Mammoth Lakes™
CALIFORNIA



Operating Budget

FY2019-20

TOWN OF MAMMOTH LAKES

Adopted Budget for Fiscal Year 2019-20

Table of Contents

Introductory Section

Town Leadership

Town Manager Budget Letter

Budget Assumptions

Town Wide Budget Summary

Fund Balance Reserves

Budget Overview – All Funds

Combined Fund Statement

Labor Statistics

General Fund (100)

General Fund Revenues

Revenue Glossary

Revenue Line Item Detail

Expenditure Overview

General Fund Departments

Town Administration

Finance / Human Resources

Police / Public Safety

Parks & Recreation

Community & Economic Development

Public Works – Engineering

Housing **(Including Fund 245)**

Transit

Tourism

Comprehensive Leave (101)

TOWN OF MAMMOTH LAKES

Adopted Budget for Fiscal Year 2019-20

Table of Contents

Solid Waste (205)

Gas Tax Fund (210)

Airport Fund (220)

Measure R & U

Fund 215 – Trails

Fund 216 – Measure R

Fund 217 – Measure U

Tourism Business Improvement District Fund (218)

Long Valley Pit Fund (240)

Local Transportation Commission Fund (250)

Capital Projects Fund (300)

Development Impact Fees Fund (830 – 841)

- Town Admin Overhead
- General Facilities & Equipment
- Law Enforcement
- Storm Drains
- Parks & Recreation
- Mono County Office of Education – Library
- Streets & Circulation
- Mono County Office of Education – Child Care
- Fire Facilities, Vehicles & Equipment
- Airport Improvements
- Public Art
- Transit & Trails

TOWN OF MAMMOTH LAKES

Adopted Budget for Fiscal Year 2019-20

Table of Contents

Assessment Districts Fund (850 – 861)

- Juniper Ridge – AD 1993-1
- Bluffs – AD 1993-4 Bluffs
- Bluffs – Maintenance District 1996-4
- North Village CFD 2001-1
- Old Mammoth Road – BAD 2002-01
- North Village – BAD 2002-2
- In Lieu Mello-Roos CFD 2005-01
- Transit Facilities CFD 2013-3
- Mammoth View BAD 2014-01

Fractional Mello-Roos Fund (858)

Fleet Services/Vehicle Service Fund (910)

Employee 125 Plan (930)

Debt Service (990)

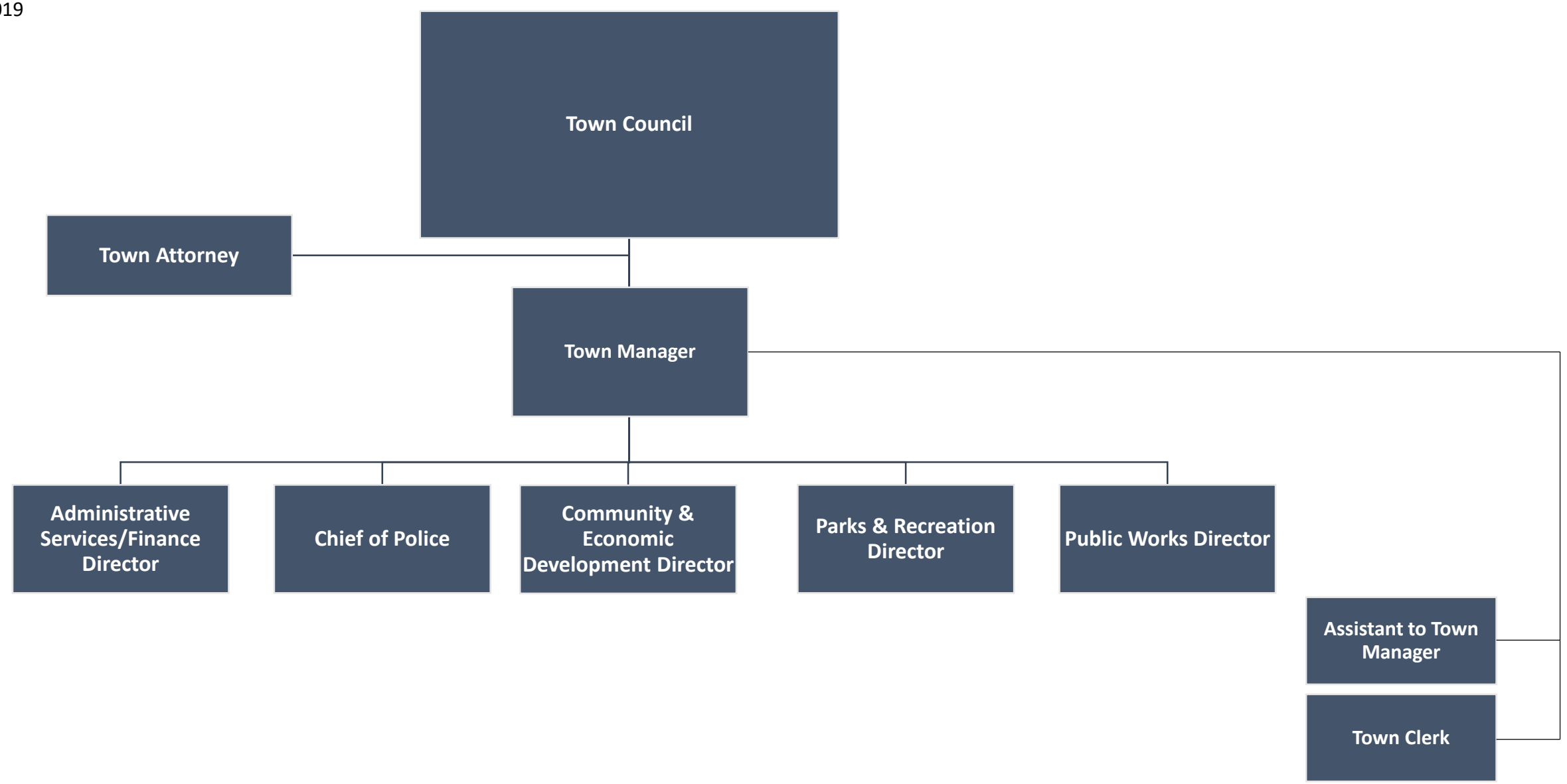
Town Policy Review

- Reserve
- Investment
- Debt Management
- Appropriations Limits

Fees for Services

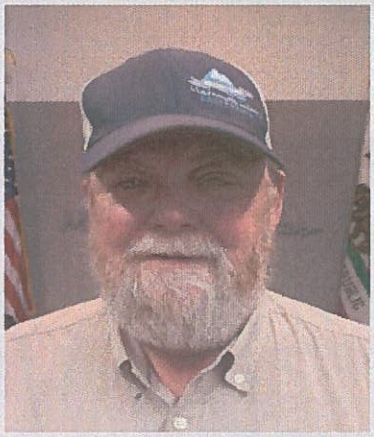
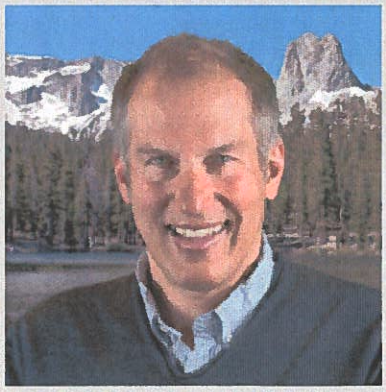
TOML Organization Chart – Leadership

2019



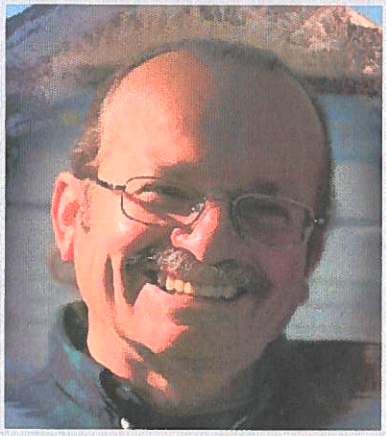
Mammoth Lakes™
CALIFORNIA

Town Council – FY2019-20

Members		Contact Information
Mayor Bill Sauser Term ends: November 2020		P.O. Box 26 Mammoth Lakes, CA 93546 Cell: (760) 937-5822 Email: **Bill Sauser**
Mayor Pro Tem Lynda Salcido Term ends: November 2022		P.O. Box 8105 Mammoth Lakes, CA 93546 Work: (760) 965-3733 Cell: (760) 221-4325 Email: **Lynda Salcido**
Councilmember John Wentworth Term ends: November 2022		P.O. Box 100 PMB# 234 Mammoth Lakes, CA 93546 Work: (760) 934-3154 Home: (760) 934-1279 Cell: (213) 309-5637 Email: **John Wentworth**

Mammoth Lakes™
CALIFORNIA

Town Council – FY2019-20

Members		Contact Information
Councilmember Cleland Hoff Term ends: November 2020		P.O. Box 8110 Mammoth Lakes, CA 93546 Work: (760) 914-3218 Cell: (760) 914-2000 Email: **Cleland Hoff**
Councilmember Kirk Stapp Term ends: November 2022		P.O. Box 7254 Mammoth Lakes, CA 93546 Cell: (760) 965-3731 Cell: (760) 808-5354 Email: **Kirk Stapp**

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 Town of Mammoth Lakes Adopted Budget for Fiscal Year 2019-20 (FY19-20). 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 FY2019-20 budget Operating budget is built on $47,117901total revenue and $38,783,435 in total appropriations, inclusive of transfers in and out of $7,243,862.

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.

The budget incorporates the revenues and expenditures of 37 separate funds. The majority of the budget development process focuses on the General Fund. General Fund revenues total $23,238,960 with appropriations of $23,063,866, which includes $5,600,470 in transfers out to other funds. While the Town has seen solid growth in Transient Occupancy Tax (TOT) Revenues over the past few years, which accounts for 60.2% of General Fund revenues, a conservative projection of TOT revenue is reflected in the Budget. This year $13.5 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 ($3,720,000), and an operating reserve of 9% of General Fund revenues currently funded at 89.1% ($1,864,000). The strong tourism economy is also reflected in growth in Sales Tax and Property Tax revenues. Overall, the operating budget is balanced with operating revenues exceeding operating expenditures, with only planned used of defined reserves.

The Budget reflects the commitment to capital infrastructure investment with $3,852,251 appropriated for projects. The Council has also continued to allocate larger than anticipated revenues to additional capital investment and strategic priorities, most notably is Housing. This 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 74 full time positions and 13.37 FTEs of part-time staff. This reflects 9 additional employees from last year. New employees will be added in Police, Public Works, Engineering, Planning, Administration and Parks and Recreation. 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 2019-20 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 in the preparing this year's Budget.

Sincerely



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 37 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

First: Develop a budget that reflects the priorities of the Town Council, Department Heads and the Community within our financial ability and Town Manager Direction.

Second: Identify specific program and policy issues that require Council action. Inherent is the need to maintain necessary and mandated public services and, at the same time, establish a sound financial base for the Town's future.

Third: Build a consensus supporting the implementation of policy guidelines and specific budgetary direction. This requires "giving and taking" by each department as we work to achieve what is best for the community and the Town as an organization.

Fourth: Give full disclosure of financial information and ensure it is understood. To be credible, there must be an effort to present the Town's financial picture as accurately as possible to the organization and community.

Fifth: Have open and honest discussions regarding expenditure requests. As an organization and as individual managers, we are obligated to be able to explain the need for any requested expenditure.

Sixth: Openly discuss issues, be creative, and develop alternatives. We need to recognize that our own personal or department priorities need to be integrated with the priorities of the entire organization, as we all work for the same organization and public constituency.

Seventh: Develop and manage the budget to enhance the financial stability and health of the organization. We will develop and implement adequate reserves per adopted policies, implement financial practices to maintain "A" or higher bond rating, and focus on stability in revenue increases for enhanced services.

The open discussion and identification of issues, departmental needs and the willingness to work across departments was demonstrated in the departmental budget presentations provided to Town Council. A number of the budget adjustments were directly related to these presentations and Council discussion. Council adopted strategic priorities and key objectives also served as a guide in the budget development. This recommended budget embodies the above direction, as did the budget development process.

Budget Assumptions and Direction

The following assumptions and direction were used in developing the FY2019-20 Budget:

1. The Reserve for Economic Uncertainty (REU) is retained at or above $3.72 million (16%)
2. General Fund contingency of $100,000 is funded from operating revenues.
3. No unplanned use of unrestricted reserves is used to meet ongoing operational needs.
4. Revenues are budgeted conservatively, but realistic.
5. Expenses represent a continuation of current service levels with specific enhancements.
6. Addition of 3 full-time and 3 part-time positions based core service enhancement priorities.
    a. Full-time Public Works Maintenance Worker
    b. Full-time Public Works Mechanic Trainee
    c. Full-Time Police Officer
    d. Part-time Public Works Maintenance Worker
    e. Part-time Parks & Recreation Maintenance Worker – Joint with USFS
    f. Part-time Parks & Recreation Senior Recreation Leader
7. The Vehicle Replacement Loan of $340,000 is funded from operating revenues.
8. Normal employee costs related to merits or other obligated costs are included.
9. Continued allocation of $580,000 for Road rehabilitation and related capital projects.
10. Base General Fund operating budget includes $13.5 Million in TOT.
11. Continued payment of 2.35% in TOT is committed to Tourism from base TOT amount.
12. Continued payment of .85% in TOT is committed to Transit from base TOT amount.
13. Continued payment of .85% in TOT is committed to Housing from base TOT amount.
14. Allocation of $70,000 in Measure U and $20,000 in General Fund for MLR and a partnership with Mono County to fund Eastern Sierra Sustainable Recreation Coordinator position.
15. Allocated $126,805 to capital reserves from savings received in settlement refinancing
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.
18. Building plan designs funding of $30,000 – predesigned plans and small building projects from operating revenues.
19. ESTA funding increased $2 per hour for 19,500 contracted hours.

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

Existing Fund Balance Reserves – Projected

Fund Balances are available revenue over expenditures held within specific accounts. These funds can be restricted, committed or undesignated. Restricted fund balances occur within funds that have specific restrictions on the fund itself (Measure R and U). Funds can be committed to specific elements from an unrestricted fund (i.e. Reserve for Economic Uncertainty, Housing, Transit or Tourism Reserves). Undesignated would be funds accumulated in a Fund with no restrictions and not previously committed. These funds would be available for any use necessary and approved by Town Council.

Fund Balance is typically determined after the fiscal year is completed and is based on comparison of revenue and expenditures for that year. Our normal financial presentations include a Fund Balance presentation in the fall of each year. Below is an estimation of fund balances based on last year actual balances with an estimate of current year performance. These balances will change from now to the final report in September 2019.

Fund Balance Reserves

Fund	Estimated Balance (June 2019)	Planned Chg Budget FY2019-20	Est. New Balance (June 2020)
General Fund			
Reserve for Uncertainty (REU)	$ 3,759,431	$ -	$ 3,759,431
Operating Reserve (OR)	$ 1,864,788		$ 1,864,788
Housing Reserve	$ 393,417	$ -	$ 393,417
Transit Reserve	$ 1,390,564	$ -	$ 1,390,564
Tourism Reserve [1]	$ 1,199,538	$ -	$ 1,199,538
Undesignated [2]	$ 3,032,692	$ 175,094	$ 3,207,786
Comprehensive Leave - Fund 101	$ 727,864	$ 116,000	$ 843,864
Gas Tax - Fund 210	$ 433,094	$ -	$ 433,094
Measure R Trails - Fund 215	$ 716,806	$ -	$ 716,806
Measure R - Fund 216	$ 1,288,159	$ 172,075	$ 1,460,234
Measure U - Fund 217 [3]	$ 3,554,003	$ 358,780	$ 3,912,783
Airport - Fund 220	$ 1,388,670	$ (40,000)	$ 1,348,670
DIF Accounts	$ 683,175	$ 103,680	$ 786,855
Assessment Districts	$ 2,149,574	$ (154,125)	$ 1,995,449
Fractional Mello Roos - Fund 858	$ 190,966	$ 4,286	$ 195,252
Vehicle Service - Fund 910 [4]	$ 11,180,236	$ 772,205	$ 11,952,441
Emp 125 Ins Fund 930	$ 460,329	$ -	$ 460,329
Debt Service / Future Capital - Fund 990	$ 164,904	$ 126,805	$ 291,709

Notes:

1. $400k committed to LA Kings Payments
2. $2.0M allocated to Immediate Housing Project; $1.0M projected 4th qtr FY2018-19
3. Includes $2.5M allocated to MACC
4. Includes Debt owed from General Fund ($2.8M est.)

FISCAL YEAR 2019-20 BUDGET OVERVIEW

Total Revenues - All Funds

Category	FY2016-17 Actuals	FY2017-18 Actuals	FY2018-19 Adopted Budget	FY2019-20 Proposed Budget	Variance	%
Transient Occupancy Tax [1]	$ 18,926,252	$ 17,715,160	$ 13,720,000	$ 13,680,000	$ (40,000)	-0.3%
TBID - Pass through	$ 5,868,759	$ 5,147,739	$ 4,500,000	$ 4,500,000	$ -	0.0%
Property Tax	$ 3,486,307	$ 3,635,160	$ 3,532,000	$ 3,688,000	$ 156,000	4.4%
Capital Projects	$ 1,177,791	$ 3,530,792	$ 3,180,836	$ 2,800,000	$ (380,836)	100.0%
Sales Tax	$ 2,377,620	$ 2,433,682	$ 2,490,000	$ 2,521,000	$ 31,000	1.2%
Other General Fund Revenue	$ 3,278,942	$ 3,689,361	$ 2,219,152	$ 2,504,960	$ 285,808	12.9%
Vehicle Service	$ 2,252,293	$ 1,906,627	$ 1,969,870	$ 1,938,453	$ (31,417)	-1.6%
Gas Tax	$ 1,433,087	$ 2,022,529	$ 1,499,957	$ 1,856,726	$ 356,769	23.8%
Airport Operations	$ 645,430	$ 523,298	$ 1,398,500	$ 995,900	$ (402,600)	-28.8%
Measure R - Sales Tax	$ 1,324,346	$ 1,436,103	$ 1,350,000	$ 1,350,000	$ -	0.0%
Assessment Districts	$ 1,162,460	$ 1,203,199	$ 1,097,400	$ 1,090,000	$ (7,400)	-0.7%
Measure U - Utility Tax	$ 723,869	$ 865,650	$ 900,000	$ 900,000	$ -	0.0%
Franchise Fees	$ 1,010,266	$ 911,173	$ 830,000	$ 845,000	$ 15,000	1.8%
Housing and Community Development	$ 504,148	$ 969,932	$ 570,000	$ 570,000	$ -	0.0%
Other Revenue	$ 381,269	$ 428,546	$ 478,000	$ 478,000	$ -	0.0%
Development Impact Fees (DIF)	$ 74,531	$ 349,845	$ 133,000	$ 156,000	$ 23,000	17.3%
Total Revenue	$ 44,627,370	$ 46,768,796	$ 39,868,715	$ 39,874,039	$ 5,324	0.0%

Note

1. TOT revenue includes $13.5M TOT plus Penalties & Interest, Revenue Violations and Penalty & Interest. Reduction from prior year due to quick enforcement cases reducing penalty and interest on revenue violations

Total Appropriations - All Funds

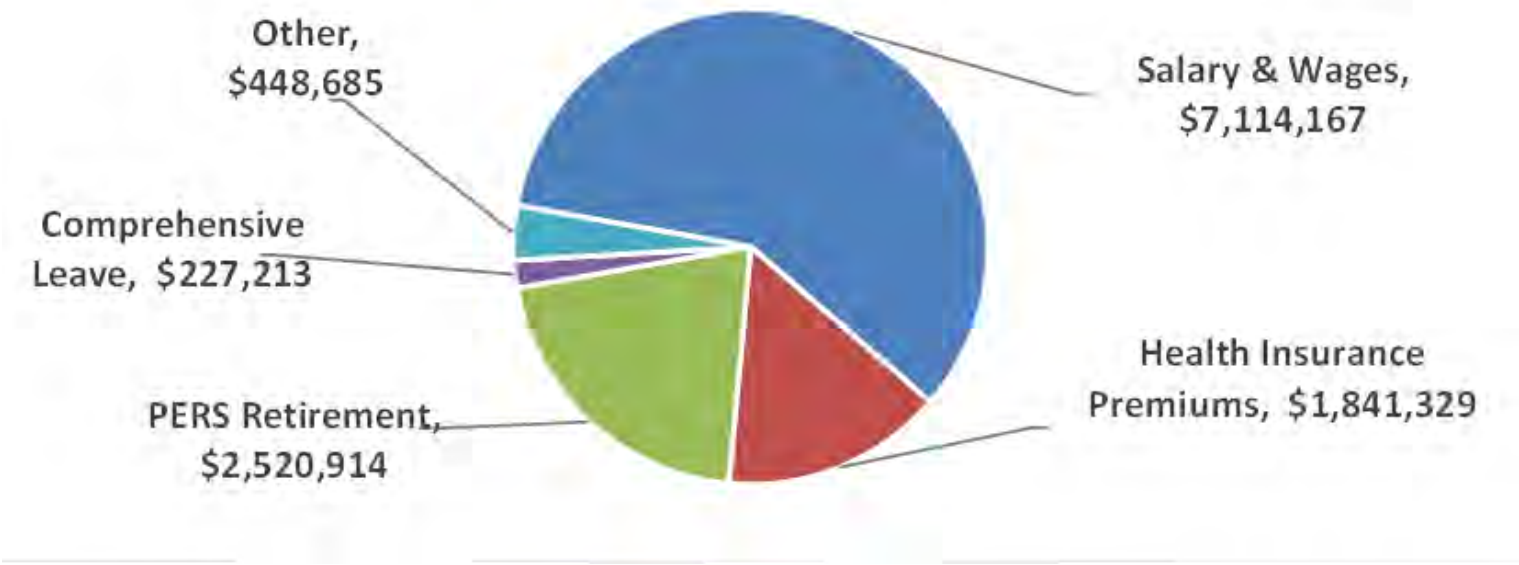
Category	FY2016-17 Actuals	FY2017-18 Actuals	FY2018-19 Adopted Budget	FY2019-20 Proposed Budget	Variance	%
Operating Expenses - General Fund	$ 25,516,311	$ 28,413,460	$ 21,738,431	$ 23,063,866	$ 1,325,435	6.1%
Tourism Business Improvement District (TBID)	$ 5,872,674	$ 5,144,727	$ 4,500,000	$ 4,500,000	$ -	0.0%
Snow Removal & Roads - Gas Tax	$ 5,759,130	$ 6,359,301	$ 3,770,621	$ 4,230,456	$ 459,835	12.2%
Capital Projects	$ 6,908,602	$ 6,164,414	$ 3,746,613	$ 3,852,251	$ 105,638	100.0%
Debt Service / Future Capital	$ 2,735,770	$ 3,658,830	$ 3,219,431	$ 3,144,517	$ (74,914)	-2.3%
Airport Operations	$ 2,482,810	$ 2,251,111	$ 2,042,810	$ 1,578,448	$ (464,362)	-22.7%
Vehicle Service	$ 1,821,581	$ 1,838,228	$ 1,399,413	$ 1,506,248	$ 106,835	7.6%
Assessment Districts	$ 2,105,616	$ 1,762,448	$ 1,330,979	$ 1,327,840	$ (3,139)	-0.2%
Measure R - Sales Tax	$ 1,092,452	$ 3,177,352	$ 1,174,131	$ 1,177,925	$ 3,794	0.3%
Housing & Community Development	$ 671,992	$ 863,497	$ 570,000	$ 570,000	$ -	0.0%
Measure R - Trails	$ 369,201	$ 436,779	$ 565,000	$ 345,000	$ (220,000)	-38.9%
Other Expenditures	$ 232,201	$ 266,115	$ 337,000	$ 337,000	$ 0	0.0%
Measure U - Utility Tax	$ 314,505	$ 597,126	$ 222,220	$ 611,220	$ 389,000	175.1%
Development Impact Fees (DIF)	$ 226,750	$ 13,820	$ 52,360	$ 52,320	$ (40)	-0.1%
Total Appropriations	$ 56,109,595	$ 60,947,208	$ 44,669,009	$ 46,297,091	$ 1,628,082	3.6%
Less Transfers Out	$ 13,156,987	$ 18,119,480	$ 7,199,895	$ 7,193,736	$ (6,159)	-0.1%
Less Pass-Thru Expenditures	$ 5,872,674	$ 5,144,727	$ 4,500,000	$ 4,500,000	$ -	0.0%
Net total Expenditures	$ 37,079,935	$ 37,683,001	$ 32,969,114	$ 34,603,355	$ 1,634,241	5.0%

Town of Mammoth Lakes - Combined Fund Statement

Fiscal Year 2019-20

Fund #	Name	Revenue	Transfer In	Total Resources	Expenditures	Transfer Out	Total Appropriations	Change in Fund Balance
100	General Fund	$ 23,238,960		$ 23,238,960	$ 17,463,396	$ 5,600,470	$ 23,063,866	$ 175,094
101	Comprehensive Leave	$ 116,000	$ -	$ 116,000	$ -		$ -	$ 116,000
210	Gas Tax	$ 1,856,726	$ 2,373,730	$ 4,230,456	$ 3,958,435	$ 272,021	$ 4,230,456	$ -
215	Measure R - Trails	$ -	$ 345,000	$ 345,000	$ 345,000		$ 345,000	$ -
216	Measure R - Sales Tax	$ 1,350,000	$ -	$ 1,350,000	$ 262,000	$ 915,925	$ 1,177,925	$ 172,075
217	Measure U - Utility Tax	$ 900,000		$ 900,000	$ 292,220	$ -	$ 292,220	$ 607,780
218	Tourism Business Improvement District (TBID)	$ 4,500,000		$ 4,500,000	$ 4,500,000	$ -	$ 4,500,000	$ -
220	Airport Operations	$ 995,900	$ 582,548	$ 1,578,448	$ 1,578,448	$ -	$ 1,578,448	$ -
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	$ 2,800,000	$ 237,021	$ 3,037,021	$ 3,852,251	$ -	$ 3,852,251	$ (815,230)
830	DIF Admin	$ -	$ 6,240	$ 6,240	$ -	$ -	$ -	$ 6,240
831	DIF General Facilities & Equipment	$ 20,000	$ -	$ 20,000	$ -	$ 800	$ 800	$ 19,200
832	DIF Law Enforcement	$ 6,000	$ -	$ 6,000	$ -	$ 240	$ 240	$ 5,760
833	DIF Storm Drains	$ 16,000	$ -	$ 16,000	$ -	$ 640	$ 640	$ 15,360
834	DIF Parks & Recreation	$ 20,000	$ -	$ 20,000	$ -	$ 800	$ 800	$ 19,200
835	DIF Mono County Office of Education - Library	$ 8,000	$ -	$ 8,000	$ 7,680	$ 320	$ 8,000	$ -
836	DIF Streets & Circulation	$ 6,000	$ -	$ 6,000	$ -	$ 240	$ 240	$ 5,760
837	DIF Mono County Office of Education - Child Care	$ 10,000		$ 10,000		$ 400	$ 400	$ 9,600
838	DIF Fire Facility, Vehicle & Equipment	$ 40,000		$ 40,000	$ 38,400	$ 1,600	$ 40,000	$ -
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	$ -	$ 35,000	$ 35,000	$ 84,000	$ -	$ 84,000	$ (49,000)
852	Bluffs - Debt	$ 218,500		$ 218,500	$ 216,301	$ -	$ 216,301	$ 2,199
853	Bluffs - Operations	$ -	$ 20,000	$ 20,000	$ 70,700	$ -	$ 70,700	$ (50,700)
854	North Village - CFD	$ 534,500		$ 534,500	$ 521,007	$ -	$ 521,007	$ 13,493
856	Old Mammoth Road -Budget Assessment District	$ 50,690	$ 25,001	$ 75,691	$ 154,341	$ -	$ 154,341	$ (78,650)
857	North Village - Budget Assessment District	$ -	$ 8,000	$ 8,000	$ 11,312	$ -	$ 11,312	$ (3,312)
858	Fractional Mello-Roos - Community Facility District	$ 267,600	$ -	$ 267,600	$ 263,314	$ -	$ 263,314	$ 4,286
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	$ 1,938,453	$ 340,000	$ 2,278,453	$ 1,446,248	$ 60,000	$ 1,506,248	$ 772,205
930	Employee Insurance Benefits	$ 257,000	$ -	$ 257,000	$ 257,000	$ -	$ 257,000	$ -
990	Capital/ Debt Service	$ -	$ 3,271,322	$ 3,271,322	$ 2,804,517	$ 340,000	$ 3,144,517	$ 126,805

Labor Costs - All Funds



Total Labor Cost
$12,152,308

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	FY2019-20 Budget Count
Full Time Employees	74
Part Time Employees - Measured in Full Time Equivalents (FTE)	
Recreation Programs	5.7
Parks Maintenance	2.3
Community & Economic Development	0.5
Capital Projects	0.6
Airport Operations	2.0
Garage Operations	0.4
Roads & Snow Removal	3.5
Facilities Maintenance	0.3
Total Part Time Employees (FTE)	15.3
Total Employee (FTE)	89.3

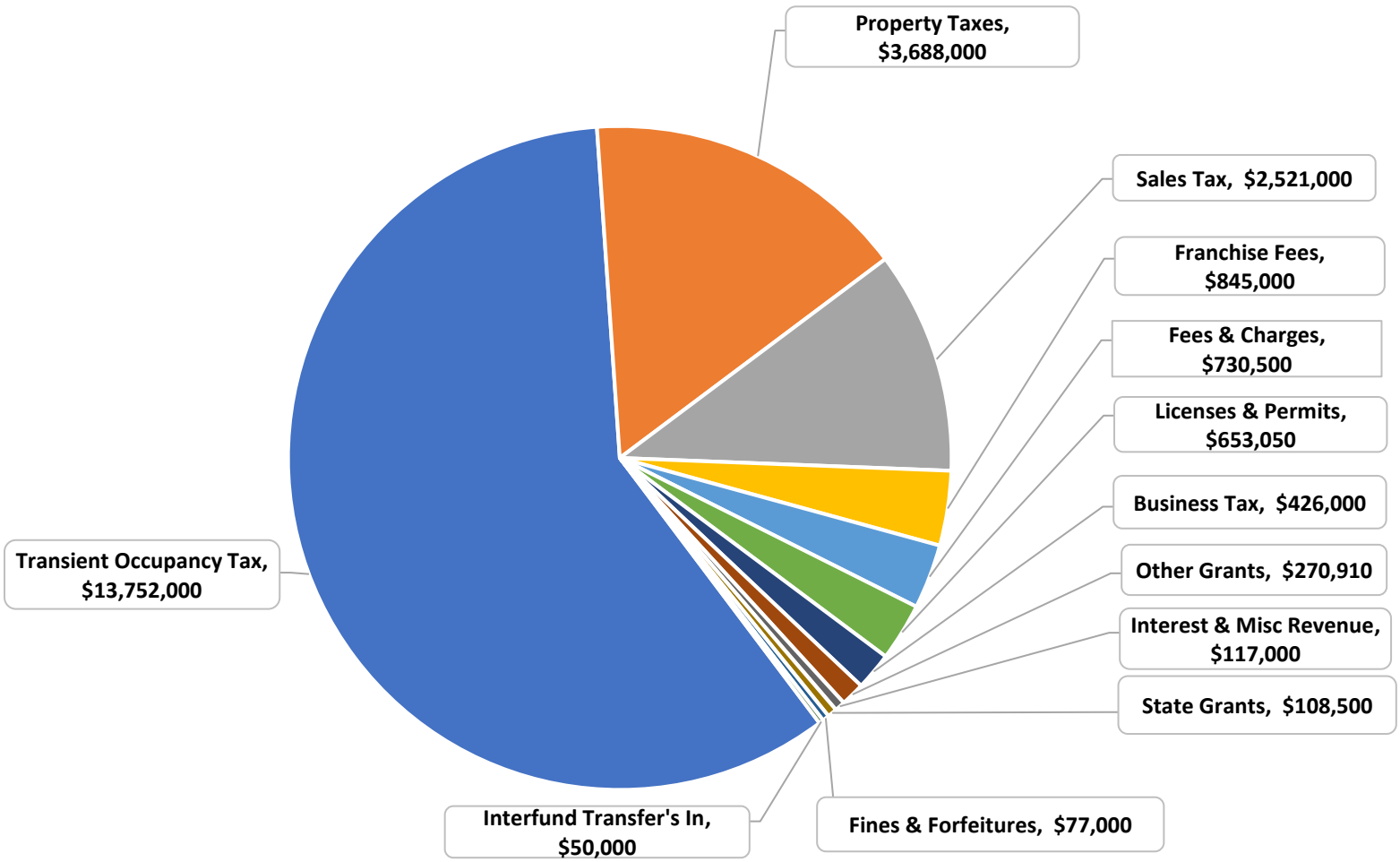
Total Labor – Distributed across all funds

Budget FY2019-20 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	$ 4,461,822	$ 670,508	$ 68,520	$ 11,603	$ 273,927	$ 48,745
Temporary Wages	$ 372,824	$ 166,917	$ 12,000	$ 11,032	$ 53,854	$ -
Overtime Wages	$ 209,000	$ 117,000	$ -	$ -	$ -	$ -
Police Holiday Pay	$ 71,642	$ -	$ -	$ -	$ -	$ -
Comprehensive Leave	$ 161,383	$ 14,897	$ 5,845	$ 406	$ 18,297	$ 931
Health Ins Premiums	$ 1,315,253	$ 233,367	$ 23,966	$ 4,280	$ 99,432	$ 9,295
Workers Comp Insurance	$ 280,491	$ 41,281	$ 4,635	$ 748	$ 18,348	$ 3,096
Unemployment Assessment	$ 15,000	$ -	$ -	$ -	$ -	$ -
ICMA VantageCare	$ 54,000	$ -	$ -	$ -	$ -	$ -
PERS (Retirement)	$ 1,955,856	$ 235,644	$ 27,006	$ 4,365	$ 100,270	$ 16,885
PARS (Part Time Retirement)	$ 6,028	$ 3,295	$ 240	$ 214	$ 1,047	$ -
Total Labor Expense	$ 8,903,299	$ 1,482,909	$ 142,212	$ 32,649	$ 565,175	$ 78,952

Labor by Fund Continued

Budget FY2019-20 Labor Expense Category	Fund 300 Capital Projects	Fund 856 Assess. Dist Old Mammth	Fund 857 Assess. Dist North Village	Fund 858 Fractional Mello Roos	Fund 910 Garage Services	FY 2019-20 Budget Total
Regular Salaries	$ 138,028	$ 8,420	$ 6,313	$ 26,733	$ 293,219	$ 6,007,838
Temporary Wages	$ 23,440	$ -	$ -	$ 47,620	$ 15,000	$ 702,687
Overtime Wages	$ -	$ -	$ -	$ -	$ 6,000	$ 332,000
Police Holiday Pay	$ -	$ -	$ -	$ -	$ -	$ 71,642
Comprehensive Leave	$ 2,485	$ 198	$ 168	$ 937	$ 21,666	$ 227,213
Health Ins Premiums	$ 28,351	$ 3,243	$ 2,325	$ 13,981	$ 107,836	$ 1,841,329
Workers Comp Insurance	$ 8,757	$ 537	$ 404	$ 1,724	$ 19,624	$ 379,646
Unemployment Assessment	$ -	$ -	$ -	$ 39	$ -	$ 15,039
ICMA VantageCare	$ -	$ -	$ -	$ -	$ -	$ 54,000
PERS (Retirement)	$ 46,502	$ 3,083	$ 2,307	$ 9,188	$ 107,288	$ 2,508,395
PARS (Part Time Retirement)	$ 469	$ -	$ -	$ 926	$ 300	$ 12,519
Total Labor Expense	$ 248,032	$ 15,481	$ 11,517	$ 101,149	$ 570,933	$ 12,152,308

General Fund Revenues



Total Expenditure $ 23,238,960

FY 2019-20 General Fund Budget Overview

Revenue

In preparing for the FY2019-20 budget, a number of key revenue projections are made to set the stage for the expenditure side of the budget. The primary focus is on the General Fund, which supports the majority of the Town's operations. The revenue projection for FY2019-20 is $23,238,960, which is $447,808 more than the prior year. The prior year included $1.0M additional TOT revenue for special projects, not available for operations. In FY2019-20 the same TOT revenue was budgeted but no designation for special projects making the full $1.0M available for the operating budget. The additional $1.0M in operating revenue from TOT net $688,461 for the Town after all political commitments to Tourism, Transit and Housing are removed. The combination of other net increased revenues and base TOT result an additional $1,136,269 in General Fund revenue.

The total General Fund revenue of $23,238,960 is broken down by major category as follows:

Key Revenue Components - General Fund

Item		Amount	% of Total Revenue
Transient Occupancy Tax (TOT)	$	13,500,000	59.2%
Property Tax	$	2,873,000	13.3%
Sales Tax	$	2,521,000	10.7%
Community Development Permits	$	853,770	3.3%
Franchise Fees	$	845,000	3.9%
Property Tax in Lieu VLF	$	815,000	3.7%
Public Safety	$	433,890	0.8%
Other Revenue	$	354,300	0.8%
Business Tax - Fees penalty and Interest	$	386,000	1.3%
Recreation Programs	$	272,000	1.5%
TOT Penalty and Interest	$	180,000	0.6%
Whitemore Pool County Share 50%	$	115,000	0.5%
TBID Revenue 1% TBID to Admin	$	90,000	0.5%
Total Budgeted Revenue	**$**	**23,238,960**	**100.0%**

The top three revenue sources, TOT, Property Tax and Sales Tax, combined account for 83.2% of the Town's General Fund revenues. To meet current and future service requirements of the Town in a financially sustainable manner, efforts will need to be taken to enhance these key revenue sources. Each major category is discussed in detail below.

Transient Occupancy Tax

The base Transient Occupancy Tax (TOT) is recommended at $13.5 million this year, which is $1.0 M or 8.0% higher than last year and represents 58.6% of the General Fund budgeted revenue for FY2019-20. We believe this base TOT is conservative and sustainable based on summer / winter diversification and TBID marketing efforts. While the last four years of actual TOT has significantly outperformed this estimate, we need to remain vigilant of the volatility in this main source of revenue. As TOT grows, so does our overall town budget and this growth must be metered with conservative optimism.

The total revenues related to TOT includes interest and penalties, and revenue violations (revenues from enforcement on legally zoned but not properly licensed rentals), these elements equal $180,000. Total TOT revenue as outlined is recommended at $13,680,000.

Property Tax

All Combined Property Tax revenue streams represent approximately 17.0% of the General Fund revenue or $3,688,000. All property tax revenue is based on Mono County estimates updated in May. Base property tax rates are poised to increase by 2% as provided for under Prop 13, plus growth from new development and changes related to property sales. A review of current year actuals, show they are on pace to exceed budget by the end of FY2018-19 lending some credibility to the conservative nature of these estimates.

Sales Tax

Sales Tax represents 10.7% of the General Fund or $2,521,000 for FY2019-20. Town Staff relies on information provided by the consulting firm HdL to provide detailed analysis of sales tax performance. The town has enjoyed significant increases in visitation, which have helped to increase recent sales tax actuals.

Franchise Fees

Franchise Fees revenue estimate of $845,000 represents 3.9% of the General Fund revenue budget for FY2019-20. The town receives franchise fees for Solid Waste, Electricity, Gas and Cable. The budgeted revenue is $15,000 more than prior year and reflects the current level of activity.

Other Revenues

Other Revenues represent 11.6% of the General Fund revenue and includes a variety of fees and charges for service, interest, grants, etc. Some of the larger elements include the annual COPs grant ($100,000); Tobacco grant ($178,140); Caltrans climate adaptation grant ($92,770) business license ($386,000); building permit fees ($625,000); TBID Administrative fee ($90,000); and facility rentals; ($165,000). The category incorporates planning fees; other development related fees; charges for programs; licenses and permits; interest, and miscellaneous administrative fees. The projected revenue is approximately $2,684,960.

FUND REVENUES
TOWN OF MAMMOTH LAKES
2019-20 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.

