Town Council Agenda

Wednesday, March 16, 2022, 2:30 p.m.

437 Old Mammoth Road, Suite Z, Mammoth Lakes

Members of the Town Council:

Mayor Lynda Salcido, Mayor Pro Tem John Wentworth, Councilmember Sarah Rea, Councilmember Bill Sauser, Councilmember Kirk Stapp

NOTE: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Town Clerk at (760) 965-3602. Notification 48 hours prior to the meeting will enable the Town to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 13.102-35.104 ADA Title II)
NOTE: Materials related to an item on this agenda submitted after distribution of the agenda packet are available for public inspection in the Town Offices located at 437 Old Mammoth Road, Suite 230 during normal business hours. Such documents are also available on the Town of Mammoth Lakes website at www.townofmammothlakes.ca.gov subject to staff's ability to post the documents before the meeting.
NOTE: All comments will be limited to a speaking time of five minutes.

NOTE: This meeting will be conducted pursuant to the provisions of Assembly Bill 361 which amends certain requirements of the Ralph M. Brown Act. While Suite *Z* is still open to the public, it is strongly encouraged that you watch the Town Council meetings on the Town of Mammoth Lakes' website at www.townofmammothlakes.ca.gov , on the local government cable channel 18, or via Zoom. Public comments can be submitted to the Town Clerk at clerk@townofmammothlakes.ca.gov. before and during the meeting.

ZOOM INFORMATION

Join from a PC, Mac, iPad, iPhone, or Android device:
Please type in or cut and paste in this URL to join. https://monocounty.zoom.us/s/92958002088
Or join by phone:
Dial (for higher quality, dial a number based on your current location):
US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 301 715 8592 or +1 312 626 6799 or +1 646 876 9923
Webinar ID: 929 5800 2088
International numbers available: https://monocounty.zoom.us/u/acobwlnMsm

Public comments can also be given through Zoom by logging in or dialing in and raising your hand.

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. PUBLIC COMMENTS

   The Public Comment portion of the agenda provides the public with an opportunity to address the Town Council on matters not otherwise listed on the agenda. Under California law the Town Council is prohibited from generally discussing or taking action on items not included in the agenda; however, the Town Council may briefly respond to comments or questions from members of the public. Therefore, the Town Council will listen to all public comment, but will not generally discuss the matter or take action on it. Requests for service from the Town may also be made at the Town offices during regular business hours. Members of the public desiring to speak on a matter appearing on the agenda should ask the Mayor for the opportunity to be heard when the item comes up for Council consideration.
4. ADDITIONS TO THE AGENDA

   Opportunity to add urgency items pursuant to Government Code Section 54954.2(b)2, if necessary.
5. REPORTS FROM COMMISSIONS AND/OR DEPARTMENTS (AS NEEDED)
6. WORKSHOP
   - 6.1. Joint Workshop with the Recreation Commission.
7. COUNCIL PRESENTATIONS
   - 7.1. Introduce newly promoted Engineering Manager Amy Callanan.
8. STAFF PRESENTATIONS
   - 8.1. Bird presentation on implementing service.
   - 8.2. 2022-23 Capital Improvement Plan (CIP) Update.
9. CONSENT AGENDA
   - 9.1. Approve the minutes of the regular meeting of March 2, 2022.
   - 9.2. Approve the resolution re-authorizing the Town Council to meet virtually during the COVID-19 pandemic declared emergency.
   - 9.3. Authorize a Lease Agreement with Mammoth Disposal for use of 312 Industrial Circle in the Industrial Park..
   - 9.4. Authorize a professional services agreement with Lisa Wise Consulting Inc. for Mammoth Mountain Main Lodge Redevelopment project management.
   - 9.5. Approve and adopt the Resolution establishing delegation of authority as a contracting agency of the California Public Employees' Retirement System (CalPERS) to the office/position of Town Manager.
   - 9.6. Accept the Town's 2020-21 Independent Auditor's Report.
   - 9.7. Accept Payment Approval Report No. 22-35 in the amount of $202,422.42. Accept Payment Approval No. 22-36 in the amount of $595,780.23.

10. PUBLIC HEARINGS

Public Hearing Procedure.

The Mayor will open the public hearing and then: Statement and presentation by staff. Statement and presentation by property owner or appellant. Questions from the Town Council. Call for testimony. Rebuttal to previous testimony by property owner or appellant. Close the public hearing, terminating public testimony. The Town Council will deliberate the matter and arrive at a decision.

10.1. Adopt Resolution of Intent to Establish an Undergrounding Utility District (UUD).

10.2. 2022/23 Parks and Recreation Department Fee Schedule Amendments.

10.3. Public hearing to consider authorizing additional scope of work for the CDBG CV1 and CV2/3 Grants to provide funding towards the new public park and playground at The Parcel.

11. POLICY MATTERS

11.1. Consider Final Draft Mobility Hub Study and Program.

11.2. Policy Discussion on Mammoth Lakes Recreation Contract.

11.3. Amend Chapter 2.40 – Town of Mammoth Lakes Recreation Commission of the Town of Mammoth Lakes Municipal Code.

11.4. Adopt Resolution Supporting an Independent and Democratic Ukraine and Condemning the Russian Invasion of Ukraine.

11.5. Fiscal Year 22-23 Budget – Preliminary Revenue Projections.

12. COUNCILMEMBER REPORTS

Informational reports from Councilmember representatives on committees, commissions, and organizations; general reports on Councilmember activities

13. ADJOURNMENT

The Town Council will adjourn to a special meeting to be held jointly with the Board of Mammoth Lakes Recreation on Wednesday, March 30, 2022 at 5:00 p.m.

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Joint Workshop with the Recreation Commission.

Council Meeting Date: 3/16/2022

Prepared by: Stuart Brown, Parks and Recreation Director

Recommended Motion: Workshop only.

Summary: The Recreation Commission annually schedules a joint workshop with Town Council to review the alignment of Town Council strategies with those of the Recreation Commission's and the Parks and Recreation Department. Discussion items also include any projects, items, or activities that the advisory body is currently working on or has been directed by Town Council to complete. At the request of the Recreation Commission, staff scheduled a joint workshop with the Town Council on Wednesday, March 16, 2022 at 2:30pm. To prepare for the joint workshop, the Commission met on March 1, 2022 to finalize the agenda.

Meeting agenda:

1. Introductions and review of agenda
2. Revision of Chapter 2.40, Powers and Duties of the Parks and Recreation Commission
3. The annual work program of the Recreation Commission and the Parks and Recreation Department 2022 Strategic Workplan. Recreation Commission strategies include:
    a. Enhanced Recreation Amenities
        i. Community Recreation Center
        ii. Deferred Maintenance Program
        iii. Recreation Amenities
            1. Whitmore Track and Sports Field Improvements – GRANT DEPENDENT
            2. Mammoth Lakes Community Dog Park
            3. Park at the Parcel
            4. Mammoth Arts and Cultural Center (MACC)
            5. Shady Rest DiscGolfPark®
            6. Whitmore Recreation Area Planning
            7. Outdoor Multi-use Courts (Tennis/Pickleball)
            8. Bike Park/Pump Track Concept
            9. Mammoth Lakes Bouldering Park
    b. Community Programming
        i. Advocacy
        ii. Community Engagement
        iii. Youth Sports
    c. Engagement with Mammoth Lakes Recreation (MLR), Office of Outdoor Recreation and other entities
        i. Communication and Engagement
        ii. Funding

    d. Engagement with Industry Associations
        i. Education and Networking
        ii. Industry Associations
    e. Better Planning = Stronger Community
        i. Advocate
        ii. Communicate
        iii. Evaluate
        iv. Innovate
        v. Collaborate
4. Youth Sports Funding
    a. Program sustainability and increasing demand for funding
5. Vision for community recreation in the next 1-3 years.
    a. Open discussion.
6. Wrap-up

Attachments:

A. 2022 Parks and Recreation Department Strategic Workplan

Mammoth Lakes™
CALIFORNIA

2022

STRATEGIC WORKPLAN

Parks & Recreation Department

All Recreation ★ All The Time!

Mammoth Lakes, California

2022 PARKS & RECREATION DEPARTMENT STRATEGIC WORKPLAN

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

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

Strategic Initiatives (pillars):

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



The Strategies for 2022 are aligned with the following Town Council adopted documents:

A. Town Council Strategic Priorities and Key Objectives[1]

Strategic Priority: Expand availability and affordability of Community Housing

- Initiate construction on Phase 1 and approve development plans for Phase 2 of The Parcel
- Implement diverse housing solutions working with private sector and other agencies both locally and regionally including a review of housing related guiding documents
- Identify and pursue sustainable funding source(s) for community housing
- Collect and analyze data on short-term rental for compliance with Town codes and impact on local housing market and review Town code for updates

Strategic Priority: Enhance a sustainable recreation economy with partnerships & investment

- Establish and staff an Office of Outdoor Recreation to coordinate with federal land managers on recreational investments, experiences and planning related to federal lands
- Enhance public recreational and community service experience through focused destination management strategies
- Finalize Agreement with MLF for MACC project; complete Community Recreation Center project; and identify options for a permanent outdoor events venue
- Engage with partners on amenity improvements on federal lands, reduce fire risk and improve forest health

Strategic Priority: Investment in infrastructure improvements, and maintenance

- Invest in pavement and facilities rehabilitation, replacement, expansion and maintenance (Roads, MUPs, Sidewalks, Offices, Parks, and Equipment)
- Participate in regional Airport plan with FAA, Caltrans, and local partners and set local strategic vision for Mammoth Yosemite Airport (MMH)
- Develop prioritized 5-year Capital Improvement Plan (CIP) with funding plan for annual implementation
- Finalize mobility master plan and initiate work program including micro-mobility, EV capacity and transit improvements including integration with regional air service connectivity

Strategic Priority: Implementation of enhanced and required municipal services

- Define and implement technology-based systems for customer service improvement
- Initiate Phase 1 of selected communications system and finalize decision on regional dispatch facility
- Enhance Town's public outreach/engagement/information strategies, tools and tactics
- Maintain long-term financial stability (reserves, revenue and expenditure management) to support strategic investment and flexibility to respond to opportunities and needs

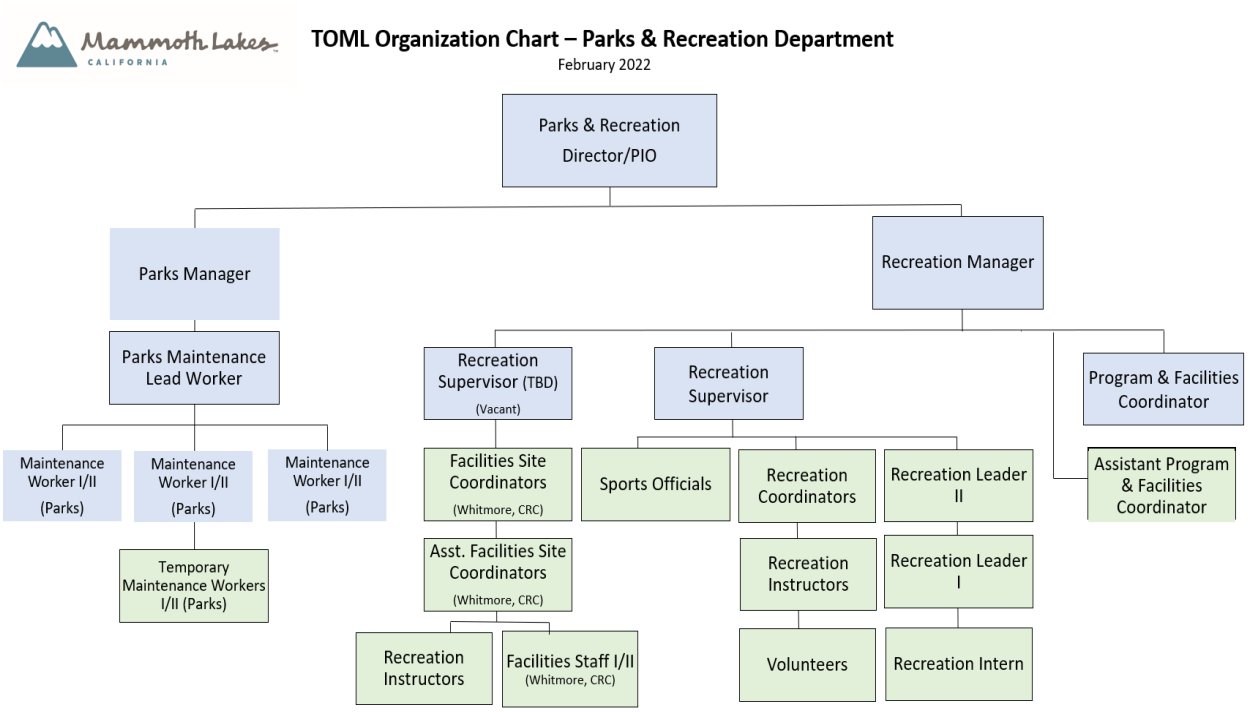
B. Parks and Recreation Master Plan

Parks and recreation facilities in Mammoth Lakes should advance the following six goals:

[1] Adopted: May 19, 2021

- Goal 1: Maintain parks and open space within and adjacent to town for outdoor recreation and contemplation.
- Goal 2: Provide additional parks within town.
- Goal 3: Create a Master Plan for an integrated trail system that will maintain and enhance convenient public access to public lands from town.
- Goal 4: Provide and encourage a wide variety of outdoor and indoor recreation readily accessible to residents and visitors of all ages.
- Goal 5: Link parks and open space with a well-designed year-round network of public corridors and trails within and surrounding Mammoth Lakes.
- Goal 6: Provide parks and recreational facilities and programs that foster a sense of community and nurture the emotional connection people have with each other and Mammoth Lakes.

C. Parks and Recreation Department Organizational Chart



D. Chapter 2.40 - Town of Mammoth Lakes Recreation Commission

Within the limitations provided by law, the Town of Mammoth Lakes Recreation Commission shall have the following powers and duties to:

A. Establish a schedule of regular meeting times and places
B. Make recommendations to the department director (or designee) on funding priorities related to the departmental budget
C. Serve as a liaison between the Town of Mammoth Lakes Recreation Commission and the recreation service providers and users, and the town

D. Advise the town council and the town manager in all matters pertaining to parks, recreation, facilities, trails, special events and all other associated activities as prescribed by ordinances or by town council action
E. Aid and participate in advancement and coordination of recreation services and events with other governmental agencies, non-governmental organizations, civic groups, volunteer organizations, and the private sector
F. Formulate rules and regulations with respect to use and conduct in parks and other recreation areas
G. Regularly review surveys provided by the department director (or designee) of the population of Mammoth Lakes, to ensure that parks, recreation, facilities, trails, and special event needs are being met
H. Determine the recreational capital needs of the community, after review of recommendations by the department director (or designee), for consideration in the town's master facility and capital improvement program process
I. Conduct public hearings relating to land acquisition for recreation purposes, subject to town council approval
J. Conduct public hearings and make decisions, subject to appeal to council, relating to park and facility design and development
K. Provide input to contract professionals, in conjunction with the department director (or designee), to assist in the design of facilities approved for construction through the budget process, subject to appeal to council
~~L. Review and provide recommendations to the town council on Measure R applications pursuant to the adopted regulations pertaining to the measure~~

STRATEGY ONE:

Work Program of the Recreation Commission

Work Program of the Recreation Commission

A. ENHANCED RECREATION AMENITIES

GOAL: Provide strong, informed and effective advocacy for the completion of new recreation amenities and the enhancement of existing recreation amenities.

No.	Task	PRIORITY
1	**Community Recreation Center** • Continue to advocate, communicate, and engage with the community on the benefits of the facility and associated programs. • Review department prepared seasonal (winter/summer) operational plans for the first year of operations aligned with the Playbooks, facility amenities and financial resources of the Town. • Support department efforts to develop and implement a comprehensive sponsorship/fundraising plan. • Coordinate with staff on the launch of the Community Recreation Center to the public.	1
2	**Deferred Maintenance Program** • Prioritize staff recommended Deferred Maintenance projects with available funds. • Advocate for additional funds for staff presented and Recreation Commission endorsed deferred maintenance projects.	2

3	**Recreation Amenities**
	• Support department efforts to provide multi-purpose, year-round, indoor and outdoor recreation amenities in Mammoth Lakes.
	• Department prioritized recreation amenities include:
	  • Whitmore Track and Sports Field Improvements – GRANT DEPENDENT
	  • Mammoth Lakes Community Dog Park
	  • Park at the Parcel
	  • Mammoth Arts and Cultural Center (MACC)
	  • Shady Rest DiscGolfPark®
	  • Whitmore Recreation Area Planning
	  • Outdoor Multi-use Courts (Tennis/Pickleball)
	  • Bike Park/Pump Track Concept
	  • Mammoth Lakes Bouldering Park
		3

B. COMMUNITY PROGRAMMING

GOAL: Continue to seek innovative ways to aid, advocate and participate in the advancement, coordination and delivery of community recreation services through partner organizations, civic groups, volunteers, youth sports programs, other municipalities and the private sector.

No.	Task	PRIORITY
1	**Advocacy** • Demonstrate strong leadership and effective advocacy throughout the community to enhance community programs and amenities with an emphasis on inclusion, equity and capacity building.	1
2	**Community Engagement** • Engage with the public to determine recreation needs by conducting community outreach events, activities or other methods.	2
3	**Youth Sports** • Conduct Youth Sports Funding Recommendations. • Advocate for additional funding for youth sports organizations. • Increase engagement with youth sports organizations by hosting two annual meetings.	3
4	**Regulatory Oversight** • Formulate/evaluate rules and regulations with respect to use and conduct in parks and other recreation areas. • Amend Chapter 2.40 of the Town of Mammoth Lakes Municipal Code.	4

C. ENGAGEMENT WITH MAMMOTH LAKES RECREATION (MLR), OFFICE OF OUTDOOR RECREATION AND OTHER ENTITIES

GOAL: Engagement with Mammoth Lakes Recreation (MLR), Office of Outdoor Recreation and other entities to enhance and augment community recreation.

No.	Task	PRIORITY
1	**Communication and Engagement** • Engage with MLR, Office of Outdoor Recreation and other entities by participating in regular meetings, joint workshops, recreation events, community meetings and other. • Advocate for community/regional recreation facilities and amenities.	1
2	**Funding** • Support Measure R/U funding recommendations for department programs or new recreation amenities. • Grant programs – Support department efforts to source, evaluate and apply for grant funding.	2

D. ENGAGEMENT WITH INDUSTRY ASSOCIATIONS

GOAL: Increase industry knowledge and emerging trends by participating in and networking with California Parks and Recreation Society (CPRS) and the California Association of Park and Recreation Commissioners and Board Members (CAPRCBM) conferences or events.

No.	Task	PRIORITY
1	**Education and Networking** • Participate in industry educational and networking conferences and events. • Participate in facilitated Commission training sessions • Participate in Town-wide mandatory training programs and sessions	1
2	**Industry Associations** • Engagement with industry associations. • Embrace emerging trends	2

E. BETTER PLANNING = STRONGER COMMUNITY

GOAL: Build stronger, healthier and happier communities by strategically integrating the California Action Plan (CAP) into our planning and project work processes.



No.	Task	PRIORITY
1	**Advocate** • Influence public policy at the local, state, and federal level to advocate for parks and recreation. **Communicate** • Communicate the vision and value of parks and recreation to staff, community leaders, stakeholders, and partners to raise awareness of park and recreation services and benefits. **Evaluate** • Research and document successes and track performance across the profession to measure outcomes and influence public opinion and policy. **Innovate** • Evolve approaches and practices to respond to emerging trends and meet the needs of our changing communities.	1

	Collaborate • Engage allied professionals, citizens, educators, policymakers, interest groups, corporate sponsors and service providers in collaborative efforts to leverage resources, meet broader community needs and maximize outcomes.	

STRATEGY TWO:

Maintain and Enhance the Town's Recreation Infrastructure

Maintain and Enhance the Town's Recreation Infrastructure

A. ENHANCED RECREATION AMENITIES

GOAL: Launch, program and operate the Community Recreation Center (CRC)

No.	Task	PRIORITY
1	**Operations and Management Plan** • Finalize seasonal (winter/summer) operational plans for the first year of operations aligned with the Playbooks, facility amenities and financial resources of the Town.	1

2	**Fundraising and Communication**
	• Develop and implement a comprehensive fundraising plan. Includes:
	  ○ Convene a community working group to assist in the development of the plan.
	  ○ Identify and provide sponsorship opportunities for individual donors, local business/organizations and corporate sponsors
	  ○ Identify and secure a fundraising platform
	  ○ Schedule community fundraising events/programs
	  ○ Identify and submit grant applications
	  ○ Coordinate with other local/regional organizations and partners to identify and secure funding opportunities.
	• Implement a communication and public outreach plan
		2

3	**Facility Launch** • Coordinate with the Town Council, Recreation Commission and stakeholders on a Ribbon Cutting Ceremony for the Community Recreation Center.	3

GOAL: Lead and/or support efforts to provide multi-purpose, year-round, indoor and outdoor recreation amenities in Mammoth Lakes.

No.	Task	PRIORITY

1	**Whitmore Track and Sports Field Improvements – GRANT DEPENDENT**
	• This project is dependent on a successful grant award from the Prop 68 Regional Park Program (RPP) $3,000,000.
	• Proposed improvements include:
	  • 3,000 sq. ft. Whitmore Recreation Center
	  • 2,000, linear foot multi-use trail with 10 fitness stations located in in 3 clusters.
	  • Grant award made in Spring/Summer 2022
		1

2	**Mammoth Lakes Community Dog Park**	2

	• Determine and secure a financially feasible, sustainable, and visible site(s) for a community dog park. • Work with community organizations, local businesses, and jurisdictional partners to foster community pride, fundraise for park amenities and support maintaining a dog park.	
3	**Park at The Parcel** • Develop a site plan for an 0.8 acre community park for The Parcel residents and community residents/visitors. • Investigate funding options for the Park that includes: childcare uses, playground, BBQ/picnic area and open play area maximizing the existing trees. • Work with Parks Maintenance, PW/Engineering and the Community and Economic Development Department on the required tasks to construct, operate and maintain The Park at the Parcel.	3
4	**Mammoth Arts and Cultural Center (MACC)** • Coordinate with the Mammoth Lakes Foundation to execute and fund a contract with AMS Planning and Research to complete an Operating Forecast for the proposed MACC. • Convene a community working group to assist AMS Planning and Research complete the contact deliverables of the Operating Forecast.	4
5	**Shady Rest DiscGolfPark®** • Host a community event promoting the completion of the Pro/Recreational Tee pads, Tee signs and Adopt a Hole Sponsor stickers. • Manage the Adopt-a-Hole donor program to ensure the long-term sustainability of the amenity.	5
6	**Whitmore Recreation Area Planning** • Work with the Los Angeles Department of Water and Power (LADWP) on securing additional leased area (total 112.75 acres) and the execution of a new 50-year lease for both the ball fields and pool (BL#1423). • Develop a conceptual site plan for expanded recreation amenities at the Whitmore Recreation Area.	6
7	**Outdoor Multi-use Courts (Tennis/Pickleball)** • Draft outline of a scope of work for outdoor multi-use courts. • Evaluate feasible, sustainable, and visible site(s) for outdoor multi-use courts.	
8	**Bike Park/Pump Track Concept** • Draft outline of concept and required tasks to construct, operate and maintain a community bike park/pump track. • Determine a financially feasible, sustainable and visible site for a bike park/pump track.	7
9	**Mammoth Lakes Bouldering Park**	8

	• Draft outline of a concept and required tasks to construct, operate and maintain a community bouldering park. • Determine a financially feasible, sustainable and visible site for a community bouldering park.	

B. ENHANCED RECREATION INFRASTRUCTURE

GOAL: Enhance recreation infrastructure utilizing a variety of funding sources to improve the safety, operations and guest experience of the amenities.

No.	Task	PRIORITY
1	**Deferred Maintenance** • Implement the Deferred Maintenance Program as prioritized by the Recreation Commission with available funds. • 2022 work program includes: ▪ Whitmore Recreation Area Softball/Baseball Field Maintenance ▪ Whitmore Recreation Area bleacher replacement (2) ▪ Community Tennis Courts crack repair ▪ Shady Rest Park irrigation system ▪ Whitmore Pool	1
2	**Parks and Recreation Amenities Enhancement Program** • Launch program to provide opportunities for donors to enhance our parks and facilities for the enjoyment of all users. • Includes water fountains, benches, trees, BBQ's, etc.	2
3	**Asset Management** • Complete GIS inventory of parks and facilities to build the foundation for an asset management plan and further the Parks and Recreation enhancement program. • Coordinate with Public Works on asset management capabilities and a platform for implementation.	3
4	**Signage and Wayfinding** • Assist in the enhancement of signage and wayfinding for parks, trails, and facilities, and Shady Rest Park winter OHV turnaround. • Includes regulatory signs with the goal of increasing user access and public safety (dog waste).	4

C. SUSTAINABILITY

GOAL: Develop and Implement sustainable best and NEXT practices to enhance Town owned or managed pools, parks, fields, and facilities.

No.	Task	PRIORITY
1	**Maintenance Best Practices** • Integrate parks maintenance industry best practices into daily operations (Whitmore Ball Field Maintenance, in partnership with MUSD). • Determine parks maintenance next practices that are not rooted in the past, but are forward focused on the future. • Engage with industry vendors for educational/training opportunities • Coordinate with municipal agencies on best practices, preferred vendors, and other staff/work opportunities.	1

2	**Winter Snow Removal**
	• Review/prioritize snow removal routes/facilities based on available snow removal equipment and staffing capacity.
	• Create system and products for communicating cleared routes/facilities to the public and recreation users:
	  • Digital map
	  • Weekly update (website/social/Newsletter)
	  • Link to www.mammothtrails.org
		2

STRATEGY THREE:

Deliver High-Quality, Innovative, and Affordable Recreation Programming

Deliver High-Quality, Innovative, and Affordable Recreation Programming

A. COMMUNITY-CENTRIC PROGRAMMING

GOAL: Provide recreation users with high-quality, innovative, and affordable programming in the specified NEW age groups that can lead to an improved quality of life.

NEW RECREATION PROGRAM AGE GROUPS	
Toddler	2 years
Preschool	3-4 years
Grade TK-2	5-7 years
Grade 3-5	8-11 years
Middle School	12-14 years
High School	15-18 years
Adult	16+ years
Active Adult	55+ years
Senior	65+ years

B. ENHANCED COMMUNITY PROGRAMMING

GOAL: Provide enhanced community programming by partnering with local organizations, youth sporting groups, individuals or jurisdictions.

No.	Task	PRIORITY
1	**Additional/Enhanced Recreation Programs** • Develop and deliver additional programs provided by individuals, professional recreation providers or jurisdictional partner. Includes: • Mono County, Mammoth Hospital, MUSD/MCOE, etc. • Schedule regular communication/meetings with recreation providers to discuss, plan and schedule community programs.	1

C. PROGRAM DELIVERY

GOAL: Create and deliver scalable and sustainable signature summer camps, programs and community events aligned with the core program areas and the resource capacity and capabilities of the Parks and Recreation Department.

No.	Task	PRIORITY
1	**Core Program Areas:** A. Summer Youth[2] Camps and Programs	1

[2] Youth: Ages 5-14

	• Deliver signature summer camps (1), CRC Sport Camps (2) and partner camps/programs (3). • Aquatic programs (swim lessons/water polo) B. Youth[3] After-School Programs • Develop and provide skill-based instructional sport/athletic and STEAM programs in non-summer seasons. C. Adult[4] Activities • Expand programs, leagues, and tournaments for adults aged 16+, Active Adults and Seniors. D. Community Events/Activities • Easter Egg Hunt at SRP – April 15 • Parks and Recreation Month – July • Fourth of July Fireworks Spectacular • Haunted Rink and Skate Party at CRC – October 28 • Community Tree Lighting Ceremony at MCP – December 2 • Skate with Santa at CRC – December 15 E. Diverse, Inclusive and Equitable Programs • Community members utilizing our facilities, programs or services will have equitable access, regardless of ability, race, age, sexual orientation, gender identity, religion, or country of origin.	

