 | 58,292.37 | 30,000.00 |
| 84100037002 | Interest on Investments | 57.25 | 649.12 | 2,888.33 | .00 | 3,503.61 | .00 |
| | DIF Transit & Trails Revenue Total: | 8,007.25 | 86,397.09 | 54,758.78 | 30,000.00 | 61,795.98 | 30,000.00 |
| | Total DIF Transit & Trails: | 8,007.25 | 86,397.09 | 54,758.78 | 30,000.00 | 61,795.98 | 30,000.00 |
| **Department: 599** | | | | | | | |
| 84159949999 | Transfers Out | .00 | 3,429.92 | 2,190.35 | 1,200.00 | 2,471.84 | 1,200.00 |
| | Total Department: 599: | .00 | 3,429.92 | 2,190.35 | 1,200.00 | 2,471.84 | 1,200.00 |
| | DIF Transit & Trails Revenue Total: | 8,007.25 | 86,397.09 | 54,758.78 | 30,000.00 | 61,795.98 | 30,000.00 |
| | DIF Transit & Trails Expenditure Total: | .00 | 3,429.92 | 2,190.35 | 1,200.00 | 2,471.84 | 1,200.00 |
| | Net Total DIF Transit & Trails: | 8,007.25 | 82,967.17 | 52,568.43 | 28,800.00 | 59,324.14 | 28,800.00 |
| | Net Grand Totals: | 132,562.45- | 350,301.92 | 220,020.52 | 34,920.00 | 201,318.35 | 86,920.00 |

# ASSESSMENT DISTRICTS – HIGHLIGHTS FOR FY2020-21

**FUND DESCRIPTION**

An Assessment District is a financing mechanism under the California Streets and Highways Code, Division 10 and 12 which enables cities, counties and special districts organized for the purpose of aiding in the development or improvements to, or within the district, to designate specific areas as Assessment Districts, with the approval of a majority of the landowners based on financial obligations, and allows these Districts to collect special assessments to finance the improvements constructed or acquired by the District. Assessment Districts help each property owner pay a fair share of the costs of such improvements over a period of years at reasonable interest rates and insures that the cost will be spread to all properties that receive the direct and special benefit by the improvements constructed.

The town has several benefit assessment districts that were formed to build new infrastructure and maintain the infrastructure once it was built.

***Juniper Ridge Assessment District 93-1*** was formed in 1993 pursuant to the landscaping and Lighting Act of 1972. The District is located east of Lake Mary Road and consisting of the residential parcels on Juniper Road and Juniper Court. The annual maintenance includes snow management, landscaping maintenance, and lighting maintenance.

***The Bluff's Assessment District 93-4, Zone 1*** was formed in 1993 pursuant to the Improvement Act of 1911. The District is located east of Old Mammoth Road and consisting of residential parcels on Pine Street, Fir Street, and LeVerne Street. The annual maintenance includes snow management, road and roadway improvements, street light maintenance, and drainage structures.

***Old Mammoth Road Benefit Assessment District No. 2002-1*** was formed in 2002 pursuant to the Benefit Assessment Act of 1982. The District is located west of Sierra Park Road, south of Main Street, and along Old Mammoth Road to Mammoth Creek Park. The improvements within the District may include, but are not limited to: snow management, drainage, landscaping, curb, gutter and sidewalk repairs and maintenance.

***North Village Area Benefit Assessment District No. 2002-2****, Zone 1* was formed in 2002 pursuant to the Benefit Assessment District Act of 1982. The District is described generally as the North Village Specific Plan Area, zoned for commercial resort and consists of residential and commercial uses located along Minaret Road, Forest Trail, Main Street, Canyon Boulevard, Hillside drive,

Berner Street and Lake Mary Road. The improvements within the District may include, but are not limited to: snow management, drainage, landscaping, curb, gutter and sidewalk repairs and maintenance.

***Mammoth View Benefit Assessment District No. 2014-1*** was formed in 2014 pursuant to the Benefit Assessment Act of 1982. The District is generally bounded by Main Street on the south, on the north east by Alpine Circle, on the east by Mountain Boulevard and on the west near Minaret Road. The District maintenance activities may include but are not limited to, all of the following: maintenance of Viewpoint Road and the emergency access area, including the emergency access area traffic control management device (e.g., gate) snow management including the melting, removal, and hauling, summer sidewalk sweeping, hardscape and landscape maintenance, street lights, monument and directional sign maintenance, banner maintenance, and the upkeep, repair, removal or replacement of all or any part of any improvement.

***Community Facilities District 2005-1 (In Lieu DIF)*** **was formed in 2008**. The District permits a property owner to avoid paying a portion of the Development Impact Fees and instead annex into the District and pay an annual special tax. The Town is authorized to levy a special tax upon these property owners that annex into the District and the special tax will fund authorized services and capital projects.

***Community Facilities District 2013-3 (Transit Services)*** was formed in 2014 for subdivisions in the Resort Zone that allow transient occupancies. Properties with occupancy permits are within Obsidian Residence Club, Altis, Canyonside, Gray Bear I, Gray Bear II, and Gray Bear III. The imposition of such a tax at an appropriate rate would satisfy the fiscal impact requirements of the Town's mitigation requirements for the 2007 General Plan Environmental Impact Report and the Intrawest Development Agreement to which the parcels are subject.

# Fund Balance - Assessment Districts

**As of June 30,2020**

| Assessment District | | | FY2020-21 Assessment per Unit |
|---|---|---|---|
| **Fund 850 - Juniper Ridge** | **$** | **132,008** | **$ 1,200 - Per Lot** |
| **Purpose -** Maintenance of landscaping, ornamental street lighting, street signs, snow stakes , and the decorative walls at the entrance. | | | |
| | | | |
| **Fund 852 - Bluffs** | **$** | **687,348** | **Avg $3,201 per lot** |
| **Purpose -** Debt Service for the development costs of the Bluff's Subdivision. | | | |
| | | | |
| **Fund 853 - Bluffs Maintenance** | **$** | **221,930** | **$ 0 - Per Lot** |
| **Purpose -** Roadway, drainage, sewer, power, street light, telephone, television cable and gas line improvements on streets within the Bluff's subdivision and between subdivision entrances. | | | |
| | | | |
| **Fund 854 - North Village** | **$** | **604,877** | **Avg $994 per parcel** |
| **Purpose -** Debt Service for the District improvements include the installation, upgrade, construction, or reconstruction of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and appurtenant facilities. | | | |
| | | | |
| **Fund 856 - Old Mammoth Road** | **$** | **626,750** | **$30.81 - Per Linear Foot** |
| **Purpose -** Maintenance of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and limited appurtenant services. | | | |
| | | | |
| **Fund 857 - Village Benefit** | **$** | **815,975** | **$0 - per unit, room, or SF** |
| **Purpose -** Maintenance of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and appurtenant facilities. | | | |
| | | | |
| **Fund 858 - CFD 2004-01 (Fractional Use)** | **$** | **49,392** | **Avg - $752 per parcel** |
| **Purpose -** Finance the costs and expenses of providing enhanced services and facilities to the Town including police protection services, criminal justice, recreation program operations and maintenance, library services, museums, culteral faciltiies, parks, parkways and various other facilities and equipment. | | | |
| | | | |
| **Fund 859 - DIF in Lieu Mello Roos Tax** | **$** | **21,097** | **$2,634 - per one parcel** |
| **Purpose -** Developer's have the option to pay an annual assessment rather than pay Development Impact Fees upfront. These fees may be used for public benefit facilities. The Town currently has one property within this assessment district. | | | |