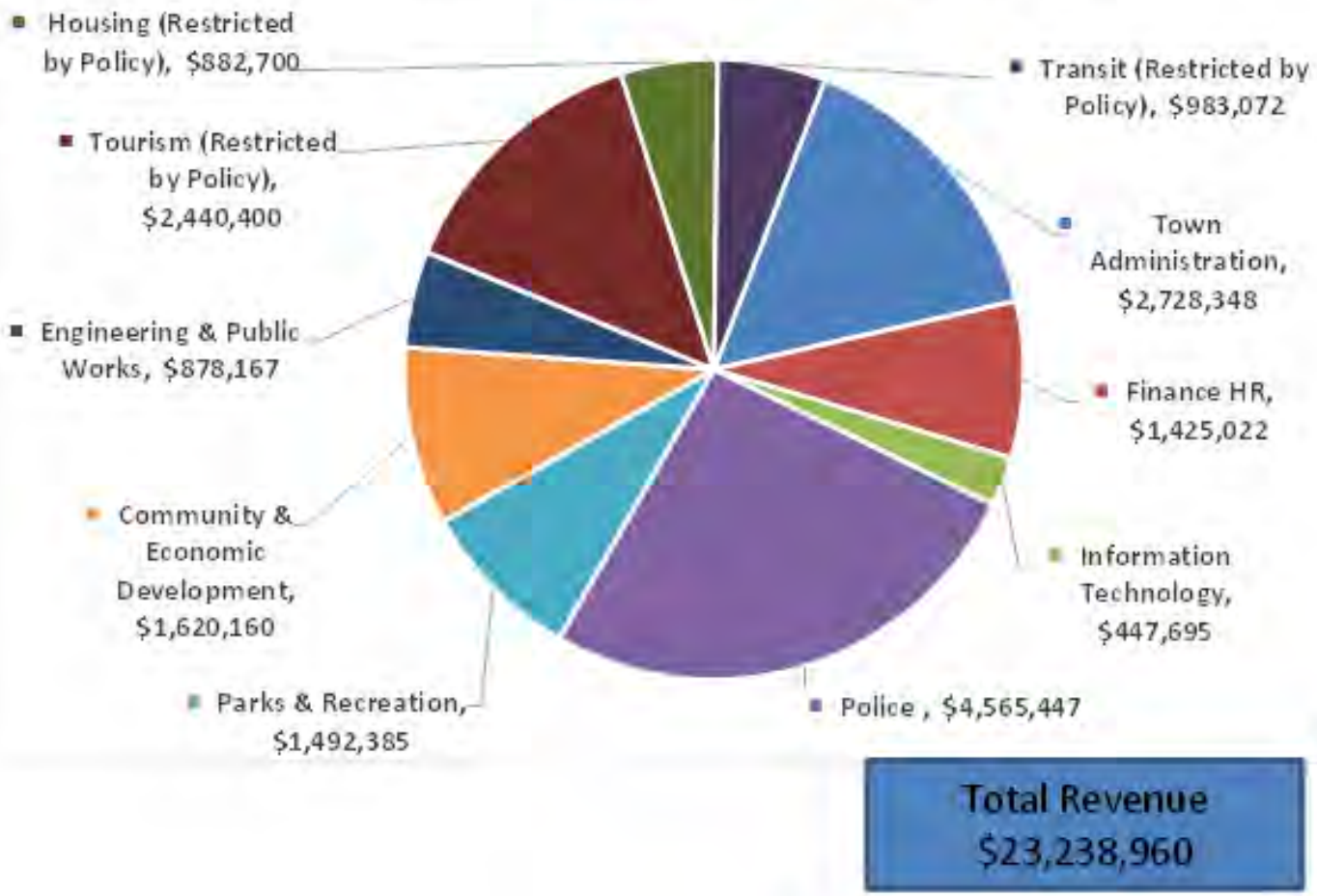
37002-37004 INTEREST REVENUE – The Town receives interest revenue from the Local Agency Investment Fund (LAIF) and from Mono County. Both LAIF and Mono County record our interest earnings each quarter directly to our investment accounts. The County also pays the Town interest on property tax funds held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

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
General Fund							
General Fund							
10000030202	Property Tax Secured	2,178,426.14	2,202,398.64	2,288,061.78	2,388,000.00	2,429,078.46	2,443,000.00
10000030204	Property Tax Unsecured	167,042.27	168,717.97	172,523.73	178,500.00	178,547.98	170,000.00
10000030210	Prior Secured & Escapes	49,652.00	20,950.28	47,872.69	30,000.00	36,260.60	30,000.00
10000030220	Prior Unsecured Property	955.44	170.64	.00	1,000.00	595.53	.00
10000030230	Documentary Transfer Tax	109,339.54	163,170.36	168,455.22	145,000.00	193,519.81	145,000.00
10000030234	Current Supplemental Tax	24,141.38	17,687.83	29,600.37	35,000.00	38,290.06	15,000.00
10000030250	Homeowners Exemption	30,542.67	54,390.34	47,897.82	30,000.00	.00	30,000.00
10000030260	Property Tax-In Lieu VLF	784,930.00	804,603.00	823,714.00	859,000.00	859,087.00	815,000.00
10000030270	ERAF Excess	11,531.16	54,218.40	57,034.41	68,000.00	68,440.30	40,000.00
10000030402	Sales Tax	1,698,170.28	2,377,619.86	2,433,681.62	2,490,000.00	2,749,036.00	2,521,000.00
10000030404	In-Lieu Sales Tax	107,542.24	239,393.52	.00	.00	.00	.00
10000030602	TOT: Prior Years Income	146.46	1,980.29-	.00	.00	2,622.26	.00
10000030604	TOT: Current Year	15,733,447.95	18,568,254.37	17,497,663.15	20,100,000.00	20,214,778.69	13,500,000.00
10000030640	TOT: Certificates	3,342.00	9,879.00	7,993.00	8,900.00	9,098.04	7,000.00
10000030644	TOT: Penalties & Interest	147,878.53	93,475.83	103,095.97	114,300.00	114,751.73	100,000.00
10000030660	TOT: Revenue Violations	59,105.82	182,802.92	73,113.67	99,500.00	103,838.12	60,000.00
10000030661	TOT: Rev Viol Pen & Interest	20,022.32	81,719.28	41,286.99	35,000.00	37,119.83	20,000.00
10000030670	TOT: Zoning Violations	92,132.74	46,198.62	144,912.33	31,000.00	30,032.76	50,000.00
10000030671	TOT: Zoning Viol Pen & Interes	11,897.39	4,984.57	40,769.15	17,132.00	16,606.86	15,000.00
10000030802	Business Tax	251,422.34	273,770.77	297,398.95	321,500.00	322,788.48	300,000.00
10000030803	Cannabis Tax	.00	.00	.00	104,000.00	115,900.47	80,000.00
10000030810	Bus Tax Penalties & Interest	9,575.30	13,747.60	11,007.18	13,400.00	13,485.42	6,000.00
10000030830	Business Lic Application Fee	11,374.00	17,093.00	20,483.50	20,700.00	21,146.01	8,000.00
10000030835	Cannabis Business Registration	.00	.00	.00	6,000.00	12,000.00	12,000.00
10000030840	Business Lic Renewal Fee	16,966.00	18,741.89	20,471.13	21,740.00	21,742.88	20,000.00
10000031202	Franchise Fees	14,526.17	.00	.00	.00	.00	.00
10000031204	Franchise Fee: Solid Waste	190,163.35	211,253.13	222,485.46	195,000.00	230,898.35	220,000.00
10000031206	Franchise Fee: Electricity	203,621.48	197,143.16	229,750.13	210,000.00	218,760.11	200,000.00
10000031208	Franchise Fee: Gas	.00	361,341.53	203,847.89	195,000.00	201,590.42	200,000.00
10000031210	Franchise Fee: Cable	229,296.07	240,528.52	255,089.80	230,000.00	258,941.48	225,000.00
10000031212	Franchise Fee: Cable PEG	14,704.50	3,902.47	1,895.98	.00	4,357.28	.00
10000031299	Other Fees	1,957.98	4,534.00	986.75	.00	51.00	.00
10000031410	Encroachment Permits	3,925.00	4,395.00	6,630.00	6,000.00	6,250.00	4,000.00
10000031414	Grading Permits	15,310.78	8,850.00	16,300.00	12,000.00	11,000.00	12,000.00
10000031418	Improvement Permits	2,000.00	.00	.00	.00	.00	.00
10000031420	Building Permits	476,377.71	386,810.24	785,538.41	881,800.00	881,824.75	625,000.00
10000031430	Sign Permits	1,901.00	.00	.00	.00	.00	.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
10000031440	Animal Licenses	4,585.00	4,255.00	4,413.00	4,000.00	3,255.00	4,000.00
10000031444	Animal Licenses Penalties	101.00	255.00	225.00	250.00	155.00	250.00
10000031450	Concealed Weapon Permit	3,532.00	4,028.00	4,093.00	2,500.00	2,570.00	2,500.00
10000031464	Taxicab Driver Permit	192.00	320.00	192.00	300.00	490.00	300.00
10000031470	Special Events Permit	4,876.01	6,840.00	6,470.00	5,000.00	6,654.00	5,000.00
10000031602	Charges for Services	110,333.16	191,346.47	154,309.54	90,000.00	171,913.21	90,000.00
10000031604	Sale of Documents	1,286.64	995.78	615.50	1,000.00	1,082.62	1,000.00
10000031606	Credit Card Service Fee	4,727.60	9,621.36	14,533.08	16,800.00	16,818.44	14,000.00
10000031610	Facility Rental	189,822.96	217,057.52	173,223.33	207,600.00	209,256.19	165,000.00
10000031620	Plan Review-New Bus & Home Occ	1,481.94	2,470.00	2,602.00	2,500.00	3,089.98	2,500.00
10000031624	Planning & Zoning Applications	96,610.15	74,869.16	68,849.16	64,900.00	64,993.64	75,000.00
10000031626	Master Plan Fees	14,793.20	16,300.94	24,505.60	25,000.00	25,082.16	15,000.00
10000031628	Map Check Fees	27,862.00	.00	10.00	10,000.00	.00	.00
10000031630	Engineering Fees	13,641.00	16,744.00	17,854.00	23,800.00	23,819.00	15,000.00
10000031640	Forest Service Contract	9,231.00	9,000.00	6,230.00	9,000.00	7,640.61	9,000.00
10000031644	Police Special Service Fees	2,775.26	.00	1,993.00	2,200.00	.00	1,000.00
10000031646	Vehicle Inspection Fees	980.00	1,110.00	1,350.00	1,000.00	210.00	1,000.00
10000031648	Shelter Impound Fees	150.00	.00	.00	.00	.00	.00
10000031652	Transit Fee	100,284.48	101,638.80	102,558.96	100,500.00	103,256.83	100,500.00
10000031664	Recreation Program Fees	91,433.52	82,572.72	93,085.46	109,180.00	116,599.35	90,000.00
10000031666	Concessions	631.66	924.22	.05-	1,000.00	.00	1,000.00
10000031670	Whitmore Master	13,879.70	22,568.19	24,556.85	22,270.00	24,721.17	16,000.00
10000031672	Whitmore Pool Reimb	81,401.67	90,066.21	104,731.65	115,000.00	95,238.97	115,000.00
10000031680	Special Events Charges	380.00	150.00	.00	.00	.00	.00
10000031690	Archival Storage Fee	8,800.00	10,299.85	13,317.34	7,500.00	6,782.18	7,500.00
10000031692	Fingerprint Service	13,647.00	15,603.00	9,533.00	18,120.00	18,128.00	12,000.00
10000032810	Municipal Court Fines	7,040.09	14,092.79	7,207.39	8,000.00	9,211.98	8,000.00
10000032820	Parking Citations	34,392.50	37,673.52	26,405.50	30,000.00	66,761.00	35,000.00
10000032830	Vehicle Impound Fees	4,500.00	4,350.00	3,600.00	4,000.00	4,810.00	4,000.00
10000032840	Forfeitures & Seizures	359.83	.00	356.45	.00	26.00	.00
10000032860	Civil Penalties:Municipal Code	100.00	37,904.17	74,770.50	60,000.00	41,954.32	30,000.00
10000034201	FEMA-FEDERAL ASSISTANCE	.00	.00	56,282.00	.00	.00	.00
10000034230	COPS - FED	.00	.00	22,307.12	.00	.00	.00
10000035201	FEMA-STATE MATCHING FUNDS	.00	.00	12,576.00	.00	4,897.00	.00
10000035210	State Grants: Misc	.00	7,892.00	.00	.00	.00	.00
10000035220	COPS-OPTION Public Safety	101,977.67	115,347.90	152,089.19	129,670.00	129,672.83	100,000.00
10000035221	Officer Training Reimb	.00	.00	7,252.57	11,000.00	20,662.44	.00
10000035224	CERT/MRC	3,150.00	5,000.00	.00	5,000.00	.00	5,000.00
10000035402	Motor Vehicle In Lieu	3,393.24	3,688.78	.00	3,500.00	.00	3,500.00
10000035403	Vehicle License Fee in Excess	.00	.00	4,334.20	.00	3,991.81	.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
10000035418	LTC: RSTP	.00	16,710.92	51,525.58	.00	.00	.00
10000036004	Other Grants	3,316.00	.00	.00	158,270.00	.00	.00
10000036005	Tobacco Grant	.00	.00	.00	.00	174,992.95	178,140.00
10000036006	Climate Adaptation Grant	.00	.00	.00	.00	116,927.75	92,770.00
10000037002	Interest on Investments	30,777.55	115,431.93	153,218.78	125,000.00	179,926.96	45,000.00
10000037004	Interest from County	49,954.48	10,688.34	31,660.13	93,000.00	132,451.27	25,000.00
10000037100	Refunds and Rebates	90,919.95	16,004.58	401,571.97	46,800.00	51,809.06	45,000.00
10000037104	Can be Reused	3,546.50	3,003.13	.00	.00	.00	.00
10000037110	CA Mandated Cost Reimb	11,038.00	1,450.84	.00	2,000.00	.00	2,000.00
10000037400	Sale of Fixed Assets	800.00	72,212.00	.00	.00	.00	.00
10000039999	Interfund Transfers In	835,421.61	908,134.46	512,153.14	.00	384,169.00	50,000.00
General Fund Revenue Total:		24,651,494.38	29,079,388.03	28,396,123.02	30,363,132.00	31,626,461.40	23,238,960.00
Total General Fund:		24,651,494.38	29,079,388.03	28,396,123.02	30,363,132.00	31,626,461.40	23,238,960.00
General Fund Revenue Total:		24,651,494.38	29,079,388.03	28,396,123.02	30,363,132.00	31,626,461.40	23,238,960.00
General Fund Expenditure Total:		.00	.00	.00	.00	.00	.00
Net Total General Fund:		24,651,494.38	29,079,388.03	28,396,123.02	30,363,132.00	31,626,461.40	23,238,960.00
Net Grand Totals:		24,651,494.38	29,079,388.03	28,396,123.02	30,363,132.00	31,626,461.40	23,238,960.00

FY2019 - 20 General Fund Budget



Total Revenue
$23,238,960

Expenditure

The focus on the General Fund is to prepare a balanced operating budget. This simply means that operating revenues will be equal to or greater than annual operating expenditures. The focus on the General Fund is important as it has the greatest level of flexibility in meeting local government expenditures. A number of other funds that are restricted by law (i.e. revenues may only be expended for certain purposes like Assessment Districts or Gas tax or restricted by Council action). A number of these funds will include the planned use of reserves or encumbered funds. This is often the case for capital projects or larger planning items.

Our approach with General Fund expenditures was to review each department performance to date to identify trends we see emerging that will affect our future needs. There is a focus to develop excess capacity through efficiency and process improvement within all town staff. It is clear to all departments that we must achieve our goals, maintain current service levels and plan for future capacity within our existing staff. This is prudent from a budget perspective but creates some vulnerabilities when you do not have any excess capacity to address unknowns that my come our way. With all these challenges understood, the Department Directors collectively discuss critically staff needs across the Town and make recommendations for new positions to enhance service. The priority positions for FY2019-20, both full-time and part-time are listed below:

Department / Position	Type	Funding Source		Amount
Public Works / Maintenance Worker	Full Time	General Fund	$	79,123
Public Works / Maintenance Worker	Part Time	General Fund	$	17,403
Public Works / Mechanic Trainee	Full Time	General Fund	$	91,977
Police Officer	Full Time	General Fund	$	174,019
Parks & Recreation - Maintenance Worker	Part Time	General Fund / USFS	$	17,403
Parks & Recreation - Senior Recreation Leader	Part Time	General Fund	$	5,904
			$	385,829

Staff uses a conservative approach in determining the cost of each position. While the salary is considered at Step A of the range, the health care uses full family coverage and retirement uses PERS Classic member as the basis. This approach will give a maximum cost scenario for each position. These positions are included in the FY2019-20 operating budget and the cost for each are currently included in the charts above.

This fiscal year the General Fund employee costs increased $940,324 or 11.8% over the prior year adopted budget. Most of this increase is based on additional staff, as there were a number of positions added during FY2018-19 in addition to proposed positions in the budget. During FY2018-19 staff was added to support housing projects, safety and our NGO partners, including Associate Planner / Housing Coordinator, Associate Engineer, Police Officer – School Resource Officer funded by Tobacco Grant, Part-time clerk for vehicle maintenance, and Assistant Clerk to support NGO partners.

Below is a comparison showing Labor categories for the last two full years and last year adopted budget. Budget variance shows the difference between FY2018-19 adopted budget and FY2019-

20 proposed budget. Since this chart reflects only General Fund, some employee time is allocated to other funds resulting in a portion of this variance. We are simply allocating the cost to different areas based on town needs.

General Fund Employee Expenses

Major Expense Item	ACTUAL FY2016-17	ACTUAL FY2017-18	BUDGET FY2018-19	BUDGET FY2019-20	BUDGET $ VAR	BUDGET % VAR
Regular Salaries	3,887,793	4,103,666	3,994,038	4,461,822	467,784	11.7%
Temporary Wages	287,151	294,749	345,180	372,824	27,644	8.0%
Overtime Wages	327,639	251,305	237,500	209,000	(28,500)	-12.0%
Comprehensive Leave	52,035	42,536	161,300	161,383	83	0.1%
Health Ins Premiums	1,004,055	1,076,904	1,191,438	1,315,253	123,815	10.4%
Workers Comp Insurance	256,673	202,097	224,542	280,491	55,949	24.9%
PERS (Retirement)	1,365,730	1,558,463	1,665,957	1,961,884	295,927	17.8%
Misc. Benefits	142,482	140,667	143,020	140,642	(2,378)	-1.7%
Total General Fund Payroll	**7,323,558**	**7,670,386**	**7,962,975**	**8,903,299**	**940,324**	**11.8%**

General Fund Other Expenses

Major Expense Item	ACTUAL FY2016-17	ACTUAL FY2017-18	BUDGET FY2018-19	BUDGET FY2019-20	BUDGET $ VAR	BUDGET % VAR
Contractual / Professional Services	2,304,545	2,860,024	2,575,441	2,699,656	124,215	4.8%
Tourism & Promotion	3,672,685	2,260,000	2,440,384	2,440,400	16	0.0%
Misc Expense	560,769	729,474	689,327	756,050	66,723	9.7%
Insurance Premiums	649,045	796,600	513,820	661,784	147,964	28.8%
Computer Systems - Maintenance & Support	411,167	328,824	426,944	428,695	1,751	0.4%
Dispatch Services	298,890	292,309	383,500	389,300	5,800	1.5%
Garage Services / Vehicle Replacement	310,360	360,248	357,494	386,306	28,812	8.1%
Facility Lease	384,539	413,364	322,063	341,056	18,993	5.9%
Public Utilities	198,975	174,133	207,000	209,000	2,000	1.0%
Training & Conferences	71,168	82,358	105,250	118,500	13,250	12.6%
Special Operational	54,716	141,415	49,450	72,550	23,100	46.7%
Memberships, Dues & Subscriptions	21,034	17,426	19,750	28,800	9,050	45.8%
Office Supplies	24,669	24,800	28,000	28,000	-	0.0%
Transfer Out	9,122,023	12,262,097	5,656,835	5,600,470	(56,365)	-1.0%
Total Expenditures	**18,084,585**	**20,743,073**	**13,775,258**	**14,160,567**	**385,309**	**2.80%**

Interfund Transfer Details

Fund Transfer Details	FY2019-20 Budget	FY2018-19 Budget	Budget Variance
Debt Service - MLLA Settlement / Future Capital	$ 2,000,000	$ 2,000,000	$ -
Debt Service - Lease Rev Bond 2015 - Police Facility	$ 314,192	$ 314,777	$ (585)
Debt Service - SWRCB	$ -	$ 78,987	$ (78,987)
Debt Service - Garage Service Loan	$ 340,000	$ 340,000	$ -
Debt Service - Loan Fees	$ 5,000	$ 5,000	$ -
Gas Tax - General Fund Contribution	$ 2,313,730	$ 2,273,761	$ 39,969
Airport Operations - General Fund Contribution	$ 582,548	$ 644,310	$ (61,762)
Housing (Help Loan)		$ -	$ -
GF Support for Trails	$ 45,000		
Transfer Out - General Fund	$ 5,600,470	$ 5,656,835	$ (101,365)

Department Expense Summary

General Fund Expenditures by Department

Department	FY2016-17 Actual	FY2017-18 Actual	FY2018-19 Budget	FY2019-20 Budget	Variance to Prior Year Budget	
DEPT 410 - TOWN COUNCIL	$ 149,405	$ 139,269	$ 141,667	$ 144,167	$ 2,500	1.8%
DEPT 412 - LEGAL SERVICES	$ 167,879	$ 162,596	$ 245,000	$ 250,000	$ 5,000	2.0%
DEPT 413 - TOWN ADMINISTRATION	$ 647,588	$ 686,266	$ 597,450	$ 644,939	$ 47,489	7.9%
DEPT 414 - TOWN CLERK	$ 191,926	$ 187,092	$ 202,935	$ 290,162	$ 87,227	43.0%
DEPT 415 - FINANCE	$ 1,167,053	$ 1,133,653	$ 1,077,838	$ 1,118,424	$ 40,586	3.8%
DEPT 416 - GENERAL SERVICES	$ 1,510,531	$ 1,822,727	$ 1,312,214	$ 1,399,080	$ 86,866	6.6%
DEPT 417 - HUMAN RESOURCES	$ 145,332	$ 150,027	$ 269,512	$ 306,598	$ 37,086	13.8%
DEPT 418 - INFORMATION SERVICES	$ 416,742	$ 342,130	$ 444,944	$ 447,695	$ 2,751	0.6%
DEPT 420 - POLICE SERVICES	$ 3,590,340	$ 3,980,186	$ 4,183,633	$ 4,483,047	$ 299,414	7.2%
DEPT 426 - WILDLIFE MANAGEMENT	$ 67,055	$ 69,270	$ 79,566	$ 82,400	$ 2,834	3.6%
DEPT 432 - RECREATION PROGRAMS	$ 623,671	$ 661,761	$ 663,792	$ 699,493	$ 35,701	5.4%
DEPT 434 - WHITMORE POOL & REC AREA	$ 202,995	$ 234,020	$ 224,391	$ 232,315	$ 7,924	3.5%
DEPT 438 - PARKS, BLDGS & TRAIL MAINT	$ 474,930	$ 705,753	$ 490,957	$ 560,577	$ 69,620	14.2%
DEPT 440 - PLANNING DIVISION	$ 630,713	$ 575,782	$ 695,754	$ 764,747	$ 68,993	9.9%
DEPT 442 - BUILDING DIVISION	$ 609,170	$ 664,928	$ 709,992	$ 738,664	$ 28,672	4.0%
DEPT 444 - CODE COMPLIANCE	$ 108,737	$ 107,588	$ 115,309	$ 116,749	$ 1,440	1.2%
DEPT 445 - HOUSING PROGRAMS & PLANNING	$ 353,700	$ 383,981	$ 577,843	$ 882,700	$ 304,857	52.8%
DEPT 460 - ENG, PUBLIC WORKS & ADMIN	$ 651,301	$ 737,902	$ 543,556	$ 725,430	$ 181,874	33.5%
DEPT 464 - FACILITIES MAINTENANCE	$ 101,880	$ 99,719	$ 141,078	$ 152,737	$ 11,659	8.3%
DEPT 475 - TRANSIT SERVICES	$ 802,487	$ 871,712	$ 923,583	$ 983,072	$ 59,489	6.4%
DEPT 480 - TOURISM & BUSINESS DEVELOPMENT	$ 3,672,685	$ 2,435,000	$ 2,440,384	$ 2,440,400	$ 16	0.0%
Sub-Total	**$ 16,286,121**	**$ 16,151,362**	**$ 16,081,398**	**$ 17,463,396**	**$ 1,381,998**	**8.6%**
Transfer Out	$ 9,122,023	$ 12,262,097	$ 5,656,835	$ 5,600,470	$ (56,365)	-1.0%
Total General Fund	**$ 25,408,144**	**$ 28,413,460**	**$ 21,738,233**	**$ 23,063,866**	**$ 1,325,633**	**6.1%**

Town Administration
FY 2019-20 HIGHLIGHTS

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, elections, and 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 a number of 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. 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 a number of organization-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 community and showing pride in service delivery

Mission - Focused on Community

Facilitated success adds community vitality and prosperity
Open and honest public engagement enhances decision making and shared outcomes
Collaboration and Teamwork achieve shared goals
Uniqueness of this Place is honored as the foundation of the quality of life enjoyed by our community
Sustainability over time maintains an inspiring future for all

Values – Proud to Serve
Passion: We care about public service and knowing our work is making a difference
Respect: We demonstrate and show understanding, kindness and fairness for one another
Integrity: We are honest and ethical in our actions and take responsibility for our decisions
Determination: We are committed to, resourceful and innovative in achieving goals
Excellence: 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 2019-20: WORK PLAN HIGHLIGHTS

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 FY19-20 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 $141,167.

LEGAL SERVICES

The budget for legal services is $250,000. 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 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 between Mono County, Mammoth Lakes Recreation 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 a new Solid Waste Franchise Agreement and solid waste program as part of an expanded solid waste transfer station. Implementation of a three year Prop 68 grant received from the Sierra Nevada Conservancy will be undertaken. Last year the Town's Emergency Operations Plan was updated. The Town will continue to participate in a joint effort with Mono County and Mammoth Lakes Fire Protection District to establish a local All Hazarders Incident Management Team and conduct related training. The FY19-20 Budget is $644,339.

TOWN CLERK

The Town Clerk's budget is $290,162. 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 hired 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

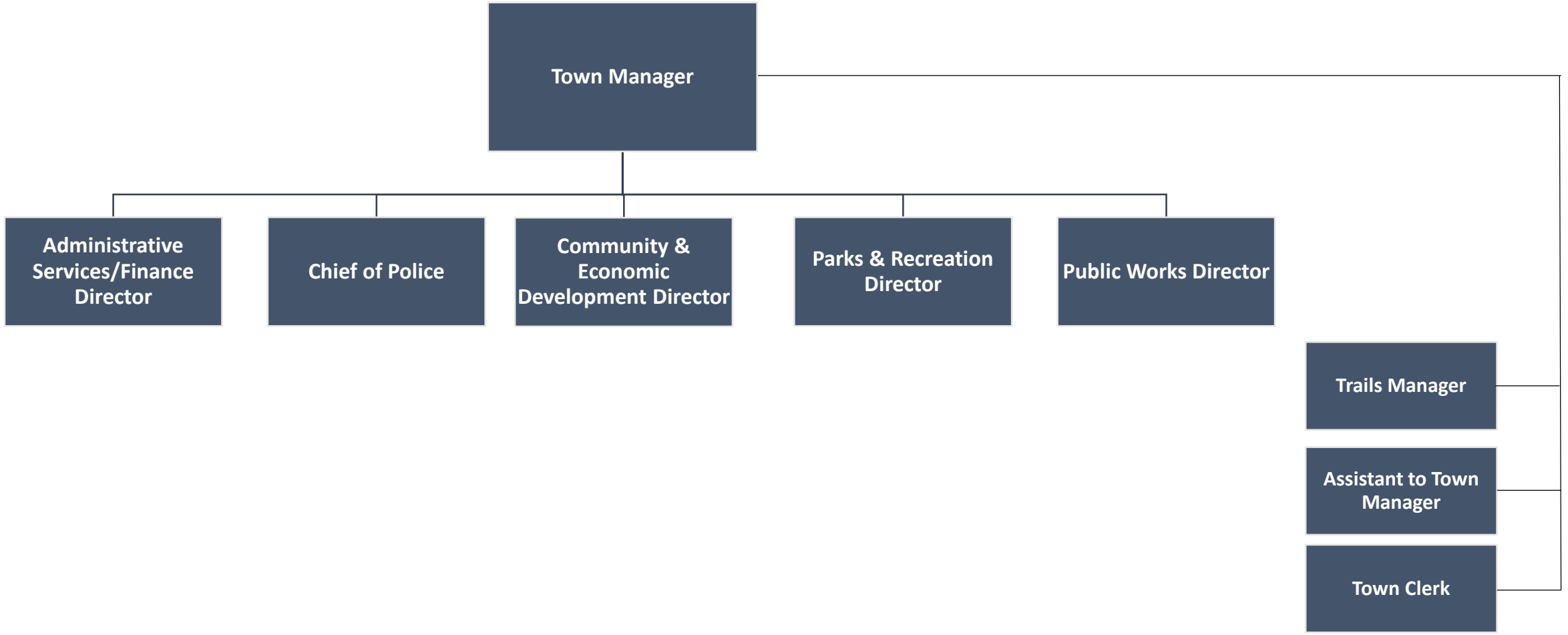
The General Services Department provides funding for several town-wide activities. Liability insurance and workers compensation is funded through General Services. The town has seen a drop in liability insurance this past year. The lease payments for Town offices and utilities are also funded through the General Services Department, as well as the office equipment leases, and General Fund costs for vehicles, postage and office supplies. The department includes $100,000 in contingency funding to meet limited unforeseen operational needs. The total departmental budget is $1,399,080.

INFORMATION TECHNOLOGY

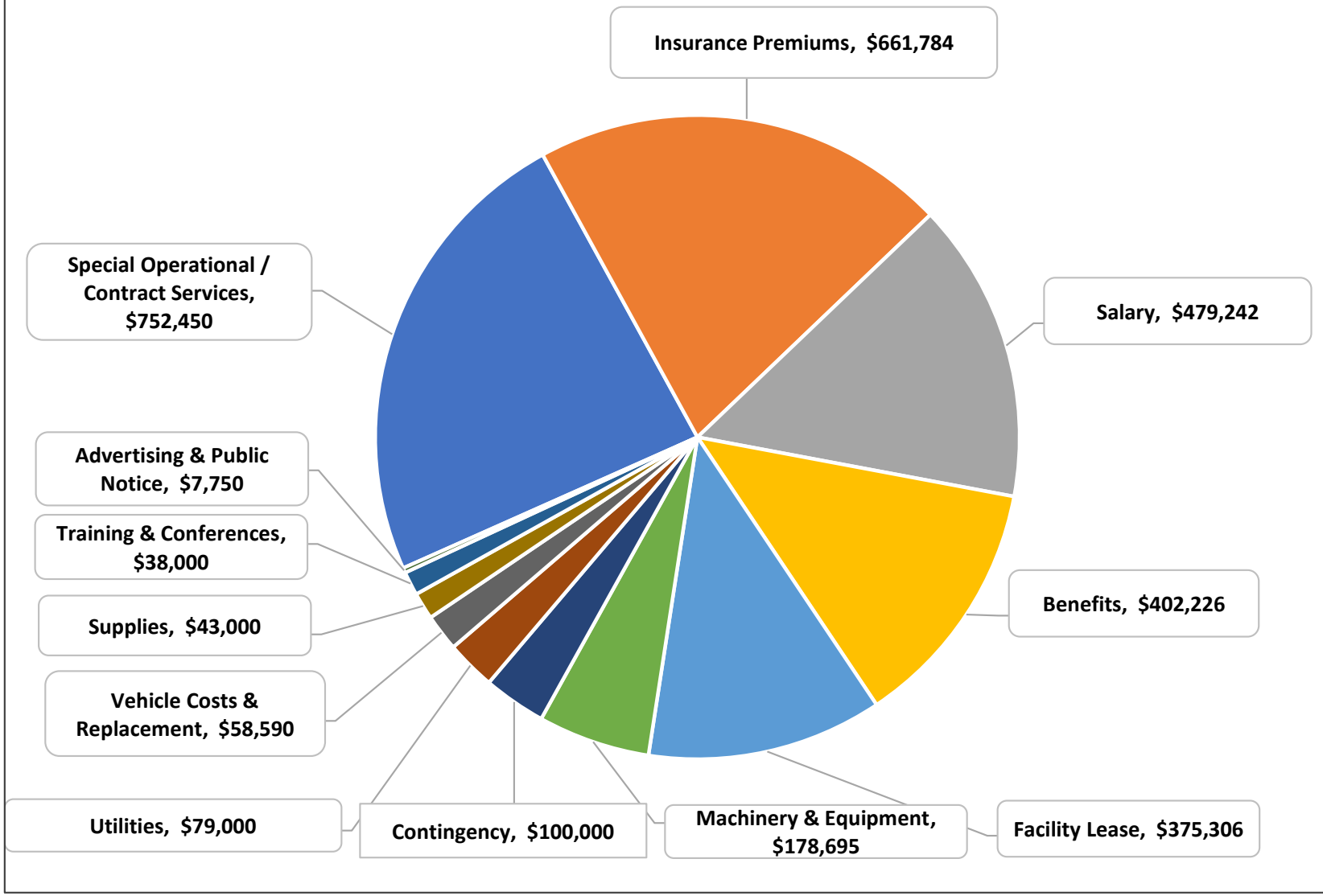
The Information Technology provides funding for contract Information Technology Services from Mono County. The contract for FY19-20 includes additional support for work on the public safety communication system. Funding for the ongoing update of systems and hardware at the desk top level to services and storage capacity is managed by the department. The contract is managed by the Assistant to the Town Manager. The FY19-20 Budget is $447,695.

TOML Organization Chart – Administration

2019



Town Administration



Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
General Fund							
Town Council							
10041040000	Regular Salaries	.00	278.68	277.16	.00	.00	.00
10041040111	Temporary Wages	46,954.80	46,166.34	45,953.76	45,379.00	44,739.60	45,379.00
10041041002	Health Ins Premiums	79,218.67	77,965.04	77,464.99	75,406.00	62,919.20	75,406.00
10041041016	Unemployment Assessment	645.00	1,427.00	.00	.00	.00	.00
10041041028	PARS (Part Time Retirement)	651.96	912.98	911.40	882.00	882.00	882.00
10041042030	Special Operational	4.59	.00	.00	.00	.00	.00
10041043031	Contractual Services	11,672.52	.00	.00	.00	.00	.00
10041043110	Mem'ships, Dues, Subscr, Publi	.00	100.00	.00	.00	.00	.00
10041043150	Training, Ed, Conf & Mtgs	1,368.47	7,404.53	14,661.80	20,000.00	14,404.19	22,500.00
10041044220	Community Support Fund	15,650.00	15,150.00	.00	.00	.00	.00
Total Town Council:		156,166.01	149,404.57	139,269.11	141,667.00	122,944.99	144,167.00
Town Manager							
10041340000	Regular Salaries	271,003.82	275,573.25	268,922.70	300,421.00	292,471.42	286,919.00
10041340130	Comprehensive Leave	46,864.99	10,870.25	8,153.35	16,377.00	19,572.71	21,447.00
10041341002	Health Ins Premiums	47,142.58	47,958.72	54,033.90	54,972.00	55,871.28	58,162.00
10041341012	Workers Comp Insurance	17,078.61	19,545.48	15,208.45	16,735.00	17,589.06	18,694.00
10041341020	PERS (Retirement)	82,913.15	94,936.61	80,780.65	104,095.00	105,321.72	111,917.00
10041342030	Special Operational	5,650.92	19,092.91	109,003.40	11,500.00	6,660.90	15,000.00
10041343031	Contractual Services	98,194.48	165,191.08	132,839.63	79,150.00	68,845.83	100,000.00
10041343110	Mem'ships, Dues, Subscr, Publi	6,417.00	6,593.18	6,816.00	7,700.00	6,362.00	7,800.00
10041343130	Advertising & Legal Notices	2,934.32	2,581.00	4,593.00	3,500.00	4,101.50	5,000.00
10041343150	Training, Ed, Conf & Mtgs	4,975.52	5,245.75	5,914.96	9,000.00	7,484.48	10,000.00
10041344520	Emergency Preparedness	.00	.00	.00	.00	.00	10,000.00
Total Town Manager:		583,175.39	647,588.23	686,266.04	603,450.00	584,280.90	644,939.00
Town Clerk							
10041440000	Regular Salaries	103,725.87	103,493.37	101,625.39	118,643.00	120,449.24	146,944.00
10041440130	Comprehensive Leave	1,331.63	580.06	1,290.76	6,158.00	1,075.65-	2,697.00
10041441002	Health Ins Premiums	29,205.93	29,826.56	29,954.93	30,814.00	37,686.86	52,249.00
10041441012	Workers Comp Insurance	6,595.41	7,344.05	5,305.90	5,755.00	6,760.23	9,071.00
10041441020	PERS (Retirement)	31,907.07	35,269.51	29,054.51	35,815.00	40,141.97	51,701.00
10041442030	Special Operational	.00	4,834.84	5,159.40	5,250.00	6,026.32	5,250.00
10041443110	Mem'ships, Dues, Subscr, Publi	245.00	250.00	250.00	250.00	410.00	500.00
10041443130	Advertising & Legal Notices	1,648.00	2,795.00	5,586.00	2,000.00	1,425.00	2,750.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
10041443150	Training, Ed, Conf & Mtgs	2,435.77	878.00	1,735.52	2,750.00	596.28	5,500.00
10041444600	Codification	4,424.90	6,654.41	3,548.05	7,155.00	7,155.15	4,500.00
10041444620	Municipal Election	125.71	.00	3,581.55	.00	.00	9,000.00
Total Town Clerk:		181,645.29	191,925.80	187,092.01	214,590.00	219,575.40	290,162.00
General Services							
10041640111	Temporary Wages	16,523.71	1,582.54	.00	.00	.00	.00
10041641028	PARS (Part Time Retirement)	442.85	.00	.00	.00	.00	.00
10041642002	Office Supplies	17,151.00	20,058.07	20,651.89	23,000.00	23,630.89	23,000.00
10041642003	Misc Supplies	.00	.00	.00	.00	446.00	.00
10041642005	Postal Supplies & Postage	16,938.45	12,336.26	15,224.97	20,000.00	14,360.11	20,000.00
10041642030	Special Operational	1,701.50	2,644.86	3,890.07	12,000.00	18,805.90	15,000.00
10041643030	Professional Services	.00	196,637.32	40,798.62	.00	5,836.51	.00
10041643031	Contractual Services	97,903.82	153,907.66	398,086.56	160,100.00	154,170.23	30,400.00
10041643033	Computer Support Services	4,879.42	.00	.00	.00	.00	.00
10041643060	Garage Vehicle Service	27,629.36	23,953.39	20,013.66	27,669.00	38,647.71	30,000.00
10041643066	Vehicle & Equip Replacement	3,700.50	18,507.34	15,741.73	25,812.00	25,812.22	28,590.00
10041643106	Insurance Premiums	589,419.00	649,045.00	796,600.00	513,820.00	513,216.00	661,784.00
10041643110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	5,000.00	.00	.00
10041643114	Credit Card Fees	16,253.48	21,631.35	27,494.69	25,000.00	27,030.75	30,000.00
10041643130	Advertising & Legal Notices	.00	2,921.08	194.00	.00	.00	.00
10041643180	Contingency	.00	.00	.00	7,870.00	.00	100,000.00
10041643404	Public Utilities	78,005.98	55,972.37	42,180.16	60,000.00	44,189.52	60,000.00
10041643420	Taxes & Fees	.00	420.21	.00	.00	20.00	.00
10041644220	Community Support Fund	6,349.30	4,315.24	22,924.68	22,750.00	23,577.80	25,000.00
10041644520	Emergency Preparedness	.00	.00	.00	7,500.00	7,435.07	.00
10041645010	Facility Lease	285,735.78	308,271.54	379,082.49	322,063.00	373,681.72	340,306.00
10041646010	Equipment Lease	28,862.98	38,326.72	39,843.84	35,000.00	26,038.40	35,000.00
10041646440	Office Equip & Furniture	.00	.00	.00	9,500.00	11,251.25	.00
10041649000	Write Off Fractional Note Rec.	648,096.71	.00	.00	.00	.00	.00
Total General Services:		1,839,593.84	1,510,530.95	1,822,727.36	1,277,084.00	1,308,150.08	1,399,080.00
Information Systems							
10041843031	Contractual Services	.00	1,043.87	6,822.64	2,009.00	5,006.27	.00
10041843033	Computer Support Services	249,093.50	228,016.00	231,297.00	250,000.00	250,000.00	250,000.00
10041843404	Public Utilities	.00	.00	4,587.11	18,000.00	13,209.29	19,000.00
10041845050	Equipment Maint Agreements	82,506.36	108,600.29	51,714.87	118,444.00	95,366.07	137,395.00
10041848800	Computer Hardware - Capital	34,487.84	49,807.67	35,324.02	36,500.00	30,548.75	37,500.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
10041848801	PEG PURCHASES	.00	4,531.33	1,895.98	.00	4,357.28	.00
10041848900	Computer Software - Capital	101,337.02	24,742.73	10,488.18	48,500.00	38,789.57	3,800.00
Total Information Systems:		467,424.72	416,741.89	342,129.80	473,453.00	437,277.23	447,695.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		3,228,005.25	2,916,191.44	3,177,484.32	2,710,244.00	2,672,228.60	2,926,043.00
Net Total General Fund:		3,228,005.25-	2,916,191.44-	3,177,484.32-	2,710,244.00-	2,672,228.60-	2,926,043.00-
Net Grand Totals:		3,228,005.25-	2,916,191.44-	3,177,484.32-	2,710,244.00-	2,672,228.60-	2,926,043.00-

FINANCE DEPARTMENT
FY2019-20 HIGHLIGHTS

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: No major budget adjustments were made for the Finance Department for FY2019-20. There is an anticipated reduction of penalties, interest and enforcement charges on illegal rentals as enforcement has been effective. Should see an offset in legal businesses now collecting taxes from those enforcement cases. Expect strong returns on audit processes in the coming year.