[3] Youth: Ages 5-14
[4] Adult: 16+

STRATEGY FOUR:

Strengthen Organizational Systems, Structures and Operations

Strengthen Organizational Systems, Structures and Operations

A. OPERATIONAL EXCELLENCE[5]

GOAL: Develop and implement a standardized department-wide system that describes what operational excellence is, how it will be implemented, who will implement it, and how it will be measured.

No.	Task	PRIORITY
1	**Top 3 Core Standards of Excellence** • Identify, implement and measure the Top 3 core standards of excellence for each major operational area of responsibility. ○ Summer Camps ○ Recreation Programs ○ Community Recreation Center ○ Whitmore Pool ○ Facility / Activity Reservations ○ Parks Maintenance ○ Special Event Administration ○ Signature Community Events	1

B. CONTINUAL IMPROVEMENT

GOAL: Continually improve the delivery of community events, camps, activities, programs, facility operations and parks maintenance efforts by constantly measuring, evaluating and improving performance.

No.	Task	PRIORITY
1	**Recreation Program Evaluation and Improvement** • Measure and evaluate each recreation camp/program as it pertains to their efficiency, effectiveness, success and opportunities for improvement. ○ Internal: Staff evaluation - Keep, Stop or Start ○ External: i. Collect a min. 200 completed customer satisfaction surveys ii. Conduct annual focus groups for youth, teen and adult participants.	1
2	**Park/Facility Evaluation and Improvement**	2

[5] Operational Excellence is an element of organizational leadership that stresses the application of a variety of principles, systems, and tools toward the sustainable improvement of key performance metrics. "Systems run your business, people run your systems."

	• Measure and evaluate each park and facility as it pertains to their efficiency, effectiveness, success and opportunities for improvement.
	  ○ Internal: Staff evaluation - Keep, Stop or Start
	  ○ External:
	  i. Coordinate with PlayCore on a program to collect, analyze and utilize data to meet the needs of the department.
	  ii. Collect a min. 50 Facility Rental Satisfaction surveys	

3	**Enhanced Reservation Platform** • Conduct research and analyze online registration and facility reservation software that meets and/or exceeds the current and future needs of the department. • Goal is to improve the online customer reservation experience and administrative functionality for the department. • Present recommendations to the Recreation Commission for potential implementation in 2023.	**3**

C. FACILITY OPERATIONS

GOAL: Update program/facility policies and procedures, promote social equity throughout our facilities, and deploy sufficient staffing levels and standards to maintain a safe, clean, accessible and welcoming environment.

No.	Task	PRIORITY

1	**Parks and Recreation Department Manual**
	• Annually review and update the Parks and Recreation Department Manual.
	  ○ Present annual Fee Schedule amendment to Recreation Commission and Town Council for approval.
	  ○ Review additional amendments from Park/Facility use and Special Events sections as needed and prepare ordinance amendments for review and approval.
		1

2	**Social Equity**
	• Ensure that all people regardless of income level, ability, race or gender have access to the benefits of parks and recreation.
	  ○ Tony Colasardo Scholarship Fund
	  ▪ Actively promote the scholarship program throughout the community and integrate into seasonal pre-registration information.
	  ▪ Provide annual scholarship update to donors.
	  ▪ Continue to solicit community donations for the program.
	  ▪ Provide a min. of two (2) scholarships for local youth sporting organizations to increase participation.
		2

	▪ Work with MUSD on providing scholarships to those youth in need.	

D. ENHANCED INTEGRATED COMMUNICATION AND ENGAGEMENT

GOAL: Implement a fully integrated communication plan that effectively and in a cost-effective manner, disseminates information and encourages engagement about 'core' community parks and recreation programs, services and facilities.

No.	Task	PRIORITY
1	**Recreation This Week** • Expand the reach of the weekly e-newsletter: "Recreation This Week" by 10%. Current subscribers: 916 -> **Goal 1008 (+10%)**	1
2	**Communication Plan** • Implement and measure the use of the annual Communication Plan through the Customer Satisfaction Survey. • Strategically utilize communication channels (social media, print, radio, podcasts, signage, etc.) to expand the awareness of departmental programs. • Increase the use of video to promote the diverse range of recreation programs and services provided by the department.	2
3	**Social Media** • Utilize social media platforms to increase awareness of programs and services. • Implement and measure the effectiveness of a social media for the following sites: ○ Mammoth Ice Rink: Current followers 452 -> **Goal 497 (+10%)** ○ Whitmore Pool: Current followers 582 -> **Goal 640 (+10%)** ○ Mammothparksnrec: Current followers 2,760-> **Goal 3,036 (+10%)**	3
4	**Accessible and Informative Outreach** • The Department will collaborate with our community and county partners to ensure that messages are accessible and informative. • Includes: • Distributing bilingual communication for programs and services • Participate in Hispanic community events to solicit input and seek feedback of outreach efforts and programming needs.	4

STRATEGY FIVE:

Advance Team Capacity and Organizational Culture

Advance Team Capacity and Strengthen Organizational Culture

A. STRENGTHEN ORGANIZATIONAL CULTURE

GOAL: Integrate the Town's culture into the Parks and Recreation Department where both year-round and seasonal staff are valued, recognized and appreciated for their efforts.

No.	Task	PRIORITY
1	**Celebrate our High Achievement** • Accomplish great things • Celebrate opportunities • Remain dynamic and positive • Flexible and fast reacting • Constant improvement • Responsive and responsible • Remove obstacles **Develop Efficient and Effective Teams** • Understand challenges • Provide excellent service • Know and understand • One team atmosphere • Engaged teams • Ethical actions and decisions • Fix what is broken • Work/life balance **Communicate and Promote Respect** • Explain decisions • Disseminate information • Share thoughts and skills • Provide feedback • Develop each other • Trust must be built	1
2	**Culture 'Integration' Evaluation** • Evaluate the effectiveness of the integration of the Town's culture into our daily operations with our seasonal and year-round employees. Includes: ○ On-boarding ○ In-Service Training ○ Staff Meetings ○ Employee evaluations/Exit interviews (what are we doing well? What areas can we improve?)	2

B. TEAMWORK

GOAL: Integrate a TEAM culture aligned with a single vision and unifying purpose by integrating the 5 C's into daily operations to achieve extraordinary results.

No.	Task	PRIORITY

1	**Integrate the 5 C's into daily operations**
	• Communicate *(the what…)*
	  ○ Create shared understanding and awareness by frequent and effective vertical communication - establishes a shared vision, focus, common purpose and enduring connection.
	• Connect *(the why…)*
	  ○ Build genuine relationships and trust by positive interactions, shared experiences and honesty with each other that furthers and reinforces collaboration.
	• Collaboration *(the how…)*
	  ○ The team is better, stronger and more productive together by working together. Seek synergistic relationships, innovation and partnerships in all directions (internally and externally). Think WE before me…
	• Commit *(the do…)*
	  ○ It is each individual's unwavering commitment and accountability to the team that leads to extraordinary results. Goal is to empower team members to act with confidence and with the support of the entire team (empowered execution).
	• Celebrate (All!)
	  ○ Recognition and acknowledgement of an individual's and the team's accomplishments needs to be celebrated!
		1

C. PROFESSIONAL DEVELOPMENT

GOAL: Provide valuable and relevant job-specific education, training and certification opportunities for employees to improve productivity, efficiency and job satisfaction.

No.	Task	PRIORITY

2	**Professional Development Plans**
	• Develop a personalized professional development plan for every full-time Parks and Recreation Department employee. Includes:
	  ○ On the job training programs: webinars, industry subscriptions
	  ○ Certification: CPR/AED, Playground Safety, WSI, AFO, Class B, Maintenance Management School, Food Safety Class, NRPA, etc.
		2

3	**Education and Networking** • Department representation at annual CPRS Conference and Expo • Department representation at annual CJPIA Conferences or Academies (i.e. Parks and Recreation Academy) • Department representation at California Aquatic Management School • Department representation at CPRS Parks Maintenance School, Academy or educational sessions.	3

4	**Customer Service Training**
	• Build a culture of guest service excellence throughout the department by participating in relevant programs, classes or webinars. Includes:
	  ○ CJPIA Customer Service Session
	  ○ Chamber of Commerce *Peak Performance Program*
	  ○ Other…
		4

D. RECRUIT, RETAIN AND RECOGNIZE THE BEST

GOAL: Strategically recruit, retain and recognize our employees to sustain recreation programs

No.	Task	PRIORITY
1	**Build Team Capacity** • Develop and implement programs that train youth as Sports Officials, Counselors in Training (CIT's), recreation facility staff and junior lifeguards to enhance program delivery. • Recruit and train community volunteers • Develop quality programming that allows for larger group sizes • Facilitate completion of Class B licenses for full-time and seasonal staff	1

2	**Recruitment Plan**
	• Outreach: Partner with HR to develop and implement a recruitment plan for parks and recreation professionals. Includes skilled and mature/experienced employees, parks maintenance workers, contract instructors or volunteers for the delivery of enhanced programming. Markets include:
	  ○ Regional school districts
	  ○ College activation
	  ○ Industry conferences/publications (CPRS/NRPA)
	  ○ Mammoth Resorts
	  ○ Inyo/Mono Counties
	• Hiring Process: Develop a plan for the recruitment of staff for facility operations, camps and programs. Includes: identification of employee needs (staff roster), ad placement and schedule, interviews, offer letters and on-boarding.
		2

3	**Recognition Plan**	3

	• Implement a department-wide recognition plan for all employees
	  ○ Spontaneous – recognize excellence as it happens
	  ○ Planned – schedule recognition events
	  ▪ Weekly/Monthly awards
	  ▪ Scheduled recognition events	

E. EMBRACE EMERGING TRENDS

GOAL: The department will embrace emerging recreation trends, including product, program, amenity and facility innovations within the Parks and Recreation industry and broader Outdoor Recreation Industry.

No.	Task	PRIORITY
1	**Trend Implementation** • Integrate relevant and sustainable industry trends into parks and recreation programs and facility operations and best practices.	1

Evaluation Methodology:

Rating	Explanation
A	Accomplished strategy/task and/or integrated into annual workplan/operations
B	Partially completed strategy/task and/or in process of integrating into annual workplan/operations
C	Little or no action with completion of strategy/task and/or integrating into annual workplan/operations

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Bird presentation on implementing service.

Council Meeting Date: 3/16/2022

Prepared by: Haislip Hayes, PE Public Works Director

Recommended Motion: Council may provide comments on presentation from Bird Scooters.

Summary: In January of 2022 the Town and Bird Scooters entered into an agreement permitting Bird to operate a fleet of scooters as a pilot project in the Town. Bird seeks to begin operations this spring weather permitting. In advance of commencing operations Bird will present their proposed program and provide an opportunity for the Council and the public to ask questions.

TOWN COUNCIL STAFF REPORT

Title: 2022-23 Capital Improvement Plan (CIP) Update.

Meeting Date: March 16, 2022

Prepared by: Haislip Hayes, PE Public Works Director
Dan Holler, Town Manager
Rob Patterson, Finance Director

RECOMMENDATION:

Receive a presentation from Staff on updates to the 2022/23 5-year CIP and development of the Long-range CIP. Provide consensus direction and comments to Staff on the proposed plans.

BACKGROUND:

On September 1, 2022, the Town Council adopted the current 5-year Capital Improvement Plan (CIP). The 5-year CIP is proposed to be updated annually and to be reviewed and adopted in conjunction with the annual budget process. The first year of the 5-yar CIP represents the budgeted (funded) projects for the coming Fiscal Year along with carryover projects. This is an evolving process with changes made during year based on changes in funding, council priorities, changing conditions or new opportunities. In December of 2022 Staff presented to Council a plan to develop a Long-range (20 year) CIP. Council provided consensus direction to Staff to proceed with the development of this document in order to support the ongoing Development Impact Fee (DIF) work and better align long term strategic goals.

As proposed in the December Staff report. Staff met to discuss and organize a list of projects for the Long-range CIP. Staff reviewed all of the existing adopted plans and compiled a list of all of the projects identified in these plans. The list of well over 200 projects was trimmed down by the Town Manager, Executive Staff, and key Department Managers. The recommendation by this group to add projects to the Long-range CIP was based on many variables. Considerations included constructability system deficiencies, strategic priorities, council direction and expressed community need. There were several factors weighed placing projects on the list. Many of the projects on the list are place holders that don't include specifics. Staff believes these concept projects will be further considered and refined on a 20-year horizon. Staff presented the project lists for both changes to the 5-year CIP and the Long-range CIP to the Recreation Commission (February 9, 2022) and the Planning and Economic Development Commissions (March 2, 2022).

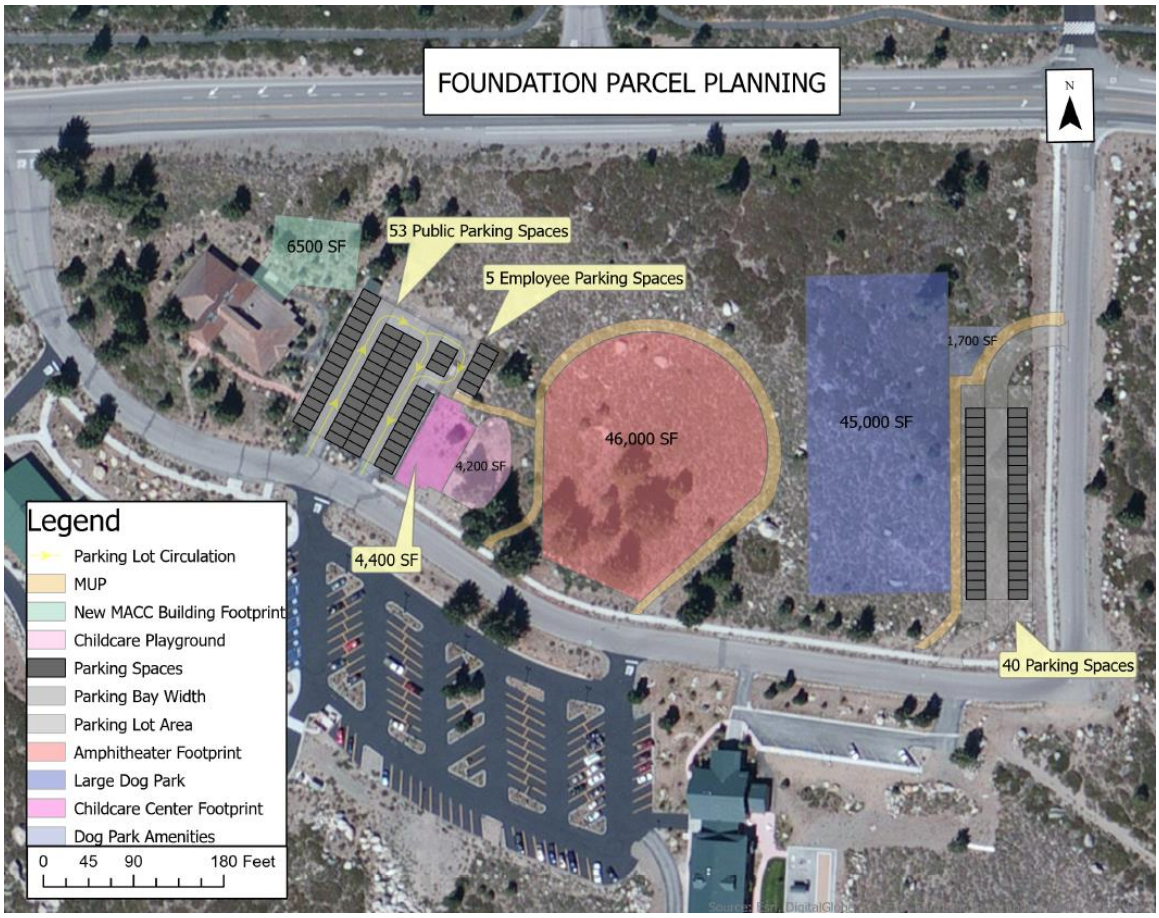
ANALYSIS:

The purpose of this review is to look at potential revisions to the CIP in advance of Staff making funding recommendations as part of the budget cycle. Some incorporations will be included based on previous allocations other based on community needs and recent developments. Since the 5-year CIP was adopted in September of 2021 the Town Council has authorized a number of budget changes that need to be reflected in the 22/23 CIP. During the October 20, 2021, Town Council meeting allocations were made to the following projects:

- Main Street Landscaping $200,000
- Community Recreation Center (CRC)
    - Interior Improvements $350,000
    - Mobility Hub $900,000
- Fuel Island $600,000
- Communication System $250,000
- Parcel Infrastructure $1,200,000
- Housing $1,000,000

In December of 2021 the Town was awarded a $50,000 T-Mobile grant for the Dog Park. This funding advances the timing of the construction of the Dog Park and reinforces the need to identify a location. New projects to support the Parcel have been added, along with projects to support the programming at the CRC. Staff recommends inclusion of a Community Center for a future Phase and Park programming for Phase 1 of the Parcel. The Park specifically is a component of Phase 1 and while the space has been set aside the park improvements remain unfunded. The projected cost of the park improvements is nearly $1M. Other adjustments to 22/23 5-year CIP include removing the Town Hall Improvements (170k) and rescheduling the reconstruction of the Old Mammoth Road Bus Shelter to 23/24 to provide more time to address right-of-way concerns. An additional ask of $500,000 for the Communications System is needed to properly budget for estimated forthcoming improvements.

Recent developments have encouraged Staff to take a closer, more creative look at providing opportunities to meet a number of community and strategic goals. Staff has engaged the Mammoth Lakes Foundation on a potential lease partnership that could see the advancement of a number of projects. These include a Child Care Facility, location for the Dog Park, a new temporary, limited Snow Pit location, re-opening of the Edison Theater, and stronger partnership on the Mammoth Arts and Cultural Center (MACC). A number of these projects are critical community needs and if a partnership agreement is finalized, funding for these projects will need to be allocated for projects in 22/23. The financial structure for supporting these potential projects is under review. If approved, Staff would initiate work to develop scopes, budgets, and schedules for these projects in advance of adopting the budget for consideration by Town Council.



After developing the draft Long-range CIP Staff provided the Recreation Commission and Planning and Economic Development Commissions the opportunity to comment on the plan. At each meeting there was an opportunity for public comment. The Recreation Commission had the following comments:

- Wayfinding to include Town Loop signs on Main Street
- Prioritize the Old Mammoth Road MUP (Waterford to Mill City)
- Development of Bell-Shaped Parcel (Housing and Park)
- Creation of an Urban Snow Play area
- Outdoor Events Center

The Recreation Commission had no additions to the list, nor did they recommend any projects be removed. Likewise, the Planning and Economic Development Commission made no recommendations on additions or removals. The PEDC comments were as follows:

The PEDC felt that the Intelligent Transportation System and a Transit Shelter to support the Lakes Basin Trolley were critical needs and needed to be funded as soon as possible. These were the only comments the group had on the 5-year CIP. The commission had consensus on prioritizing Child Care, an Events Site, Wayfinding, Mobility Improvements, specifically offsite long term and overnight parking, Sidewalks and Storm Drains.

STAFFING CONSIDERATIONS:

The FY22-23 CIP represent a significant workload that is much larger than most years driven by the CRC and the Parcel. While no changes to current public works staffing was proposed in the FY22-23 budget. It is very likely that additional contract resources will need to be acquired to help manage these projects. Where permitted the cost of these resources will be billed to the grant or incorporated into the budget. If the Council desires additional projects be initiated, staffing will have to be carefully considered as part of the effort. Additionally, if such a workload is expected to continue for more than a season, permanent staffing changes and restructuring should be considered.

FINANCIAL CONSIDERATIONS:

A number of projects for FY22-23 are funded, there are some projects that will need additional funding and some that remain unfunded. Funding beyond 22/23 is less certain. Staff recommends that Council evaluate the projects and provide comments based on need. Staff will then provide project budgets and for these projects and recommendations for funding at the April 27, 2022, meeting. Based on Council input, further staff refinement a final proposed 5-year CIP document will be presented to the Planning and Economic Development Commission to confirm that the CIP is consistent with the General Plan. The CIP will come back to the Town Council for a public hearing and adoption.

TABLE 3 - 22/23 5 year CIP									
Page	Project #	Description	Carry Over	22/23	23/24	24/25	25/26	26/27	Total
Affordable Housing									
	AF1	Affordable Housing Project	$1,500,000	$1,100,000	$1,100,000	$1,100,000	$1,100,000	$1,100,000	$7,000,000
	AF2	MLH 238 Sierra Manor Road	$1,500,000						$1,500,000
	AF3	60 Joaquin Affordable Housing Project	$3,200,000						$3,200,000
	AF4	IIG Parcel Infrastructure (Town Infrastructure)	$7,500,000	$3,500,000	$3,000,000	$3,000,000	$3,000,000		$20,000,000
	AF5	Affordable Housing Site Development (Bell Shape / MLF / USFS / Other)							$0
	AF6	Home Key Project		$1,000,000					$1,000,000
	AF7	Parcel Phase 2		$5,100,000					$5,100,000
Airport									
	AP2	8 bay ARFF/Snow Removal Maint Facility, Utilities, Access Road, & Apron		$5,125,000					$5,125,000
	AP3	Wildlife Security Fence			$2,142,000				$2,142,000
	AP4	Rehabilitate Tee-Hangar Taxilanes				$918,750			$918,750
	AP5	Runway RSA and OFA Grading					$3,500,000		$3,500,000
General Facilities									
	GF3	ADA Specific Improvements		$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
	GF4	Snow Pit Land Acquisition							$0
	GF5	USFS Small Parcel Land Acquisition (MCP-East, CC, Forest Trail)							$0
	GF6	Fuel Island Replacement		$655,000					$655,000
	GF7	Biomass Facility							$0
	GF8	Communications System (1M in reserve)	$1,000,000	$500,000					$1,500,000
	GF9	MACC	$70,000	$1,000,000	$1,500,000				$2,570,000
	GF10	Community Center at Parcel							
	GF11	Edison Theater Improvements		XX					
	GF12	Foundation Child Care Facility		$150,000					
	GF13	Snow Pit Improvements		XX					
	GF14	Town Hall		$500,000					
	GF15	Parking at Parcel (50+ Spaces)		XX					
	GF16	Parcel Child Care Facility Support		$250,000					$250,000
Police Department									
	PD1								$0
Parks and Recreation									
	PR1	Community Recreation Center	$14,015,000						$14,015,000
	PR1a	Community Recreation Center & Mob Hub		$1,680,000					
	PR2	Community Recreation Center Interior Improvements		$350,000					$350,000
	PR3	Parks Maintenance & Improvements		$150,000	$200,000	$150,000	$150,000		$650,000
	PR7	Dog Park			$150,000				$150,000
	PR7a	Dog Park Parking / Ped / Water / Shade			XX				
	PR8	Whitmore Park Improvements (Restrooms, Locker Rooms, Trails) - Grant Pending					$3,000,000		$3,000,000
	PR9	Pump Track							$0
	PR10	Municipal Bouldering Park							$0
	PR11	Outdoor Amphitheater							$0
	PR12	Park at the Parcel		$1,000,000					$1,000,000
Storm Drain									
	SD1	Storm Drain Construction Plans (John Muir and Davison)							$0
Streetscape and Signage									
	SS1	Old Mammoth Road Beautification		$650,000					$650,000
	SS2	Main Street Landscaping		$200,000	$45,000	$45,000	$45,000		$335,000
	SS3	Trail and Municipal Signage Updates		$25,000	$25,000	$25,000	$25,000		$100,000
	SS4	Winter Animation and Decorations (Purchase Additional Décor and Install/Remove Annually)		$80,000	$35,000	$35,000	$35,000		$185,000
Streets									
	ST2	Streets and MUP Rehabilitation Projects			$1,400,000	$500,000	$500,000		$2,400,000
	ST6	SB1 Projects				$160,000	$160,000		$320,000
	ST10	2021 SB1 Project (Meridian Curb and Gutter Replacement P3)			$444,400				$444,400
	ST11	Bluffs Assessment District Maintenance Project - Slurry Seal		$40,000					$40,000
	ST12	Bluffs Assessment District Maintenance Project - Fog Seal					$10,000		$10,000
	ST13	Chapparel Rd Construction		$1,300,000					$1,300,000
Sidewalks									
	SW1	Laurel Mountain Sidewalks (Storm Drain, Streetlights)		$2,300,000					$2,300,000
Trails									
	TR1	Minaret MUP			$3,500,000				$3,500,000
	TR2	Main Street South Side MUP Gap Closure (Town Loop)			$3,000,000				$3,000,000
	TR3	Sherwin Trail Head			$250,000				$250,000
	TR4	Lakes Basin Connector Trails	$50,000						$50,000
	TR5	Sherwin Area Trails							$0
	TR6	Shady Rest / Inyo Craters OHV Planning	$200,000						$200,000
Transit and Mobility									
	TT4	Old Mammoth Road Transit Shelter (Replacement of CJ/Vons)			$160,000				$160,000
	TT5	Intelligent Transit System Improvements - Real Time Transit Information							$0
	TT6	Mobility Master Plan (LTC)	$100,000	$100,000					$200,000
	TT7	Village Parking and Pedestrian Improvements							$0
	TT8	SR203 (Main Street) Pedestrian Beacons (HSIP Grant)		$191,400					$191,400
		TOTALS	$29,135,000	$26,971,400	$16,976,400	$5,958,750	$11,550,000	$1,125,000	$89,386,550

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TABLE 3 - 22/23 5 year CIP									
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Affordable Housing									
	AF1	Affordable Housing Project (Min. Annual Commitmentment)	$1,500,000	$1,100,000	$1,100,000	$1,100,000	$1,100,000	$1,100,000	$7,000,000
	AF2	MLH 238 Sierra Manor Road	$1,500,000						$1,500,000
	AF3	60 Joaquin Affordable Housing Project	$3,200,000						$3,200,000
	AF4	IIG Parcel Infrastructure (Town Infrastructure)	$7,500,000	$3,500,000	$3,000,000	$3,000,000	$3,000,000		$20,000,000
	AF5	Affordable Housing Site Development (Bell Shape / MLF / USFS / Other)							$0
	AF6	Home Key Project		$1,000,000					$1,000,000
	AF7	Parcel Phase 2		$5,100,000					$5,100,000
Airport									
	AP2	8 bay ARFF/Snow Removal Maint Facility, Utilities, Access Road, & Apron		$5,125,000					$5,125,000
	AP3	Wildlife Security Fence			$2,142,000				$2,142,000
	AP4	Rehabilitate Tee-Hangar Taxilanes				$918,750			$918,750
	AP5	Runway RSA and OFA Grading					$3,500,000		$3,500,000
General Facilities									
	GF3	ADA Specific Improvements		$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
	GF4	Snow Pit Land Acquisition/New Permit							$0
	GF5	USFS Small Parcel Land Acquisition (MCP-East, CC, Forest Trail)							$0
	GF6	Fuel Island Replacement		$600,000					$600,000
	GF7	Biomass Facility							$0
	GF8	Communications System (1M in reserve)	$1,000,000	$500,000					$1,500,000
	GF9	MACC	$70,000	$1,000,000	$1,500,000				$2,570,000
	GF10	Community Center at Parcel (Future Phase Addition)							
	GF11	Edison Theater Improvements		XX					
	GF12	Foundation Child Care Facility (not fully funded)		$100,000					
	GF13	Snow Pit Improvements		XX					
	GF14	Town Hall		XX					
	GF15	Parking at Parcel (50+ Spaces)		XX					
	GF16	Parcel Child Care Facility Support		$250,000					$250,000
Police Department									
	PD1								$0
Parks and Recreation									
	PR1	Community Recreation Center & Mob Hub	$14,831,040						$14,831,040
	PR2	Community Recreation Center Interior Improvements							$0
	PR3	Parks Maintenance & Improvements		$150,000	$200,000	$150,000	$150,000		$650,000
	PR7	Dog Park			$150,000				$150,000
	PR7a	Dog Park Parking / Ped / Water / Shade			XX				
	PR8	Whitmore Park Improvements (Restrooms, Locker Rooms, Trails) - Grant Pending					$3,000,000		$3,000,000
	PR9	Pump Track							$0
	PR10	Municipal Bouldering Park							$0
	PR11	Outdoor Amphitheater							$0
	PR12	Park at the Parcel		$1,000,000					$1,000,000
Storm Drain									
	SD1	Storm Drain Construction Plans (John Muir and Davison)							$0
Streetscape and Signage									
	SS1	Old Mammoth Road Beautification		$833,000					$833,000
	SS2	Main Street Landscaping		$200,000	$45,000	$45,000	$45,000		$335,000
	SS3	Trail and Municipal Signage Updates		$25,000	$25,000	$25,000	$25,000		$100,000
	SS4	Winter Animation and Decorations (Purchase Additional Décor and Install/Remove Annually)		$80,000	$35,000	$35,000	$35,000		$185,000
Streets									
	ST2	Streets and MUP Rehabilitation Projects			$1,400,000	$500,000	$500,000		$2,400,000
	ST6	SB1 Projects				$160,000	$160,000		$320,000
	ST10	2021 SB1 Project (Meridian Curb and Gutter Replacement P3, Street Rehab, etc.)			$444,400				$444,400
	ST11	Bluffs Assessment District Maintenance Project - Slurry Seal		$40,000					$40,000
	ST12	Bluffs Assessment District Maintenance Project - Fog Seal					$10,000		$10,000
Sidewalks									
	SW1	Laurel Mountain Sidewalks/Street Rehab (Storm Drain, Streetlights Sidewalks)		$1,685,000					$1,685,000
Trails									
	TR1	Minaret MUP (SR203 to OMR)			$3,500,000				$3,500,000
	TR2	Main Street South Side MUP Gap Closure (Town Loop)			$3,000,000				$3,000,000
	TR3	Sherwin Trail Head Improvements			$250,000				$250,000
	TR4	Lakes Basin Connector Trails	$50,000						$50,000
	TR5	Sherwin Area Trails							$0
	TR6	Shady Rest / Inyo Craters OHV Planning	$200,000						$200,000
Transit and Mobility									
	TT4	Old Mammoth Road Transit Shelter (Replacement of CJ/Vons)			$160,000				$160,000
	TT5	Intelligent Transit System Improvements - Real Time Transit Information							$0
	TT6	Mobility Master Plan (LTC)	$100,000	$100,000					$200,000
	TT7	Village Parking and Pedestrian Improvements - Pending Grant/Other Fudning		$500,000	$3,250,000				$3,750,000
	TT8	SR203 (Main Street) Pedestrian Beacons (HSIP Grant)		$191,400					$191,400
		TOTALS	$29,951,040	$23,104,400	$20,226,400	$5,958,750	$11,550,000	$1,125,000	$91,815,590

DRAFT

Jamie Gray

From: Sandy Hogan <sandyghogan@suddenlink.net>
Sent: Thursday, March 17, 2022 3:48 PM
To: Haislip Hayes
Cc: Jamie Gray; Stuart Brown
Subject: Comments on CIP

[EXTERNAL EMAIL]

Jamie: please forward these comments to the Town Council, Planning Commission, and Recreation Commission, thanks!