| Assessment District | | | FY2020-21 Assessment per Unit |
|---|---|---|---|
| **Fund 860 - Transit Facilities** | **$** | **21,552** | **Avg $180 per parcel** |
| **Purpose -** Contributes to the town-wide transit system. | | | |
| | | | |
| **Fund 861 - Mammoth View** | **$** | **82,686** | **$0 - Per Special Benefit Point** |
| **Purpose -** The improvements maintained by the District include Viewpoint Road, the Viewpoint condominium emergency access area located to the north of the Viewpoint condominiums, sidewalks fronting the District along Main Street, Mountain Boulevard, and Alpine Circle, and appurtenant facilities. | | | |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **AD 1993-1 Juniper Ridge** | | | | | | | |
| **AD 1993-1 Juniper Ridge** | | | | | | | |
| 85000030202 | Property Tax Secured | .00 | .00 | .00 | .00 | .00 | .00 |
| 85000030280 | Tax Assessment | .00 | .00 | 47,425.19 | .00 | 45,670.64 | .00 |
| 85000037002 | Interest on Investments | 1,119.72 | 1,630.05 | 3,185.39 | .00 | 1,881.67 | .00 |
| 85000039999 | Interfund Transfers In | 18,608.00 | 47,248.00 | 11,220.00 | 35,000.00 | 43,779.00 | 29,830.00 |
| | AD 1993-1 Juniper Ridge Revenue Total: | 19,727.72 | 48,878.05 | 61,830.58 | 35,000.00 | 91,331.31 | 29,830.00 |
| | Total AD 1993-1 Juniper Ridge: | 19,727.72 | 48,878.05 | 61,830.58 | 35,000.00 | 91,331.31 | 29,830.00 |
| **Street Maintenance** | | | | | | | |
| 85045040000 | Regular Salaries | 362.20 | 473.60 | 56.03 | .00 | 285.35 | .00 |
| 85045040111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 85045040190 | Overhead Charges | .00 | .00 | .00 | .00 | .00 | .00 |
| 85045041002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 85045041012 | Workers Comp Insurance | 35.16 | 27.83 | 3.54 | .00 | 13.81 | .00 |
| 85045041020 | PERS (Retirement) | 133.99 | 86.01 | 14.93 | .00 | 64.94 | .00 |
| 85045042007 | Maintenance Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 85045043031 | Contractual Services | 11,849.45 | 16,600.10 | 16,615.62 | 25,000.00 | 14,339.08 | 25,000.00 |
| 85045043130 | Advertising & Legal Notices | 70.00 | .00 | .00 | .00 | .00 | .00 |
| 85045043404 | Public Utilities | 1,206.52 | 435.47 | .00 | .00 | .00 | .00 |
| | Total Street Maintenance: | 13,657.32 | 17,623.01 | 16,690.12 | 25,000.00 | 14,703.18 | 25,000.00 |
| **Snow Removal** | | | | | | | |
| 85045240000 | Regular Salaries | 522.95 | 37.44 | .00 | .00 | .00 | .00 |
| 85045240111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 85045240113 | Overtime Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 85045241002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 85045241012 | Workers Comp Insurance | 35.88 | 2.15 | .00 | .00 | .00 | .00 |
| 85045241020 | PERS (Retirement) | 287.51 | 6.60 | .00 | .00 | .00 | .00 |
| 85045241028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 85045243031 | Contractual Services | 93,045.25 | 22,309.58 | 87,726.00 | 59,000.00 | 44,746.67 | .00 |
| 85045243130 | Advertising & Legal Notices | 250.00 | .00 | .00 | .00 | .00 | .00 |
| 85045243404 | Public Utilities | 526.00 | 141.31 | .00 | .00 | .00 | .00 |
| | Total Snow Removal: | 94,667.59 | 22,497.08 | 87,726.00 | 59,000.00 | 44,746.67 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| Department: 531 | | | | | | | |
| 85053143031 | Contractual Services | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 531: | | .00 | .00 | .00 | .00 | .00 | .00 |
| AD 1993-1 Juniper Ridge Revenue Total: | | 19,727.72 | 48,878.05 | 61,830.58 | 35,000.00 | 91,331.31 | 29,830.00 |
| AD 1993-1 Juniper Ridge Expenditure Total: | | 108,324.91 | 40,120.09 | 104,416.12 | 84,000.00 | 59,449.85 | 25,000.00 |
| Net Total AD 1993-1 Juniper Ridge: | | 88,597.19- | 8,757.96 | 42,585.54- | 49,000.00- | 31,881.46 | 4,830.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **AD 1993-4 Bluffs** | | | | | | | |
| **AD 1993-4 Bluffs** | | | | | | | |
| 85200030280 | Tax Assessment | 220,285.89 | 215,313.85 | 307,772.32 | 218,100.00 | 379,087.63 | 218,100.00 |
| 85200031602 | Charges for Services | .00 | .00 | 990.00 | .00 | .00 | .00 |
| 85200037002 | Interest on Investments | 1,753.72 | 1,059.01 | 9.09- | 400.00 | 8,282.42 | .00 |
| AD 1993-4 Bluffs Revenue Total: | | 222,039.61 | 216,372.86 | 308,753.23 | 218,500.00 | 387,370.05 | 218,100.00 |
| Total AD 1993-4 Bluffs: | | 222,039.61 | 216,372.86 | 308,753.23 | 218,500.00 | 387,370.05 | 218,100.00 |
| **Department: 450** | | | | | | | |
| 85245043031 | Contractual Services | 4,184.92 | 5,578.21 | 5,977.76 | 5,650.00 | 6,138.86 | 5,650.00 |
| Total Department: 450: | | 4,184.92 | 5,578.21 | 5,977.76 | 5,650.00 | 6,138.86 | 5,650.00 |
| **Department: 452** | | | | | | | |
| 85245243031 | Contractual Services | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 452: | | .00 | .00 | .00 | .00 | .00 | .00 |
| **Department: 460** | | | | | | | |
| 85246040000 | Regular Salaries | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 460: | | .00 | .00 | .00 | .00 | .00 | .00 |
| **Department: 531** | | | | | | | |
| 85253143031 | Contractual Services | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 531: | | .00 | .00 | .00 | .00 | .00 | .00 |
| **Debt Service** | | | | | | | |
| 85259049490 | Debt Service | 350,134.25 | 210,790.62 | 70,917.09 | 210,651.00 | 210,651.19 | 209,787.00 |
| Total Debt Service: | | 350,134.25 | 210,790.62 | 70,917.09 | 210,651.00 | 210,651.19 | 209,787.00 |
| AD 1993-4 Bluffs Revenue Total: | | 222,039.61 | 216,372.86 | 308,753.23 | 218,500.00 | 387,370.05 | 218,100.00 |
| AD 1993-4 Bluffs Expenditure Total: | | 354,319.17 | 216,368.83 | 76,894.85 | 216,301.00 | 216,790.05 | 215,437.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| Net Total AD 1993-4 Bluffs: | | 132,279.56- | 4.03 | 231,858.38 | 2,199.00 | 170,580.00 | 2,663.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Bluffs Maint District 1996-4** | | | | | | | |
| **Bluffs Maint District 1996-4** | | | | | | | |
| 85300030280 | Tax Assessment | .00 | .00 | 104,158.76 | .00 | .00 | .00 |
| 85300037002 | Interest on Investments | 1,281.27 | 2,202.70 | 4,424.41 | .00 | 4,266.21 | .00 |
| 85300037100 | Refunds and Rebates | .00 | .00 | .00 | .00 | .00 | .00 |
| 85300039999 | Interfund Transfers In | 17,892.00 | 33,120.00 | 10,745.00 | 20,000.00 | 29,351.00 | 17,045.00 |
| Bluffs Maint District 1996-4 Revenue Total: | | 19,173.27 | 35,322.70 | 119,328.17 | 20,000.00 | 33,617.21 | 17,045.00 |
| Total Bluffs Maint District 1996-4: | | 19,173.27 | 35,322.70 | 119,328.17 | 20,000.00 | 33,617.21 | 17,045.00 |
| **Street Maintenance** | | | | | | | |
| 85345040000 | Regular Salaries | 254.30 | 197.17 | 154.68 | .00 | 57.08 | .00 |
| 85345040111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 85345041002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 85345041012 | Workers Comp Insurance | 21.74 | 10.47 | 9.83 | .00 | 1.60 | .00 |
| 85345041020 | PERS (Retirement) | 71.20 | 32.15 | 39.96 | .00 | 8.95 | .00 |
| 85345041028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 85345042005 | Postal Supplies & Postage | .00 | .00 | .00 | .00 | .00 | .00 |
| 85345043031 | Contractual Services | 4,250.48 | 5,757.40 | 7,020.57 | 10,700.00 | 6,037.56 | 10,700.00 |
| 85345043130 | Advertising & Legal Notices | 60.00 | .00 | .00 | .00 | .00 | .00 |
| Total Street Maintenance: | | 4,657.72 | 5,997.19 | 7,225.04 | 10,700.00 | 6,105.19 | 10,700.00 |
| **Snow Removal** | | | | | | | |
| 85345240000 | Regular Salaries | 689.35 | 12.48 | .00 | .00 | .00 | .00 |
| 85345240111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 85345241002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 85345241012 | Workers Comp Insurance | 47.29 | .75 | .00 | .00 | .00 | .00 |
| 85345241020 | PERS (Retirement) | 211.93 | 2.19 | .00 | .00 | .00 | .00 |
| 85345241028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 85345243031 | Contractual Services | 65,162.75 | 21,528.50 | 58,814.50 | 60,000.00 | 45,502.96 | 60,000.00 |
| 85345243130 | Advertising & Legal Notices | 250.00 | .00 | .00 | .00 | .00 | .00 |
| Total Snow Removal: | | 66,361.32 | 21,543.92 | 58,814.50 | 60,000.00 | 45,502.96 | 60,000.00 |
| **Department: 460** | | | | | | | |
| 85346042005 | Postal Supplies & Postage | .00 | .00 | .00 | .00 | .00 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| Total Department: 460: | | .00 | .00 | .00 | .00 | .00 | .00 |
| **Department: 531** | | | | | | | |
| 85353143031 | Contractual Services | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 531: | | .00 | .00 | .00 | .00 | .00 | .00 |
| Bluffs Maint District 1996-4 Revenue Total: | | 19,173.27 | 35,322.70 | 119,328.17 | 20,000.00 | 33,617.21 | 17,045.00 |
| Bluffs Maint District 1996-4 Expenditure Total: | | 71,019.04 | 27,541.11 | 66,039.54 | 70,700.00 | 51,608.15 | 70,700.00 |
| Net Total Bluffs Maint District 1996-4: | | 51,845.77- | 7,781.59 | 53,288.63 | 50,700.00- | 17,990.94- | 53,655.00- |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **North Village CFD 2001-1** | | | | | | | |
| **North Village CFD 2001-1** | | | | | | | |
| 85400030280 | Tax Assessment | 538,096.37 | 551,959.96 | 524,507.15 | 527,000.00 | 528,916.62 | 690,000.00 |
| 85400037002 | Interest on Investments | 7,373.41 | 10,361.30 | 10,648.93 | 7,500.00 | 6,294.60 | 7,500.00 |
| | North Village CFD 2001-1 Revenue Total: | 545,469.78 | 562,321.26 | 535,156.08 | 534,500.00 | 535,211.22 | 697,500.00 |
| | Total North Village CFD 2001-1: | 545,469.78 | 562,321.26 | 535,156.08 | 534,500.00 | 535,211.22 | 697,500.00 |
| **Snow Removal** | | | | | | | |
| 85445241020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| | Total Snow Removal: | .00 | .00 | .00 | .00 | .00 | .00 |
| **Capital Projects - Other** | | | | | | | |
| 85453143031 | Contractual Services | 6,055.46 | 847,513.98 | 18,575.50 | 9,100.00 | 10,561.31 | 6,100.00 |
| | Total Capital Projects - Other: | 6,055.46 | 847,513.98 | 18,575.50 | 9,100.00 | 10,561.31 | 6,100.00 |
| **Debt Service** | | | | | | | |
| 85459043031 | Contractual Services | .00 | 2,875.00 | 2,955.00 | .00 | .00 | .00 |
| 85459049490 | Debt Service | 986,369.47 | 481,999.04 | 652,340.08 | 511,907.00 | 511,906.74 | 514,744.00 |
| | Total Debt Service: | 986,369.47 | 484,874.04 | 655,295.08 | 511,907.00 | 511,906.74 | 514,744.00 |
| **Department: 599** | | | | | | | |
| 85459949999 | Transfers Out | .00 | .00 | .00 | .00 | .00 | .00 |
| | Total Department: 599: | .00 | .00 | .00 | .00 | .00 | .00 |
| | North Village CFD 2001-1 Revenue Total: | 545,469.78 | 562,321.26 | 535,156.08 | 534,500.00 | 535,211.22 | 697,500.00 |
| | North Village CFD 2001-1 Expenditure Total: | 992,424.93 | 1,332,388.02 | 673,870.58 | 521,007.00 | 522,468.05 | 520,844.00 |
| | Net Total North Village CFD 2001-1: | 446,955.15- | 770,066.76- | 138,714.50- | 13,493.00 | 12,743.17 | 176,656.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Old Mammoth Rd BAD 2002-01** | | | | | | | |
| **Old Mammoth Rd BAD 2002-01** | | | | | | | |
| 85600030280 | Tax Assessment | 95,344.92 | 50,841.90 | 216,854.02 | 50,690.00 | 212,287.12 | 50,690.00 |
| 85600037002 | Interest on Investments | 2,604.68 | 4,413.78 | 7,762.39 | .00 | 8,689.00 | .00 |
| 85600039999 | Interfund Transfers In | 10,181.00 | 44,396.00 | 16,151.00 | 25,000.00 | 48,124.00 | 21,305.00 |
| Old Mammoth Rd BAD 2002-01 Revenue Total: | | 108,130.60 | 99,651.68 | 240,767.41 | 75,690.00 | 269,100.12 | 71,995.00 |
| Total Old Mammoth Rd BAD 2002-01: | | 108,130.60 | 99,651.68 | 240,767.41 | 75,690.00 | 269,100.12 | 71,995.00 |
| **Street Maintenance** | | | | | | | |
| 85645040000 | Regular Salaries | 3,803.39 | 1,407.55 | 1,178.86 | .00 | 297.80 | .00 |
| 85645040111 | Temporary Wages | 1,041.01 | 116.59 | .00 | .00 | .00 | .00 |
| 85645040113 | Overtime Wages | 102.08 | .00 | .00 | .00 | .00 | .00 |
| 85645040130 | Comprehensive Leave | .00 | .00 | .00 | .00 | .00 | .00 |
| 85645040190 | Overhead Charges | .00 | .00 | .00 | .00 | .00 | .00 |
| 85645041002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 85645041012 | Workers Comp Insurance | 157.43 | 170.97 | 73.54 | .00 | 12.78 | .00 |
| 85645041020 | PERS (Retirement) | 469.68 | 707.60 | 300.78 | .00 | 55.38 | .00 |
| 85645041028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 85645042007 | Maintenance Supplies | .00 | .00 | .00 | .00 | .00 | .00 |
| 85645043031 | Contractual Services | 17,838.25 | 23,453.58 | 73,363.68 | 64,300.00 | 47,639.14 | 64,300.00 |
| 85645043130 | Advertising & Legal Notices | 705.00 | .00 | .00 | .00 | .00 | .00 |
| 85645043404 | Public Utilities | .00 | .00 | .00 | .00 | 1,171.53 | .00 |
| 85645045220 | Street Lights | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Street Maintenance: | | 24,116.84 | 25,856.29 | 74,916.86 | 64,300.00 | 49,176.63 | 64,300.00 |
| **Snow Removal** | | | | | | | |
| 85645240000 | Regular Salaries | 8,050.99 | 3,168.03 | 7,147.92 | 8,442.00 | 1,976.08 | 8,208.00 |
| 85645240111 | Temporary Wages | .00 | .00 | 1,188.19 | .00 | .00 | .00 |
| 85645240113 | Overtime Wages | 8,891.39 | 683.64 | 3,455.72 | .00 | .00 | .00 |
| 85645240130 | Comprehensive Leave | .00 | .00 | .00 | 163.00 | .00 | 143.00 |
| 85645240190 | Overhead Charges | .00 | .00 | .00 | .00 | .00 | .00 |
| 85645241002 | Health Ins Premiums | .00 | .00 | .00 | 3,107.00 | .00 | 3,380.00 |
| 85645241012 | Workers Comp Insurance | 562.12 | 151.16 | 411.92 | 464.00 | 110.14 | 549.00 |
| 85645241020 | PERS (Retirement) | 1,770.56 | 462.69 | 1,684.83 | 2,866.00 | 456.78 | 3,154.00 |
| 85645241028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 85645243030 | Professional Services | 4,886.00 | .00 | .00 | .00 | .00 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 85645243031 | Contractual Services | 61,807.00 | 25,258.68 | 78,889.46 | 75,000.00 | 67,589.40 | 75,000.00 |
| 85645243404 | Public Utilities | 2,985.54 | 2,657.98 | 3,655.63 | .00 | 1,245.53 | .00 |
| 85645245440 | Snow Removal & Maint | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Snow Removal: | | 88,953.60 | 32,382.18 | 96,433.67 | 90,042.00 | 71,377.93 | 90,434.00 |
| **Department: 531** | | | | | | | |
| 85653140000 | Regular Salaries | 1,374.62 | 199.68 | 81.59 | .00 | .00 | .00 |
| 85653140111 | Temporary Wages | 54.30 | .00 | .00 | .00 | .00 | .00 |
| 85653140130 | Comprehensive Leave | .00 | .00 | .00 | .00 | .00 | .00 |
| 85653141002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 85653141012 | Workers Comp Insurance | 44.34 | 16.00 | 4.94 | .00 | .00 | .00 |
| 85653141020 | PERS (Retirement) | 292.72 | 59.95 | 20.65 | .00 | .00 | .00 |
| 85653141028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 85653142005 | Postal Supplies & Postage | 14.37 | .00 | .00 | .00 | .00 | .00 |
| 85653143031 | Contractual Services | .00 | 90,075.00 | .00 | .00 | .00 | .00 |
| Total Department: 531: | | 1,780.35 | 90,350.63 | 107.18 | .00 | .00 | .00 |
| Old Mammoth Rd BAD 2002-01 Revenue Total: | | 108,130.60 | 99,651.68 | 240,767.41 | 75,690.00 | 269,100.12 | 71,995.00 |
| Old Mammoth Rd BAD 2002-01 Expenditure Total: | | 114,850.79 | 148,589.10 | 171,457.71 | 154,342.00 | 120,554.56 | 154,734.00 |
| Net Total Old Mammoth Rd BAD 2002-01: | | 6,720.19- | 48,937.42- | 69,309.70 | 78,652.00- | 148,545.56 | 82,739.00- |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **North Village BAD 2002-2** | | | | | | | |
| **North Village BAD 2002-2** | | | | | | | |
| 85700030280 | Tax Assessment | .44 | 5,176.41 | 99,978.03 | .00 | 148,795.82 | .00 |
| 85700037002 | Interest on Investments | 4,791.53 | 5,648.65 | 13,621.45 | .00 | 12,665.73 | .00 |
| 85700039999 | Interfund Transfers In | 18,719.00 | 42,123.00 | 24,742.00 | 8,000.00 | 33,952.00 | 6,820.00 |
| North Village BAD 2002-2 Revenue Total: | | 23,510.97 | 52,948.06 | 138,341.48 | 8,000.00 | 195,413.55 | 6,820.00 |
| Total North Village BAD 2002-2: | | 23,510.97 | 52,948.06 | 138,341.48 | 8,000.00 | 195,413.55 | 6,820.00 |
| **Street Maintenance** | | | | | | | |
| 85745040000 | Regular Salaries | 2,162.95 | 398.11 | 134.24 | .00 | 277.21 | .00 |
| 85745040111 | Temporary Wages | .00 | 108.59 | .00 | .00 | .00 | .00 |
| 85745040130 | Comprehensive Leave | .00 | .00 | .00 | .00 | .00 | .00 |
| 85745040190 | Overhead Charges | .00 | .00 | .00 | .00 | .00 | .00 |
| 85745041002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 85745041012 | Workers Comp Insurance | 214.38 | 21.69 | 7.94 | .00 | 10.18 | .00 |
| 85745041020 | PERS (Retirement) | 697.19 | 64.00 | 31.95 | .00 | 61.08 | .00 |
| 85745041028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 85745042007 | Maintenance Supplies | 305.43 | .00 | .00 | .00 | .00 | .00 |
| 85745043031 | Contractual Services | 56,761.00 | 5,285.85 | 1,956.86 | .00 | 7,081.17 | .00 |
| 85745043130 | Advertising & Legal Notices | 60.00 | .00 | .00 | .00 | .00 | .00 |
| 85745043404 | Public Utilities | 387.58 | 1,157.15 | 888.43 | .00 | 2,501.54 | .00 |
| 85745045220 | Street Lights | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Street Maintenance: | | 60,588.53 | 7,035.39 | 3,019.42 | .00 | 9,931.18 | .00 |
| **Snow Removal** | | | | | | | |
| 85745240000 | Regular Salaries | 7,290.36 | 2,592.21 | 5,387.62 | 6,361.00 | 2,012.69 | 5,918.00 |
| 85745240111 | Temporary Wages | 914.73 | .00 | 939.48 | .00 | 95.72 | .00 |
| 85745240113 | Overtime Wages | 3,907.00 | 1,308.56 | 3,275.12 | .00 | .00 | .00 |
| 85745240130 | Comprehensive Leave | .00 | .00 | .00 | 158.00 | .00 | 109.00 |
| 85745240190 | Overhead Charges | .00 | .00 | .00 | .00 | .00 | .00 |
| 85745241002 | Health Ins Premiums | .00 | .00 | .00 | 2,253.00 | .00 | 2,493.00 |
| 85745241012 | Workers Comp Insurance | 505.08 | 115.73 | 310.44 | 351.00 | 119.89 | 396.00 |
| 85745241020 | PERS (Retirement) | 1,951.36 | 366.25 | 1,269.48 | 2,189.00 | 468.23 | 2,237.00 |
| 85745241028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 85745242007 | Maintenance Supplies | 3,134.45 | .00 | .00 | .00 | .00 | .00 |
| 85745243031 | Contractual Services | 65,267.50 | 43,193.75 | 54,120.04 | .00 | 37,356.55 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 85745243404 | Public Utilities | 1,429.48 | 2,030.89 | 2,733.43 | .00 | 1,217.62 | .00 |
| 85745245440 | Snow Removal & Maint | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Snow Removal: | | 84,399.96 | 49,607.39 | 68,035.61 | 11,312.00 | 41,270.70 | 11,153.00 |
| **Department: 531** | | | | | | | |
| 85753140000 | Regular Salaries | 836.06 | .00 | .00 | .00 | .00 | .00 |
| 85753141012 | Workers Comp Insurance | 15.05 | .00 | .00 | .00 | .00 | .00 |
| 85753141020 | PERS (Retirement) | 239.14 | .00 | .00 | .00 | .00 | .00 |
| 85753142005 | Postal Supplies & Postage | .00 | .00 | .00 | .00 | .00 | .00 |
| 85753143031 | Contractual Services | .00 | .00 | .00 | .00 | 612.00 | .00 |
| 85753143130 | Advertising & Legal Notices | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 531: | | 1,090.25 | .00 | .00 | .00 | 612.00 | .00 |
| **Department: 599** | | | | | | | |
| 85759949999 | Transfers Out | 98,640.00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 599: | | 98,640.00 | .00 | .00 | .00 | .00 | .00 |
| North Village BAD 2002-2 Revenue Total: | | 23,510.97 | 52,948.06 | 138,341.48 | 8,000.00 | 195,413.55 | 6,820.00 |
| North Village BAD 2002-2 Expenditure Total: | | 244,718.74 | 56,642.78 | 71,055.03 | 11,312.00 | 51,813.88 | 11,153.00 |
| Net Total North Village BAD 2002-2: | | 221,207.77- | 3,694.72- | 67,286.45 | 3,312.00- | 143,599.67 | 4,333.00- |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Fractional Mello CDF 2004-01** | | | | | | | |
| **Fractional Mello CDF 2004-01** | | | | | | | |
| 85800030280 | Tax Assessment | 226,002.82 | 234,933.45 | 205,363.18 | 185,000.00 | 192,390.19 | 185,000.00 |
| 85800031610 | Facility Rental | 11,078.50 | .00 | .00 | .00 | .00 | .00 |
| 85800031666 | Food Sales - Rec | .06- | .00 | .00 | .00 | .00 | .00 |
| 85800031676 | Ice Rink Master | 41,815.77 | 95,234.99 | 87,358.99 | 80,000.00 | 84,067.65 | 80,000.00 |
| 85800031678 | RecZone Master | 120.00 | 561.62 | 735.00 | .00 | 1,210.00 | .00 |
| 85800031680 | Special Events Charge | .00 | .00 | .00 | .00 | .00 | .00 |
| 85800031682 | Advertising Charge | .00 | .00 | .00 | .00 | .00 | .00 |
| 85800037002 | Interest on Investments | 382.76 | 4,120.59 | 3,160.17 | 2,600.00 | 1,541.29 | 2,600.00 |
| 85800037100 | Refunds and Rebates | .00 | .00 | .00 | .00 | .00 | .00 |
| 85800037204 | Community Donations | .00 | .00 | .00 | .00 | .00 | .00 |
| 85800039000 | Forgiveness of Debt | .00 | .00 | .00 | .00 | .00 | .00 |
| 85800039999 | Interfund Transfers In | 10,428.00 | .00 | .00 | .00 | .00 | .00 |
| | Fractional Mello CDF 2004-01 Revenue Total: | 289,827.79 | 334,850.65 | 296,617.34 | 267,600.00 | 279,209.13 | 267,600.00 |
| | Total Fractional Mello CDF 2004-01: | 289,827.79 | 334,850.65 | 296,617.34 | 267,600.00 | 279,209.13 | 267,600.00 |
| **Multi-Use Facility** | | | | | | | |
| 85843640000 | Regular Salaries | 22,482.25 | 25,024.44 | 17,988.57 | 26,733.00 | 18,440.66 | 34,388.00 |
| 85843640111 | Temporary Wages | 38,544.20 | 37,336.90 | 43,910.97 | 47,620.00 | 51,782.34 | 50,000.00 |
| 85843640113 | Overtime Wages | 1,272.51 | 1,690.31 | 1,785.76 | .00 | 297.30 | .00 |
| 85843640130 | Comprehensive Leave | .00 | .00 | .00 | 937.00 | .00 | 1,582.00 |
| 85843641002 | Health Ins Premiums | 360.52 | 1,442.08 | .00 | 13,981.00 | .00 | 14,790.00 |
| 85843641012 | Workers Comp Insurance | 1,589.40 | 1,354.64 | 1,039.17 | 1,737.00 | 1,046.35 | 2,364.00 |
| 85843641016 | Unemployment Assessment | 5,659.00 | .00 | 482.00 | .00 | 7,121.21 | .00 |
| 85843641020 | PERS (Retirement) | 6,059.52 | 4,699.57 | 4,250.36 | 9,188.00 | 3,957.85 | 12,233.00 |
| 85843641028 | PARS (Part Time Retirement) | 680.61 | 712.94 | 838.47 | 925.00 | 978.75 | 925.00 |
| 85843642002 | Office Supplies | .00 | .00 | 387.44 | .00 | .00 | .00 |
| 85843642005 | Postal Supplies & Postage | .00 | .00 | .00 | .00 | .00 | .00 |
| 85843642006 | Uniforms & Personal Equip | 1,000.00 | 1,049.32 | 904.98 | 1,000.00 | 1,201.14 | 1,000.00 |
| 85843642007 | Maintenance Supplies | 4,098.19 | 5,198.80 | 2,605.33 | 3,000.00 | 1,585.38 | 2,000.00 |
| 85843642008 | Recreation Supplies | 12,953.80 | 12,987.27 | 6,156.17 | 6,500.00 | 5,113.60 | 4,000.00 |
| 85843642030 | Special Operational | 3,631.95 | 5,427.06 | 3,410.43 | 3,500.00 | 3,142.49 | 3,500.00 |
| 85843643031 | Contractual Services | 60,461.81 | 20,162.29 | 39,143.25 | 40,000.00 | 27,576.08 | 25,000.00 |
| 85843643066 | Vehicle & Equip Replacement | 7,209.28 | 6,160.56 | 3,731.35 | 3,843.00 | 3,843.29 | 2,969.00 |
| 85843643110 | Mem'ships, Dues, Subscr, Publi | .00 | .00 | .00 | .00 | 344.95 | .00 |
| 85843643120 | Printing & Reproduction | 2,480.52 | 2,482.34 | 1,948.19 | 3,000.00 | 2,319.16 | 1,500.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 85843643130 | Advertising & Legal Notices | 4,697.52 | 4,310.55 | 3,258.00 | 3,000.00 | 2,145.00 | 1,000.00 |
| 85843643150 | Training, Ed, Conf & Mtgs | 375.00 | 1,282.45 | 1,593.16 | 2,000.00 | 1,220.56 | 1,000.00 |
| 85843643404 | Public Utilities | 34,290.09 | 35,098.45 | 33,724.02 | 35,000.00 | 44,045.03 | 35,000.00 |
| 85843645010 | Facility Lease | 37,800.00 | 42,000.00 | 42,000.00 | 45,000.00 | 45,000.00 | 47,000.00 |
| 85843645050 | Equip Maint Agreements | .00 | .00 | .00 | .00 | .00 | .00 |
| 85843645080 | Park Grounds & Bldgs Maint | 2,050.78 | 4,904.28 | 10,229.39 | 8,000.00 | 5,857.29 | 4,000.00 |
| 85843646460 | Computer Hardware - Non Cap | .00 | .00 | 493.35 | 600.00 | .00 | .00 |
| Total Multi-Use Facility: | | 247,696.95 | 213,324.25 | 219,880.36 | 255,564.00 | 227,018.43 | 244,251.00 |
| **Parks, Bldgs & Trails Maint** | | | | | | | |
| 85843840000 | Regular Salaries | 6,449.50 | 6,187.38 | 6,052.56 | .00 | 4,319.59 | .00 |
| 85843840111 | Temporary Wages | 3,120.10 | 5,325.23 | 6,731.01 | .00 | 4,716.57 | .00 |
| 85843840113 | Overtime Wages | .00 | 66.10 | 367.73 | .00 | 48.24 | .00 |
| 85843840130 | Comprehensive Leave | .00 | .00 | .00 | .00 | .00 | .00 |
| 85843841002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 85843841012 | Workers Comp Insurance | 483.43 | 340.96 | 362.53 | .00 | 218.30 | .00 |
| 85843841020 | PERS (Retirement) | 1,589.49 | 1,128.21 | 1,482.75 | .00 | 887.41 | .00 |
| 85843841028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 85843842007 | Maintenance Supplies | 82.79 | 267.44 | .00 | 500.00 | .00 | 500.00 |
| 85843843031 | Contractual Services | 3,029.07 | 4,111.11 | 4,019.15 | 5,000.00 | 9,756.54 | 5,000.00 |
| 85843843404 | Public Utilities | 1,425.87 | 1,252.07 | 1,666.54 | 1,250.00 | 1,133.00 | 1,250.00 |
| 85843845080 | Park Grounds & Bldgs Maint | .00 | 918.97 | .00 | 1,000.00 | .00 | 1,000.00 |
| Total Parks, Bldgs & Trails Maint: | | 16,180.25 | 19,597.47 | 20,682.27 | 7,750.00 | 21,079.65 | 7,750.00 |
| **Department: 599** | | | | | | | |
| 85859949999 | Transfers Out | 50,000.00 | .00 | .00 | 250,000.00 | 250,000.00 | .00 |
| Total Department: 599: | | 50,000.00 | .00 | .00 | 250,000.00 | 250,000.00 | .00 |
| Fractional Mello CDF 2004-01 Revenue Total: | | 289,827.79 | 334,850.65 | 296,617.34 | 267,600.00 | 279,209.13 | 267,600.00 |
| Fractional Mello CDF 2004-01 Expenditure Total: | | 313,877.20 | 232,921.72 | 240,562.63 | 513,314.00 | 498,098.08 | 252,001.00 |
| Net Total Fractional Mello CDF 2004-01: | | 24,049.41- | 101,928.93 | 56,054.71 | 245,714.00- | 218,888.95- | 15,599.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **In Lieu Mello-Roos CFD 2005-01** | | | | | | | |
| **In Lieu Mello-Roos CFD 2005-01** | | | | | | | |
| 85900030280 | Tax Assessment | 2,419.66 | 2,466.43 | 2,519.64 | 2,470.00 | 2,580.65 | 2,470.00 |
| 85900037002 | Interest on Investments | 84.62 | 707.17 | 402.37 | .00 | 357.72 | .00 |
| | In Lieu Mello-Roos CFD 2005-01 Revenue Total: | 2,504.28 | 3,173.60 | 2,922.01 | 2,470.00 | 2,938.37 | 2,470.00 |
| | Total In Lieu Mello-Roos CFD 2005-01: | 2,504.28 | 3,173.60 | 2,922.01 | 2,470.00 | 2,938.37 | 2,470.00 |
| **Department: 450** | | | | | | | |
| 85945043031 | Mem'ships, Dues, Subscr, Publi | .00 | .00 | .00 | .00 | .00 | .00 |
| | Total Department: 450: | .00 | .00 | .00 | .00 | .00 | .00 |
| **Department: 460** | | | | | | | |
| 85946043031 | Contractual Services | 651.27 | 834.70 | 872.34 | 900.00 | 997.78 | 900.00 |
| | Total Department: 460: | 651.27 | 834.70 | 872.34 | 900.00 | 997.78 | 900.00 |
| **Department: 531** | | | | | | | |
| 85953143031 | Contractual Services | .00 | .00 | .00 | .00 | .00 | .00 |
| | Total Department: 531: | .00 | .00 | .00 | .00 | .00 | .00 |
| | In Lieu Mello-Roos CFD 2005-01 Revenue Total: | 2,504.28 | 3,173.60 | 2,922.01 | 2,470.00 | 2,938.37 | 2,470.00 |
| | In Lieu Mello-Roos CFD 2005-01 Expenditure Total: | 651.27 | 834.70 | 872.34 | 900.00 | 997.78 | 900.00 |
| | Net Total In Lieu Mello-Roos CFD 2005-01: | 1,853.01 | 2,338.90 | 2,049.67 | 1,570.00 | 1,940.59 | 1,570.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Transit Facilities CFD 2013-3** | | | | | | | |
| **Transit Facilities CFD 2013-3** | | | | | | | |
| 86000030280 | Tax Assessment | 7,664.14 | 7,902.81 | 10,153.26 | 7,800.00 | 10,355.79 | 7,800.00 |
| 86000037002 | Interest on Investments | 7.42- | 112.10 | 150.70 | .00 | 283.37 | .00 |
| 86000037100 | Refunds and Rebates | .00 | .00 | .00 | .00 | .00 | .00 |
| Transit Facilities CFD 2013-3 Revenue Total: | | 7,656.72 | 8,014.91 | 10,303.96 | 7,800.00 | 10,639.16 | 7,800.00 |
| Total Transit Facilities CFD 2013-3: | | 7,656.72 | 8,014.91 | 10,303.96 | 7,800.00 | 10,639.16 | 7,800.00 |
| **Department: 475** | | | | | | | |
| 86047543031 | Contractual Services | 2,072.35 | 2,860.75 | 3,086.76 | 2,865.00 | 8,452.73 | 2,865.00 |
| Total Department: 475: | | 2,072.35 | 2,860.75 | 3,086.76 | 2,865.00 | 8,452.73 | 2,865.00 |
| **Department: 531** | | | | | | | |
| 86053143031 | Contractual Services | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 531: | | .00 | .00 | .00 | .00 | .00 | .00 |
| Transit Facilities CFD 2013-3 Revenue Total: | | 7,656.72 | 8,014.91 | 10,303.96 | 7,800.00 | 10,639.16 | 7,800.00 |
| Transit Facilities CFD 2013-3 Expenditure Total: | | 2,072.35 | 2,860.75 | 3,086.76 | 2,865.00 | 8,452.73 | 2,865.00 |
| Net Total Transit Facilities CFD 2013-3: | | 5,584.37 | 5,154.16 | 7,217.20 | 4,935.00 | 2,186.43 | 4,935.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Mammoth View BAD 2014-01** | | | | | | | |
| **Mammoth View BAD 2014-01** | | | | | | | |
| 86100030280 | Tax Assessment | 157.23 | 8,443.37 | 34,407.19 | 8,440.00 | 35,035.43 | 8,440.00 |
| 86100037002 | Interest on Investments | 89.90 | 109.04 | 425.97 | .00 | 1,079.36 | .00 |
| Mammoth View BAD 2014-01 Revenue Total: | | 247.13 | 8,552.41 | 34,833.16 | 8,440.00 | 36,114.79 | 8,440.00 |
| Total Mammoth View BAD 2014-01: | | 247.13 | 8,552.41 | 34,833.16 | 8,440.00 | 36,114.79 | 8,440.00 |
| **Department: 450** | | | | | | | |
| 86145040000 | Regular Salaries | .00 | .00 | .00 | .00 | .00 | .00 |
| 86145040111 | Temporary Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 86145040113 | Overtime Wages | .00 | .00 | .00 | .00 | .00 | .00 |
| 86145041012 | Workers Comp Insurance | .00 | .00 | .00 | .00 | .00 | .00 |
| 86145041020 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 86145041028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 86145043031 | Contractual Services | 2,083.76 | 3,255.00 | 3,185.32 | 3,100.00 | 3,137.75 | 3,100.00 |
| 86145043130 | Advertising & Legal Notices | 70.00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 450: | | 2,153.76 | 3,255.00 | 3,185.32 | 3,100.00 | 3,137.75 | 3,100.00 |
| **Department: 531** | | | | | | | |
| 86153143031 | Contractual Services | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Department: 531: | | .00 | .00 | .00 | .00 | .00 | .00 |
| Mammoth View BAD 2014-01 Revenue Total: | | 247.13 | 8,552.41 | 34,833.16 | 8,440.00 | 36,114.79 | 8,440.00 |
| Mammoth View BAD 2014-01 Expenditure Total: | | 2,153.76 | 3,255.00 | 3,185.32 | 3,100.00 | 3,137.75 | 3,100.00 |
| Net Total Mammoth View BAD 2014-01: | | 1,906.63- | 5,297.41 | 31,647.84 | 5,340.00 | 32,977.04 | 5,340.00 |
| Net Grand Totals: | | 966,124.29- | 691,435.92- | 337,412.54 | 399,841.00- | 307,574.03 | 70,866.00 |

# FRACTIONAL MELLO ROOS – HIGHLIGHTS FOR FY2020-21

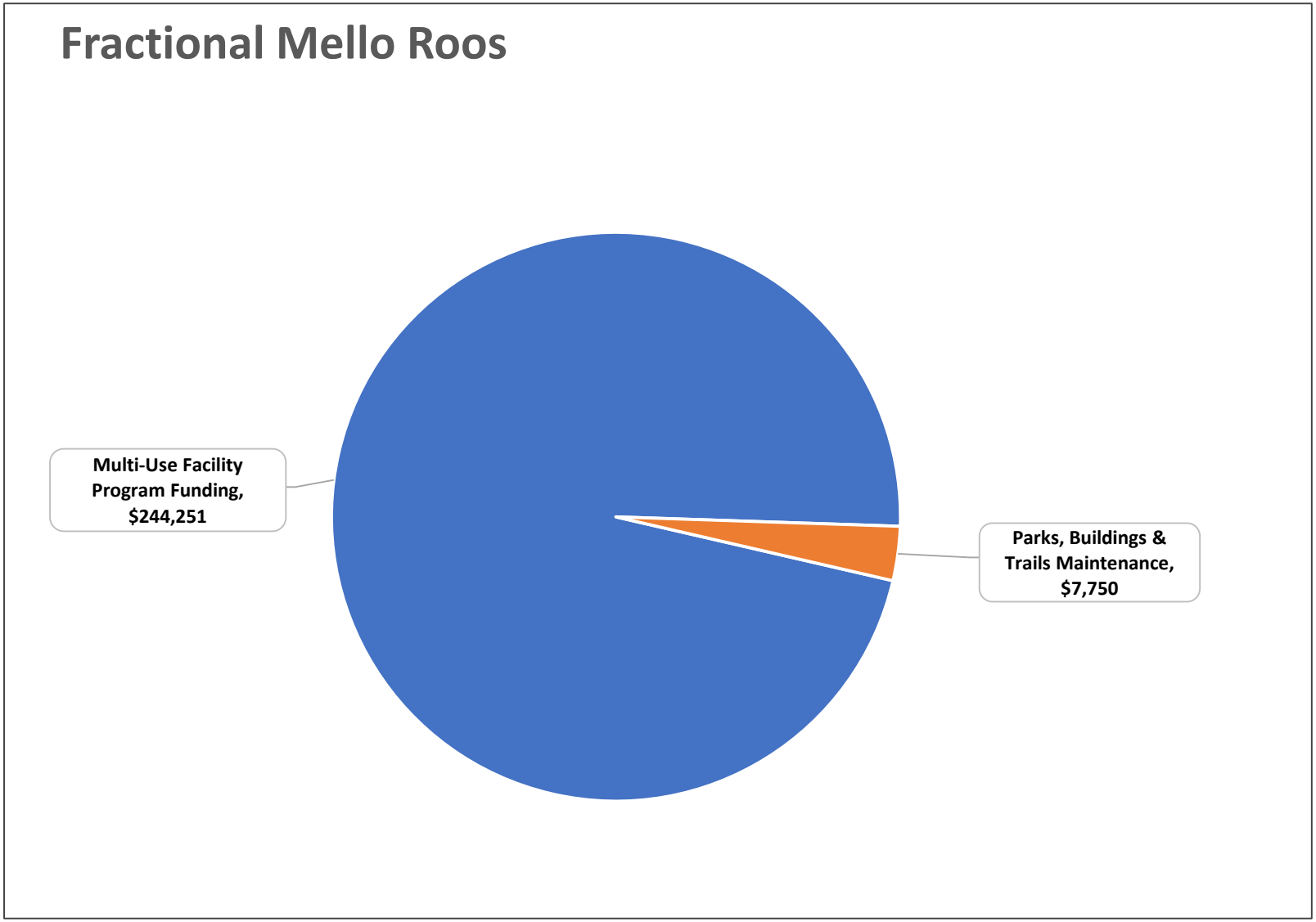
## PROGRAM DESCRIPTION

Mello Roos is a "Fractional Use" tax paid in lieu of Transient Occupancy Tax (TOT) pursuant to Chapter 3.12 of the Town of Mammoth Lakes Municipal Code.