PRIORITIES FOR FY 2019-20: Team Goals and Focus

Revenue Team

a. **Professionalism**
    - Internal – Understanding role in the organization
    - External – Consistency with operators, procedures and process
b. **Education and Enforcement**
    - Webinar
    - Town E-news
    - Schedule F – Letters
    - New Owners Letters
    - Knolls Enforcement Initiative
c. **Accuracy**
    - Focus on Cash Receipting procedures
    - Collect and update owner information when in contact
d. **Audits**
    - Improve the process with updates
    - Execute 50 audits this year

Accounting Team

a. **Budget Projects**
    - Improve budget workbook with identified efficiencies from MI Excel
    - Completion of Budget book to formalize presentation of budget in a concise and digestible format for public – publish on the website
    - Develop Revenue Guide – Glossary of all revenue elements, their description, timing and intended uses
    - Develop 5-year budget projection – incorporate into the normal budget process and presentations
    - Develop Labor cost allocation program-Town Wide
    - General Ledger Procedure Manual

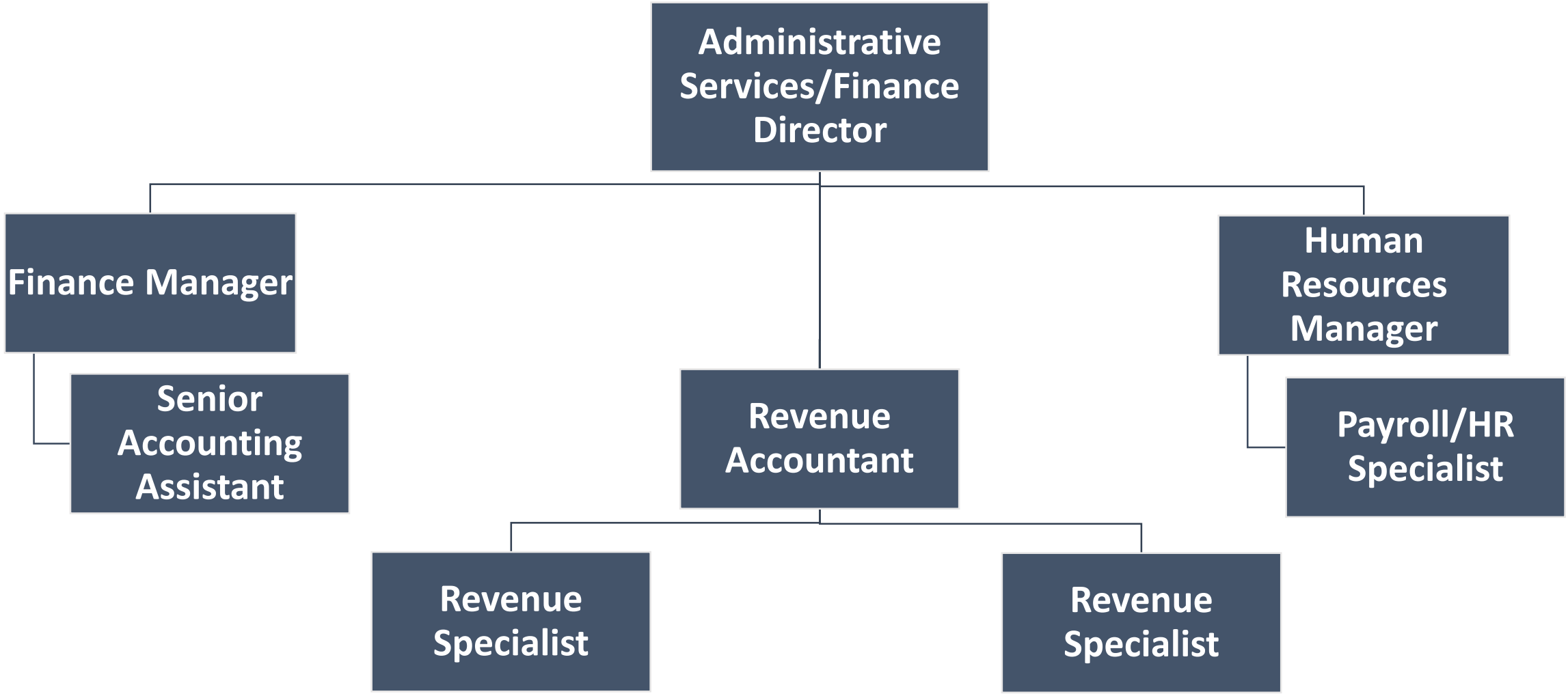
b. **Financial System Improvements**
    - Review and update fund balance process
    - Review and update vehicle replacement process
    - Implement ACH payments for Accounts Payable
    - Review and update trust & agency accounts
    - Change TOML Bank to Eastern Sierra

c. **Emergency Response Teams**
    - Attend Finance Section Chief Advanced Training
    - Develop packets, forms and resources to support Finance function on team
    - Emergency contracts – define what is needed and engage contractors for specific services

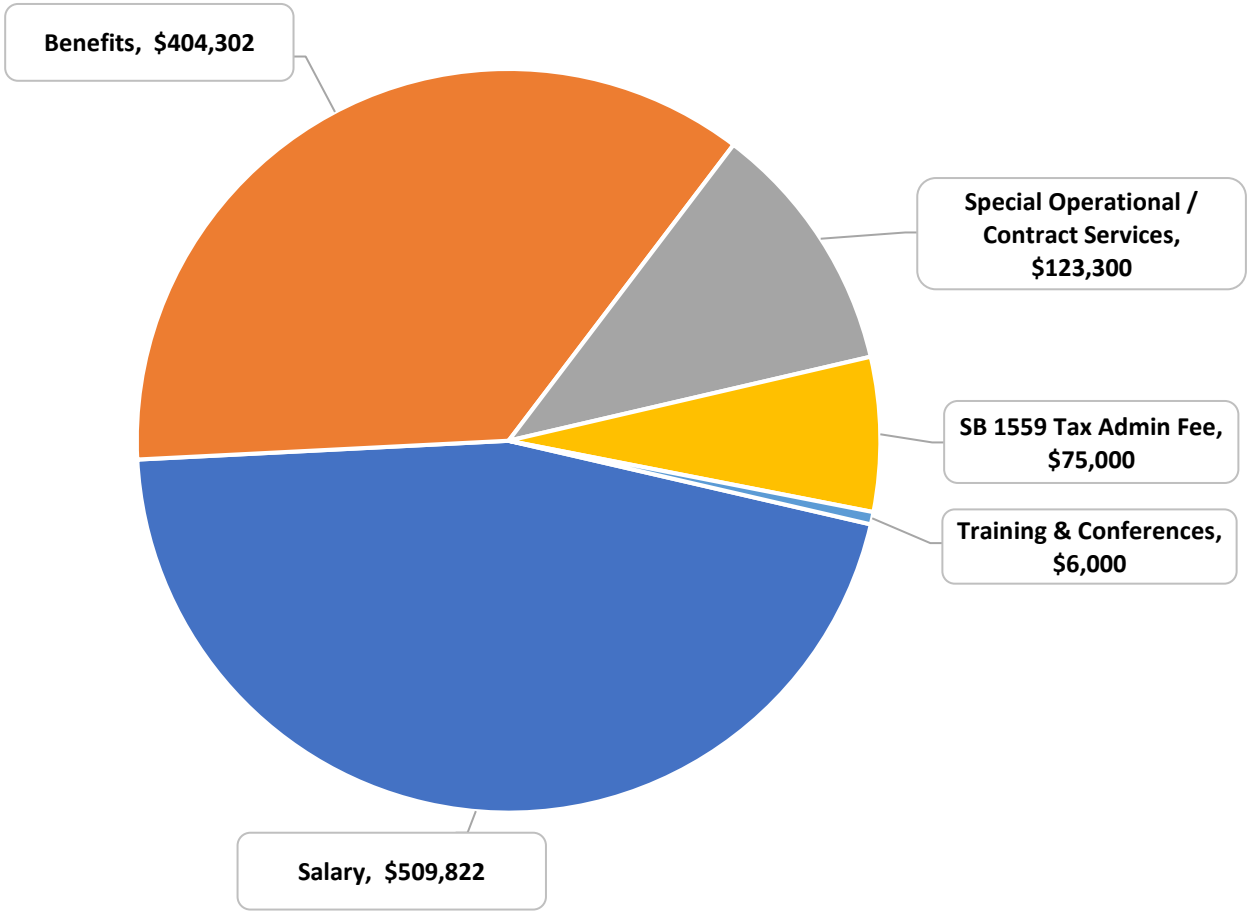
d. **Miscellaneous**
    - Assist in financial analysis and structure of major projects
    - Caselle refinements – module implementation and clean up
    - Implement Fleet Management Program
    - Review Garage billing process
    - Develop Finance role in Capital Project & Grant Billing
    - Complete AmeriGas Audit and update Franchise Agreement
    - Franchise agreements – review requirements of original contracts, identify elements of town responsibility and enforce agreement language
    - Standardize review of utility billing. – Review invoices for consistent rates or understanding of variances. Accounting Staff to review and approve invoices

TOML Organization Chart – Finance & Human Resources Departments

April, 2019



Finance Department



Total Expenditure $ 1,118,424

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
General Fund							
Finance							
10041540000	Regular Salaries	540,453.12	602,778.66	593,202.09	518,860.00	499,034.51	509,822.00
10041540111	Temporary Wages	92,030.39	28,611.06	.00	.00	.00	.00
10041540113	Overtime Wages	23.60	81.99	.00	.00	28.96	.00
10041540130	Comprehensive Leave	2,585.61-	10,804.18	6,749.50-	22,568.00	19,030.70	21,597.00
10041541002	Health Ins Premiums	115,773.58	151,322.63	161,947.69	154,949.00	169,047.96	175,786.00
10041541012	Workers Comp Insurance	31,776.00	40,243.83	30,317.35	28,441.00	28,181.71	32,215.00
10041541016	Unemployment Assessment	7,671.00	.00	.00	.00	.00	.00
10041541020	PERS (Retirement)	151,041.87	187,205.16	147,742.39	161,735.00	156,498.10	174,704.00
10041541028	PARS (Part Time Retirement)	86.65	.00	.00	.00	.00	.00
10041542030	Special Operational	.00	.20	5.00	.00	.02	600.00
10041543031	Contractual Services	27,004.00	17,466.37	81,343.63	77,900.00	78,665.42	68,000.00
10041543100	Audit Services	51,972.50	59,875.00	49,600.00	53,000.00	59,595.00	53,000.00
10041543110	Mem'ships, Dues, Subscr, Publi	170.00	208.00	170.00	1,100.00	208.00	1,000.00
10041543130	Advertising & Legal Notices	1,866.00	776.00	546.00	1,300.00	.00	700.00
10041543150	Training, Ed, Conf & Mtgs	4,937.59	4,572.38	3,450.49	6,500.00	2,614.33	6,000.00
10041543422	SB 1559 Tax Admin Fee	63,397.00	63,108.00	72,078.00	75,000.00	81,370.00	75,000.00
Total Finance:		1,085,617.69	1,167,053.46	1,133,653.14	1,101,353.00	1,094,274.71	1,118,424.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		1,085,617.69	1,167,053.46	1,133,653.14	1,101,353.00	1,094,274.71	1,118,424.00
Net Total General Fund:		1,085,617.69-	1,167,053.46-	1,133,653.14-	1,101,353.00-	1,094,274.71-	1,118,424.00-
Net Grand Totals:		1,085,617.69-	1,167,053.46-	1,133,653.14-	1,101,353.00-	1,094,274.71-	1,118,424.00-

HUMAN RESOURCES DEPARTMENT
FY2019-20 HIGHLIGHTS

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: No major budget adjustments were made for the Human Resource Department for FY2019-20.

PRIORITIES FOR FY 2019-20: Team Goals and Focus

Human Resource Team

a. **Training Strategy**
   - Town Wide training plan minimizing impact on departments
   - Individual Development Plan – Implement program

b. **Onboarding Process**
   - Streamline within HR and Payroll systems
   - Assist Departments in development of plans for new employees

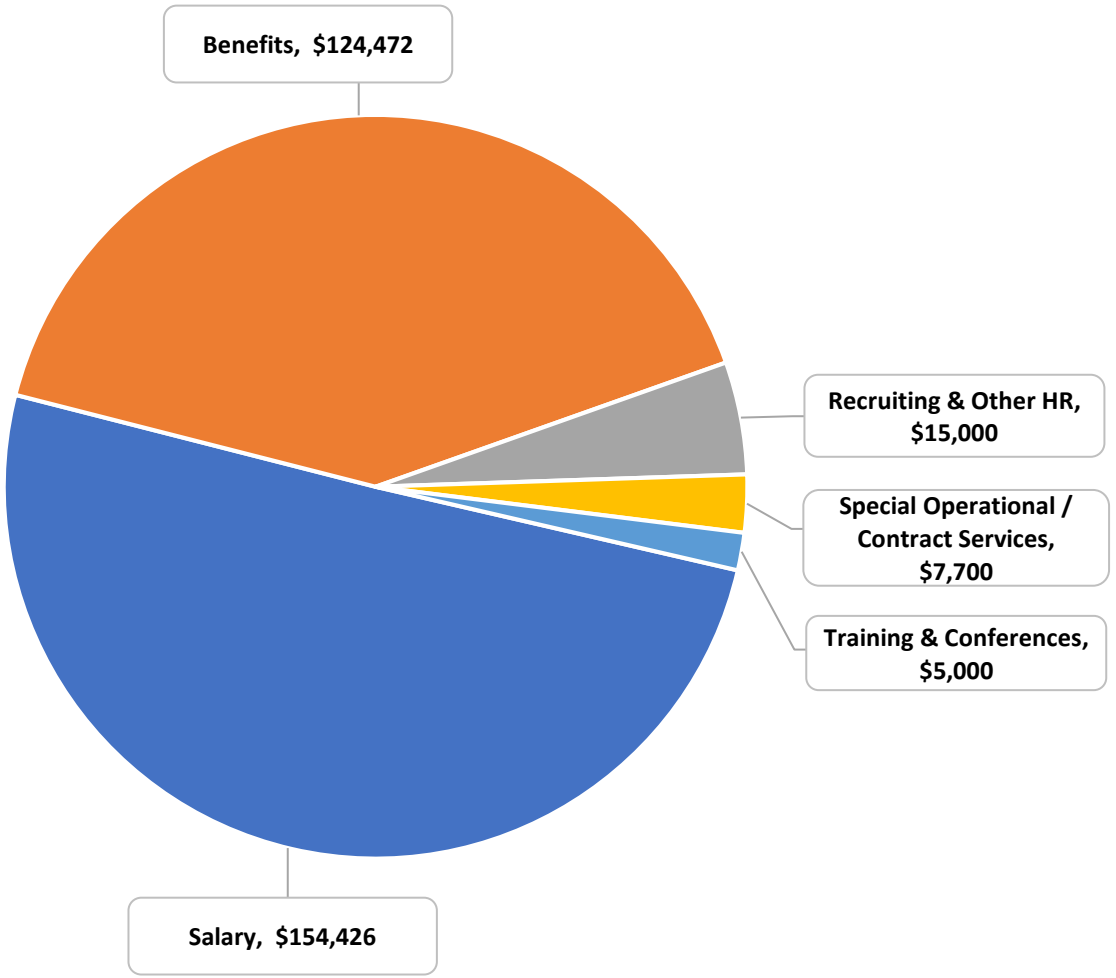
c. **Performance Management System** – Begin development
   - Focus on overall goals of the system
   - Specific functionality

d. **Employee Education Program** – Improve their knowledge and understanding of Town Policies and procedures
   - 1 to 1 meeting to cover individual training needs
   - Benefits Fair – better understanding of items
   - Benefits Manual

e. **Process Improvements**
   - Payroll Manual
   - Shared Calendar

f. **Website Updates**
   - Regular updates on HR changes
   - Development of intranet

Human Resources Department



Total Expenditure $ 306,598

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
General Fund							
Human Resources							
10041740000	Regular Salaries	90,541.39	65,924.86	73,978.26	140,663.00	151,178.02	154,426.00
10041740111	Temporary Wages	.00	218.79	.00	.00	.00	.00
10041740130	Comprehensive Leave	15,948.03-	3,140.72	2,008.95	8,079.00	1,902.66	6,289.00
10041741002	Health Ins Premiums	14,836.94	22,754.04	24,078.97	55,622.00	55,871.28	58,812.00
10041741012	Workers Comp Insurance	6,482.91	4,467.38	3,780.69	7,692.00	8,439.60	9,743.00
10041741020	PERS (Retirement)	26,234.15	23,282.39	17,411.66	41,256.00	48,105.61	49,628.00
10041742030	Special Operational	7,902.59	5,869.73	5,764.81	6,200.00	4,289.42	6,200.00
10041743031	Contractual Services	600.00	.00	.00	.00	.00	.00
10041743110	Mem'ships, Dues, Subscr, Publi	.00	.00	728.00	1,000.00	993.88	1,500.00
10041743140	Recruiting & Other HR	24,047.90	15,942.80	18,783.58	15,000.00	16,867.44	15,000.00
10041743150	Training, Ed, Conf & Mtgs	2,869.91	3,731.16	3,492.46	5,000.00	5,057.31	5,000.00
Total Human Resources:		157,567.76	145,331.87	150,027.38	280,512.00	292,705.22	306,598.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		157,567.76	145,331.87	150,027.38	280,512.00	292,705.22	306,598.00
Net Total General Fund:		157,567.76-	145,331.87-	150,027.38-	280,512.00-	292,705.22-	306,598.00-
Net Grand Totals:		157,567.76-	145,331.87-	150,027.38-	280,512.00-	292,705.22-	306,598.00-

MAMMOTH LAKES POLICE DEPARTMENT
FY2019-20 HIGHLIGHTS

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 13 FTE Sworn Police Officers, including: Police Chief, 1- Lieutenant, 3-Sergeants and 9 Officers. (One new position on hold for hiring will increase to 14 sworn). 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.

BUDGET HIGHLIGHTS

Outside of the regular budget, the MLPD is in year two of a three year grant from the state for our School Resource Officer.

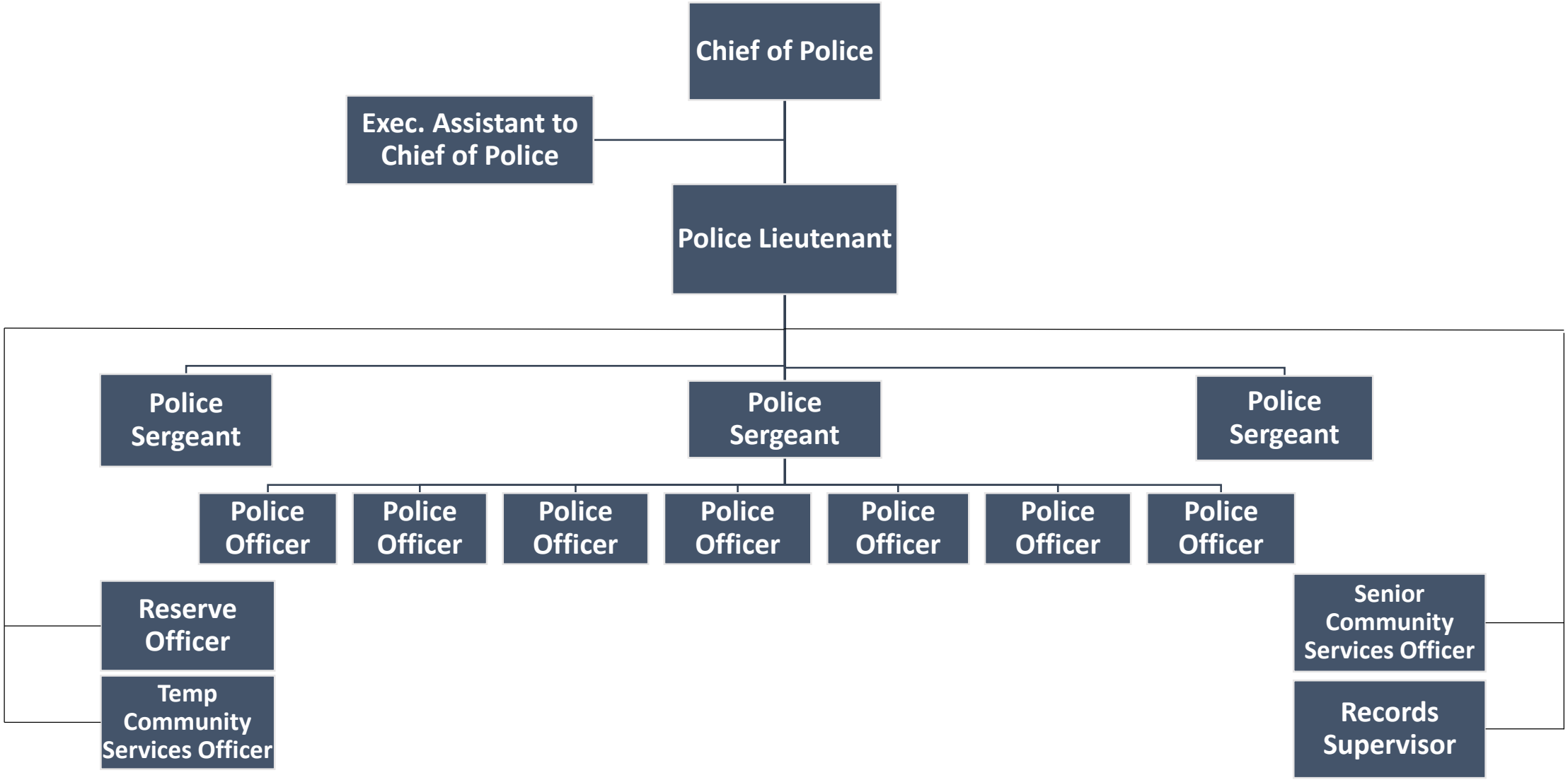
We are also awaiting the results of grant requests. Federal COPS Grant to increase school safety. State Prop 56 grant for the education and enforcement of tobacco related areas.

PRIORITIES FOR FY 2019-20

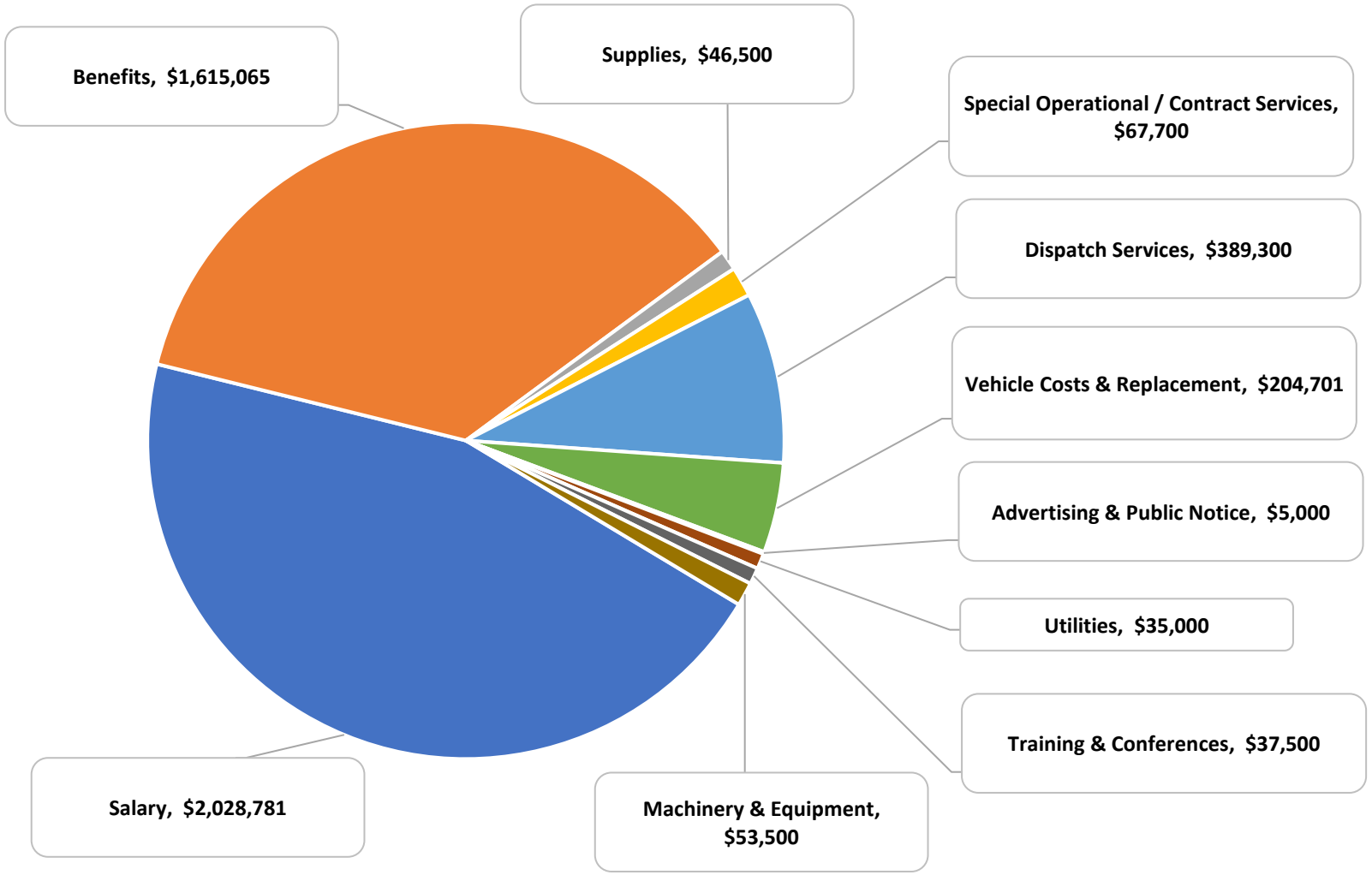
Our priorities continue to be, to provide excellent community service. We hope to achieve 24/7 police services during this year. We plan to increase our community outreach. This includes: Coffee with a Cop, Police Station Community Day, Dog Walk, Community Safety Day and many more. We are working to expand our Police Explorer Program. We just had a former Explorer become a Police Officer in Montana, proving that the program works.

TOML Organization Chart – Mammoth Lakes Police Department

April, 2019



Police Department



Total Expenditure $ 4,483,047

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
General Fund							
Police Services							
10042040000	Regular Salaries	1,442,583.79	1,415,484.33	1,496,748.50	1,599,890.00	1,519,278.64	1,699,139.00
10042040111	Temporary Wages	44,728.19	39,832.58	51,711.49	58,000.00	62,701.34	58,000.00
10042040113	Overtime Wages	222,324.16	305,440.56	240,634.90	235,000.00	228,190.85	200,000.00
10042040114	Differential Wages	64.92	.00	.00	.00	.00	.00
10042040115	Police Holiday Pay	54,397.93	58,305.16	57,187.67	72,020.00	60,291.20	71,642.00
10042040130	Comprehensive Leave	42,441.12	4,300.67	8,281.13-	42,118.00	16,438.39-	50,875.00
10042041002	Health Ins Premiums	236,596.12	263,608.47	296,389.17	370,633.00	331,147.70	398,531.00
10042041012	Workers Comp Insurance	79,024.05	91,645.63	72,325.12	88,106.00	81,447.74	106,088.00
10042041016	Unemployment Assessment	.00	12,076.03	14,400.00	10,000.00	7,784.00	10,000.00
10042041018	ICMA VantageCare	.00	52,885.92	47,550.00	54,000.00	53,256.66	54,000.00
10042041020	PERS (Retirement)	524,320.07	544,233.58	848,869.24	847,351.00	808,949.74	979,371.00
10042041024	PARS (Retirement Enhanced)	20,588.66	20,480.00	19,680.00	17,281.00	16,640.00	15,000.00
10042041028	PARS (Part Time Retirement)	2,474.43	2,388.10	1,230.39	1,160.00	537.46	1,200.00
10042042002	Office Supplies	4,505.06	4,572.18	4,148.54	5,000.00	9,493.36	5,000.00
10042042003	Misc Supplies	1,900.33	2,843.37	2,932.17	3,000.00	3,395.39	3,000.00
10042042005	Postal Supplies & Postage	1,298.99	984.36	1,590.15	1,000.00	1,133.33	1,000.00
10042042006	Uniforms & Personal Equip	11,184.07	13,889.14	13,440.46	20,000.00	22,216.01	20,000.00
10042042007	Maintenance Supplies	3,173.29	2,763.65	3,374.79	2,500.00	1,668.89	2,500.00
10042042030	Special Operational	6,982.65	12,318.04	6,715.26	15,000.00	11,853.72	20,000.00
10042043031	Contractual Services	59,983.49	85,732.59	82,198.06	60,000.00	75,142.03	30,000.00
10042043032	Dispatch Services	271,141.80	298,890.20	292,309.36	383,500.00	383,541.92	389,300.00
10042043060	Garage Vehicle Service	152,285.92	90,556.77	137,196.77	115,729.00	123,175.18	119,201.00
10042043066	Vehicle & Equip Replacement	58,655.77	77,980.04	83,275.94	85,413.00	85,435.36	85,500.00
10042043110	Mem'ships, Dues, Subscr, Publi	2,222.24	1,884.00	2,651.00	2,500.00	2,813.41	2,500.00
10042043114	Credit Card Fees	293.44	.00	.00	700.00	.00	700.00
10042043120	Printing & Reproduction	1,378.49	3,228.87	2,378.13	3,000.00	2,736.79	3,000.00
10042043130	Advertising & Legal Notices	372.50	1,336.33	.00	1,000.00	1,210.00	2,000.00
10042043140	Recruiting & Other HR	53.81	.00	480.00	.00	682.50	.00
10042043150	Training, Ed, Conf & Mtgs	25,191.54	29,066.83	28,911.83	30,000.00	35,194.57	35,000.00
10042043154	CERT	278.70	3,923.01	2,233.90	343.00	248.91	5,000.00
10042043156	DOJ Fingerprint Live	14,450.32	12,631.26	8,873.42	15,000.00	14,014.83	12,000.00
10042043404	Public Utilities	42,372.44	33,165.96	44,308.84	35,000.00	29,200.17	35,000.00
10042044520	Emergency Preparedness	.00	.00	12,291.77	.00	386.37-	.00
10042045010	Facility Lease	61,801.10	75,907.07	33,921.35	.00	576.60-	.00
10042045060	Gen'l Facilities Maint	580.52	625.83	584.46	5,000.00	5,161.44	5,000.00
10042045400	Communication Equip Maint	394.86	.00	11,620.66	17,000.00	14,228.44	18,000.00
10042046010	Equipment Lease	9,246.21	13,109.67	12,957.58	5,000.00	12,792.99	13,000.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
10042046200	Machinery & Equip - Non Cap	11,572.99	.00	11,372.00	55,000.00	54,997.00	.00
10042046300	Communic Equip - Non Cap	807.60	.00	5,257.47	10,000.00	.00	10,000.00
10042046440	Office Equip & Furniture	1,134.35	531.07	22,126.92	3,000.00	4,043.68	7,500.00
10042046450	Firearms	12,053.48	13,719.19	12,945.48	15,000.00	10,780.15	15,000.00
10042046460	Computer Hardware - Non Cap	119.52-	.00	.00	.00	.00	.00
10042046480	Computer Software - Non Cap	.00	.00	1,644.76	.00	.00	.00
Total Police Services:		3,424,739.88	3,590,340.46	3,980,186.42	4,284,244.00	4,057,984.04	4,483,047.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		3,424,739.88	3,590,340.46	3,980,186.42	4,284,244.00	4,057,984.04	4,483,047.00
Net Total General Fund:		3,424,739.88-	3,590,340.46-	3,980,186.42-	4,284,244.00-	4,057,984.04-	4,483,047.00-
Net Grand Totals:		3,424,739.88-	3,590,340.46-	3,980,186.42-	4,284,244.00-	4,057,984.04-	4,483,047.00-

Parks and Recreation Department
FY2019/20 BUDGET HIGHLIGHTS

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 that can lead 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 & VALUES

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."*

Department Values: *People / Parks / Programs*

1. **People:**
    a. Recruit, retain and promote the best recreation professionals
    b. Promote life-long values in our youth
    c. Deliver exceptional customer service
2. **Parks:**
    a. Enhance existing parkland, support securing additional parkland, and maintain fields and facilities to accommodate community needs.
3. **Programs:**
    a. Provide diverse community-centric recreation programming that encourages opportunities for lifelong play, creativity, learning and discovery.

BUDGET HIGHLIGHTS - MAJOR BUDGET CHANGES

Major FY2019/20 budget highlights include the Phase 2 Deferred Maintenance program, the Lakes Basin Recreation Facilities Pilot Program with the USFS, and additional staff and funds to manage the extraordinary demand for our summer camp products.

A. <u>Phase 2 Deferred Maintenance Program – Investment: $262,685</u>

Town Council approved the following appropriations on October 3, 2018:

- $100,000 for continued deferred maintenance for our parks and facilities
- $100,000 for Multi-use Path maintenance
- $62,685 for rehabilitation of the Community Center

The Recreation Commission provided consensus comments to staff regarding the proposed deferred maintenance program of work and formed an Ad-Hoc Committee comprised of Chair Truax and Commissioner O'Connell to work with staff on finalizing the program of work. The Ad Hoc Committee convened on January 22 at the Community Center and covered a detailed program of work presented by staff.

Prioritization of Projects

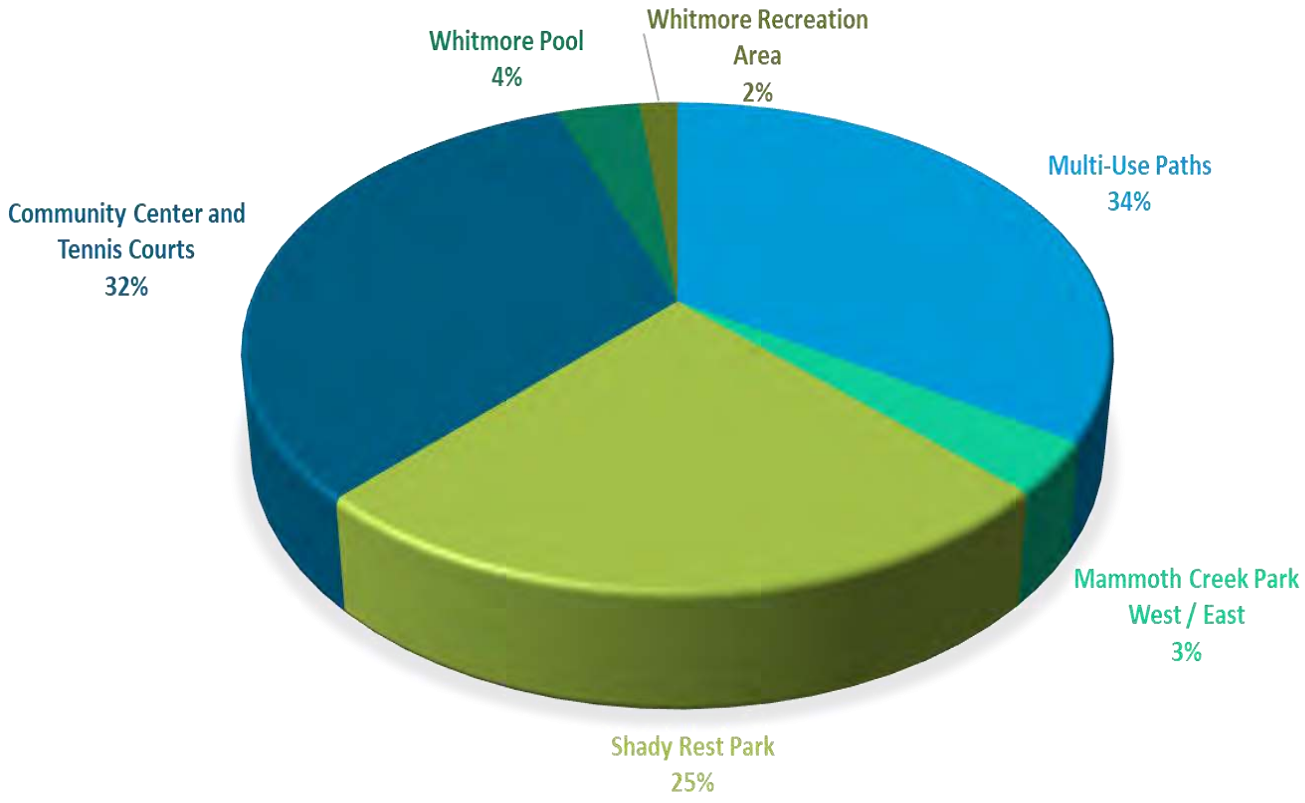
Staff implemented a similar process and methodology to identifying Phase Two deferred maintenance items as it conducted in Phase one. The criteria and prioritization of items utilized is as follows:

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.**

C. Items that:
   - Provide the **greatest benefit** for the most community users – high visitation areas
   - Have **little or no increase** to current financial maintenance obligations
   - Opportunity for **leveraged** funds, grants, or in-kind support
   - Assist in the efficient delivery of existing scheduled **parks maintenance work efforts**

The proposed Phase 2 program of work is represented below in a pie chart.



B. <u>Lakes Basin Recreation Facilities Pilot Program – Investment: $20,000</u>

The U.S. Forest Service and Town of Mammoth Lakes have been working over the past several years to improve the overall recreation experience in the Lakes Basin for our residents and visitors of Mammoth Lakes. As a direct result of the high-volume of summer/fall visitors in the Lakes basin, one area of improvement identified from interagency collaboration were the day-use recreation facilities. Due to the financial and resource limitations of the Inyo National Forest, Mammoth Ranger District representatives approached the Town with the goal of establishing a day-use recreation facilities pilot program for the coming season.

Nine, day use recreation facilities were identified and are located on the Mammoth Ranger District in the Lakes Basin and along SR 203, west of town. The Town has agreed to take over the cleaning and care of these facilities with financial support from the U.S. Forest Service to meet the needs of the public visiting these areas. As part of the Challenge Cost Share Agreement, the U.S. Forest Service shall reimburse the Town for the actual expenses incurred, not to exceed $20,000.00. In general terms, the Town is responsible for cleaning and stocking the restroom facilities including the removal and disposal of trash and recycling. In addition, as part of the agreement, the Town is responsible for providing a vehicle for the employee to service the restroom facilities. Staff is planning on providing approximately 150 days of service (weather dependent) each summer/fall, with a minimum 5-day a week service. Additional daily service will be scheduled based on visitation and use. Staff will also meet regularly with U.S. Forest Service personnel regarding the activities performed to ensure objectives are being met. As part of the Agreement, all day use recreation facility supplies will be provided by the U.S. Forest Service.

C. <u>Summer Camp Demand – Investment: $9,904</u>

In 2010, the department hosted just over 200 children in summer camps, fast forward to 2019 and we are pushing 700, a 250% increase. The current budget for Recreation 'Core Services' is built to meet the demand for approximately 600 summer camp participants. For FY2019/20, the Department has budgeted an additional Senior Recreation Leader ($5,904) and increased contractual services and special operational funds ($4,000) to meet this increasing demand for our summer camp products.



PRIORITIES FOR FY 2019/20: WORK PLAN HIGHLIGHTS

Accepted by the Recreation Commission on February 12, 2019, 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 2019 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 Facilities
   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 Facilities
   b. Maintaining Recreation Infrastructure (Deferred Maintenance Program)
   c. Sustainability

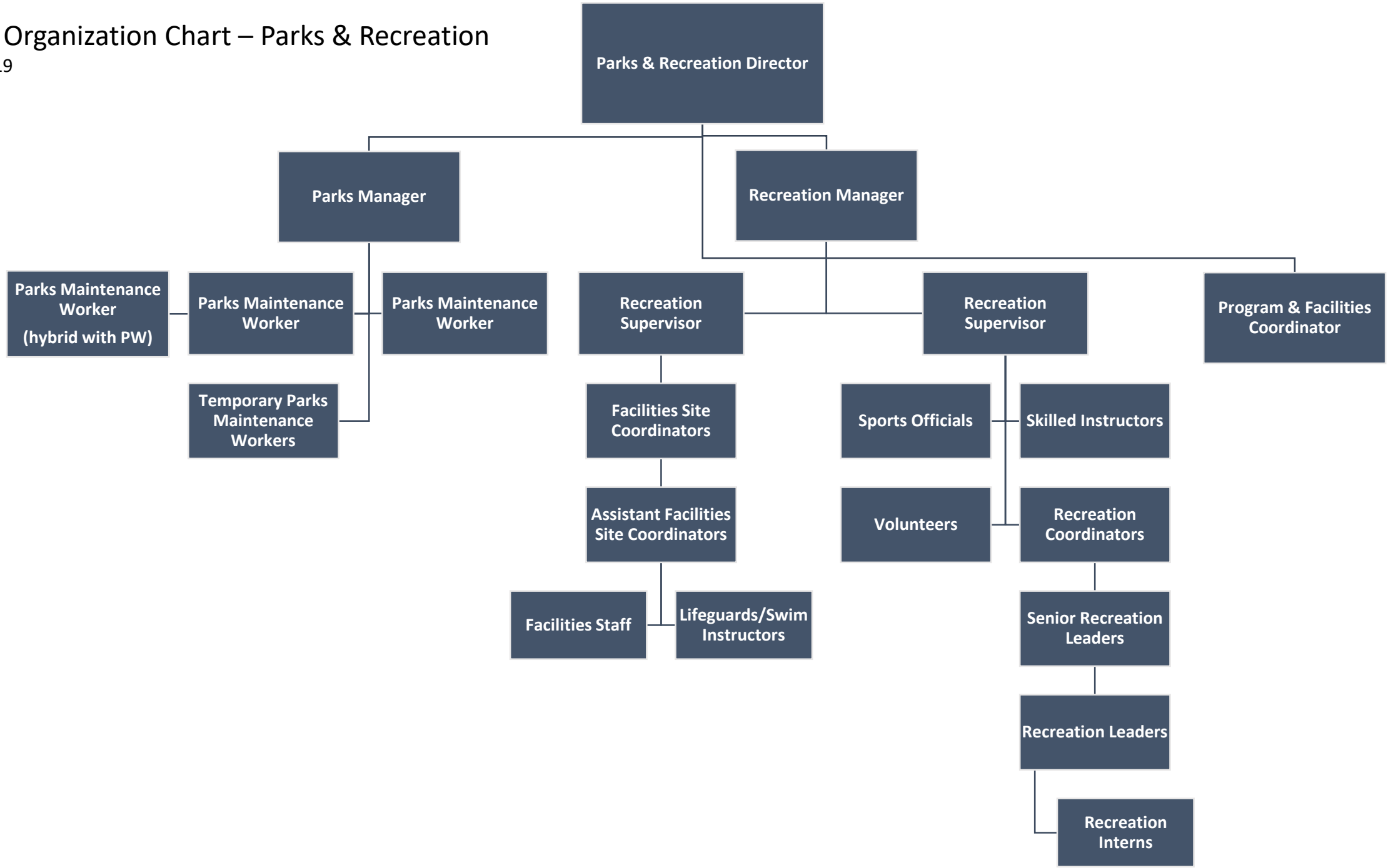
3. **Deliver Innovative, Expanded and Affordable Community-Centric Recreation Programming**
   a. Community-Centric Programming (Internal)
   b. Enhanced Community Programming (External)
   c. Program Delivery
   d. Integrated Communication and Engagement

4. **Strengthen Organizational Systems and Structures**
   a. Operational Excellence
   b. Continual Improvement

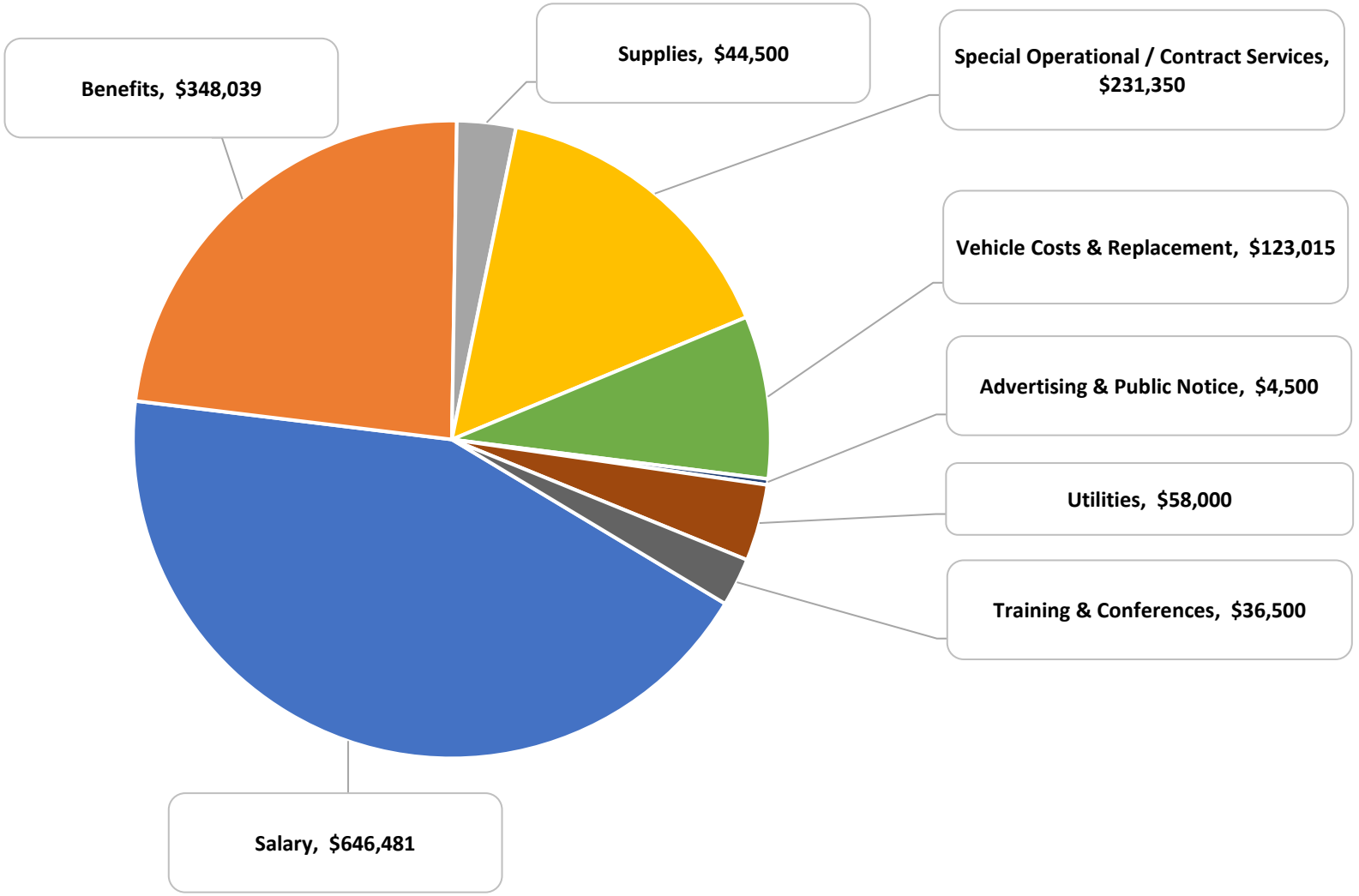
5. **Develop Team Capacity and Organizational Culture**
    a. Strengthen Organizational Culture
    b. Professional Development
    c. Recruit and Retain the Best
    d. Embrace Emerging Trends