Hayes: unfortunately, I couldn't give my comments on Zoom last night, so here are they are. Most concern Parks and Recreation projects, although the last one is more general..

Additions: Recreation Commissioner O'Connell noted several times that the Community Center tennis courts ***replacement*** should be either on the 5 year, or at least **somewhere** on the long-term plan.

5-year plan: You noted that the tennis courts were included in either the maintenance or deferred maintenance category, and would be "resurfaced" this year. Please clarify if all courts would be resurfaced, 1-4, or 5-6, which are closed due to being unsafe for public use.

20-year horizon: There were a number of suggestions for use of the Community Center ***Park*** (not "parcel"), ranging from a rebuild of the Community Center, using it for housing, a mobility hub, and others. Our adopted plans note that we have a shortage of developed parks. This is the only developed park in this part of town, and Dan noted that it is our policy to "protect our facilities". To use it for other purposes runs counter to our General Plan/Update, and Parks and Recreation Master Plan. Also, the professional recreation consultants in our "Plan Your Parks" plan stated that the location of our tennis courts is preferable to the Bell parcel, or any other Town-owned/leased property.

After Town Council had an excellent discussion of the need to look at all plans and studies before doing even more studies, I stated that for this part of town, it was time to update the "North Village Plan", which is almost 25 years old. I feel that improving the current "transit hub" on Canyon Blvd. in the Village, including the approved plans for a 300 space garage (mobility hub) on Town-owned property, would help resolve some of the summertime Lakes Basin traffic situation, with more buses (and fewer bike trailers). Also, it would offer the opportunity for those businesses currently operating to offer their comments, as well as undeveloped property owners. The proposal for a bridge spanning Canyon to the gondola is a good one and would serve both the Westin and the Limelight development year-round. This was on the PEDC program of work several years ago, but was taken off that priority list. Perhaps this is the time to show it as a Town priority, rather than hire consultants who leave us with only incomplete draft studies.

Thanks for your consideration of my comments. I hope that some may be reflected on the approved CIP.

Respectfully, Sandy Hogan

Town Council of Mammoth Lakes

Minutes of Regular Meeting

March 2, 2022, 4:00 p.m.
437 Old Mammoth Road, Suite Z, Mammoth Lakes

Members Present: Mayor Lynda Salcido, Mayor Pro Tem John Wentworth, Councilmember Sarah Rea, Councilmember Bill Sauser, Councilmember Kirk Stapp

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1. CALL TO ORDER

The Mayor called the meeting to order at 4:00 p.m. in the Council Chamber, 437 Old Mammoth Road, Suite Z, Mammoth Lakes.

2. PLEDGE OF ALLEGIANCE

Amy Callanan led the flag salute.

3. PUBLIC COMMENTS

Lara Kaylor, Mammoth Lakes Tourism (MLT) Director of Content, Communication, and PR, announced that members of the MLT Board and staff would be attending Council meetings to give updates. She gave an update regarding current air service and marketing activities.

Kevin Bessenbacher, Ormat Pipeline Coordinator, introduced himself to the Council and the community.

4. ADDITIONS TO THE AGENDA

There were no additions to the agenda.

5. REPORTS FROM COMMISSIONS AND/OR DEPARTMENTS (AS NEEDED)

Town Manager Daniel C. Holler announced that staff would be bringing forward a resolution at the next meeting regarding Russian aggression in Ukraine. There was discussion among members of Council and staff.

Community and Economic Development Director Sandra Moberly gave an update regarding today's Planning and Economic Development Commission meeting. There was discussion among members of Council and staff regarding the appointment of a Council representative to the Local Transportation Commission (LTC).

Parks and Recreation Director Stuart Brown gave an update regarding current parks and recreation activities. There was discussion among members of Council and staff.

Administrative Services/Finance Director Rob Patterson gave an air service update. There was discussion among members of Council and staff.

Ms. Moberly announced that the Housing Now! page had been developed and was available on the Town's website. There was discussion among members of Council and staff.

6. STAFF PRESENTATIONS

6.1 Report on Mammoth Lakes Chamber of Commerce Work Program.

Town Manager Daniel C. Holler introduced Executive Director of the Mammoth Lakes Chamber of Commerce Ken Brengle. Mr. Brengle and Briana Goico, Mammoth Lakes Chamber of Commerce Membership and Marketing Manager, outlined the information in the staff report. There was discussion among members of Council and Chamber staff.

6.2 Final Report on Sierra Nevada Conservancy (SNC) Grant 1148-RT Sustainable Recreation and Tourism Initiative.

Town Manager Daniel C. Holler introduced Kristy Williams, Mammoth Lakes Trails and Public Access Project Management Specialist. Ms. Williams gave a presentation outlining the Sustainable Recreation and Tourism Initiative.

6.3 Pension Funding Discussion and Town of Mammoth Lakes Funding Status.

Administrative Services/Finance Director Rob Patterson introduced Dan Matusiewicz, GovInvest. Mr. Matusiewicz gave a presentation regarding the pension funding update. There was discussion among members of Council and Mr. Matusiewicz.

6.4 Quarterly TOT Enforcement Update – Second Quarter Fiscal Year 21-22.

Administrative Services/Finance Director Rob Patterson gave a presentation regarding the enforcement update. There was discussion among members of Council and staff.

7. CONSENT AGENDA

Moved by Councilmember Bill Sauser
Seconded by Mayor Pro Tem John Wentworth

Approve the Consent Agenda.

For (5): Mayor Lynda Salcido, Mayor Pro Tem John Wentworth, Councilmember Sarah Rea, Councilmember Bill Sauser, and Councilmember Kirk Stapp

Carried (5 to 0)

7.1 Approve the minutes of the regular meeting of February 16, 2022.

7.2 Approve the resolution re-authorizing the Town Council to meet virtually during the COVID-19 pandemic declared emergency.

7.3 Adopt a resolution approving a grant application of up to $1,000,000 to the Home Investment Partnership Program (HOME) for the First-Time Homebuyer program to provide down payment assistance.

7.4 Project Closeout Report for the Transit Shelter Project.

7.5 Project Closeout Report for the Sierra Business Park Project.

7.6 Accept Payment Approval Report No. 22-33 in the amount of $1,283,307.53. Accept Payment Approval Report No. 22-34 in the amount of $195,894.62.

8. PUBLIC HEARINGS

8.1 Conduct the Special Election for Formation of Community Facilities District No. 2021-1 (Juniper Ridge Maintenance Services).

The Mayor opened the public hearing at 6:55 p.m.

Deputy Airport Manager Sierra Shultz outlined the information in the staff report.

With no members of the public coming forward to speak, the Mayor closed the public hearing at 6:59 p.m.

The Mayor called a recess at 6:59 p.m. and the Council reconvened at 7:10 p.m.

The Town Clerk announced the election results.

Moved by Councilmember Bill Sauser
Seconded by Councilmember Kirk Stapp

Adopt the Resolution Declaring the Election Results.

For (5): Mayor Lynda Salcido, Mayor Pro Tem John Wentworth, Councilmember Sarah Rea, Councilmember Bill Sauser, and Councilmember Kirk Stapp

Carried (5 to 0)

9. POLICY MATTERS

9.1 Comment and discussion on Ormat plowing and related NEPA requirements in Shady Rest.

Town Manager Daniel C. Holler outlined the information in the staff report. There was discussion among members of Council and staff.

PUBLIC COMMENT:

Stacy Corless, Mono County Board of Supervisors, spoke about the lack of concern from Ormat and the Forest Service regarding the impacts to our community.

Town Attorney Andrew Morris advised that he would communicate with Mono County about the conditions, and Mr. Holler suggested that the

Town Council discuss the issue at their joint meeting with the Mono County Board of Supervisors on March 15th.

9.2 Update on COVID 19 Management and Operations.

Town Manager Daniel C. Holler gave an update regarding the pandemic. There was discussion among members of Council and staff.

10. COUNCILMEMBER REPORTS

Councilmember Stapp reported on the Mammoth Lakes Housing wait list and the ridership for the Eastern Sierra Transit Authority.

Councilmember Sauser attended the Sub Part C meeting, the Local Transportation Commission meeting, and the Mammoth Lakes Tourism Board meeting.

Mayor Pro Tem Wentworth attended the monthly Secretary Speaker Series event and the Local Transportation Commission meeting.

Mayor Salcido attended the Town County Liaison Committee meeting and the Chamber of Commerce Women in Business meeting.

11. CLOSED SESSION

At 7:51 p.m. the Mayor announced that the Council would be entering into closed session for the purposes as stated in the agenda.

11.1 Pursuant to Government Code Section 54956.8, the Town Council will hold a conference with its representatives in regard to lease negotiations pertaining to:

11.2 CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9 : (One potential case).

11.3 Pursuant to Government Code Section 54956.8, the Town Council will hold a conference with its representatives in regard to lease negotiations pertaining to:

12. ANNOUNCEMENT OF ACTION TAKEN AFTER CLOSED SESSION

The Council reconvened from closed session at 9:00 p.m. and the Town Manager announced that no reportable action was taken.

13. ADJOURNMENT

The Council adjourned the meeting at 9:00 p.m.

Jamie Gray, Town Clerk

RESOLUTION NO. 22-

RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
RE-AUTHORIZING THE TOWN COUNCIL TO MEET VIRUTALLY DURING THE
COVID-19 PANDEMIC DECLARED EMERGENCY

WHEREAS, the Town of Mammoth Lakes supports transparency in government, and meetings of the Town Council and other legislative bodies of the Town are conducted in compliance with the Brown Act (Government Code Section 54950 et seq), so that members of the public may attend, observe, and participate; and

WHEREAS, Government Code Section 54953(e) is a provision of the Brown Act establishing special rules that apply under specific circumstances to meetings of local government legislative bodies that are conducted remotely via teleconference; and

WHEREAS, using the special rules will facilitate continuing to conduct meetings remotely during the COVID-19 pandemic; and

WHEREAS, the Town Council does hereby find that allowing for conducting public meetings virtually will support social distancing and reduces the potential risk to the public, elected officials and employees to be infected by or to spread COVID-19; and

WHEREAS, a required condition for the use of the Section 54953(e) rules is the existence of a state of emergency declared by the Governor pursuant to Government Code Section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code Section 8558; and

WHEREAS, an additional required condition is that state or local officials have imposed or recommended measures to promote social distancing, or that the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Governor of California declared a Statewide state of emergency due to the COVID-19 virus on Wednesday, March 4; and

WHEREAS, on March 15, 2020 the Mono County Health Officer declared a local health emergency, including finding "that there is an imminent and proximate threat to public health from the introduction of COVID-19 in Mono County;" and

WHEREAS, the Mono County Director of Public Health has recently issued a memorandum recommending that social distancing be used as one means of reducing the spread of COVID-19; and

WHEREAS, on October 6, 2021, the Town Council adopted a resolution finding that pursuant to Government Code Section 54953(e), the legislative bodies of the

Town of Mammoth Lakes shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code Section 54953, as authorized by subdivision (e) of Section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of Section 54953;

WHEREAS, as a condition of extending the use of the provisions found in Section 54953(e), the Town Council must reconsider the circumstances of the state of emergency that exists in the Town of Mammoth Lakes, and the Town Council has done so; and

WHEREAS, emergency conditions continue to exist in the Town of Mammoth Lakes, as reflected by the ongoing state of emergency declared by the Governor; and

WHEREAS, requiring the meetings of the Town Council and other legislative bodies of the Town of Mammoth Lakes to be conducted entirely in person would create a risk to the health and safety of the members of the public who might attend, the members of the Town Council, Town staff, and other persons attending meetings; and

WHEREAS, the Town of Mammoth Lakes continues to comply with the requirements of Section 54953(e) to ensure public access to meetings of Town legislative bodies, including by providing notice and posting meeting agendas, allowing members of the public to access the meeting and provide comments via an Internet-based service option, and providing an opportunity for the public to address legislative bodies and offer comment in real time.

NOW, THEREFORE, BE IT RESOLVED that the recitals set forth above are true and correct and are incorporated into this resolution by this reference; and

IT IS FURTHER RESOLVED that the Town Council of the Town of Mammoth Lakes hereby declares that a State and County emergency continues to exist due to the existence or threatened existence of conditions of disaster or of extreme peril to the safety of persons and property within the Town of Mammoth Lakes due to the COVID-19 virus; and

IT IS FURTHER RESOLVED that the Mono County Director of Public Health has issued a memorandum recommending the continued use of social distancing as a means to reduce the spread of COVID-19, and that the COVID-19 state of emergency impacts the ability of the Town Council to safely meet in person; and

IT IS FURTHER RESOLVED that the Mammoth Lakes Town Council finds the use of virtual meetings, as provided for under AB 361 as approved by the State Legislature and signed by the Governor, continues to be a prudent and safe means to conduct the Town's business respecting the recommendation to use social distancing as a precaution to reduce the spread of COVID-19; and

IT IS FURTHER RESOLVED that the Town staff and legislative bodies are hereby authorized and directed to continue taking all actions necessary to carry out the

intent and purpose of this Resolution including conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act; and

IT IS FURTHER RESOLVED that this Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) April 16, 2022, or such time the Town Council adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of the Town of Mammoth Lakes may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

APPROVED AND ADOPTED THIS 16th day of March 2022.

_____
LYNDA SALCIDO, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

TOWN COUNCIL STAFF REPORT

Title: Lease Agreement with Mammoth Disposal.

Meeting Date: March 16, 2022

Prepared by: Haislip Hayes, PE Public Works Director
Dan Holler, Town Manager

RECOMMENDATION:

Staff recommends that the Town Council authorize the Town Manager to execute a lease agreement with Mammoth Disposal Company for use of 312 Industrial Circle in the Sierra Business Park.

BACKGROUND:

The Town of Mammoth Lakes is the owner of two lots in the Sierra Business Park located off HWY 395 across from the Mammoth Yosemite Airport. Lots 36 and 37 (312 & 294 South Industrial Circle) were purchased by the Town to provide storage of Town equipment and bins owned by Mammoth Disposal. The Town developed plans and specifications for the improvement of these lots to accommodate these uses. In May of 2021 the Town Council awarded a contract for these improvements. Work was completed in the fall of 2021.



ANALYSIS:

The two Sierra Business Park lots were purchased by the Town and improved for the storage of equipment owned by Town of Mammoth Lakes and Mammoth Disposal. The Town has determined that one lot is sufficient for the needs of the Town. The Town in consultation with Mammoth Disposal has determined the easterly lot, 312 Industrial Circle, is better for Mammoth Disposal's needs. The Town will retain and use the westerly lot, 294 Industrial Circle, for its storage needs. A chain link fence currently separates the lots, and each lot has its own access gate and utility connections. The site improvements the Town recently completed support the uses proposed in the draft lease agreement.

The proposed lease would permit Mammoth Disposal to use the lot for the following:

- Storage of waste and recycling bins and containers and parts.
- Maintenance and repair of waste and recycling bins and containers.
- Storage of vehicles and equipment.
- Interior storage of paint, oils, fuels, and other materials used to service bins.

Uses and conditions that are explicitly not permitted on the leased site include:

- Committing or allowing any waste, nuisance, or other such act or omission to occur on the property.
- Activity which may disturb the quiet enjoyment of those occupying the surrounding properties.
- Storage of solid waste, refuse, recyclable materials, or hazardous materials on the property.
- Permitting water or other runoff from washing bins, cans, or other receptables for solid waste, refuse, or recyclable materials to leave the property. All such water or other runoff shall be contained within systems or structures on the property.
- Permitting odors from its operations on the property to escape from the Property.

The term of the lease agreement is proposed to include an initial term of eight (8) years and automatic renewals of five (5) years in order to align with the termination of the franchise agreement in 2040. During this term Mammoth Disposal will be responsible for maintenance, repairs, and any Town approved improvements to the site. Any improvements will be at Mammoth Disposals cost. A draft lease agreement has been drafted and generally reviewed by both sides. The final agreement will be substantially similar however, final approval by the Town Manager and Town Attorney is required. The recommendation in this report would allow the Town Manager to take the necessary steps to facilitate the execution of the lease.

FINANCIAL CONSIDERATIONS:

The draft lease proposes a monthly rent of $1,200 and includes a cost escalator of between 2-5% per year based on the consumer price index (CPI) for Los Angeles. Mammoth Disposal would be required to pay for any and all utility costs. Mammoth Disposal would provide a $5,000 security deposit and be required to maintain the site at their costs. The rent amount is set to cover the Town's HOA fees and other incidental admirative costs.

ATTACHMENTS:

Attachment A – Draft Lease Agreement

TOWN OF MAMMOTH LAKES
LEASE AGREEMENT

This Lease Agreement ("Lease") is entered into on December 16, 2021 by and between the Town of Mammoth Lakes, a municipal corporation ("Lessor"), and Mammoth Disposal Company, a California corporation ("Lessee"). Lessee and Lessor may be referred to in this Lease individually as "Party" or collectively as "Parties."

RECITALS

A. Lessor is the owner of certain real property located at 312 Industrial Circle, in the County of Mono, State of California, bearing APN 037-260-037-000 ("the Property"). The Property is depicted in Exhibit “A” attached hereto and incorporated herein by reference.

B. On or about October 1, 2020, Lessor and Lessee entered into a Solid Waste Disposal Agreement for the collection and disposal of municipal solid waste (the “Franchise Agreement”).

C. Upon the terms and conditions set forth hereinafter, Lessor desires to lease the Property to Lessee, and Lessee desires to lease the Property from Lessor for the purposes set forth herein.

CONDITIONS

1. Term. The term of this Lease shall commence on January 1, 2022 ("Commencement Date"). Subject to Section 21, the lease provided herein shall continue through September 30, 2030, at 11:59 p.m. and shall automatically renew for two (2) additional five (5) years as set forth below unless either party provides the other party at least ninety (90) days’ written notice of its intent to terminate this Lease prior to the end of the initial term or any subsequent extension thereafter. After expiration of the term of this Lease, and in the case where Lessee has not vacated the Property prior to expiration, tenancy shall continue on a month-to-month basis, for a rental amount equal to one hundred fifty percent (150%) of the rental amount paid by Lessee prior to expiration of this Lease, until either party terminates this Lease in accordance with Section 22 herein.

1.1 Option to Renew: Provided Lessee is not then in default under this Lease and further provided Lessee gives Lessor at least 90 days written notice prior to the end of this Lease, Lessee may request to extend the term of the Lease for two (2) separate periods of five (5) years each. Lessor may grant or deny Lessee’s request for an extension in Lessor’s sole discretion. If agreed to by the Parties, an extension shall be upon all the terms and conditions of the Lease, provided that the initial rent shall be the then-current lease payment, as adjusted pursuant to Section 2.2 herein.

2. Payments.

21 Base Lease Payments. Lessee shall pay to Lessor, as rent, the sum of one thousand two hundred dollars ($1,200) per month (the "Base Lease Payment"). The first lease

payment shall be due on the Commencement Date. Subsequent lease payments shall be due and payable on the first day of each calendar month.

2.2 Rent Increase. Commencing on the first anniversary of the date Lessee is obligated to pay rent under this Lease, and continuing on each subsequent anniversary during the term of this Lease, the Base Lease Payments shall be increased by a percentage equal to the percent change in the Consumer Price Index for All Urban Consumers, Los Angeles-Long Beach-Anaheim statistical area in the most recent 12-month period for which data are then available. Notwithstanding the foregoing, no annual increase shall be less than two percent (2.0%) or greater than five percent (5.0%).

2.2 Security Deposit. Not later than the Commencement Date, Lessee shall tender to Lessor a security deposit in the amount of five thousand dollars ($5,000) (the "Security Deposit"). Lessee agrees that Lessor may (but shall not be required to) apply the Security Deposit in whole or in part to remedy any damage to the Property caused by Lessee, its agents or invitees or any failure of Lessee to perform any other terms, covenants or conditions contained herein, without waiving any of Lessor's other rights and remedies hereunder or at law or in equity and without any obligations. Should Lessor use any portion of the Security Deposit to cure any default by Lessee hereunder, Lessee shall immediately replenish the Security Deposit to the original amount. Lessor's obligations with respect to the Security Deposit are solely that of creditor and not of trustee. Lessor shall not be required to account for the Security Deposit separately from other funds under Lessor's control, and Lessee shall not be entitled to interest on the Security Deposit. The amount of the Security Deposit shall in no way limit the liabilities of Lessee under any provisions of this Lease.

2.3 Late Charges. Lessee hereby acknowledges that late payment by Lessee to Lessor of any payment under this Lease, or any other sums due hereunder will cause Lessor to incur costs not contemplated by this Lease, the exact amount of which will be extremely difficult to ascertain. Accordingly, if any payment, or any other sum due from Lessee to Lessor is not received by Lessor within ten (10) days after such amount is due, whether or not any notice of default or another notice has been given, Lessee shall pay to Lessor interest on all delinquent amounts from the date such payment was due, without regard to any grace period, at the compounded annual rate of ten percent (10%) of the overdue amount. The parties hereby agree that such interest charges represent a fair and reasonable estimate of the costs Lessor will incur by reason of late payment by Lessee.

3. Use. Lessee shall: (i) observe and comply with all local, state, and federal laws and regulations, including any Town, County and State restrictions, laws and ordinances affecting the Property or occupancy thereof; (ii) not knowingly commit any waste or suffer any waste to be committed on the Property; and (iii) only use the Property for one or more permitted uses, as defined herein.

3.1 Permitted Uses. For purposes of this Lease, Lessee shall use the Property only for the following:

- Storage of waste and recycling bins and containers and parts
- Maintenance and repair of waste and recycling bins and containers
- Storage of vehicles and equipment
- Interior storage of paint, oils, fuels and other materials used to service bins
- Any other legal purpose ancillary or related to the other Permitted Uses above

All uses of the Property by Lessee shall comply with all local, state, and federal laws and regulations. To the extent that Lessee's operations require an industrial stormwater permit under applicable law, Lessee shall obtain such a permit prior to commencing operations or any aspect of its operations which requires such permit.

3.2 Prohibited Uses. Lessee shall not knowingly commit or allow any waste, nuisance, or other such similar act or omission to occur in the Property, and shall not knowingly do any act or allow in the Property any condition which may disturb the quiet enjoyment of those occupying the surrounding properties, including without limitation any other tenants or occupants in the Property or in the Property. Lessee shall not store material amounts of solid waste, refuse, recyclable materials, or hazardous materials on the Property. Lessee shall not allow water or other runoff from washing bins, cans, or other receptables for solid waste, refuse, or recyclable materials to leave the Property. All such water or other runoff shall be contained within systems or structures on the Property. No such systems or structures shall be installed without Lessor's written consent pursuant to Section 12 herein. Lessee shall not allow odors from its operations on the Property to escape from the Property.

4. Common Areas. For purposes of this Lease, the "Common Areas," shall be all areas and facilities outside the Property which are designated for the use of all owners or occupants of the industrial park within which the Property is located. Lessee, its agents, customers, employees and invitees shall have the non-exclusive right in common with Lessor and all others to whom Lessor or the industrial park property owners' association have granted or may hereafter grant rights to use the Common Areas subject to such reasonable rules and regulations as Lessor or the property owners' association may from time to time impose.

5. Discrimination. Lessee herein covenants by and for itself, its heirs, executors, administrators, and assigns, and all persons claiming under or through it, and this Lease is made and accepted upon and subject to the requirement that there shall be no discrimination against or segregation of any person or group of persons, on account of race, color, creed, religion, sex, marital status, national origin, or ancestry, in the leasing, use, occupancy, tenure, or enjoyment of the Property, nor shall Lessee itself, or any person claiming under or through it, establish or permit any such practice or practices of discrimination or segregation with reference to the selection, location, number, use, or occupancy, of Lessees, sub lessees, or vendees in the Property.

6. Utilities. Lessee shall make all arrangements for and pay for its own utility services, including without limitation telephone service, internet service if required, water service, electric service, and snow removal.

7. Vehicle Parking. Customers, employees, guests and invitees of Lessee may park on the Property.

8. Possessory Interest Tax.

8.1 Lease Subject to Possessory Interest Tax. Lessee hereby recognizes and understands that this Lease may create a possessory interest subject to property taxation, and that Lessee may be subject to the payment of property taxes levied on such

interest. Any such imposition of a possessory interest tax shall be a tax liability of Lessee solely, notwithstanding any provision of this Lease to the contrary. In addition, Lessee shall pay any personal property taxes that may become due for equipment, fixtures, inventory, or other personal property installed, maintained, or present in the Property.

8.2 Payment of Possessory Interest Tax. Lessee shall promptly notify Lessor of any possessory interest tax imposed against Lessee's interest in the Property, and shall provide Lessor with a copy of any bill or assessment imposing the possessory interest tax. Lessor shall remit to the taxing agency the amount of the possessory interest tax imposed against Lessee, shall promptly notify Lessee in writing of the payment, and Lessee shall pay Lessor the amount paid by Lessor within 45 days of receiving Lessor's notice. Lessee's failure to timely pay Lessor this amount within 45 days after receiving Lessor's notice shall constitute a material breach of this Lease for purposes of Section 22.