*"All fractional-use projects shall, as a condition of development approval, be required to be included within the boundaries of a **Mello-Roos** Community Facilities District and be subject to a special tax to pay for town services related to the project. The applicant shall be required to pay all costs associated with the creation of such district, the annexation of the project into such district, and the approval and imposition of the special tax. A project satisfies this requirement if it is subject to a tax that is at the same rate as (and apportioned in the same manner as) the tax approved by the town council in connection with Town of Mammoth Lakes Community Facilities District No. 2004-01, by Ordinance No. 05-01.*

## BUDGET HIGHLIGHTS

**Sources of Revenue:**
The Town is forecasting FY2020-21 annual Recreation Department revenues of $267,600. These funds are dedicated for use at the Mammoth Lakes Multi-Use Facility. The balance of Mello Roos tax funds are allocated in the FY2020-21 Parks Maintenance budget.




**Total Expenditure $ 252,001**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Fractional Mello CDF 2004-01** | | | | | | | |
| **Fractional Mello CDF 2004-01** | | | | | | | |
| 85800030280 | Tax Assessment | 226,002.82 | 234,933.45 | 205,363.18 | 185,000.00 | 192,390.19 | 185,000.00 |
| 85800031610 | Facility Rental | 11,078.50 | .00 | .00 | .00 | .00 | .00 |
| 85800031666 | Food Sales - Rec | .06- | .00 | .00 | .00 | .00 | .00 |
| 85800031676 | Ice Rink Master | 41,815.77 | 95,234.99 | 87,358.99 | 80,000.00 | 84,067.65 | 80,000.00 |
| 85800031678 | RecZone Master | 120.00 | 561.62 | 735.00 | .00 | 1,210.00 | .00 |
| 85800031680 | Special Events Charge | .00 | .00 | .00 | .00 | .00 | .00 |
| 85800031682 | Advertising Charge | .00 | .00 | .00 | .00 | .00 | .00 |
| 85800037002 | Interest on Investments | 382.76 | 4,120.59 | 3,160.17 | 2,600.00 | 1,541.29 | 2,600.00 |
| 85800037100 | Refunds and Rebates | .00 | .00 | .00 | .00 | .00 | .00 |
| 85800037204 | Community Donations | .00 | .00 | .00 | .00 | .00 | .00 |
| 85800039000 | Forgiveness of Debt | .00 | .00 | .00 | .00 | .00 | .00 |
| 85800039999 | Interfund Transfers In | 10,428.00 | .00 | .00 | .00 | .00 | .00 |
| | Fractional Mello CDF 2004-01 Revenue Total: | 289,827.79 | 334,850.65 | 296,617.34 | 267,600.00 | 279,209.13 | 267,600.00 |
| | Total Fractional Mello CDF 2004-01: | 289,827.79 | 334,850.65 | 296,617.34 | 267,600.00 | 279,209.13 | 267,600.00 |
| **Multi-Use Facility** | | | | | | | |
| 85843640000 | Regular Salaries | 22,482.25 | 25,024.44 | 17,988.57 | 26,733.00 | 18,440.66 | 34,388.00 |
| 85843640111 | Temporary Wages | 38,544.20 | 37,336.90 | 43,910.97 | 47,620.00 | 51,782.34 | 50,000.00 |
| 85843640113 | Overtime Wages | 1,272.51 | 1,690.31 | 1,785.76 | .00 | 297.30 | .00 |
| 85843640130 | Comprehensive Leave | .00 | .00 | .00 | 937.00 | .00 | 1,582.00 |
| 85843641002 | Health Ins Premiums | 360.52 | 1,442.08 | .00 | 13,981.00 | .00 | 14,790.00 |
| 85843641012 | Workers Comp Insurance | 1,589.40 | 1,354.64 | 1,039.17 | 1,737.00 | 1,046.35 | 2,364.00 |
| 85843641016 | Unemployment Assessment | 5,659.00 | .00 | 482.00 | .00 | 7,121.21 | .00 |
| 85843641020 | PERS (Retirement) | 6,059.52 | 4,699.57 | 4,250.36 | 9,188.00 | 3,957.85 | 12,233.00 |
| 85843641028 | PARS (Part Time Retirement) | 680.61 | 712.94 | 838.47 | 925.00 | 978.75 | 925.00 |
| 85843642002 | Office Supplies | .00 | .00 | 387.44 | .00 | .00 | .00 |
| 85843642005 | Postal Supplies & Postage | .00 | .00 | .00 | .00 | .00 | .00 |
| 85843642006 | Uniforms & Personal Equip | 1,000.00 | 1,049.32 | 904.98 | 1,000.00 | 1,201.14 | 1,000.00 |
| 85843642007 | Maintenance Supplies | 4,098.19 | 5,198.80 | 2,605.33 | 3,000.00 | 1,585.38 | 2,000.00 |
| 85843642008 | Recreation Supplies | 12,953.80 | 12,987.27 | 6,156.17 | 6,500.00 | 5,113.60 | 4,000.00 |
| 85843642030 | Special Operational | 3,631.95 | 5,427.06 | 3,410.43 | 3,500.00 | 3,142.49 | 3,500.00 |
| 85843643031 | Contractual Services | 60,461.81 | 20,162.29 | 39,143.25 | 40,000.00 | 27,576.08 | 25,000.00 |
| 85843643066 | Vehicle & Equip Replacement | 7,209.28 | 6,160.56 | 3,731.35 | 3,843.00 | 3,843.29 | 2,969.00 |
| 85843643110 | Mem'ships, Dues, Subscr, Publi | .00 | .00 | .00 | .00 | 344.95 | .00 |
| 85843643120 | Printing & Reproduction | 2,480.52 | 2,482.34 | 1,948.19 | 3,000.00 | 2,319.16 | 1,500.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 85843643130 | Advertising & Legal Notices | 4,697.52 | 4,310.55 | 3,258.00 | 3,000.00 | 2,145.00 | 1,000.00 |
| 85843643150 | Training, Ed, Conf & Mtgs | 375.00 | 1,282.45 | 1,593.16 | 2,000.00 | 1,220.56 | 1,000.00 |
| 85843643404 | Public Utilities | 34,290.09 | 35,098.45 | 33,724.02 | 35,000.00 | 44,045.03 | 35,000.00 |
| 85843645010 | Facility Lease | 37,800.00 | 42,000.00 | 42,000.00 | 45,000.00 | 45,000.00 | 47,000.00 |
| 85843645050 | Equip Maint Agreements | .00 | .00 | .00 | .00 | .00 | .00 |
| 85843645080 | Park Grounds & Bldgs Maint | 2,050.78 | 4,904.28 | 10,229.39 | 8,000.00 | 5,857.29 | 4,000.00 |
| 85843646460 | Computer Hardware - Non Cap | .00 | .00 | 493.35 | 600.00 | .00 | .00 |
| Total Multi-Use Facility: | | 247,696.95 | 213,324.25 | 219,880.36 | 255,564.00 | 227,018.43 | 244,251.00 |
| **Parks, Bldgs & Trails Maint** | | | | | | | |
| 85843840000 | Regular Salaries | 6,449.50 | 6,187.38 | 6,052.56 | .00 | 4,319.59 | .00 |
| 85843840111 | Temporary Wages | 3,120.10 | 5,325.23 | 6,731.01 | .00 | 4,716.57 | .00 |
| 85843840113 | Overtime Wages | .00 | 66.10 | 367.73 | .00 | 48.24 | .00 |
| 85843840130 | Comprehensive Leave | .00 | .00 | .00 | .00 | .00 | .00 |
| 85843841002 | Health Ins Premiums | .00 | .00 | .00 | .00 | .00 | .00 |
| 85843841012 | Workers Comp Insurance | 483.43 | 340.96 | 362.53 | .00 | 218.30 | .00 |
| 85843841020 | PERS (Retirement) | 1,589.49 | 1,128.21 | 1,482.75 | .00 | 887.41 | .00 |
| 85843841028 | PARS (Part Time Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| 85843842007 | Maintenance Supplies | 82.79 | 267.44 | .00 | 500.00 | .00 | 500.00 |
| 85843843031 | Contractual Services | 3,029.07 | 4,111.11 | 4,019.15 | 5,000.00 | 9,756.54 | 5,000.00 |
| 85843843404 | Public Utilities | 1,425.87 | 1,252.07 | 1,666.54 | 1,250.00 | 1,133.00 | 1,250.00 |
| 85843845080 | Park Grounds & Bldgs Maint | .00 | 918.97 | .00 | 1,000.00 | .00 | 1,000.00 |
| Total Parks, Bldgs & Trails Maint: | | 16,180.25 | 19,597.47 | 20,682.27 | 7,750.00 | 21,079.65 | 7,750.00 |
| **Department: 599** | | | | | | | |
| 85859949999 | Transfers Out | 50,000.00 | .00 | .00 | 250,000.00 | 250,000.00 | .00 |
| Total Department: 599: | | 50,000.00 | .00 | .00 | 250,000.00 | 250,000.00 | .00 |
| Fractional Mello CDF 2004-01 Revenue Total: | | 289,827.79 | 334,850.65 | 296,617.34 | 267,600.00 | 279,209.13 | 267,600.00 |
| Fractional Mello CDF 2004-01 Expenditure Total: | | 313,877.20 | 232,921.72 | 240,562.63 | 513,314.00 | 498,098.08 | 252,001.00 |
| Net Total Fractional Mello CDF 2004-01: | | 24,049.41- | 101,928.93 | 56,054.71 | 245,714.00- | 218,888.95- | 15,599.00 |
| Net Grand Totals: | | 24,049.41- | 101,928.93 | 56,054.71 | 245,714.00- | 218,888.95- | 15,599.00 |

# FLEET SERVICES – HIGHLIGHTS FOR FY2020-21

## DESCRIPTION

The Town garage provides specialized 7-days-a-week, 24-hour support to the Town, MLPD, MLFPD, MUSD, and ESTA. The Town performs technical maintenance with a highly skilled team to ensure the operation of key government functions. Mechanics also fill key roles during snow management operations, including plow/cinder truck operations and fueling. The staffing for the garage includes:

Fleet Manager
Equipment Mechanic Lead Worker
Equipment Mechanic (3)
Equipment Mechanic Trainee (2)

Changes in the past year have come from a commitment to manage regular maintenance services for ESTA in a more dedicated fashion.

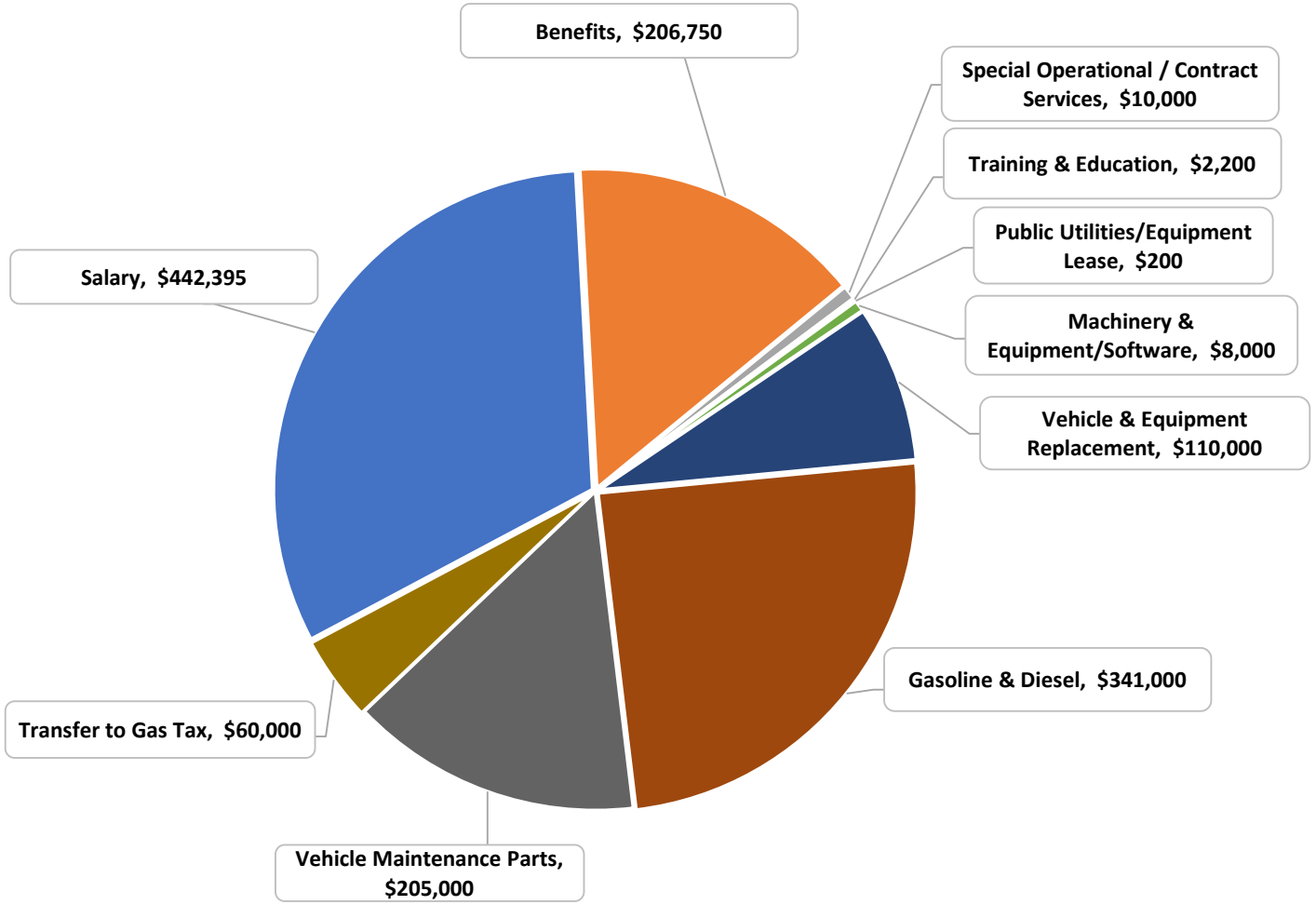
## BUDGET HIGHLIGHTS - Major Budget Changes

Overall: No significant changes anticipated this year. Continual assessment will result in future recommendations based on expanding and aging Town and ESTA Fleets. Equipment: Town took delivery of two new loaders from Caterpillar and a new snow blower from Kodiak America this year. We expect little if any fleet changes in the coming year.

## PRIORITIES FOR FY2020-21: WORK PLAN HIGHLIGHTS

Continue to provide appropriate levels of support to Town fleet as well as contracted mechanical services. Participate in snow management operations. Complete overhauls/preventive maintenance during summer months. Fully implement maintenance software program. Update equipment and vehicle replacement program. Work with Engineering and Road Maintenance on planning and design of a new fuel island and a review of the site plan for the entire Town Yard.