TOML Organization Chart – Parks & Recreation

April, 2019



Parks & Recreation



Total Expenditure $ 1,492,385

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
General Fund							
Recreation Programs							
10043240000	Regular Salaries	205,718.71	232,103.99	246,880.02	246,408.00	266,532.26	244,270.00
10043240111	Temporary Wages	51,099.80	52,825.27	52,731.53	70,633.00	54,592.80	76,424.00
10043240113	Overtime Wages	1,969.22	956.09	587.96	1,000.00	4,246.63	1,000.00
10043240130	Comprehensive Leave	1,507.69	2,997.21	15,957.37	15,825.00	9,732.33	9,862.00
10043241002	Health Ins Premiums	38,040.97	76,820.24	78,685.88	86,750.00	97,474.56	88,482.00
10043241012	Workers Comp Insurance	11,945.97	14,759.01	12,239.35	13,484.00	14,381.05	15,406.00
10043241016	Unemployment Assessment	1,656.99	9,691.00	11,219.97	.00	2,616.50	.00
10043241020	PERS (Retirement)	61,505.27	70,287.51	66,162.35	81,219.00	83,736.49	88,764.00
10043241028	PARS (Part Time Retirement)	491.67	1,117.55	1,081.36	1,373.00	1,123.38	1,485.00
10043242006	Uniforms & Personal Equip	1,116.42	1,106.88	983.91	1,500.00	1,428.77	1,500.00
10043242008	Recreation Supplies	6,500.90	6,101.86	6,218.20	5,000.00	7,019.69	6,500.00
10043242030	Special Operational	5,808.49	7,785.53	9,701.71	8,000.00	8,878.87	9,000.00
10043243031	Contractual Services	19,826.48	15,621.03	18,513.73	20,000.00	21,992.81	21,000.00
10043243110	Mem'ships, Dues, Subscr, Publi	925.00	790.00	1,643.22	1,800.00	1,805.00	2,000.00
10043243120	Printing & Reproduction	2,504.84	2,378.96	2,064.81	2,500.00	2,270.08	2,500.00
10043243130	Advertising & Legal Notices	3,228.97	4,084.06	3,243.30	4,500.00	3,747.14	4,500.00
10043243150	Training, Ed, Conf & Mtgs	2,657.94	3,503.23	3,714.73	4,000.00	4,200.43	4,000.00
10043243164	Excursions & Field Trips	.00	867.78	717.34	1,000.00	1,809.46	2,000.00
10043243404	Public Utilities	1,271.22	.00	.00	.00	.00	.00
10043244300	Fishing Enhancement	54,010.77	53,946.46	53,936.83	54,000.00	53,945.89	54,000.00
10043244310	Community Youth Programs	34,300.00	36,190.00	43,267.50	28,800.00	32,282.50	36,800.00
10043244320	Fireworks Display	31,832.50	29,737.00	32,209.50	30,000.00	31,809.00	30,000.00
10043246460	Computer Hardware - Non Cap	550.00	.00	.00	.00	.00	.00
Total Recreation Programs:		538,469.82	623,670.66	661,760.57	677,792.00	705,625.64	699,493.00
Whitmore Pool & Rec Area							
10043440000	Regular Salaries	31,557.48	45,152.95	42,516.37	38,224.00	36,862.56	40,235.00
10043440111	Temporary Wages	49,395.47	49,434.75	61,042.23	60,350.00	59,038.49	65,000.00
10043440113	Overtime Wages	123.07	1,399.47	896.69	500.00	963.88	500.00
10043440130	Comprehensive Leave	.00	.00	.00	2,117.00	.00	1,053.00
10043441002	Health Ins Premiums	1,380.18	227.50	16,032.00	15,025.00	.00	19,039.00
10043441012	Workers Comp Insurance	1,624.64	3,474.39	2,307.37	2,228.00	2,131.82	2,503.00
10043441016	Unemployment Assessment	628.00	.00	.00	.00	.00	.00
10043441020	PERS (Retirement)	6,447.27	10,235.78	7,794.25	12,437.00	8,720.41	1,192.00
10043441028	PARS (Part Time Retirement)	349.10	610.05	717.68	1,192.00	706.35	500.00
10043442006	Uniforms & Personal Equip	2,077.78	1,128.63	1,210.77	1,500.00	1,651.98	2,000.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
10043442007	Maintenance Supplies	3,162.39	668.12	2,190.35	2,000.00	1,283.70	2,000.00
10043442008	Recreation Supplies	130.45	1,482.99	928.07	2,000.00	521.04	2,500.00
10043442009	Pool Supplies	4,946.81	3,038.86	10,231.39	8,100.00	6,316.26	9,000.00
10043442030	Special Operational	1,158.64	2,170.01	1,175.62	1,500.00	774.24	1,500.00
10043443031	Contractual Services	8,694.27	10,500.52	10,501.73	7,000.00	6,556.23	8,000.00
10043443060	Garage Vehicle Service	15,291.80	13,343.49	12,384.72	16,414.00	16,552.34	16,400.00
10043443066	Vehicle & Equip Replacement	11,913.26	11,632.08	12,565.90	9,304.00	9,303.75	14,343.00
10043443120	Printing & Reproduction	370.33	.00	.00	.00	.00	500.00
10043443130	Advertising & Legal Notices	997.99	1,392.65	1,448.76	2,000.00	1,590.67	2,000.00
10043443150	Training, Ed, Conf & Mtgs	1,080.69	839.30	1,287.11	3,000.00	2,858.06	3,500.00
10043443404	Public Utilities	19,584.35	24,929.41	34,278.24	26,000.00	31,205.10	26,000.00
10043443420	Taxes & Fees	1,614.53	1,762.63	1,603.97	1,500.00	1,637.52	1,500.00
10043445010	Facility Lease	.00	360.00	360.00	.00	1,018.17	750.00
10043445080	Park Grounds & Bldgs Maint	9,344.27	11,265.02	12,547.08	12,000.00	11,997.33	12,000.00
10043446200	Machinery & Equip - Non Cap	4,549.00	7,946.78	.00	.00	.00	.00
10043446460	Computer Hardware - Non Cap	261.27	.00	.00	.00	.00	300.00
	Total Whitmore Pool & Rec Area:	176,683.04	202,995.38	234,020.30	224,391.00	201,689.90	232,315.00
Parks, Bldgs & Trails Maint							
10043840000	Regular Salaries	153,286.19	135,425.01	169,379.16	155,098.00	179,856.60	136,440.00
10043840111	Temporary Wages	36,932.04	36,641.28	43,322.17	69,909.00	47,625.06	76,112.00
10043840113	Overtime Wages	1,142.33	12,301.26	6,617.12	.00	12,026.75	6,500.00
10043840130	Comprehensive Leave	97,537.68-	6,220.18	2,577.31	8,328.00	8,841.97	7,872.00
10043841002	Health Ins Premiums	45,034.39	48,737.11	54,022.98	52,758.00	51,072.45	45,917.00
10043841012	Workers Comp Insurance	5,535.24	7,163.95	6,572.10	7,621.00	8,114.03	8,748.00
10043841016	Unemployment Assessment	13,065.00	8,096.94	10,309.00	7,000.00	1,779.00	5,000.00
10043841020	PERS (Retirement)	54,357.27	49,196.61	44,987.09	43,659.00	59,442.91	51,223.00
10043841028	PARS (Part Time Retirement)	491.02	1,326.76	1,500.04	931.00	1,610.54	993.00
10043842002	Office Supplies	14.08	.00	.00	.00	32.94	.00
10043842003	Misc Supplies	1,463.34	1,030.35	1,051.77	1,000.00	1,165.20	1,000.00
10043842006	Uniforms & Personal Equip	1,868.66	1,783.03	2,053.16	2,000.00	1,166.89	2,500.00
10043842007	Maintenance Supplies	9,626.49	9,952.90	11,331.32	11,500.00	10,962.01	14,500.00
10043843031	Contractual Services	6,603.22	10,091.04	121,263.39	21,112.00	21,111.70	32,500.00
10043843060	Garage Vehicle Service	47,305.51	39,490.39	41,371.94	49,242.00	52,482.96	49,242.00
10043843066	Vehicle & Equip Replacement	35,739.78	34,896.24	37,697.69	35,911.00	27,911.25	43,030.00
10043843110	Mem'ships, Dues, Subscr, Publi	.00	165.00	290.00	.00	.00	.00
10043843150	Training, Ed, Conf & Mtgs	1,516.00	2,003.00	2,730.59	3,000.00	1,445.00	3,000.00
10043843404	Public Utilities	53,888.84	55,087.98	38,573.23	58,000.00	47,254.64	58,000.00
10043845010	Facility Lease	25,128.00	.00	.00	.00	.00	.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
10043845080	Park Grounds & Bldgs Maint	9,488.63	14,087.17	10,536.68	12,000.00	12,336.44	15,000.00
10043846200	Machinery & Equip - Non Cap	5,064.74	1,234.08	97,613.79	.00	.00	.00
10043848200	Machinery & Equip - Capital	.00	.00	1,952.19	15,825.00	31,863.28	3,000.00
Total Parks, Bldgs & Trails Maint:		410,013.09	474,930.28	705,752.72	554,894.00	578,101.62	560,577.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		1,125,165.95	1,301,596.32	1,601,533.59	1,457,077.00	1,485,417.16	1,492,385.00
Net Total General Fund:		1,125,165.95-	1,301,596.32-	1,601,533.59-	1,457,077.00-	1,485,417.16-	1,492,385.00-
Net Grand Totals:		1,125,165.95-	1,301,596.32-	1,601,533.59-	1,457,077.00-	1,485,417.16-	1,492,385.00-

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
FY2019-20 HIGHLIGHTS

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 nine, 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: The Town received two grants from Caltrans totaling approximately $350,000 for climate change and resiliency policies and a mobility hub study. Staff time and

consultant expenditures began last fiscal year and are expected to continue with these two grant awards.

PRIORITIES FOR FY 2019-20: 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.

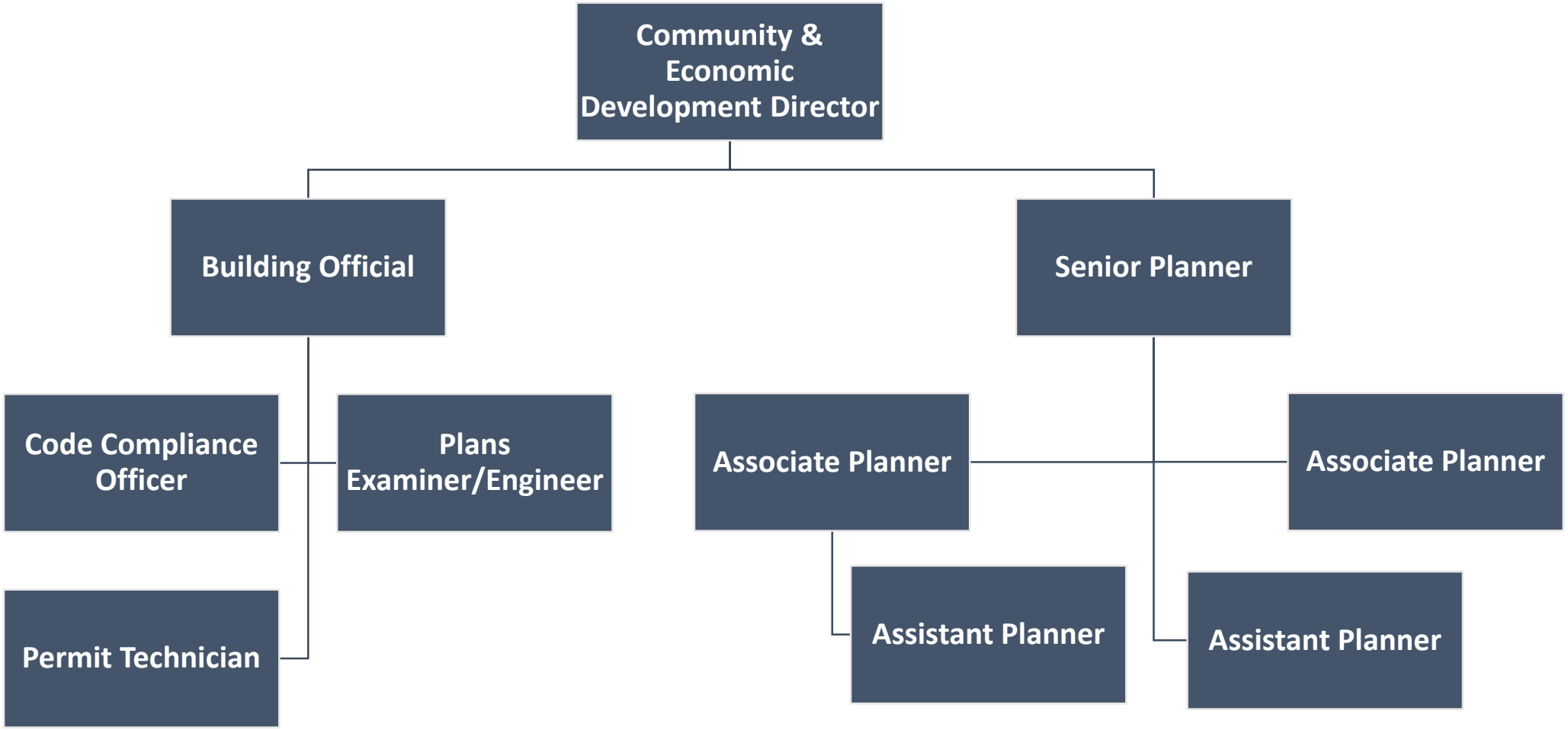
General Plan Updates – Housing Element & Safety Element - Complete the required 2019 Housing Element Update (adoption in August 2019 to allow certification by HCD), Complete Safety Element update pursuant to SB 1241 and incorporating applicable updates from the grant funded Climate Adaptation and Resiliency Strategies project.

The Parcel (formerly Shady Rest) – CED staff will support the Public Works Department in the development process for The Parcel. This work program item will include background analysis, planning and environmental analysis, managing consultants, and other work items.

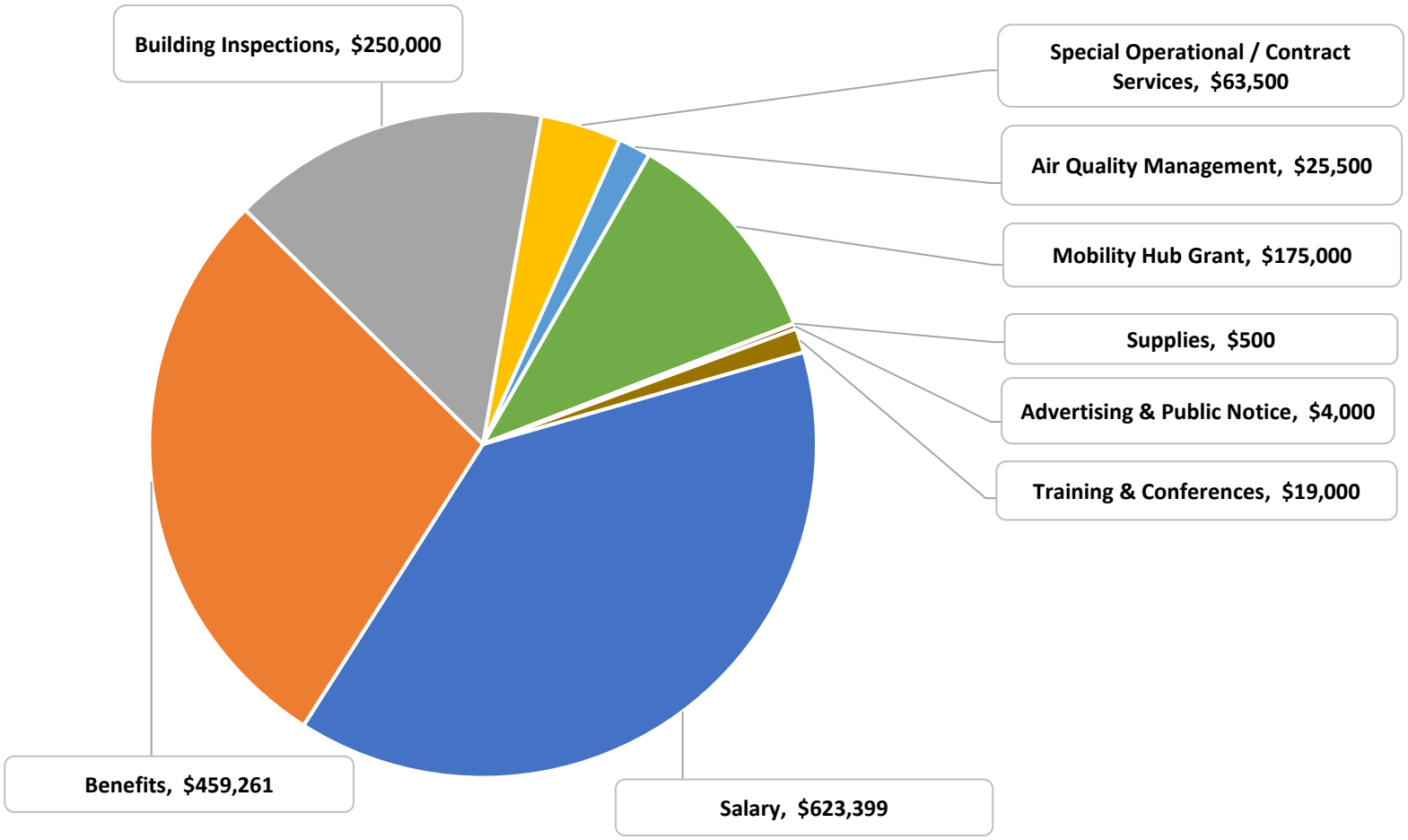
Housing Action Plan Implementation – Newly created Housing Coordinator position will manage the Town's Housing Program and will focus on implementation of the Community Housing Action Plan, General Plan Housing Element, grant management, and other housing-related work items.

TOML Organization Chart – Community & Economic Development Department

April, 2019



Community & Economic Development



Total Expenditure $ 1,620,160

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
General Fund							
Planning Division							
10044040000	Regular Salaries	285,883.86	278,282.25	306,384.06	347,428.00	352,581.35	281,119.00
10044040111	Temporary Wages	10,295.76	10,087.50	14,913.69	27,500.00	13,007.60	13,500.00
10044040113	Overtime Wages	.00	17.46	.00	.00	72.36	.00
10044040130	Comprehensive Leave	10,662.70-	5,856.38	4,607.47	11,449.00	5,928.59	11,220.00
10044041002	Health Ins Premiums	60,059.11	84,934.47	84,987.52	83,396.00	102,966.97	74,599.00
10044041012	Workers Comp Insurance	16,572.33	18,829.96	14,787.28	16,110.00	19,488.97	17,722.00
10044041020	PERS (Retirement)	88,049.31	87,694.53	80,521.71	95,440.00	110,603.89	97,587.00
10044041028	PARS (Part Time Retirement)	3,574.09	212.35	298.62	550.00	259.19	200.00
10044042005	Postal Supplies & Postage	.00	.00	72.38	.00	.00	.00
10044043030	Professional Services	200,690.32	55,206.85	.00	.00	1,300.00	.00
10044043031	Contractual Services	20,500.90	53,228.86	34,646.63	220,346.00	279,901.91	225,000.00
10044043110	Mem'ships, Dues, Subscr, Publi	393.75	750.17	2,275.59	2,300.00	2,096.59	3,300.00
10044043130	Advertising & Legal Notices	1,573.00	2,455.00	2,913.25	2,000.00	2,213.00	3,000.00
10044043150	Training, Ed, Conf & Mtgs	8,176.90	8,157.02	4,287.95	12,000.00	8,513.71	12,000.00
10044044500	Air Quality Management	15,083.00	25,000.00	25,086.00	25,500.00	25,000.00	25,500.00
Total Planning Division:		700,189.63	630,712.80	575,782.15	844,019.00	923,934.13	764,747.00
Building Division							
10044240000	Regular Salaries	243,268.90	268,511.24	277,522.77	269,453.00	273,691.94	268,258.00
10044240113	Overtime Wages	.00	.00	.00	.00	304.05	.00
10044240130	Comprehensive Leave	5,953.69-	5,789.17	9,950.68	8,551.00	583.35	8,925.00
10044241002	Health Ins Premiums	55,952.49	63,765.42	62,424.88	73,865.00	64,035.54	77,054.00
10044241012	Workers Comp Insurance	14,186.65	19,477.02	14,091.75	14,657.00	15,673.04	16,803.00
10044241020	PERS (Retirement)	68,471.69	91,193.43	74,921.06	88,966.00	97,435.00	100,024.00
10044242005	Postal Supplies & Postage	47.13	.00	.00	.00	.00	.00
10044242006	Uniforms & Personal Equip	.00	431.35	308.33	500.00	182.70	500.00
10044243031	Contractual Services	139,733.85	146,572.26	216,261.84	250,000.00	208,097.87	250,000.00
10044243110	Mem'ships, Dues, Subscr, Publi	1,676.03	10,085.55	2,231.92	3,000.00	1,238.50	10,100.00
10044243130	Advertising & Legal Notices	.00	943.00	194.00	1,000.00	.00	1,000.00
10044243150	Training, Ed, Conf & Mtgs	2,640.04	2,401.50	7,020.31	6,000.00	4,111.28	6,000.00
Total Building Division:		520,023.09	609,169.94	664,927.54	715,992.00	665,353.27	738,664.00
Code Compliance							
10044440000	Regular Salaries	51,293.66	57,167.61	60,026.77	59,775.00	64,044.27	60,522.00
10044440130	Comprehensive Leave	2,622.50-	744.01	243.13	5,319.00	252.73-	13.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
10044441002	Health Ins Premiums	26,851.06	29,826.56	29,954.93	30,814.00	30,993.08	32,605.00
10044441012	Workers Comp Insurance	3,456.02	3,972.41	3,117.10	3,346.00	3,544.77	3,801.00
10044441016	Unemployment Assessment	242.00	.00	.00	.00	.00	.00
10044441020	PERS (Retirement)	13,079.74	16,807.70	14,151.34	17,955.00	18,178.75	18,708.00
10044443031	Contractual Services	10.00	.00	.00	300,000.00	.00	.00
10044443110	Mem'ships, Dues, Subscr, Publi	75.00	113.20	95.00	100.00	95.00	100.00
10044443150	Training, Ed, Conf & Mtgs	559.81	106.00	.00	1,000.00	913.94	1,000.00
Total Code Compliance:		92,944.79	108,737.49	107,588.27	418,309.00	117,517.08	116,749.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		1,313,157.51	1,348,620.23	1,348,297.96	1,978,320.00	1,706,804.48	1,620,160.00
Net Total General Fund:		1,313,157.51-	1,348,620.23-	1,348,297.96-	1,978,320.00-	1,706,804.48-	1,620,160.00-
Net Grand Totals:		1,313,157.51-	1,348,620.23-	1,348,297.96-	1,978,320.00-	1,706,804.48-	1,620,160.00-

Public Works Engineering
FY2019-20 HIGHLIGHTS

DEPARTMENT 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.

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.

PRIORITIES FOR FY 2019-20: WORK PLAN HIGHLIGHTS

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

- Main Street Sidewalks (completion 2019)
- The Parcel
- Mammoth Community Recreation Center at Mammoth Creek Park West
- Airport Capital Improvements
- Construction Management Services
- Street and MUP Rehabilitation
- New sidewalk segments
- Transit Shelter Replacement
- Major maintenance at Transit Yard

Airport:

- Wildlife Fence and Security Gates (Begin 2020).
- Expand aircraft Taxi Lane and slurry seal taxiways (2020).
- Conceptual Design and Environmental Disclosure Documentation for flexible terminal space (2020).

General Facilities:

- Provide back-up power generation for many Town owned facilities (Winter 2019/20).
- Replace 3 transit shelters with current town standard shelters (Summer 2020).
- Replace the heating system and roof at the Transit Yard (2020).

Parks & Recreation:

- Staff will work to expend Prop 68 funds.
- Complete Community Center Improvements (Fall 2019).

Storm Drain:

- SB1 – The Town will continue curb and gutter replacement along Meridian Blvd.

Streets, Multi-Modal:

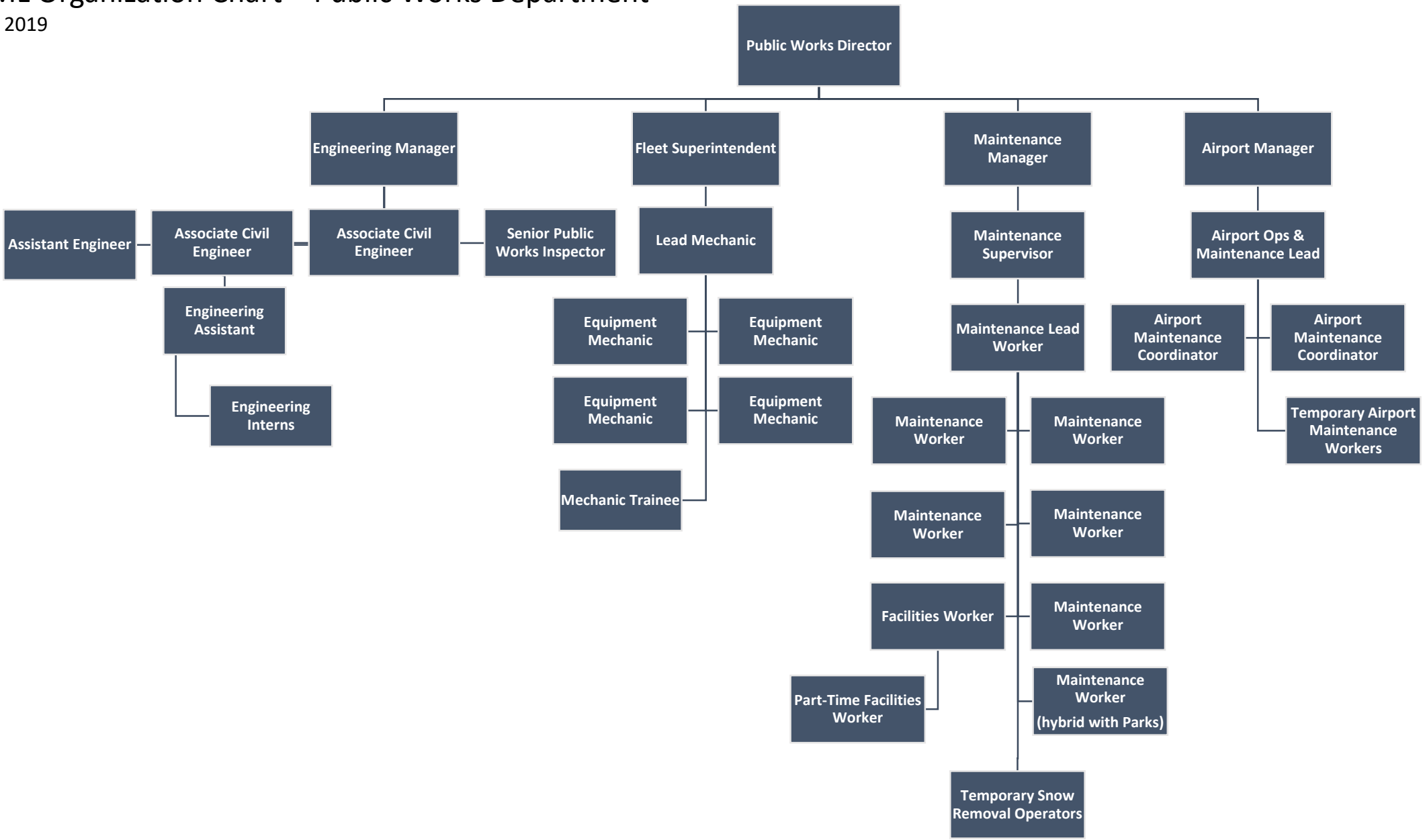
- Lower Main Street: Construction of three sections of sidewalk along north Main Street from Mountain Boulevard to Sierra Boulevard, along North Main Street post office entrance to Forest Trail, and along south Main Street Laurel Mountain Road to Manzanita Road (Fall 2019).
- Signage and Wayfinding: A comprehensive plan for community signage and wayfinding that has been awarded (Fall 2019).
- Project Study Reports – Staff will complete a number of engineered project Study report to aid in the planning of future infrastructure development (Fall 2019).

Streets: Vehicular Circulation:

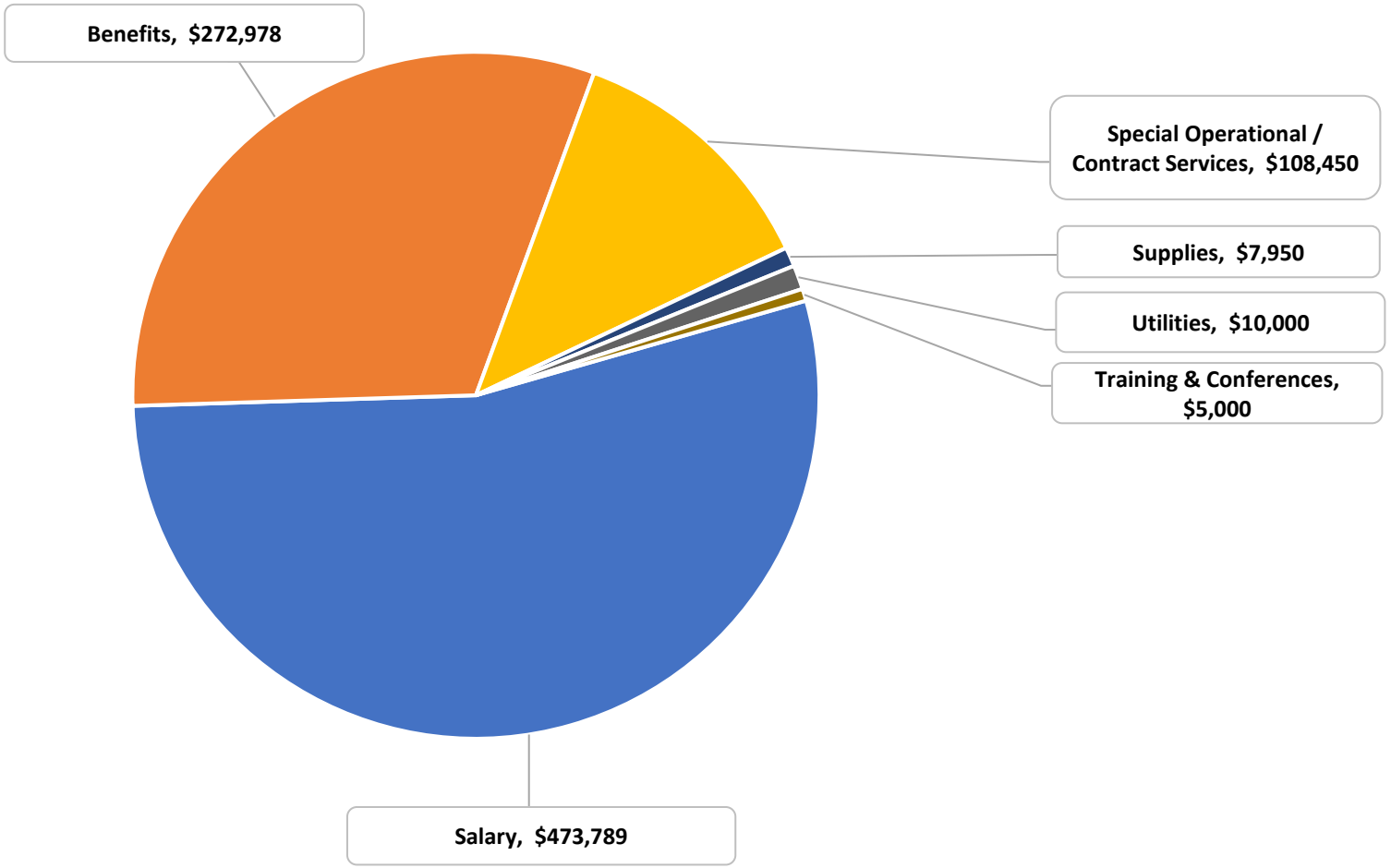
- Major street and MUP projects
- Mobility Hub
- Traffic Model Update

TOML Organization Chart – Public Works Department

April, 2019



Public Works Engineering



Total Expenditure $ 878,167

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
General Fund							
Eng, Public Works & Admin							
10046040000	Regular Salaries	315,550.72	348,511.58	400,211.18	339,435.00	382,770.35	392,015.00
10046040111	Temporary Wages	2,915.04	9,929.23	12,705.42	25,000.00	7,786.76	25,000.00
10046040113	Overtime Wages	40.79	2,045.53	2,003.02	1,000.00	1,004.78	1,000.00
10046040130	Comprehensive Leave	24,636.17	408.79-	12,773.08	11,085.00	3,598.70	6,183.00
10046041002	Health Ins Premiums	70,631.19	76,732.28	77,265.52	63,537.00	76,186.94	82,574.00
10046041012	Workers Comp Insurance	18,901.45	21,836.36	18,792.47	14,846.00	20,265.50	24,139.00
10046041020	PERS (Retirement)	92,208.73	108,926.15	103,006.59	86,203.00	120,492.74	132,069.00
10046041028	PARS (Part Time Retirement)	166.62	256.31	525.77	500.00	602.25	500.00
10046042002	Office Supplies	168.00	39.00	.00	.00	.00	.00
10046042003	Misc Supplies	.00	230.44	671.42	.00	13.06	.00
10046042005	Postal Supplies & Postage	140.45	69.02	75.85	200.00	123.38	200.00
10046042006	Uniforms & Personal Equip	107.50	635.04	.00	500.00	491.01	500.00
10046042007	Maintenance Supplies	240.64	24.83	.00	250.00	131.48	250.00
10046042030	Professional Services	.00	.00	780.00	.00	.00	.00
10046043031	Contractual Services	19,307.54	78,844.27	103,757.58	70,000.00	29,332.44	55,000.00
10046043110	Mem'ships, Dues, Subscr, Publi	.00	95.00	275.00	.00	.00	.00
10046043130	Advertising & Legal Notices	150.00	.00	383.00	.00	.00	.00
10046043150	Training, Ed, Conf & Mtgs	714.63	3,259.50	5,150.34	5,000.00	1,019.90	5,000.00
10046043420	Taxes & Fees	.00	275.00	306.00	.00	.00	.00
10046046440	Office Equip & Furniture	.00	.00	.00	.00	2,541.82	.00
10046046480	Computer Software -Non Capital	1,040.99	.00	.00	1,000.00	.00	1,000.00
Total Eng, Public Works & Admin:		546,920.46	651,300.75	738,682.24	618,556.00	646,361.11	725,430.00
Facilities Maintenance							
10046440000	Regular Salaries	44,884.64	37,166.91	38,406.21	45,351.00	43,784.78	42,365.00
10046440111	Temporary Wages	9,905.46	11,821.60	12,316.05	13,409.00	11,978.44	13,409.00
10046440113	Overtime Wages	63.05	2,001.46	258.17	3,000.00	3,004.55	.00
10046440130	Comprehensive Leave	279.80-	1,140.48	4.45	1,058.00	724.96-	2,030.00
10046441002	Health Ins Premiums	16,198.80	20,878.56	20,968.38	24,652.00	3,146.64	8,704.00
10046441012	Workers Comp Insurance	2,399.39	2,654.33	1,875.83	2,339.00	2,127.40	2,787.00
10046441020	PERS (Retirement)	10,490.59	11,157.11	8,721.68	12,558.00	10,838.31	13,724.00
10046441028	PARS (Part Time Retirement)	58.63	228.75	239.97	261.00	233.28	268.00
10046442003	Misc Supplies	.00	.00	333.42	.00	674.70	.00
10046442007	Maintenance Supplies	5,879.73	4,039.04	3,433.91	8,500.00	9,494.31	6,000.00
10046443031	Contractual Services	1,178.40	655.00	2,091.02	10,000.00	9,394.51	50,000.00
10046443404	Public Utilities	9,444.42	9,976.48	9,243.15	10,000.00	9,423.96	10,000.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
10046443420	Taxes & Fees	948.74	84.26	484.11	1,450.00	491.93	1,450.00
10046445100	Bus Shelter Maintenance	74.73	76.21	1,342.84	2,000.00	69.21	2,000.00
10046446440	Office Equip & Furniture	.00	.00	3,201.59	.00	.00	.00
Total Facilities Maintenance:		101,246.78	101,880.19	102,920.78	134,578.00	103,937.06	152,737.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		648,167.24	753,180.94	841,603.02	753,134.00	750,298.17	878,167.00
Net Total General Fund:		648,167.24-	753,180.94-	841,603.02-	753,134.00-	750,298.17-	878,167.00-
Net Grand Totals:		648,167.24-	753,180.94-	841,603.02-	753,134.00-	750,298.17-	878,167.00-

WORKFORCE HOUSING – HIGHLIGHTS FOR FY2019-20

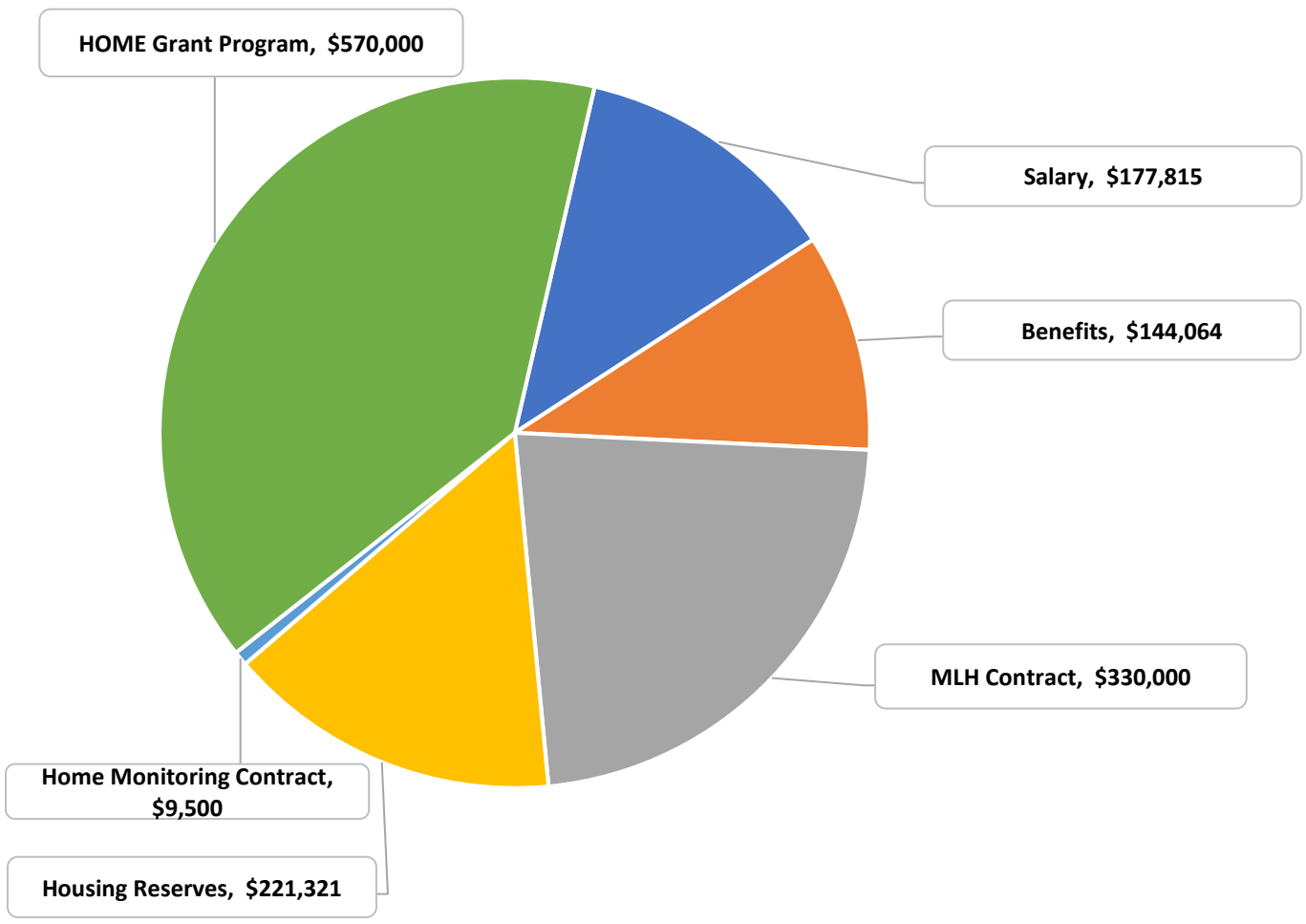
DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

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 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.