9. Repairs and Maintenance. Lessee shall, at Lessee's expense, maintain, repair and replace, and keep in good and safe condition, all portions of the Property, normal wear and tear excepted. To the extent that Lessee makes alterations, additions, or improvements pursuant to Section 12 below, Lessee shall be solely responsible for maintaining and keeping in a state of good repair all such alterations, additions, and improvements.

10. Conditions of Property and Disclaimer of Liability.

10.1 Condition of Property. Lessee has examined the Property and any Common Areas to which Lessee and its employees, customers, or visitors will have access, and agrees to take possession of the Property in an "as is" condition. Lessee acknowledges and agrees that Lessor has made absolutely no representations, guarantees or warranties regarding the Property or any Common Areas, nor has Lessor made representations, guarantees or warranties regarding whether the Property and Common Areas and improvements thereon comply with applicable covenants and restrictions of record, building codes, ordinances or statutes in effect at the commencement date of this Lease.

10.2 Disclaimer of Liability for Conditions of Property. Lessor shall have no liability to Lessee or any owner, officer, employee, customer, vendor, guest, or visitor of Lessee arising out of or due to the use of the Property or the Property by any person, unless such liability arises from the Lessor's fraud, negligence or intentional unlawful act. The indemnification and hold harmless provisions of Section 16 of this Lease are applicable to claims and causes of action arising out of the condition of the Property and the Property.

11. Damage or Destruction of Property. Unless as the result of negligence or intentional unlawful act of Lessee, if during the term of this Lease, any portion of the Property shall be damaged by fire or other catastrophic cause, so as to render such portion of the Property untenable, the obligations under this Lease may be suspended while such portion of the Property remains untenable. In the event of such damage, Lessee shall give Lessor notice of such untenable conditions and the Lessor shall elect in its sole discretion, whether to repair the Property or to cancel this Lease with respect thereto. In the event that Lessor elects not to repair the Property or portion thereof, this Lease shall be deemed canceled as of the date the damage occurred with respect to the applicable portion(s). In the event such damage is not repaired within forty-five (45) days and that such damage impairs Lessee's ability to conduct its business, Lessee shall have the option to terminate the Lease. If such

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repairs are untenable, then Lessee may abate rent.

12. Alterations, Additions and Improvements. Lessee may not make any alterations, improvements or additions in, on or about any of the Property, including but not limited to Lessee's occupied portion, without first obtaining the prior written consent of Lessor's Town Manager and Public Works Director, the prior written consent of the industrial park property owners' association, and any permits or approvals customarily required for such work by Mono County., The Town Manager's and Public Works Director's consent shall not be unreasonably withheld, conditioned or delayed. Lessee, its customers, employees, vendors, invitees, contractors, and maintenance workers shall take all precautionary measures not to leak, spill, or release a hazardous substance in or on the Property or the Property, and to immediately notify Lessor if any leakage, spillage or release of a hazardous substance occurs.

121 Any and all alterations which become fixtures under California law shall at once become a part of the realty and belong to Lessor. However, Lessor may, in its sole discretion, require Lessee to remove any alterations, fixtures, or other tenant improvements prior to vacating the Property. Lessee shall be responsible for repair for any damage caused by said removal.

122 Lessee shall keep the Property free from any liens arising out of any work performed, materials furnished or obligations incurred by Lessee, and Lessee shall be responsible for the removal of any such liens and all costs to remove same. Failure to remove any such liens within thirty (30) calendar days of written request by Lessor shall constitute a default of this Lease.

123 At its election, but without having any obligation to do so, Lessor may pay such liens not so removed by Lessee and Lessee shall, within ten (10) days following the receipt of written request from Lessor, reimburse Lessor for all such costs incurred by Lessor with respect to the removal of such liens.

13. Subordination. This Lease is and shall be subordinate to any reciprocal easement agreement, ground lease, facilities lease or other underlying lease and the lien of any mortgage or deed of trust and all renewals, modifications, consolidations, replacements and extensions of any of the foregoing, that may now exist or hereafter be executed by Lessor affecting the Property, or any part thereof, or Lessor's interest therein, without the necessity of executing any instrument to effectuate such subordination; provided, however, upon Lessor's request, Lessee, or Lessee's successor-in-interest, shall execute and deliver any and all commercially reasonable instruments evidencing such subordination in the manner requested by Lessor. Notwithstanding the foregoing, Lessor or the holder shall in its respective discretion, have the right to subordinate any such interests to this Lease. If any ground lease or underlying lease terminates for any reason or any mortgage or deed of trust is foreclosed or conveyance in lieu of foreclosure is made for any reason, Lessee shall attorn to the successor-in-interest to Lessor, at the option of such successor-in-interest. Lessee agrees however, to execute and deliver, upon demand by Lessor and in the form requested by Lessor, any additional documents evidencing the priority or subordination of this Lease.

14. Estoppel Certificates. Within twenty (20) days after request by Lessor, Lessee will deliver an estoppel certificate duly executed (and acknowledged, if required by any lender), to any proposed mortgagee, or purchaser. Lessee's failure to deliver this statement in that time period will be an Event of Default under this Lease.

15. Access by Lessor. Lessor reserves for itself and any of its designated agents the

right to enter the Property as follows:

(a) on a regular basis without advance notice to supply any necessary or agreed-upon service to be provided by Lessor hereunder;

(b) on an occasional basis, at all reasonable times after giving Lessee 24 hours' advance written notice, to show the Property to prospective lessees or other interested parties within the last twelve (12) months of the then-current term, to post notice of non-responsibility, to verify Lessee's compliance with this Lease and applicable laws, to repair, alter or improve any part of the Property, and or any other lawful purpose; and

(c) on an emergency basis without notice whenever Lessor reasonably believes that emergency access is required. Lessor shall have the right to use any means that it deems proper to open doors in an emergency in order to obtain access to any part of the Property, and any such entry shall not be construed or deemed to be a forcible or unlawful entry into or a detainer of, the Property, or an eviction, actual or constructive, of Lessee from the Premises or any portion thereof. Lessee shall not alter any lock or install any new or additional locking devices without the prior written consent of Lessor.

16. Indemnity. Lessee agrees to indemnify, defend, and hold Lessor, its elected and appointed officials, employees, agents, successors and assigns, volunteers, and guests, and the personal property of the Lessor, including the Property, free and harmless of any and all claims, liability, loss, damage, or expenses resulting from Lessee's occupation and/or use of the Property, specifically including, without limitation, any claim liability, loss or damage to the extent arising by reason of:

(a) The death or injury of any person or persons, including Lessee or any person who is an employee, agent, guest, or customer of Lessee, or by reason of the damage or destruction of any property, including property owned by Lessee or any person who is an employee, agent, guest, or customer of Lessee, and caused by either the defective condition of said premises, or some negligent act or omission of Lessee or of some agent, contractor, employee, servant, sub lessees, guest, or customer of Lessee on the Property;

(b) Any work negligently performed on the Property by Lessee or materials furnished to the Property at the insistence or request of Lessee; and

(c) Lessee's failure to perform any provision of this Lease, or to comply with any requirement of local, state or federal law or any requirement imposed on Lessor or the leased Property by any duly authorized governmental agency or political subdivision.

17. Hazardous Materials Prohibited. The use, generation, storage or disposal of Hazardous Materials on the Property is strictly prohibited, and any such use, generation, storage, or disposal shall result in a default and termination of this Lease. For the purpose of this Section, Hazardous Materials shall include, without limitation, substances defined as "hazardous substances", "hazardous materials", "toxic substances", "hazardous wastes", "extremely hazardous wastes", or "restricted hazardous wastes", or stated to be known to cause cancer or reproductive toxicity, under the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, '42 U.S.C. sections 9601, et seq; the Hazardous Materials Transportation Act, 49 U.S.C. sections 1801, et seq; the Resource Conservation and Recovery Act, 42 U.S.C. sections 6901, et seq; the Federal Water Pollution Control Act, 33 U.S.C. sections 1317, et seq; sections 25115, 25117, 25122.7, 25140, 25249.5, 25249.8, 25281, 25316 or 25501

of the California Health & Safety Code; or any substances so defined or stated in any of the regulations adopted and publications promulgated pursuant to said laws as they may be amended from time to time.

18. Insurance.

18.1 Lessee shall obtain insurance in the amounts described below unless specifically altered or waived by Lessor ("Required Insurance"). If any of the Required Insurance contains a general aggregate limit, such insurance shall apply separately to this Lease or be no less than two times the specified occurrence limit.

(i) General Liability Insurance. Lessee shall maintain occurrence version general liability insurance, or an equivalent form, with a combined single limit of not less than Two Million Dollars ($2,000,000) per occurrence, which limit may be satisfied by a combination of primary and umbrella policies.

(ii) Workers' Compensation Insurance. Licensee shall maintain Workers' Compensation insurance in compliance with all applicable statutes.

18.2 The general liability insurance policy shall name Lessor, its elected officials, officers, employees, agents, and volunteers as additional insureds. The Required Insurance shall be primary as to Lessee's operations with respect to any insurance or self-insurance programs covering Lessor, its elected officials, officers, employees, agents, and volunteers, or if in excess stand in an unbroken chain of coverage in excess of Lessee's scheduled underlying coverage. The Required Insurance shall contain standard separation of insureds provisions, and shall contain no special limitations on the scope of its protection to Lessor, its elected officials, officers, employees, agents, and volunteers.

18.3 Prior to the Commencement Date, Lessee shall furnish to Lessor properly executed certificates of insurance which evidence all Required Insurance. Licensee shall maintain the Required Insurance at all times while this Lease is in effect, and shall replace any certificate, policy, or endorsement which will expire or does expire, within ten (10) business days thereof without a lapse in coverage. Lessee shall forward any notice of cancellation to Lessor within two (2) business days from date of receipt by Lessee. Lessee's failure to forward Lessor any notice of cancellation issued to Lessee shall be considered a breach of this Lease. Any failure to comply with reporting or other provisions of the policies, including breaches of warranties, shall not affect coverage provided to Lessor, its directors, officials, officers, employees, agents, and volunteers. Unless approved in writing by Lessor, Lessee shall place the Required Insurance with insurers licensed or authorized to do business in the State of California and with a current AM. Best rating of at least A-:VII.

19. Attorneys' Fees. Should any action or proceeding be commenced by Lessor or Lessee to enforce the provisions provided in this Lease, or should any litigation be commenced between the parties to this Lease concerning the Property, this Lease, or the rights and duties of either in relation thereto, the prevailing party in such litigation shall be entitled, in addition to such other relief as may be granted as the result of said litigation, to a reasonable sum for its attorneys' fees. In determining which party is the “prevailing party,” the Court: (a) **must** take into account the claims pursued, the claims on which the pursuing party was successful, the claims on which the defending party was successful, the amount of money sought, the amount of money awarded, and offsets or counterclaims pursued (successfully or unsuccessfully) by the other party; and (b) **must not** take into account any other factors, except to the extent required by law.

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20. Assignment and Subletting. Other than to a subsidiary or an entity under common ownership with Lessee, Lessee agrees not to convey, assign, sublet or encumber any interest in the Property during the term of this Lease without first obtaining Lessor's prior written approval, which may be granted or refused in Lessor's sole and absolute discretion, notwithstanding sections 1995.260 and 1995.270 of the California Civil Code as they may be amended. Any attempted sale, conveyance, assignment, sublet, or encumbrance shall be void where prior written approval has not first been obtained from Lessor. Any assignment or subletting approved by Lessor shall not relieve Lessee of any of its obligations or liabilities under this Lease for the term of this Lease, and both Lessee and any subsequent assignor(s} and lessor(s) will be deemed to be bound by this Lease.

21. Termination. Without limiting its ability to seek other remedies, either at law or in equity, either party may terminate this Lease and all of the obligations herein, at its option, upon the other party's breach of any of its obligations under this Lease and failure to cure such breach within thirty (30) days after receipt of written notice from the non-breaching party or, if such cure cannot be completed within thirty (30) days, the breaching party's failure to commence such cure within thirty (30) days after its receipt of written notice and thereafter failing to diligently prosecute such cure to completion.

Notwithstanding anything contained herein to the contrary, this Lease shall automatically terminate in the event the Franchise Agreement is terminated, canceled, or otherwise not in full force and effect.

22. Default. Any of the following events or occurrences shall constitute a material breach of this Lease by Lessee, and shall constitute an event of default.

(a) A default by Lessee in the payment when due of any rent or other sum payable under this Lease and the continuation of this default for ten (10) or more days after notice of the default from Lessor, provided that if Lessee has failed two (2) or more times in any twelve (12) months to pay any rent or other sum when due and notice of this default has been given by Lessor in each instance, no further notice shall be required after such instances until the expiration of twelve (12} months in which all rental and other sums payable under this Lease have been paid on or before the date due;

(b) Abandonment, vacation, or surrender of the Property by Lessee without Lessor's prior written consent. Failure to occupy and/or operate the Property for thirty (30) consecutive days shall be deemed an abandonment and vacation (unless at least ten (10) days before failing to occupy or operate the Property Lessee gives Lessor written notice that Lessee intends to continue using the Property and will continue maintaining the Property while it is vacant), or the dispossession of Lessee from the Property (other than by Lessor by process of law or otherwise);

(c) The failure by Lessee to perform any other obligation under this Lease, if the failure has continued for a period of thirty (30) days after Lessor demands in writing that Lessee cure the failure. If, however, by its nature, the failure cannot be cured within thirty (30) days, Lessee may have a longer period as is necessary to cure the failure, but this is conditioned upon Lessee's promptly commencing to cure within the ten (10) day period and thereafter diligently completing the cure; or

(d) The bankruptcy or insolvency of Lessee, a transfer by Lessee in fraud

of creditors, an assignment by Lessee for the benefit of creditors, or the commencement of proceedings of any kind by or against Lessee under the Federal Bankruptcy Act or under any other insolvency, bankruptcy, or reorganization act, unless Lessee is discharged from voluntary proceedings within ninety (90) days.

Notices given under this Section shall specify the alleged default and the applicable Section(s), and shall demand that Lessee perform as provided under the applicable Section(s) or pay the amount that is in arrears, as the case may be, within the applicable period of time, or quit the premises. No such notice shall be deemed a forfeiture or a termination of this Lease unless Lessor so elects in the notice.

23. Notice. All notices or other communications required or permitted hereunder shall be in Writing, and shall be personally delivered or sent by registered or certified mail, return receipt requested, telegraphed, delivered or sent by telex, telecopy or email and shall be deemed received upon the earlier of (i) if personally delivered, the date of delivery to the address of the person to receive such notice, or (ii) if mailed, three (3) business days after the date of posting by the United States post office.

To Lessor:
Town of Mammoth Lakes
P.O. Box 1609
Mammoth Lakes, CA 93546
Attn: Town Manager
dholler@townofmammothlakes.ca.gov

With a copy to:
Town of Mammoth Lakes
P.O. Box 1609
Mammoth Lakes, CA 93546
Attn: Town Attorney
amorris@townofmammothlakes.ca.gov

To Lessee:
Mammoth Disposal Company
59 Commerce Dr.
Mammoth Lakes, CA 93546
Attn: District Manager

With a copy to:
3 Waterway Square Pl., Suite 110
The Woodlands, TX 77380
Attn: Legal Department

Notice of change of address shall be given by written notice in the manner detailed in this Section. Rejection or other refusal to accept, or the inability to deliver because of changed address of which no notice was given, shall be deemed to constitute receipt of the notice, demand, request or communication sent.

24. No Right to Holdover. Lessee has no right to retain possession of the Property or any part thereof beyond the expiration or termination of this Lease. In the event that Lessee holds over, the lease payment amount specified in Section 2 of this Lease shall be increased

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to one hundred fifty percent (150%) of the applicable amount immediately preceding the expiration or termination of this Lease.

25. Sale and Use of Alcohol. Lessee agrees that it shall not allow for the sale of alcoholic beverages on the Property at any time, or in any manner. Public intoxication and possession of open alcoholic containers on the Property and outside the Property, including within the Common Areas is prohibited. Lessee's failure to strictly adhere to this provision shall result in Lessee immediately being declared in material breach of this Lease by Lessor, and shall result in an event of default as provided in Section 22 herein.

26. Force Majeure. Whenever a period of time is herein prescribed for action to be taken by either party hereto, such party shall not be liable or responsible for, and there shall be excluded from the computation of any such period of time, any delays due to strikes, riots, acts of God, shortages of labor or materials, war, terrorist acts or activities, governmental laws, regulations, or restrictions, or any other causes of any kind whatsoever which are beyond the control of such party

27. Compliance with Laws. Lessee shall comply with all applicable Federal, State and local laws, regulations and standards that are or may become applicable to Lessee's occupancy and/or activities on the Property. The judgment of any court of competent jurisdiction, or the admission of Lessee in a proceeding brought against it by any governmental entity, that Lessee has violated any such statute, ordinance, regulation, or requirement shall be conclusive as between the Lessor and the Lessee and shall constitute grounds for declaration of default, material breach, forfeiture, and termination of this Lease by Lessor.

28. Cumulative Remedies. No remedy or election contained herein shall be deemed exclusive but shall, wherever possible, be cumulative with all other remedies at law or in equity.

29. Signs. All signs and graphics of every kind visible from the exterior of the Property will be subject to Lessor's prior written approval in its sole discretion, and will be subject to any applicable laws and ordinances of Mono County.

30. [Reserved].

31. Counterparts. This Lease may be executed in multiple counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same instrument.

32. Captions. Any captions to, or headings of, the sections or subsections of this Lease are solely for the convenience of the parties hereto, are not a part of this Lease, and shall not be used for the interpretation or determination of the validity of this Lease or any provision hereof.

33. No Obligations to Third Parties. Except as otherwise expressly provided herein, the execution and delivery of this Lease shall not be deemed to confer any rights upon, nor obligate any of the parties thereto, to any person or entity other than the parties hereto.

34. Amendment of Lease. The terms of this Lease may not be modified or amended except by an instrument in writing executed by each of the parties hereto.

35. Waiver. The waiver or failure to enforce any provision of this Lease shall not operate as a waiver of any future breach of any such provision or any other provision hereof.

36. Applicable Law and Venue. This Lease shall be governed by and construed in accordance with the laws of the State of California. Any action to interpret or enforce this Lease shall be brought and maintained exclusively in the Mono County Superior Court.

37. Fees and Other Expenses. Except as otherwise provided herein, each of the parties shall pay its own fees and expenses in connection with this Lease, including any permit or license fees which Lessee may be required to obtain pursuant to its occupancy.

38. Authority to Execute Lease. Lessor and Lessee warrant that the individuals who have signed this Lease have the legal power, right and authority to enter into this Lease so as to bind each party for whom they sign to perform as provided herein.

39. Successors and Assigns. This Lease shall be binding upon and shall inure to the benefit of the successors and assigns of the parties hereto, Lessee shall be responsible for the acts or omissions of its sublessee(s), if any.

40. Incorporation of Recitals and Exhibits. Each and all of the Recitals and Exhibits to this Lease are incorporated by reference as though fully set forth herein.

41. Entire Agreement. This Lease supersedes any prior agreements, negotiations and communications, oral or written, and contains the entire agreement between Lessee and Lessor as to the subject matter hereof. No subsequent agreement, representation, or promise made by either party hereto, or by or to any employees, officer, agent or representative of either party shall be of any effect unless it is in writing and executed by the party to be bound thereby.

[signatures on following page]

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IN WITNESS WHEREOF, the parties hereto have executed this Lease as of the day and year first-above written.

LESSOR AND LESSEE(S) HAVE CAREFULLY READ AND REVIEWED THIS LEASE AND EACH TERM AND PROVISION CONTAINED HEREIN, AND BY THE EXECUTION OF THIS LEASE SHOW THEIR INFORMED AND VOLUNTARY CONSENT THERETO. THE PARTIES HEREBY AGREE THAT, AT THE TIME THIS LEASE IS EXECUTED, THE TERMS OF THIS AGREEMENT ARE COMMERCIALLY REASONABLE AND EFFECTUATE THE INTENT AND PURPOSE OF LESSOR AND LESSEE WITH RESPECT TO THE PROPERTY.

LESSOR
Town of Mammoth Lakes, a municipal corporation

By: _____
Daniel C. Holler,
Town Manager

Date: _____

LESSEE
Mammoth Disposal Company

By: _____

Name: _____

Title: _____

Date: _____

By: _____

Name: _____

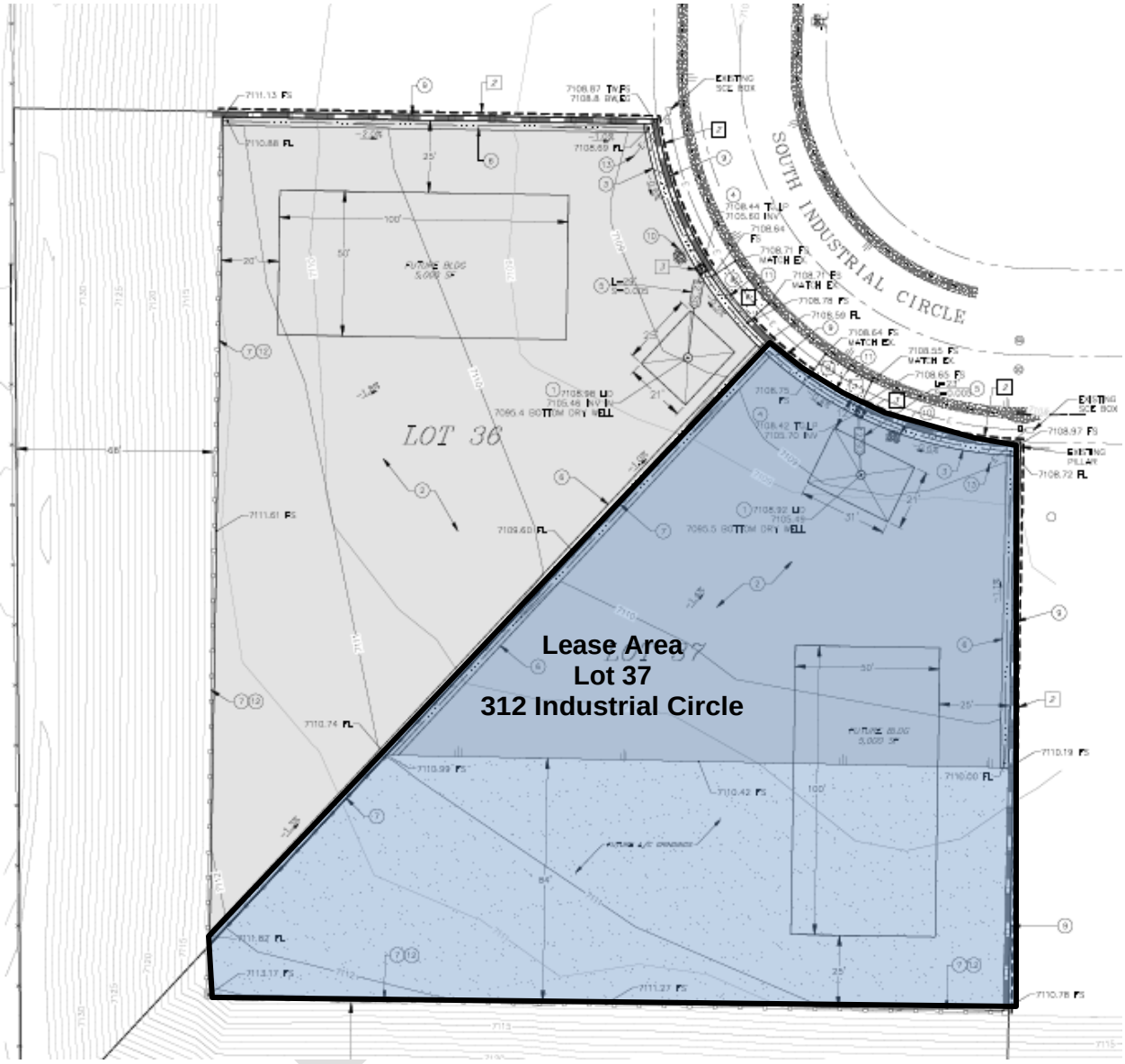
Title: _____

Date: _____

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EXHIBIT "A"

THE PROPERTY



Mammoth Lakes Town Council
Agenda Action Sheet

Title: Authorize a professional services agreement with Lisa Wise Consulting Inc. for Mammoth Mountain Main Lodge Redevelopment project management.

Council Meeting Date: 3/16/2022

Prepared by: Sandra Moberly, Community and Economic Development Director

Recommended Motion: Staff recommends that the Town Council authorize the execution of a professional services agreement with Lisa Wise Consulting Inc., for the Main Lodge Redevelopment project management subject to the Town Attorney's approval and finalization of the agreement.

Summary: See attached staff report.

TOWN COUNCIL STAFF REPORT

Subject: Authorize a professional services agreement with Lisa Wise Consulting Inc. for Mammoth Mountain Main Lodge Redevelopment project management

Meeting Date: March 16, 2022

Written by: Sandra Moberly, Community and Economic Development Director

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RECOMMENDATION:

Authorize the professional services agreement with Lisa Wise Consulting, Inc., subject to the Town Attorney's approval and finalization of the agreement, for project management support as described in the agreement which is included as **Attachment A.**

BACKGROUND/ANALYSIS:

In 2019, approximately 35.7 acres of land was transferred from the United States Forest Service to Mammoth Main Lodge Redevelopment LLC (MMLR). The land is currently located within the municipal boundary limits of the Town of Mammoth Lakes (Town). In January 2021, MMLR submitted a Pre-Application to the Town that included a conceptual land use plan and project description. The project includes two hotels, for-sale residential, club amenities, retail, dining, and skier services.

On May 13, 2021, the Town received a Concept Review Application from MMLR. Staff presented the MMLR Concept Review Application and provided detailed information about the entitlement process at a joint Town Council/Planning and Economic Development Commission meeting on June 16, 2021. Since June, staff has been working with the applicant on the preliminary CEQA/NEPA analysis that will inform the formal entitlement application. Staff anticipates that submittal in the next several months.

This project was previously managed by Senior Planner Chandler Van Schaack who resigned in December 2021. The Town is currently working to backfill the senior planner position but anticipates the need for outside project management support for this project due to current entitlement workload. Staff reached out to Lisa Wise Consulting, Inc. to procure the services of Jen Murillo (Daugherty) who worked for the Town for over 10 years and is familiar with the Town's planning policies, zoning code, and permit review procedures. Bringing Ms. Murillo in to manage the project will allow Town staff to focus on the current entitlement/workload while still providing a high level of project management for the MMLR project.

OPTIONS ANALYSIS

Option 1: Authorize the execution of a professional services agreement with Lisa Wise Consulting Inc., for the Main Lodge Redevelopment project management subject to the Town Attorney's approval and finalization of the agreement.

Option 2: Do not authorize the execution of a consulting agreement with Lisa Wise Consulting Inc.

FINANCIAL CONSIDERATIONS:

The costs will be billed on a time/materials basis and the project applicant will cover all costs related to this contract. The Town will track and invoice costs on a monthly basis.

LEGAL CONSIDERATIONS:

The Town Attorney has reviewed the attached consulting agreement and will work with staff and the consultant to finalize the agreement.

ATTACHMENTS

Attachment 1: Draft Consulting Agreement: Lisa Wise Consulting, Inc.

TOWN OF MAMMOTH LAKES

PROFESSIONAL SERVICES AGREEMENT

1. PARTIES AND DATE.

This Agreement is made and entered into this 16th day of March 2022, by and between the Town of Mammoth Lakes, a municipal corporation, organized under the laws of the State of California, with its principal place of business at 437 Old Mammoth Rd., Suite 230, Mammoth Lakes, California, 93546 ("Town") and Lisa Wise Consulting, Inc., a California Corporation, with its principal place of business at 983 Osos Street, San Luis Obispo, CA 93401 ("Consultant"). Town and Consultant are sometimes individually referred to herein as "Party" and collectively as "Parties."

2. RECITALS.

2.1 Consultant.

Consultant desires to perform and assume responsibility for the provision of certain professional planning consulting services required by the Town on the terms and conditions set forth in this Agreement. Consultant represents that it is experienced in providing professional planning consulting services to public clients, is licensed in the State of California, and is familiar with the plans of Town.