# Fleet Maintenance




**Total Expenditure $ 1,385,545**

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Vehicle Service** | | | | | | | |
| **Vehicle Service** | | | | | | | |
| 91000031602 | Charges for Services | 381,788.78 | 375,914.95 | 431,976.18 | 477,843.00 | 482,624.55 | 442,939.00 |
| 91000031920 | Garage-Other Governments | 40,713.56 | 6,337.95 | 1,706.17 | .00 | 4,043.77 | .00 |
| 91000031922 | Garage-ESTA | 597,089.48 | 503,202.55 | 582,190.29 | 544,835.00 | 613,968.28 | 507,476.00 |
| 91000031924 | Garage Services: County | 3,700.84 | 16,902.87 | 4,173.33 | 10,000.00 | 3,964.92 | 10,000.00 |
| 91000031926 | Garage Services: MLFPD | 60,904.23 | 47,101.22 | 67,306.86 | 84,805.00 | 54,946.13 | 78,635.00 |
| 91000031928 | Garage: Schools | 59,868.69 | 62,237.99 | 94,757.26 | 97,460.00 | 63,805.48 | 89,480.00 |
| 91000032230 | Equip Replacement Charge | 1,070,772.35 | 807,306.13 | 723,510.77 | 723,510.00 | 819,004.54 | 723,510.00 |
| 91000037002 | Interest on Investments | 35,620.21 | 44,904.58 | 166,638.14 | .00 | 155,051.06 | .00 |
| 91000037100 | Refunds and Rebates | 1,634.64 | 40,714.37 | 2,528.28 | .00 | 2,203.13 | .00 |
| 91000037400 | Sale of Fixed Assets | 200.00 | 2,004.00 | .00 | .00 | 7,877.00 | .00 |
| 91000037500 | Proceeds of Debt | .00 | .00 | .00 | .00 | .00 | .00 |
| 91000039999 | Interfund Transfers In | 499,638.00 | 435,535.00 | 942,600.00 | 740,000.00 | 740,000.00 | .00 |
| | Vehicle Service Revenue Total: | 2,751,930.78 | 2,342,161.61 | 3,017,387.28 | 2,678,453.00 | 2,947,488.86 | 1,852,040.00 |
| | Total Vehicle Service: | 2,751,930.78 | 2,342,161.61 | 3,017,387.28 | 2,678,453.00 | 2,947,488.86 | 1,852,040.00 |
| **Garage Operations** | | | | | | | |
| 91045640000 | Regular Salaries | 363,362.11 | 390,006.34 | 350,622.04 | 372,506.00 | 432,035.85 | 427,395.00 |
| 91045640111 | Temporary Wages | .00 | .00 | 20,489.22 | 15,000.00 | 15,050.07 | 15,000.00 |
| 91045640113 | Overtime Wages | 30,068.45 | 6,430.12 | 28,692.45 | .00 | 21,031.56 | .00 |
| 91045640130 | Comprehensive Leave | 9,449.00 | 1,148.86- | 19,786.23 | 25,715.00 | 26,410.08- | 1,582.00 |
| 91045641002 | Health Ins Premiums | 92,791.97 | 91,366.78 | 96,074.55 | 142,537.00 | 157,517.81 | 14,790.00 |
| 91045641012 | Workers Comp Insurance | 23,544.43 | 18,125.25 | 18,438.57 | 23,373.00 | 21,720.72 | 29,639.00 |
| 91045641016 | Unemployment Assessment | .00 | 75.00 | .00 | .00 | .00 | .00 |
| 91045641020 | PERS (Retirement) | 110,886.18 | 95,858.82 | 105,656.05 | 131,792.00 | 143,861.23 | 160,439.00 |
| 91045641028 | PARS (Part Time Retirement) | .00 | .00 | 471.03 | 300.00 | 270.24 | 300.00 |
| 91045642002 | Office Supplies | 303.51 | 715.11 | 1,141.45 | .00 | 115.75 | .00 |
| 91045642003 | Misc Supplies | .00 | .00 | .00 | .00 | 419.13 | .00 |
| 91045642005 | Postal Supplies & Postage | .00 | .00 | .00 | .00 | .00 | .00 |
| 91045642006 | Uniforms & Personal Equip | .00 | .00 | .00 | .00 | 10,019.40 | .00 |
| 91045642016 | Gasoline & Diesel | 271.73 | 599.94 | 165.31 | .00 | 637.20 | .00 |
| 91045642017 | Vehicle Maintenance Parts | 4,187.24 | 7,321.02 | 5,997.70 | .00 | 7,990.89 | .00 |
| 91045643031 | Contractual Services | 7,726.95 | .00 | .00 | 10,000.00 | 391.46 | 10,000.00 |
| 91045643110 | Mem'ships, Dues, Subscr, Publi | .00 | .00 | .00 | 200.00 | .00 | 200.00 |
| 91045643150 | Training, Ed, Conf & Mtgs | .00 | .00 | .00 | 2,000.00 | .00 | 2,000.00 |
| 91045643404 | Public Utilities | 76.02 | .00 | 538.04 | 100.00 | 1,076.08 | 100.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 91045646010 | Equipment Lease | .00 | .00 | 4,842.36 | 100.00 | 5,571.04 | 100.00 |
| 91045646200 | Machinery & Equip - Non Cap | 771.59 | .00 | .00 | 3,000.00 | 3,993.52 | 3,000.00 |
| 91045646460 | Computer Hardware - Non Cap | .00 | .00 | .00 | .00 | .00 | .00 |
| 91045646480 | Computer Software - Non Cap | .00 | .00 | .00 | 5,000.00 | 1,616.25 | 5,000.00 |
| 91045649000 | Write Off Internal Loans | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Garage Operations: | | 643,439.18 | 609,349.52 | 652,915.00 | 731,623.00 | 796,908.12 | 669,545.00 |
| **Vehicle & Equip Replace** | | | | | | | |
| 91057048100 | Vehicles - Capital | 35,302.81- | 1,256.38 | 28,635.76 | 180,000.00 | 147,844.24 | 110,000.00 |
| 91057048199 | Vehicles - Depreciation | 378,005.12 | 253,603.20 | .00 | .00 | .00 | .00 |
| 91057048200 | Machinery & Equip - Capital | 85,320.72- | 28,183.51 | 13,646.28 | .00 | 1,292,280.87 | .00 |
| 91057048300 | Additions to the Fleet | .00 | .00 | .00 | 250,000.00 | 106,252.28 | .00 |
| 91057048990 | Depreciation | .00 | .00 | 444,084.16 | .00 | .00 | .00 |
| Total Vehicle & Equip Replace: | | 257,381.59 | 283,043.09 | 486,366.20 | 430,000.00 | 1,546,377.39 | 110,000.00 |
| **Garage - Other Government** | | | | | | | |
| 91057942016 | Gasoline & Diesel | .00 | .00 | .00 | .00 | .00 | .00 |
| 91057942017 | Vehicle Maintenance Parts | .00 | .00 | 1,208.06 | .00 | .00 | .00 |
| Total Garage - Other Government: | | .00 | .00 | 1,208.06 | .00 | .00 | .00 |
| **General Fleet Garage** | | | | | | | |
| 91058042016 | Gasoline & Diesel | 5,229.37 | 6,771.30 | 8,517.56 | 5,000.00 | 10,234.73 | 5,000.00 |
| 91058042017 | Vehicle Maintenance Parts | 9,382.89 | 3,518.24 | 10,028.31 | 5,000.00 | 2,767.95 | 5,000.00 |
| Total General Fleet Garage: | | 14,612.26 | 10,289.54 | 18,545.87 | 10,000.00 | 13,002.68 | 10,000.00 |
| **Parks Maintenance Garage** | | | | | | | |
| 91058142016 | Gasoline & Diesel | 14,115.62 | 12,217.61 | 18,358.25 | 13,000.00 | 13,839.41 | 13,000.00 |
| 91058142017 | Vehicle Maintenance Parts | 12,360.42 | 14,900.83 | 20,123.84 | 10,000.00 | 25,510.22 | 10,000.00 |
| Total Parks Maintenance Garage: | | 26,476.04 | 27,118.44 | 38,482.09 | 23,000.00 | 39,349.63 | 23,000.00 |
| **Mono County Schools** | | | | | | | |
| 91058242016 | Gasoline & Diesel | 6,122.88 | 6,741.90 | 6,662.97 | 8,000.00 | 5,675.31 | 8,000.00 |
| Total Mono County Schools: | | 6,122.88 | 6,741.90 | 6,662.97 | 8,000.00 | 5,675.31 | 8,000.00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| Mono County Garage | | | | | | | |
| 91058342016 | Gasoline & Diesel | 3,239.34 | 2,778.99 | 4,559.24 | 5,000.00 | 3,064.93 | 5,000.00 |
| 91058342017 | Vehicle Maintenance Parts | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Mono County Garage: | | 3,239.34 | 2,778.99 | 4,559.24 | 5,000.00 | 3,064.93 | 5,000.00 |
| **Transit Garage Services** | | | | | | | |
| 91058442016 | Gasoline & Diesel | 65,181.56 | 67,111.20 | 48,370.10 | 75,000.00 | 45,154.82 | 75,000.00 |
| 91058442017 | Vehicle Maintenance Parts | 39,422.21 | 27,610.79 | 23,479.60 | 35,000.00 | 30,107.64 | 35,000.00 |
| Total Transit Garage Services: | | 104,603.77 | 94,721.99 | 71,849.70 | 110,000.00 | 75,262.46 | 110,000.00 |
| **ESTA Garage** | | | | | | | |
| 91058542016 | Gasoline & Diesel | 143,246.21 | 157,925.46 | 183,559.20 | 150,000.00 | 164,683.10 | 150,000.00 |
| 91058542017 | Vehicle Maintenance Parts | 76,339.64 | 90,205.24 | 87,702.88 | 75,000.00 | 108,625.91 | 75,000.00 |
| Total ESTA Garage: | | 219,585.85 | 248,130.70 | 271,262.08 | 225,000.00 | 273,309.01 | 225,000.00 |
| **Fire Dept - Garage** | | | | | | | |
| 91058642016 | Gasoline & Diesel | 16,050.68 | 14,687.88 | 13,271.67 | 20,000.00 | 13,504.85 | 20,000.00 |
| 91058642017 | Vehicle Maintenance Parts | 22,571.10 | 14,960.22 | 24,011.91 | 15,000.00 | 13,852.48 | 15,000.00 |
| Total Fire Dept - Garage: | | 38,621.78 | 29,648.10 | 37,283.58 | 35,000.00 | 27,357.33 | 35,000.00 |
| **Mammoth Unified School** | | | | | | | |
| 91058742016 | Gasoline & Diesel | 17,286.23 | 20,910.57 | 20,672.90 | 20,000.00 | 19,920.38 | 20,000.00 |
| 91058742017 | Vehicle Maintenance Parts | 21,034.70 | 17,896.78 | 19,103.57 | 25,000.00 | 14,813.41 | 25,000.00 |
| Total Mammoth Unified School: | | 38,320.93 | 38,807.35 | 39,776.47 | 45,000.00 | 34,733.79 | 45,000.00 |
| **Public Safety Garage** | | | | | | | |
| 91058842016 | Gasoline & Diesel | 35,784.30 | 41,939.26 | 51,797.62 | 45,000.00 | 54,952.46 | 45,000.00 |
| 91058842017 | Vehicle Maintenance Parts | 24,540.28 | 47,454.19 | 32,757.38 | 40,000.00 | 25,908.95 | 40,000.00 |
| Total Public Safety Garage: | | 60,324.58 | 89,393.45 | 84,555.00 | 85,000.00 | 80,861.41 | 85,000.00 |
| **Garage - Library** | | | | | | | |
| 91058942016 | Gasoline & Diesel | .00 | .00 | .00 | .00 | .00 | .00 |
| 91058942017 | Vehicle Maintenance Parts | .00 | .00 | .00 | .00 | .00 | .00 |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| Total Garage - Library: | | .00 | .00 | .00 | .00 | .00 | .00 |
| **EE Benefits** | | | | | | | |
| 91059141070 | PERS (Retirement) | .00 | .00 | .00 | .00 | .00 | .00 |
| Total EE Benefits: | | .00 | .00 | .00 | .00 | .00 | .00 |
| **Interfund Transfers** | | | | | | | |
| 91059949999 | Transfers Out | 408,853.00 | 398,279.66 | 399,120.00 | 60,000.00 | 407,884.84 | 60,000.00 |
| Total Interfund Transfers: | | 408,853.00 | 398,279.66 | 399,120.00 | 60,000.00 | 407,884.84 | 60,000.00 |
| Vehicle Service Revenue Total: | | 2,751,930.78 | 2,342,161.61 | 3,017,387.28 | 2,678,453.00 | 2,947,488.86 | 1,852,040.00 |
| Vehicle Service Expenditure Total: | | 1,821,581.20 | 1,838,302.73 | 2,112,586.26 | 1,767,623.00 | 3,303,786.90 | 1,385,545.00 |
| Net Total Vehicle Service: | | 930,349.58 | 503,858.88 | 904,801.02 | 910,830.00 | 356,298.04- | 466,495.00 |
| Net Grand Totals: | | 930,349.58 | 503,858.88 | 904,801.02 | 910,830.00 | 356,298.04- | 466,495.00 |

# DEBT SERVICE FUND - HIGHLIGHTS FOR FY2020-21

The Debt Service Fund accounts for the Town's main debt service payments. In FY2020-21, these payments are mainly funded by the Measure R Fund, (Multi Use Facility) and the General Fund. The table below also includes the debt payments for the North Village CFD and Bluff's Development.

**FY2020-21 Expenditures**

## *Town of Mammoth Lakes - Debt Schedule*

| DEBT | PURPOSE | INITIAL DEBT AMOUNT | ANNUAL PAYMENT FY2021 |
|---|---|---|---|
| **Lease Revenue Bond (2015)** Details see schedule B | Refinance COP and Police Facility Funding | $ 3,550,000 | $ 314,540 |
| **Installment Sales Agreement (2017)** Details see schedule C | Multi Use Facility | $ 5,500,000 | $ 614,441 |
| **Taxable Judgment Obligation Bonds (2017)** Details see schedule D | MLLA Debt | $ 23,995,000 | $ 1,867,287 |
| **CFD 2001-1 Refunding Bonds, (2016)** Details see schedule E | North Village Development | $ 6,626,919 | $ 514,744 |
| **2004 Reassessment Refunding Bonds** Details see schedule F | Bluff's Development | $ 2,704,934 | $ 209,787 |
| **Total** | | **$ 42,376,853** | **$ 3,520,799** |

| | |
|---|---|
| **General Fund Debt** | **$ 2,181,827** |
| **Measure R Debt** | **$ 614,441** |
| **Assessment District Debt** | **$ 724,531** |

| Account Number | Account Title | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2019-20 Actual | 2020-21 Adopted Budget |
|---|---|---|---|---|---|---|---|
| **Debt Service** | | | | | | | |
| **Debt Service** | | | | | | | |
| 99000037002 | Interest on Investments | 222.41 | 36,943.97 | 1,018.68 | .00 | 2,540.33 | .00 |
| 99000037100 | Refunds and Rebates | .00 | 593,755.00 | .00 | .00 | .00 | .00 |
| 99000037500 | Proceeds of Debt | .00 | .00 | .00 | .00 | .00 | .00 |
| 99000039999 | Interfund Transfers In | 3,250,236.00 | 9,202,850.49 | 3,350,895.00 | 3,938,322.00 | 3,942,117.00 | 2,186,827.00 |
| Debt Service Revenue Total: | | 3,250,458.41 | 9,833,549.46 | 3,351,913.68 | 3,938,322.00 | 3,944,657.33 | 2,186,827.00 |
| Total Debt Service: | | 3,250,458.41 | 9,833,549.46 | 3,351,913.68 | 3,938,322.00 | 3,944,657.33 | 2,186,827.00 |
| **Debt Service** | | | | | | | |
| 99059043031 | Contractual Services | 554.00 | 2,725.00 | 4,880.00 | 5,000.00 | 6,765.92 | 5,000.00 |
| 99059048300 | Capital Land Acquisition | .00 | 6,502,491.41 | .00 | .00 | .00 | .00 |
| 99059049480 | Other Debt Expense | .00 | .00 | .00 | .00 | .00 | .00 |
| 99059049491 | Garage Service Loan | .00 | .00 | .00 | .00 | .00 | .00 |
| 99059049492 | Debt Service 2000 CO | .00 | .00 | .00 | .00 | .00 | .00 |
| 99059049493 | Debt Service SWRCB | 78,987.40 | 78,987.40 | 78,914.79 | .00 | .00 | .00 |
| 99059049494 | Debt SVCE-Multi Use Facility | .00 | 55,192.49 | 612,130.75 | 615,925.00 | 615,925.00 | 614,441.00 |
| 99059049496 | Debt Service HELP Loan | .00 | 330,148.51 | .00 | .00 | .00 | .00 |
| 99059049497 | Debt Svce Lease Rev Bond 2015 | 315,708.55 | 314,776.30 | 315,615.90 | 314,192.00 | 314,192.25 | 314,540.00 |
| 99059049498 | Debt Service MLLA Settlement | 2,000,000.00 | 2,488,992.67 | 1,868,537.52 | 1,869,400.00 | 1,869,400.00 | 1,867,287.00 |
| 99059049499 | Debt SVSE: Multi Use Facility | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Debt Service: | | 2,395,249.95 | 9,773,313.78 | 2,880,078.96 | 2,804,517.00 | 2,806,283.17 | 2,801,268.00 |
| **Interfund Transfers** | | | | | | | |
| 99059949999 | Transfers Out | 340,520.07 | 443,200.00 | 366,269.00 | 340,000.00 | 340,000.00 | .00 |
| Total Interfund Transfers: | | 340,520.07 | 443,200.00 | 366,269.00 | 340,000.00 | 340,000.00 | .00 |
| Debt Service Revenue Total: | | 3,250,458.41 | 9,833,549.46 | 3,351,913.68 | 3,938,322.00 | 3,944,657.33 | 2,186,827.00 |
| Debt Service Expenditure Total: | | 2,735,770.02 | 10,216,513.78 | 3,246,347.96 | 3,144,517.00 | 3,146,283.17 | 2,801,268.00 |
| Net Total Debt Service: | | 514,688.39 | 382,964.32- | 105,565.72 | 793,805.00 | 798,374.16 | 614,441.00- |
| Net Grand Totals: | | 514,688.39 | 382,964.32- | 105,565.72 | 793,805.00 | 798,374.16 | 614,441.00- |

**APPROPRIATION LIMIT:**

The California Constitution sets limits on the amount of Tax Revenues that may be appropriated by a local government. Each year the Town must adopt a resolution setting the appropriation limit that will be applied in the adoption of the budget. The State provides guidelines for the calculation which allow the limit to be adjusted by defined factors. The Town's limit is adjusted by the combination of the change in the County population and the California per Capita Income. Each of these had a slight change from FY19-20 to FY20-21 for a combined change of 1.04%. The appropriations limit for the Town increased from $25,999,302 to $27,028,408. The Town's appropriation of tax revenues subject to the limit are under the allowed amount.

**INVESTMENT POLICY:**

Each year the staff reviews the Town's Investment Policy and has the Council take action to reaffirm the policy and to approve any changes. Over time minor adjustments are made to the policy to better meet the needs of the Town to meet regulatory changes, to adopt best practices or to allow added flexibility in managing the Town's portfolio. No additional changes are necessary for FY20-21

**RESERVE POLICY:**

In FY2016-17 Council established a reserve policy to both protect against economic uncertainty and to provide funding for projects and onetime expenses. The Reserve for Economic Uncertainty (REU) was established to minimalize the impact to town services in the event of a long-term revenue shortfall from an economic downturn or other localized event that negatively affects the Town's revenue sources. These localized events could be in the form of a natural disaster that affects the town itself or access to the town. The funding target is 16% of General Fund revenues or $3,247,000 based on FY20-21 operating budget. The REU has a current balance of $3,744,294 and will not require additional funds allocated during the budget process as General Fund Revenue is less than prior years and all interest revenue on these funds are retained in the REU.

Operating Reserve (OR) is engaged to weather short-term economic impacts or to take advantage of unanticipated funding needs such as grant opportunities, response to damaged facilities, unanticipated short-term declines in revenue or new state and federal cost mandates. The funding target is 9% of General Fund revenues or roughly $1,826,000 based on FY20-21 General Fund Revenue. The current balance of this reserve component is $1,864,838 or 100% of policy. While no additional funds are recommended from the FY20-21 operational budget, the Town remains committed to this component of the reserve policy and will provide additional funding as excess revenues or savings permit.

The contingency reserve of $75,000 is reduced by $25,000 as part of department budget reductions. The contingency reserve is designed to meet smaller unanticipated costs within the operating budget. It may also be used to meet other shortfalls in funding for capital projects.

**DEBT POLICY:**

This Debt Management Policy has been developed to provide guidance in the issuance and management of debt by the Town or any other public agency for which the Town Council sits as its legislative body and is intended to comply with Government Code Section 8855(I), effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the Town's interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the Town.

Debt, properly issued and managed, is a critical element in any financial management program. It assists in the Town's effort to allocate limited resources to provide the highest quality of service and facilities to the public. The Town desires to manage its debt program to promote economic growth and enhance the vitality of the Town for its residents and businesses.

Staff does not recommend any adjustments to the Debt Policy for FY20-21. Council may amend the policy, as it deems appropriate from time to time in the prudent management of the debt of the Town.

**RESOLUTION NO. 20-45**

**RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ESTABLISHING THE APPROPRIATION LIMIT FOR FISCAL YEAR 2020-21 PURSUANT TO ARTICLE XIIIB OF THE STATE OF CALIFORNIA CONSTITUTION**

WHEREAS, Article XIIIB of the California Constitution establishes a limit on the amount of tax revenue that can be appropriated by government jurisdictions; and

WHEREAS, as a government jurisdiction, the Town of Mammoth Lakes must recalculate the limit annually by multiplying the previous year's limit by the allowable adjustment factors, which include: (a) Town's own growth or the growth of Mono County; and (b) the increase in California per capita income or the increase in the assessed valuation of non-residential property in the Town; and

WHEREAS, for Fiscal Year 2020-21, the Town chose to use the Mono County population change and the increase to the California per capita income as the adjustment factors.

NOW, THEREFORE, BE IT RESOLVED that the Appropriation Limit of the Town of Mammoth Lakes for Fiscal Year 2020-21 is $27,028,408 as reflected in Exhibit 1.

APPROVED AND ADOPTED THIS 17th day of June 2020.

BILL SAUSER, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

Exhibit 1

# ARTICLE XIIIB APPROPRIATIONS LIMIT
## Fiscal Year 2020-21

Article XIIIB of the California Constitution was created by the passage of Proposition 4 in November 1979, and establishes a limit on the amount of tax revenue that can be appropriated by government jurisdictions. This limit is popularly known as the Gann Limit. Each year, the limit is recalculated by multiplying the previous year's limit by adjustment factors for population growth and inflation. Proposition 111, passed in June 1990, gave cities the option of using their own growth or the growth of the entire county in which the city is located as the population adjustment factor. Cities were also given the option of using the increase in California Per Capita Income or the increase in the assessed valuation of non-residential property in the City as the inflation adjustment factor. Cities have the option each year of deciding which factor to use. For FY 2020-21, the Town of Mammoth Lakes is using the population growth of Mono County and the increase in California Per Capita Income.

| | |
|---|---|
| 2019-20 Appropriations Limit | $25,999,302 |

2019-20 Adjustment Factors

| | |
|---|---|
| Mono County Population Change | = 1.0022 (.22% change) |
| California Per Capita Income Change | = 1.00373 (3.85% change) |
| Combined Change = 1.0022 x 1.0373 | = 1.0396 |

| | |
|---|---|
| 2020-21 Appropriations Limit | $27,028,408 |

Not all Town appropriations are subject to the limitation of Article XIIIB. The intent of Proposition 4 was to restrict only the appropriation of "proceeds of taxes." Determining which appropriations are subject to the limit requires classifying each funding source as either proceeds of taxes or non-proceeds of taxes. Property tax and local taxes are subject to limitation i.e. TOT, Measure R, and Measure U. State taxes that are subvented to the Town count against the Town's limit if their use is unrestricted, as in the case of sales tax. State subventions that are restricted in use, such as gas tax and state grants, are applied against the State's limit rather than the Town's, so they are considered non-proceeds of taxes for the Town's calculation. Interest income is prorated so that the interest earned on tax revenue is included as proceeds of taxes.

The Town's other revenue sources are classified as non-proceeds of taxes: franchise fees, assessment districts, fines and penalties, license and permit fees, service charges, rentals and concessions, federal grants, internal service revenues and other miscellaneous revenues. Enterprise funds are also exempt from the limitation. Fund transfers are re-appropriations of revenue and have already been included in the calculation of appropriations and are not counted twice.

STATE OF CALIFORNIA )
COUNTY OF MONO ) ss.
TOWN OF MAMMOTH LAKES)

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 20-45 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 17th day of June 2020, by the following vote:

| | |
|---|---|
| AYES: | Councilmembers Hoff, Stapp, Wentworth, Mayor Pro Tem Salcido, and Mayor Sauser |
| NOES: | None |
| ABSENT: | None |
| ABSTAIN: | None |
| DISQUALIFICATION: | None |

Jamie Gray

JAMIE GRAY, Town Clerk

**RESOLUTION NO. 20-46**

**RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, REAFFIRMING THE TOWN'S INVESTMENT POLICY**

WHEREAS, the Town Council has adopted the Town's Investment Policy; and

WHEREAS, the Investment Policy is typically reviewed on an annual basis; and

WHEREAS, upon a recent review of the Investment Policy, the Town Council finds no reason to amend the current Policy, which provides for the safety, liquidity, and prudent investment of Town funds.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Mammoth Lakes does hereby reaffirm the attached Investment Policy and directs the Treasurer and Town Manager to prudently manage Town funds in accordance with the adopted policy.

APPROVED AND ADOPTED THIS 17th day of June 2020.

BILL SAUSER, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

**TOWN OF MAMMOTH LAKES**
**INVESTMENT POLICY**
**Fiscal Year 2020-21**

## I. Scope

The Town's Investment Policy establishes a framework for prudent investment of the Town's resources. This Policy is intended to apply to all funds and investment activities under the direct authority of the Town of Mammoth Lakes.

## II. Definition of Treasurer

The Finance Director, or Finance Manager as designee to perform the duties, serves as the Town Treasurer.

## III. Objectives

A. SAFETY: It is the primary duty and responsibility of the Treasurer to protect, preserve and maintain cash and investments placed in his/her trust on behalf of the citizens of the community.

B. LIQUIDITY: An adequate percentage of the portfolio should be maintained in liquid short-term securities, which can be converted to cash if necessary to meet disbursement requirements. Since all cash requirements cannot be anticipated, investments in securities with active secondary or resale markets is highly recommended. Emphasis should be on marketable securities with low sensitivity to market risk.

C. YIELD: Yield should become a consideration only after the basic requirements of safety and liquidity have been met.

D. MARKET-AVERAGE RATE OF RETURN: The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the Town's risk constraints, the cash flow characteristics of the Town's portfolio, and State and Local laws, ordinances or resolutions that restrict investments.

E. DIVERSIFICATION: The investment portfolio will be diversified to avoid incurring unreasonable and avoidable risk regarding specific security types or individual financial institutions.

F. PRUDENCE: The Town's investment strategies shall adhere to the guidance provided by the "prudent man rule", which obligates a fiduciary to insure that:

"...investment shall be made with the exercise of that degree of judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment considering the probable safety of their capital as well as the probable income to be derived."

G. PUBLIC TRUST: All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust. In a diversified portfolio it must be recognized that occasional measured losses are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

## IV. Delegation of Authority

The Treasurer and the Town Manager shall act jointly to make investments on behalf of the Town of Mammoth Lakes. Neither the Treasurer nor the Town Manager has authority to make investments independently of the other. An Investment Summary Sheet (Exhibit A) shall be signed by the Treasurer and Town Manager for all investments other than LAIF. Investments shall be limited to the types of investments specified in Section VII. When specific Town Council approval is required, the investment shall not be made until the Treasurer receives and files with the Town Clerk written evidence of such Council approval.

## V. Reporting

The Treasurer shall submit a monthly investment report to the Town Council of Mammoth Lakes. This report may be posted online for the Town Council's and public's view. This report will include all required elements of the monthly report as prescribed by Government Code Section 53646.

Required elements of the monthly report:

- Type of investment.
- Institution.
- Date of maturity.
- Amount of deposit or cost of the security.
- Current market value of securities with maturity in excess of 12 months.
- Rate of interest.
- Statement that there are sufficient and readily available liquid funds to meet the next 30 days' obligations.
- Accrued interest as prescribed by the California Section 53646, if required by the Legislative Body.

## VI. Investment Instruments

Authorized investment instruments which may be utilized and which are in accordance with Government Code Section 53601 are as follows:

| Permitted Investments/Deposits | Maximum Percentages or Amount | Maximum Maturity |
|---|---|---|
| Investment Type A: | | |
| Securities of the US Government | Unlimited | 5 years |
| Certificates of Deposit | Unlimited | 5 years |
| Commercial Paper (A1, P1 only) | 30% | 180 days |
| LAIF | $40,000,000 | n/a |
| Mono County Investment Pool | $5,000,000 | n/a |
| Passbook Deposits | ---- | n/a |
| Investment Type B: | | |
| Negotiable Certificates of Deposit | 30% | 5 years |
| Bankers Acceptances | 40% | 270 days |
| Repurchase agreements | ---- | 1 year |
| Mutual Funds | 15% | 5 years |
| Medium Term Notes | 30% | 5 years |

Type A investments do not require any specific approval of the Council. All Type B investments require a specific resolution of approval of the Town Council prior to the investment purchase/deposit.