Workforce Housing



Total Expenditure $ 1,452,700

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
General Fund							
Housing Progs & Planning							
10044540000	Regular Salaries	5,014.03	12,579.05	20,350.29	158,911.00	37,186.78	177,815.00
10044540130	Comprehensive Leave	.00	.00	.00	805.00	7.28	9,843.00
10044541002	Health Ins Premiums	22.33	.00	.00	11,688.00	12,768.79	60,716.00
10044541012	Workers Comp Insurance	350.57	879.23	1,186.97	1,871.00	2,109.31	11,376.00
10044541020	PERS (Retirement)	987.25	2,888.45	4,047.94	10,378.00	9,981.94	62,129.00
10044543031	Contractual Services	338,489.12	337,252.98	358,049.13	522,024.00	518,929.66	560,821.00
10044543130	Advertising & Legal Notices	.00	100.00	346.50	.00	936.00	.00
10044543150	Training, Ed, Conf & Mtgs	35.62	.00	.00	.00	680.39	.00
Total Housing Progs & Planning:		344,898.92	353,699.71	383,980.83	705,677.00	582,600.15	882,700.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		344,898.92	353,699.71	383,980.83	705,677.00	582,600.15	882,700.00
Net Total General Fund:		344,898.92-	353,699.71-	383,980.83-	705,677.00-	582,600.15-	882,700.00-
Net Grand Totals:		344,898.92-	353,699.71-	383,980.83-	705,677.00-	582,600.15-	882,700.00-

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Housing & Community Dev't							
Housing & Community Dev't							
24500033010	Home Grant Revenue	5,506.00	140,840.00	.00	500,000.00	139,141.00	500,000.00
24500033014	Home Program Income	286,688.00	238,628.00	74,184.00	70,000.00	64,946.00	70,000.00
24500033020	HELP Program Loan	.00	.00	185,663.35	.00	.00	.00
24500033030	BEGIN Reuse	5,000.00-	21,000.00	90,000.00	.00	39,408.53	.00
24500033040	CDBG Program Income	.00	.00	.00	.00	89,000.00	.00
24500033050	CDBG Grant Revenue	77,540.00	103,680.00	620,085.00	.00	.00	.00
24500037002	Interest on Investments	.00	.00	.00	.00	5,857.56	.00
24500037100	Refunds and Rebates	.00	.00	.00	.00	260,000.00	.00
24500039999	Interfund Transfers In	.00	.00	124,157.51	.00	.00	.00
Housing & Community Dev't Revenue Total:		364,734.00	504,148.00	1,094,089.86	570,000.00	598,353.09	570,000.00
Total Housing & Community Dev't:		364,734.00	504,148.00	1,094,089.86	570,000.00	598,353.09	570,000.00
Planning Division							
24544040000	Regular Salaries	1,704.90	3,038.87	4,392.00	.00	98.84	.00
24544040111	Temporary Wages	.00	.00	1,943.04	.00	12.78	.00
24544040113	Overtime Wages	.00	.00	17.45	.00	.00	.00
24544041002	Health Ins Premiums	130.00	.00	.00	.00	.00	.00
24544041012	Workers Comp Insurance	.00	182.69	273.25	.00	6.53	.00
24544041020	PERS (Retirement)	313.87	608.67	951.87	.00	26.24	.00
24544042005	Postal Supplies & Postage	.00	38.01	19.05	.00	.00	.00
24544043031	Contractual Services	.00	23,709.75	452,843.37	.00	.00	.00
24544043130	Advertising & Legal Notices	110.00	.00	.00	.00	.00	.00
24544049110	BEGIN Reuse	173,750.00	3,850.00	41,800.00	.00	.00	.00
24544049140	Home Program	6,413.00	448,771.76	277,965.00	570,000.00	206,546.00	570,000.00
24544049160	CDBG Program	111,665.00	191,830.00	85,272.00	.00	.00	.00
Total Planning Division:		294,086.77	672,029.75	865,477.03	570,000.00	206,690.39	570,000.00
HOME							
24544643030	Professional Services	.00	.00	.00	.00	3,750.00	.00
Total HOME:		.00	.00	.00	.00	3,750.00	.00
CDBG							
24544740000	Regular Salaries	.00	.00	.00	.00	199.44	.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
24544741012	Workers Comp Insurance	.00	.00	.00	.00	10.26	.00
24544741020	PERS (Retirement)	.00	.00	.00	.00	42.14	.00
24544743031	Contractual Services	.00	.00	.00	.00	15,493.51	.00
Total CDBG:		.00	.00	.00	.00	15,745.35	.00
BEGIN							
24544843031	Contractual Services	.00	.00	.00	.00	67,000.00	.00
Total BEGIN:		.00	.00	.00	.00	67,000.00	.00
Department: 599							
24559949999	Transfers Out	.00	.00	130,663.00	.00	.00	.00
Total Department: 599:		.00	.00	130,663.00	.00	.00	.00
Housing & Community Dev't Revenue Total:		364,734.00	504,148.00	1,094,089.86	570,000.00	598,353.09	570,000.00
Housing & Community Dev't Expenditure Total:		294,086.77	672,029.75	996,140.03	570,000.00	293,185.74	570,000.00
Net Total Housing & Community Dev't:		70,647.23	167,881.75-	97,949.83	.00	305,167.35	.00
Net Grand Totals:		70,647.23	167,881.75-	97,949.83	.00	305,167.35	.00

TRANSPORTATION / TRANSIT DEPARTMENT – HIGHLIGHTS FOR FY2019-20

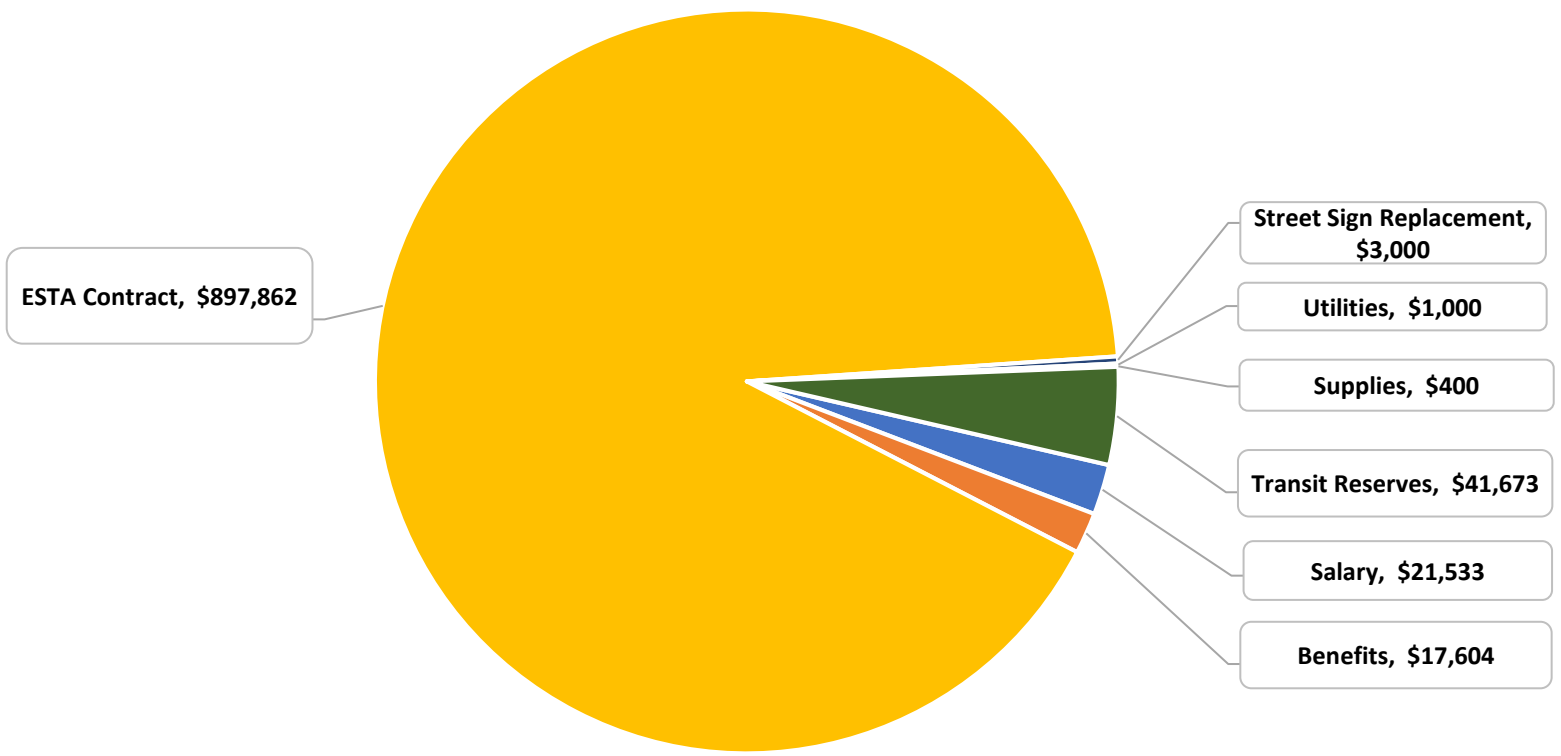
DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

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. We increased our hourly ESTA contract rate from $45 per hour to $47 per hour. Any remaining funds from the TOT allocation are held in the Town's reserves designated for Transportation and Transit.

Transit Services



Total Expenditure $ 983,072

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
General Fund							
Transit Services							
10047540000	Regular Salaries	28,469.76	9,359.30	7,235.00	22,863.00	7,262.13	21,533.00
10047540111	Temporary Wages	.00	.00	53.07	.00	.00	.00
10047540113	Overtime Wages	327.17	3,395.64	306.66	.00	149.69	.00
10047540130	Comprehensive Leave	1,024.85	.00	.00	1,463.00	.00	1,477.00
10047541002	Health Ins Premiums	9,060.63	8,697.47	8,692.00	6,557.00	8,753.26	6,617.00
10047541012	Workers Comp Insurance	1,922.30	380.44	189.74	1,311.00	168.65	1,395.00
10047541020	PERS (Retirement)	8,686.25	4,882.55	4,105.04	8,040.00	3,885.82	8,115.00
10047542002	Office Supplies	.00	.00	.00	200.00	86.15	.00
10047542007	Maintenance Supplies	88.52	765.60	1,342.34	400.00	196.30	400.00
10047543031	Contractual Services	782,977.78	743,457.04	848,699.91	882,449.00	824,045.91	939,535.00
10047543060	Garage Vehicle Service	7,846.50	590.61-	10,389.38	.00	9,545.60	.00
10047543066	Vehicle & Equip Replacement	.00	125,000.00	.00	.00	.00	.00
10047543130	Advertising & Legal Notices	.00	260.00	126.00	.00	.00	.00
10047543404	Public Utilities	17,978.16	19,843.04	961.95	.00	77.45-	1,000.00
10047545224	Street Sign Replacement	.00	11,445.97	.00	3,000.00	.00	3,000.00
Total Transit Services:		858,381.92	926,896.44	882,101.09	926,283.00	854,016.06	983,072.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		858,381.92	926,896.44	882,101.09	926,283.00	854,016.06	983,072.00
Net Total General Fund:		858,381.92-	926,896.44-	882,101.09-	926,283.00-	854,016.06-	983,072.00-
Net Grand Totals:		858,381.92-	926,896.44-	882,101.09-	926,283.00-	854,016.06-	983,072.00-

TOURISM AND MARKETING - HIGHLIGHTS FOR FY2019-20

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

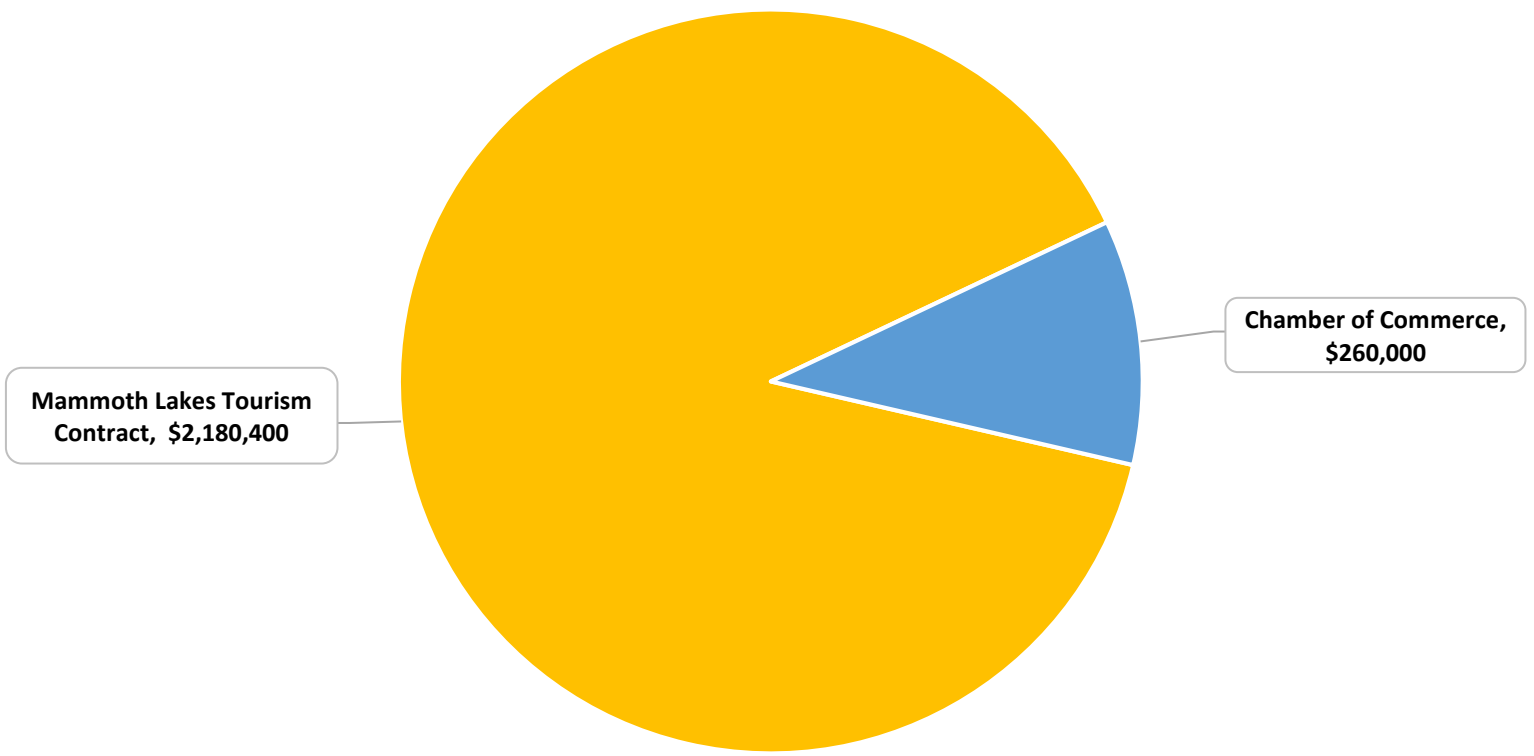
The Town's Tourism and Marketing services are provided by a non-profit organization under a contract with the Town, Mammoth Lakes Tourism. Mammoth Lakes Tourism receives 2.35 points of the total transient occupancy taxes paid by our visitors.

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 $ 2,440,400

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
General Fund							
Tourism & Bus Dev't							
10048043031	Contractual Services	.00	.00	175,000.00	100,000.00	105,000.00	.00
10048044810	Promotion & Tourism	3,089,251.68	3,672,684.85	2,260,000.00	2,628,914.00	2,628,915.00	2,440,400.00
Total Tourism & Bus Dev't:		3,089,251.68	3,672,684.85	2,435,000.00	2,728,914.00	2,733,915.00	2,440,400.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		3,089,251.68	3,672,684.85	2,435,000.00	2,728,914.00	2,733,915.00	2,440,400.00
Net Total General Fund:		3,089,251.68-	3,672,684.85-	2,435,000.00-	2,728,914.00-	2,733,915.00-	2,440,400.00-
Net Grand Totals:		3,089,251.68-	3,672,684.85-	2,435,000.00-	2,728,914.00-	2,733,915.00-	2,440,400.00-

COMPREHENSIVE LEAVE FUND

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 85%.

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Comprehensive Leave							
Comprehensive Leave							
10100032260	Comprehensive Leave Charge	96,341.42	54,506.51	69,114.09	116,000.00	42,402.73	116,000.00
	Comprehensive Leave Revenue Total:	96,341.42	54,506.51	69,114.09	116,000.00	42,402.73	116,000.00
	Total Comprehensive Leave:	96,341.42	54,506.51	69,114.09	116,000.00	42,402.73	116,000.00
EE Benefits							
10159140000	Regular Salaries	105,913.11	6,053.09	.00	.00	.00	.00
	Total EE Benefits:	105,913.11	6,053.09	.00	.00	.00	.00
	Comprehensive Leave Revenue Total:	96,341.42	54,506.51	69,114.09	116,000.00	42,402.73	116,000.00
	Comprehensive Leave Expenditure Total:	105,913.11	6,053.09	.00	.00	.00	.00
	Net Total Comprehensive Leave:	9,571.69-	48,453.42	69,114.09	116,000.00	42,402.73	116,000.00
	Net Grand Totals:	9,571.69-	48,453.42	69,114.09	116,000.00	42,402.73	116,000.00

EMPLOYEE 125 PLAN AND INSURANCE FUND - HIGHLIGHTS FOR FY2019-20

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	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
EE 125 & Insurance Benefits							
EE 125 & Insurance Benefits							
93000038100	Premiums Retirement & Health	136,451.25	110,337.50	97,760.00	102,560.00	107,510.00	102,560.00
93000038110	Premiums Dental & Vision	137,552.15	169,032.50	192,920.00	154,440.00	192,465.00	154,440.00
EE 125 & Insurance Benefits Revenue Total:		274,003.40	279,370.00	290,680.00	257,000.00	299,975.00	257,000.00
Total EE 125 & Insurance Benefits:		274,003.40	279,370.00	290,680.00	257,000.00	299,975.00	257,000.00
EE Benefits							
93059141002	Health Ins Premiums	43,741.09	57,155.50	46,441.64	54,000.00	53,639.84	54,000.00
93059141006	Flexible Spending Accounts	159.00	.00	.00	.00	.00	.00
93059141010	EE Dental & Vision	126,712.06	134,653.72	134,798.65	155,000.00	156,153.14	155,000.00
93059141030	Retiree Health Benefit Trust	.00	.00	.00	48,000.00	.00	48,000.00
Total EE Benefits:		170,612.15	191,809.22	181,240.29	257,000.00	209,792.98	257,000.00
EE 125 & Insurance Benefits Revenue Total:		274,003.40	279,370.00	290,680.00	257,000.00	299,975.00	257,000.00
EE 125 & Insurance Benefits Expenditure Total:		170,612.15	191,809.22	181,240.29	257,000.00	209,792.98	257,000.00
Net Total EE 125 & Insurance Benefits:		103,391.25	87,560.78	109,439.71	.00	90,182.02	.00
Net Grand Totals:		103,391.25	87,560.78	109,439.71	.00	90,182.02	.00

SOLID WASTE - HIGHLIGHTS FOR FY2019-20

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. The work program and the final budget for FY2019-20 was not finalized due to work on a new franchise agreement and will be updated as part of a mid-year budget review.

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Solid Waste							
Solid Waste							
20500031205	"Other Fees" Waste Connections	.00	.00	125,000.00	1,391,937.00	1,391,936.75	.00
20500031206	Solid Waste Parcel Fee-County	.00	.00	.00	72,432.00	72,432.36	.00
20500036100	USFS Wood Inovation Grant	.00	.00	.00	35,015.00	35,015.48	.00
20500037002	Interest on Investments	.00	.00	.00	29,143.00	29,142.96	.00
Solid Waste Revenue Total:		.00	.00	125,000.00	1,528,527.00	1,528,527.55	.00
Total Solid Waste:		.00	.00	125,000.00	1,528,527.00	1,528,527.55	.00
Solid Waste							
20549043030	Professional Services	.00	.00	26,834.50	12,732.00	12,732.30	.00
20549043031	Contractual Services	.00	.00	15,690.00	37,575.00	37,575.09	.00
Total Solid Waste:		.00	.00	42,524.50	50,307.00	50,307.39	.00
Department: 599							
20559949999	Transfers Out	.00	.00	.00	26,184.00	26,184.16	.00
Total Department: 599:		.00	.00	.00	26,184.00	26,184.16	.00
Solid Waste Revenue Total:		.00	.00	125,000.00	1,528,527.00	1,528,527.55	.00
Solid Waste Expenditure Total:		.00	.00	42,524.50	76,491.00	76,491.55	.00
Net Total Solid Waste:		.00	.00	82,475.50	1,452,036.00	1,452,036.00	.00
Net Grand Totals:		.00	.00	82,475.50	1,452,036.00	1,452,036.00	.00

Gas Tax
FY2019-20 HIGHLIGHTS

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, 56% 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.

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
FY2019-20 HIGHLIGHTS

DEPARTMENT 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.

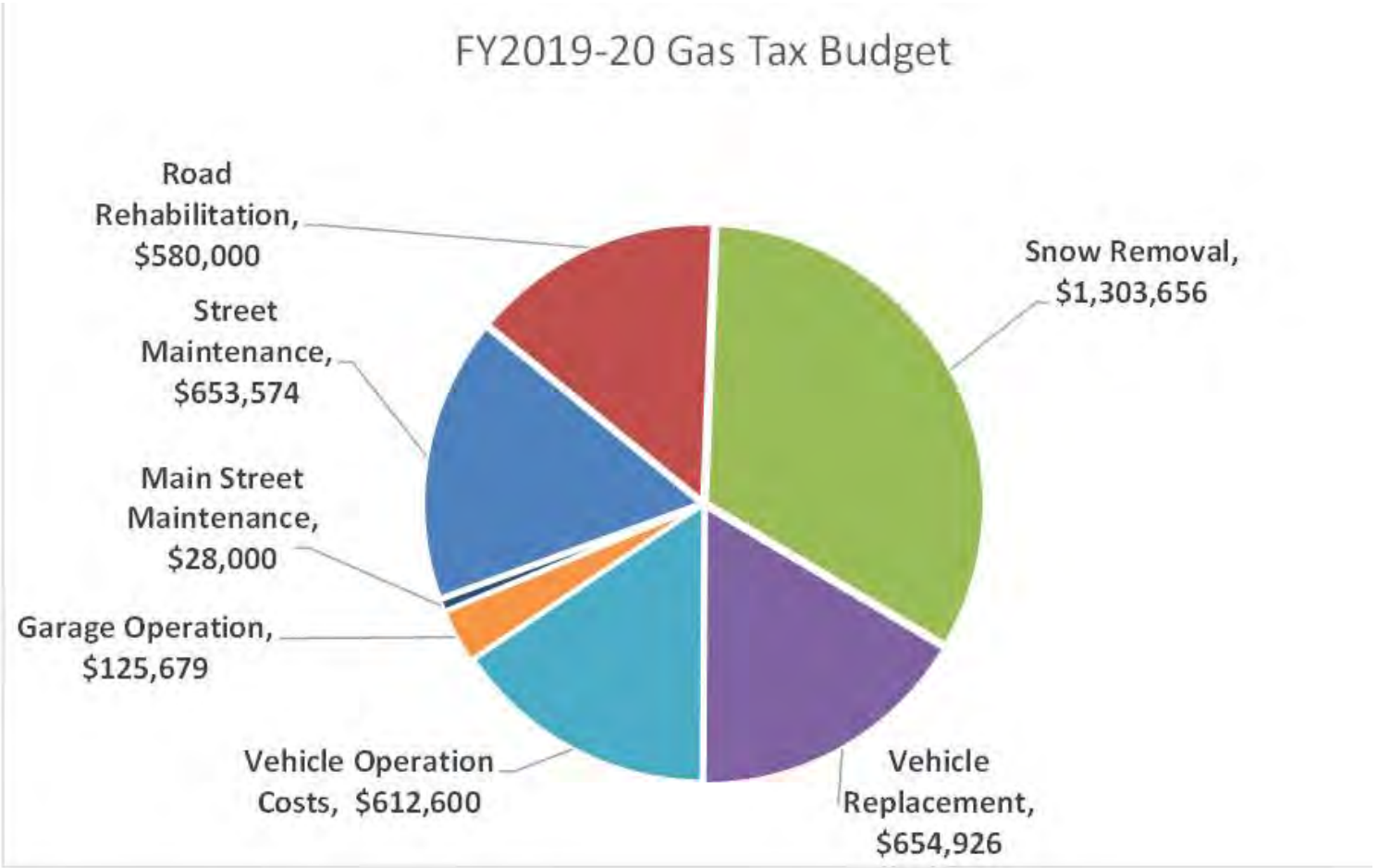
BUDGET HIGHLIGHTS - Major Budget Changes

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.

Staffing: Existing: Maintenance Manager, Seven year-round Maintenance Staff, six seasonal snow management and one full-time and one half-time Facilities Worker. Staff also includes one hybrid position to provide Parks Maintenance assistance in the summer and snow management expertise in the winter. Changes in staffing this year include one less winter seasonal and one added year round maintenance staff.

PRIORITIES FOR FY 2019-20: 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



Total Expenditure $ 4,230,456

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Gas Tax							
Gas Tax							
21000031490	Snow Management Permit	.00	.00	.00	.00	6,000.00	.00
21000031602	Charges for Services	12,793.00	38,305.50	9,992.75	10,000.00	69,702.00	10,000.00
21000035404	State Gas Tax 2103	43,201.81	20,336.37	32,065.20	63,127.00	27,781.60	29,499.00
21000035406	State Gas Tax 2105	47,217.93	47,906.77	44,683.21	47,405.00	45,626.76	46,542.00
21000035408	State Gas Tax 2106	58,548.43	58,409.23	57,734.15	58,425.00	58,591.50	58,664.00
21000035410	State Gas Tax 2107	61,484.22	58,658.01	58,152.92	50,000.00	57,380.66	50,000.00
21000035412	State Gas Tax 2107 Snow	989,488.00	1,153,260.00	1,746,988.53	1,280,305.00	1,280,306.00	1,500,000.00
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	.00	48,247.59	146,000.00	152,500.43	147,021.00
21000035417	Traffic Congestion Relief	.00	.00	9,360.64	.00	9,377.99	.00
21000037002	Interest on Investments	1,411.53	2,061.68	22,462.66	.00	964.52-	.00
21000037100	Refunds and Rebates	149.30	52,148.95	202.05	13,000.00	30,654.15	13,000.00
21000039999	Interfund Transfers In	3,189,027.02	4,709,276.77	2,418,282.16	2,764,761.00	2,769,937.21	2,373,730.00
Gas Tax Revenue Total:		4,405,321.24	6,142,363.28	4,450,171.86	4,435,023.00	4,508,893.78	4,230,456.00
Total Gas Tax:		4,405,321.24	6,142,363.28	4,450,171.86	4,435,023.00	4,508,893.78	4,230,456.00
Street Maintenance							
21045040000	Regular Salaries	215,620.74	230,893.11	259,944.37	268,088.00	258,453.41	290,274.00
21045040111	Temporary Wages	6,247.67	2,670.52	6,887.89	2,854.00	.00	2,854.00
21045040113	Overtime Wages	8,916.85	25,976.31	17,679.61	15,000.00	13,088.64	15,000.00
21045040130	Comprehensive Leave	6,757.78	8,888.97-	6,598.22	9,854.00	1,620.12-	5,262.00
21045041002	Health Ins Premiums	57,412.52	80,485.77	78,017.85	92,039.00	74,441.83	102,310.00
21045041012	Workers Comp Insurance	9,482.72	17,121.20	12,294.95	13,684.00	13,503.14	17,916.00
21045041020	PERS (Retirement)	66,514.97	89,035.26	69,572.99	82,824.00	88,793.68	102,203.00
21045041028	PARS (Part Time Retirement)	99.07	55.94	148.61	55.00	.00	55.00
21045042002	Office Supplies	167.49	42.21	174.72	200.00	.00	200.00
21045042006	Uniforms & Personal Equip	3,252.05	5,040.85	6,316.39	5,500.00	2,841.30	5,500.00
21045042007	Maintenance Supplies	461.85	480.90	97.08	.00	.00	.00
21045042022	Street Maintenance Supplies	685.73	785.94	3,092.11	25,000.00	6,628.00	10,000.00
21045042025	Traffic Safety Supplies	13,996.83	12,560.30	13,346.23	20,000.00	32,214.39	35,000.00
21045042030	Special Operational	.00	60.00	.00	.00	.00	.00
21045043031	Contractual Services	21,217.76	18,390.40	20,431.55	25,000.00	11,988.61	25,000.00
21045043150	Training, Ed, Conf & Mtgs	100.47	.00	65.00	2,000.00	.00	2,000.00
21045043404	Public Utilities	10,082.34	6,058.36	3,283.43	11,000.00	7,531.30	11,000.00
21045043420	Taxes & Fees	8,043.00	6,537.84	3,527.98	15,300.00	15,234.42	8,000.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
21045045200	Traffic Signal Maintenance	.00	.00	1,868.08	11,000.00	10,294.56	6,000.00
21045045220	Street Lights	.00	873.70	1,822.70	3,000.00	662.03	3,000.00
21045045224	Street Sign Replacement	1,584.10	15,122.69	15,104.24	10,000.00	11,206.30	10,000.00
21045045228	Road, Curbs, Gutter Rehab	.00	44,732.60	1,350,943.32	18,508.00	18,507.70	580,000.00
21045046200	Machinery & Equip - Non Cap	1,301.86	1,177.55	892.69	1,000.00	209.02	1,000.00
21045046460	Computer Hardware - Non Cap	.00	.00	.00	1,000.00	.00	1,000.00
Total Street Maintenance:		431,945.80	549,212.48	1,872,110.01	632,906.00	563,978.21	1,233,574.00
Snow Removal							
21045240000	Regular Salaries	333,713.30	411,322.99	322,060.44	344,546.00	360,830.92	369,643.00
21045240111	Temporary Wages	114,137.15	105,039.02	89,021.24	161,563.00	131,386.88	161,563.00
21045240113	Overtime Wages	108,139.60	199,170.03	84,269.28	206,000.00	206,934.14	100,000.00
21045240130	Comprehensive Leave	20,807.46	8,628.08-	2,397.68	14,078.00	1,388.46-	9,127.00
21045241002	Health Ins Premiums	104,719.76	78,725.13	101,356.80	122,607.00	104,400.94	128,881.00
21045241012	Workers Comp Insurance	24,620.02	23,724.25	16,631.42	17,977.00	20,121.36	22,692.00
21045241016	Unemployment Assessment	1,618.00	231.00	10.00-	.00	.00	.00
21045241020	PERS (Retirement)	106,482.55	108,907.39	88,430.68	107,762.00	117,400.94	130,010.00
21045241028	PARS (Part Time Retirement)	2,079.12	1,555.59	940.68	3,140.00	1,114.73	3,140.00
21045242002	Office Supplies	988.58	.00	39.21	100.00	9.87	100.00
21045242006	Uniforms & Personal Equip	8,578.96	10,849.88	8,850.93	10,000.00	8,004.14	10,000.00
21045242007	Maintenance Supplies	75.58	86.16	120.47	.00	301.16	500.00
21045242022	Street Maintenance Supplies	17,112.40	6,749.89	12,052.38	12,500.00	2,498.64	12,500.00
21045242025	Traffic Safety Supplies	59,333.76	70,162.77	94,688.85	75,000.00	46,993.45	97,000.00
21045242030	Special Operational	3,398.98	13,305.77	5,359.32	14,000.00	13,938.12	3,000.00
21045243031	Contractual Services	54,152.72	160,399.88	26,480.28	140,000.00	143,668.45	200,000.00
21045243130	Advertising & Legal Notices	.00	250.00	.00	.00	.00	.00
21045243150	Training, Ed, Conf & Mtgs	538.00	.00	130.00	2,000.00	45.00	2,000.00
21045243404	Public Utilities	29,111.48	38,976.50	46,946.90	53,000.00	56,295.15	43,000.00
21045245200	Traffic Signal Maintenance	1,333.00	.00	.00	5,000.00	357.98	5,000.00
21045245220	Street Lights	568.99	.00	210.70	2,500.00	685.72	2,500.00
21045246200	Machinery & Equip - Non Cap	6,132.52	2,176.68	4,357.47	3,000.00	802.65	3,000.00
Total Snow Removal:		997,641.93	1,223,004.85	904,334.73	1,294,773.00	1,214,401.78	1,303,656.00
Summer Equip Garage							
21045442003	Misc Supplies	.00	.00	.00	300.00	.00	300.00
21045442006	Uniforms & Personal Equip	1,981.20	1,158.68	2,658.11	2,000.00	1,140.99	2,000.00
21045442016	Gasoline & Diesel	28,596.91	46,137.73	36,311.75	45,000.00	53,658.94	42,000.00
21045442017	Vehicle Maintenance Parts	47,829.49	47,110.47	50,459.73	40,000.00	63,584.69	35,000.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
21045442030	Special Operational	.00	.00	180.00	200.00	128.57	200.00
21045443031	Contractual Services	7,083.19	5,546.51	3,130.14	4,200.00	1,030.89	4,000.00
21045443060	Garage Vehicle Service	46,586.54	45,384.25	62,527.23	71,807.00	52,486.87	80,000.00
21045443066	Vehicle & Equip Replacement	142,318.46	239,357.42	176,846.71	139,944.00	139,943.63	163,075.00
21045443110	Mem'ships, Dues, Subscr, Publi	4,108.38	703.62	4,013.38	6,000.00	6,456.84	6,000.00
21045446200	Machinery & Equip - Non Cap	2,193.13	6,226.50	4,272.16	4,000.00	3,908.75	4,000.00
Total Summer Equip Garage:		280,697.30	391,625.18	340,399.21	313,451.00	322,340.17	336,575.00
Winter Equip Garage							
21045542006	Uniforms & Personal Equip	4,357.79	3,025.56	3,260.99	4,000.00	2,909.12	4,000.00
21045542016	Gasoline & Diesel	65,049.45	144,282.53	77,118.01	145,000.00	152,719.33	70,000.00
21045542017	Vehicle Maintenance Parts	153,624.34	335,042.88	228,723.30	260,000.00	302,777.27	190,000.00
21045542030	Special Operational	146.35	27.72	163.67	100.00	116.12	100.00
21045543031	Contractual Services	2,721.94	8,238.28	3,653.24	5,100.00	1,890.28	5,000.00
21045543060	Garage Vehicle Service	140,660.47	123,737.88	172,486.42	207,089.00	176,995.73	160,000.00
21045543066	Vehicle & Equip Replacement	309,140.63	558,093.03	475,017.60	431,396.00	431,395.70	491,851.00
21045543110	Mem'ships, Dues, Subscr, Publi	1,555.24	8,846.20	6,404.68	5,000.00	4,780.63	6,500.00
21045543150	Training, Ed, Conf & Mtgs	589.10	660.52	.00	500.00	.00	500.00
21045546200	Machinery & Equip - Non Cap	2,474.54	6,420.14	2,688.36	3,000.00	1,612.83	3,000.00
Total Winter Equip Garage:		680,319.85	1,188,374.74	969,516.27	1,061,185.00	1,075,197.01	930,951.00
Garage Operations							
21045640000	Regular Salaries	14,826.06	15,726.71	16,459.78	17,088.00	18,764.94	10,591.00
21045640111	Temporary Wages	2,119.64	2,533.28	2,639.21	5,000.00	2,566.83	2,500.00
21045640113	Overtime Wages	175.05	1,019.49	110.65	3,000.00	1,285.94	1,500.00
21045640130	Comprehensive Leave	119.90-	488.78	1.91	264.00	.00	508.00
21045641002	Health Ins Premiums	6,374.04	8,948.00	8,986.55	6,033.00	1,348.68	2,176.00
21045641012	Workers Comp Insurance	933.56	1,050.46	803.94	585.00	911.79	673.00
21045641020	PERS (Retirement)	3,724.99	4,389.03	3,741.98	3,139.00	4,834.33	3,431.00
21045641028	PARS (Part Time Retirement)	12.56	48.90	51.31	100.00	49.85	100.00
21045642002	Office Supplies	.00	.00	452.85	.00	68.08-	200.00
21045642007	Maintenance Supplies	2,062.19	2,269.32	2,595.83	3,000.00	2,632.74	3,000.00
21045643031	Contractual Services	4,079.00	11,468.66	30,694.69	37,000.00	32,810.15	20,000.00
21045643404	Public Utilities	73,132.19	79,520.22	99,633.71	80,000.00	52,942.17	80,000.00
21045645060	Gen'l Facilities Maint	.00	.00	.00	1,000.00	161.61	1,000.00
21045646010	Equipment Lease	.00	.00	143.80	.00	.00	.00
21045649491	Debt Service CEC BOI	10,243.22	10,243.22	10,243.10	.00	.00	.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Total Garage Operations:		117,562.60	137,706.07	176,559.31	156,209.00	118,240.95	125,679.00
Promenade Maintenance							
21045740000	Regular Salaries	.00	23.19	740.84	.00	.00	.00
21045740111	Temporary Wages	.00	.00	65.16	.00	.00	.00
21045741012	Workers Comp Insurance	.00	2.11	63.43	.00	.00	.00
21045741020	PERS (Retirement)	.00	6.62	227.99	.00	.00	.00
21045742007	Maintenance Supplies	.00	.00	.00	1,000.00	.00	1,000.00
21045743031	Contractual Services	.00	74,720.03	88,898.61	67,500.00	73,207.25	25,000.00
21045743404	Public Utilities	.00	2,971.45	3,068.18	3,500.00	3,111.54	2,000.00
Total Promenade Maintenance:		.00	77,723.40	93,064.21	72,000.00	76,318.79	28,000.00
Interfund Transfers							
21059949999	Transfers Out	545,311.87	2,203,077.54	2,003,461.06	464,081.00	462,861.06	272,021.00
Total Interfund Transfers:		545,311.87	2,203,077.54	2,003,461.06	464,081.00	462,861.06	272,021.00
Gas Tax Revenue Total:		4,405,321.24	6,142,363.28	4,450,171.86	4,435,023.00	4,508,893.78	4,230,456.00
Gas Tax Expenditure Total:		3,053,479.35	5,770,724.26	6,359,444.80	3,994,605.00	3,833,337.97	4,230,456.00
Net Total Gas Tax:		1,351,841.89	371,639.02	1,909,272.94-	440,418.00	675,555.81	.00
Net Grand Totals:		1,351,841.89	371,639.02	1,909,272.94-	440,418.00	675,555.81	.00

Airport and Transit
FY2019-20 HIGHLIGHTS

DEPARTMENT DESCRIPTION

Mammoth Yosemite Airport: The Town develops, operates and maintains our world class commercial and general aviation airport, acting as a gateway to Yosemite and providing service to the Eastern Sierras.

Transit: The Town provides free-to-the-traveler transit services through a contract with Eastern Sierra Transit Authority (ESTA).

BUDGET HIGHLIGHTS - Major Budget Changes

MMH: 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.

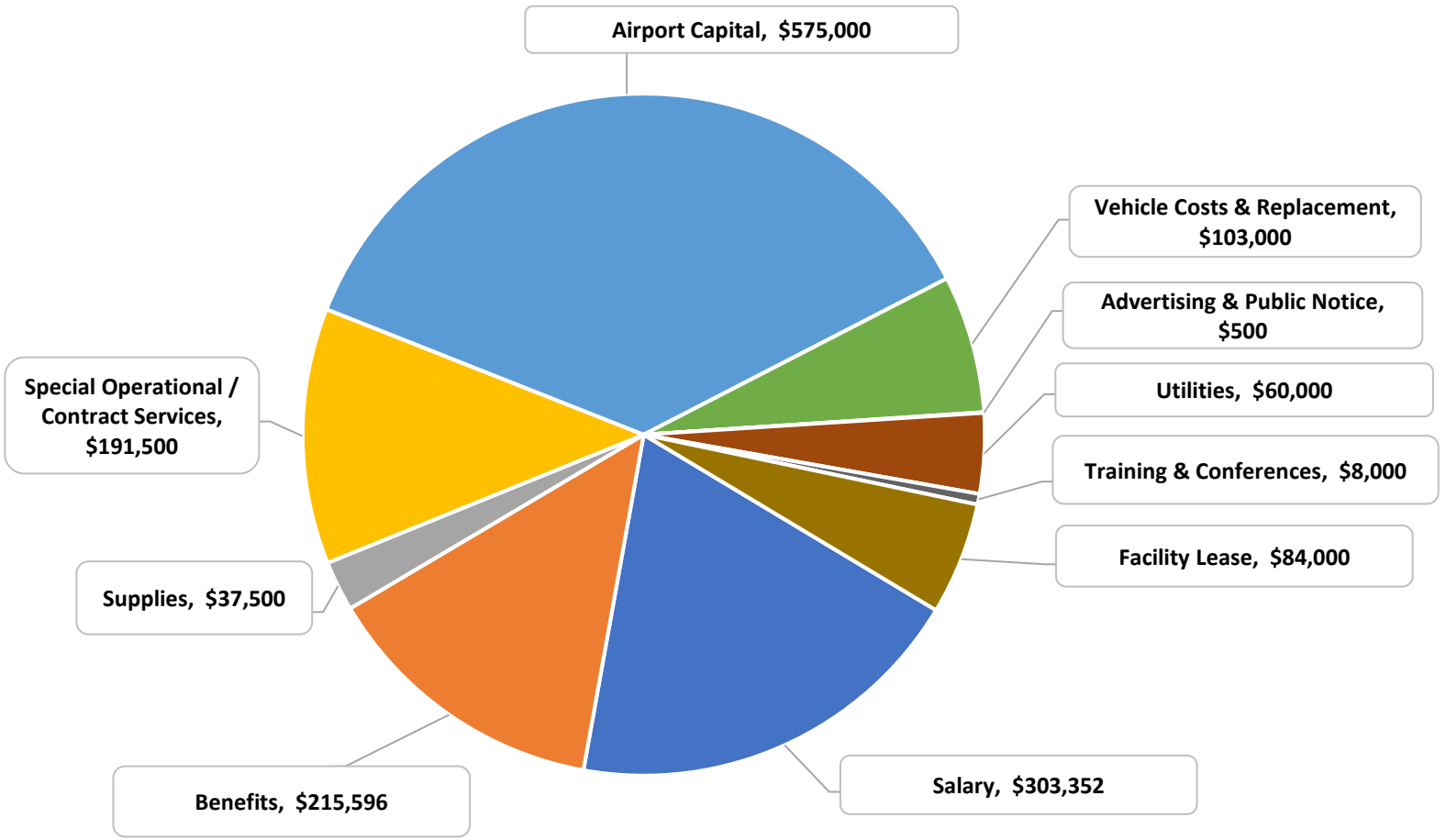
Transit: Transit budget changes are based on services provided by ESTA. Staff is continuously working with ESTA and the community to recommend appropriate route and other service improvements.

PRIORITIES FOR FY 2019-20: WORK PLAN HIGHLIGHTS

MMH: Implement revisions to airport management structure, including assigning ACIP project management duties to the Town's Engineering Department, in a move that will enable onsite staff to focus on maintenance and operations. Continue to have no cancellations or delays caused by airport facilities. Construct relocated segmented circle. Work toward an expanded aircraft apron to respond to aircraft parking and separation concerns.

Initiate Conceptual Design and 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.