2.2 Project.

Town desires to engage Consultant to render such professional planning consulting services for the Mammoth Mountain Main Lodge Redevelopment Project as set forth in this Agreement.

3. TERMS.

3.1 Scope of Services and Term.

3.1.1 General Scope of Services. Consultant promises and agrees to furnish to the Town all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply the professional planning consulting services necessary for the Project ("Services"). The Services are more particularly described in Exhibit "A" attached hereto and incorporated herein by reference. All Services shall be subject to, and performed in accordance with, this Agreement, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations.

3.1.2 Term. The term of this Agreement shall be from March 17, 2022 to March 17, 2025 unless earlier terminated as provided herein. Consultant shall complete the Services within the term of this Agreement, and shall meet any other established schedules and deadlines.

3.2 Responsibilities of Consultant.

3.2.1 Independent Contractor; Control and Payment of Subordinates. The

Services shall be performed by Consultant or under its supervision. Consultant will determine the means, methods and details of performing the Services subject to the requirements of this Agreement. Town retains Consultant on an independent contractor basis and not as an employee. Consultant retains the right to perform similar or different services for others during the term of this Agreement. Any additional personnel performing the Services under this Agreement on behalf of Consultant shall also not be employees of Town and shall at all times be under Consultant's exclusive direction and control. Neither Town, nor any of its officials, officers, directors, employees or agents shall have control over the conduct of Consultant or any of Consultant's officers, employees, or agents, except as set forth in this Agreement. Consultant shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of Services under this Agreement and as required by law. Consultant shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, and workers' compensation insurance.

3.2.2 Reserved.

3.2.3 Conformance to Applicable Requirements. All work prepared by Consultant shall be subject to the approval of Town.

3.2.4 Substitution of Key Personnel. Consultant has represented to Town that certain key personnel will perform and coordinate the Services under this Agreement. Should one or more of such personnel become unavailable, Consultant may substitute other personnel of at least equal competence upon written approval of Town. In the event that Town and Consultant cannot agree as to the substitution of key personnel, Town shall be entitled to terminate this Agreement for cause. As discussed below, any personnel who fail or refuse to perform the Services in a manner acceptable to the Town, or who are determined by the Town to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project or a threat to the safety of persons or property, shall be promptly removed from the Project by the Consultant at the request of the Town. The key personnel for performance of this Agreement are as follows: Jennifer Murillo, Director.

3.2.5 Town's Representative. The Town hereby designates Sandra Moberly, Community and Economic Development Director, or his/her designee, to act as its representative in all matters pertaining to the administration and performance of this Agreement ("Town's Representative"). Town's Representative shall have the power to act on behalf of the Town for review and approval of all products submitted by Consultant but not the authority to enlarge the Scope of Work or change the total compensation due to Consultant under this Agreement. The Town Manager shall be authorized to act on Town's behalf and to execute all necessary documents which enlarge the Scope of Work or change the Consultant's total compensation subject to the provisions contained in Section 3.3 of this Agreement. Consultant shall not accept direction or orders from any person other than the Town Manager, Town's Representative or his/her designee.

3.2.6 Consultant's Representative. Consultant hereby designates Jennifer Murillo, Director, or his/her designee, to act as its representative for the performance of this Agreement ("Consultant's Representative"). Consultant's Representative shall have full authority

to represent and act on behalf of the Consultant for all purposes under this Agreement. The Consultant's Representative shall supervise and direct the Services, using his/her best skill and attention, and shall be responsible for all means, methods, techniques, sequences, and procedures and for the satisfactory coordination of all portions of the Services under this Agreement.

3.2.7 Coordination of Services. Consultant agrees to work closely with Town staff in the performance of Services and shall be available to Town's staff, consultants and other staff at all reasonable times.

3.2.8 Standard of Care; Performance of Employees. Consultant shall perform all Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California. Consultant represents and maintains that it is skilled in the professional calling necessary to perform the Services. Consultant warrants that all employees and subconsultants shall have sufficient skill and experience to perform the Services assigned to them. Finally, Consultant represents that it, its employees and subconsultants have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services, and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Consultant shall perform, at its own cost and expense and without reimbursement from the Town, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein. Any employee of the Consultant or its sub-consultants who is determined by the Town to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project, a threat to the safety of persons or property, or any employee who fails or refuses to perform the Services in a manner acceptable to the Town, shall be promptly removed from the Project by the Consultant and shall not be re-employed to perform any of the Services or to work on the Project.

3.2.9 Laws and Regulations. Consultant shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services, including all Cal/OSHA requirements, and shall give all notices required by law. Consultant shall be liable for all violations of such laws and regulations in connection with Services. If Consultant performs any work knowing it to be contrary to such laws, rules and regulations, Consultant shall be solely responsible for all costs arising therefrom. Consultant shall defend, indemnify and hold Town, its officials, directors, officers, employees, agents, and volunteers free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

3.2.10 Insurance.

3.2.10.1 Time for Compliance. Consultant shall not commence work under this Agreement until it has provided evidence satisfactory to the Town that it has secured all insurance required under this section. In addition, Consultant shall not allow any subconsultant to commence work on any subcontract until it has provided evidence satisfactory to the Town that the subconsultant has secured all insurance required under this section.

3.2.10.2 Types of Insurance Required. As a condition precedent to the effectiveness of this Agreement for work to be performed hereunder, and without limiting the indemnity provisions of the Agreement, the Consultant, in partial performance of its obligations under such Agreement, shall procure and maintain in full force and effect during the term of the Agreement the following policies of insurance. If the existing policies do not meet the insurance requirements set forth herein, Consultant agrees to amend, supplement or endorse the policies to do so.

(A) Commercial General Liability: Commercial General Liability Insurance which affords coverage at least as broad as Insurance Services Office "occurrence" form CG 0001, or the exact equivalent, and shall be no less than $1,000,000 per occurrence and no less than $2,000,000 in the general aggregate. Defense costs shall be paid in addition to the limits. The policy shall contain no endorsements or provisions limiting coverage for (1) contractual liability; (2) cross liability exclusion for claims or suits by one insured against another; or (3) contain any other exclusion contrary to the Agreement.

(B) Automobile Liability Insurance: Automobile Liability Insurance with coverage at least as broad as Insurance Services Office Form CA 0001 covering "Any Auto" (Symbol 1), or the exact equivalent, covering bodily injury and property damage for all activities shall be in an amount of not less than $1,000,000 combined limit for each occurrence.

(C) Workers' Compensation: Workers' Compensation Insurance, as required by the State of California and Employer's Liability Insurance with a limit of not less than $1,000,000 per accident for bodily injury and disease.

(D) Professional Liability: Professional Liability insurance with minimum limits of $1,000,000. Covered professional services shall specifically include all work to be performed under the Agreement and delete any exclusions that may potentially affect the work to be performed (for example, any exclusions relating to lead, asbestos, pollution, testing, underground storage tanks, laboratory analysis, soil work, etc.). If coverage is written on a claims-made basis, the retroactive date shall precede the effective date of the initial Agreement and continuous coverage will be maintained or an extended reporting period will be exercised for a period of at least three (3) years from termination or expiration of this Agreement.

3.2.10.3 Endorsements. Required insurance policies shall not be in compliance if they include any limiting provision or endorsement that has not been submitted to the Town for approval.

(A) The policy or policies of insurance required by Section 3.2.10.2(A), Commercial General Liability, shall be endorsed to provide the following:

(1) Additional Insured: Consultant agrees to endorse the third party general liability coverage required herein to include as additional insureds Town, its officials, employees and agents, using standard ISO endorsement No. CG 2010 with an edition date of 2010.

Consultant also agrees to require all contractors, subcontractors, and anyone else involved in any way with the Project contemplated by this Agreement to do likewise.

(B) The policy or policies of insurance required by Section 3.2.10.2(C), Workers' Compensation, shall be endorsed to provide the following:

(1) Waiver of Subrogation: A waiver of subrogation stating that the insurer waives all rights of subrogation against the indemnified parties.

3.2.10.4 Primary and Non-Contributing Insurance. All insurance coverages shall be primary and any other insurance, deductible, or self-insurance maintained by the indemnified parties shall not contribute with this primary insurance. Policies shall contain or be endorsed to contain such provisions.

3.2.10.5 Waiver of Subrogation. Required insurance coverages shall not prohibit Consultant from waiving the right of subrogation prior to a loss. Consultant shall waive all subrogation rights against the indemnified parties. Policies shall contain or be endorsed to contain such provisions.

3.2.10.6 Deductible. Any deductible or self-insured retention must be approved in writing by the Town and shall protect the indemnified parties in the same manner and to the same extent as they would have been protected had the policy or policies not contained a deductible or self-insured retention.

3.2.10.7 Evidence of Insurance. The Consultant, concurrently with the execution of the Agreement, and as a condition precedent to the effectiveness thereof, shall deliver either certified copies of the required policies, or original certificates and endorsements on forms approved by the Town. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf. At least fifteen (15) days prior to the expiration of any such policy, evidence of insurance showing that such insurance coverage has been renewed or extended shall be filed with the Town. If such coverage is cancelled or reduced, Consultant shall, within ten (10) days after receipt of written notice of such cancellation or reduction of coverage, file with the Town evidence of insurance showing that the required insurance has been reinstated or has been provided through another insurance company or companies.

3.2.10.8 Failure to Maintain Coverage. Consultant agrees to suspend and cease all operations hereunder during such period of time as the required insurance coverage is not in effect and evidence of insurance has not been furnished to the Town. The Town shall have the right to withhold any payment due Consultant until Consultant has fully complied with the insurance provisions of this Agreement. In the event that the Consultant's operations are suspended for failure to maintain required insurance coverage, the Consultant shall not be entitled to an extension of time for completion of the Services because of production lost during suspension. Contractor shall provide immediate written notice if: (i) any of the required insurance policies is

terminated; (ii) the limits of any of the required policies are reduced; or (iii) the deductible or self-insured retention is increased.

3.2.10.9 Acceptability of Insurers. Each such policy shall be from a company or companies with a current A.M. Best's rating of no less than A:VII and authorized to do business in the State of California, or otherwise allowed to place insurance through surplus line brokers under applicable provisions of the California Insurance Code or any federal law.

3.2.10.10 Insurance for Subconsultants. All Subconsultants shall be included as additional insureds under Consultant's policies, or Consultant shall be responsible for causing Subconsultants to purchase the appropriate insurance in compliance with the terms of these Insurance Requirements, including adding the Town as an Additional Insured to the Subconsultant's policies. Consultant shall provide to Town satisfactory evidence as required under Section 3.2.10.1 of this Agreement.

3.2.10.11 Requirements Not Limiting. Requirements of specific coverage features or limits contained in this Agreement are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If Consultant maintains higher limits than the minimums shown above, Town requires and shall be entitled to coverage for the higher limits maintained by Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to Town.

3.3 Fees and Payments.

3.3.1 Compensation. Consultant shall receive compensation, including authorized reimbursements, for all Services rendered under this Agreement at the rates set forth in Exhibit "A" attached hereto and incorporated herein by reference.

3.3.2 Payment of Compensation. Consultant shall submit monthly invoices. Town shall pay all undisputed amounts within 30 days of the receipt of each invoice.

3.3.3 Reimbursement for Expenses. Consultant shall not be reimbursed for any expenses unless authorized in writing by Town, or included in Exhibit "A" of this Agreement.

3.4 Accounting Records.

3.4.1 Maintenance and Inspection. Consultant shall maintain complete and accurate records with respect to all costs and expenses incurred under this Agreement. All such records shall be clearly identifiable. Consultant shall allow a representative of Town during normal business hours to examine, audit, and make transcripts or copies of such records and any other documents created pursuant to this Agreement. Consultant shall allow inspection of all work, data, documents, proceedings, and activities related to the Agreement for a period of three (3) years from the date of final payment under this Agreement.

3.5 General Provisions.

3.5.1 Termination of Agreement.

3.5.1.1 Grounds for Termination. Town may, by written notice to Consultant, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Consultant of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Consultant shall be compensated only for those services which have been adequately rendered to Town, and Consultant shall be entitled to no further compensation. Consultant may not terminate this Agreement except for cause.

3.5.1.2 Effect of Termination. If this Agreement is terminated as provided herein, Town may require Consultant to provide all finished or unfinished Documents and Data and other information of any kind prepared by Consultant in connection with the performance of Services under this Agreement. Consultant shall be required to provide such document and other information within fifteen (15) days of the request.

3.5.1.3 Additional Services. In the event this Agreement is terminated in whole or in part as provided herein, Town may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated.

3.5.2 Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

Consultant:	Lisa Wise Consulting Inc. 983 Osos Street San Luis Obispo, CA 93401 ATTN: Jennifer Murillo, Director
Town:	Town of Mammoth Lakes PO Box 1609 437 Old Mammoth Road, Suite 230 Mammoth Lakes, CA 93546 ATTN: Sandra Moberly, Community and Economic Development Director

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

3.5.3 Ownership of Materials and Confidentiality.

3.5.3.1 Documents & Data; Licensing of Intellectual Property. This Agreement creates a non-exclusive and perpetual license for Town to copy, use, modify, reuse, or sublicense any and all copyrights, designs, and other intellectual property embodied in plans, specifications, studies, drawings, estimates, and other documents or works of authorship fixed in any tangible medium of expression, including but not limited to, physical drawings or data magnetically or otherwise recorded on computer diskettes, which are prepared or caused to be prepared by Consultant under this Agreement ("Documents & Data"). Consultant shall require all subconsultants to agree in writing that Town is granted a non-exclusive and perpetual license for any Documents & Data the subconsultant prepares under this Agreement. Consultant represents and warrants that Consultant has the legal right to license any and all Documents & Data. Consultant makes no such representation and warranty in regard to Documents & Data which were prepared by design professionals other than Consultant or provided to Consultant by the Town. Town shall not be limited in any way in its use of the Documents & Data at any time, provided that any such use not within the purposes intended by this Agreement shall be at Town's sole risk.

3.5.3.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents & Data either created by or provided to Consultant in connection with the performance of this Agreement shall be held confidential by Consultant. Such materials shall not, without the prior written consent of Town, be used by Consultant for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services or the Project. Nothing furnished to Consultant which is otherwise known to Consultant or is generally known, or has become known, to the related industry shall be deemed confidential. Consultant shall not use Town's name or insignia, photographs of the Project, or any publicity pertaining to the Services or the Project in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of Town.

3.5.3.3 Confidential Information. The Town shall refrain from releasing Consultant's proprietary information ("Proprietary Information") unless the Town's legal counsel determines that the release of the Proprietary Information is required by the California Public Records Act or other applicable state or federal law, or order of a court of competent jurisdiction, in which case the Town shall notify Consultant of its intention to release Proprietary Information. Consultant shall have five (5) working days after receipt of the Release Notice to give Town written notice of Consultant's objection to the Town's release of Proprietary Information. Consultant shall indemnify, defend and hold harmless the Town, and its officers, directors, employees, and agents from and against all liability, loss, cost or expense (including attorney's fees) arising out of a legal action brought to compel the release of Proprietary Information. Town shall not release the Proprietary Information after receipt of the Objection Notice unless either: (1) Consultant fails to fully indemnify, defend (with Town's choice of legal counsel), and hold Town harmless from any legal action brought to compel such release; and/or (2) a final and non-appealable order by a court of competent jurisdiction requires that Town release such information.

3.5.4 Cooperation; Further Acts. The Parties shall fully cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement.

3.5.5 Attorney's Fees. If either party commences an action against the other party, either legal, administrative or otherwise, arising out of or in connection with this Agreement, the prevailing party in such litigation shall be entitled to have and recover from the losing party reasonable attorney's fees and all other costs of such action.

3.5.6 Indemnification.

3.5.6.1 Scope of Indemnity. To the fullest extent permitted by law, Consultant shall defend, indemnify and hold the Town, its directors, officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or incident to any alleged acts, errors or omissions, or willful misconduct of Consultant, its officials, officers, employees, subcontractors, consultants or agents in connection with the performance of the Consultant's Services, the Project or this Agreement, including without limitation the payment of all consequential damages, expert witness fees and attorneys fees and other related costs and expenses. Notwithstanding the foregoing, to the extent Consultant's Services are subject to Civil Code Section 2782.8, the above indemnity shall be limited, to the extent required by Civil Code Section 2782.8, to claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Consultant.

3.5.6.2 Additional Indemnity Obligations. Consultant shall defend, with counsel of Town's choosing and at Consultant's own cost, expense and risk, any and all claims, suits, actions or other proceedings of every kind covered by Section 3.5.6.1 that may be brought or instituted against Town or its directors, officials, officers, employees, volunteers and agents. Consultant shall pay and satisfy any judgment, award or decree that may be rendered against Town or its directors, officials, officers, employees, volunteers and agents as part of any such claim, suit, action or other proceeding. Consultant shall also reimburse Town for the cost of any settlement paid by Town or its directors, officials, officers, employees, agents or volunteers as part of any such claim, suit, action or other proceeding. Such reimbursement shall include payment for Town's attorney's fees and costs, including expert witness fees. Consultant shall reimburse Town and its directors, officials, officers, employees, agents, and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the Town, its directors, officials officers, employees, agents, or volunteers.

3.5.7 Entire Agreement. This Agreement contains the entire Agreement of the parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Agreement may only be modified by a writing signed by both parties.

3.5.8 Governing Law. This Agreement shall be governed by the laws of the State of California. Venue shall be in Mono County.

3.5.9 Time of Essence. Time is of the essence for each and every provision of this Agreement.

3.5.10 Town's Right to Employ Other Consultants. Town reserves the right to employ other consultants in connection with this Project.

3.5.11 Successors and Assigns. This Agreement shall be binding on the successors and assigns of the parties.

3.5.12 Assignment or Transfer. Consultant shall not assign, hypothecate, or transfer, either directly or by operation of law, this Agreement or any interest herein without the prior written consent of the Town. Any attempt to do so shall be null and void, and any assignees, hypothecates or transferees shall acquire no right or interest by reason of such attempted assignment, hypothecation or transfer.

3.5.13 Construction; References; Captions. Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days or period for performance shall be deemed calendar days and not work days. All references to Consultant include all personnel, employees, agents, and subconsultants of Consultant, except as otherwise specified in this Agreement. All references to Town include its elected officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

3.5.14 Amendment; Modification. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.

3.5.15 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.

3.5.16 No Third-Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

3.5.17 Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

3.5.18 Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, brokerage fee, gift or other consideration

contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, Town shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of Town, during the term of his or her service with Town, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

3.5.19 Equal Opportunity Employment. Consultant represents that it is an equal opportunity employer and it shall not discriminate against any subconsultant, employee or applicant for employment because of race, religion, color, national origin, handicap, ancestry, sex or age. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination. Consultant shall also comply with all relevant provisions of Town's Minority Business Enterprise program, Affirmative Action Plan or other related programs or guidelines currently in effect or hereinafter enacted.

3.5.20 Labor Certification. By its signature hereunder, Consultant certifies that it is aware of the provisions of Section 3700 of the California Labor Code which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and agrees to comply with such provisions before commencing the performance of the Services.

3.5.21 Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and bind each respective Party.

3.5.22 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

3.6 Subcontracting.

3.6.1 Prior Approval Required. Consultant shall not subcontract any portion of the work required by this Agreement, except as expressly stated herein, without prior written approval of Town. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement.

TOWN OF MAMMOTH LAKES

By: _____
Daniel C. Holler, Town Manager

Attest:

LISA WISE CONSULTING, INC.

By: _____
Lisa Wise, President

By: _____
Henry Pontarelli, Secretary

By: _____
Jamie Gray
Town Clerk

Approved as to Form:

By: _____
Andrew Morris
Town Attorney

EXHIBIT "A"
SCOPE OF SERVICES
SCHEDULE
COMPENSATION

Town of Mammoth Lakes

MAIN LODGE ON-CALL/CONTRACT PLANNER ASSISTANCE SCOPE OF WORK

Lisa Wise Consulting, Inc. (LWC)
February 15, 2022

This on-call/contract planner assistance scope of work is based on LWC's understanding of the Town of Mammoth Lakes' (Town's) temporary need for additional staff capacity, specifically related to the Mammoth Mountain Ski Area (MMSA) Main Lodge development project. LWC is uniquely qualified to provide this assistance because Jen Murillo, Director, worked for the Town's Community and Economic Development Department (CEDD) for over 10 years and is familiar with the Town's planning policies, zoning code, and permit review procedures.

MAMMOTH MOUNTAIN SKI AREA (MMSA) MAIN LODGE DEVELOPMENT

LWC will provide project management services for the MMSA Main Lodge development, including:

- Coordinate and participate in regular meetings with the USFS, MMSA team, and Town team, including the Town's other consultants for this project (e.g., public works/engineering, financial, etc.).
- Review submittal materials including CEQA/NEPA consultant deliverables, route to appropriate parties, and prepare comment letters.
- Prepare for and conduct review of the project with the Development Review Committee (DRC).
- Prepare a community engagement plan/process outlining engagement tasks/events and responsible parties (i.e., Town versus applicant).
- Prepare materials and assist in the facilitation of any community outreach meetings on the project.
- Prepare staff reports and presentations for any Planning and Economic Development Commission (PEDC) and Town Council workshops, meetings, or hearings on the project.
- Prepare staff reports and presentations for any Advisory Design Panel (ADP) meetings on the project.
- Coordinate via teleconference and email with the applicant and Town staff.

ASSUMPTIONS

- LWC's attendance at meetings will be virtual. In person meetings may be scheduled as mutually agreed upon by both LWC and the Town. For in person meetings, LWC travel expenses will be charged in addition to time spent (see attached billable rates).
- LWC will have access to the CEDD file server.
- The Town will be responsible for public noticing.
- Jen Murillo, LWC Director, will be assigned to this work.

2022 RATES

The table below lists hourly rates per staff level.

Staff Level	Hourly Rate
Principal	$285
Director	$245
Senior Associate	$195
Lead Associate	$165
Associate	$155

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Approve and adopt the Resolution establishing delegation of authority as a contracting agency of the California Public Employees' Retirement System (CalPERS) to the office/position of Town Manager.

Council Meeting Date: 3/16/2022

Prepared by: Amanda Pelham, Human Resources Manager

Recommended Motion: Approve the Resolution establishing delegation of authority as a contracting agency of CalPERS to the office/position of Town Manager.

Summary: The Town has a need to establish a delegation of authority in order to expedite the process of responding to inquiries, pending retirement applications, and other requests as necessary as a contracting agency of the California Public Employees' Retirement System. Under Government Code section(s) 21173, 21152 (c), and 21156, it is therefore necessary and appropriate to establish delegation of authority to the office/position of Town Manager.

RESOLUTION NO. 22--XX

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ESTABLISHING DELEGATION OF AUTHORITY AS A CONTRACTING AGENCY OF THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

WHEREAS, the Town of Mammoth Lakes (herein referred to as Agency) is a contracting agency of the California Public Employees' Retirement System (CalPERS); and

WHEREAS, the Public Employees' Retirement Law requires that a contracting agency determine whether an employee of such agency in employment in which they are classified as a local safety member, is disabled for purposes of the Public Employees' Retirement Law and such disability is "industrial" within the definition of such Law; and

WHEREAS, the Town of Mammoth Lakes has determined upon legal advice that it may delegate authority under Government Code section 21173 to make such determinations to the incumbent of the office/position of Town Manager.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES AS FOLLOWS:

The Town Council does hereby delegate to the incumbent of the office/position of Town Manager, authority to make application on behalf of the Agency pursuant to Government Code section 21152 (c) for disability retirement of all employees and to initiate requests for reinstatement of such employees who are retired for disability; and

BE IT FURTHER RESOLVED that the Town Council does hereby delegate to the incumbent of the office/position of Town Manager authority to make determinations of disability on behalf of the Agency under Government Code section 21156 and whether such disability is industrial and to certify such determination and all other necessary information to the California Public Employees' Retirement System.

APPROVED AND ADOPTED THIS 16TH DAY OF MARCH 2022.

_____
LYNDA SALCIDO, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Accept the Town's 2020-21 Independent Auditor's Report.

Council Meeting Date: 3/16/2022

Prepared by: Rob Patterson, Administrative Services / Finance Director

Recommended Motion: Accept the Town's 2020-21 Independent Auditor's Report. as presented.

Summary: Each year the Town is required to have its financial records audited by an outside, independent auditor. Our audit has been completed and the auditor has issued an unqualified opinion on our financial reports. An unqualified opinion is an independent auditor's judgement that an entity's financial statements are fairly and appropriately presented, without any identified exceptions, and in compliance with generally accepted accounting principles (GAAP). The audit is an important part of the Town's financial reporting process. The Audit is filed with required reporting agencies and is a source of information used by outside agencies such as Standard & Poor's in review of the Town's credit worthiness, our current bond ratings, and any future debt issuances. The Audit complies with the federal requirements to provide a "Single Audit Report" regarding compliance with defined federal grant awards. The audit report for fiscal year ending June 30, 2021 is presented for Town Council review, comment, and acceptance.

TOWN OF MAMMOTH LAKES

California

Annual Financial Report
June 30, 2021

TOWN OF MAMMOTH LAKES
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MARCELLO & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

8715 Seville Circle / Granite Bay, California 95746-5823

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor
Members of the Town Council
Town of Mammoth Lakes, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Mammoth Lakes, California, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Mammoth Lakes, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that (1) management's discussion and analysis, (2) pension plan liability and contributions schedules, (3) other postemployment benefits plan total liability, net position, and net liability schedules, and (4) the respective budgetary comparison information of the major funds, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Town of Mammoth Lakes' basic financial statements. The combining nonmajor governmental funds financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The combining nonmajor funds financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor funds financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our reports dated November 5, 2021 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of those reports are to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting on compliance. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

Marcello & Company

Certified Public Accountants
Granite Bay, California
November 5, 2021

MANAGEMENT'S DISCUSSION & ANALYSIS

As Prepared by Management
(unaudited)

Office of Administrative Services /
Finance Director
P.O. Box 1609, Mammoth Lakes, CA, 93546
(760) 965-3661
www.townofmammothlakes.ca.gov

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Discussion and Analysis of the Town of Mammoth Lakes' financial performance for the fiscal year ending June 30, 2021, provides an analysis of the Town's overall financial position and municipal operations. It is intended to assist readers in evaluating the Town's finances and provides a discussion of significant changes that affected various funding sources, including significant variances from the approved budget. In addition, it describes the activities during the year related to capital assets and long-term debt. We end our Discussion and Analysis with a description of currently known facts, decisions, and conditions that are expected to have a significant effect on our financial position and operations. This document is intended to be read in conjunction with the Town's financial statements.

The Statement of Net Position and the Statement of Activities

A frequently asked question about the Town's finances: "Is the Town as a whole better or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities in a way that answers this question. These statements include all the Town's assets and liabilities using the accrual basis of accounting; this is similar to the accounting used by most private sector companies.

These two statements report the Town's net position at fiscal year-end and financial activities for the fiscal year. The net position is the difference between assets and liabilities, which is one way to measure the Town's financial health or position. Over time, increases or decreases in the Town's net position is an indication of whether its financial health is improving or deteriorating. It is important to remember this measure of financial health considers all the Town's assets, including street infrastructure, storm drainage, and streetlights. While these assets are valuable to the Town, they are not always available for immediate sale to fund other Town priorities. Furthermore, the depreciation of these assets is recorded as a non-cash expense in the Statement of Activities and can be confusing if the goal of the reader is to follow the flow of cash and expenditures. Hence why the Fund Financial Statements continue to be an important part of the Town's financial overview and are presented after the Statement of Activities.

In both the Statement of Net Position and the Statement of Activities, the Town's activities are separated as follows:

Governmental Activities: Almost all of the Town's services are reported in this category, including general administration (Town Manager, Town Clerk, personnel, finance, etc.), police protection, public works, tourism and recreation, and community and economic development.

Transient occupancy tax, sales tax, property taxes, other taxes, interest income, grants, intergovernmental revenue and service charges provide the financing for these activities. The Statement of Net Position also includes the value of capital assets (historic cost net of depreciation, and future debt payments) and the assets and liabilities of the internal service funds. The Statement of Activities includes depreciation expense and records the activity in the internal service funds on the accrual basis of accounting. Therefore, significant differences from the Fund Financial Statements exist.