## VII. Internal Controls

Internal controls are designed to prevent losses of public funds arising from fraud, employee error, misrepresentation of third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the Governmental Agency. A System of Internal Control shall be documented and attached hereto (Exhibit B).

## VIII. Maturities

Maturities shall be in conformance with the legal limits as specified in Section VII. Although the allowable maturity limit is up to five years for certain types of investments, the focus the investment should remain within the immediate two-year period for reasons of prudence.

## IX. Banks and Securities Dealers

In selecting financial institutions for the deposit or investment of Government Agency funds, the Treasurer shall consider the creditworthiness of institutions. The Treasurer shall continue to monitor financial institutions' credit characteristics and financial history throughout the period in which agency funds are deposited or invested.

## X. Risk Tolerance

The Governmental Agency recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to control risk. The Treasurer and Town Manager are expected to display prudence in the selection of securities, as a way to minimize

default risk. No individual investment transaction shall be undertaken which jeopardizes the total capital position of the overall portfolio. Certificates of Deposit shall be limited to FDIC insurance limitations. The Treasurer shall periodically establish guidelines and strategies to control risks of default, market price changes and illiquidity.

In addition to these general policy considerations, the following specific policies will be strictly observed.

A. All transactions will be executed on a delivery versus payment basis.

B. A competitive bid process, when practical, will be used to place all investment purchases.

## XI. Safekeeping and Custody

The Treasurer is responsible for maintaining the proper mix of investments, taking into consideration limits imposed by law and the need for liquidity.

All investments shall be held in the name of the Town of Mammoth Lakes. The Town Council shall from time to time execute such documents as are necessary to provide evidence of the Treasurer's and Town Manager's joint trading authority as set forth in this document.

## XII. Annual Review and Confirmation of the Investment Policy

The Investment Policy shall be reviewed and confirmed annually by the Town Council of Mammoth Lakes.

EXHIBIT A

INVESTMENT SUMMARY SHEET

THE PURPOSE OF THIS DOCUMENT IS
TO CONFIRM THAT A JOINT DECISION
WAS MADE WHEN INVESTING TOWN FUNDS
IN NON-LAIF INSTRUMENTS

The following investment has been reviewed by both the Finance Director and the Town Mananger and has been found to be in conformance with the Town's investment policy

SETTLEMENT DATE: _____

MATURITY DATE: _____

INVESTMENT: _____

PAR VALUE: _____

PRICE: _____

PRINCIPAL COST: _____

ACCRUED INTEREST: _____

TOTAL COST: _____

DATE INTEREST PAID: _____

CUSIP: _____

YIELD TO MATURITY: _____

INTEREST RATE: _____

We hereby confirm the above investment directive on behalf of the Town of Mammoth Lakes.

_____ _____

Finance Director Town Manager

EXHIBIT B

# INTERNAL CONTROL SYSTEM FOR TREASURY FUNCTION

## OBJECTIVES OF INTERNAL CONTROL

Internal control is the plan of organization and all related systems established by the management's objectives of ensuring, as far as practicable:

- The orderly and efficient conduct of business, including adherence to management policies
- The safeguarding of assets
- The prevention or detection of errors and fraud
- The accuracy and completeness of the accounting records
- The timely preparation of reliable financial information

## LIMITATION OF INTERNAL CONTROL

No internal control system, however elaborate, can by itself guarantee the achievement of management's objectives. Internal control, because of its inherent limitations, can only provide reasonable assurance that the objectives are met.

Elements of a system of internal control are the means by which the Town of Mammoth Lakes can satisfy the objectives of internal control.

## CONTROL ELEMENTS

The Treasurer/Finance Manager and Town Manager will approve investment transactions.

The Treasurer/Finance Manager will execute investment transactions.

Recording of investment transactions in the Town's accounting records should be done by the Town's Finance Manager and approved by the Finance Director/Town Manager.

The Town's Finance Manager should do verification of investment, i.e., match broker confirmation to the Town's Accounting Records.

Periodic review of the investment portfolio as prepared by the Treasurer/Finance Manager, specifically investment types, purchase price, market values, maturity dates, investment yields, conformance to stated investment policy shall be performed on an ongoing basis by the Town Manager, and annually by the external auditors during the course of the annual audit.

STATE OF CALIFORNIA )
COUNTY OF MONO ) ss.
TOWN OF MAMMOTH LAKES)

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 20-46 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 17th day of June 2020, by the following vote:

| | |
|---|---|
| AYES: | Councilmembers Hoff, Stapp, Wentworth, Mayor Pro Tem Salcido, and Mayor Sauser |
| NOES: | None |
| ABSENT: | None |
| ABSTAIN: | None |
| DISQUALIFICATION: | None |

JAMIE GRAY, Town Clerk

**RESOLUTION NO. 20-47**

**RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, REAFFIRMING THE TOWN'S RESERVE POLICY**

WHEREAS, the Town Council has adopted the Town's Reserve Policy; and

WHEREAS, the Reserve Policy is typically reviewed on an annual basis; and

WHEREAS, upon a recent review of the Reserve Policy, the Town Council finds no reason to amend the current Policy, which provides for the safety of the Town's financial operating needs.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of Mammoth Lakes does hereby reaffirm the attached Reserve Policy and directs the Treasurer and Town Manager to prudently manage Town resources in accordance with the adopted policy.

APPROVED AND ADOPTED THIS 17th day of June 2020.

BILL SAUSER, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

# Reserve Policy – Town of Mammoth Lakes

## General Provision:

A comprehensive reserve strategy is crucial to any municipality, however the Town of Mammoth Lakes is particularly vulnerable because we rely so heavily on Transient Occupancy Tax for over 60% of our budget. It is for this reason, we are recommending a relatively high overall percentage (25% of Total General Fund Revenue) for our combined Reserve Policy.

The Reserve Policy is comprised of three components to the reserve strategy. They include Reserve for Economic Uncertainty (REU), Operating Reserve (OR), and Contingency. This policy is reviewed on an annual basis during final budget adoption.

## Component #1 – Reserve for Economic Uncertainty (REU)

**Purpose:** To minimalize the impact to town services in the event of a long-term revenue shortfall from an economic downturn or other localized event that negatively affects the town's revenue sources. These localized events could be in the form of a natural disaster that affects the town itself or access to the town. These events are unique and significant in order to engage use of the REU.

**Engagement Timing:** This tool can only be engaged at council direction who would determine that a qualifying event has occurred and the level of impact from the emergency warrants the use of the REU.

**Funding Target:** Target for this component is 16% of General Fund Revenue. This number represents approximately 2 months of General Fund operating expenses.

**Funding Priority:** The REU is the most important component of the reserve strategy as it maintains the most critical security for continued Town operations. For that reason, this fund must take priority to maintain 100% funded status if possible. The engagement of this policy means the town has experienced a significant emergency and therefore may have a long recovery period. Following the economic recovery from such an emergency, Town Council would determine priorities of funding depending on current town needs.

**Fund Location:** These funds reside in the Mono County investment pool and any interest earned on these funds be rolled into the REU balance.

## Component #2 – Operating Reserve (OR)

**Purpose:** This component can be used to weather short term economic impacts or to take advantage of unanticipated funding needs such as grant opportunities, response to damaged facilities, unanticipated short term declines in revenue or new state and federal cost mandates. This component is more flexible than the REU and therefore could be engaged more frequently.

**Engagement Timing:** This tool may be engaged when revenues fall short of needs in any year, which are not offset by a reduction in expenses. The funds are authorized for use by town council, usually in response to a request from staff. This fund will be fully depleted in advance of engaging the REU fund.
**Funding Target:** Target for this component is 9% of General Fund Revenue. This number represents approximately 1 months of General Fund operating expenses.

**Funding Priority:** We do have a number of revenue sources that are not budgeted on an annual basis due to their uncertainty. It is possible to designate any revenue received from these sources to fund the Operating Reserve. This entry could be made on a quarterly basis and minimize the request of Fund Balance or other one time dollars to fund this account. If the qualifying event was severe enough to engage the REU funds, this re-funding process would begin once REU is fully restored.

**Fund Location**: These funds reside in the Town's LAIF investment pool. This would allow for interest earning as well as immediate access when needed.

### Component #3 – Contingency

**Purpose:** This fund allows for flexibility for rapid response to small projects or unanticipated needs that arise such as damages to town facilities, repair or replacement of equipment, offsetting small amounts of variance on revenue estimates or expenses like postage and office supplies.

**Engagement Timing:** This tool can only be engaged at council direction who would determine that a qualifying event has occurred and the level of impact from the emergency warrants the use of the REU.

**Funding Target:** This component is a part of the normal budget process and is budgeted at $100,000 per year.

**Funding Priority:** This component is allocated during the annual budget process for the Town's operating budget. Funds can be used at the direction of Council or Town Manager and once used will not be funded again during the year. To this point, these funds should be reserved for the most important projects or one time unanticipated costs. Any funds remaining in the account at the end of the year should be shifted to REU or OR to remain within the reserve structure.

**Fund Location:** These funds reside in the Town's LAIF investment pool. This would allow for interest earning as well as immediate access when needed.

### Conclusion:

This policy outlines a secure plan for funding for the unknown. When fully funded this reserve policy could provide 25% of the Town's operating budget. Town administration and Finance leadership believe this policy provides adequate reserve capacity to support the town should the need arise. This policy outlines the minimum amounts recommended for each category. There is nothing in the policy that prohibits Council from allocated funds beyond the currently stated targets.

STATE OF CALIFORNIA )
COUNTY OF MONO ) ss.
TOWN OF MAMMOTH LAKES)

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 20-47 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 17th day of June 2020, by the following vote:

| | |
|---|---|
| AYES: | Councilmembers Hoff, Stapp, Wentworth, Mayor Pro Tem Salcido, and Mayor Sauser |
| NOES: | None |
| ABSENT: | None |
| ABSTAIN: | None |
| DISQUALIFICATION: | None |

JAMIE GRAY, Town Clerk

**RESOLUTION NO. 20-48**

**RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, REAFFIRMING THE TOWN'S DEBT MANAGEMENT POLICY**

WHEREAS, the Town of Mammoth Lakes (the "Town") seeks to reaffirm its formal Debt Management Policy; and

WHEREAS, the Town or its related entity the Mammoth Lakes Municipal Services Corporation has issued bonds or other financing obligations (collectively, "Local Debt") subject to the filing of reports with the California Debt and Investment Advisory Commission ("CDIAC") pursuant to Section 8855 of the California Government Code ("Section 8855"); and

WHEREAS, Senate Bill No. 1029 ("SB 1029"), effective January 1, 2017, amended Government Code Section 8855 to augment the information that must be provided by municipal issuers of Local Debt to CDIAC; and

WHEREAS, prior to SB 1029, Section 8855 has required municipal issuers of Local Debt to file a Report of Proposed Debt Issuance at least 30 days prior to the sale of any Local Debt issue; and

WHEREAS, SB 1029 amends the requirements of the Report of Proposed Debt Issuance to require that this report include a certification by the municipal issuer (the "Town") that it has adopted local debt policies concerning the use of Local Debt and that the contemplated Local Debt issuance is consistent with those local debt policies; and

WHEREAS, SB 1029 further requires that the local debt policy subject to the aforementioned certification must include all five of the following elements: (1) the purposes for which the debt proceeds may be used; (2) the types of debt that may be issued; (3) the relationship of the debt to, and integration with, the issuer's capital improvement program or budget, if applicable; (4) policy goals related to the issuer's planning goals and objectives; and (5) the internal control procedures that the issuer has implemented, or will implement, to ensure that the proceeds of the proposed debt issuance will be directed to the intended use;

WHEREAS, the Town of Mammoth Lakes Municipal Services Corporation may also, in the future, issue Local Debt for which a Report of Proposed Debt Issuance, including the aforementioned certification, will need to be filed with CDIAC;

WHEREAS, to facilitate issuance of Local Debt in the future and the ability of the Town and its related entities to make the requisite local debt policies certification required in connection therewith by subdivision (i) of Section 8855, as amended by SB 1029, the Town desires to adopt the Debt Management Policy to include all five elements required by Section 8855, as amended by SB 1029, as set forth in the proposed Debt Management Policy attached hereto and incorporated by reference.

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The above recitals are true and correct.

SECTION 2. The Debt Management Policy, as attached hereto, is hereby approved and adopted and shall be made applicable to all Local Debt issued by or on behalf of the Town of Mammoth Lakes including Mammoth Lakes Municipal Services Corporation.

SECTION 3. The Town Manager, the Town Treasurer, the Administrative Services Director, and all other officers of the Town are hereby authorized and directed, jointly and severally, to do any and all things to effectuate the purposes of this Resolution and to implement the Policy, and any such actions previously taken by such officers are hereby ratified and confirmed.

APPROVED AND ADOPTED THIS 17th day of June 2020.

BILL SAUSER, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

# Town of Mammoth Lakes, California

## Debt Management Policy

## FY2020-21

**JNA Consulting Group, LLC**
410 Nevada Way, Suite 200
Boulder City, NV 89006
702-294-5100 fax 702-294-5145

## EXECUTIVE SUMMARY

This Debt Management Policy (the "Debt Policy") has been developed to provide guidance in the issuance and management of debt by the Town of Mammoth Lakes (the "Town" or "Mammoth Lakes") or any other public agency for which the Town Council sits as its legislative body and is intended to comply with Government Code Section 8855(I), effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the Town's interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the Town.

Debt, properly issued and managed, is a critical element in any financial management program. It assists in the Town's effort to allocate limited resources to provide the highest quality of service and facilities to the public. The Town desires to manage its debt program to promote economic growth and enhance the vitality of the Town for its residents and businesses. This policy covers various types of debt; some of which it is unlikely the Town would issue.

This Debt Policy was approved by the Town Council on [date]. The Debt Policy may be amended by the Town Council as it deems appropriate from time to time in the prudent management of the debt of the Town.

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## "FINDINGS"

This Debt Policy shall govern all debt undertaken by the Town. The Town hereby recognizes that a fiscally prudent debt policy is required to:

- Maintain the Town's sound financial position.
- Ensure the Town has the flexibility to respond to changes in future capital needs and service priorities, revenue levels, and operating expenses.
- Protect the Town's credit-worthiness.
- Ensure that all debt repayment is structured to protect both current and future taxpayers, ratepayers and constituents of the Town and fit within the projected revenues available to pay debt service.
- Ensure that the Town's use and repayment of debt is consistent with the Town's planning goals and objectives and capital improvement program or budget, as applicable.
- Encourage those that benefit from a proposed facility or improvement to pay the cost of that facility or improvement to minimize the impact on limited general fund resources.

## "POLICIES"

### "Purposes for Which Debt May Be Issued"

The Town will consider the use of debt financing primarily for capital improvement projects (CIP) when the project's useful life will equal or exceed the term of the financing and when resources are identified sufficient to fund the debt service requirements. An exception to this CIP driven focus is the issuance of short-term instruments such as tax and revenue anticipation notes, which are to be used for prudent cash management purposes and conduit financing, as described below. Bonded debt should not be issued for projects with minimal public benefit or support, or to finance normal operating expenses.

If a department has any project which is expected to use debt financing, the department director is responsible for providing the Town Manager and the Administrative Services Director with reasonable cost estimates, including identifying sources for the payment for debt service. This will allow for an analysis of the project's potential impact on the Town's debt capacity and limitations. The department director shall also provide an estimate of any incremental operating and/or additional maintenance costs associated with the project and identify sources of revenue, if any, to pay for such incremental costs.

### "Long-Term Debt"

Long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and/or operated by the Town. Long-term debt financings are appropriate when the following conditions exist:

- When the project to be financed is necessary to provide basic services.
- When the project to be financed will provide benefit to constituents over multiple years.
- When total debt does not constitute an unreasonable burden to the Town and its taxpayers and ratepayers.
- When the debt is used to refinance outstanding debt to produce debt service savings or to realize the benefits of a debt restructuring.
- Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses.

The Town may use long-term debt financings subject to the following conditions:

- The project to be financed has been or will be approved by the Town Council.
- The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed by more than 20%, unless specific conditions exist that would mitigate the extension of time to repay the debt and it would not cause the Town to violate any covenants to maintain the tax-exempt status of such debt, if applicable.
- The Town estimates that sufficient income or revenues will be available to service the debt through its maturity and to the extent possible repayment will come from user fees or dedicated revenues and not from general fund sources.
- The Town determines that the issuance of the debt will comply with the applicable requirements of state and federal law.
- The Town considers the improvement/facility to be of vital, time-sensitive need of the community and there are no plausible alternative financing sources.
- Periodic reviews of outstanding long-term debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints, if applicable) if and when there is a net economic benefit of the refunding. Refundings which are non-economic may be undertaken to achieve Town objectives relating to changes in covenants, call provisions, operational flexibility, tax status of the issuer, or the debt service profile.

In general, refundings which produce a net present value savings of at least three percent (3%) of the refunded par amount will be considered economically viable. Refundings which produce a net present value savings of less than three percent (3%) will be considered on a case-by-case basis, and are subject to Town Council approval. Advance refundings will also be evaluated based on the future outlook for interest rates, breakeven analysis and the potential use of the estimated debt service savings.

**"Short-term Debt"** Short-term borrowing may be issued to generate funding for cash flow needs in the form of Tax and Revenue Anticipation Notes (TRAN).

Short-term borrowing, such as commercial paper, and lines of credit, will be considered as an interim source of funding in anticipation of long-term borrowing. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. Prior to issuance of the short-term debt, a reliable revenue source shall be identified to secure repayment of the debt. The final maturity of the debt issued to finance the project shall be consistent with the economic or useful life of the project and, unless the Town Council determines that extraordinary circumstances exist, must not exceed seven (7) years.

Short-term debt may also be used to finance short-lived capital projects; for example, the Town may undertake lease-purchase financing for equipment, and such equipment leases may be longer than 7 years.

**"Financings on Behalf of Other Entities"**

The Town may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of Town. In such cases, the Town shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and

that the issuance of such debt is consistent with the policies set forth herein. In no event will the Town incur any liability or assume responsibility for payment of debt service on such debt.

## "TYPES OF DEBT"

In order to maximize the financial options available to benefit the public, it is the policy of the Town of Mammoth Lakes to allow for the consideration of issuing all generally accepted types of debt, including, but not exclusive to the following:

**"General Obligation (GO) Bonds"**

General Obligation Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at large. Examples of projects include libraries, parks, and public safety facilities. All GO bonds shall be authorized by the requisite number of voters in order to pass.

**"Revenue Bonds"**

Revenue Bonds are limited-liability obligations tied to a specific enterprise or special fund revenue stream where the projects financed clearly benefit or relate to the enterprise or are otherwise permissible uses of the special revenue. An example of projects that would be financed by a Revenue Bond would be improvements to a utility system, which would be paid back with money raised from the rates and charges to water users. Generally, no voter approval is required to issue this type of obligation but in some cases, the Town must comply with proposition 218 regarding rate adjustments. A dedicated voter approved tax measure that allows the use of the tax for debt is another example.

**"Lease-Backed Debt/Certificates of Participation" (COP/Lease Revenue Bonds)**

Issuance of Lease-backed debt is a commonly used form of debt that allows a Town to finance projects where the debt service is secured via a lease agreement and where the payments are budgeted in the annual budget appropriation by the Town from the general fund. Lease-Backed debt does not constitute indebtedness under the state or the Town's constitutional debt limit and does not require voter approval. Lease Revenue Bonds may be issued by the Mammoth Lakes/Guadalupe Valley Municipal Improvement District Public Financing Authority on behalf of the Town.

**"Special Assessment/Special Tax District Debt"**

The Town will consider requests from developers for the use of debt financing secured by property based assessments or special taxes to provide for necessary infrastructure for new development only under strict guidelines adopted by the Town Council, which may include minimum value-to-lien ratios and maximum tax burdens. Examples of this type of debt are Assessment Districts (AD) and Community Facilities Districts (CFD) sometimes referred to as Mello-Roos Districts. In order to protect bondholders as well as the Town's credit rating, the Town will also comply with all State guidelines regarding the issuance of special tax district or special assessment debt, as well as any policy required to be adopted under Government Code Section 53312.7.

**"Tax Allocation Bonds"**

Tax Allocation Bonds are special obligations that are secured by the allocation of tax increment revenues that are generated by increased property taxes in the designated redevelopment area. Tax Allocation Bonds are not debt of the Town. Due to changes in the law affecting California Redevelopment agencies with the passage of ABX1 26 (as amended, the Dissolution Act) as codified in the California Health and Safety Code, the Town may not form a Redevelopment Agency and will not be able to issue tax allocation bonds.

**"Multi-Family Mortgage Revenue Bonds"**

The Town is authorized to issue mortgage revenue bonds to finance the development, acquisition and rehabilitation of multi-family rental projects. The interest on the bonds can be exempt from Federal and State taxation. As a result, bonds provide below market financing for qualified rental projects. In addition, the bonds issued can qualify projects for allocations of Federal low-income housing tax credits, which can provide a significant portion of the funding necessary to develop affordable housing.

**"HUD Section 108 Loan Guarantee Program"**

The U.S. Department of Housing and Urban Development (HUD) Section 108 Loan Guarantee Program allows cities to use their annual Community Development Block Grant (CDBG) entitlement grants to obtain federally guaranteed funds large enough to stimulate or pay for major community development and economic development projects. The program does not require a pledge of the Town's General Fund, only of future CDBG entitlements. By pledging future CDBG entitlement grants as security, the Town can borrow at favorable interest rates because of HUD's guarantee of repayment to investors.

The Town may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

To maintain a predictable debt service burden, the Town will give preference to debt that carries a fixed interest rate. An alternative to the use of fixed rate debt is variable rate debt. The Town may choose to issue securities that pay a rate of interest that adjusts after a pre-determined period according to a pre-determined formula or a rate resulting from a periodic remarketing of securities. When making the determination to issue bonds with a variable rate, consideration will be given in regard to the useful life of the project or facility being financed or the term of the project requiring the funding, market conditions, credit risk and third-party risk analysis, and the overall debt portfolio structure when issuing variable rate debt for any purpose. The maximum amount of variable-rate debt should be limited to no more than 20 percent of the total debt portfolio.

The Town will not employ derivatives, such as interest rate swaps, in its debt program. A derivative product is a financial instrument which derives its own value from the value of another instrument, usually an underlying asset such as a stock, bond, or an underlying reference such as an interest rate. Derivatives are commonly used as hedging devices in managing interest rate risk and thereby reducing borrowing costs. However, these products bear certain risks not associated with standard debt instruments.

**"Internal Debt"**

The Town may from time to time use its own internal resources to fund defined CIP projects, acquire land and facilities or to meet operational needs. The Town Council must authorize such borrowing and may set the term, interest rate if any, and define the source of repayment. The use of internal debt shall meet any legal restrictions placed on the use of funds by federal or state law, or Town ordinances.

## "METHOD OF SALE"

Bonds can generally be sold at a competitive sale or negotiated sale, or be privately placed.

**"Competitive Sale"**

Offering documents are sent to any firm interested in purchasing the bonds. A day and time are chosen for the sale and bonds are awarded to the firm offering the lowest true interest cost on the bonds (the "TIC"). The TIC is the discount rate which results in a present value of the future debt service payments equal to amount bid for the bonds.