Airport



Total Expenditure $ 1,578,448

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Airport							
Airport							
22000031610	Facility Rental	2,400.00	2,200.00	2,400.00	2,400.00	2,400.00	2,400.00
22000031802	Airport Passenger Facility Fee	99,655.40	113,718.75	97,280.76	100,000.00	80,031.25	75,000.00
22000031804	Commissions	4,096.23	5,107.12	5,511.30	4,000.00	4,189.85	4,000.00
22000031806	Car Rental Fee	105,772.34	96,709.99	110,114.85	115,000.00	139,720.27	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	2,955.32	2,917.33	2,879.00	3,500.00	2,664.00	3,500.00
22000031822	Tie Down Overnignt	1,220.50	.00	.00	.00	.00	.00
22000031830	Vehicle Parking: Overnight	5,709.75	7,150.00	6,432.00	6,000.00	8,716.50	7,000.00
22000031840	Aviation Fuel	15,033.62	18,766.60	19,032.88	26,000.00	23,097.02	22,000.00
22000031842	Non-Aviation Fuel	1,819.51	3,146.59	3,898.39	3,600.00	5,400.17	5,000.00
22000031850	Commercial Terminal Rent	121,599.00	118,833.00	158,080.43	75,000.00	123,020.36	130,000.00
22000031860	Hanger Lease	6,689.36	7,711.88	.00	.00	.00	.00
22000031862	Hanger Ground Lease	79,915.62	82,276.60	86,908.01	80,000.00	95,887.43	85,000.00
22000034404	FAA: ACIP Grant Entitlement	.00	.00	.00	950,000.00	.00	500,000.00
22000034427	Airport Improvement Plan #27	1,170.00	.00	.00	.00	.00	.00
22000034429	Airport Improvement Plan #29	41,692.00	.00	.00	.00	.00	.00
22000034431	Airport Improvement Plan #31	1,302,170.00	170,098.00	.00	.00	.00	.00
22000034433	Airport Improvement Plan #33	50,534.00	.00	.00	.00	.00	.00
22000034434	Airport Improvement Plan #34	.00	45,329.00	.00	.00	.00	.00
22000034435	Airport Improvement Plan #35	.00	66,293.00	5,500.00	.00	.00	.00
22000034437	Airport Improvement Plan #37	.00	.00	2,320.00	.00	1,879.00	.00
22000037002	Interest on Investments	1,186.17	4,810.44	17,177.64	20,000.00	29,809.00	24,000.00
22000037100	Refunds and Rebates	.00	.00	17.00	.00	.00	.00
22000037300	Other Revenue	14,891.62	8,891.32	10,472.87	10,000.00	6,099.05	10,000.00
22000039999	Interfund Transfers In	1,192,677.06	753,623.00	681,014.00	677,310.00	677,311.00	582,548.00
Airport Revenue Total:		3,054,280.14	1,510,675.26	1,212,131.77	2,075,810.00	1,203,317.54	1,578,448.00
Total Airport:		3,054,280.14	1,510,675.26	1,212,131.77	2,075,810.00	1,203,317.54	1,578,448.00
Airport Admin & Ops							
22047140000	Regular Salaries	294,414.28	339,247.17	353,155.18	332,056.00	353,097.39	244,498.00
22047140111	Temporary Wages	40,829.51	44,293.89	45,703.28	53,854.00	34,229.51	53,854.00
22047140113	Overtime Wages	6,413.84	19,826.87	6,163.89	14,500.00	15,366.74	5,000.00
22047140130	Comprehensive Leave	34,136.97	14,247.39	12,495.11	11,822.00	750.78-	16,311.00
22047141002	Health Ins Premiums	81,798.23	83,665.67	78,229.40	95,365.00	77,833.35	92,999.00
22047141012	Workers Comp Insurance	17,984.90	22,241.21	16,902.69	15,189.00	18,736.00	16,376.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
22047141016	Unemployment Assessment	.00	.00	.00	.00	121.00-	.00
22047141020	PERS (Retirement)	87,912.92	246,329.99	87,280.09	91,701.00	103,643.79	88,863.00
22047141028	PARS (Part Time Retirement)	47.79	862.82	989.94	1,047.00	683.06	1,047.00
22047141031	Retirement Medical OPEB Expens	21,231.00	.00	.00	.00	.00	.00
22047142002	Office Supplies	1,097.88	1,128.61	1,584.05	1,200.00	1,222.89	1,200.00
22047142005	Postal Supplies & Postage	720.15	926.30	432.78	800.00	784.32	800.00
22047142006	Uniforms & Personal Equip	5,741.48	2,349.36	8,694.23	6,000.00	1,910.47	5,000.00
22047142007	Maintenance Supplies	34,587.69	55,918.67	33,314.68	30,000.00	24,844.40	30,000.00
22047142016	Gasoline & Diesel	15,078.31	31,254.26	15,066.33	33,000.00	43,472.40	30,000.00
22047142017	Vehicle Maintenance Parts	20,052.35	18,124.46	61,871.98	25,000.00	30,054.28	25,000.00
22047142030	Special Operational	390.00	67.00	33.50	.00	.00	.00
22047143031	Contractual Services	115,751.75	168,719.70	113,474.44	175,000.00	204,006.96	175,000.00
22047143060	Garage Vehicle Service	9,685.38	11,875.15	22,269.88	21,311.00	31,440.76	23,000.00
22047143066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	25,000.00
22047143100	Audit Services	.00	.00	2,875.00	.00	.00	.00
22047143106	Insurance Premiums	9,319.00	9,319.00	9,319.00	11,000.00	.00	11,000.00
22047143110	Mem'ships, Dues, Subscr, Publi	1,475.00	1,025.00	375.00	750.00	1,375.00	500.00
22047143130	Advertising & Legal Notices	.00	100.00	100.00	500.00	100.00	500.00
22047143150	Training, Ed, Conf & Mtgs	8,010.97	6,789.47	7,299.41	8,000.00	4,735.91	8,000.00
22047143404	Public Utilities	56,624.24	47,597.73	50,373.74	60,000.00	39,618.02	60,000.00
22047143420	Taxes & Fees	6,408.42	4,239.72	4,295.92	5,000.00	2,692.25	5,000.00
22047145010	Facility Lease	74,554.16	55,940.14	79,122.20	77,315.00	85,303.70	84,000.00
22047146010	Equipment Lease	.00	.00	136.24	2,100.00	2,421.18	.00
22047146440	Office Equip & Furniture	203.18	163.65	.00	500.00	.00	500.00
22047148199	Equip/Vehicles Depreciation	93,414.47	94,899.46	94,899.46	.00	.00	.00
22047148200	Machinery & Equip - Capital	.00	.00	.00	15,000.00	15,069.92	.00
22047148300	Additions to the Fleet	.00	.00	.00	33,000.00	.00	.00
22047148990	Depreciation	1,182,271.64	1,172,866.68	1,227,037.84	.00	245,130.67	.00
22047149100	Airport Loan MNO-4-98	1,374.44	.00	.00	.00	.00	.00
Total Airport Admin & Ops:		2,221,529.95	2,454,019.37	2,333,495.26	1,121,010.00	1,336,901.19	1,003,448.00
Capital Projects - Other							
22053140000	Regular Salaries	5,891.40-	.00	7,454.49	39,540.00	3,177.24	29,429.00
22053140130	Comprehensive Leave	.00	.00	.00	5,281.00	.00	1,986.00
22053141002	Health Ins Premiums	715.22-	.00	.00	7,055.00	.00	6,433.00
22053141012	Workers Comp Insurance	341.55-	.00	412.09	5,244.00	192.93	1,972.00
22053141020	PERS (Retirement)	1,353.58-	.00	1,341.24	13,376.00	789.24	11,407.00
22053142005	Postal Supplies & Postage	184.71-	.00	.00	.00	.00	.00
22053143031	Contractual Services	289,603.65-	123,690.00	6,319.00	896,303.00	9,051.10	523,773.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
22053143130	Advertising & Legal Notices	1,026.00-	.00	.00	.00	.00	.00
	Total Capital Projects - Other:	299,116.11-	123,690.00	15,526.82	966,799.00	13,210.51	575,000.00
Interfund Transfers							
22059949999	Transfers Out	.00	.00	.00	.00	44,169.00	.00
	Total Interfund Transfers:	.00	.00	.00	.00	44,169.00	.00
	Airport Revenue Total:	3,054,280.14	1,510,675.26	1,212,131.77	2,075,810.00	1,203,317.54	1,578,448.00
	Airport Expenditure Total:	1,922,413.84	2,577,709.37	2,349,022.08	2,087,809.00	1,394,280.70	1,578,448.00
	Net Total Airport:	1,131,866.30	1,067,034.11-	1,136,890.31-	11,999.00-	190,963.16-	.00
	Net Grand Totals:	1,131,866.30	1,067,034.11-	1,136,890.31-	11,999.00-	190,963.16-	.00

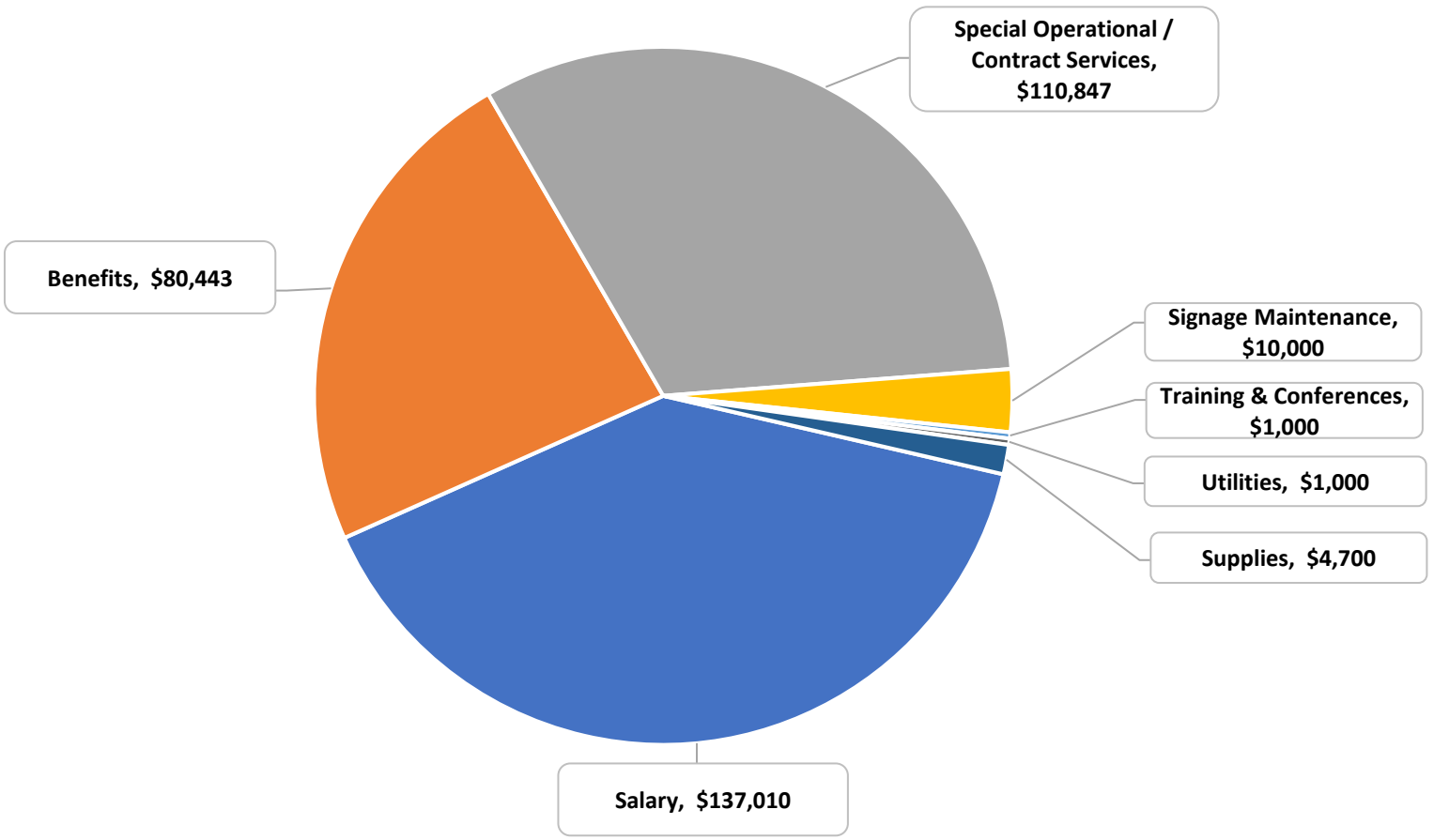
MEASURE R TRAILS - HIGHLIGHTS FOR FY2019-20

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 $45,000 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 $ 345,000

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Measure R Trails							
Measure R Trails							
21500034201	FEMA-FEDERAL ASSISTANCE	.00	.00	10,566.00	.00	.00	.00
21500035201	FEMA-STATE MATCHING FUNDS	.00	.00	2,642.00	.00	.00	.00
21500037002	Interest on Investments	60.18	3,163.01	12,075.98	.00	15,038.22	.00
21500037100	Refunds and Rebates	.00	.00	7,500.00	.00	5,832.17	.00
21500039999	Interfund Transfers In	729,779.00	800,000.00	300,000.00	300,000.00	300,000.00	345,000.00
Measure R Trails Revenue Total:		729,839.18	803,163.01	332,783.98	300,000.00	320,870.39	345,000.00
Total Measure R Trails:		729,839.18	803,163.01	332,783.98	300,000.00	320,870.39	345,000.00
Measure R Trails							
21551140000	Regular Salaries	55,368.66	81,957.45	42,290.88	65,842.00	68,435.68	87,010.00
21551140111	Temporary Wages	53.60	706.84	19,462.15	25,000.00	33,010.83	50,000.00
21551140113	Overtime	.00	.00	2,390.45	.00	670.48	.00
21551140130	Comprehensive Leave	14,563.08	4,076.18	3,141.48	5,298.00	.00	7,423.00
21551141002	Health Ins Premiums	19,338.00	22,327.64	22,466.02	22,623.00	23,244.68	31,955.00
21551141012	Workers Comp Insurance	3,873.41	5,808.00	2,120.73	3,833.00	3,826.84	5,769.00
21551141020	PERS (Retirement)	17,495.78	25,213.07	13,380.72	23,862.00	23,514.64	34,296.00
21551141028	PARS (Part Time Retirement)	.00	14.14	384.90	240.00	698.19	1,000.00
21551142002	Office Supplies	.00	133.76	.00	.00	59.97	100.00
21551142007	Maintenance Supplies	4,197.30	10,099.71	13,072.12	7,000.00	4,259.66	3,000.00
21551142026	Trail Facility Supplies	6,672.58	40,442.36	6,487.21	6,000.00	5,698.83	1,000.00
21551142030	Special Operational	.00	.00	.00	.00	.00	1,000.00
21551143030	Professional Services	4,154.13	.00	.00	.00	104.00	15,000.00
21551143031	Contractual Services	148,898.31	180,897.58	311,443.40	466,102.00	245,885.57	94,347.00
21551143110	Mem'ships, Dues, Subscr, Publi	.00	200.00	.00	.00	.00	.00
21551143130	Advertising & Legal Notices	627.48	.00	.00	.00	.00	500.00
21551143150	Training, Ed, Conf & Mtgs	.00	123.04	.00	2,000.00	.00	1,000.00
21551143404	Public Utilities	965.98	852.73	1,929.58	1,000.00	2,043.45	1,000.00
21551145081	Signage Maintenance	.00	.00	.00	.00	.00	10,000.00
21551146200	Machinery & Equip - Non Cap	.00	.00	.00	.00	7,105.00	.00
21551148900	Computer Software - Capital	.00	875.47	599.88	600.00	.00	600.00
Total Measure R Trails:		276,208.31	373,727.97	439,169.52	629,400.00	418,557.82	345,000.00
Measure R Trails Revenue Total:		729,839.18	803,163.01	332,783.98	300,000.00	320,870.39	345,000.00
Measure R Trails Expenditure Total:		276,208.31	373,727.97	439,169.52	629,400.00	418,557.82	345,000.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Net Total Measure R Trails:		453,630.87	429,435.04	106,385.54-	329,400.00-	97,687.43-	.00
Net Grand Totals:		453,630.87	429,435.04	106,385.54-	329,400.00-	97,687.43-	.00

SPECIAL USE TAX FUNDS: MEASURE R – HIGHLIGHTS FOR FY2019-20

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

Sources of Revenue:

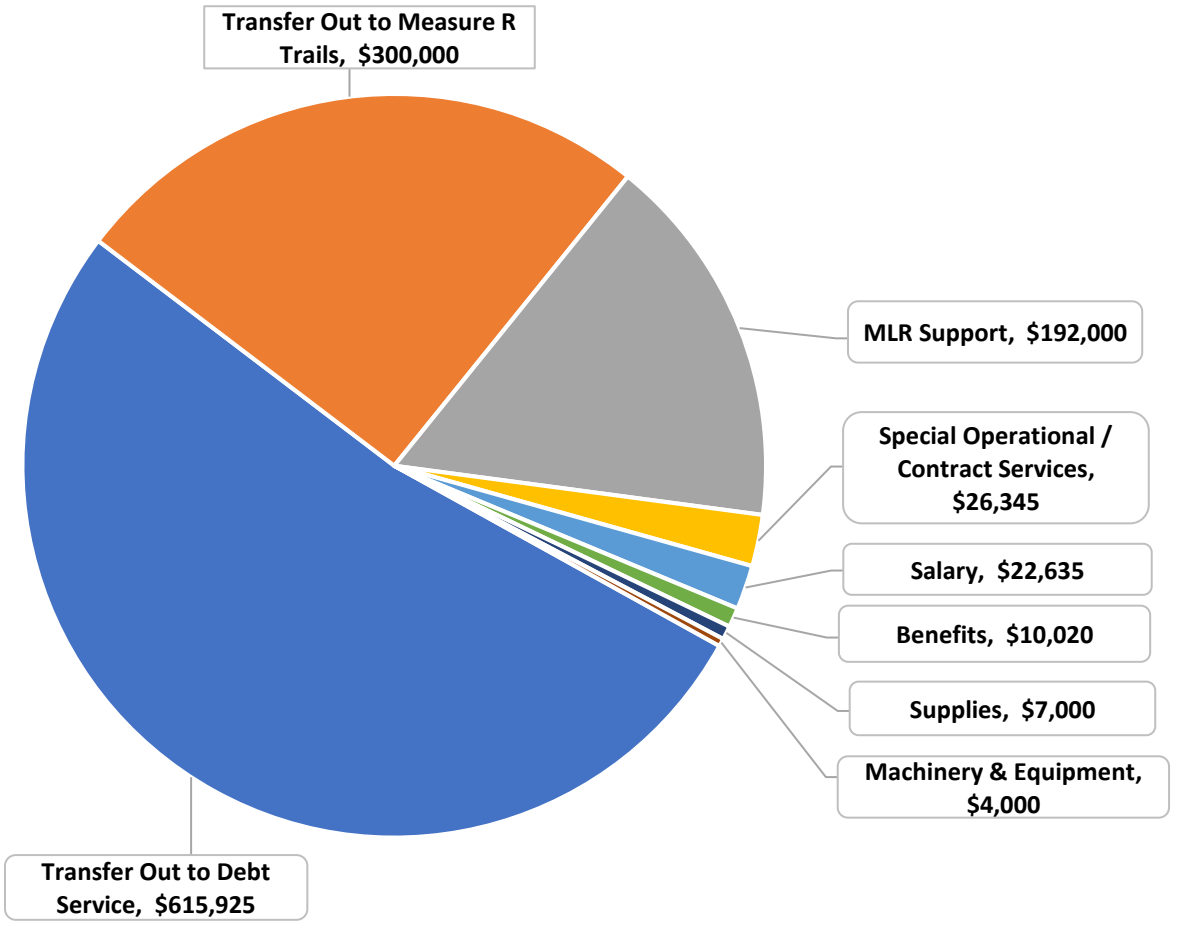
The Town is forecasting FY2019-20 annual revenues of $1,350,000 from this tax.

Summary of Budgeted Expenditures

Measure R - Annual Expenses		
MLR Town Agreement - Administration	**$**	**192,000**
Special Projects	**$**	**25,000**
Trails End Park Maintenance	**$**	**12,000**
Whitmore Park Maintenance	**$**	**25,000**
Equipment Replacement	**$**	**2,000**
Equipment Maintenance	**$**	**2,000**
Audit Services	**$**	**4,000**
Transfer to Fund 215 - Trails	**$**	**300,000**
Total Annual Expenses	**$**	**562,000**

Measure R - Debt Service		
Multi-Use Facility Financing	**$**	**615,925**
Measure R - Total Expense	**$**	**1,177,925**

Measure R



Total Expenditure $ 1,177,925

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Measure R Sales Tax							
Measure R Sales Tax							
21600030406	Sales Tax: Measure R	1,245,638.06	1,307,486.64	1,405,369.22	1,350,000.00	1,478,999.90	1,350,000.00
21600037002	Interest on Investments	9,508.44	16,859.02	30,733.71	.00	204,877.50	.00
21600037100	Refunds and Rebates	10,000.00	.00	.00	.00	.00	.00
21600037500	Proceeds of Debt	.00	.00	5,500,000.00	.00	.00	.00
21600039999	Interfund Transfers In	15,626.09	10,628.36	.00	.00	.00	.00
	Measure R Sales Tax Revenue Total:	1,280,772.59	1,334,974.02	6,936,102.93	1,350,000.00	1,683,877.40	1,350,000.00
	Total Measure R Sales Tax:	1,280,772.59	1,334,974.02	6,936,102.93	1,350,000.00	1,683,877.40	1,350,000.00
Recreation Programs							
21643241016	Unemployment Assessment	164.00	.00	.00	.00	.00	.00
21643242008	Recreation Supplies	.00	.00	2,043.33	2,000.00	3,227.03	4,000.00
21643243031	Contractual Services	1,235.00	2,000.00	435.00	2,000.00	370.74	.00
21643246200	Machinery & Equip - Non Cap	763.50	.00	.00	.00	.00	.00
	Total Recreation Programs:	2,162.50	2,000.00	2,478.33	4,000.00	3,597.77	4,000.00
Parks, Bldgs & Trails Maint							
21643840000	Regular Salaries	14,868.39	10,186.11	8,399.04	11,351.00	5,071.30	11,603.00
21643840111	Temporary Wages	8,236.53	5,961.31	5,442.35	11,276.00	3,302.31	11,032.00
21643840113	Overtime Wages	.00	48.87	350.04	.00	907.74	.00
21643840130	Comprehensive Leave	.00	.00	.00	600.00	.00	406.00
21643841002	Health Ins Premiums	610.45	.00	.00	4,213.00	.00	4,280.00
21643841012	Workers Comp Insurance	798.97	659.26	493.82	644.00	307.78	754.00
21643841020	PERS (Retirement)	3,040.30	2,518.23	1,678.35	4,013.00	1,258.58	4,365.00
21643841028	PARS (Part Time Retirement)	16.42	.00	.00	214.00	.00	215.00
21643842007	Maintenance Supplies	411.04	1,136.35	1,375.08	500.00	287.61	500.00
21643843031	Contractual Services	5,300.40	1,660.25	548.22	26,688.00	248.33	1,345.00
21643845080	Park Grounds & Bldgs Maint	725.24	567.91	1,432.93	2,000.00	859.26	2,000.00
21643846200	Machinery & Equip - Non Cap	.00	3,000.00	861.34	500.00	.00	500.00
	Total Parks, Bldgs & Trails Maint:	34,007.74	25,738.29	20,581.17	61,999.00	12,242.91	37,000.00
Measure R							
21651040000	Regular Salaries	5,529.49	.00	.00	.00	.00	.00
21651040111	Temporary Wages	559.99	.00	.00	.00	.00	.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
21651041002	Health Ins Premiums	63.26	.00	.00	.00	.00	.00
21651041020	PERS (Retirement)	983.18	.00	.00	.00	.00	.00
21651043031	Contractual Services	100,000.00	200,000.00	192,000.00	217,000.00	197,000.00	217,000.00
21651043034	Cost of Issuance	.00	.00	71,893.96	.00	.00	.00
21651043100	Audit Services	3,500.00	4,000.00	2,200.00	4,000.00	5,800.00	4,000.00
21651046200	Machinery & Equip - Non Cap	2,500.00	.00	.00	.00	.00	.00
21651048900	Computer Software - Capital	3,000.00	.00	.00	.00	.00	.00
Total Measure R:		116,135.92	204,000.00	266,093.96	221,000.00	202,800.00	221,000.00
Interfund Transfers							
21659949999	Transfers Out	874,779.00	860,762.69	8,460,442.49	912,131.00	931,881.00	915,925.00
Total Interfund Transfers:		874,779.00	860,762.69	8,460,442.49	912,131.00	931,881.00	915,925.00
Measure R Sales Tax Revenue Total:		1,280,772.59	1,334,974.02	6,936,102.93	1,350,000.00	1,683,877.40	1,350,000.00
Measure R Sales Tax Expenditure Total:		1,027,085.16	1,092,500.98	8,749,595.95	1,199,130.00	1,150,521.68	1,177,925.00
Net Total Measure R Sales Tax:		253,687.43	242,473.04	1,813,493.02-	150,870.00	533,355.72	172,075.00
Net Grand Totals:		253,687.43	242,473.04	1,813,493.02-	150,870.00	533,355.72	172,075.00

SPECIAL USE TAX FUNDS: MEASURE U – FY2019-20 HIGHLIGHTS

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."*

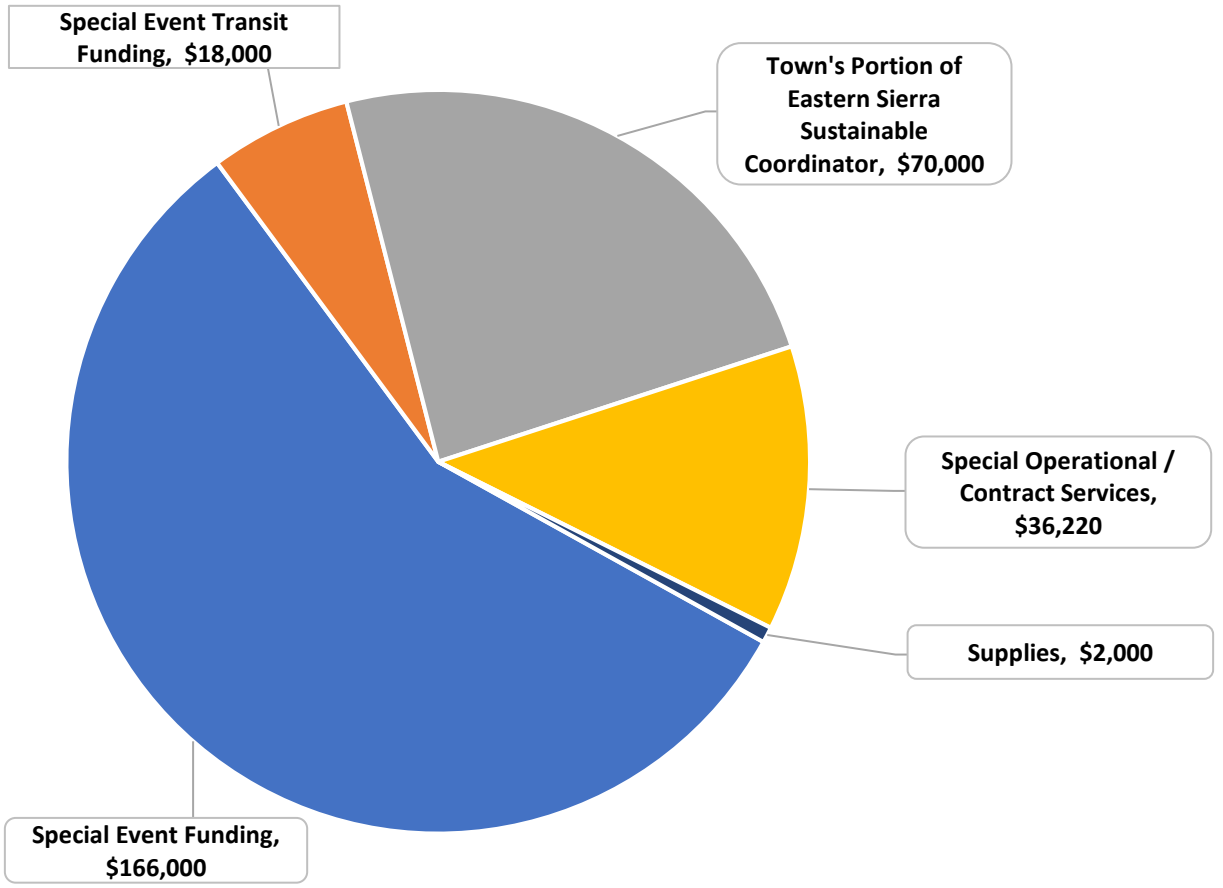
BUDGET HIGHLIGHTS

Sources of Revenue
The Town is forecasting FY2019-20 annual revenues of $900,000 from this tax.

Summary of Budgeted Expenditures

Measure U - Annual Expenses		
Programming	**$**	**166,000**
Special Projects	**$**	**25,000**
Transit Services	**$**	**18,000**
Event Contracts Processing	**$**	**7,220**
Equipment Replacement	**$**	**2,000**
Audit Services	**$**	**4,000**
Total Annual Expenses	**$**	**222,220**

Measure U



Total Expenditure $ 292,220

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Measure U Utility Users Tax							
Measure U Utility Users Tax							
21700030910	Utility Tax: Telephone	56,766.19	72,628.02	58,318.54	65,000.00	167,025.10	65,000.00
21700030920	Utility Tax: Electricity	501,216.72	536,875.42	443,897.80	500,000.00	569,371.61	500,000.00
21700030930	Utility Tax: Gas	405,680.60	100,039.80	332,135.01	335,000.00	147,072.18	335,000.00
21700037002	Interest on Investments	6,767.96	14,325.78	31,298.94	.00	77,721.62	.00
21700037100	Refunds and Rebates	23,646.72	.00	.00	.00	.00	.00
21700039999	Interfund Transfers In	7,791.70	.00	.00	.00	.00	.00
	Measure U Utility Users Tax Revenue Total:	1,001,869.89	723,869.02	865,650.29	900,000.00	961,190.51	900,000.00
	Total Measure U Utility Users Tax:	1,001,869.89	723,869.02	865,650.29	900,000.00	961,190.51	900,000.00
Recreation Programs							
21743242008	Recreation Supplies	.00	.00	1,719.00	2,000.00	1,024.81	2,000.00
	Total Recreation Programs:	.00	.00	1,719.00	2,000.00	1,024.81	2,000.00
Measure U							
21751343031	Contractual Services	394,567.05	310,505.40	93,106.71	286,220.00	223,406.00	286,220.00
21751343100	Audit Services	3,500.00	4,000.00	2,300.00	4,000.00	5,700.00	4,000.00
21751346200	Machinery & Equip - Non Cap	2,393.89	.00	.00	.00	.00	.00
	Total Measure U:	400,460.94	314,505.40	95,406.71	290,220.00	229,106.00	290,220.00
Interfund Transfers							
21759949999	Transfers Out	25,563.00	.00	500,000.00	.00	.00	.00
	Total Interfund Transfers:	25,563.00	.00	500,000.00	.00	.00	.00
	Measure U Utility Users Tax Revenue Total:	1,001,869.89	723,869.02	865,650.29	900,000.00	961,190.51	900,000.00
	Measure U Utility Users Tax Expenditure Total:	426,023.94	314,505.40	597,125.71	292,220.00	230,130.81	292,220.00
	Net Total Measure U Utility Users Tax:	575,845.95	409,363.62	268,524.58	607,780.00	731,059.70	607,780.00
	Net Grand Totals:	575,845.95	409,363.62	268,524.58	607,780.00	731,059.70	607,780.00

TOURISM BUSINESS IMPROVEMENT DISTRICT - HIGHLIGHTS FOR FY2019-20

FUND DESCRIPTION

Mammoth Lakes Tourism Business Improvement District

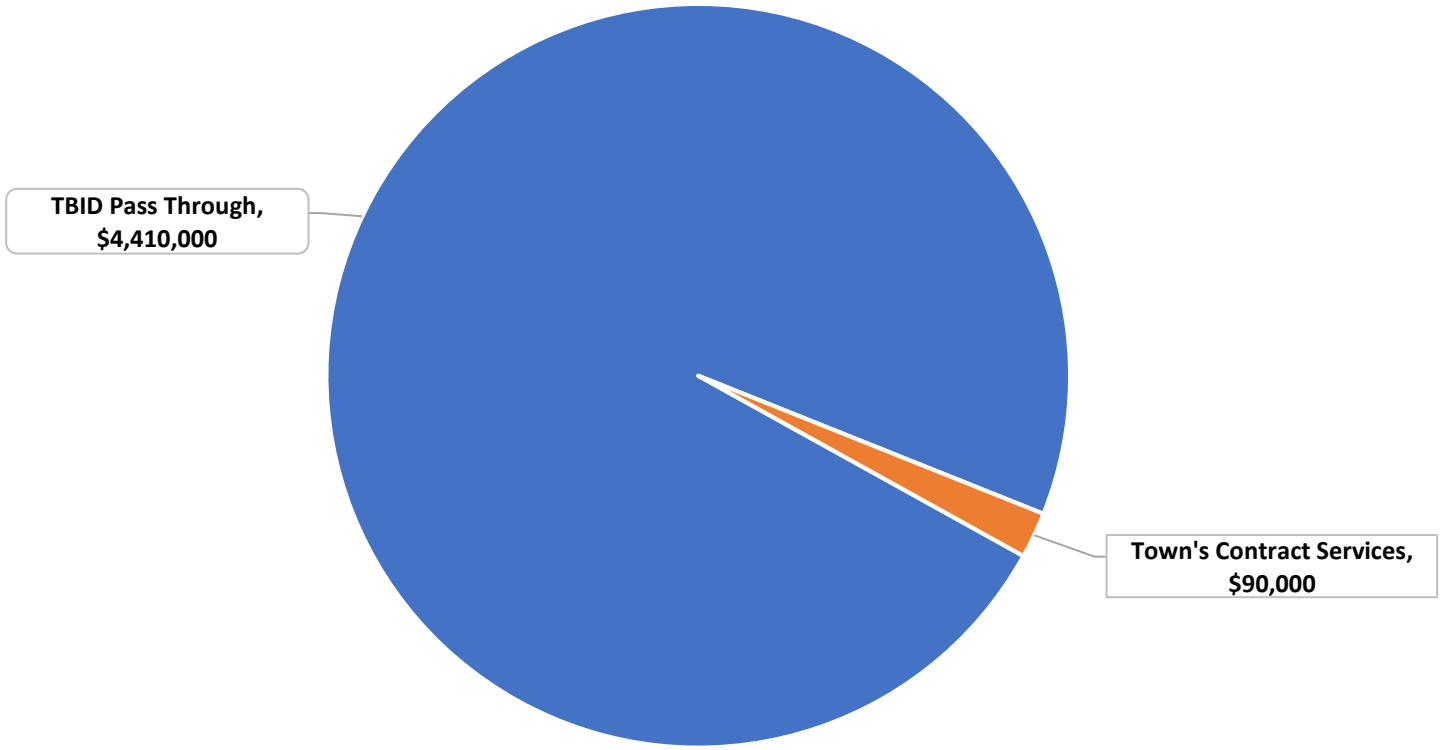
The Mammoth Lakes Tourism Business Improvement District (TBID) is established under the Streets and Highways Code Division 18. Parking, Part 7. Property and Business Improvement District Law of 1994. Under the statutory authority the TBID is an assessment district designed to provide specific benefits 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 $4,410,000. 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 $ 4,500,000

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
TBID							
TBID							
21800032610	TBID - Tier 2 & 3	9,929.13	9,676.02	9,300.00	9,500.00	9,250.00	9,500.00
21800032614	TBID-Lodging	1,212,410.47	1,432,836.60	1,340,550.05	1,232,886.00	1,544,937.75	1,232,886.00
21800032618	TBID-Retail	1,113,452.78	1,249,657.14	1,226,682.54	1,090,856.00	1,396,555.83	1,090,856.00
21800032622	TBID-Restaurant	1,064,134.99	1,173,816.67	1,081,703.59	1,044,935.00	1,211,070.27	1,044,935.00
21800032626	TBID-Ski Area Tickets	1,713,848.86	1,969,204.76	1,441,183.69	1,121,823.00	1,494,278.58	1,121,823.00
21800032630	TBID Penalties & Interest	27,243.57	33,567.68	42,774.74	.00	25,584.24	.00
21800032900	TBID Previous Years	.00	.00	5,544.85	.00	.00	.00
21800037002	Interest on Investments	1,683.22	3,915.00	5,777.43	.00	3,092.13	.00
TBID Revenue Total:		5,142,703.02	5,872,673.87	5,153,516.89	4,500,000.00	5,684,768.80	4,500,000.00
Total TBID:		5,142,703.02	5,872,673.87	5,153,516.89	4,500,000.00	5,684,768.80	4,500,000.00
Finance							
21841543031	Contractual Services	102,820.40	117,453.47	102,894.54	90,000.00	113,960.96	90,000.00
Total Finance:		102,820.40	117,453.47	102,894.54	90,000.00	113,960.96	90,000.00
Tourism & Bus Dev't							
21848049020	TBID Pass Through	5,211,681.01	5,755,220.40	5,041,832.62	4,410,000.00	5,584,086.83	4,410,000.00
Total Tourism & Bus Dev't:		5,211,681.01	5,755,220.40	5,041,832.62	4,410,000.00	5,584,086.83	4,410,000.00
TBID Revenue Total:		5,142,703.02	5,872,673.87	5,153,516.89	4,500,000.00	5,684,768.80	4,500,000.00
TBID Expenditure Total:		5,314,501.41	5,872,673.87	5,144,727.16	4,500,000.00	5,698,047.79	4,500,000.00
Net Total TBID:		171,798.39-	.00	8,789.73	.00	13,278.99-	.00
Net Grand Totals:		171,798.39-	.00	8,789.73	.00	13,278.99-	.00

LONG VALLEY PIT

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	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Long Valley Pit							
Long Valley Pit							
24000031650	Load Charge	33,945.00	15,885.00	33,927.50	30,000.00	41,480.00	30,000.00
24000037002	Interest on Investments	124.29	322.76	977.49	.00	2,479.66	.00
Long Valley Pit Revenue Total:		34,069.29	16,207.76	34,904.99	30,000.00	43,959.66	30,000.00
Total Long Valley Pit:		34,069.29	16,207.76	34,904.99	30,000.00	43,959.66	30,000.00
Long Valley Pit							
24047740000	Regular Salaries	4,102.48	2,367.62	2,580.59	.00	1,364.04	.00
24047740111	Temporary Wages	.00	.00	53.07	.00	302.55	.00
24047741002	Health Ins Premiums	97.15	.00	.00	.00	.00	.00
24047741012	Workers Comp Insurance	286.01	171.08	142.90	.00	88.03	.00
24047741020	PERS (Retirement)	787.14	615.58	521.05	.00	360.28	.00
24047743031	Contractual Services	.00	.00	.00	5,000.00	.00	5,000.00
Total Long Valley Pit:		5,272.78	3,154.28	3,297.61	5,000.00	2,114.90	5,000.00
Long Valley Pit Revenue Total:		34,069.29	16,207.76	34,904.99	30,000.00	43,959.66	30,000.00
Long Valley Pit Expenditure Total:		5,272.78	3,154.28	3,297.61	5,000.00	2,114.90	5,000.00
Net Total Long Valley Pit:		28,796.51	13,053.48	31,607.38	25,000.00	41,844.76	25,000.00
Net Grand Totals:		28,796.51	13,053.48	31,607.38	25,000.00	41,844.76	25,000.00

LOCAL TRANSPORTATION COMMISSION

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 FY2019-20.

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Local Transportation Commiss'n							
Local Transportation Commiss'n							
25000035416	LTC: PPM & RPA Planning	163,288.07	31,184.23	33,847.36	75,000.00	15,240.13	75,000.00
25000035418	LTC: RSTP	17,500.00	.00	.00	.00	.00	.00
25000037100	Refunds and Rebates	.00	.00	10,000.00	.00	.00	.00
25000039999	Interfund Transfers In	.00	.00	37,782.55	.00	5,524.33	.00
	Local Transportation Commiss'n Revenue Total:	180,788.07	31,184.23	81,629.91	75,000.00	20,764.46	75,000.00
	Total Local Transportation Commiss'n:	180,788.07	31,184.23	81,629.91	75,000.00	20,764.46	75,000.00
Streets - LTC Programs							
25054040000	Regular Salaries	32,529.29	9,310.00	9,812.58	45,874.00	6,694.53	45,891.00
25054040111	Temporary Wages	4,920.26	8,855.07	15.51	.00	549.68	.00
25054040113	Overtime Wages	328.72	.00	60.50	.00	260.60	.00
25054040130	Comprehensive Leave	.00	.00	.00	2,068.00	.00	2,068.00
25054041002	Health Ins Premiums	400.39	.00	.00	8,876.00	.00	8,876.00
25054041012	Workers Comp Insurance	.00	388.35	548.11	2,584.00	417.03	2,584.00
25054041020	PERS (Retirement)	4,495.78	2,149.20	1,875.01	15,599.00	1,705.49	15,582.00
25054041028	PARS (Part Time Retirement)	85.34	188.93	.00	.00	.00	.00
25054042003	Misc Supplies	177.18	589.69	.00	.00	.00	.00
25054042005	Postal Supplies & Postage	280.51	123.72	.00	.00	.00	.00
25054042007	Maintenance Supplies	2,780.91	.00	.00	.00	.00	.00
25054043031	Contractual Services	132,469.16	6,880.51	69,318.20	.00	11,137.13	.00
25054043110	Mem'ships, Dues, Subscr, Publi	.00	140.00	.00	.00	.00	.00
25054043130	Comprehensive Leave	578.75	.00	.00	.00	.00	.00
25054043150	Training, Ed, Conf & Mtgs	1,741.78	2,558.76	.00	.00	.00	.00
	Total Streets - LTC Programs:	180,788.07	31,184.23	81,629.91	75,001.00	20,764.46	75,001.00
	Local Transportation Commiss'n Revenue Total:	180,788.07	31,184.23	81,629.91	75,000.00	20,764.46	75,000.00
	Local Transportation Commiss'n Expenditure Total:	180,788.07	31,184.23	81,629.91	75,001.00	20,764.46	75,001.00
	Net Total Local Transportation Commiss'n:	.00	.00	.00	1.00-	.00	1.00-
	Net Grand Totals:	.00	.00	.00	1.00-	.00	1.00-

CAPITAL PROJECTS BUDGET HIGHLIGHTS FY2019-20

Capital Projects Fund (300)

The Town of Mammoth Lakes public works department currently has several capital improvement projects that are underway. Funds to support a majority of projects come from a variety of state and local grant sources. The Town sets aside a minimum of $580,000 in Road Department budget each year to improve our roads and related infrastructure. The Town sets aside one-time funds for deferred capital projects. Restricted funds are also allocated to specific projects. Below is a brief description of each of the projects that we will be working on during FY2019-20 along with their budgeted costs.

Lower Main Street: This is a multi-phase construction project to place sidewalks and transit improvements. The section of sidewalk along North Main Street from the post office entrance to Forest Trail were completed last construction season. Improvements between Mountain Boulevard to Sierra Boulevard and along south Main Street from Laurel Mountain Road to Manzanita Road will be completed in FY2019-20. Total funding for this multi-phase project is coming from State Transportation Improvement Program (STIP) funds in the amount of $3,860,000. The budget for FY2019-20 is $2,750,000 and the project is expected to be completed by FY2019-20.

South Main Retaining Wall: This Project will provide a retaining wall along the South Frontage Road near 3163 Main Street to support the South Main Street sidewalk improvements. The retaining wall will provide backup clearance for proposed parking stalls along the South Frontage Road. The project budget is $90,000, All work will be completed in FY2019-20.

Village Connector: Construction of a sidewalk on the west side of Minaret Road from Lake Mary Road to the 8050 driveway. This project has a total budget of $812,000 and is funded entirely by the Federal State Transportation Program (FSTIP). This project is expected to be completed in FY2019-20 with a remaining budget of $50,000 to complete the project.

SB-1 Curbs & Gutters: Improvements will be made on Meridian Boulevard east of Minaret Road. The proposed project will continue similar work completed in FY2018-19 and will provide additional curb and gutter replacement. This project will cost $142,000 with all resources coming from gas SB-1 gas tax funds. This project is expected to be completed in FY2019-20.

Multi Use Facility: Construction of a partially enclosed ice rink (winter) and RecZone (summer), of approximately 43,000 square feet, a parking lot, a community center, and playground with

inclusive components. The Town has secured $9,146,901 to date for this project. We have authorized $1,140,400 to date for site plans, construction design and management, environmental CEQA, and legal fees. This projects is expected to take two seasons to complete and construction is anticipated to extend into the FY2020-21 budget.

Wayfinding Implementation: The Municipal Wayfinding and Community Messaging Project ("Municipal Wayfinding Project") will implement a comprehensive, user-friendly, and attractive signage and wayfinding system in Mammoth Lakes. MLT has contributed $350,000 to complete the project. An additional $100,000 was taken from Tourism Reserves and $52,130 from General Fund. The construction contract has been awarded and fieldwork will begin summer 2019. All work will be completed in FY2019-20.

Mammoth Creek Park Playground Phase 2: The second phase of this Mammoth Creek Park project will provide an additional 2068 square feet of surfacing under the recently completed ADA compliant Playground. The current budget for this work is $75,000 which came from Ormat as reimbursement for snow removal operations. Work will be completed in FY2019-20.

Fencing and Gates: Project includes installation of fencing at Shady Rest Park and the Mammoth RecZone (Ice Rink) and installation of entry/exit gates at Whitmore Pool. The engineers estimate for this project is $30,000. Additional work was requested by the parks department to repair storm damage identified after snowmelt. This additional $15,000 will be funded from deferred maintenance funds set aside by the Town Council specifically for updates to Parks and Recreation facilities. All work will be completed in FY2019-20.