Business-Type Activities: The Town's Airport charges fees to customers to cover certain services the Airport provides. The Town also operates the Long Valley Mineral Pit as a business-type activity, charging customers for the cost of services (disposal of clean materials).

Fund Financial Statements

The Fund Financial Statements provide detailed information only about the most significant funds, rather than the Town as a whole. Some funds are required to be established by state law and by bond covenants. In addition, management established several other funds to help control and manage money for purposes and to show that we are meeting legal requirements in the use of certain taxes, grants, and other resources. The Town's two types of funds are governmental and proprietary.

Governmental Funds: Most of the Town's basic services are reported in governmental funds, which focus on the flow of money in and out and the balances left at year-end that are available for spending. These funds are reported using an accounting method called "modified accrual accounting" which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. There is a reconciliation of the significant differences between the Governmental Funds Balance Sheet and the Statement of Net Position. These differences are unavoidable because by definition, the reports are looking at different financial activities. The two reports provide different perspectives on the Town's finances, both of which are considered beneficial to financial statement users.

Proprietary (Enterprise) Funds: When the Town manages a functional area on a business basis with specific charges to customers for services and accounts for all revenue, assets, and liabilities separately, this activity is generally reported in proprietary funds. Proprietary funds, such the Town's enterprise funds (Airport and Long Valley Mineral Pit) are reported in the Statement of Net Position and the Statement of Activities as business-type activities. Other reports, such as the Statement of Cash Flows, provide more detail and additional information.

Reporting the Town's Fiduciary Responsibilities

The Town is the trustee, or fiduciary, for certain funds held on behalf of developers and assessment districts. The Town's Statement of Fiduciary Assets and Liabilities reflects these fiduciary activities which are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring the assets reported in these funds are used for their intended purposes.

Financial Analysis of the Town as a Whole

Net Position: A condensed presentation of the Town's net position as shown in the following table totals $90.1 million as of June 30, 2021.

Statement of Net Position

	Governmental Activities		Business-type Activites		Total	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
ASSETS						
Current and other assets	$ 57,259,951	$ 61,916,296	$ 1,399,398	$ 1,486,786	$ 58,659,349	$ 63,403,082
Capital assets, net of depreciation	80,719,890	70,954,579	5,401,505	4,471,298	$ 86,121,395	75,425,877
Total assets	137,979,841	132,870,875	6,800,903	5,958,084	144,780,744	138,828,959
Deferred Outflow of Resources						
Deferred pension outflows	4,456,178	4,588,898	335,051	342,041	$ 4,791,229	4,930,939
Deferred OPEB outflows	-	-	12,734		$ 12,734	
Total Assets and Deferred Resources	142,436,019	137,459,773	7,148,688	6,300,125	4,803,963	143,759,898
LIABILITIES						
Long-term debt outstanding	55,359,563	52,108,890	1,811,066	1,706,680	$ 57,170,629	53,815,570
Other liabilities	3,911,302	2,594,879	58,857	86,664	$ 3,970,159	2,681,543
Total Liabilities	59,270,865	54,703,769	1,869,923	1,793,344	61,140,788	56,497,113
Deferred Inflow of Resources						
Deferred pensions inflows	529,041	1,288,913	39,821	97,015	$ 568,862	1,385,928
Deferred OPEB inflows	1,572,049	1,803,216	114,501	135,726	$ 1,686,550	1,938,942
Total Liabilities and Deferred Inflows of	61,371,955	57,795,898	2,024,245	2,026,085	63,396,200	59,821,983
Net Position						
Invested in capital assets	62,744,074	70,954,219	5,401,505	4,471,298	68,145,579	75,425,517
Restricted	24,067,189	21,754,298		(197,258)	24,067,189	21,557,040
Unrestricted	(1,835,897)	(13,044,642)	(277,062)		(2,112,959)	(13,044,642)
Total net position	$ 84,975,366	$ 79,663,875	$ 5,124,443	$ 4,274,040	$ 90,099,809	$ 83,937,915

By far, the largest portion of the net position reflects the Town's investment in capital assets (e.g., land, buildings, streets, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens and are therefore not available for future spending.

General Government Functions

The revenue and expenditures for the governmental and business-type activities are summarized in the following table:

Statement of Activities

	Governmental Activities		Business-type Activites		Total	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
Revenue						
Program revenue:						
Charges for services	$ 1,382,737	$ 1,356,943	$ 167,685	$ 1,613,815	$ 1,550,422	$ 2,970,758
Operating grants & contributions	3,797,395	3,716,918	$ 780,979		4,578,374	3,716,918
Captial grants & contributions	303,567	2,965,029	1,312,047		1,615,614	2,965,029
General revenue:						
Transient occupancy tax	16,945,645	16,298,944			16,945,645	16,298,944
Sales tax	4,153,795	3,727,040			4,153,795	3,727,040
Property tax	4,572,245	4,054,115			4,572,245	4,054,115
Other taxes	5,833,628	6,630,904			5,833,628	6,630,904
Other	2,853,995	1,923,417	10,949	25,574	2,864,944	1,948,991
Transfers in (out)	(125,825)	(572,766)	100,000	247,105	(25,825)	(325,661)
Total Revenue	39,717,182	40,100,544	2,371,660	1,886,494	42,088,842	41,987,038
Expenses						
General Government	3,404,252	4,846,082			3,404,252	4,846,082
Public Safety	4,487,298	5,179,010			4,487,298	5,179,010
Tourism & Recreation	7,319,243	9,610,750			7,319,243	9,610,750
Community Development	3,671,043	4,813,535			3,671,043	4,813,535
Public works	3,202,125	10,570,972			3,202,125	10,570,972
Transportation/Transit	701,908				701,908	
Community Support	1,301,238				1,301,238	
Capital Projects	5,396,912				5,396,912	
Depreciation	3,851,394				3,851,394	
Airport			1,878,434	1,717,735	1,878,434	1,717,735
Solid Waste			3,529	410	3,529	410
Debt Service	1,070,278	1,086,283			1,070,278	1,086,283
Total Expenses	34,405,691	36,106,632	1,881,963	1,718,145	36,287,654	37,824,777
Change in net position	5,311,491	3,993,912	489,697	168,349	5,801,188	4,162,261
Net position - beginning of year	79,663,875	75,669,963	4,634,746	4,105,691	84,298,621	79,775,654
Prior period adjustment				360,706	-	360,706
Net position - end of year	$ 84,975,366	$ 79,663,875	$ 5,124,443	$ 4,634,746	$ 90,099,809	$ 84,298,621

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Town, or to other government units on a cost reimbursement basis.

1. The Town garage motor pool is operated as an internal service fund. Services provided by the garage are charged to other governmental agencies that have contracted with the Town to receive garage motor pool services such as fuel and vehicle maintenance, in addition to services the garage provides to individual Town departments.

2. The internal service fund is also used to account for purchases of vehicles and equipment when adequate funds have been accumulated and replacement is necessary. The Town also uses an internal service fund to account for certain insurance and benefit programs offered to employees. Premiums are collected from the employee or the department, depending on the benefit, and paid to the internal service fund, which, in turn, processes certain medical reimbursements and premiums.

Enterprise Funds

Enterprise funds are used to finance and account for the acquisition, operation, and maintenance of Town facilities and services that are entirely or predominantly self-supporting from user charges. Enterprise operations are accounted for in such a manner as to show a profit or loss as is reported in comparable private enterprises. As of June 30, 2021, the Town operated two enterprise funds, the Mammoth Yosemite Airport, and the Long Valley Mineral Pit on behalf of the US Forest Service.

Debt Administration

The Town issued Lease Revenue Bonds in the amount of $3,550,000 replacing the existing Certificates of Participation ($1,430,000) in order to construct a new Public Safety facility ($2,120,000) in 2015. Construction of the new Public Safety facility was completed in 2017. The debt is scheduled to mature in fiscal year 2029-30 and had an outstanding balance of $2,411,000 as of June 30, 2021.

In 2010, the Town lost their final appeal before the State Supreme Court related to litigation with a real estate developer for alleged breach of contract. The award for damages was $30 million plus attorney's fees. The Town reached a settlement with the developer in November 2012 in the amount of $29,500,434 payable over 24 years. In October 2018, the Town refunded the award by issuing Obligation Bonds at a reduced interest rate. The outstanding balance on June 30, 2021 was $20,905,000.

In 2017, the Town entered into an installment sales agreement in the amount of $5,550,000 for the initial phase of construction for a new Community Recreation Center. The outstanding balance on June 30, 2021 was $3,975,000.

Outlook for the Future

The Town is looking to rebuild and enhance core services which were reduced in the prior fiscal year due to the COVID-19 pandemic. Much of the budget process for the coming year is built around a return to full scale programming and a focus on enhanced visitor experience. On an annual basis, the Town sets budget expenditure to meet identified needs that will provide improved amenities or adjust our core services where impacts are being felt. Last year the Town Council approved a set of Strategic Priorities and Key Objectives that were designed to address the needs of our community. Funding directed at achieving these priorities was provided in the coming fiscal year budget and staff work program is aligned with these directives.

The biggest challenge that faces the town of Mammoth Lakes is a shortage of affordable housing to support our residents and workers. This is one of the strategic priorities of Town Council and this year the Town allocated funding for housing efforts. "The Parcel" project grant funding and Town provided infrastructure funding, combined $20.6 million will be used to move the infrastructure development forward. A joint effort between Town and our development partner was successful in securing $38.1 million from the California Housing Accelerator Award to be used for phase 1 of "The Parcel Affordable Housing Project" for the construction of 80 units with a goal to have new affordable housing available in 2023. The Parcel project is envisioned to be developed with up to 450 permanently affordable housing units, to be constructed over multiple phases. In addition to The Parcel project, the Town has numerous residential and commercial projects that have been approved by the Planning and Economic Development Commission. Below is a summary of the projects that have recently been submitted, approved, or completed.

<u>Commercial Projects</u>:

Five-Forty – The Five-Forty project includes a two-story vertical mixed-use commercial and residential building fronting Old Mammoth Road with six residential units behind, for a total of 13 residential units. The plan was approved in June 2019 and 12 of 13 units have been completed to date.

Mammoth Hotel – The Mammoth Hotel project is a complete renovation and remodel of the existing three-story Sierra Center Mall building to create a new four-story, 164 room boutique luxury hotel. The plan was approved in November 2019 with construction to tentatively begin summer 2022.

Limelight Hotel – The proposed condominium hotel project consists of 6 levels of hotel guest rooms and managed residences located above one level of subterranean / understructure parking. The project includes 151 hotel rooms and 15 residential units. The concept review was submitted December 2020 and is currently working through the entitlement application process. No estimated construction date has been set.

Residence Inn – The proposed project "Residence Inn boutique hotel by Marriot", consists of a four-story, condominium hotel with 101 guest rooms, and two levels of understructure parking. An Entitlement Application for the condominium hotel use was submitted in September 2021 and is currently working through the approval process. No estimated construction date has been set

Sierra Nevada Resort Redevelopment – The proposed project includes interior and exterior improvements to the existing 149-unit hotel and Rafters restaurant, the construction of 30 new resort cabin units, an expanded event / meeting space. The Entitlement Application was submitted in January 2022 and is currently working through the approval process. No estimated construction date has been set.

Residential Projects:

Hillside Highlands – The Hillside Highlands project consists of three triplex structures; each unit will have approximately 3,000 square feet of habitable area and 3-4 bedrooms. This project was approved in May 2016 and the construction was completed in 2021.

Obsidian – The project calls for 20 townhome lots (10 duplexes). There are two designs approved and each unit will be three-stories tall with approximately 2,300 square feet of habitable area. The project was approved in February 2016 and 6 of 10 duplexes were completed as of November 2021. Construction began for the remaining four duplexes in 2021.

Snowcreek VII – The Snowcreek VII project consists of 118 condominium units within four different building designs. The project is broken up into three phases and Phase 1 has been completed and included 8 units within three multi-unit buildings. Phase II has been completed and includes 17 units within 6 multi-unit buildings. Phase III is under construction and includes 32 units within 11 multi-unit buildings.

Gray Bear I, II, III – The Gray Bear residential subdivision includes 45 single-family residential lots adjacent to the Sierra Star Golf Course. The project was approved July 2014 – January 2017 and to date 40 lots have been completed with 3 lots under construction.

Lakeview Townhomes – The proposed Lakeview Townhomes project is a six-unit multi-family planned unit development to be constructed in the Specialty Lodging zone of the North Village Specific Plan area. All three duplex structures are three stories in height and each unit features three bedrooms and three bathrooms. The project was approved in July 2020 and construction began in 2021.

Chaparral Townhomes – The proposed Chaparral Townhomes project is a six-unit multi-family planned unit development. The units are three stories high with garages on the first level. The project was approved in May 2020 with Entitlement through May 2022. No estimated date of construction has been set.

The Town has committed a substantial investment in recreational amenities and long-term coordination with federal, state, and other partners. The Town's Parks and Recreation Department provides a wide variety of municipal/community recreational programs and facilities. The department coordinates with numerous community sports organizations, provides direct services and programs, supports contracted programs, works with volunteer groups to enhance facilities and services, and maintains all Town recreational facilities. Programs and services extend through the year. This year represents the first year of full operation of the new DiscGolf Course put in place in partnership with local groups and Inyo National Forest. The CIP includes the ongoing construction of the Community Recreation Center which will enhance and expand the Town's recreational programs and services. The program of work includes the reconstruction of a significant portion of the Town Loop Multi Use Path (MUP) system, and design work for new MUP segments. Plans for a new "dog park" are proceeding. The Town is working with LADWP to expand the Whitmore Park lease area to at least 50 acres to support a Prop 68 grant to improve this regional park. The

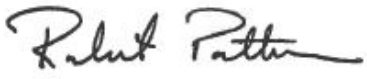
CIP continues funding to invest in deferred maintenance of our recreational facilities. The Town's Parks and Recreation programs, services and facilities are coordinated through the Town Council's appointed Recreation Commission.

The budget for FY21-22 includes the creation of a new Town Office of Outdoor Recreation. The Office is proposed to be staffed with a new position. The primary focus is to improve the planning, coordination, and engagement with the Inyo National Forest and other partners. The Town's economic base is directly tied to the attraction of visitors to our public lands. The coordination between the Town and federal land managers has grown to the point of out stripping the Town's current capacity. At the same time the importance of the relationship has grown substantially. The need for management level ongoing engagement to address visitor-based improvements, information and services is becoming a critical community need. This is reflected in discussions on fire concerns, trash, impacts on trails and other amenities, snow management, expanded Town amenities on Forest Service lands, transit connections and services, housing, overall land management, and partner opportunities for capital investments.

The Town Council continues to remain conservative in its budgeting approach, with the goal of long-term fiscal sustainability. The Town is committed to maintaining current service levels, increasing reserve levels tied to sustainable funding, identifying funds for current and future capital projects, and investing in one-time strategic planning processes. The Town also remains committed to the reserve policy updated last year. The update included establishing a baseline revenue that is updated on an annual basis. This baseline would prevent a reduction in expected reserve amounts, should there be an economic downturn and lower revenue expectations. The baseline is updated as a part of the budget process and the current rate is $24,500,000. In addition to establishing a baseline revenue, Town Council adjusted the rates for each reserve element. The Reserve for Economic Uncertainty (REU) was raised from 16% of baseline revenue to 20% of baseline revenue and for FY21-22 bringing the required balance to $4,900,000. The Operating Reserve (OR) was subsequently lowered from 9% of baseline revenue to 5% or $1,125,000. These adjustments retained the 25% of baseline revenue of the previous policy but moved more of the reserve to the more secure REU. Both of these reserve elements are fully funded for FY21-22. The Town also added a new reserve that will cover 50% of the debt service payments covered by the General Fund. This enhancement was done to provide additional security in the event of an economic downturn and to provide a source to cover the Town's debts. This new Debt Reserve (DR) is fully funded for FY21-22 with $1,100,000 in this reserve element. The Town retained the annual $100,000 of contingency funding as part of the FY21-22 budget. All these reserve elements add security to the Town's financial position as $7.225M are available for continuing operation of Town services

In conclusion, the Town continues to position itself in a strong financial position through proven fiscal policy that will enable it to meet the needs of our community and deliver the core services provided by the Town. We anticipate keeping our reserves intact for future needs and while the duration and ultimate level of impact is undetermined, we are confident we have adequate funding to meet debt obligations, meet current level of operations, and to respond to our current health emergency while we return to normal operations.

Respectfully submitted,



Rob Patterson
Administrative Services/Finance Director

GOVERNMENT-WIDE FINANCIAL STATEMENTS

TOWN OF MAMMOTH LAKES
Government-wide Financial Statements
Statement of Net Position
June 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets			
Cash and investments	$ 52,413,494	$ 1,139,888	$ 53,553,382
Receivables	3,915,097	255,652	4,170,749
Prepaid expenses	614,352	3,858	618,210
Restricted cash	317,008	-	317,008
Total current assets	57,259,951	1,399,398	58,659,349
Noncurrent Assets			
Notes receivable	11,476,816	-	11,476,816
Capital assets not being depreciated	20,613,294	544,316	21,157,610
Capital assets, net of depreciation	48,629,780	4,857,189	53,486,969
Total noncurrent assets	80,719,890	5,401,505	86,121,395
Total assets	137,979,841	6,800,903	144,780,744
Deferred Outflows of Resources			
Deferred pension outflows	4,456,178	335,051	4,791,229
Deferred OPEB outflows	-	12,734	12,734
Total assets and deferred outflows of resources	142,436,019	7,148,688	149,584,707
LIABILITIES			
Current Liabilities			
Payables	3,777,529	58,857	3,836,386
Accrued interest	133,773	-	133,773
Total current liabilities	3,911,302	58,857	3,970,159
Noncurrent liabilities			
Due within one year	2,002,671	10,535	2,013,206
Due in more than one year	49,445,590	1,800,531	51,246,121
Total noncurrent liabilities	51,448,261	1,811,066	53,259,327
Total liabilities	55,359,563	1,869,923	57,229,486
Deferred Inflows of Resources			
Deferred pension inflows	529,041	39,821	568,862
Deferred OPEB inflows	1,572,049	114,501	1,686,550
Total liabilities and deferred inflows of resources	57,460,653	2,024,245	59,484,898
Net Position			
Net investment in capital assets	62,744,074	5,401,505	68,145,579
Restricted	24,067,189	-	24,067,189
Unrestricted	(1,835,897)	(277,062)	(2,112,959)
Total net position	$ 84,975,366	$ 5,124,443	$ 90,099,809

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF MAMMOTH LAKES
Government-wide Financial Statements
Statement of Activities
Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position: Governmental Activities	Net (Expense) Revenue and Change in Net Position: Business-type Activities	Net (Expense) Revenue and Change in Net Position: Total
Governmental Activities							
General gov/Community support	$ 3,404,252	$ 596,111	$ 357,196	$ -	$ (2,450,945)		$ (2,450,945)
Public safety	4,487,298	99,531	160,360	-	(4,227,407)		(4,227,407)
Tourism, parks and recreation	7,319,243	107,419	-	-	(7,211,824)		(7,211,824)
Community development	3,671,043	165,304	675,520	-	(2,830,219)		(2,830,219)
Public works / streets	3,202,125	228,816	2,604,319	303,567	(65,423)		(65,423)
Transportation and transit	701,908	185,556	-	-	(516,352)		(516,352)
Community support	1,301,238	-	-	-	(1,301,238)		(1,301,238)
Capital projects	5,396,912	-	-	-	(5,396,912)		(5,396,912)
Interest expense	1,070,278	-	-	-	(1,070,278)		(1,070,278)
Depreciation expense	3,851,394	-	-	-	(3,851,394)		(3,851,394)
Total governmental activities	34,405,691	1,382,737	3,797,395	303,567	(28,921,992)		(28,921,992)
Business-type Activities							
Airport	1,878,434	152,995	780,979	1,312,047		$ 367,587	367,587
Landfill management	3,529	14,690	-	-		11,161	11,161
Total business-type activities	1,881,963	167,685	780,979	1,312,047		378,748	378,748
Total primary government	$ 36,287,654	$1,550,422	$ 4,578,374	$ 1,615,614	(28,921,992)	378,748	(28,543,244)
				General Revenue			
				Transient occupancy	16,945,645	-	16,945,645
				Property tax	4,572,245	-	4,572,245
				Sales tax	2,513,299	-	2,513,299
				Tourism tax	4,449,153	-	4,449,153
				Measure R tax	1,640,496	-	1,640,496
				Measure U tax	856,613	-	856,613
				Business taxes	527,862	-	527,862
				Franchise fees	984,344	-	984,344
				Licenses & permits	957,809	-	957,809
				Fines & forfeitures	146,028	-	146,028
				Investment earnings	231,162	4,624	235,786
				Other revenue	534,652	6,325	540,977
				Transfers in (out)	(125,825)	100,000	(25,825)
					34,233,483	110,949	34,344,432
				Change in Net Position	5,311,491	489,697	5,801,188
				Net Position - beginning	79,663,875	4,634,746	84,298,621
				Net Position - end of year	$ 84,975,366	$ 5,124,443	$ 90,099,809

The accompanying notes to financial statements are an integral part of this financial statement

FUND FINANCIAL STATEMENTS

TOWN OF MAMMOTH LAKES
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	Capital Projects Fund	Tourism Business Improvement District	Housing & Community Development Fund	Gas Tax Fund	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and investments	$ 17,982,578	$ 12,681,097	$ -	$ 2,410,147	$ 2,758,029	$ 7,337,017	$ 43,168,868
Receivables	2,820,273	20,835	351,149	1,134	16,927	604,030	3,814,348
Notes receivable	-	-	-	11,476,816	-	-	11,476,816
Interfund loans	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	317,008	317,008
Total assets	$ 20,802,851	$ 12,701,932	$ 351,149	$ 13,888,097	$ 2,774,956	$ 8,258,055	$ 58,777,040
Liabilities							
Payables	$ 3,719,408	$ 15,994	$ 52	$ 69	$ 8,649	$ 9,245	$ 3,753,417
Cash overdraft	-	-	322,584	-	-	77,865	400,449
Deferred revenue	-	-	-	11,476,816	-	-	11,476,816
Interfund loans	2,491,207	-	-	-	-	-	2,491,207
Total liabilities	6,210,615	15,994	322,636	11,476,885	8,649	87,110	18,121,889
Fund Balances							
Restricted	-	12,685,938	28,513	2,411,212	2,766,307	6,175,219	24,067,189
Committed	10,794,758	-	-	-	-	2,012,917	12,807,675
Assigned	534,041	-	-	-	-	-	534,041
Unassigned	3,263,437	-	-	-	-	(17,191)	3,246,246
Total fund balances	14,592,236	12,685,938	28,513	2,411,212	2,766,307	8,170,945	40,655,151
Total liabilities and fund balances	$ 20,802,851	$ 12,701,932	$ 351,149	$ 13,888,097	$ 2,774,956	$ 8,258,055	$ 58,777,040

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF MAMMOTH LAKES

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2021

Total fund balances of governmental funds (page 12)	$ 40,655,151
Amounts reported in the governmental activities column in the statement of net position are different because of the following:	
(1) Capital asset acquisitions, dispositions and depreciation used in governmental activities are not financial resources and therefore, are not reported in the funds balance sheet.	69,243,074
(2) Deferred revenue related to long-term notes receivable is not recognized in the governmental funds financial statements until collected, but is recognized in the government-wide financial statements the year incurred.	11,476,816
(3) Long-term debt and obligations are not due and payable in the current period and therefore, are not reported in the governmental funds balance sheet:	
Debt and obligations	(51,448,261)
Accrued interest	(133,773)
(4) Internal service funds are used by management to charge the cost of the motor pool and employee benefits activities to individual funds. Those assets and liabilities are included in the statement of net position governmental activities.	15,597,945
(5) Deferred inflows and outflows of resources are not recognized in the governmental funds financial statements but are recognized in the government-wide financial statements.	(415,586)
Net Position of governmental activities (page 10)	$ 84,975,366

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF MAMMOTH LAKES
Statement of Revenue, Expenditures, and Change in Fund Balances
Governmental Funds
Year Ended June 30, 2021

	General Fund	Capital Projects Fund	Tourism Business Improvement District	Housing & Community Development Fund	Gas Tax Fund	Other Governmental Funds	Total Governmental Funds
Revenue							
Taxes and assessments	$ 25,543,395	$ -	$ 4,449,153	$ -	$ -	$ 2,497,109	$ 32,489,657
Licenses and permits	957,809	-	-	-	-	-	957,809
Intergovernmental	546,939	303,567	-	675,520	2,534,600	40,336	4,100,962
Charge for services	683,693	-	-	-	48,455	650,588	1,382,736
Fines and forfeitures	146,028	-	-	-	-	-	146,028
Use of money and property	140,474	-	1,748	2,712	5,416	80,812	231,162
Other revenue	31,466	132,246	-	243,873	16,602	110,466	534,653
Total revenue	28,049,804	435,813	4,450,901	922,105	2,605,073	3,379,311	39,843,007
Expenditures							
Current -							
General government	4,629,269	-	-	-	-	-	4,629,269
Public safety	5,070,267	-	-	-	-	-	5,070,267
Tourism, parks and recreation	3,616,240	-	4,445,936	-	-	927,357	8,989,533
Community development	3,021,455	-	-	651,359	-	316,379	3,989,193
Public works / streets	-	-	-	-	3,973,819	143,962	4,117,781
Transportation and transit	954,723	-	-	-	-	-	954,723
Community support	1,301,238	-	-	-	-	-	1,301,238
Capital projects	-	2,843,471	-	-	-	-	2,843,471
Debt service	-	-	-	-	-	2,799,938	2,799,938
Total expenditures	18,593,192	2,843,471	4,445,936	651,359	3,973,819	4,187,636	34,695,413
Excess Revenue over (under) Expenditures	9,456,612	(2,407,658)	4,965	270,746	(1,368,746)	(808,325)	5,147,594
Other Financing Sources (Uses)							
Transfers in	1,705,807	1,840,278	-	1,661,000	2,695,390	4,871,119	12,773,594
Transfers (out)	(9,387,681)	(181,080)	-	-	(126,367)	(3,204,292)	(12,899,420)
Total other sources (uses)	(7,681,874)	1,659,198	-	1,661,000	2,569,023	1,666,827	(125,826)
Change in Fund Balances	1,774,738	(748,460)	4,965	1,931,746	1,200,277	858,502	5,021,768
Fund Balances - beginning	12,817,498	13,434,398	23,548	479,466	1,566,030	7,312,443	35,633,383
Fund Balances - end of year	$ 14,592,236	$ 12,685,938	$ 28,513	$ 2,411,212	$ 2,766,307	$ 8,170,945	$ 40,655,151

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF MAMMOTH LAKES

Reconciliation of the Statement of Revenue, Expenditures, and Change in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2021

Change in fund balances - governmental funds (page 14)	$ 5,021,768
Amounts reported for governmental activities in the statement of activities are different because of the following:	
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current year.	(1,223,626)
(2) Proceeds from new long-term debt provide current resources in the funds financial statements but have no effect on net position in the government-wide financials.	-
(3) The repayment of the principal portion of long-term debt consumes the current financial resources of government funds. However, in the government-wide financials these transactions have no effect on net position.	1,720,000
(4) Certain deferred revenue and deferred expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as revenue or expenditures in governmental funds.	(206,651)
Change in net position of governmental activities (page 11)	$ 5,311,491

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF MAMMOTH LAKES
Proprietary Funds
Statement of Net Position
June 30, 2021