**"Negotiated Sale"**

One firm, or group of firms, is chosen in advance to offer the bonds for sale. At the time of sale, interest rates and other terms of the bonds are negotiated with the Underwriter.

**"Direct Placement"**

A purchaser, usually an individual or bank, is identified and the bonds are placed directly. The purchaser can be selected through either a competitive or negotiated process. Interest rates and other terms of the bonds are negotiated with the selected purchaser.

The Town will generally pursue a competitive process for selling its bonds. There are certain circumstances under which the Town would consider a negotiated sale or private placements. Such circumstances include, but are not limited to;

- Bonds issued with a variable rate of interest
- Bonds rated below A- or not rated
- Very small or very large bond issues
- Unstable or highly volatile markets
- Bonds with unusual security or structure
- Bonds for which a negotiated sale provides other benefits such as flexible timing or local marketing of bonds

If the Town determines that a negotiated sale is warranted it will select an underwriting firm(s) based on a competitive process and/or prior performance. The selection of an underwriter(s) will be based on a determination of the firm that demonstrates its ability to obtain the overall best interest rate for Town while achieving the Town's goals with the financing. Consideration in making this determination will be given to the firm's experience with similar financings, proposed compensation structure and marketing plan.

## "RELATIONSHIP OF DEBT TO CAPITAL IMPROVEMENT PROGRAM AND BUDGET"

The Town intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the Town's capital budget and the capital improvement plan.

The Town shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The Town shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear, unless a specific revenue source has been identified for this purpose.

The Town shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that bond proceeds are available when needed in furtherance of the Town's public purposes.

The Town shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund or holding bond proceeds for extended periods while earning negative arbitrage.

## "POLICY GOALS RELATED TO PLANNING GOALS AND OBJECTIVES"

The Town is committed to financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The Town intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the Town's annual operating budget.

It is a policy goal of the Town to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The Town will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

Except as described in Section 2.A., when refinancing debt, it shall be the policy goal of the Town to realize, whenever possible, and subject to any overriding non-financial policy considerations minimum net present value debt service savings equal to or greater than 3% of the refunded principal amount.

## "INTERNAL CONTROL PROCEDURES"

When issuing debt, in addition to complying with the terms of this Debt Policy, the Town shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The Town will periodically review the requirements of and will remain in compliance with the following:

- any continuing disclosure undertakings under SEC Rule 15c2-12,
- any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues, and
- the Town's investment policies as they relate to the investment of bond proceeds.

Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the Town will submit written requisitions for such proceeds. The Town will submit a requisition only after obtaining the signature of the Town Manager or the Administrative Services Director or a designee.

## "WAIVERS OF DEBT POLICY"

There may be circumstances from time to time when strict adherence to a provision of this Debt Policy is not possible or in the best interests of the Town and the failure of a debt financing to comply with one or more provisions of this Debt Policy shall in no way affect the validity of any debt issued by the Town in accordance with applicable laws.

STATE OF CALIFORNIA )
COUNTY OF MONO ) ss.
TOWN OF MAMMOTH LAKES)

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 20-48 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 17th day of June 2020, by the following vote:

| | |
|---|---|
| AYES: | Councilmembers Hoff, Stapp, Wentworth, Mayor Pro Tem Salcido, and Mayor Sauser |
| NOES: | None |
| ABSENT: | None |
| ABSTAIN: | None |
| DISQUALIFICATION: | None |

JAMIE GRAY, Town Clerk

**RESOLUTION NO. 20-62**

**RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ESTABLISHING AND UPDATING A SCHEDULE OF FEES AND CHARGES FOR TOWN SERVICES**

WHEREAS, the Town of Mammoth Lakes has conducted a review and analysis of its services, the costs reasonably borne in providing those services, the beneficiaries of those services, and the revenues produced by those paying fees and charges for special services; and

WHEREAS, the Town wishes to comply with both the letter and the spirit of Article XIIIB of the California Constitution and limit the growth of taxes; and

WHEREAS, the Town desires to continue to implement its policy of recovering a range of the costs reasonably borne in providing specific services of a voluntary and limited nature, such that general taxes are not diverted from general services of a broad nature and thereby utilized to subsidize unfairly and inequitably such services; and

WHEREAS, the Town Council has established its policy as to the recovery of costs and more particularly the percentage of costs reasonably borne to be recovered from users of Town services; and

WHEREAS, notice of public hearing has been provided pursuant to Government Code Section 6062a, oral and written presentations made and received, and the required public hearing held; and

WHEREAS, a schedule of fees and charges to be paid by those requesting such special services must be adopted so that the Town might carry into effect its policies; and

WHEREAS, it is the intention of the Town Council to develop a schedule of fees and charges based on the Town's budget and projected costs reasonably borne for Fiscal Year beginning July 1, 2020; and

WHEREAS, all requirements of California Government Code Section 66016 and 66018 are hereby found to have been complied with.

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES DOES RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

Section 1. Fee Schedule Adoption. The attached schedule of fees and charges are hereby directed to be computed by and filed by the various Town departments effective July 1, 2020 and to be collected by all Town Departments for the listed special services when provided by the Town or its designated contractors.

Section 2. Separate Fee for Each Process. All fees set by this resolution are for each identified process; additional fees shall be required for each additional process or service that is requested or required. Where fees are indicated on a per unit of measuremt basis, the fee is for each identified unit or portion thereof within the indicated ranges of such units.

Section 3. Fees. The attached fees shall be charged and collected for the enumerated services starting on July 1, 2020.

Section 4. Interpretations. This resolution may be interpreted by the several Town department heads in consultation with the Town Manager; should there be a conflict between two fees, then the lower in dollar amount of the two shall be applied.

Section 5. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase in this resolution, or any part thereof, is held invalid or unconstitutional, then such decision shall not affect the validity of the remaining sections or portions of this resolution or part thereof. The Town Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase of this resolution irrespective of the fact that any one or more sections, subdivisions, paragraphs, sentences, clauses or phrases may be declared invalid or unconstitutional..

Section 6. Effective Date. This resolution shall go into full force and effect immediately, but shall be subject to the terms and conditions as provided for in this resolution and Chapter 3.39 of the Municipal Code.

PASSED, APPROVED AND ADOPTED this 1st day of July 2020.

BILL SAUSER, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

# ADMINISTRATIVE & FINANCE FEE SCHEDULE FY 20-21

| Item | Note | Fee | Description |
|---|---|---|---|
| Business Tax Annual Renewal Fee[1] | Annual Renewal Business Tax Certificate Processing | $13 | Per certificate |
| Certified Access Specialist program (CASp) | New or Renewal Business Tax Certificate - Required Fee | $4 | Per certificate |
| Card Room Application Fee | Card Room Application | $353 | Permit |
| Copy Fee for Maps / Large documents | Large Map Reproduction / Printing | $15 | Per Sheet |
| Duplicate B.T.C. Fee | Duplicate B.T.C. | $11 | Per certificate |
| Insurance Application Processing Charge | Special Event Insurance Processing (After 1st Hour) | Cost Accounted | |
| Business Application Fee[1] | New or Re-opened Business Application Processing | $65 | Per certificate |
| Business Application Fee Home Occupancy[1] | New, Moved or Re-opened Business Application: Home Occupancy | $30 | Per certificate |
| Business Application Fee Planning Review[1] | New, Moved or Re-opened Business Application: Planning Review | $5 | Per certificate |
| Notary Public Fee | Notary Public Service | $10 | Per Notarization |
| Outdoor Festival Fee | Festival Fee | See Finance -Varies | Permit |
| Photo Copy Fee / PDF | Photo copy/ or PDF document preparation Fee - per page | $0.10 | Per page |
| Credit Card Processing Fee | All Credit Card used on xpressbill pay online payment portal and any charges within the Town Office in excess of $1,000 | 2.5% | Transaction Amount |
| Returned Check (NSF) Charges | Returned Check (NSF) Processing | $17 | |
| Returned check (NSF) Fee | Returned Check (NSF): Repeated Attempts at Collection | $59 | Secondary collection efforts |
| Sales of Maps, Copies & Publications | Printed Materials/Maps Prod./Sale | Cost Accounted | |
| Selected B.T.C. Listing Fee | Selected B.T.C. Listing | $6 | Report |
| Total B.T.C. Listing Fee | Total B.T.C. Listing | $12 | Report |
| Town Municipal Code Update Fee | Town Municipal Code Update | Cost Accounted | |
| Transient Occupancy Tax Registration Fee | TOT Registration Certificate | $23 | Per certificate |
| Cannabis Business Registration Fee | Cannabis Business Certificate | $4,000 | Annual per certificate |
| Enforcement Charges | Charged on all Illegal Transient Occupancy Tax cases whether zoning or revenue violators, $500 minimum plus Town incurred costs of enforcement | $500 + incurred costs | Per case |
| Credit Card Processing Fee | Charged on all | | |

Notes:
1. Fees are suspended for businesses with less than $5000.00 in gross reciepts including the $4 CASp fee.

**Highlight = Fee Change from Prior Year**

# AIRPORT FEE SCHEDULE FY20-21

| Item | Ramp Facility Fee | Overnight Parking Fee (Per Night) |
|---|---|---|
| TBM Turbo Prop less than 70 gallons | $170.00 | $45.00 |
| TBM Turbo Prop more than 70 gallons | $0.00 | $45.00 |
| Single Engine Turbo Prop less than 70 gallons (Pilatus) | $225.00 | $65.00 |
| Single Engine Turbo Prop more than 70 gallons | $0.00 | $65.00 |
| Twin Engine Turbo Prop (Up to King Air 350), less than 100 gallons | $295.00 | $65.00 |
| Twin Engine Turbo Prop (Up to King Air 350), more than 100 gallons | $0.00 | $65.00 |
| Light Jet less than 150 gallons | $350.00 | $100.00 |
| Light Jet more than 150 gallons | $0.00 | $100.00 |
| Medium Jet less than 200 gallons | $425.00 | $200.00 |
| Medium Jet more than 200 gallons | $0.00 | $200.00 |
| Heavy Jet less than 300 gallons | $680.00 | $300.00 |
| Heavy Jet more than 300 gallons | $0.00 | $300.00 |
| Ambulance less than 35 gallons | $35.00 | $35.00 |
| Ambulance more than 35 gallons | $0.00 | $35.00 |
| Helicopter less than 35 gallons | $35.00 | $45.00 |
| Helicopter more than 35 gallons | $0.00 | $45.00 |
| Part 91 Light Single less than 15 gallons | $15.00 | $15.00 |
| Part 91 Light Single more than 15 gallons | $0.00 | $10.00 |
| Part 91 Heavy Single less than 25 gallons | $25.00 | $25.00 |
| Part 91 Heavy Single more than 25 gallons | $0.00 | $15.00 |
| Part 91 Light Twin less than 35 gallons | $35.00 | $35.00 |
| Part 91 Light Twin more than 35 gallons | $0.00 | $20.00 |
| Part 91 Heavy Twin less than 45 gallons | $45.00 | $45.00 |
| Part 91 Heavy Twin more than 45 gallons | $0.00 | $25.00 |
| Part 135 Light Single less than 15 gallons | $40.00 | $15.00 |
| Part 135 Light Single more than 15 gallons | $0.00 | $10.00 |
| Part 135 Heavy Single less than 25 gallons | $45.00 | $25.00 |
| Part 135 Heavy Single more than 25 gallons | $0.00 | $15.00 |
| Part 135 Light Twin less than 35 gallons | $50.00 | $35.00 |
| Part 135 Light Twin more than 35 gallons | $0.00 | $20.00 |
| Part 135 Heavy Twin less than 45 gallons | $55.00 | $45.00 |
| Part 135 Heavy Twin more than 45 gallons | $0.00 | $25.00 |

# AIRPORT FEE SCHEDULE FY20-21

| Item | Monthly Tie Down & Vehicle Fees | |
|---|---|---|
| Monthly Tie Down Single | $138.00 | |
| Monthly Tie Down Single Vehicle Fee | $74.50 | |
| Monthly Tie Down Single and Vehicle Fee Combo | $189.03 | |
| Monthly Tie Down Single with more than 50 gallons | $124.96 | |
| Monthly Tie Down Single Vehicle Fee with more than 50 gallons | $67.05 | |
| Monthly Tie Down Single and Vehicle Fee Combo with more than 50 gallons | $159.57 | |
| Monthly Tie Down Twin | $187.50 | |
| Monthly Tie Down Twin Vehicle Fee | $74.50 | |
| Monthly Tie Down Single and Vehicle Fee Combo | $211.47 | |
| Monthly Tie Down Twin with more than 100 gallons | $148.02 | |
| Monthly Tie Down Twin Vehicle Fee with more than 100 gallons | $67.05 | |
| Monthly Tie Down Twin and Vehicle Fee Combo with more than 100 gallons | $182.63 | |
| Monthly Tie Down Helicopter | $138.00 | |
| Monthly Tie Down Helicopter Vehicle Fee | $74.50 | |
| Monthly Tie Down Helicopter and Vehicle Fee Combo | $189.03 | |
| Monthly Tie Down Helicopter with more than 50 gallons | $124.96 | |
| Monthly Tie Down Helicopter Vehicle Fee with more than 50 gallons | $67.05 | |
| Monthly Tie Down Helicopter and Vehicle Fee Combo with more than 50 gallons | $159.57 | |
| Monthly Vehicles & Trailers over 20 feet | $89.35 | |
| Damaged Airplane Removal Fee* | Cost Accounted | |
| Damage to Asphalt Due to Fuel Spillage or other Mishap | Cost Accounted | |
| Parking Illegally (not parked in an authorized area) | $80.00 | |
| Overnight Auto Parking (Each Night)** | $8.00 | |
| Boot Attach and Detach Fee (Parking Fee Violators)** | $80.00 | |
| Car Tow Fee / Impound Yard** | $150.00 | |
| Fuel Flowage Fees | Cost Accounted | |
| Fuel Flowage Full Service Jet A or low Lead* | 8 cents per gallon | |
| Fuel Flowage Low Lead Self Serve* | 5 cents per gallon | |
| Fuel Flowage Military and Airline* | 3 cents per gallon | |
| Production's at Airport** | Cost Accounted | |

# AIRPORT FEE SCHEDULE FY20-21

| Item | Miscellaneous Fees | Notes |
|---|---|---|
| Initial Security Threat Assessment* | $40.00 | |
| Vehicle Access Card* | $20.00 | |
| Annual Renewal Airport Identification Badge* | $30.00 | |
| Replacement of Lost or Stolen ID Badge* | $50.00 | |
| Initial Fingerprint* | $110.00 | |
| Semi-annual Finger Print Renewal | $30.00 | |
| Replacement of Lost or Stolen Vehicle Access Card* | $50.00 | |
| Replacement of Lost Identification Card | $30.00 | |
| Food Concession in Sprung Structure | 10% of Gross | |
| Rental Car Concessions | 15% of Gross | |
| Airline Landing Fee | $298/landing not to exceed $380 | |

* Airport Fee
** Airport Splits Fee 50/50 with FBO

**Highlight = Fee Change from Prior Year**

# PUBLIC SAFETY FEE SCHEDULE FY 2020-21

| Item | Note | Adopted | Per Unit |
|---|---|---|---|
| Abandoned Vehicle Abatement Charge | Abandoned Vehicle Removal | Cost Acct | Vehicle |
| Animal Control Citations | Animal Control Citations | $150 | Citation |
| Animal Control Fees | Animal Adoption Processing: Cat | $10 | Animal |
| Animal Control Fees | Animal Adoption Processing: Dog | $10 | Animal |
| Animal Control Fees | Animal Euthanasia: Cat | $54 | Animal |
| Animal Control Fees | Animal Euthanasia: Dog | $114 | Animal |
| Animal Control Fees | Cat Impound | $75 | Animal |
| Animal Control Fees | Dog Impound | $100 | Animal |
| Animal Control Fees | Dog License Processing (Altered) | $20 | Animal |
| Animal Control Fees | Dog License Processing (Unaltered) | $50 | Animal |
| Animal Control Reports Filed Fee | Animal Control Reports Filed | $10 | Report |
| Animal Control Warnings | Animal Control Warnings | $0 | Warning |
| Animal Quarantine Fee | Animal Quarantine | $275 | Animal |
| Calls For Service Fee | Calls For Animal Control Service | $0 | Call |
| Clearance Letter Fee | Clearance Letter Processing | $20 | Letter |
| Concealed Weapon Permit Fee: Amendment | Concealed Weapon Permit Processing: Amendment | $10 | Permit |
| Concealed Weapon Permit Fee: New | Concealed Weapon Permit Processing: New | $150 | Permit |
| Concealed Weapon Permit Fee: Renewal | Concealed Weapon Permit Processing: Renewal | $25 | Permit |
| Fingerprint Service Fee | Fingerprint Processing | $35 | Card |
| Garage Sale Permit Fee | Garage Sale Regulation | $0 | Permit |
| Noise Disturbance Response Call Back Fee | Fourth Call for Special Police Security Private Parties/Gatherings/Events | $750 | 4th & Each sub. call within 12 month |
| Noise Disturbance Response Call Back Fee | Second Call for Special Police Security Private Parties/Gatherings/Events | $250 | 2nd call in 12 month period |
| Noise Disturbance Response Call Back Fee | Third Call for Special Police Security Private Parties/Gatherings/Events | $500 | 3rd call in 12 month period |
| Police Accident Investigation & Report Fee | Written Report: Limited Investigation | $10 | Accident |
| Police Accident Investigation & Report Fee | Written Report: Significant Investigation | $10 | Accident |
| Police False Alarm Charge | Police False Alarm-Business 1st Call in 6 Months | $0 | Incident |
| Police False Alarm Charge | Police False Alarm-Business 2nd Call in 6 Months | $52 | Incident |
| Police False Alarm Charge | Police False Alarm-Business 3rd Call in 6 Months | $104 | Incident |
| Police False Alarm Charge | Police False Alarm-Business 4th Call in 6 Months | $208 | Incident |
| Police False Alarm Charge | Police False Alarm-Business 5th & Subsequent Calls in 6 Months | $416 | Incident |
| Police False Alarm Charge | Police False Alarm-Residential 1st Call in 6 Months | $0 | Incident |
| Police False Alarm Charge | Police False Alarm-Residential 2nd Call in 6 Months | $34 | Incident |
| Police False Alarm Charge | Police False Alarm-Residential 3rd Call in 6 Months | $68 | Incident |
| Police False Alarm Charge | Police False Alarm-Residential 4th Call in 6 Months | $136 | Incident |
| Police False Alarm Charge | Police False Alarm-Residential 5th & Subsequent Calls in 6 Months | $272 | Incident |
| Police Report Fee | Police Report Copying | $0.10 | Per page |
| Special Police Service Fee | Special Service-Film Traffic Control | $48.50 | Per Hour |
| Taxicab Driver Permit Fee | Taxicab Driver Permit Processing | $64 | Permit |
| Taxicab Permit Fee | Taxicab Permit Processing | $346 | Permit |
| Taxicab Vehicle Inspection Fee | Taxicab Vehicle Inspection | $10 | Vehicle |
| Traffic Collision Photo | Photo Copying - First Photo | $10 | Photo (new fee) |
| Traffic Collision Photo | Photo Copying - Multiple Photos | $20 | Two or more photos (new fee) |

# PUBLIC SAFETY FEE SCHEDULE FY 2020-21

| Item | Note | Adopted | Per Unit |
|---|---|---|---|
| Vehicle Impound Fee | Administration of Vehicle Impound/Storage Fee | $150 | Vehicle |
| Vehicle Inspection | Vehicle Citation Issuance | $0 | Vehicle |
| Video Copy Fee | Copy of In-Car Video and BWC Video | $30 | Incident |
| Vehicle Inspection | Vehicle Citation Issuance-Arrest | $0 | Vehicle |
| Vehicle Inspection Fee | Vehicle Equipment Citation Inspection | $10 | Vehicle |
| Vehicle Inspection Fee | VIN Verification **($20 Increase)** | $50 | Vehicle |
| Wild Animal Call Fee | Wild Animal Call | $0 | Call |
| | | | |
| **Parking Citations:** | | | |
| Parking Citations | 4000a CVC Unregistered Vehicle | $45 | |
| Parking Citations | 5204a CVC No Current Tab Displayed | $45 | |
| Parking Citations | 22500a CVC Parked in Intersection | $45 | |
| Parking Citations | 22500e CVC Blocking Driveway | $45 | |
| Parking Citations | 22500H CVC Double Parking | $45 | |
| Parking Citations | 22502a CVC Parking over 18" from Right Curb or Wrong Way | $45 | |
| Parking Citations | 22507.8a CVC Parking in Handicapped Zone | $330 | |
| Parking Citations | 22514 CVC Parked at Fire Hydrant | $75 | |
| Parking Citations | 22500.1 CVC Parked in Fire Lane | $75 | |
| Parking Citations | 22510a CVC Parking in Snow Removal Areas | $75 | |
| Parking Citations | 22505b CVC Park/Stand/Stop on State Highways | $45 | |
| Parking Citations | MC 10.12.100 No Street Parking Nov 1-April 30 | $45 | |
| Parking Citations | MC 10.12.106 Obstructing Snow Removal | $110 | |
| Parking Citations | MC 10.12.040 No Parking Zones Designated | $45 | |
| Parking Citations | MC 10.12.080 Angle Parking Prohibited | $45 | |
| Parking Citations | MC 10.12.082 Time Restricted Parking | $45 | |
| Parking Citations | MC 10.12.083 Removal of Chalk Marks | $45 | |
| Parking Citations | 4000a CVC Unregistered Vehicle | $42 | |
| Parking Citations | 5204a CVC No current Tab Displayed | $42 | |