Community Center Painting: Project includes painting the inside and outside of the Mammoth Lakes Community Center building. Approximately 2,800 square feet will be painted. Funding was set aside by the Town Council specifically for updates to the Community Center. The budget for this phase of the remodel is $15,000. Bids for the project were well outside of budget. The low bid was ultimately rejected. Staff completed the interior painting work as part of a Community Project. The exterior painting will be included in an upcoming exterior remodel bid.

Community Center Flooring: Project includes the removal of existing carpet, removal of existing vinyl flooring and installation of new vinyl flooring at the Mammoth Lakes Community Center building. Project also includes an alternate for replacing the subflooring in sections where it is necessary. Funding was set aside by the Town Council specifically for updates to the Community Center. A contract in the amount of 22,146 was awarded for this project. .All work will be completed in FY2019-20.

Airport Segmented Circle: The project generally consists of the removal of the existing segmented circle, furnishing and installing a new segmented circle, including an asphaltic concrete pad, constructing a 12-foot wide asphalt access road, and removing two existing wind cones and replacing one with a new L-806 LED wind cone and one with a new L-807 LED wind cone at the Mammoth Yosemite Airport. The budget to complete the project is $550,000 with a construction bid of $505,080 previously awarded. All work will be completed in FY2019-20.

BUDGET HIGHLIGHTS

Capital Project	Projected Total Project Budget	Funding Source	FY2019-20 Budget	Expected Completion
Lower Main Street	$ 3,750,000	STIP Grants	$ 2,750,000	FY2019-20
South Main Street Retaining Wall	$ 90,000	Road Rehabilitation Funds	$ 90,000	FY2019-20
Village Connector	$ 812,000	FSTIP Grants	$ 50,000	FY2019-20
SB-1 Curbs & Gutters	Ongoing	Gas Tax - SB-1	$ 147,021	FY2019-20
Multi Use Facility	$ 13,000,000	Bonds, Measure R & U, General Fund	TBD	FY2020-21
Wayfinding Implementation	$ 500,000	Tourism, General Fund	$ 500,000	FY2019-20
Mammoth Creek Park Phase 2	$ 75,000	Ormat	$ 75,000	FY2019-20
Fencing and Gates	$ 45,000	General Fund	$ 45,000	FY2019-20
Community Center Project	$ 62,685	General Fund	$ 62,685	FY2019-20
Airport Segmented Circle	$ 575,000	Airport Fund Balance, PFC's	$ 575,000	FY2019-20
Total	$ 18,909,685		$ 4,294,706	

BUDGET HIGHLIGHTS

Capital Project	Projected Total Project Budget	Funding Source	FY2019-20 Budget	Expected Completion
Lower Main Street	$ 3,750,000	STIP Grants	$ 2,750,000	FY2019-20
South Main Street Retaining Wall	$ 90,000	Road Rehabilitation Funds	$ 90,000	FY2019-20
Village Connector	$ 812,000	FSTIP Grants	$ 50,000	FY2019-20
SB-1 Curbs & Gutters	Ongoing	Gas Tax - SB-1	$ 147,021	FY2019-20
Multi Use Facility	$ 13,000,000	Bonds, Measure R & U, General Fund	TBD	FY2020-21
Wayfinding Implementation	$ 500,000	Tourism, General Fund	$ 500,000	FY2019-20
Mammoth Creek Park Phase 2	$ 75,000	Ormat	$ 75,000	FY2019-20
Fencing and Gates	$ 45,000	General Fund	$ 45,000	FY2019-20
Community Center Project	$ 62,685	General Fund	$ 62,685	FY2019-20
Airport Segmented Circle	$ 575,000	Airport Fund Balance, PFC's	$ 575,000	FY2019-20
Total	$ 18,909,685		$ 4,294,706	

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Capital Projects							
Capital Projects							
30000033434	ATP Grant-Mammoth Creek Gap	.00	13,973.73	301,914.60	554,294.00	417,893.55	.00
30000034210	Paul S. Sarbanes Award	24,022.03	918,241.36	.00	.00	.00	.00
30000034216	RTIP Mammoth Creek Gap	.00	33,697.42	.00	.00	.00	.00
30000034220	FSTIP Upper Main St	112,370.29	18,962.70	1,341,231.99	526,542.00	641,309.16	.00
30000034221	FSTIP Lower Main St	.00	.00	.00	1,500,000.00	957,677.84	2,750,000.00
30000034224	FSTIP Village Connector	.00	69,195.85	90,562.07	600,000.00	623,811.99	50,000.00
30000035226	SR2S Middle School Path	335,309.50	49,348.38	.00	.00	.00	.00
30000035228	CBPT-Main St Transportation	36,125.86	.00	.00	.00	.00	.00
30000035240	BTA Waterford Bridge	2,997.95	.00	.00	.00	.00	.00
30000035245	Airport Access Road	9.05-	.00	.00	.00	.00	.00
30000035252	Cal Recycle - Programs	.00	68,246.92	95,362.54	.00	48,122.54	.00
30000035260	IRWMP Storm Water Mgmt	.00	15,109.50	.00	.00	.00	.00
30000035418	LTC: RSTP	.00	61,057.50	.00	.00	.00	.00
30000037100	Refunds and Rebates	.00	897,547.50	1,701,720.38	264,309.00	497,642.16	.00
30000039999	Interfund Transfers In	3,984,363.51	3,024,222.22	10,392,261.25	1,247,545.00	1,267,566.17	237,021.00
Capital Projects Revenue Total:		4,495,180.09	5,169,603.08	13,923,052.83	4,692,690.00	4,454,023.41	3,037,021.00
Total Capital Projects:		4,495,180.09	5,169,603.08	13,923,052.83	4,692,690.00	4,454,023.41	3,037,021.00
Capital Projects - Streets							
30053040000	Regular Salaries	19,402.40	22,481.04	40,995.71	2,696.00	35,998.83	630.00
30053040111	Temporary Wages	23.90	46.54	6,015.28	16,780.00	16,586.61	.00
30053040113	Overtime Wages	.00	.00	1,179.97	.00	1,536.12	.00
30053040130	Comprehensive Leave	.00	.00	.00	92.00	.00	9.00
30053041002	Health Ins Premiums	42.47	.00	.00	756.00	.00	196.00
30053041012	Workers Comp Insurance	.00	1,156.97	2,128.83	150.00	2,177.90	40.00
30053041020	PERS (Retirement)	1,639.71	5,904.60	6,992.15	910.00	8,909.15	198.00
30053041028	PARS (Part Time Retirement)	.00	.00	.00	336.00	.00	.00
30053043031	Contractual Services	698,408.57	1,078.30	1,484,247.45	2,782,893.00	695,168.10	48,927.00
30053043130	Advertising & Legal Notices	375.00	.00	.00	.00	561.00	.00
Total Capital Projects - Streets:		719,892.05	30,667.45	1,541,559.39	2,804,613.00	760,937.71	50,000.00
Capital Projects - Other							
30053140000	Regular Salaries	37,960.46	52,481.71	41,629.10	127,921.00	16,777.23	38,705.00
30053140111	Temporary Wages	1,889.37	636.05	5,926.10	6,660.00	7,249.21	.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
30053140113	Overtime Wages	.00	.00	.00	.00	910.64	.00
30053140130	Comprehensive Leave	.00	.00	.00	5,302.00	.00	1,282.00
30053141002	Health Ins Premiums	1,070.81	.00	.00	26,304.00	.00	9,543.00
30053141012	Workers Comp Insurance	.00	2,124.94	2,337.79	7,179.00	1,072.91	2,512.00
30053141020	PERS (Retirement)	11,012.13	15,128.12	7,815.95	42,284.00	4,388.59	13,359.00
30053141028	PARS (Part Time Retirement)	11.97	.00	.00	133.00	.00	.00
30053142003	Misc Supplies	2,505.23	187.36	.00	.00	.00	.00
30053142005	Postal Supplies & Postage	551.51	892.74	.00	.00	.00	.00
30053142007	Maintenance Supplies	.00	1,508.88	.00	.00	.00	.00
30053143030	Professional Services	1,043.30	11,254.34	.00	.00	511.50	.00
30053143031	Contractual Services	1,151,295.91	5,231,078.66	4,322,708.15	1,795,846.00	3,372,587.13	3,736,850.00
30053143130	Advertising & Legal Notices	1,955.00	855.00	.00	.00	1,683.00	.00
30053143150	Training, Ed, Conf & Mtgs	18.05	346.50	.00	.00	.00	.00
30053143420	Taxes & Fees	60.91	759,330.48	160,664.56	.00	.00	.00
30053146200	Machinery & Equip - Non Cap	1,174.50	.00	.00	.00	.00	.00
30053148800	Computer Hardware - Capital	75,443.32	4,399.04	8,993.40	.00	.00	.00
Total Capital Projects - Other:		1,285,992.47	6,080,223.82	4,550,075.05	2,011,629.00	3,405,180.21	3,802,251.00
Department: 599							
30059949999	Transfers Out	7,743.08	797,710.59	72,779.64	.00	6,056.21	.00
Total Department: 599:		7,743.08	797,710.59	72,779.64	.00	6,056.21	.00
Capital Projects Revenue Total:		4,495,180.09	5,169,603.08	13,923,052.83	4,692,690.00	4,454,023.41	3,037,021.00
Capital Projects Expenditure Total:		2,013,627.60	6,908,601.86	6,164,414.08	4,816,242.00	4,172,174.13	3,852,251.00
Net Total Capital Projects:		2,481,552.49	1,738,998.78-	7,758,638.75	123,552.00-	281,849.28	815,230.00-
Net Grand Totals:		2,481,552.49	1,738,998.78-	7,758,638.75	123,552.00-	281,849.28	815,230.00-

DEVELOPMENT IMPACT FEE FUNDS -- HIGHLIGHTS FOR FY2019-20

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	$ 6,240	$ -
831	General Facilities & Equipment	$ 20,000	$ 800
832	Law Enforcement	$ 6,000	$ 240
833	Storm Drains	$ 16,000	$ 640
834	Parks and Recreation	$ 20,000	$ 800
835	MCOE - Library	$ 8,000	$ 320
836	Streets & Circulation	$ 6,000	$ 240
837	MCOE - Child Care	$ 10,000	$ 400
838	Fire Facilities, Vehicles & Equipment	$ 40,000	$ 1,600
839	Airport Improvements	$ -	$ -
840	Public Art	$ -	$ -
841	Transit and Trails	$ 30,000	$ 1,200
	Total	$ 162,240	$ 6,240

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
DIF Admin Overhead 4%							
DIF Admin Overhead 4%							
83000037002	Interest on Investments	18.40	31.61	63.18	.00	450.78	.00
83000039999	Interfund Transfers In	554,400.00	.00	13,824.06	5,320.00	13,510.38	6,240.00
	DIF Admin Overhead 4% Revenue Total:	554,418.40	31.61	13,887.24	5,320.00	13,961.16	6,240.00
	Total DIF Admin Overhead 4%:	554,418.40	31.61	13,887.24	5,320.00	13,961.16	6,240.00
	DIF Admin Overhead 4% Revenue Total:	554,418.40	31.61	13,887.24	5,320.00	13,961.16	6,240.00
	DIF Admin Overhead 4% Expenditure Total:	.00	.00	.00	.00	.00	.00
	Net Total DIF Admin Overhead 4%:	554,418.40	31.61	13,887.24	5,320.00	13,961.16	6,240.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
DIF General Facilities							
DIF General Facilities							
83100032404	DIF General Facilities & Equip	2,846.00	4,044.00	28,694.53	11,000.00	32,339.25	20,000.00
83100037002	Interest on Investments	5.34	28.99	244.20	.00	1,226.41	.00
83100039999	Interfund Transfers In	2,410,803.45	.00	.00	.00	.00	.00
DIF General Facilities Revenue Total:		2,413,654.79	4,072.99	28,938.73	11,000.00	33,565.66	20,000.00
Total DIF General Facilities:		2,413,654.79	4,072.99	28,938.73	11,000.00	33,565.66	20,000.00
Department: 599							
83159949999	Transfers Out	.00	.00	1,147.78	440.00	1,342.63	800.00
Total Department: 599:		.00	.00	1,147.78	440.00	1,342.63	800.00
DIF General Facilities Revenue Total:		2,413,654.79	4,072.99	28,938.73	11,000.00	33,565.66	20,000.00
DIF General Facilities Expenditure Total:		.00	.00	1,147.78	440.00	1,342.63	800.00
Net Total DIF General Facilities:		2,413,654.79	4,072.99	27,790.95	10,560.00	32,223.03	19,200.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
DIF Law Enforcement							
DIF Law Enforcement							
83200032406	DIF-Police	1,003.00	858.00	23,434.69	6,000.00	9,569.25	6,000.00
83200037002	Interest on Investments	2.38	8.57	149.53	.00	664.17	.00
83200039999	Interfund Transfers In	628,298.91	.00	.00	.00	.00	.00
	DIF Law Enforcement Revenue Total:	629,304.29	866.57	23,584.22	6,000.00	10,233.42	6,000.00
	Total DIF Law Enforcement:	629,304.29	866.57	23,584.22	6,000.00	10,233.42	6,000.00
Department: 599							
83259949999	Transfers Out	.00	.00	937.39	240.00	409.34	240.00
	Total Department: 599:	.00	.00	937.39	240.00	409.34	240.00
	DIF Law Enforcement Revenue Total:	629,304.29	866.57	23,584.22	6,000.00	10,233.42	6,000.00
	DIF Law Enforcement Expenditure Total:	.00	.00	937.39	240.00	409.34	240.00
	Net Total DIF Law Enforcement:	629,304.29	866.57	22,646.83	5,760.00	9,824.08	5,760.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
DIF Storm Drains							
DIF Storm Drains							
83300032408	DIF Storm Drainage	3,252.00	4,836.00	19,096.48	11,000.00	30,269.25	16,000.00
83300037002	Interest on Investments	5.92	33.74	214.90	.00	998.62	.00
83300039999	Interfund Transfers In	609,612.00	.00	.00	.00	.00	.00
DIF Storm Drains Revenue Total:		612,869.92	4,869.74	19,311.38	11,000.00	31,267.87	16,000.00
Total DIF Storm Drains:		612,869.92	4,869.74	19,311.38	11,000.00	31,267.87	16,000.00
Department: 599							
83359949999	Transfers Out	.00	.00	763.86	440.00	1,250.71	640.00
Total Department: 599:		.00	.00	763.86	440.00	1,250.71	640.00
DIF Storm Drains Revenue Total:		612,869.92	4,869.74	19,311.38	11,000.00	31,267.87	16,000.00
DIF Storm Drains Expenditure Total:		.00	.00	763.86	440.00	1,250.71	640.00
Net Total DIF Storm Drains:		612,869.92	4,869.74	18,547.52	10,560.00	30,017.16	15,360.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
DIF Parks & Rec							
DIF Parks & Rec							
83400032410	DIF Parkland & Recreation	3,056.00	4,080.00	22,457.00	15,000.00	33,718.00	20,000.00
83400037002	Interest on Investments	693.47	495.01	375.89	.00	1,381.74	.00
DIF Parks & Rec Revenue Total:		3,749.47	4,575.01	22,832.89	15,000.00	35,099.74	20,000.00
Total DIF Parks & Rec:		3,749.47	4,575.01	22,832.89	15,000.00	35,099.74	20,000.00
Department: 599							
83459949999	Transfers Out	50,000.00	150,000.00	898.28	600.00	1,403.99	800.00
Total Department: 599:		50,000.00	150,000.00	898.28	600.00	1,403.99	800.00
DIF Parks & Rec Revenue Total:		3,749.47	4,575.01	22,832.89	15,000.00	35,099.74	20,000.00
DIF Parks & Rec Expenditure Total:		50,000.00	150,000.00	898.28	600.00	1,403.99	800.00
Net Total DIF Parks & Rec:		46,250.53-	145,424.99-	21,934.61	14,400.00	33,695.75	19,200.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
DIF MCOE - Library							
DIF MCOE - Library							
83500032416	DIF MCOE Library Fees	16,978.19	23,718.00	33,700.50	24,000.00	24,899.40	8,000.00
83500037002	Interest on Investments	112.47	241.72	419.24	.00	1,886.61	.00
	DIF MCOE - Library Revenue Total:	17,090.66	23,959.72	34,119.74	24,000.00	26,786.01	8,000.00
	Total DIF MCOE - Library:	17,090.66	23,959.72	34,119.74	24,000.00	26,786.01	8,000.00
DIF MCOE - Library							
83553143031	Contractual Services	29,757.95	25,000.00	.00	23,040.00	.00	7,680.00
	Total DIF MCOE - Library:	29,757.95	25,000.00	.00	23,040.00	.00	7,680.00
Interfund Transfers							
83559949999	Transfers Out	.00	21,749.94	1,348.02	960.00	1,071.44	320.00
	Total Interfund Transfers:	.00	21,749.94	1,348.02	960.00	1,071.44	320.00
	DIF MCOE - Library Revenue Total:	17,090.66	23,959.72	34,119.74	24,000.00	26,786.01	8,000.00
	DIF MCOE - Library Expenditure Total:	29,757.95	46,749.94	1,348.02	24,000.00	1,071.44	8,000.00
	Net Total DIF MCOE - Library:	12,667.29-	22,790.22-	32,771.72	.00	25,714.57	.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
DIF Circulation							
DIF Circulation							
83600032412	DIF Vehicle Circulation	1,075.00	1,518.00	16,505.80	6,000.00	8,611.00	6,000.00
83600037002	Interest on Investments	2.68	12.04	126.50	.00	558.67	.00
83600039999	Interfund Transfers In	1,053,159.00	.00	.00	.00	.00	.00
DIF Circulation Revenue Total:		1,054,236.68	1,530.04	16,632.30	6,000.00	9,169.67	6,000.00
Total DIF Circulation:		1,054,236.68	1,530.04	16,632.30	6,000.00	9,169.67	6,000.00
Department: 599							
83659949999	Transfers Out	.00	.00	660.23	240.00	366.79	240.00
Total Department: 599:		.00	.00	660.23	240.00	366.79	240.00
DIF Circulation Revenue Total:		1,054,236.68	1,530.04	16,632.30	6,000.00	9,169.67	6,000.00
DIF Circulation Expenditure Total:		.00	.00	660.23	240.00	366.79	240.00
Net Total DIF Circulation:		1,054,236.68	1,530.04	15,972.07	5,760.00	8,802.88	5,760.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
DIF MCOE - Child Care							
DIF MCOE - Child Care							
83700032418	DIF MCOE Child Care	10,987.41	2,994.00	7,862.00	5,000.00	50,394.00	10,000.00
83700037002	Interest on Investments	60.32	171.02	599.91	.00	1,609.30	.00
83700039999	Interfund Transfers In	.00	21,749.94	.00	.00	.00	.00
	DIF MCOE - Child Care Revenue Total:	11,047.73	24,914.96	8,461.91	5,000.00	52,003.30	10,000.00
	Total DIF MCOE - Child Care:	11,047.73	24,914.96	8,461.91	5,000.00	52,003.30	10,000.00
Department: 599							
83759949999	Transfers Out	.00	.00	314.48	200.00	2,080.13	400.00
	Total Department: 599:	.00	.00	314.48	200.00	2,080.13	400.00
	DIF MCOE - Child Care Revenue Total:	11,047.73	24,914.96	8,461.91	5,000.00	52,003.30	10,000.00
	DIF MCOE - Child Care Expenditure Total:	.00	.00	314.48	200.00	2,080.13	400.00
	Net Total DIF MCOE - Child Care:	11,047.73	24,914.96	8,147.43	4,800.00	49,923.17	9,600.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
DIF Fire Fac, Veh & Equip							
DIF Fire Fac, Veh & Equip							
83800032414	DIF Fire District Fees	29,009.04	20,789.00	108,102.49	25,000.00	83,281.00	40,000.00
83800037002	Interest on Investments	225.97	112.87	943.16	.00	1,594.01	.00
DIF Fire Fac, Veh & Equip Revenue Total:		29,235.01	20,901.87	109,045.65	25,000.00	84,875.01	40,000.00
Total DIF Fire Fac, Veh & Equip:		29,235.01	20,901.87	109,045.65	25,000.00	84,875.01	40,000.00
Department: 531							
83853143031	Contractual Services	100,000.00	30,000.00	.00	24,000.00	120,000.00	38,400.00
Total Department: 531:		100,000.00	30,000.00	.00	24,000.00	120,000.00	38,400.00
Interfund Transfers							
83859949999	Transfers Out	.00	.00	4,324.10	1,000.00	3,395.00	1,600.00
Total Interfund Transfers:		.00	.00	4,324.10	1,000.00	3,395.00	1,600.00
DIF Fire Fac, Veh & Equip Revenue Total:		29,235.01	20,901.87	109,045.65	25,000.00	84,875.01	40,000.00
DIF Fire Fac, Veh & Equip Expenditure Total:		100,000.00	30,000.00	4,324.10	25,000.00	123,395.00	40,000.00
Net Total DIF Fire Fac, Veh & Equip:		70,764.99-	9,098.13-	104,721.55	.00	38,519.99-	.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
DIF Airport Improvement							
DIF Airport Improvement							
83900037002	Interest on Investments	48.07	82.62	165.12	.00	326.75	.00
	DIF Airport Improvement Revenue Total:	48.07	82.62	165.12	.00	326.75	.00
	Total DIF Airport Improvement:	48.07	82.62	165.12	.00	326.75	.00
	DIF Airport Improvement Revenue Total:	48.07	82.62	165.12	.00	326.75	.00
	DIF Airport Improvement Expenditure Total:	.00	.00	.00	.00	.00	.00
	Net Total DIF Airport Improvement:	48.07	82.62	165.12	.00	326.75	.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Public Art							
Public Art							
84000032430	Public Art Fee	2,284.88	.00	.00	.00	.00	.00
84000037002	Interest on Investments	218.24	375.11	749.71	.00	1,483.53	.00
Public Art Revenue Total:		2,503.12	375.11	749.71	.00	1,483.53	.00
Total Public Art:		2,503.12	375.11	749.71	.00	1,483.53	.00
Public Art Revenue Total:		2,503.12	375.11	749.71	.00	1,483.53	.00
Public Art Expenditure Total:		.00	.00	.00	.00	.00	.00
Net Total Public Art:		2,503.12	375.11	749.71	.00	1,483.53	.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
DIF Transit & Trails							
DIF Transit & Trails							
84100032420	DIF Multi-Modal Circulation	5,637.00	7,950.00	85,747.97	30,000.00	51,870.45	30,000.00
84100037002	Interest on Investments	10.64	57.25	649.12	.00	2,888.33	.00
	DIF Transit & Trails Revenue Total:	5,647.64	8,007.25	86,397.09	30,000.00	54,758.78	30,000.00
	Total DIF Transit & Trails:	5,647.64	8,007.25	86,397.09	30,000.00	54,758.78	30,000.00
Department: 599							
84159949999	Transfers Out	.00	.00	3,429.92	1,200.00	2,190.35	1,200.00
	Total Department: 599:	.00	.00	3,429.92	1,200.00	2,190.35	1,200.00
	DIF Transit & Trails Revenue Total:	5,647.64	8,007.25	86,397.09	30,000.00	54,758.78	30,000.00
	DIF Transit & Trails Expenditure Total:	.00	.00	3,429.92	1,200.00	2,190.35	1,200.00
	Net Total DIF Transit & Trails:	5,647.64	8,007.25	82,967.17	28,800.00	52,568.43	28,800.00
	Net Grand Totals:	5,154,047.83	132,562.45-	350,301.92	85,960.00	220,020.52	109,920.00

ASSESSMENT DISTRICTS - HIGHLIGHTS FOR FY2019-20

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	District	Revenue	Expenditure	Change in Fund Balance
850	Juniper Ridge - AD 1993-1	$ 35,000	$ 84,000	$ (49,000)
852	Bluffs - AD 1993-4 Bluffs	$ 218,500	$ 216,301	$ 2,199
853	Bluffs - Maint Dist 1996-4	$ 20,000	$ 70,700	$ (50,700)
854	North Village CFD 2001-1	$ 534,500	$ 521,007	$ 13,493
856	Old Mammoth Road - BAD 2002-01	$ 75,690	$ 154,341	$ (78,651)
857	North Village - BAD 2002-2	$ 8,000	$ 11,312	$ (3,312)
859	In Lieu Mello-Roos CFD 2005-01	$ 2,470	$ 900	$ 1,570
860	Transit Facilities CFD 2013-3	$ 7,800	$ 2,865	$ 4,935
861	Mammoth View BAD 2014-01	$ 8,440	$ 3,100	$ 5,340
	Total	$ 910,400	$ 1,064,526	$ (154,126)

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
AD 1993-1 Juniper Ridge							
AD 1993-1 Juniper Ridge							
85000030280	Tax Assessment	.24	.00	.00	.00	47,425.19	.00
85000037002	Interest on Investments	878.36	1,119.72	1,630.05	.00	3,185.39	.00
85000039999	Interfund Transfers In	7,312.00	18,608.00	47,248.00	11,220.00	11,220.00	35,000.00
AD 1993-1 Juniper Ridge Revenue Total:		8,190.60	19,727.72	48,878.05	11,220.00	61,830.58	35,000.00
Total AD 1993-1 Juniper Ridge:		8,190.60	19,727.72	48,878.05	11,220.00	61,830.58	35,000.00
Street Maintenance							
85045040000	Regular Salaries	897.65	362.20	473.60	.00	56.03	.00
85045040111	Temporary Wages	6.83	.00	.00	.00	.00	.00
85045041002	Health Ins Premiums	25.34	.00	.00	.00	.00	.00
85045041012	Workers Comp Insurance	51.26	35.16	27.83	.00	3.54	.00
85045041020	PERS (Retirement)	150.90	133.99	86.01	.00	14.93	.00
85045043031	Contractual Services	18,217.02	11,849.45	16,600.10	36,800.00	16,615.62	25,000.00
85045043130	Advertising & Legal Notices	490.00	70.00	.00	.00	.00	.00
85045043404	Public Utilities	2,083.63	1,206.52	435.47	.00	.00	.00
Total Street Maintenance:		21,922.63	13,657.32	17,623.01	36,800.00	16,690.12	25,000.00
Snow Removal							
85045240000	Regular Salaries	751.01	522.95	37.44	.00	.00	.00
85045240113	Overtime Wages	210.62	.00	.00	.00	.00	.00
85045241012	Workers Comp Insurance	62.37	35.88	2.15	.00	.00	.00
85045241020	PERS (Retirement)	195.96	287.51	6.60	.00	.00	.00
85045243031	Contractual Services	35,302.76	93,045.25	22,309.58	119,000.00	87,726.00	59,000.00
85045243130	Advertising & Legal Notices	.00	250.00	.00	.00	.00	.00
85045243404	Public Utilities	796.49	526.00	141.31	.00	.00	.00
Total Snow Removal:		37,319.21	94,667.59	22,497.08	119,000.00	87,726.00	59,000.00
AD 1993-1 Juniper Ridge Revenue Total:		8,190.60	19,727.72	48,878.05	11,220.00	61,830.58	35,000.00
AD 1993-1 Juniper Ridge Expenditure Total:		59,241.84	108,324.91	40,120.09	155,800.00	104,416.12	84,000.00
Net Total AD 1993-1 Juniper Ridge:		51,051.24-	88,597.19-	8,757.96	144,580.00-	42,585.54-	49,000.00-

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
AD 1993-4 Bluffs							
AD 1993-4 Bluffs							
85200030280	Tax Assessment	214,490.23	220,285.89	215,313.85	218,100.00	307,772.32	218,100.00
85200031602	Charges for Services	.00	.00	.00	.00	990.00	.00
85200037002	Interest on Investments	1,208.01	1,753.72	1,059.01	400.00	9.09-	400.00
AD 1993-4 Bluffs Revenue Total:		215,698.24	222,039.61	216,372.86	218,500.00	308,753.23	218,500.00
Total AD 1993-4 Bluffs:		215,698.24	222,039.61	216,372.86	218,500.00	308,753.23	218,500.00
Department: 450							
85245043031	Contractual Services	9,433.02	4,184.92	5,578.21	5,650.00	5,977.76	5,650.00
Total Department: 450:		9,433.02	4,184.92	5,578.21	5,650.00	5,977.76	5,650.00
Debt Service							
85259049490	Debt Service	213,430.26	350,134.25	210,790.62	210,986.00	70,917.09	210,651.00
Total Debt Service:		213,430.26	350,134.25	210,790.62	210,986.00	70,917.09	210,651.00
AD 1993-4 Bluffs Revenue Total:		215,698.24	222,039.61	216,372.86	218,500.00	308,753.23	218,500.00
AD 1993-4 Bluffs Expenditure Total:		222,863.28	354,319.17	216,368.83	216,636.00	76,894.85	216,301.00
Net Total AD 1993-4 Bluffs:		7,165.04-	132,279.56-	4.03	1,864.00	231,858.38	2,199.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Bluffs Maint District 1996-4							
Bluffs Maint District 1996-4							
85300030280	Tax Assessment	1,170.77	.00	.00	.00	104,158.76	.00
85300037002	Interest on Investments	912.26	1,281.27	2,202.70	.00	4,424.41	.00
85300039999	Interfund Transfers In	5,112.00	17,892.00	33,120.00	11,965.00	10,745.00	20,000.00
Bluffs Maint District 1996-4 Revenue Total:		7,195.03	19,173.27	35,322.70	11,965.00	119,328.17	20,000.00
Total Bluffs Maint District 1996-4:		7,195.03	19,173.27	35,322.70	11,965.00	119,328.17	20,000.00
Street Maintenance							
85345040000	Regular Salaries	1,057.87	254.30	197.17	.00	154.68	.00
85345041002	Health Ins Premiums	23.41	.00	.00	.00	.00	.00
85345041012	Workers Comp Insurance	65.89	21.74	10.47	.00	9.83	.00
85345041020	PERS (Retirement)	266.51	71.20	32.15	.00	39.96	.00
85345042005	Postal Supplies & Postage	18.86	.00	.00	.00	.00	.00
85345043031	Contractual Services	31,580.76	4,250.48	5,757.40	10,700.00	7,020.57	10,700.00
85345043130	Advertising & Legal Notices	70.00	60.00	.00	.00	.00	.00
Total Street Maintenance:		33,083.30	4,657.72	5,997.19	10,700.00	7,225.04	10,700.00
Snow Removal							
85345240000	Regular Salaries	132.53	689.35	12.48	.00	.00	.00
85345241012	Workers Comp Insurance	11.01	47.29	.75	.00	.00	.00
85345241020	PERS (Retirement)	36.55	211.93	2.19	.00	.00	.00
85345243031	Contractual Services	35,702.30	65,162.75	21,528.50	100,000.00	58,814.50	60,000.00
85345243130	Advertising & Legal Notices	.00	250.00	.00	.00	.00	.00
Total Snow Removal:		35,882.39	66,361.32	21,543.92	100,000.00	58,814.50	60,000.00
Department: 460							
85346042005	Postal Supplies & Postage	13.60	.00	.00	.00	.00	.00
Total Department: 460:		13.60	.00	.00	.00	.00	.00
Department: 531							
85353143031	Contractual Services	2,150.00	.00	.00	.00	.00	.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Total Department: 531:		2,150.00	.00	.00	.00	.00	.00
Bluffs Maint District 1996-4 Revenue Total:		7,195.03	19,173.27	35,322.70	11,965.00	119,328.17	20,000.00
Bluffs Maint District 1996-4 Expenditure Total:		71,129.29	71,019.04	27,541.11	110,700.00	66,039.54	70,700.00
Net Total Bluffs Maint District 1996-4:		63,934.26-	51,845.77-	7,781.59	98,735.00-	53,288.63	50,700.00-

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
North Village CFD 2001-1							
North Village CFD 2001-1							
85400030280	Tax Assessment	689,326.22	538,096.37	551,959.96	527,000.00	524,507.15	527,000.00
85400037002	Interest on Investments	2,591.76	7,373.41	10,361.30	7,500.00	10,648.93	7,500.00
	North Village CFD 2001-1 Revenue Total:	691,917.98	545,469.78	562,321.26	534,500.00	535,156.08	534,500.00
	Total North Village CFD 2001-1:	691,917.98	545,469.78	562,321.26	534,500.00	535,156.08	534,500.00
Capital Projects - Other							
85453143031	Contractual Services	7,670.20	6,055.46	847,513.98	9,100.00	18,575.50	9,100.00
	Total Capital Projects - Other:	7,670.20	6,055.46	847,513.98	9,100.00	18,575.50	9,100.00
Debt Service							
85459043031	Contractual Services	2,045.00	.00	2,875.00	.00	2,955.00	.00
85459049490	Debt Service	653,297.50	986,369.47	481,999.04	512,271.00	652,340.08	511,907.00
	Total Debt Service:	655,342.50	986,369.47	484,874.04	512,271.00	655,295.08	511,907.00
	North Village CFD 2001-1 Revenue Total:	691,917.98	545,469.78	562,321.26	534,500.00	535,156.08	534,500.00
	North Village CFD 2001-1 Expenditure Total:	663,012.70	992,424.93	1,332,388.02	521,371.00	673,870.58	521,007.00
	Net Total North Village CFD 2001-1:	28,905.28	446,955.15-	770,066.76-	13,129.00	138,714.50-	13,493.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Old Mammoth Rd BAD 2002-01							
Old Mammoth Rd BAD 2002-01							
85600030280	Tax Assessment	116,012.94	95,344.92	50,841.90	50,690.00	216,854.02	50,690.00
85600037002	Interest on Investments	1,293.59	2,604.68	4,413.78	.00	7,762.39	.00
85600039999	Interfund Transfers In	14,290.00	10,181.00	44,396.00	24,742.00	16,151.00	25,000.00
Old Mammoth Rd BAD 2002-01 Revenue Total:		131,596.53	108,130.60	99,651.68	75,432.00	240,767.41	75,690.00
Total Old Mammoth Rd BAD 2002-01:		131,596.53	108,130.60	99,651.68	75,432.00	240,767.41	75,690.00
Street Maintenance							
85645040000	Regular Salaries	3,080.40	3,803.39	1,407.55	.00	1,178.86	.00
85645040111	Temporary Wages	109.47	1,041.01	116.59	.00	.00	.00
85645040113	Overtime Wages	.00	102.08	.00	.00	.00	.00
85645041002	Health Ins Premiums	304.81	.00	.00	.00	.00	.00
85645041012	Workers Comp Insurance	177.13	157.43	170.97	.00	73.54	.00
85645041020	PERS (Retirement)	641.95	469.68	707.60	.00	300.78	.00
85645041028	PARS (Part Time Retirement)	1.23	.00	.00	.00	.00	.00
85645042007	Maintenance Supplies	2,251.51	.00	.00	.00	.00	.00
85645043031	Contractual Services	25,672.00	17,838.25	23,453.58	64,300.00	73,363.68	64,300.00
85645043130	Advertising & Legal Notices	70.00	705.00	.00	.00	.00	.00
85645043404	Public Utilities	2,398.73	.00	.00	.00	.00	.00
Total Street Maintenance:		34,707.23	24,116.84	25,856.29	64,300.00	74,916.86	64,300.00
Snow Removal							
85645240000	Regular Salaries	8,914.65	8,050.99	3,168.03	8,442.00	7,147.92	8,442.00
85645240111	Temporary Wages	64.42	.00	.00	.00	1,188.19	.00
85645240113	Overtime Wages	1,710.19	8,891.39	683.64	.00	3,455.72	.00
85645240130	Comprehensive Leave	.00	.00	.00	163.00	.00	163.00
85645241002	Health Ins Premiums	77.73	.00	.00	3,107.00	.00	3,107.00
85645241012	Workers Comp Insurance	723.24	562.12	151.16	464.00	411.92	464.00
85645241020	PERS (Retirement)	2,151.06	1,770.56	462.69	2,866.00	1,684.83	2,866.00
85645243030	Professional Services	.00	4,886.00	.00	.00	.00	.00
85645243031	Contractual Services	5,666.52	61,807.00	25,258.68	75,000.00	78,889.46	75,000.00
85645243404	Public Utilities	1,110.51	2,985.54	2,657.98	.00	3,655.63	.00
Total Snow Removal:		20,418.32	88,953.60	32,382.18	90,042.00	96,433.67	90,042.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Department: 531							
85653140000	Regular Salaries	2,821.30	1,374.62	199.68	.00	81.59	.00
85653140111	Temporary Wages	.00	54.30	.00	.00	.00	.00
85653141012	Workers Comp Insurance	.00	44.34	16.00	.00	4.94	.00
85653141020	PERS (Retirement)	771.95	292.72	59.95	.00	20.65	.00
85653142005	Postal Supplies & Postage	.00	14.37	.00	.00	.00	.00
85653143031	Contractual Services	.00	.00	90,075.00	.00	.00	.00
Total Department: 531:		3,593.25	1,780.35	90,350.63	.00	107.18	.00
Old Mammoth Rd BAD 2002-01 Revenue Total:		131,596.53	108,130.60	99,651.68	75,432.00	240,767.41	75,690.00
Old Mammoth Rd BAD 2002-01 Expenditure Total:		58,718.80	114,850.79	148,589.10	154,342.00	171,457.71	154,342.00
Net Total Old Mammoth Rd BAD 2002-01:		72,877.73	6,720.19-	48,937.42-	78,910.00-	69,309.70	78,652.00-

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
North Village BAD 2002-2							
North Village BAD 2002-2							
85700030280	Tax Assessment	2,169.14	.44	5,176.41	.00	99,978.03	.00
85700037002	Interest on Investments	2,893.90	4,791.53	5,648.65	.00	13,621.45	.00
85700039999	Interfund Transfers In	42,964.00	18,719.00	42,123.00	16,151.00	24,742.00	8,000.00
North Village BAD 2002-2 Revenue Total:		48,027.04	23,510.97	52,948.06	16,151.00	138,341.48	8,000.00
Total North Village BAD 2002-2:		48,027.04	23,510.97	52,948.06	16,151.00	138,341.48	8,000.00
Street Maintenance							
85745040000	Regular Salaries	3,553.28	2,162.95	398.11	.00	134.24	.00
85745040111	Temporary Wages	48.49	.00	108.59	.00	.00	.00
85745041002	Health Ins Premiums	173.09	.00	.00	.00	.00	.00
85745041012	Workers Comp Insurance	229.60	214.38	21.69	.00	7.94	.00
85745041020	PERS (Retirement)	656.09	697.19	64.00	.00	31.95	.00
85745041028	PARS (Part Time Retirement)	.96	.00	.00	.00	.00	.00
85745042007	Maintenance Supplies	.00	305.43	.00	.00	.00	.00
85745043031	Contractual Services	26,162.00	56,761.00	5,285.85	.00	1,956.86	.00
85745043130	Advertising & Legal Notices	70.00	60.00	.00	.00	.00	.00
85745043404	Public Utilities	1,126.46	387.58	1,157.15	.00	888.43	.00
Total Street Maintenance:		32,019.97	60,588.53	7,035.39	.00	3,019.42	.00
Snow Removal							
85745240000	Regular Salaries	8,340.61	7,290.36	2,592.21	6,361.00	5,387.62	6,361.00
85745240111	Temporary Wages	1,380.77	914.73	.00	.00	939.48	.00
85745240113	Overtime Wages	3,207.67	3,907.00	1,308.56	.00	3,275.12	.00
85745240130	Comprehensive Leave	.00	.00	.00	158.00	.00	158.00
85745241002	Health Ins Premiums	64.98	.00	.00	2,253.00	.00	2,253.00
85745241012	Workers Comp Insurance	668.03	505.08	115.73	351.00	310.44	351.00
85745241020	PERS (Retirement)	2,084.78	1,951.36	366.25	2,189.00	1,269.48	2,189.00
85745242007	Maintenance Supplies	.00	3,134.45	.00	.00	.00	.00
85745243031	Contractual Services	8,529.79	65,267.50	43,193.75	.00	54,120.04	.00
85745243404	Public Utilities	471.52	1,429.48	2,030.89	.00	2,733.43	.00
85745245440	Snow Removal & Maint	12,793.00	.00	.00	.00	.00	.00
Total Snow Removal:		37,541.15	84,399.96	49,607.39	11,312.00	68,035.61	11,312.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Department: 531							
85753140000	Regular Salaries	437.47	836.06	.00	.00	.00	.00
85753141012	Workers Comp Insurance	.00	15.05	.00	.00	.00	.00
85753141020	PERS (Retirement)	98.25	239.14	.00	.00	.00	.00
85753142005	Postal Supplies & Postage	14.23	.00	.00	.00	.00	.00
85753143130	Advertising & Legal Notices	580.00	.00	.00	.00	.00	.00
Total Department: 531:		1,129.95	1,090.25	.00	.00	.00	.00
Department: 599							
85759949999	Transfers Out	.00	98,640.00	.00	.00	.00	.00
Total Department: 599:		.00	98,640.00	.00	.00	.00	.00
North Village BAD 2002-2 Revenue Total:		48,027.04	23,510.97	52,948.06	16,151.00	138,341.48	8,000.00
North Village BAD 2002-2 Expenditure Total:		70,691.07	244,718.74	56,642.78	11,312.00	71,055.03	11,312.00
Net Total North Village BAD 2002-2:		22,664.03-	221,207.77-	3,694.72-	4,839.00	67,286.45	3,312.00-

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
In Lieu Mello-Roos CFD 2005-01							
In Lieu Mello-Roos CFD 2005-01							
85900030280	Tax Assessment	2,375.85	2,419.66	2,466.43	2,470.00	2,519.64	2,470.00
85900037002	Interest on Investments	44.08	84.62	707.17	.00	402.37	.00
	In Lieu Mello-Roos CFD 2005-01 Revenue Total:	2,419.93	2,504.28	3,173.60	2,470.00	2,922.01	2,470.00
	Total In Lieu Mello-Roos CFD 2005-01:	2,419.93	2,504.28	3,173.60	2,470.00	2,922.01	2,470.00
Department: 460							
85946043031	Contractual Services	1,417.02	651.27	834.70	900.00	872.34	900.00
	Total Department: 460:	1,417.02	651.27	834.70	900.00	872.34	900.00
Department: 531							
85953143031	Contractual Services	316.65-	.00	.00	.00	.00	.00
	Total Department: 531:	316.65-	.00	.00	.00	.00	.00
	In Lieu Mello-Roos CFD 2005-01 Revenue Total:	2,419.93	2,504.28	3,173.60	2,470.00	2,922.01	2,470.00
	In Lieu Mello-Roos CFD 2005-01 Expenditure Total:	1,100.37	651.27	834.70	900.00	872.34	900.00
	Net Total In Lieu Mello-Roos CFD 2005-01:	1,319.56	1,853.01	2,338.90	1,570.00	2,049.67	1,570.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Transit Facilities CFD 2013-3							
Transit Facilities CFD 2013-3							
86000030280	Tax Assessment	.00	7,664.14	7,902.81	7,800.00	10,153.26	7,800.00
86000037002	Interest on Investments	5.47-	7.42-	112.10	.00	150.70	.00
86000037100	Refunds and Rebates	4,768.24	.00	.00	.00	.00	.00
Transit Facilities CFD 2013-3 Revenue Total:		4,762.77	7,656.72	8,014.91	7,800.00	10,303.96	7,800.00
Total Transit Facilities CFD 2013-3:		4,762.77	7,656.72	8,014.91	7,800.00	10,303.96	7,800.00
Department: 475							
86047543031	Contractual Services	11,574.00	2,072.35	2,860.75	2,865.00	3,086.76	2,865.00
Total Department: 475:		11,574.00	2,072.35	2,860.75	2,865.00	3,086.76	2,865.00
Department: 531							
86053143031	Contractual Services	3,817.10-	.00	.00	.00	.00	.00
Total Department: 531:		3,817.10-	.00	.00	.00	.00	.00
Transit Facilities CFD 2013-3 Revenue Total:		4,762.77	7,656.72	8,014.91	7,800.00	10,303.96	7,800.00
Transit Facilities CFD 2013-3 Expenditure Total:		7,756.90	2,072.35	2,860.75	2,865.00	3,086.76	2,865.00
Net Total Transit Facilities CFD 2013-3:		2,994.13-	5,584.37	5,154.16	4,935.00	7,217.20	4,935.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Mammoth View BAD 2014-01							
Mammoth View BAD 2014-01							
86100030280	Tax Assessment	10.06	157.23	8,443.37	.00	34,407.19	8,440.00
86100037002	Interest on Investments	58.83	89.90	109.04	.00	425.97	.00
	Mammoth View BAD 2014-01 Revenue Total:	68.89	247.13	8,552.41	.00	34,833.16	8,440.00
	Total Mammoth View BAD 2014-01:	68.89	247.13	8,552.41	.00	34,833.16	8,440.00
Department: 450							
86145043031	Contractual Services	2,733.99	2,083.76	3,255.00	.00	3,185.32	3,100.00
86145043130	Advertising & Legal Notices	.00	70.00	.00	.00	.00	.00
	Total Department: 450:	2,733.99	2,153.76	3,255.00	.00	3,185.32	3,100.00
	Mammoth View BAD 2014-01 Revenue Total:	68.89	247.13	8,552.41	.00	34,833.16	8,440.00
	Mammoth View BAD 2014-01 Expenditure Total:	2,733.99	2,153.76	3,255.00	.00	3,185.32	3,100.00
	Net Total Mammoth View BAD 2014-01:	2,665.10-	1,906.63-	5,297.41	.00	31,647.84	5,340.00
	Net Grand Totals:	47,371.23-	942,074.88-	793,364.85-	295,888.00-	281,357.83	154,127.00-

SPECIAL USE TAX FUNDS: MELLO ROOS – FY2019-20 HIGHLIGHTS

PROGRAM DESCRIPTION

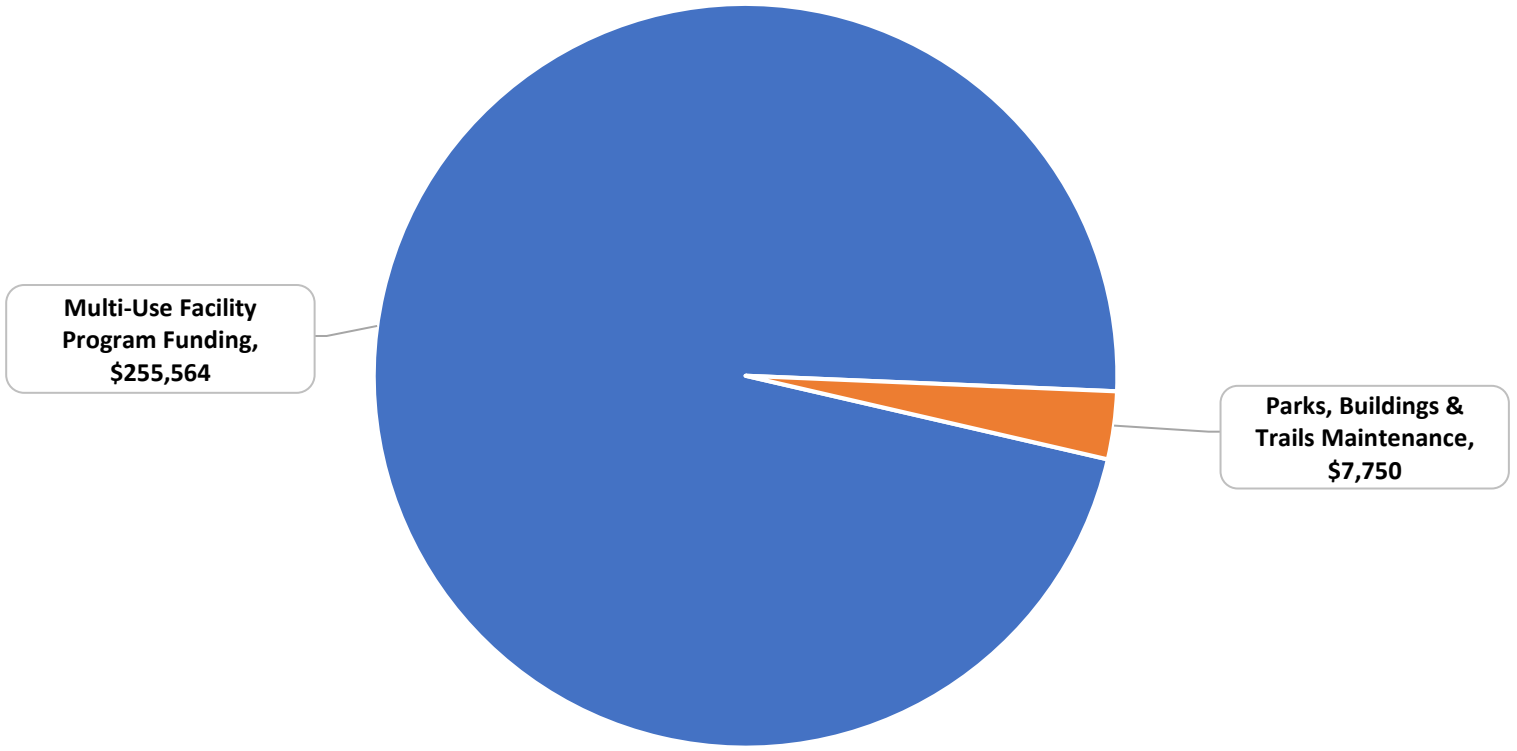
Mello Roos is a "Fractional Use" tax paid in lieu of Transient Occupancy Tax (TOT) pursuant to Chapter 3.12 of the Town of Mammoth Lakes Municipal Code.