	Business-type Activities			Governmental Activities Internal Service Funds		
Assets and Deferred Outflows	Airport	Landfill Management	Total Enterprise Funds	Vehicle Service	Self-Insurance	Total Internal Service
Current assets:						
Cash and investments	$ 967,321	$ 172,567	$ 1,139,888	$ 8,797,580	$ 847,495	$ 9,645,075
Receivables	255,534	118	255,652	100,749	-	100,749
Prepaid expenses	3,858	-	3,858	614,352	-	614,352
Interfund loans	-	-	-	2,491,207	-	2,491,207
Total current assets	1,226,713	172,685	1,399,398	12,003,888	847,495	12,851,383
Noncurrent assets:						
Capital assets not being depreciated	544,316	-	544,316	-	-	-
Capital assets, net of depreciation	4,857,189	-	4,857,189	2,820,661	-	2,820,661
Total noncurrent assets	5,401,505	-	5,401,505	2,820,661	-	2,820,661
Total assets	6,628,218	172,685	6,800,903	14,824,549	847,495	15,672,044
Deferred outflows of resources:						
Deferred pension outflows	335,051	-	335,051	-	-	-
Deferred OPEB outflows	12,734	-	12,734	-	-	-
Total deferred outflows	347,785	-	347,785	-	-	-
Total assets and deferrals	6,976,003	172,685	7,148,688	14,824,549	847,495	15,672,044
Liabilities and Deferred Inflows						
Current liabilities: Payables	58,781	76	58,857	20,400	3,712	24,112
Noncurrent liabilities:						
Due in one year	10,535	-	10,535	12,496	-	12,496
Due after one year	1,800,531	-	1,800,531	37,491	-	37,491
Total noncurrent liabilities	1,811,066	-	1,811,066	49,987	-	49,987
Total liabilities	1,869,847	76	1,869,923	70,387	3,712	74,099
Deferred inflows of resources:						
Deferred pension inflows	39,821	-	39,821	-	-	-
Deferred OPEB inflows	114,501	-	114,501	-	-	-
Total deferred inflows	154,322	-	154,322	-	-	-
Total liabilities and deferrals	2,024,169	76	2,024,245	70,387	3,712	74,099
Net Position						
Net investment in capital assets	5,401,505	-	5,401,505	2,820,661	-	2,820,661
Unrestricted	(449,671)	172,609	(277,062)	11,933,501	843,783	12,777,284
Total net position	$ 4,951,834	$ 172,609	$ 5,124,443	$ 14,754,162	$ 843,783	$ 15,597,945

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF MAMMOTH LAKES
Proprietary Funds
Statement of Revenue, Expenses, and Change in Net Position
Year Ended June 30, 2021

	Business-type Activities			Governmental Activities Internal Service Funds		
	Airport	Landfill Management	Total Enterprise Funds	Vehicle Service	Self-Insurance	Total Internal Service
Operating Revenue						
Charge for services	$ 152,995	$ 14,690	$ 167,685	$ 1,916,810	$ 322,335	$ 2,239,145
Operating grant	780,979	-	780,979	-	-	-
Total revenue	933,974	14,690	948,664	1,916,810	322,335	2,239,145
Operating Expenses						
Personnel costs	978,726	3,529	982,255	874,760	-	874,760
Operations and maintenance	465,394	-	465,394	642,736	-	642,736
Benefit claims	-	-	-	-	219,880	219,880
Depreciation	215,691	-	215,691	477,879	-	477,879
Total operating expenses	1,659,811	3,529	1,663,340	1,995,375	219,880	2,215,255
Operating Income (Loss)	(725,837)	11,161	(714,676)	(78,565)	102,455	23,890
Nonoperating Revenue (Expenses)						
Capital grants	1,312,047	-	1,312,047	-	-	-
Capital projects	(218,623)	-	(218,623)	-	-	-
Investment earnings	3,800	824	4,624	40,326	-	40,326
Other nonoperating revenue	6,325	-	6,325	4,294	-	4,294
Total nonoperating	1,103,549	824	1,104,373	44,620	-	44,620
Income before Transfers	377,712	11,985	389,697	(33,945)	102,455	68,510
Transfers in	100,000	-	100,000	-	-	-
Transfers (out)	-	-	-	(75,404)	-	(75,404)
Change in Net Position	477,712	11,985	489,697	(109,349)	102,455	(6,894)
Net position - beginning	4,474,122	160,624	4,634,746	14,863,511	741,328	15,604,839
Net position - end of year	$ 4,951,834	$ 172,609	$ 5,124,443	$ 14,754,162	$ 843,783	$ 15,597,945

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF MAMMOTH LAKES
Proprietary Funds
Statement of Cash Flows
Year Ended June 30, 2021

CASH FLOWS PROVIDED BY (USED FOR)	Business-type Activities			Governmental Activities Internal Service Funds		
	Airport	Landfill Management	Total Enterprise Funds	Vehicle Service	Self-Insurance	Total Internal Service
Operating Activities						
Cash received: customers/operating grants	$ 1,174,985	$ 15,075	$ 1,190,060	$ 1,958,780	$ 351,292	$ 2,310,072
Cash paid for personnel costs	(978,726)	(3,453)	(982,179)	(799,356)	-	(799,356)
Cash paid for operations and maintenance	(546,662)	-	(546,662)	(713,369)	-	(713,369)
Cash paid for benefit claims	-	-	-	-	(216,677)	(216,677)
Net cash provided (used)	(350,403)	11,622	(338,781)	446,055	134,615	580,670
Noncapital Financing Activities						
Transfers in from other funds	100,000	-	100,000	-	-	-
Transfers (out) to other funds	-	-	-	(75,404)	-	(75,404)
Net cash provided (used)	100,000	-	100,000	(75,404)	-	(75,404)
Capital & Related Financing Activities						
Capital grants received	1,312,047	-	1,312,047	-	-	-
Other cash received	6,325	-	6,325	4,294	-	4,294
Purchase of capital assets	(930,207)	-	(930,207)	-	-	-
Net cash provided (used)	388,165	-	388,165	4,294	-	4,294
Investing Activities						
Investment earnings	3,800	824	4,624	40,326	-	40,326
Net Increase (Decrease) in Cash	141,562	12,446	154,008	415,271	134,615	549,886
Cash and cash equivalents - beginning	825,759	160,121	985,880	8,382,309	712,880	9,095,189
Cash and cash equivalents - end of year	$ 967,321	$ 172,567	$ 1,139,888	$ 8,797,580	$ 847,495	$ 9,645,075
Operating Activities Analysis						
Operating Income (Loss) (page 17)	$ (725,837)	$ 11,161	$ (714,676)	$ (78,565)	$ 102,455	$ 23,890
Reconciliation adjustments:						
Add Depreciation, a noncash expense	215,691	-	215,691	477,879	-	477,879
(Increase) decrease in receivables	241,011	385	241,396	75,404	28,957	104,361
Increase (decrease) in payables	(27,883)	76	(27,807)	(28,663)	3,203	(25,460)
Net change in pension & OPEB balances	(53,385)	-	(53,385)	-	-	-
Net cash provided (used)	$ (350,403)	$ 11,622	$ (338,781)	$ 446,055	$ 134,615	$ 580,670

The accompanying notes to financial statements are an integral part of this financial statement

TOWN OF MAMMOTH LAKES
Agency Funds
Statement of Fiduciary Assets and Liabilities
June 30, 2021

Assets		
Cash and investments	$	4,206,383
Accounts receivables		86,327
Cash with fiscal agent		130,137
Total assets	$	4,422,847
Liabilities		
Accounts payable	$	-
Assets held as agency for others		4,422,847
Total liabilities	$	4,422,847

The accompanying notes to financial statements are an integral part of this financial statem

TOWN OF MAMMOTH LAKES
Notes to Financial Statements
June 30, 2021

The notes to the financial statements include a summary of significant accounting policies and other notes considered essential to fully disclose and fairly present the transactions and financial position of the Town.

Note 1 - Defining the Financial Reporting Entity

Note 2 - Significant Accounting Policies

Note 3 - Stewardship, Compliance, and Accountability

Note 4 - Cash and Investments

Note 5 - Commitments and Contingencies

Note 6 - Assessment District Debt

Note 7 - Capital Assets

Note 8 - Long-term Obligations

Note 9 - Interfund Balances

Note 10 - Interfund Transfers

Note 11 - Other Postemployment Benefits Plan (OPEB)

Note 12 - Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Note 13 - Single Employer Defined Benefit Pension Plan

Note 14 - Risk Management

Note 15 - Subsequent Events

Note 16 - New Pronouncements

Note 17 - Fund Balance Designations Section of the Balance Sheet

Note 1 - Defining the Financial Reporting Entity

The Town of Mammoth Lakes (the Town) was incorporated in 1985 under the laws of the State of California. Mammoth Lakes operates under a Council-Manager form of government. The Town provides municipal services to its citizens including police, public works, airport facilities, community development and general administrative support. These financial statements present the financial status of the Town.

The Town of Mammoth Lakes and the Mammoth Lakes Municipal Service Corporation comprise the reporting entity. Although these entities are legally separate from each other, they are presented on a blended basis as part of the primary government because their governing boards consist exclusively of all five members of the Town Council. These entities meet the Governmental Accounting Standards Board (GASB) criteria for inclusion within the Town's financial reports. The Corporation does not issue separate financial statements. Financial information for the Mammoth Lakes Municipal Service Corporation is blended with the Town of Mammoth Lakes' financial statements. The Town has no discretely presented component units.

Mammoth Lakes Municipal Service Corporation was organized on August 1, 1989, pursuant to the Nonprofit Public Benefit Corporations Law of the State of California, solely for the purpose of providing assistance to the Town by acquiring, constructing, improving, developing and installing certain real and personal property together with appurtenances and appurtenant work for the use, benefit and enjoyment of the public. The Corporation was formed at the request of the Town to assist in lease financing of certain capital improvement projects. The Corporation's financial data and transactions are included within the Debt Service Fund. Oversight responsibility is determined by such criteria as financial interdependency, selection of governing authority and designation of management, budget control and the ability to significantly influence operations. Separate financial statements are not issued.

Note 2 - Significant Accounting Policies

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the Town are described as follows:

Financial Statements
The Town's basic financial statements consist of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The statement of activities demonstrates the degree to which the direct and indirect expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly

identifiable with a specific function or segment. Program revenue includes (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenue are reported instead as general revenue. Expenses reported for functional activities include allocated indirect expenses.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Fund Accounting

The accounting system of the Town is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenue, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operation fund of the Town, or the government has determined that a fund is important to the financial statement user, or it meets the following criteria:

- Total assets, liabilities, revenue, or expenditures/expenses of that individual governmental fund or enterprise fund are at least 10% of the corresponding total for all funds of that category or type.

- Total assets, liabilities, revenue, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Fund Types

Governmental funds are those through which most general government functions typically are financed. The Town maintains the following fund types:

- *The General Fund* is the Town's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

- *Special Revenue Funds* are used to account for the proceeds of specific revenue resources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

- *Debt Service Funds* are used to account for the accumulation of resources for, and the repayment of general long-term debt obligation payments for principal, interest and related costs.

- *Capital Projects Funds* are used to account for financial resources to be used for the acquisition, improvements or construction of streets, infrastructure and major capital projects.

- *Proprietary Fund Types* are used to account for activities that are similar to those found in the private sector. The measurement focus is upon determination of net income and capital maintenance. The following are the Town's two proprietary fund types:

(1) Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the Town is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Mammoth Yosemite Airport and the Long Valley Landfill are reported as enterprise funds.

(2) *Internal Service Funds* are established to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Town, and to other government units on a cost reimbursement basis. The Town's purchasing of vehicles and equipment, maintenance of transportation vehicles, and the self-insurance employee benefit program, are reported as internal service funds.

- *Fiduciary Fund Types* are used to account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments. The Town's funds included in this category are as follows:

  (1) *Expendable Trust Funds* are accounted for in essentially the same manner as the governmental fund types, using the same measurement focus and basis of accounting. Expendable trust funds account for assets where both the principal and interest may be spent.

  (2) *Agency Funds* account for assets held by the Town as trustee or agent for individuals, private organizations, assessment districts, or other governmental units and/or other funds.

Major Funds

The following are the Town's major funds this year:

- General Fund - this fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

- Capital Projects Fund - this fund is used to account for the acquisition, improvements or construction of the government's streets, infrastructure, and major capital facilities, other than those financed by proprietary funds.

- Tourism Business Improvement District - this fund is used to account for restricted-use financial resources received from a voter approved tax, to help fund marketing and sales promotion efforts for Mammoth Lakes' tourism businesses.

- Housing and Community Development Fund - this fund is used to account for restricted-use financial resources received from federal, state and county governments, for the purpose of providing affordable housing within the community.

- Gas Tax Fund – this fund is used to account for the proceeds of the state-wide voter approved tax on gasoline, which is collected by the State, and passed through to local governments for the purpose of streets and sidewalk construction and maintenance.

Measurement Focus

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied. The government-wide statement of net position and the statement of activities, and both governmental and business-type activities are presented using the economic resources measurement focus. The accounting objectives of the economic measurement focus are the

determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used, as appropriate. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use "fund balance" as their measure of available spendable financial resources at the end of the period.

The proprietary fund utilizes an "economic resources" measurement focus. Proprietary fund equity is classified as net position.

Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting

In the government-wide statement of net position, and in the statement of activities, both governmental and business-like activities are presented using the "accrual basis of accounting." Under the accrual basis of accounting, revenue is recognized when earned, and expenses are recorded when the liability is incurred and the amount of obligation is ascertainable. Revenue, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the "modified accrual basis of accounting." Under this modified accrual basis of accounting, revenue is recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Revenue which is susceptible to accrual includes property taxes and special assessments that are levied for and due for the fiscal year and collected within 60 days after year-end. Licenses, permits, fines, penalties, charges for services, and miscellaneous revenue are recorded as governmental fund type revenue when received in cash because they are not generally measurable until actually received. Revenue from taxpayer assessed taxes, such as sales taxes, are recognized in the accounting period in which they became both measurable and available to finance expenditures of the fiscal period. Grant revenue, which is normally reimbursements of expenses under contractual agreements, is recorded as a receivable when earned rather than when susceptible to accrual. Generally, this occurs when authorized expenditures are made under the grant program or contractual agreement. Expenditures are recognized when the fund liability is incurred, if measurable, except for unmatured interest on long-term debt in the governmental funds, which is recognized when due.

Proprietary funds use the "accrual basis of accounting" which records the financial effect on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the periods in which those transactions, events and circumstances occur rather than only when cash is received or paid by the enterprise.

Budgetary Data

General Budget Policies: the Town maintains budgetary controls of which the objective is to ensure compliance with legal provisions embodied in the annual budget approval by the Town Council. Budgetary control for operations is maintained at the department level by individual funds. Budgetary control for capital improvement projects (i.e., project-length financial plans) is maintained at the individual

project level by fund. The Town's budgeted expenditure authority lapses at the end of each fiscal year. However, outstanding purchase order commitments or capital improvement projects may be re-appropriated for the subsequent fiscal year upon Town Council approval.

Budget Basis of Accounting: budgets for governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America as prescribed by the GASB and the AICPA. The Budgetary Comparison Schedule of the general fund presents comparisons of legally adopted budget amounts (both the original budget and final budget), and actual amounts, on the budgetary basis. The budgeting basis is substantially equivalent to the Town's accounting basis; thus no reconciliation between the two is considered necessary.

Other Accounting Policies

Cash and Investments
Cash and investments held in the Town's investment pool are reported as cash and investments since "funds" can spend cash at any time without prior notice or penalty. All investments with fiscal agents are also considered cash equivalents if they are liquid. Investments are stated at fair value.

Cash and Cash Equivalents
For purposes of the statement of cash flows, the Town considers all highly liquid investments either: (1) with a maturity of three months or less when purchased to be cash equivalents or (2) collected within sixty days of the fiscal year end. Cash and cash equivalents are reported under the caption "cash and investments" on the statement of net position and balance sheet.

Receivables and Payables
Internal balances representing lending/borrowing transactions between funds outstanding at the end of the fiscal year are reported as either "due to/due from other funds" (amounts due within one year), "advances to/from other funds" (noncurrent portions of interfund lending/borrowing transactions), or "interfund loans to/from other funds" (long-term lending/borrowing transactions as evidenced by loan agreements). Advances and loans to other funds are offset by a fund balance reserve in applicable governmental funds to indicate they are not available for appropriation, and are not expendable available financial resources. Property, sales, use, TOT, and utility user taxes related to the current fiscal year are accrued as revenue and accounts receivable, and considered available if received within 60 days of year end. Federal and State grants are considered receivable and accrued as revenue when reimbursable costs are incurred under the accrual basis of accounting in the government-wide statement of net assets.

The amount recognized as revenue under the modified accrual basis of accounting is limited to the amount that is deemed measurable and available. The Town considers these taxes available if they are received during the period when settlement of prior fiscal year accounts payable and payroll charges normally occur. Grants, entitlements or shared revenue is recorded as receivables and revenue in the general, special revenue and capital projects funds when they are received or susceptible to accrual.

Allowance for Uncollectible Accounts
Management has elected to record bad debts using the direct write-off method. Accounting principles generally accepted in the United States of America require that the allowance method be used to reflect bad debts. However, the effect of the use of the direct write-off method is not materially different from the results that would have been obtained had the allowance method been followed.

Prepaid Expenses
Prepaid expenses consist of fuel, vehicle parts and expendable supplies which are valued at cost on the weighted average method, which approximates fair value.

Notes Receivable - Economic and Community Development Loans

The majority of these loans consist of deferred repayment loans under the Town's housing and economic development programs. These programs were funded from government grant awards to the Town, which were reported as grant revenue in the year received, and expenditures in the year the loans were made. A deferred loan is required to be repaid in full when the secured property is sold or transferred. Prior to the sale or transfer, loan payments are generally not required. Principal and interest payments which are receivable at year end are offset by an equal amount of deferred revenue. Such payments are recognized as program revenue when received.

Capital Assets

Capital assets used in governmental fund type operations are accounted for on the statement of net position. Public domain general capital assets (infrastructure) consisting of certain improvements other than buildings, such as roads, sidewalks and bridges are capitalized prospectively starting July 1, 2003. Town policy has set the capitalization threshold for reporting capital assets starting at $5,000. Capital outlay is recorded as *expenditures* of the general, special revenue and capital project funds financial statements, and as *capital assets* in the government-wide financial statements to the extent the Town's capitalization threshold is met. Donated assets are recorded at estimated fair value at the date of donation.

Property, plant and equipment acquired for proprietary funds are capitalized in the respective fund to which it applies and are stated at their cost. Where cost could not be determined from the available records, estimated historical cost was used to record the estimated value of the assets.

Depreciation is recorded on a straight-line basis over the estimated useful lives of the capital assets which range from 4 to 20 years for equipment and vehicles, and 20 to 50 years for buildings and improvements. Land, art and treasures are not considered exhaustible, therefore are not being depreciated.

Deferred Revenue

The Town reports deferred revenue on its governmental funds balance sheet. Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Compensated Absences

The Town utilizes the general fund and proprietary funds to account for its compensated absences. Resources have been set aside to cover this liability. The Town's method of calculating the liability is in accordance with GASB Statement No. 16, except that additional accruals for salary-related payments associated with the payment of compensated absences, for example, the required employer contribution to a pension plan or medicare taxes, have not been accrued as that amount is not considered significant or material to the financial statements taken as a whole. The Town accrues a liability for compensated absences which meet the following criteria:

- The Town's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
- The obligation relates to rights that vest or accumulate.

- Payment of the compensation is probable.
- The amount can be reasonably estimated.

Long-term Obligations

In the government-wide financial statements, long-term debt and obligations are reported as liabilities in the applicable column on the statement of net position. For the most part, 75% of compensated absences are generally considered due after one year.

Net Position and Fund Balances

The Town's Net Position is classified as follows on the government-wide statement of net position:

- Net Investment in Capital Assets - represents the Town's total investment in capital assets less accumulated depreciation, reduced by any outstanding debt used to acquire such assets.

- Restricted Net Position - includes resources that the Town is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

- Unrestricted Net Position - represents resources derived from sources without spending restrictions, are used for transactions relating the general operations of the Town, and may be used at the discretion of those charged with governance to meet current expenses or obligations for any purpose.

Fund Balance designations are classified on the governmental funds balance sheet as follows:

- Nonspendable - amounts that cannot be spent because they are either (a) legally or contractually required to be maintained intact or (b), not in spendable form such as long-term notes receivable.

- Restricted - amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

- Committed - amounts that can be used only for the *specific purposes* determined by a formal action of the Town Council, to establish, modify or rescind a fund balance commitment.

- Assigned - amounts that are constrained by the government's *intent* to be used for specific purposes but do not meet the criteria to be classified as restricted or committed, as determined by a formal action or policy of the Town Council or its appointed official.

- Unassigned - the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

The Town has set aside amounts for emergency situations, revenue shortages or budgetary imbalances, commonly referred to as *revenue stabilization* or *reserve for economic uncertainty*. The authority to set aside those amounts generally comes from statue, ordinance, resolution, constitution or policy. Stabilization amounts may be expended with Council approval only when certain specific circumstances exist as determined by Council at that time.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Town's policy to expend *restricted* fund balances first. When expenditures are incurred

for purposes for which committed, assigned, or unassigned amounts are available, it is the Town's policy to expend *committed*, then *assigned*, then *unassigned* amounts in that order.

Other Postemployment Benefits Plan (OPEB)

In government-wide financial statements, as required by GASB Statement No. 75, OPEB plans are required to be recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as OPEB expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

The Town recognizes a net OPEB liability, which represents the excess of the total OPEB liability over the fiduciary net position (*plan assets owned*) as reflected in the actuarial report provided by the plan actuarial analyst. The net OPEB liability is measured as of the Town's prior fiscal year-end. Changes in the net OPEB liability are recorded, in the period incurred, as OPEB expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net OPEB liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective OPEB plan and are recorded as a component of OPEB expense beginning with the period in which they are incurred.

Pension Plan

In government-wide financial statements, as required by GASB Statement No. 68, retirement plans are required to be recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

The Town recognizes a net pension liability, which represents the Town's proportionate share of the excess of the total pension liability over the fiduciary net position (*plan assets owned*) of the pension reflected in the actuarial report provided by the California Public Employees Retirement System (CalPERS). The net pension liability is measured as of the Town's prior fiscal year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

Property Tax Revenue

Property taxes in the State of California are administered for all local agencies at the County level and consist of secured, unsecured and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

- *Property Valuations* - are established by the Assessor of Mono County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the California State Board of Equalization. Under the provisions of Article XIIIA of the State Constitution (Proposition 13, adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increase to full value is allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations and is subject to annual reappraisal.

- *Tax Levies* - are limited to 1% of full assessed value which results in a tax rate of $1.00 per $100 assessed valuation under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

- *Tax Levy Dates* - are attached annually on January 1, preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

- *Tax Collections* - are the responsibility of the County's tax collector. Taxes and assessments on secured and utility rolls, which constitute a lien against the property, may be paid in two installments: The first is due on November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payments.

- *Tax Levy Apportionments* - due to the nature of the Town-wide maximum levy, it is not possible to identify general-purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by each County auditor-controller based primarily on the ratio that each agency represented of the total Town-wide levy for the three fiscal years prior to fiscal year 1979.

- *Property Tax Administration Fees* - the State of California fiscal year 1990-91 Budget Act authorized Counties to collect an administrative fee for its collection and distribution of property taxes.

Use of Estimates
The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 3 - Stewardship, Compliance, and Accountability

Budgetary Information
The Town follows these annual procedures in establishing the budgetary data reflected in the financial statements:

- The Town Manager submits to the Town Council a proposed draft budget for the fiscal year commencing the following July 1 which includes proposed expenditures and the means of financing them.

- The Town Council reviews the proposed budget at special scheduled sessions which are open to the public.

- The Council also conducts a public hearing on the proposed budget to obtain comments from interested persons.

- Prior to July 1, the budget is adopted by resolution action of the Town Council.
- From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein as proposed expenditures become appropriations to the various Town departments.
- The Town Council may amend the budget by resolution action during the fiscal year.
- The Town Manager is authorized to transfer budget amounts within and between funds as deemed desirable and necessary in order to meet the Town's needs; however, revisions that alter the total expenditures must be approved by the Town Council. Formal budgetary integration is employed as a management control device during the year for the governmental type funds.
- All appropriations lapse at year end.

Revenue Limitations Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the Town's ability to impose, increase, and extend taxes, assessments, and fees. Any new, increased, or extended taxes, assessments, and fees subject to the provisions of Proposition 218, require voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes, assessments, and fees are subject to the voter initiative process and may be rescinded in the future years by the voters.

Dependence Upon Tourism Industry

The Town is economically dependent on tourism generated tax dollars for providing revenue to its general fund, the primary operating fund of the Town. Property tax revenue is also a main contributor to the general fund. The tourism industry accounts for all the transient occupancy taxes collected and a significant portion of all sales taxes collected. Consequently, a downturn in the tourism industry for the Town would result in a substantial reduction in general fund revenue. In the event of such a downturn, the Town may have insufficient resources in its general fund to pay all of its obligations or provide services to its citizens at the current level.

The following table shows what percentage these three revenue sources provide to the Town's general fund:

	2017	2018	2019	2020	2021
Transient Occupancy tax	67%	64%	66%	61%	61%
Property tax	12%	13%	12%	15%	16%
Sales tax (excludes Meas R)	9%	9%	9%	9%	9%
	88%	86%	87%	85%	86%

Cash Deficit Balances by Fund

The following governmental activity funds reported year-end cash deficit balances:

Tourism Business Improvement District	$	322,584
LTC Planning, Transportation & Transit		77,865
	$	400,449

Tourism Business Improvement District

Mammoth Lakes Tourism Business Improvement District (TBID) is a benefit assessment district that provides funds solely dedicated to tourism marketing and sales promotion efforts to attract visitors to the Town of Mammoth Lakes. The TBID ordinance was voted and approved by qualifying businesses and implemented on August 1, 2013 with a Sunset provision date of August 31, 2023. As a separate Improvement District, all funds except those retained by the Town for cost reimbursement are passed through to the District. The Town withholds 2% of the amount collected as reimbursement for administrative costs associated with the processing, collection, and enforcement of the TBID. The District is governed by and through Mammoth Lakes Tourism (a separate non-profit organization) with their own board of directors, which governs the appropriation of TBID funds in accordance with the adopted management plan.

The TBID assessment is broken down into 3 Tiers, as follows:

- Tier 1 represents all businesses that have annual sales in excess of $150,000 and can show that more than 50% of their sales revenue is provided by tourists. The assessment is 1% of gross room revenue for lodging, 1.5% of gross retail/restaurant sales or equipment rentals, and 2% of ski lift ticket and ski school sales.

- Tier 2 represents retail businesses and restaurants with gross annual revenue between $50,000 and $150,000, and can show that more than 50% of their sales revenue comes from local businesses or residents. The assessment is a $500 annual fee.

- Tier 3 represents retail businesses and restaurants with gross revenue under $50,000, and can show that more than 50% of their sales revenue comes from local businesses or residents. The assessment is a $50 annual fee.

Voter Approved Initiatives:

Measure R - In 2010 the Town Council approved a ballot measure titled the “Mammoth Lakes Recreation, Trails and Parks Investment Initiative” that would seek voter approval to increase the sales and use tax rate, one-half of one percent, if two-thirds of the electors approve the measure, which was passed by the voters. The revenue from this measure is restricted for expenditures related to recreation, trails and parks funding for planning, construction, operation, maintenance, programming, and administration of all Town recreation facilities and programs, trails and parks, managed by the Town, without supplanting existing parks and recreation facility maintenance funds. There is no Sunset provision of this ordinance.

Measure U - In 2010 the Town Council approved a ballot measure titled the “Mammoth Lakes Mobility, Recreation, and Arts & Culture Utility Users Tax Ordinance” that would seek voter approval to establish a utility users tax of 2.5%, if two-thirds of the electors approve the measure, which was passed by the voters. The revenue from this measure is restricted for expenditures for planning, construction, operation, maintenance, programming and administration of facilities and projects for mobility, recreation, and arts & culture. A supplanting policy adopted February 15, 2012 allows Measure U funds to be used to enhance and improve existing efforts including planning, construction, operations, maintenance, programming and administration of facilities and projects for mobility, recreation and arts & culture. There is no Sunset provision of this ordinance.