**Highlight = Fee Change from Prior Year**

# 2020/21 Park and Recreation Department Master Fee Schedule

*Updated: 2/4/2020 RC Approved: 2/4/2020 |TC Review: 2/19/2020*

| Activity # | Item | Note | Community Programming Facility Rental | Non-Profit/Govt. Fee (-20%) | Regular Fee | Change/Notes |
|---|---|---|---|---|---|---|
| 31470 | **LEISURE AND CULTURAL FEES** | | | | | |
| | Administrative Permit for Events | Administrative Permit for Events | | NA | $ 209.00 | No Change (fee increase in 2019) |
| | Special Event Equipment Use Deposit | Event organizers use town purchased equipment | | NA | $ 250.00 | No change (fee increase in 2017) |
| 60010 | **COMMUNITY CENTER** | | | | | |
| | Community Center - Contractual Agreement | Any org. with a contractual arrangement with TOML | | | | As specified by contract |
| | **Rental Fee** | **Rental Fee** | $ 5.00 | $ 22.50 | $ 28.00 | **Per hour - 2 hour min.** |
| | Set Up Charge | Setup Surcharge | | NA | $ 75.00 | |
| | Large Group Surcharge | Large Group Surcharge (75+) | | NA | $ 50.00 | Added to reservation if greater than 75 people |
| | Deposit w/alochol | Deposit w/ alcohol | | NA | $ 300.00 | At this time no events will be permitted with alcohol |
| | Deposit w/o alochol | Deposit w/o alcohol | | NA | $ 150.00 | Per reservation |
| 60012 | **COMMUNITY CENTER TENNIS COURTS** | | | | | |
| | Tennis Courts - Contractual Agreement | Any org. with a contractual arrangement with TOML | | | | As specified by contract |
| | **Tennis Courts Rental Fee** | | | $ 11.50 | $ 14.00 | **Per court per hour for exclusive use** |
| | **Tournament Rental Fee** | | | **NA** | $ 39.00 | **Per hour - must have approval from Director, includes field rental and 1 employee** |
| | Community Center Tennis Courts - Staff Supervision Fee | Staff supervision or facility staff fee for events | | NA | $ 25.00 | Per hour - must have approval from Director |
| 60020 | **SHADY REST PARK** | | | | | |
| | Shady Rest Park - Contractual Agreement | Any org. with a contractual arrangement with TOML | | | | As specified by contract |
| | **Picnic Shelter & BBQ Area - Rental Fee** | **Rental Fee** | | $ 22.50 | $ 28.00 | **Per hour - 2 hr. min** |
| | Picnic Shelter & BBQ Area - Large Group Surcharge | Picnic Shelter & BBQ Area Rental - Large Group Surcharge (75+) | | NA | $ 50.00 | Added to reservation if greater than 75 people |
| | **Picnic Shelter Entertainment Area** | **Rental Fee** | | $ 11.50 | $ 14.00 | **Per hour - 2 hour min.** |
| | **Softball Field - Rental Fee** | **Rental Fee** | | $ 11.50 | $ 14.00 | **Per hour - 2 hour min.** |
| | **Skate Park** | **Rental Fee** | | $ 12.00 | $ 12.00 | **per hour** |
| | **Volleyball Court - Rental Fee** | **Rental Fee** | | $ 11.50 | $ 14.00 | **Per hour - 2 hour min.** |
| | **Basketball Court - Rental Fee** | **Rental Fee** | | $ 11.50 | $ 14.00 | **Per hour - 2 hour min.** |
| | **Soccer Field - Rental Fee** | **Rental Fee** | | $ 11.50 | $ 14.00 | **Per hour - must have approval from Director** |
| | **Tournament Rental Fee** | **Rental Fee** | | **NA** | $ 54.00 | **Per hour - must have approval from Director, includes one amenity rental and 1 employee** |
| | Shady Rest Park - Staff Supervision Fee | Staff supervision or facility staff fee for events | | NA | $ 25.00 | Per hour - must have approval from Director |
| 60022 | **MAMMOTH CREEEK PARK** | | | | | |
| | Group Picnic Area - Contractual Agreement | Any org. with a contractual arrangement with TOML | | | | As specified by contract |
| | Grass Picnic Area Rental Fee | | | $ 35.00 | $ 44.00 | Per hour - 2 hour min. |
| | **Boulder Picnic Area Rental Fee** | | | $ 35.00 | $ 44.00 | **Per hour - 2 hour min.** |
| | Group Picnic Area - Large Group Surcharge | Group Picnic Area Rental - Large Group Surcharge (75+) | | NA | $ 50.00 | Added to reservation if greater than 75 people |
| | Group Picnic Area - Staff Supervision Fee | Staff supervision or facility staff fee for events | | NA | $ 25.00 | per hour - must have approval from Director |
| 66200 | **TRAILS END PARK** | | | | | |
| | Picnic Shelter - Contractual Agreement | Any org. with a contractual arrangement with TOML | | | | As specified by contract |
| | Picnic Shelter Rental Fee | Picnic Shelter Rental | | $ 13.00 | $ 16.50 | Per hour - 2 hr. min |
| | Picnic Shelter Large Group Surchage | Picnic Shelter Rental - Large Group Surcharge (75+) | | NA | $ 50.00 | Added to reservation if greater than 75 people |
| | Picnic Shelter Staff Supervision Fee | Staff supervision or facility staff fee for events | | NA | $ 25.00 | Per hour - must have approval from Director |
| 56811 | **WHITMORE RECREATION AREA** | | | | | |
| | Track and Sports Field - Contractual Agreement | Any org. with a contractual arrangement with TOML | | | | As specified by contract |
| | **Track Rental Fee** | **Track & Sports Field Rental** | | $ 22.50 | $ 28.00 | **Per hour - 2 hour min.** |
| | **Synthetic Turf Rental Fee** | | | $ 22.50 | $ 28.00 | **Per hour - 2 hour min.** |
| | **Tournament Hourly Fee** | | | **NA** | $ 54.00 | **Per hour - must have approval from Director** |
| | Track or Sports Field Rental Deposit | Track & Sports Field Rental - Deposit | | NA | $ 250.00 | Per reservation |
| | Track or Sports Field Staff Supervision Fee | Staff supervision or facility staff fee for events | | NA | $ 25.00 | Per hour - must have approval from Director |
| | **Ball Field Rental Fee** | **Ball Field Rental** | | $ 11.50 | $ 14.00 | **Per hour** |
| | **Parking Lot Rental Fee** | **Parking Lot Rental** | | $ 11.50 | $ 14.00 | **Per hour** |
| 56118 | **WHITMORE POOL** | | | | | |
| | Whitmore Pool | Any org. with a contractual arrangement with TOML | | | | As specified by contract |
| | Whitmore Pool | Entrance - Adult (18+) | | NA | $ 5.00 | Per entry |
| | Whitmore Pool | Entrance - Youth (<18)/Senior (65+)/Military (Show ID) | | NA | $ 3.25 | Per entry |
| | Whitmore Pool | Entrance - Child (1-5 yrs) | | NA | $ 2.00 | Per entry |
| | Whitmore Pool | Season Pass adult (18+) | | NA | $ 140.00 | Per season |
| | Whitmore Pool | Season Pass Youth (<18) | | NA | $ 60.00 | Per season |
| | Whitmore Pool | Mammoth Lakes Youth Swim Team Season Pass (50%) | | NA | $ 30.00 | Per season (must be paid member of Swim Team) |
| | Whitmore Pool | Season Pass Senior (65+) | | NA | $ 120.00 | Per season |
| | Whitmore Pool | Season Pass Family | | NA | $ 190.00 | Per season |

# 2020/21 Park and Recreation Department Master Fee Schedule

*Updated: 2/4/2020 RC Approved: 2/4/2020 |TC Review: 2/19/2020*

| Activity # | Item | Note | Community Programming Facility Rental | Non-Profit/Govt. Fee (-20%) | Regular Fee | Change/Notes |
|---|---|---|---|---|---|---|
| | Whitmore Pool | Punch Card (5) Adult "Swim Pass" | | NA | $ 24.00 | 6th swim FREE |
| | Whitmore Pool | Punch Card (5) Youth/Snr/Military "Swim Pass" | | NA | $ 15.00 | 6th swim FREE |
| | Whitmore Pool | Punch Card (5) Child "Swim Pass" | | NA | $ 8.00 | 6th swim FREE |
| | Whitmore Pool | Loyalty Card | | NA | NA | 6th visit free (includes ice rink) |
| | **Whitmore Pool** | **Aquatics Camp (5 days / all day)** | | **NA** | **$ 172.00** | **Per camp** |
| | **Whitmore Pool** | **Jr. Lifeguard Camp (5 days / 9-noon)** | | **NA** | **$ 129.00** | **Per camp** |
| | Whitmore Pool | Shower | | NA | $ 2.00 | Per entry |
| | Whitmore Pool | Non-Swimmers | | NA | $ 2.00 | Per entry |
| | Whitmore Pool | Group Rate - Adult, Youth, Military/Senior | | NA | $ 2.00 | Per entry |
| | Whitmore Pool | Group Rate - Child | | NA | $ 1.00 | Per entry |
| | Whitmore Pool | Staff supervision or facility staff fee for events | | NA | $ 25.00 | Per hour - must have approval from Director |
| | Whitmore Pool | Pool Rental Fee | | $ 110.00 | $ 135.00 | Per hour - includes 2 lifeguards |
| | Whitmore Pool | Group/Party Area Rental | | $ 90.00 | $ 110.00 | Non-exclusive use, includes admission for 20 and shade structure with table |
| | **Whitmore Pool** | **Group Swim Lessons - 5 day sessions/6 week program** | | **NA** | **$ 46.00** | **5-day session, for 30 minutes/day** |
| | **Whitmore Pool** | **Private Swim Lessons** | | **NA** | **$ 35.00** | **Per 30 minutes** |
| | **Parking Lot** | **Parking Lot Rental** | | **$ 11.50** | **$ 14.00** | **Per hour** |
| 56120 | **MULTI-USE FACILITY/ICE RINK** | **MIDWEEK RATE (Mon. - Fri.) / WEEKEND & HOLIDAY RATE (Sat. - Sun. )** | | | | |
| | Ice Rink | Any org. with a contractual arrangement with TOML | | | | As specified by contract |
| | Ice Rink | Midweek Admission Adult (18+ yrs.) | | NA | $ 8.50 | Per session (excludes rental) |
| | Ice Rink | Weekend/Holiday Admission Adult (18+ yrs.) | | NA | $ 10.00 | Per session (excludes rental) |
| | Ice Rink | Midweek Admission Youth (<18) | | NA | $ 6.50 | Per session (excludes rental) |
| | Ice Rink | Weekend/Holiday Admission Youth (<18) | | NA | $ 8.00 | Per session (excludes rental) |
| | Ice Rink | Mid-Week Special (all ages/shorter sessions) | | NA | $ 7.00 | Per session (includes rental) |
| | Ice Rink | Admission Children (5 and under) | | NA | NA | Free with paid adult |
| | Ice Rink | Admission Senior/Military/Cerro Coso Student w/ID | | NA | $ 7.00 | Per session (excludes rental) |
| | Ice Rink | Skate Rental | | NA | $ 3.50 | Per session use |
| | Ice Rink | Group Rate (adult + youth) - min. 10 | | NA | $ 10.00 | Includes rental |
| | Ice Rink | Mono / Inyo County School Rate | | NA | $ 5.00 | Includes rental |
| | Ice Rink | Mammoth Lakes Students w/School ID | | NA | NA | Per session use, includes rental (as per contract) |
| | Ice Rink | Skate Sharpening | | NA | $ 10.00 | Per pair |
| | Ice Rink | Loyalty Card | | NA | NA | 6th visit free (includes pool) |
| | **Ice Rink** | **Drop-in Skating Lesson Rate (includes helmet rental)** | | **NA** | **$ 15.00** | **Per session** |
| | **Ice Rink** | **6 Week Skating Lesson Program** | | **NA** | **$ 55.00** | **Includes limited (max.) number of lessons, skate/helmet rental** |
| | **Ice Rink** | **4 Week Skating Lesson Program** | | **NA** | **$ 40.00** | **Includes limited (max.) number of lessons, skate/helmet rental** |
| | **Ice Rink** | **Private Skating Lessons** | | **NA** | **$ 30.00** | **Per 30 minute session based on age/ability level of student** |
| | Ice Rink | Curling Session Adult/Senior/Military | | NA | $ 10.00 | Drop-in |
| | Ice Rink | Curling Session Youth (<18) | | NA | $ 5.00 | Dronp-in |
| | **Ice Rink** | **Adult Curling League (6 week session)** | | **NA** | **$ 175.00** | **Per team** |
| | Ice Rink | Hockey Session Adult | | NA | $ 10.00 | Per session |
| | Ice Rink | Hockey Session Youth | | NA | $ 5.00 | Per session |
| | Ice Rink | Season Pass Adult | | NA | $ 155.00 | Per season |
| | Ice Rink | Season Pass Youth | | NA | $ 105.00 | Per season |
| | Ice Rink | Mammoth Lakes Youth Hockey Season Pass (50%) | | NA | $ 52.50 | Per season (must be paid member of Youth Hockey) |
| | Ice Rink | Season Pass Adult with skate rental | | NA | $ 200.00 | Per season |
| | Ice Rink | Season Pass Youth with skate rental | | NA | $ 150.00 | Per season |
| | Ice Rink | Skate Assist Aids | | NA | $ 10.00 | Per use |
| | Ice Rink | Facility Rental - non-Tournament | **$125.00** | $ 180.00 | $ 225.00 | Per hour/skate rental not included |
| | Ice Rink | Facilty Rental - Tournament Fee | | NA | $ 275.00 | Per hour - includes 2 dedicated employees |
| | Ice Rink | Facilty Rental - Curling Set-up surcharge | | NA | $ 75.00 | Per hour, instruction available by request |
| | Ice Rink | Birthday Party Packages | | Cost Acct | Cost Acct | Price based on number of people and services provided |
| | Ice Rink | Board Advertising Program | | Donation | Donation | Reviewed annually |
| 60002 | **MULTI-USE FACILITY/RECZONE** | | | | | |
| | RecZone | Any org. with a contractual arrangement with TOML | | | | As specified by contract |
| | RecZone | Facility Rental | | $ 40.00 | $ 50.00 | Per hour, includes skates |
| | RecZone | Facility Rental | | $ 160.00 | $ 200.00 | Per day (8 hours), includes skates |
| | RecZone | Admission Adult with skate rental (18+ yrs.) | | NA | $ 6.00 | Per entry + skate rental |
| | RecZone | Admission Adult (18+ yrs.) - no skate rental | | NA | $ 3.00 | Includes entry and use of games/activities |
| | RecZone | Admission Youth/Senior/Military with skate rental | | NA | $ 4.00 | Per entry + skate rental |
| | RecZone | Admission Youth/Senior/Military - no skate rental | | NA | $ 2.00 | Per entry |
| | RecZone | Admission Children (<5 years) | | NA | $ - | Free with paid adult |
| | RecZone | Adult Mid-Week Special with rental | | NA | $ 4.00 | Per entry + skate rental (Mon-Thur - non holiday) |

# 2020/21 Park and Recreation Department Master Fee Schedule

*Updated: 2/4/2020 RC Approved: 2/4/2020 |TC Review: 2/19/2020*

| Activity # | Item | Note | Community Programming Facility Rental | Non-Profit/Govt. Fee (-20%) | Regular Fee | Change/Notes |
|---|---|---|---|---|---|---|
| | RecZone | Mammoth/Mono County Student Admission w/School ID | | NA | $ 2.00 | Must present ID |
| | RecZone | Five Skate Pass with rental (adult) | | NA | $ 30.00 | 6th visit Free |
| | RecZone | Five Skate Pass with rental (youth) | | NA | $ 20.00 | 6th visit Free |
| | RecZone | Skate Rental | | NA | $ 3.00 | Per session |
| | RecZone | Birthday Party Packages | | Cost Acct | Cost Acct | Price based on number of people and services requested |
| | RecZone | Board Advertising Program | | Donation | Donation | Reviewed annually |
| 432 | **RECREATION PROGRAMS** | | | | | |
| | **ADULT** | | | | | |
| | **Adult Beach Volleyball Tournament** | **Shady Rest Park Volleyball Courts** | | **NA** | **$ 40.00** | **Per team** |
| | Adult Dodgeball League | RecZone | | NA | $ 125.00 | Per team |
| | **Adult Hockey League** | **Mammoth Ice Rink** | | **NA** | **$ 1,500.00** | **Per team** |
| | Adult Indoor Soccer "A" League | MHS Gym - winter | | NA | $ 421.00 | Per team |
| | Adult Play Fee | | | NA | $ 5.00 | Per drop-in |
| | ~~Adult Recreation Class/Program~~ | ~~Adult Recreation Class/Program - Contract Instructor~~ | | ~~NA~~ | ~~Cost Acct~~ | ~~Fees set by Instructor/Town Staff - per contract~~ |
| | Adult Softball League | Whitmore/Shady Rest | | NA | $ 668.00 | Per team |
| | Adult Summer Soccer League | Whitmore | | NA | $ 719.00 | Per team |
| | Adult Summer Softball Tournament | Shady Rest Park | | NA | $ 375.00 | Per team |
| | **Adult Tennis Doubles Camp & Social** | **4-day camp (3 hrs. in AM)** | | **NA** | **$ 128.00** | **Per person/camp** |
| | **Adult Tennis Doubles Camp & Social Drop-in** | **1 day / 9am-noon** | | **NA** | **$ 46.00** | **Per day** |
| | **Adult Tennis Private** | **30 minutes** | | **NA** | **$ 30.00** | **Per session** |
| | **Adult Tennis Private** | **60 minutes** | | **NA** | **$ 60.00** | **Per session** |
| | **Adult Basketball League** | **MHS Gym - fall** | | **NA** | **$ 100.00** | **Per team** |
| | **Fun Pass** | **5 Lessons + 6th Lesson FREE (adult stroke improvement, adult tennis, learn to curl, Ice skating lessons, stick time, pick up hockey, learn to play hockey clinics)** | | **NA** | **$ 50.00** | **5 punch pass** |
| | Senior/Military Play Fee | | | NA | $ 4.00 | Per drop-in |
| | Tennis Clinics | Beginner, Drill, Ladies Day Clinics | | NA | $ 10.00 | Per session |
| | **Volleyball League** | **New Program-3rd year (1 game per week)** | | **NA** | **$ 150.00** | **Per team** |
| | **YOUTH** | | | | | |
| | **Backpacking Camp** | **2 Day Session** | | **NA** | **$275.00** | **New program - 2 days and 1 night** |
| | Challenger British Soccer Camp | 5-Day Session - Conrtact Instructor/ Half Day Camp | | NA | Cost Acct | Fees set by Instructor/Town Staff - per contract |
| | Climbing Camp | 2-Day Session - Contract Instructor | | NA | Cost Acct | Fees set by Instructor/Town Staff - per contract |
| | **Drop-in Daily Camp Fee - full day** | **1 day / all day** | | **NA** | **$ 48.00** | **Per day** |
| | **Drop-in Daily Camp Fee - half day** | **1 day / 9am-noon** | | **NA** | **$ 30.00** | **Per day** |
| | **Explorer Mini Camp** | **2 days / 9am-noon** | | **NA** | **$ 57.00** | **Per camp** |
| | **Explorer Mini Camp** | **5 days / 9am-noon** | | **NA** | **$ 130.00** | **Per camp** |
| | **Girl Power Camp** | **5 days / all day** | | **NA** | **$ 150.00** | **per camp** |
| | **Gymnastics Program** | **6 week session** | | **NA** | **$ 78.00** | **New program - skilled instructor** |
| | Halloween Carnival | RecZone | | NA | $ 5.00 | Entry per child |
| | **Hot Shots Basketball** | **COED Basketball League/Player** | | **NA** | **$ 45.00** | **Per program** |
| | **Husky Tennis Camp** | **5 days / 9am-noon** | | **NA** | **$ 129.00** | **Per camp** |
| | Instructional Basketball | 1st and 2nd grade - school gym | | NA | FREE | |
| | **Jr. Aces Tennis Program** | **USTA program** | | **NA** | **$ 60.00** | 6 week program |
| | Little Sluggers | T-Ball | | NA | $ 45.00 | 6 week program |
| | **Mammoth Adventure Camp** | **5 days / all day** | | **NA** | **$ 150.00** | **Per camp** |
| | **Mountain Bike Camp** | **5 days / all day** | | **NA** | **$ 172.00** | **Per camp - includes park access** |
| | **School's Out Camp** | **5 days / all day** | | **NA** | **$ 150.00** | **Per camp** |
| | **Engineering with Lego** | **5 Day Session - Contract Instructor/ Full Day** | | **NA** | **Cost Acct** | **Fees set by Instructor/Town Staff - per contract** |
| | Tetra Brazil Soccer Camp | 5 Day Session - Contract Instructor | | NA | Cost Acct | Fees set by Instructor/Town Staff - per contract |
| | UK International Soccer Camp / AYSO | Full Day | | NA | Cost Acct | Fees set by Instructor/Town Staff - per contract |
| | UK International Soccer Camp / AYSO | Half Day | | NA | Cost Acct | Fees set by Instructor/Town Staff - per contract |
| | **Wave Rave Skate Camp** | **3 days / all day** | | **NA** | **$ 130.00** | **Per camp - includes 2 lunches** |
| | **Wave Rave Skate Camp Minis** | **3 days/ 9am-noon** | | **NA** | **$ 80.00** | **Per camp** |
| | **Wilderness Camp** | **5 days / all day** | | **NA** | **$ 150.00** | **Per camp** |
| | **Youth Gymanastics Camp** | **5 days / 9am-noon** | | | **$ 129.00** | **Per camp** |
| | **Youth Gymnastics Camp** | **3 days / 9am-noon** | | **NA** | **$ 80.00** | **Per camp** |
| | **Youth Tennis Camp** | **5 days / 9am-noon** | | **NA** | **$ 129.00** | **Per camp** |
| | Youth Play Fee | | | NA | $ 3.00 | Per drop-in |
| | Youtheatre | Spring Production (7 - 17 yrs.) 5 day sessions - Contract Instructor | | NA | Cost Acct | Fees set by Instructor/Town Staff - per contract |

# PUBLIC WORKS/ENGINEERING FEE SCHEDULE FY 2020-21

| Type | Note | Fee |
|---|---|---|
| Grading - Driveway | Includes driveway modification (Review, inspection, & encroachment) | $225 |
| Grading - Driveway Residential - Engineered | | $1,000 |
| Grading - Driveway Commercial - Engineered | | Cost Acct. - $1,000 Deposit |
| Grading - Standard | Limited grading based on limits in Municipal Code 12.08.076 | $550 |
| Grading / Improvement Permits - Engineered | | Cost Acct. - $1,000 Deposit |
| Address Change/New | | $750 |
| Easement Review | | $600 |
| Encroachment - Major (Engineered Improvements) | | Cost Acct. - $1,000 Deposit |
| Encroachment - Minor (Non Engineered) | | $375 |
| Penalties | If work commences prior to permit issuance | Fees will be doubled |
| Engineering Services - Investigation | | Cost Acct - $300 deposit |
| Final Map Amendment | | $1,350 |
| Final Parcel Map | Plus time and material after 3rd check | $5,800 + cost accounted after 3rd check, per map |
| Final Tract Map | Plus $33.00 per lot/street/easement plus T & M after 3rd check | $8,630 + $33/lot/street/easement + cost acct. after 3rd check |
| Flood Plain Development/Partial/Full | Cost Accounted | Cost Accounted - $300 deposit |
| Street/Right of Way Abandonment | Cost Accounted | Cost Acct - $300 deposit |
| New Construction (Long-range planning) | Subdivision Ordinance Section 17.08.035 | $550 Per unit - collected prior to Final Map Approval |
| Annexation into special districts | Annexation for transit, fractional or in-lieu DIF districts | Cost Accounted - not to exceed $10,000 |
| Snow Storage Right of Entry | Annual permit to use Town-owned/leased property for snow storage | $1,000 |
| | | |
| **The following Fees are currently being waived per Council Policy** | | |
| Snow Removal Equipment Use | Annual permit for snow removal equipment to utilize public rights of way. Determination if equipment is safe per location. | |
| Snow Storage, Off-Site | Annual permit - Determination if off-site snow removal sites are safe and properly maintained so as not to be a hazard to the public per site. | |
| | | |

**Highlight = Fee Change from Prior Year**

# COMMUNITY & ECONOMIC DEVELOPMENT FEE SCHEDULE FY 2020-21

| Permit/Service Title | Fee[1] |
|---|---|
| Adjustment (ADJ) | $1,008 |
| Administrative Permit (AP) | $601 |
| Administrative Permit - Mobile Business (AP) | $426 |
| Administrative Permit - Temporary Outdoor Display and Sales (AP) | $98 |
| Administrative Permit - Permanent Outdoor Display (AP) | $150 |
| Advisory Design Panel (ADP) | Per Advisory Design Panel Rates |
| Appeal Planning & Economic Development Commission Decision to Town Council | $1,942 |
| Appeal Staff Decision to Planning & Economic Development Commission | $2,310 |
| Certificate of Compliance (COC) | Cost Accounted, $500 Deposit |
| CEQA - Environmental Impact Report (EIR) | Per Consultant's Cost |
| CEQA - Negative Declaration / Initial Study (ND / IS) | Per Consultant's Cost or Cost Accounted, $10,000 Deposit |
| Concept Review (CR) | Cost Accounted, $2,500 Deposit |
| Design Review - Administrative (New Single Family) (ADR) | $1,021 |
| Design Review - Administrative (Not New Single Family) | $532 |
| Design Review - (Repaint Only) (ADR) | $222 |
| Design Review - Major (DR) | Cost Accounted, $2,500 Deposit |
| Design Review - Minor (DR) | $1,357 |
| Development Agreement (DA) | Cost Accounted, $10,000 Deposit |
| District Zoning Amendment - Map Amendment (DZA) | Cost Accounted, $6,000 Deposit |
| Film Permit (FP) | $50 |
| General Plan Amendment (GPA) | Cost Accounted, $10,000 Deposit |
| Landscape Document Package (LDP) | $152 |
| Lot Line Adjustment (LLA) | $1,046 |
| New Construction Fee (Collected at Building Permit) | $.20 sq. ft. of Habitable Space |
| Planning Services Review / Investigation (PSR) | Cost Accounted, $500 Deposit |
| Sign Permit - Master Sign Program (New) (SP) | Cost Accounted, $1,000 Deposit |
| Sign Permit - Master Sign Program (Amendment) (SP) | Cost Accounted, $1,000 Deposit |
| Sign Permit - Permanent Sign (SP) | $334 |
| Sign Permit - Temporary Sign (SP)[2] | $77 |
| Tentative Parcel Map (Includes TPM amendments) (TPM) | Cost Accounted, $6,000 Deposit |
| Tentative Tract Map (Includes TTM amendments) (TTM) | Cost Accounted, $6,000 Deposit |
| Time Extension Request - Major (TER) | $1,053 |
| Time Extension Request - Minor (TER) | $200 |
| Tree Removal Permit (TRP) | $10 |

# COMMUNITY & ECONOMIC DEVELOPMENT FEE SCHEDULE FY 2020-21

| Permit/Service Title | Fee[1] |
|---|---|
| Tree Management Plan (TRP) | $100 |
| Use Permit Application (Includes UPA amendments) (UPA) | Cost Accounted, $2,500 Deposit |
| Variance (VAR) | Cost Accounted, $6,000 Deposit |
| Zone Code Amendment - Text Amendment (ZCA) | Cost Accounted, $6,000 Deposit |

[1] Flat fees are applicable when a project does not have a cost accounted component. If any portion of a project is cost accounted, the entir project is billed as a cost accounted project. Only the largest deposit is required for a project with multiple cost accounted components.