*"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 FY 2019/20 annual Recreation Department revenues of $185,000. These funds are dedicated for use at the Mammoth Lakes Multi-Use Facility. The balance of Mello Roos tax funds are allocated in the FY2019-20 Parks Maintenance budget.

Fractional Mello Roos



Total Expenditure $ 263,314

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Fractional Mello CDF 2004-01							
Fractional Mello CDF 2004-01							
85800030280	Tax Assessment	233,976.51	226,002.82	234,933.45	200,000.00	205,363.18	185,000.00
85800031610	Facility Rental	189.65	11,078.50	.00	.00	.00	.00
85800031666	Food Sales - Rec	6.59	.06-	.00	.00	.00	.00
85800031676	Ice Rink Master	37,580.67	41,815.77	95,234.99	75,000.00	87,358.99	80,000.00
85800031678	RecZone Master	210.50	120.00	561.62	.00	735.00	.00
85800031682	Advertising Charge	50.00	.00	.00	.00	.00	.00
85800037002	Interest on Investments	573.31	382.76	4,120.59	.00	3,160.17	2,600.00
85800039000	Forgiveness of Debt	648,096.71	.00	.00	.00	.00	.00
85800039999	Interfund Transfers In	10,000.00	10,428.00	.00	.00	.00	.00
	Fractional Mello CDF 2004-01 Revenue Total:	930,683.94	289,827.79	334,850.65	275,000.00	296,617.34	267,600.00
	Total Fractional Mello CDF 2004-01:	930,683.94	289,827.79	334,850.65	275,000.00	296,617.34	267,600.00
Multi-Use Facility							
85843640000	Regular Salaries	32,183.33	22,482.25	25,024.44	25,721.00	17,988.57	26,733.00
85843640111	Temporary Wages	42,569.43	38,544.20	37,336.90	47,620.00	43,910.97	47,620.00
85843640113	Overtime Wages	1,876.27	1,272.51	1,690.31	.00	1,785.76	.00
85843640130	Comprehensive Leave	.00	.00	.00	1,973.00	.00	937.00
85843641002	Health Ins Premiums	1,800.52	360.52	1,442.08	9,678.00	.00	13,981.00
85843641012	Workers Comp Insurance	2,499.85	1,589.40	1,354.64	1,492.00	1,039.17	1,737.00
85843641016	Unemployment Assessment	1,306.00	5,659.00	.00	.00	482.00	.00
85843641020	PERS (Retirement)	7,986.37	6,059.52	4,699.57	8,552.00	4,250.36	9,188.00
85843641028	PARS (Part Time Retirement)	39.11	680.61	712.94	926.00	838.47	925.00
85843642002	Office Supplies	.00	.00	.00	.00	387.44	.00
85843642006	Uniforms & Personal Equip	678.97	1,000.00	1,049.32	1,000.00	904.98	1,000.00
85843642007	Maintenance Supplies	5,145.47	4,098.19	5,198.80	2,500.00	2,605.33	3,000.00
85843642008	Recreation Supplies	6,978.58	12,953.80	12,987.27	6,000.00	6,156.17	6,500.00
85843642030	Special Operational	3,413.03	3,631.95	5,427.06	3,500.00	3,410.43	3,500.00
85843643031	Contractual Services	20,665.11	60,461.81	20,162.29	38,600.00	39,143.25	40,000.00
85843643066	Vehicle & Equip Replacement	5,281.55	7,209.28	6,160.56	3,731.00	3,731.35	3,843.00
85843643120	Printing & Reproduction	3,046.69	2,480.52	2,482.34	4,000.00	1,948.19	3,000.00
85843643130	Advertising & Legal Notices	4,857.90	4,697.52	4,310.55	3,000.00	3,258.00	3,000.00
85843643150	Training, Ed, Conf & Mtgs	.00	375.00	1,282.45	2,000.00	1,593.16	2,000.00
85843643404	Public Utilities	35,198.88	34,290.09	35,098.45	35,000.00	33,724.02	35,000.00
85843645010	Facility Lease	37,800.00	37,800.00	42,000.00	43,260.00	42,000.00	45,000.00
85843645080	Park Grounds & Bldgs Maint	5,426.35	2,050.78	4,904.28	10,000.00	10,229.39	8,000.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
85843646460	Computer Hardware - Non Cap	261.26	.00	.00	500.00	.00	600.00
Total Multi-Use Facility:		219,014.67	247,696.95	213,324.25	249,053.00	219,387.01	255,564.00
Parks, Bldgs & Trails Maint							
85843840000	Regular Salaries	6,598.35	6,449.50	6,187.38	5,000.00	6,052.56	.00
85843840111	Temporary Wages	2,812.94	3,120.10	5,325.23	5,000.00	6,731.01	.00
85843840113	Overtime Wages	.00	.00	66.10	.00	367.73	.00
85843840130	Comprehensive Leave	.00	.00	.00	295.00	.00	.00
85843841002	Health Ins Premiums	281.14	.00	.00	1,552.00	.00	.00
85843841012	Workers Comp Insurance	410.90	483.43	340.96	216.00	362.53	.00
85843841020	PERS (Retirement)	1,363.92	1,589.49	1,128.21	39.00	1,482.75	.00
85843841028	PARS (Part Time Retirement)	.00	.00	.00	1,398.00	.00	.00
85843842007	Maintenance Supplies	3,452.93	82.79	267.44	.00	.00	500.00
85843843031	Contractual Services	2,449.00	3,029.07	4,111.11	.00	4,019.15	5,000.00
85843843404	Public Utilities	1,902.90	1,425.87	1,252.07	.00	1,666.54	1,250.00
85843845080	Park Grounds & Bldgs Maint	514.02	.00	918.97	.00	.00	1,000.00
Total Parks, Bldgs & Trails Maint:		19,786.10	16,180.25	19,597.47	13,500.00	20,682.27	7,750.00
Department: 599							
85859949999	Transfers Out	150,400.00	50,000.00	.00	.00	.00	.00
Total Department: 599:		150,400.00	50,000.00	.00	.00	.00	.00
Fractional Mello CDF 2004-01 Revenue Total:		930,683.94	289,827.79	334,850.65	275,000.00	296,617.34	267,600.00
Fractional Mello CDF 2004-01 Expenditure Total:		389,200.77	313,877.20	232,921.72	262,553.00	240,069.28	263,314.00
Net Total Fractional Mello CDF 2004-01:		541,483.17	24,049.41-	101,928.93	12,447.00	56,548.06	4,286.00
Net Grand Totals:		541,483.17	24,049.41-	101,928.93	12,447.00	56,548.06	4,286.00

Fleet Services
FY2019-20 HIGHLIGHTS

DEPARTMENT 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.

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. Staffing: Addition of a full time year-round mechanic has been approved. Current staff includes the Superintendent and Four Year-Round Mechanics. Equipment: Town expects to take delivery of two new loaders from Caterpillar and a new snow blower from Kodiak America this year. Pool vehicles and additional Public Works Maintenance and Airport vehicles are also in process.

PRIORITIES FOR FY 2019-20: 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

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Vehicle Service							
Vehicle Service							
91000031602	Charges for Services	421,948.95	381,788.78	375,914.95	509,260.00	431,976.18	477,843.00
91000031920	Garage-Other Governments	3,899.92	40,713.56	6,337.95	.00	1,706.17	.00
91000031922	Garage-ESTA	408,890.30	597,089.48	503,202.55	544,835.00	582,190.29	544,835.00
91000031924	Garage Services: County	20,795.78	3,700.84	16,902.87	10,000.00	4,173.33	10,000.00
91000031926	Garage Services: MLFPD	48,370.83	60,904.23	47,101.22	84,805.00	67,306.86	84,805.00
91000031928	Garage: Schools	73,745.04	59,868.69	62,237.99	97,460.00	94,757.26	97,460.00
91000032230	Equip Replacement Charge	566,749.95	1,070,772.35	807,306.13	723,510.00	723,510.77	723,510.00
91000037002	Interest on Investments	18,678.83	35,620.21	44,904.58	.00	166,638.14	.00
91000037100	Refunds and Rebates	1,967.10	1,634.64	40,714.37	.00	2,528.28	.00
91000037400	Sale of Fixed Assets	.00	200.00	2,004.00	.00	.00	.00
91000039999	Interfund Transfers In	1,615,000.00	499,638.00	435,535.00	942,600.00	942,600.00	340,000.00
Vehicle Service Revenue Total:		3,180,046.70	2,751,930.78	2,342,161.61	2,912,470.00	3,017,387.28	2,278,453.00
Total Vehicle Service:		3,180,046.70	2,751,930.78	2,342,161.61	2,912,470.00	3,017,387.28	2,278,453.00
Garage Operations							
91045640000	Regular Salaries	323,948.99	363,362.11	390,006.34	335,875.00	350,622.04	361,131.00
91045640111	Temporary Wages	13,377.65	.00	.00	15,000.00	20,489.22	15,000.00
91045640113	Overtime Wages	18,116.71	30,068.45	6,430.12	.00	28,692.45	.00
91045640130	Comprehensive Leave	36,701.10	9,449.00	1,148.86-	22,332.00	19,786.23	25,715.00
91045641002	Health Ins Premiums	121,365.38	92,791.97	91,366.78	101,406.00	96,074.55	142,537.00
91045641012	Workers Comp Insurance	19,678.60	23,544.43	18,125.25	18,655.00	18,438.57	23,373.00
91045641016	Unemployment Assessment	.00	.00	75.00	.00	.00	.00
91045641020	PERS (Retirement)	114,739.68	110,886.18	95,858.82	111,446.00	105,656.05	131,792.00
91045641028	PARS (Part Time Retirement)	57.67	.00	.00	300.00	471.03	300.00
91045642002	Office Supplies	524.22	303.51	715.11	.00	1,141.45	.00
91045642016	Gasoline & Diesel	.00	271.73	599.94	.00	165.31	.00
91045642017	Vehicle Maintenance Parts	767.41	4,187.24	7,321.02	.00	5,997.70	.00
91045643031	Contractual Services	1,503.32	7,726.95	.00	10,000.00	.00	10,000.00
91045643110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	200.00	.00	200.00
91045643150	Training, Ed, Conf & Mtgs	1,794.20	.00	.00	2,000.00	.00	2,000.00
91045643404	Public Utilities	427.77	76.02	.00	100.00	538.04	100.00
91045646010	Equipment Lease	.00	.00	.00	100.00	4,842.36	100.00
91045646200	Machinery & Equip - Non Cap	.00	771.59	.00	3,000.00	.00	3,000.00
91045646480	Computer Software - Non Cap	.00	.00	.00	5,000.00	.00	5,000.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Total Garage Operations:		653,002.70	643,439.18	609,349.52	625,414.00	652,915.00	720,248.00
Vehicle & Equip Replace							
91057048100	Vehicles - Capital	36,545.07	35,302.81-	1,256.38	180,000.00	28,635.76	180,000.00
91057048199	Vehicles - Depreciation	425,255.90	378,005.12	253,603.20	.00	.00	.00
91057048200	Machinery & Equip - Capital	105,617.56	85,320.72-	28,183.51	.00	.00	.00
91057048300	Additions to the Fleet	.00	.00	.00	565,000.00	.00	.00
91057048990	Depreciation	.00	.00	.00	.00	444,084.16	.00
Total Vehicle & Equip Replace:		567,418.53	257,381.59	283,043.09	745,000.00	472,719.92	180,000.00
Garage - Other Government							
91057942017	Vehicle Maintenance Parts	.00	.00	.00	.00	1,208.06	.00
Total Garage - Other Government:		.00	.00	.00	.00	1,208.06	.00
General Fleet Garage							
91058042016	Gasoline & Diesel	4,408.69	5,229.37	6,771.30	5,000.00	8,517.56	5,000.00
91058042017	Vehicle Maintenance Parts	8,692.30	9,382.89	3,518.24	5,000.00	10,028.31	5,000.00
Total General Fleet Garage:		13,100.99	14,612.26	10,289.54	10,000.00	18,545.87	10,000.00
Parks Maintenance Garage							
91058142016	Gasoline & Diesel	11,896.63	14,115.62	12,217.61	13,000.00	18,358.25	13,000.00
91058142017	Vehicle Maintenance Parts	16,466.12	12,360.42	14,900.83	10,000.00	20,123.84	10,000.00
Total Parks Maintenance Garage:		28,362.75	26,476.04	27,118.44	23,000.00	38,482.09	23,000.00
Mono County Schools							
91058242016	Gasoline & Diesel	6,313.49	6,122.88	6,741.90	8,000.00	6,662.97	8,000.00
Total Mono County Schools:		6,313.49	6,122.88	6,741.90	8,000.00	6,662.97	8,000.00
Mono County Garage							
91058342016	Gasoline & Diesel	3,667.92	3,239.34	2,778.99	5,000.00	4,559.24	5,000.00
Total Mono County Garage:		3,667.92	3,239.34	2,778.99	5,000.00	4,559.24	5,000.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Transit Garage Services							
91058442016	Gasoline & Diesel	64,486.07	65,181.56	67,111.20	75,000.00	48,370.10	75,000.00
91058442017	Vehicle Maintenance Parts	48,844.15	39,422.21	27,610.79	35,000.00	23,479.60	35,000.00
Total Transit Garage Services:		113,330.22	104,603.77	94,721.99	110,000.00	71,849.70	110,000.00
ESTA Garage							
91058542016	Gasoline & Diesel	140,521.88	143,246.21	157,925.46	150,000.00	183,559.20	150,000.00
91058542017	Vehicle Maintenance Parts	75,407.34	76,339.64	90,205.24	75,000.00	87,702.88	75,000.00
Total ESTA Garage:		215,929.22	219,585.85	248,130.70	225,000.00	271,262.08	225,000.00
Fire Dept - Garage							
91058642016	Gasoline & Diesel	10,554.28	16,050.68	14,687.88	20,000.00	13,271.67	20,000.00
91058642017	Vehicle Maintenance Parts	15,737.38	22,571.10	14,960.22	15,000.00	24,011.91	15,000.00
Total Fire Dept - Garage:		26,291.66	38,621.78	29,648.10	35,000.00	37,283.58	35,000.00
Mammoth Unified School							
91058742016	Gasoline & Diesel	17,078.84	17,286.23	20,910.57	20,000.00	20,672.90	20,000.00
91058742017	Vehicle Maintenance Parts	27,389.14	21,034.70	17,896.78	25,000.00	19,103.57	25,000.00
Total Mammoth Unified School:		44,467.98	38,320.93	38,807.35	45,000.00	39,776.47	45,000.00
Public Safety Garage							
91058842016	Gasoline & Diesel	36,458.53	35,784.30	41,939.26	45,000.00	51,797.62	45,000.00
91058842017	Vehicle Maintenance Parts	52,553.06	24,540.28	47,454.19	40,000.00	32,757.38	40,000.00
Total Public Safety Garage:		89,011.59	60,324.58	89,393.45	85,000.00	84,555.00	85,000.00
Interfund Transfers							
91059949999	Transfers Out	1,673,913.02	408,853.00	398,279.66	60,000.00	399,120.00	60,000.00
Total Interfund Transfers:		1,673,913.02	408,853.00	398,279.66	60,000.00	399,120.00	60,000.00
Vehicle Service Revenue Total:		3,180,046.70	2,751,930.78	2,342,161.61	2,912,470.00	3,017,387.28	2,278,453.00
Vehicle Service Expenditure Total:		3,434,810.07	1,821,581.20	1,838,302.73	1,976,414.00	2,098,939.98	1,506,248.00

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Net Total Vehicle Service:		254,763.37-	930,349.58	503,858.88	936,056.00	918,447.30	772,205.00
Net Grand Totals:		254,763.37-	930,349.58	503,858.88	936,056.00	918,447.30	772,205.00

DEBT SERVICE FUND

The Debt Service Fund accounts for the Town's main debt service payments. In FY 2019-20, these payments are mainly funded by the Measure R Fund, (Multi Use Facility) and the General Fund.

FY2019-20 Expenditures

Debt Service Annual Expenses		
Debt Svce Lease Rev Bond 2015	**$**	**314,192**
Debt Service - Multi Use Facility Payment	**$**	**615,925**
Debt Service MLLA Settlement	**$**	**1,869,400**
Transfer out to Garage Service Loan	**$**	**340,000**
Debt Fees	**$**	**5,000**
Total Annual Expenses	**$**	**3,144,517**

FUTURE CAPITAL DEBT SERVICE RESERVE	**$**	**126,805**
TOTAL DEBT SERVICE	**$**	**3,271,322**

Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Adopted Budget
Debt Service							
Debt Service							
99000037002	Interest on Investments	77.72	222.41	36,943.97	.00	1,018.68	.00
99000037100	Refunds and Rebates	.00	.00	593,755.00	.00	.00	.00
99000037500	Proceeds of Debt	2,120,000.00	.00	.00	.00	.00	.00
99000039999	Interfund Transfers In	3,095,995.24	3,250,236.00	9,202,850.49	3,350,894.00	3,350,895.00	3,271,322.00
Debt Service Revenue Total:		5,216,072.96	3,250,458.41	9,833,549.46	3,350,894.00	3,351,913.68	3,271,322.00
Total Debt Service:		5,216,072.96	3,250,458.41	9,833,549.46	3,350,894.00	3,351,913.68	3,271,322.00
Debt Service							
99059043031	Contractual Services	1,775.00	554.00	2,725.00	5,000.00	4,880.00	5,000.00
99059048300	Capital Land Acquisition	.00	.00	6,502,491.41	.00	.00	.00
99059049480	Other Debt Expense	93,024.24	.00	.00	.00	.00	.00
99059049492	Debt Service 2000 CO	20,795.56	.00	.00	.00	.00	.00
99059049493	Debt Service SWRCB	78,987.40	78,987.40	78,987.40	78,987.00	78,914.79	.00
99059049494	Debt SVCE-Multi Use Facility	.00	.00	55,192.49	612,131.00	612,130.75	.00
99059049496	Debt Service HELP Loan	475,525.43	.00	330,148.51	.00	.00	.00
99059049497	Debt Svce Lease Rev Bond 2015	193,009.38	315,708.55	314,776.30	314,776.00	315,615.90	314,192.00
99059049498	Debt Service MLLA Settlement	2,000,000.00	2,000,000.00	2,488,992.67	1,868,538.00	1,868,537.52	1,869,400.00
99059049499	Debt SVSE: Multi Use Facility	.00	.00	.00	.00	.00	615,925.00
Total Debt Service:		2,863,117.01	2,395,249.95	9,773,313.78	2,879,432.00	2,880,078.96	2,804,517.00
Interfund Transfers							
99059949999	Transfers Out	3,333,688.25	340,520.07	443,200.00	366,269.00	366,269.00	340,000.00
Total Interfund Transfers:		3,333,688.25	340,520.07	443,200.00	366,269.00	366,269.00	340,000.00
Debt Service Revenue Total:		5,216,072.96	3,250,458.41	9,833,549.46	3,350,894.00	3,351,913.68	3,271,322.00
Debt Service Expenditure Total:		6,196,805.26	2,735,770.02	10,216,513.78	3,245,701.00	3,246,347.96	3,144,517.00
Net Total Debt Service:		980,732.30-	514,688.39	382,964.32-	105,193.00	105,565.72	126,805.00
Net Grand Totals:		980,732.30-	514,688.39	382,964.32-	105,193.00	105,565.72	126,805.00

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 FY2018-19 to FY2019-20 for a combined change of 1.03%. The appropriations limit for the Town increased from $25,242,426 to $25,999,302. 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. Last year, Council increased the investment limit in the Mono County pool to $5,000,000 to account for the increased Reserve for Economic Uncertainty outlined in the reserve policy. No additional changes are necessary for FY2019-20

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 $3,720,000 based on FY2019-20 operating budget. Staff estimates the REU will not require additional funds allocated during the budget process as all interest revenue on these funds are retained in the REU and interest revenue has been enough to keep the balance at or above policy.

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 $2,092,000 based on FY2019-20 General Fund Revenue. This component was a new addition to the policy and funds are being accumulated toward the target rate to keep the Town within policy. Since this component was created, the Town as allocated funds during quarterly financial review, when funds were available. The current balance of this reserve component is $1,864,788 or 89.1% of policy. While no additional funds are recommended from the FY2019-20 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 $100,000 is fully funded as part of the operating budget. 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. For FY2018-19 Council approved $52,130 in contingency funds for the Signage and Wayfinding project.

Component	Funding Target %	Funding Target $ (Based on FY2019-20 General Fund Revenue)	Estimated Current Balance	Percent Funded	Funds Needed for Full Compliance FY2019-20	Notes
Reserve for Economic Uncertainty	16% of General Fund Revenue	$ 3,720,000	$ 3,759,431	100%	$ -	Interest Revenue approximately $110,000 for FY2018-19, keeping balance above policy
Operating Reserve	9% of General Fund Revenue	$ 2,092,000	$ 1,864,788	89%	$ 227,212	No additions recommended from FY2019-20 Operating Budget
Contingency	$100,000 Budget Annually	$ 100,000	$ 100,000	100%	$ -	$100,000 is included in the FY2019-20 Operating Budget
		$ 5,912,000	$ 5,724,219			

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 FY2019-20. 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. 19-38

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 5th day of June 2019.

V. CLELAND HOFF, 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. 19-38 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 5th day of June, 2019, by the following vote:

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

Jamie Gray

JAMIE GRAY, Town Clerk

RESOLUTION NO. 19-37

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 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 5th day of June 2019.

V. CLELAND HOFF, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

TOWN OF MAMMOTH LAKES
INVESTMENT POLICY
Fiscal Year 2019-20

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. 19-37 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 5th day of June, 2019, by the following vote:

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

JAMIE GRAY, Town Clerk

RESOLUTION NO. 19-39

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; and

WHEREAS, the Town 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; and

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 5th day of June 2019.

V. CLELAND HOFF, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

Town of Mammoth Lakes, California

Debt Management Policy

FY2019-20

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.

TABLE OF CONTENTS

Page

FINDINGS 1

POLICIES 2
- Purposes For Which Debt May Be Issued 2
- Long-Term Debt 2
- Short-term Debt 3
- Financings on Behalf of Other Entities 4

TYPES OF DEBT 5
- General Obligation (GO) Bonds 5
- Revenue Bonds 5
- Lease-Backed Debt/Certificates of Participation (COP/Lease Revenue Bonds) 5
- Special Assessment/Special Tax District Debt 5
- Tax Allocation Bonds 6
- Multi-Family Mortgage Revenue Bonds 6
- HUD Section 108 Loan Guarantee Program 6

METHOD OF SALE 7
- Competitive Sale 7
- Negotiated Sale 7
- Private Placement 7

RELATIONSHIP OF DEBT TO CAPITAL IMPROVEMENT PROGRAM AND BUDGET 8

POLICY GOALS RELATED TO PLANNING GOALS AND OBJECTIVES 8

INTERNAL CONTROL PROCEDURES 9

WAIVERS OF DEBT POLICY 9

"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. 19-39 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 5th day of June, 2019, by the following vote:

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

JAMIE GRAY, Town Clerk

RESOLUTION NO. 19-36

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ESTABLISHING THE APPROPRIATION LIMIT FOR FISCAL YEAR 2019-20 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 2019-20, 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 2019-20 is $25,999,302 as reflected in Exhibit 1.

APPROVED AND ADOPTED THIS 5th day of June 2019.

V. CLELAND HOFF, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

Exhibit 1

ARTICLE XIIIB APPROPRIATIONS LIMIT
Fiscal Year 2019-20

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 2019-20, the Town of Mammoth Lakes is using the population growth of Mono County and the increase in California Per Capita Income.

2018-19 Appropriations Limit $24,242,426

2018-19 Adjustment Factors

Mono County Population Change = 0.9918 (-.82% change)
California Per Capita Income Change = 1.0385 (3.85% change)
Combined Change = 0.9918 * 1.0385 = 1.0300

2019-20 Appropriations Limit $25,999,302

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. 19-36 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 5th day of June, 2019, by the following vote:

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

JAMIE GRAY, Town Clerk

RESOLUTION NO. 19-34

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, 2019; 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, 2019 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 measurement 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, 2019.

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 5th day of June 2019.

V. CLELAND HOFF, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

ADMINISTRATIVE & FINANCE FEE SCHEDULE FY 2019-20

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
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

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 FY2019-20

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 FY2019-20

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 FY2019-20

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

2019/20 Park and Recreation Department Master Fee Schedule

Updated: 2/13/19 RC Approved: 2/12/19 |TC Review: 2/20/19

Activity #	Item	Note	Non-Profit/Govt. Fee (-20%)	Regular Fee	Change/Notes
31470	**LEISURE AND CULTURAL FEES**				
	Administrative Permit for Events-Renewal	**Administrative Permit for Events**	**NA**	**$ 209.00**	**10% increase, last fee increase was in 2014**
	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	Any org. with a contractual arrangement with TOML			As specified by contract
	Community Center	**Community Center Rental**	**$ 22.00**	**$ 27.50**	**per hour**
	Community Center	Community Center Rental - Setup Surcharge	NA	$ 75.00	per hour
	Community Center	Community Center Rental - Large Group Surcharge (75+)	NA	$ 50.00	Added to reservation if greater than 75 people
	Community Center	Community Center Rental - Deposit w/ alcohol	NA	$ 300.00	at this time no events will be permitted with alcohol
	Community Center	Community Center Rental - Deposit w/o alcohol	NA	$ 150.00	per reservation
	Community Center	Community Center Rental - Key Deposit	NA	$ 25.00	per reservation
60012	**COMMUNITY CENTER TENNIS COURTS**				
	Community Center Tennis Courts	Any org. with a contractual arrangement with TOML			As specified by contract
	Community Center Tennis Courts	**Tennis Court Rental**	**$ 9.00**	**$ 11.00**	**per court per hour for exclusive use**
	Community Center Tennis Courts	Tennis Court Rental - Deposit	NA	$ 150.00	per reservation
	Community Center Tennis Courts	Tennis Court Rental - Key Deposit	NA	$ 25.00	per reservation
	Community Center Tennis Courts	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	Any org. with a contractual arrangement with TOML			As specified by contract
	Picnic Shelter & BBQ Area	**Picnic Shelter & BBQ Area Rental**	**$ 22.00**	**$ 27.50**	**per hour - 2 hr. min**
	Picnic Shelter & BBQ Area	Picnic Shelter & BBQ Area Rental - Large Group Surcharge (75+)	NA	$ 50.00	Added to reservation if greater than 75 people
	Softball Field	**Softball Field Rental**	**$ 11.00**	**$ 13.50**	**per hour**
	Volleyball Court	**Volleyball Court Rental**	**$ 11.00**	**$ 13.50**	**per hour**
	Basketball Court	**Basketball Court Rental**	**$ 11.00**	**$ 13.50**	**per hour**
	Soccer Field	**Soccer Field Rental**	**$ 11.00**	**$ 13.50**	**per hour - must have approval from Director**
	Shady Rest Park	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	Any org. with a contractual arrangement with TOML			As specified by contract
	Group Picnic Area	**Group Picnic Area Rental**	**$ 35.00**	**$ 44.00**	**Per hour - 2 hour min.**
	Group Picnic Area	Group Picnic Area Rental - Large Group Surcharge (75+)	NA	$ 50.00	Added to reservation if greater than 75 people
	Group Picnic Area	Staff supervision or facility staff fee for events	NA	$ 25.00	per hour - must have approval from Director
66200	**TRAILS END PARK**				
	Picnic Shelter	Any org. with a contractual arrangement with TOML			As specified by contract
	Picnic Shelter	**Picnic Shelter Rental**	**$ 13.00**	**$ 16.50**	**per hour - 2 hr. min**
	Picnic Shelter	Picnic Shelter Rental - Large Group Surcharge (75+)	NA	$ 50.00	Required per reservation
	Picnic Shelter	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	Any org. with a contractual arrangement with TOML			As specified by contract
	Track and Sports Field	**Track & Sports Field Rental**	**$ 22.00**	**$ 27.50**	**per hour, 2 hour minimum**
	Track and Sports Field	Track & Sports Field Rental - Tournament Fee Surcharge	NA	$ 15.00	per hour - must have approval from Director
	Track and Sports Field	Track & Sports Field Rental - Deposit	NA	$ 250.00	per reservation
	Whitmore Track and Sports Field	Staff supervision or facility staff fee for events	NA	$ 25.00	per hour - must have approval from Director
	Ball Field	**Ball Field Rental**	**$ 11.00**	**$ 13.50**	**per hour**
	Parking Lot	**Parking Lot Rental**	**$ 11.00**	**$ 13.50**	**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
	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

2019/20 Park and Recreation Department Master Fee Schedule

Updated: 2/13/19 RC Approved: 2/12/19 |TC Review: 2/20/19

Activity #	Item	Note	Non-Profit/Govt. Fee (-20%)	Regular Fee	Change/Notes
	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 day / all day)	NA	$ 144.00	per camp
	Whitmore Pool	Jr. Lifeguard Camp (5 day / 9-noon)	NA	$ 124.00	per camp
	Whitmore Pool	Shower	NA	$ 2.00	per entry
	Whitmore Pool	Non-Swimmers	NA	$ 2.00	per entry
	Whitmore Pool	Group Rate	NA	$ 2.00	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	$ 45.00	**5-day session, for 30 minutes/day**
	Whitmore Pool	Private Swim Lessons	NA	$ 30.00	per 30 minutes
	Parking Lot	**Parking Lot Rental**	$ 11.00	$ 13.50	**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 - replaces 5SP	NA	NA	6th visit free (includes pool)
	Ice Rink	Drop-in Lesson Rate (includes helmet rental)	NA	$ 10.00	per session
	Ice Rink	6 Week Lesson Program	NA	$ 50.00	Includes limited (max.) number of lessons, skate/helmet rental
	Ice Rink	**4 Week Lesson Program**	NA	$ 35.00	**Includes limited (max.) number of lessons, skate/helmet rental**
	Ice Rink	Private Skating Lessons	NA	$ 25.00	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	drop-in
	Ice Rink	Curling League (6 week session)	NA	$ 150.00	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	$ 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

2019/20 Park and Recreation Department Master Fee Schedule

Updated: 2/13/19 RC Approved: 2/12/19 |TC Review: 2/20/19

Activity #	Item	Note	Non-Profit/Govt. Fee (-20%)	Regular Fee	Change/Notes
	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)
	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 Play Fee		NA	$ 5.00	per drop-in
	Senior/Military Play Fee		NA	$ 4.00	per drop-in
	Youth Play Fee		NA	$ 3.00	per drop-in
	Adult Recreation Class/Program	Adult Recreation Class/Program - Contract Instructor	NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Tennis Clinics	Beginner, Drill, Ladies Day Clinics	NA	$ 10.00	per session
	Adult Tennis Private	30 minutes	NA	$ 25.00	per session
	Adult Tennis Private	60 minutes	NA	$ 50.00	per session
	5 Tennis Lesson Punch Pass	5 Lessons + 6th Lesson FREE	NA	$ 50.00	5 punch pass
	Adult Tennis Doubles Camp & Social	New program/4-day camp (3 hrs. in PM)	NA	$ 125.00	per person/camp
	Adult Tennis Doubles Camp & Social Drop-in	Multi-day program	NA	$ 45.00	per day
	Adult Dodgeball League	RecZone	NA	$ 125.00	per team
	Adult Softball League	Whitmore/Shady Rest	NA	$ 668.00	per team
	Adult Indoor Soccer "A" League	MHS Gym - winter	NA	$ 421.00	per team
	Adult Summer Soccer League	Whitmore	NA	$ 719.00	per team
	Adult Summer Softball Tournament	**Shady Rest Park**	NA	$ 375.00	**per team**
	Volleyball League	**New Program-2nd year (1 game per week)**	NA	$ 125.00	**per team**
	YOUTH				
	Climbing Camp MiNi'S	**2 days / 9-noon**	NA	$ 51.00	**per camp**
	Climbing Camp	2 Day Session - Contact Instructor	NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Tetra Brazil Soccer Camp	5 Day Session - Contact Instructor/ Half Day Camp	NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Challenger British Soccer Camp	5 Day Session - Contact Instructor/ Half Day Camp	NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Gymnastics - Drop In	One-Time Use	NA	$ 15.00	one session fee (1st is free)
	Gymnastics - Punch card	Punch card	NA	$ 65.00	5 punch card
	Halloween Carnival	RecZone	NA	$ 5.00	entry per child
	Hot Shots	**COED Basketball League/Player**	NA	$ 43.00	**per program**
	Instructional Basketball	1st and 2nd grade - school gym	NA	FREE	
	Little Sluggers	**T-Ball**	NA	$ 45.00	**per program**
	Mountain Bike Camp	**Per Day**	NA	$ 56.00	**per camp**
	Mountain Bike Camp	**5-day sessions**	NA	$ 169.00	**per camp - includes park access**
	Wave Rave Skate Camp	**3 day Sessions**	NA	$ 127.00	**per camp - includes 2 lunches**
	Wave Rave Skate Camp - Drop-in	**Per Day**	NA	$ 47.00	**per day**
	Wave Rave Skate Camp MiNi'S	**3-day/ 9am-noon**	NA	$ 79.00	**per camp**
	Mammoth Adventure Camp - Full Day	**5 Day Session**	NA	$ 147.00	**per camp**
	Mammoth Adventure Camp - Drop-in	**Per Day**	NA	$ 47.00	**per day**
	Mammoth Adventure Camp MiNi'S	**5 day/ 9am-noon**	NA	$ 127.00	**per camp**
	Husky Tennis Camp	**5 day camp / 9am-noon**	NA	$ 124.00	**per camp**
	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
	Wilderness Camp	**5 day Sessions**	NA	$ 147.00	**per camp**
	Wilderness Camp	**Per Day**	NA	$ 47.00	**per day**
	Wilderness Camp MiNi'S	**5 day / 9am-noon**	NA	$ 127.00	**per camp**
	Girl Power Camp	**5 day / all day**	NA	$ 147.00	**per camp**
	School's Out Camp	**5 day / all day**	NA	$ 147.00	**per camp**
	Youth Gymnastics Camp	**3 day camp**	NA	$ 122.00	**per camp**
	Youth Tennis Camp	**5 day camp / 9am-noon**	NA	$ 124.00	**per camp**
	Youth Tennis Program	**New USTA program**	NA	$ 59.00	**6 week program**

2019/20 Park and Recreation Department Master Fee Schedule

Updated: 2/13/19 RC Approved: 2/12/19 |TC Review: 2/20/19

Activity #	Item	Note	Non-Profit/Govt. Fee (-20%)	Regular Fee	Change/Notes
	Youtheatre	Spring Production (7 - 17 yrs.) week long session	NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Toddler Time	Community Center	NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Children's Yoga	TBD	NA	Cost Acct	per session

PUBLIC SAFETY FEE SCHEDULE FY 2019-20

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 **($15 Decrease)**	$10	Permit
Concealed Weapon Permit Fee: New	Concealed Weapon Permit Processing: New **($35 Decrease)**	$100	Permit
Concealed Weapon Permit Fee: Renewal	Concealed Weapon Permit Processing: Renewal **($5 Decrease)**	$25	Permit
Fingerprint Service Fee	Fingerprint Processing **($5 Increase)**	$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 2019-20

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

PUBLIC WORKS/ENGINEERING FEE SCHEDULE FY 2019-20

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 2019-20

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 2019-20

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 2019-2020

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	246.61	238.50	232.82	223.18	209.86	203.80	216.12	191.69	184.50
A-1 Assembly, theaters, without stage	225.65	217.54	211.85	202.22	189.15	183.09	195.16	170.98	163.79
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	226.69	218.58	212.89	203.26	191.60	185.54	196.20	173.43	166.24
A-3 Assembly, general, community halls, libraries, museums	190.63	182.52	175.84	167.20	153.09	148.07	160.14	134.97	128.78
A-4 Assembly, arenas	224.65	216.54	209.85	201.22	187.15	182.09	194.16	168.98	162.79
B Business	197.81	190.62	184.70	175.70	160.65	154.63	168.95	141.15	134.99
E Educational	209.43	202.23	196.97	188.01	175.28	166.43	181.55	153.08	148.70
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	197.81	190.62	184.70	175.70	160.65	154.63	168.95	141.15	134.99
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	330.92	323.73	317.81	308.81	292.72	N.P.	302.06	273.22	N.P.
I-2 Institutional, nursing homes	229.68	222.49	216.58	207.57	193.53	N.P.	200.83	174.02	N.P.
I-3 Institutional, restrained	224.86	217.67	211.75	202.75	188.96	181.94	196.00	169.45	161.29
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	85.30	80.55	75.51	71.75	64.72	60.49	68.56	51.18	48.73

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 June 30, 2020 for all projects pursuant to Town Council Resolution 19-__.**

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 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. 19-34 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 5th day of June, 2019, by the following vote:

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

JAMIE GRAY, Town Clerk

RESOLUTION NO. 19-35

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, TEMPORARILY REDUCING THE PUBLIC ARTS FEE THROUGH JUNE 30, 2020

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, 2020 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 June 5, 2019 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 June 30, 2020, 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 June 30, 2020.

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 5th day of June 2019.

V. CLELAND HOFF, 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. 19-35 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 5th day of June, 2019, by the following vote:

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

Jamie Gray

JAMIE GRAY, Town Clerk