[2] No fees are required for community event signs per Municipal Code §17.48.090.N.2.a.

**Highlight = Fee Change from Prior Year**

# BUILDING DIVISION FEE SCHEDULE
## Fiscal Year 2020-2021

### Building Valuation

The valuation to be used in computing permit fees under any of the provisions of this Fee Schedule shall be determined by the Building Official. The valuation shall be the total of all construction work for which the permit is issued including all finish work, roofing, electrical, plumbing, heating, air conditioning, elevator, fire extinguishing systems, and any other permanent construction and equipment. Valuation shall be taken at the contract price as approved by the Building Official or adopted edition of the International Code Council's Building Valuation Data Table.

### Building Division Fees

Where plans are incomplete, inaccurate, or changed so as to require additional plan review beyond three plan checks, an additional plan review fee shall be charged at the hourly rate of $90.00 per hour for in-house plan checks and at the hourly rate of the outside plan check firm if the plans are routed to an outside plan checker.

### 1. New Structures and Additions

The building permit fee for a new structure or an addition to an existing structure shall be based on the square foot construction costs from the International Code Council's Building Valuation Table as adopted by the Town and multiplied by a factor of 0.032. The Table in effect for fee calculations will be the most recent table in effect as July 1 of the current fiscal year. For new structures and additions, 10% of the building permit fee will be collected at the time of permit submittal and is non-refundable. The balance of the building permit fee as well as all other applicable fees will be due at the time of permit issuance.

**Square Foot Construction Costs** [a, b, c]

| Group (2018 International Building Code) | IA | IB | IIA | IIB | IIIA | IIIB | IV | VA | VB |
|---|---|---|---|---|---|---|---|---|---|
| A-1 Assembly, theaters, with stage | 247.86 | 239.47 | 233.25 | 223.81 | 210.17 | 204.10 | 216.62 | 195.46 | 188.40 |
| A-1 Assembly, theaters, without stage | 227.10 | 218.71 | 212.49 | 203.05 | 189.41 | 183.34 | 195.86 | 174.70 | 167.65 |
| A-2 Assembly, nightclubs | 191.96 | 186.56 | 182.12 | 174.70 | 164.94 | 160.39 | 168.64 | 149.29 | 144.33 |
| A-2 Assembly, restaurants, bars, banquet halls | 190.96 | 185.56 | 180.12 | 173.70 | 162.94 | 159.39 | 167.64 | 147.29 | 143.33 |
| A-3 Assembly, churches | 229.69 | 221.30 | 215.08 | 205.64 | 192.37 | 187.27 | 198.45 | 177.66 | 170.60 |
| A-3 Assembly, general, community halls, libraries, museums | 192.20 | 183.81 | 176.59 | 168.15 | 153.51 | 148.44 | 160.96 | 138.80 | 132.75 |
| A-4 Assembly, arenas | 226.10 | 217.71 | 210.49 | 202.05 | 187.41 | 182.34 | 194.86 | 172.70 | 166.65 |
| B Business | 200.26 | 192.96 | 186.54 | 177.38 | 161.90 | 155.84 | 170.40 | 142.43 | 136.08 |
| E Educational | 209.90 | 202.64 | 196.82 | 188.34 | 175.49 | 166.60 | 181.86 | 153.45 | 148.75 |
| F-1 Factory and industrial, moderate hazard | 117.60 | 112.19 | 105.97 | 101.84 | 91.54 | 87.26 | 97.61 | 75.29 | 70.95 |
| F-2 Factory and industrial, low hazard | 116.60 | 111.19 | 105.97 | 100.84 | 91.54 | 86.26 | 96.61 | 75.29 | 69.95 |
| H-1 High Hazard, explosives | 109.99 | 104.58 | 99.35 | 94.22 | 85.14 | 79.87 | 89.99 | 68.89 | N.P. |
| H234 High Hazard | 109.99 | 104.58 | 99.35 | 94.22 | 85.14 | 79.87 | 89.99 | 68.89 | 63.56 |
| H-5 HPM | 200.26 | 192.96 | 186.54 | 177.38 | 161.90 | 155.84 | 170.40 | 142.43 | 136.08 |
| I-1 Institutional, supervised environment | 197.83 | 191.05 | 185.12 | 177.91 | 163.28 | 158.81 | 178.06 | 146.98 | 142.33 |
| I-2 Institutional, hospitals | 335.53 | 328.23 | 321.81 | 312.65 | 296.45 | N.P. | 305.67 | 276.99 | N.P. |
| I-2 Institutional, nursing homes | 233.12 | 225.82 | 219.40 | 210.24 | 195.51 | N.P. | 203.26 | 176.05 | N.P. |
| I-3 Institutional, restrained | 227.71 | 220.41 | 213.99 | 204.83 | 190.84 | 183.78 | 197.85 | 171.37 | 163.02 |
| I-4 Institutional, day care facilities | 197.83 | 191.05 | 185.12 | 177.91 | 163.28 | 158.81 | 178.06 | 146.98 | 142.33 |
| M Mercantile | 142.95 | 137.54 | 132.11 | 125.68 | 115.38 | 111.83 | 119.62 | 99.73 | 95.77 |
| R-1 Residential, hotels | 199.70 | 192.92 | 186.99 | 179.78 | 164.90 | 160.43 | 179.93 | 148.60 | 143.96 |
| R-2 Residential, multiple family | 167.27 | 160.49 | 154.56 | 147.35 | 133.71 | 129.23 | 147.50 | 117.40 | 112.76 |
| R-3 Residential, one- and two-family [d] | 155.84 | 151.61 | 147.83 | 144.09 | 138.94 | 135.27 | 141.72 | 130.04 | 122.46 |
| R-4 Residential, care/assisted living facilities | 197.83 | 191.05 | 185.12 | 177.91 | 163.28 | 158.81 | 178.06 | 146.98 | 142.33 |
| S-1 Storage, moderate hazard | 108.99 | 103.58 | 97.35 | 93.22 | 83.14 | 78.87 | 88.99 | 66.89 | 62.56 |
| S-2 Storage, low hazard | 107.99 | 102.58 | 97.35 | 92.22 | 83.14 | 77.87 | 87.99 | 66.89 | 61.56 |
| U Utility, miscellaneous | 84.66 | 79.81 | 74.65 | 71.30 | 64.01 | 59.80 | 68.04 | 50.69 | 48.30 |

a. Private Garages use Utility, miscellaneous
b. For shell only buildings deduct 20 percent
c. N.P. = not permitted
d. Unfinished basements (Group R-3) = $22.45 per sq. ft.

2. **Alterations, Repairs, Remodels, and all other projects**

The Building permit fee for alterations, repairs, remodels, and all other projects (e.g. retaining wall) other than new structures or additions to existing structures shall be based on the Building Division Valuation Table. For alterations, repairs, remodels and all other projects with valuations greater than $30,000, 10% of the building permit fee will be collected at the time of permit submittal and is non-refundable. The balance of the building permit fee as well as all other applicable fees will be due at the time of permit issuance.

**Building Division Valuation Table**

| Valuation | Fee |
|---|---|
| $0.00 - $10,000 | $225.00 |
| $10,001 - $50,000 | $520.00 + 0.01926 x valuation over $10,000 |
| $50,001 - $300,000 | $1,390.00 + 0.01526 x valuation over $50,000 |
| $300,001 - $1,000,000 | $5,210.00 + 0.01326 x valuation over $300,000 |
| $1,000,001 - $3,000,000 | $14,495.00 + 0.01318 x valuation over $1,000,000 |
| $3,000,001 - $6,000,000 | $40,860.00 + 0.01238 x valuation over $3,000,000 |
| $6,000,001 and above | $78,005.00 + 0.00840 x valuation over $6,000,000 |

3. **Manufactured/Mobile Home Installation**

A. Conventional installation (tie downs or similar) per module - $225.00

B. Manufactured/Mobile home on a permanent foundation - Building Division fees for mobile home installation on a permanent foundation system shall be calculated by the Building Division Valuation Table.

4. **Re-Roofing Permit**

Fee is calculated on each 100 square feet of re-roof area in project (100 sq. ft. = 1 square). Each separate building or structure must be calculated individually.

| Square Feet of Roof | Fee |
|---|---|
| Less than 5 squares | $45.00 |
| 5 or more squares | $135.00 |

5. **Special Service Fees**

Fees are based on the hourly rate of $90 per hour for processing and/or inspection services.

| Service | Fee |
|---|---|
| Appeals Board Application | $200.00 |
| Demolition Permit – Up to $10,000 demo value | $90.00 |
| Demolition Permit - Greater than $10,000 demo value | $225.00 |
| Inspection Request – one (1) inspection – Misc. | $45.00 |
| Issuance of Duplicate Certificate of Occupancy or Final Letter | $45.00 |
| LPG Upgrade (new tank, change line, change tank, etc.) | $90.00 per tank |
| Permit Research / Miscellaneous Services | Cost Accounted $90.00 Deposit |
| Re-inspection Fee | $45.00 |
| Change of Use or Occupancy Permit – no new construction proposed | $225.00 |
| Temporary Certificate of Occupancy | $225.00 |
| Water Heater Permit | $45.00 |
| Woodstove Permit | $90.00 |
| Work Done without a Permit | Double the building permit fee |
| * Limited Scope Permit – Value of less than $1,000 - No formal plan check | $45.00 |
| * Limited Scope Permit – Value of $1,000 – to $10,000 No formal plan check | $60.00 |
| Pool or Spa Permit – excluding any structural work or accessary structures | $225.00 |

* All permits are reviewed by the Building Division but not all permits are placed into the formal plan check queue for processing.

6. **Document Management / Archive Fee**

| Type of Submittal | Fee |
|---|---|
| All submittal items that are 8 ½" x 11" up to and including 11"x 17" and larger sized submittals of 10 pages or less | $25.00 |
| Submittal of items larger than 11" x 17" containing more than 10 pages | $300.00 |

7. **Strong Motion Instrumentation Program, State of California (SMIP)**
The California Strong Motion Instrumentation Program (CSMIP) was established in 1972 by California Legislation to obtain vital earthquake data for the engineering and scientific communities through a statewide network of strong motion instruments. When the planned network is completed, statewide coverage will ensure that strong ground motion for any moderate to larger size earthquake in the state will be recorded.

| Type of Construction | Fee |
|---|---|
| Residential | 0.00013 x construction valuation |
| Commercial | 0.00028 x construction valuation |

8. **California Building Standards Administration Special Revolving (BSASRF)**
On September 30, 2008 Governor Schwarzenegger signed SB 1473 into law and it took effect on January 1, 2009. Among other things, the bill provides for the creation of the Building Standards Administration Special Revolving Fund, which is established in the State Treasury. Money deposited in this fund will come from a surcharge on both residential and nonresidential building permits. The rate is as follows:

$1.00 for every $25,000 or fraction there of construction value.

9. **Certified Access Specialist program (CASp) Fee**
Per Senate Bill 1186, from January 1, 2018 through December 31, 2023, a four-dollar ($4) additional fee is to be paid by any applicant for a local business license, permit or similar instrument when it is issued or renewed. **If no such instrument exists, the fee is to be paid by an applicant for a building permit.** The fee is divided between the local entity that collected the funds, which retains 90 percent, and DSA, which receives 10 percent.

10. **New Development Fee (MC Section 15.16.030)**
This fee is collected for all new residential, commercial, and industrial construction for the purpose of Town Long Range Planning. The fee is twenty cents ($0.20) per square foot of gross building area, exclusive of parking and open walkway and deck areas.

($0.20 x square footage of habitable area)

11. **Fees for Rooftop Solar Energy Systems (Government Code Section 66015)**
A. Residential rooftop solar energy system that produces current electricity: $450 plus $15 per kilowatt for each kilowatt above 15kw.

B. Commercial rooftop solar energy system that produces current electricity: $1,000 plus $7 per kilowatt between 51kw and 250kw, plus $5 per kilowatt for each kilowatt above 250kw.

12. **Public Art Fee**
The Town's public art fee is established and explained in Section 15.18.070 of the Municipal Code. Please refer to that Code section for a detailed explanation. In general, a project applicant is either required to install an artwork approved by the Town or to pay an in -lieu fee. The in -lieu fee is a percentage of building valuation data: 1 % for new commercial, office, and industrial construction; 1 % for remodel and reconstruction projects involving existing commercial, office, or industrial property resulting in the addition of habitable square feet and /or a change in use; and 0.5% for new construction of two or more units of single - family housing (transient or nontransient), mobile homes, and multi -unit housing (transient or nontransient). Nothing in this fee schedule shall be deemed to supersede Section 15.18.070, and the provisions of the ordinance shall prevail in the event of any inconsistency between the ordinance and this fee schedule. **The Town's Public Art Fee is reduced to $0.00 through July 31, 2021 for all projects pursuant to Town Council Resolution 20-__.**

## Developmental Impact Fee Schedule

Refer to Municipal Code Section 15.16. Article II and Resolution 15-32 for Details

Adopted by Town Council July 1, 2015

The DIF fees in the Table below (Town DIF Fees) shall be adjusted automatically on July 1st of each fiscal year by a percentage equal to the Construction Cost Index as published by Engineer News Record for the preceding twelve months.

| Facility | Single Family (Per Unit) | Mobile Home (Per Unit) | Multi-Unit (Per Unit) | Lodging (Per Room) | Commercial (Per Square Foot) | Offices & Other Services (Per Square Foot) | Industrial (Per Square Foot) | Institutional (Per Square Foot) |
|---|---|---|---|---|---|---|---|---|
| Police | $150 | $128 | $156 | $301 | $1.04 | $0.41 | $0.26 | $0.57 |
| Vehicle Circulation | $265 | $139 | $184 | $166 | $0.58 | $0.22 | $0.15 | $0.31 |
| Multi-Modal Circulation | $1,389 | $727 | $969 | $871 | $3.01 | $1.17 | $0.74 | $1.65 |
| Storm Drainage | $845 | $459 | $586 | $438 | $0.08 | $0.08 | $0.27 | $0.33 |
| General Facilities & Equipment | $707 | $602 | $739 | $432 | $0.66 | $0.66 | $0.27 | $0.36 |
| Parkland and Recreation | $713 | $607 | $746 | $533 | $0.00 | $0.00 | $0.00 | $0.00 |
| Airport | $0 | $0 | $0 | $0 | $0.00 | $0.00 | $0.00 | $0.00 |
| Subtotal Town Fees | $4,069 | $2,661 | $3,380 | $2,740 | $5.37 | $2.55 | $1.70 | $3.21 |

## Development Impact Fee for Other Districts

| Facility | Single family Non-transient | Single family Transient | Mobile Home | Multi-unit Non Transient (per unit) | Multi-unit Transient (per unit) | Commercial and Office (per unit) | Industrial (per unit) |
|---|---|---|---|---|---|---|---|
| Library Fees | $2,001 | $340 | $1,721 | $1,721 | $340 | - | - |
| Child Care Fees | $374 | $624 | $374 | $374 | $624 | - | - |
| Subtotal Other Fees | $2,375 | $964 | $2,095 | $2,095 | $964 | | |

## Development Impact Fee for Fire District as of August 26, 2016

| Facility | Single family Non-transient Per unit | Single family Transient Per unit | Mobile Home Per unit | Multi-unit Non Transient Per unit | Multi-unit Transient Per unit | Commercial and Office Per 1,000sf | Industrial Per 1,000sf | Hotel Per unit |
|---|---|---|---|---|---|---|---|---|
| Fire District Fees | $1,526 | $2,014 | $1,526 | $961 | $2,014 | $2,610 | $1,282 | $1,007 |

## HOUSING IMPACT MITIGATION FEE SCHEDULE

The Housing Impact Mitigation Fee Schedule set forth below is established pursuant to Municipal Code Chapter 17.136, Housing (Ordinance 15-03). Housing Impact Mitigation Fees apply to new development, non-residential additions, and conversions of uses that are not exempt pursuant to Section 17.136.100. Credit for housing mitigation may be applied consistent with Section 17.136.030.B.

| Use Category | Use Types[i] | Fee[ii],[iii] | Additional Information |
|---|---|---|---|
| Residential | Single family homes, multi-family (MF) units | $6,000 per unit | Exemptions include additions, RMF-1 Zone MF projects of 4 or fewer units where average habitable s.f. does not exceed 1,300 per unit[iv], legal secondary units, and apartments |
| Lodging | Hotels, motels | $4,000 per room | Room = a hotel or motel key<br>Fee includes accessory uses in a lodging project (e.g., retail, restaurant, conference, etc.) |
| Retail/ Restaurants | General retail, bars, cafés, restaurants, coffee shops | $2.20 per gross square foot | Any non-residential development that would not contribute new demand for employment or housing (e.g., replacement of an existing use or addition on non-habitable s.f.) or would generate no more than one total new employee is exempt |
| Office | Offices providing accounting, advertising, architectural, counseling, research, graphic design, interior design, legal, and/or similar services | $2.20 per gross square foot | |
| Light Industrial | Manufacturing, recycling facility | $1.10 per gross square foot | |
| Service Uses | Banks, day care centers, maintenance services, medical services, personal services | $2.20 per gross square foot | |

[i] Use types identify examples included within each use category. Use types do not list every type of development or use that would be included within each use category. The Community and Economic Development Director shall determine the appropriate use category(ies) for a project (Section 17.136.040.B).

[ii] Fees shall be paid at time of building permit issuance. However, applicants for residential projects shall be allowed to pay at time of final inspection (prior to issuance of any certificate of occupancy) if a contract to pay the housing impact mitigation fee at time of final inspection is executed pursuant to Government Code 66007.

[iii] Instead of paying the fee, housing mitigation can be satisfied through the provision of on-site or off-site housing, conveyance of land, or an alternate housing mitigation plan in accordance with Chapter 17.136.

[iv] This exemption applies to mobile homes located in the Mobile Home Park Zone.

STATE OF CALIFORNIA )
COUNTY OF MONO ) ss.
TOWN OF MAMMOTH LAKES)

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 20-62 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 1st day of July 2020, by the following vote:

| | |
|---|---|
| AYES: | Councilmembers Hoff, Stapp, Wentworth, Mayor Pro Tem Salcido, and Mayor Sauser |
| NOES: | None |
| ABSENT: | None |
| ABSTAIN: | None |
| DISQUALIFICATION: | None |

JAMIE GRAY, Town Clerk

**RESOLUTION NO. 20-63**

# A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, TEMPORARILY REDUCING THE PUBLIC ARTS FEE THROUGH JULY 31, 2021

**WHEREAS**, the Town of Mammoth Lakes ("Town") has adopted a Public Arts Fee and Program to develop and maintain a visual arts program for the residents and visitors of Mammoth Lakes to add to the economic vitality of the community and to enhance the environment and unique character of Mammoth Lakes by providing for the acquisition and maintenance of quality works of public art; and

**WHEREAS**, the Town Council has determined that a temporary reduction in the Public Arts Fee is warranted through July 31, 2021 to allow Town staff to evaluate and update the Public Arts Fee and Program; and

**WHEREAS**, the Town Council considered, without limitation:

1. The staff report dated July 1, 2020 to the Town Council;

2. Oral testimony received at the hearing; and

3. Written evidence submitted at the hearing.

**NOW THEREFORE, THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES DOES RESOLVE, DETERMINE, FIND AND ORDER AS FOLLOWS:**

**SECTION 1. FINDINGS.**

All provisions set forth in the recitals above and the staff report are true and correct and are hereby incorporated herein by reference as findings.

**SECTION 2. TOWN COUNCIL ACTIONS.** The Town Council hereby temporarily reduces, but does not eliminate, the Public Arts Fee until July 31, 2021, as follows:

1. The Public Arts Fee is temporarily reduced to zero ($0.00) for all projects.

2. Pending projects that have not paid Public Arts Fees shall be eligible to receive the temporary reduction adopted by this resolution, provided that refunds will not be provided for fees already paid. Public Arts Fee reductions shall be granted to all

projects that have submitted a complete building permit application on or before July 31, 2021.

3. Notwithstanding the foregoing, the Town Council reserves the right to rescind this resolution at any time and restore Public Arts Fee to any level or amount not exceeding the levels and amounts of fees in effect immediately prior to the adoption of the previous Public Arts Fee temporary reduction on July 15, 2015.

**SECTION 3. JUDICIAL ACTION TO CHALLENGE THIS RESOLUTION**

Any judicial action or proceeding to attack, review, set aside, or annul this resolution shall be brought within 120 days of its adoption.

**SECTION 4. SEVERABILITY**

If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions of applications, and to this end the provisions of this Resolution are declared to be severable.

**SECTION 5. CEQA EXEMPTION**

The Town Council hereby finds that temporarily reducing Public Arts Fees does not have the potential to cause a significant impact on the environment and is exempt from CEQA pursuant to CEQA Guidelines Section 15061(b)(3), *General Rule.*

APPROVED AND ADOPTED this 1st day of July 2020.

BILL SAUSER, Mayor

ATTEST:

Jamie Gray, Town Clerk

STATE OF CALIFORNIA )
COUNTY OF MONO ) ss.
TOWN OF MAMMOTH LAKES)

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 20-63 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 1st day of July 2020, by the following vote:

| | |
|---|---|
| AYES: | Councilmembers Hoff, Stapp, Wentworth, Mayor Pro Tem Salcido, and Mayor Sauser |
| NOES: | None |
| ABSENT: | None |
| ABSTAIN: | None |
| DISQUALIFICATION: | None |

JAMIE GRAY, Town Clerk