Note 4 - Cash and Investments

The Town follows the practice of pooling cash and investments of all funds except for restricted funds required to be held by outside custodians, fiscal agents, or trustees under the provisions of bond agreements. Cash and investments are classified in the accompanying financial statements as follows:

Statement of Net Position		
Cash and investments	$	53,553,382
Restricted cash with fiscal agent		317,008
Total Town cash		53,870,390
Statement of Fiduciary Assets and Liabilities		
Cash and investments		4,206,383
Restricted cash with fiscal agent		130,137
Total Agency cash		4,336,520
Total cash and investments	$	58,206,910

Cash and Investments are comprised of the following:		
Demand deposits with financial institutions	$	2,178,750
Investment with County Investment Pool		3,866,327
Investment with Local Agency Investment Fund		51,714,688
Investments by fiscal agents		447,145
Total	$	58,206,910

Collateral and Categorization Requirements

At fiscal year end, the Town's carrying amount of demand deposits was $2,226,791 and the bank account balances were $2,233,486. The difference represented outstanding checks and deposits in transit. Of the total bank deposit balance, $376,503 was insured by the Federal Depository Insurance Corporation (FDIC) and $1,856,983 was collateralized in accordance with California Government Code Sections 53600 - 53609.

Investment Policy

The table below identifies the investment types that are authorized under provisions of the Town's investment policy adopted for fiscal year 2020-21, and in accordance with Section 53601 of the California Government Code. The table also identifies certain provisions of the investment policy that address concentration or maximum percentages and maturity.

Permitted Investments/Deposits	Maximum Percentages	Maximum Maturity
Investment Type A:		
Securities of the US Government	Unlimited	5 years
Certificates of Deposit	Unlimited	5 years
Commercial Paper (A-1, P-1 only)	30%	180 days
Local Agency Investment Fund (LAIF)	$40,000,000	n/a
Mono County Investment Pool	$5,000,000	n/a
Passbook Deposits	n/a	n/a

Investment Type B:		
Negotiable Certificates of Deposit	30%	5 years
Bankers Acceptances	40%	270 days
Repurchase Agreements	n/a	1 year
Mutual Funds	15%	5 years
Medium Term Notes	30%	5 years

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

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the Town manages its exposure to interest rate risk is by investing with LAIF, who purchases a combination of short-term and medium-term investments which provide cash flow and liquidity needed for operations.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town's investment policy limits credit risk by requiring compliance with the California Government Code for investment of public funds.

Concentration of Credit Risk

The investment policy of the Town contains no limitations on the amount that can be invested in any single issuer beyond that stipulated by the California government code.

Investment Type	Fair Value	Maturity	Yield	Concentration
Local Agency Investment Fund	$ 51,714,688	on demand	0.22%	89%
Mono County Investment Pool	3,866,327	on demand	1.09%	7%
Demand Deposits	2,176,550	on demand	0.00%	4%
Money Market (with fiscal agent)	447,145	on demand	0.01%	0%

Custodial Credit Risk

The credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California government code and the Town's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: "The California government code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Town deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits."

The credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California government code and the Town's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Participation in External Investment Pools:

State Pool - The Town is a voluntary participant in the California State Local Agency Investment Fund (LAIF). LAIF, established in 1977, is regulated by California Government Code Section 16429 and under the day to day administration of the California State Treasurer. There is a five member Local Investment Advisory Board that is chaired by the State Treasurer. LAIF determines fair value of its investment portfolio based on market quotations for those securities where market quotations are readily available, and on amortized cost or best estimate for those securities where market value is not readily available. LAIF is part of the Pooled Money Investment Account (PMIA) and under the control of the State Treasurer's Office, which is audited by the Bureau of State Audits. As of June 30, 2021, PMIA had approximately $196 billion in investments. Audited financial statements of PMIA may be obtained from the California State Treasurer's website at www.treasurer.ca.gov. The fair value of the Town's investment in this pool is reported in the accompanying financial statements at amounts based upon the Town's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

County Pool - The Town is a voluntary participant in Mono County's Investment Pool (the Pool). As of June 30, 2021, the Pool had approximately $152 million in investments. Audited financial statements may be obtained from the Mono County Treasury Oversight Committee, Post Office Box 556, Bridgeport, California 93517. The fair value of the Town's investment in this Pool is reported in the accompanying financial statements at amounts based upon the Town's pro-rata share of the fair value provided by the County's finance department for the entire Investment Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Pool, which are recorded on an amortized cost basis.

Note 5 - Commitments and Contingencies

In the normal course of municipal operations, there are various legal claims and legal actions pending against the Town for which no provision has been made in the financial statements because the amount of liability, if any, is unknown. In the opinion of the town attorney and town management, liabilities arising from these claims and legal actions, if any, will not be material to these financial statements.

The Town has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

At June 30, 2021, the Town was in several contracts for grant funded street and airport projects which are expected to be completed by December 31, 2021.

Note 6 - Assessment District Debt

The Town acts as an agent for collection of property taxes and repayment of several special assessment improvement bonds issued by Assessment Districts located within the Town. Since the Town is not obligated in the event of any manner for these special assessment bonds, the debt is not recorded in these financial statements. The outstanding balance of the bond obligations at year end was as follows:

CFD No. 2001-1 (North Village Area) 2016 Special Tax Refunding Bonds	$ 5,405,875
Bluffs Reassessment District 1993-4R	591,688

Note 7 - Capital Assets

Governmental-type capital asset activity for the year was as follows:

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
Non-depreciable Assets				
Land	$ 16,840,808	$ -	$ -	$ 16,840,808
Construction-in-progress	9,039,589	-	(5,267,103)	3,772,486
subtotals	25,880,397	-	(5,267,103)	20,613,294
Depreciable Assets				
Buildings and structures	26,116,615	69,376	-	26,185,991
Vehicles and equipment	1,498,367	533,543	-	2,031,910
Streets and roads	191,058,440	7,281,952	-	198,340,392
Storm drains	16,141,809	-	-	16,141,809
subtotals	234,815,231	7,884,871	-	242,700,102
Accumulated Depreciation	(193,039,589)	(3,851,394)	-	(196,890,983)
Depreciable assets, net	41,775,642	4,033,477	-	45,809,119
Total capital assets, net	$ 67,656,039	$ 4,033,477	$ (5,267,103)	$ 66,422,413

Internal Service Fund capital asset activity for the year was as follows:

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
Depreciable Assets				
Vehicles and equipment	$ 11,432,070	$ -	$ -	$ 11,432,070
Accumulated depreciation	(8,133,530)	(477,879)	-	(8,611,409)
Total capital assets, net	$ 3,298,540	$ (477,879)	$ -	$ 2,820,661

Business-type capital asset activity of the Mammoth Yosemite Airport for the year was as follows:

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
Non-depreciable Assets				
Land	$ 544,316	$ -	$ -	$ 544,316
Construction-in-progress	52,549	(52,549)	-	-
subtotals	596,865	(52,549)	-	544,316
Depreciable Assets				
Buildings and runway	13,660,032	1,198,447	-	14,858,479
Vehicles and equipment	2,608,671	-	-	2,608,671
subtotals	16,268,703	1,198,447	-	17,467,150
Accumulated Depreciation	(12,394,270)	(215,691)	-	(12,609,961)
Depreciable assets, net	3,874,433	982,756	-	4,857,189
Total capital assets, net	$ 4,471,298	$ 930,207	$ -	$ 5,401,505

Note 8 - Long-term Obligations

The following summarizes the change in long-term debt and obligations for the year:

Governmental Activities	Beginning Balance	Reductions	Additions	Ending Balance	Due Within One Year
Lease Revenue Bonds Agreement	$ 2,635,000	$ (111,000)	$ -	$ 2,524,000	$ 228,000
Installment Sales Agreement	4,495,000	(520,000)	-	3,975,000	530,000
Taxable Judgment Obligation Bds	21,995,000	(1,090,000)	-	20,905,000	1,075,000
Net pension liability (CalPERS)	19,383,314	-	2,073,364	21,456,678	-
Net pension liability (PARS)	90,208	(226,067)	-	(135,859)	-
Net OPEB liability	944,256	-	1,100,501	2,044,757	-
Compensated absences	653,093	-	25,592	678,685	169,671
	$ 50,195,871	$ (1,947,067)	$ 3,199,457	$ 51,448,261	$ 2,002,671
Business-type Activities					
Net pension liability (CalPERS)	$ 1,535,296	$ -	$ 79,723	$ 1,615,019	$ -
Net OPEB liability	135,610	-	18,296	153,906	-
Compensated absences	35,774	-	6,367	42,141	10,535
	$ 1,706,680	$ -	$ 104,386	$ 1,811,066	$ 10,535

Lease Revenue Bonds Agreement

In 2015, the Town issued $3,550,000 in Revenue Bonds to refinance existing Certificates of Participation ($1,430,000) and construct a new public safety facility ($2,120,000) which was completed in 2017. Principal and Interest payments are due semi-annually on June 1 and December 1. Total annual payments are approximately $315,000, with a fixed interest rate of 3.51% per annum. The debt is scheduled to mature in fiscal year 2029-30.

Future debt service requirements are as follows:

Year Ending	Lease Revenue Bonds		
June 30,	Principal	Interest	Total
2022	$ 228,000	$ 86,609	$ 314,609
2023	236,000	78,536	314,536
2024	244,000	70,182	314,182
2025	254,000	61,530	315,530
2026	262,000	52,545	314,545
2027-2030	1,300,000	116,708	1,416,708
	$ 2,524,000	$ 466,110	$ 2,990,110

Installment Sales Agreement

In 2017, the Town entered into an Installment Sales Agreement in the amount of $5,550,000 for phase 1 of a new multi-use facility. Semi-annual interest payments are due April 1, with combined principal and interest payments due October 1. Total annual payments are approximately $619,000, with a fixed interest rate of 2.23% per annum. The debt is scheduled to mature in fiscal year 2027-28.

Future debt service requirements are as follows:

Year Ending	Lease Revenue Bonds Agreement		
June 30,	Principal	Interest	Total
2022	$ 530,000	$ 88,642	$ 618,642
2023	545,000	76,824	621,824
2024	555,000	64,670	619,670
2025	565,000	52,294	617,294
2026	580,000	39,694	619,694
2027-2028	1,200,000	40,252	1,240,252
	$ 3,975,000	$ 362,376	$ 4,337,376

Taxable Judgment Obligation Bonds

The Town was the defendant in litigation with a real estate developer for alleged breach of contract. In 2008 a jury awarded the developer $30 million in damages. In March 2011 the Town lost its appeal of this judgment before the State Supreme Court. In July 2012 the Town filed for a voluntary petition for relief under Chapter 9 of the United States Bankruptcy Code. In November 2012 the Bankruptcy Court dismissed the Town's Chapter 9 petition after both parties to the litigation reached a settlement and negotiated a $29,500,434 award to be payable over 24 years with interest at 5% per annum, along with other agreements previously entered into. In October 2017 the Town refunded the award by issuing Obligation Bonds at a reduced interest rate which is expected to save the Town in excess of $100,000 per annum.

Future debt service requirements are as follows:

Year Ending	Taxable Judgment Obligation Bonds		
June 30,	Principal	Interest	Total
2022	$ 1,075,000	$ 792,037	$ 1,867,037
2023	1,105,000	763,406	1,868,406
2024	1,140,000	731,112	1,871,112
2025	1,175,000	694,918	1,869,918
2026	1,215,000	655,321	1,870,321
2027-2031	6,795,000	2,546,295	9,341,295
2032-2036	8,400,000	946,494	9,346,494
	$ 20,905,000	$ 7,129,583	$ 28,034,583

Compensated Absences

Town employees accumulate earned but unused vacation benefits which can be converted to cash at termination of employment. No expenditure is reported for these accrued amounts in the governmental funds financial statements. However, in the statement of activities the expenditure is allocated to each function based on usage. Vested compensated absences payable in accordance with various collective bargaining agreements at year end was reported in the statement of net position, with approximately 75% considered due after the next fiscal year.

Operating Leases

In 2009, the Town entered into a real estate lease renewal amendment agreement for the continuing occupancy of Town Hall space, which expired September 30, 2021. The Town is in negotiations to renew the lease, with continuing occupancy on a month-to-month arrangement.

Note 9 - Interfund Balances

The Town reports an outstanding loan from the internal service vehicle fund to the general fund, with repayment terms of $340,000 per year amortized over 12 years, zero interest rate, with a remaining balance of $2,491,207 at fiscal year end.

Note 10 - Interfund Transfers

The Town reports interfund transfers between many of its funds. Transfers are used to (1) move revenue from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from funds collecting the receipts, to the debt service fund as debt service payments become due, and (3) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The Town accounts for its capital improvement and construction projects generally through its gas tax and capital project funds. Such expenditures are primarily funded from general fund revenue, tax revenue, grants and developer impact fees. Transfers into the agency funds are generally for street related expenditures. These transfers are reported in the fiscal period in which the transactions are approved and recorded.

The following table reports operating transfers by fund type:

	Operating Transfers	
Fund type	In	Out
General fund 100	$ 623,000	$ 9,264,681
Covid 19 fund	1,082,807	123,000
Gasoline tax fund	2,695,390	126,367
Housing fund	1,661,000	-
Measure R fund	405,000	914,441
Measure U fund	-	1,575,000
Capital Projects fund	1,840,278	181,080
Airport fund	100,000	-
Vehicle Service fund	-	75,404
Developer Impact Fee funds	14,851	14,851
Debt Service fund	4,451,268	700,000
Agency funds	101,230	-
	$ 12,974,824	$ 12,974,824

Note 11 - Other Postemployment Benefits Plan (OPEB)

Plan Description

The Town provides retiree medical benefits to employees who retire from the Town at age 50 or later with at least 5 years of service and are eligible for a California Public Employees' Retirement System (CalPERS) pension. Eligible retirees are entitled to the minimum CalPERS medical benefit ($139 per month for 2020 and $143 per month for 2021). The retiree pays the balance of the premium for the option and tier of coverage, which the retiree elects. The Plan does not include a special disability benefit prior to the employee becoming eligible for the regular retirement benefit. Benefit and vesting service is credited from date of hire. The Plan does not include a death benefit or withdrawal benefit. This benefit expires when the employee/retiree qualifies for Medicare.

Employees Covered

As of the June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms:

Active employees electing coverage	59
Active employees waiving coverage	9
Retirees electing coverage	27
	95

Actuarial Methods and Assumptions Used to Determine Total OPEB Liability

The June 30, 2019 valuation was rolled forward to determine the June 30, 2020 total OPEB liability, based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020
Reporting Date	June 30, 2021
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal Cost, Level of Percent of Pay
Amortization Method	Straight-line amortization over a closed 5-year period
Discount Rate	3.35%
Expected long-term rate	6.25% return on plan assets
General Inflation	2.50%
CPI Medical Care	3.75%
Payroll Growth Rate	2.75%
Participation Rate	100% for employees that qualify for subsidized coverage, and 50% for future employees
Spouse Coverage	60% of future retirees
Healthcare Cost Trend Rate	6.4% for fiscal year 2020
Mortality Factors	CalPERS 2017 experience study

Funded Status

Total OPEB Plan Liability	$ 2,611,853
Plan Fiduciary Net Position (*assets owned*)	413,190
Net OPEB Plan Liability	2,198,663
OPEB plan expense for the year	$ 90,709

Discount Rate

Valuation results were computed at a 3.35% discount rate, which the Actuary has determined is a reasonable long-term assumption of the Town's expected return on its investments.

Long-Term Expected Investment Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimates of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. The assumed asset weighting is based on target allocations published by PARS.

The weighted asset class estimates are combined with the inflation and investment expense assumptions to produce the portfolio long-term expected rate of return, as follows:

Asset Class	Target Allocation	Expected Real Rate of Return
US Equity - large cap	26.50%	4.76%
US equity - small/mid cap	12.50%	5.25%
International equity	6.00%	5.41%
Emerging market equity	3.25%	6.38%
REITs	1.75%	4.53%
Core fixed income	43.50%	2.01%
High yield fixed income	1.50%	3.53%
Cash and equivalents	5.00%	0.74%
	100.00%	

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Town calculated using the discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. The impact of a 1% increase or decrease in these assumptions is shown in the chart below:

	Discount Rate -1% 2.35%	Current Rate 3.35%	Discount Rate +1% 4.35%
Net OPEB liability / (asset)	$ 2,546,811	$ 2,198,663	$ 1,912,582

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability calculated using the Healthcare Cost Trend discount rate assumed to start at 8.0% (effective January 1, 2018) down-grade to 5% for years 2024 and thereafter. The impact of a 1% increase or decrease in these assumptions is shown in the chart below:

	1% Decrease	Current Rate	1% Increase
Net OPEB liability / (asset)	$ 1,851,616	$ 2,198,663	$ 2,631,608

Deferred Outflows/Inflows of Resources Related to OPEB

At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	$ -	$ (1,241,974)
Change of assumptions	179,458	(393,756)
Net difference between projected and actual earnings	2,462	-
Totals	$ 181,920	$ (1,635,730)

When applicable, deferred outflows of resources are contributions made subsequent to the measurement date, and are recognized as a reduction of the total OPEB liability in future years. Other amounts reported as deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ending June 30:	
2022	$ (274,560)
2023	(272,727)
2024	(272,948)
2025	(257,172)
2026	(225,930)
thereafter	(150,473)
	$ (1,453,810)

Note 12 - Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Overview of the Pension Plan

Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions (GASB 68), requires public employers that participate in a defined benefit pension plan administered as a trust or equivalent arrangement to record their portion of the net pension liability, pension expense, and deferred outflows/deferred inflows of resources related to pensions in their financial statements as part of their financial position. Net pension liability is the plan's total pension liability based on the entry age normal actuarial cost method less the plan's fiduciary net position. This may be a net pension asset when the Plan's fiduciary net position exceeds its total pension liability. Pension expense is the change in net pension liability from the previous reporting period to the current reporting period less adjustments. This may be a negative expense (pension income), which should be reported as a credit in pension expense. Deferred outflows of resources and deferred inflows of resources related to pensions are certain changes in total pension liability and fiduciary net position that are to be recognized in future pension expense.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Plan Description, Benefits Provided and Employees Covered

The Plan is an agent multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the Plan's June 30, 2019 Annual Actuarial Valuation Report (funding valuation). Details of the benefits provided can be obtained in Appendix B of the actuarial valuation report. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website: https://www.calpers.ca.gov

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020
Reporting Date	June 30, 2021
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal Cost, Level of Percent of Pay
Amortization Method	Straight-line amortization over a closed 5-year period
Discount Rate	7.15%
General Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using membership data
Investment Rate of Return	7.00%, net of investment expense
Post Retirement Benefit Increase	Contract COLA up to 2.5%

Funded Status

Total Pension Liability	$ 72,359,738
Plan Fiduciary Net Position *(plan assets owned*)	49,288,041
Net Pension Liability	23,071,697
Pension plan expense for the fiscal year	$ 3,115,335

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees' Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Taking into account historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Current Target Allocation
Global Equity	50.00%
Fixed Income	28.00%
Private Equity	8.00%
Real Assets	13.00%
Liquid Assets	1.00%
	100.00%

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss, as follows:

- Net Difference between projected and actual earnings on pension plan investments: 5 year straight-line amortization.

- All Other Amounts: Straight-line amortization over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the unfunded net pension liability calculated using the discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	Discount Rate -1% 6.15%	Current Rate 7.15%	Discount Rate +1% 8.15%
Net Pension Liability	$ 32,772,374	$ 23,071,697	$ 15,076,488

Deferred Outflows/Inflows of Resources Related to Pensions

The Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,406,091	$ -
Changes of assumptions	-	(132,824)
Differences between projected and actual investment earnings	618,831	-
Change in employer's proportion	-	(365,416)
Differences between employer's share of contributions	67,872	(70,622)
Pension contributions subsequent to the measurement date	2,698,794	-
Totals	$ 4,791,588	$ (568,862)

Recognition of Deferred Outflows and Inflows of Resources in Future Pension Expense as follows:

Year Ending June 30:	
2022	$ 90,287
2023	633,859
2024	499,090
2025	300,696
2026	-
thereafter	-
	$ 1,523,932

Note 13 - Single Employer Defined Benefit Pension Plan

Overview of the Plan

All eligible full-time public safety employees are eligible to participate in the Town's Retirement Enhancement Plan, administered through the Public Agency Retirement Services (PARS), which provides additional retirement benefits to public safety employees above that provided from the cost-sharing multiple-employer defined benefit pension plan. Eligibility requirements are based upon years of employment, date of hire, and date of birth which meets the requirements of a pension trust under California Government Code. Additional information concerning this Single Employer Defined Benefit Pension Plan can be obtained from the Town's Finance Director.

Benefits Provided

PARS provides service retirement benefits equal to the "3.5% at 55" plan factor less the CalPERS "3.0% at 50" plan factor for all years of Town Safety service as of July 1, 2012. Benefits are frozen effective as of July 1, 2012. Benefits in payment status will increase by 2% per annum on the anniversary of the participant's date of retirement. The plan does not provide a withdrawal benefit, death benefit, or a disability benefit.

Contribution Description

The Town makes contributions required as the employer. Employee members are not required to make contributions. The contribution requirements of the plan are established and may be amended by PARS. California Public Employees' Retirement Law Section 20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by PARS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions to the plan are made in accordance with the contribution requirements determined by the actuarial valuation of the plan.

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The following actuarial methods and assumptions were used in the funding valuation:

Safety Plan

Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021
Reporting Date	June 30, 2021

Actuarial Assumptions:

Actuarial Cost Method	Entry-Age Normal Cost
Amortization Method	Straight-line over a closed 5-year period
Discount Rate	6.22%
General Inflation	2.25%
Payroll Growth Rate	2.00%
Expected Return on Assets	6.22%

Funded Status	
Total Pension Liability	$ 2,233,870
Plan Fiduciary Net Position (*plan assets owned*)	2,369,729
Net Pension Liability	(135,859)
Pension plan expense for the year	$ 47,135

Covered Employees	
Inactive employees or beneficiaries currently receiving benefits	14
Inactive employees entitled to but not yet receiving benefits	1
Active employees	1
total	16

Discount Rate

The discount rate used to measure the total pension liability was 6.22% which is the long-term expected rate of return on pension plan investments. The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are per the actuary's investment consulting practice as of June 30, 2021.

Asset Class	Target Allocation	Expected Real Rate of Return
Domestic Equity	47.00%	4.76%
International Equity	11.00%	5.41%
Fixed income	35.00%	2.01%
Real Estate and Alternatives	2.00%	4.53%
Cash and Equivalents	5.00%	0.74%
	100.00%	

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of Town's Retirement Enhancement Plan, calculated using the discount rate as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	Discount Rate -1% 5.22%	Current Rate 6.22%	Discount Rate +1% 7.22%
Net pension liability / (asset)	$ 2,498,616	$ 2,233,870	$ 2,012,547

Deferred Outflows/Inflows of Resources Related to Pensions

The Town reported deferred outflows of resources and deferred inflows of resources related to this pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	$ -	$ -
Difference between economic/demographic gains or losses and assumption changes or inputs	-	-
Differences between projected and actual earnings	-	226,963
Changes in proportion and differences between Town contributions and proportionate share of contributions	-	-
	$ -	$ 226,963

Recognition of Deferred Outflows and Inflows of Resources in Future Pension Expense as follows:

Year Ended June 30,	
2022	$ (52,530)
2023	(53,012)
2024	(54,254)
2025	(67,167)
2026	-
thereafter	-
	$ (226,963)

Note 14 - Risk Management

The Town is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 116 California public entities and is organized under a joint powers agreement pursuant to California Government Code Section 6500. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee. Each member pays an annual contribution at the beginning of the coverage period. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool. Liability claims are pooled separately between police and general government exposures. Workers Compensation claims are pooled separately between public safety (police and fire) and general government exposures.

The Town participates in the pollution legal liability insurance program which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the Town. The Town participates in the all-risk property insurance protection program of the Authority. This insurance protection is underwritten by several insurance companies. The Town purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part

of the property protection insurance program of the Authority. The Town purchases crime insurance coverage and fidelity coverage through the Authority. The Town further protects against liability damages by requiring tenant users of certain property to purchase low-cost tenant user liability insurance for certain activities on Town property. The insurance premium is paid by the tenant user and is paid to the Town according to a schedule. The Town then pays for the insurance. The insurance is facilitated by the Authority.

Note 15 - Subsequent Events

The management of the Town has reviewed the results of operations for the period from its fiscal year end June 30, 2021 through November 16, 2021, the date the financial statements were available to be issued in "draft" form, and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

Note 16 - New Pronouncements

The Governmental Accounting Standards Board (GASB) has released the following new pronouncements, which can be read in their entirety at http://www.gasb.org

In January 2020, GASB issued Statement No. 92 – Omnibus 2020. This Statement addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to leases, fiduciary activities, measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature and terminology used to refer to derivative instruments.

In March 2020, GASB issued Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements. A public-private and public-public partnership arrangement (PPP) is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This statement addresses issues related to PPPs. PPPs that meet the definition of a lease apply the guidance in Statement No. 87, Leases, as amended. This Statement provides accounting and financial reporting requirements for all other PPPs: those that either (1) meet the definition of a service concession arrangement (SCA) or (2) are not within the scope of Statement 87, as amended (as clarified by this Statement).

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs), which are defined in this Statement as an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Early application is encouraged. PPPs should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or if applicable to earlier periods, the beginning of the earliest period restated).

In May 2020, GASB issued Statement No. 95 – Postponement of the Effective Dates of Certain Authority Guidance, which was effective immediately. This Statement provided temporary relief to governments and other stakeholders in light of the COVID-19 pandemic and postponed the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

In June 2020, GASB issued Statement No. 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. Paragraphs 4 and 5 are applicable to fiscal year 2019-2020. This Statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or another employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. This Statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84, Fiduciary Activities, be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement No. 67, Financial Reporting for Pension Plans, or paragraph 3 of Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, respectively.

Note 17 - Fund Balance Designations Section of the Balance Sheet

Fund Balances	General Fund	Major Governmental Funds	Nonmajor Governmental Funds	Total
Nonspendable	$ -	$ -	$ -	$ -
Restricted for:				
Capital Projects	-	12,685,938	-	12,685,938
Tourism Business Imp. District	-	28,513	-	28,513
Housing & Community Dev.	-	2,411,212	-	2,411,212
Gasoline tax - streets/sidewalks	-	2,766,307		2,766,307
DIF capital projects	-	-	1,369,227	1,369,227
Solid Waste fund projects	-	-	1,042,168	1,042,168
Measure R projects	-	-	1,548,241	1,548,241
Measure U projects	-	-	2,215,583	2,215,583
Total restricted fund balances	-	17,891,970	6,175,219	24,067,189
Committed:				
GF-Economic Uncertainty reserve	4,900,000	-	-	4,900,000
GF-Housing reserve	1,798,763	-	-	1,798,763
GF-Tourism reserve	2,644,496	-	-	2,644,496
GF-Transit reserve	1,451,499	-	-	1,451,499
Debt service obligations	-	-	2,012,917	2,012,917
Total committed fund balances	10,794,758	-	2,012,917	12,807,675
Assigned:				
GF-Compensated absences reserve	534,041	-	-	534,041
Unassigned	3,263,437	-	(17,191)	3,246,246
Total Fund Balances	$ 14,592,236	$ 17,891,970	$ 8,170,945	$ 40,655,151

REQUIRED SUPPLEMENTARY INFORMATION

(unaudited)

TOWN OF MAMMOTH LAKES
Required Supplementary Information (unaudited)
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Year Ended June 30, 2021

Schedule of Proportionate Share of the Net Pension Liability

The proportion (percentage) of the collective net pension liability represents the Town's share of both cost-sharing plan assets (the miscellaneous and safety plans) offset against the actuarial determined collective pension liability.

The proportionate share (dollar amount) of the collective net pension liability represents the Town's share of both cost-sharing plan assets offset against the actuarial determined collective pension liability.

The employer's covered-employee payroll represents the payroll of employees that are provided with pensions through the applicable miscellaneous or safety pension plan.

Schedule of Contributions

The employer's contributions to the plans are actuarially determined or based on statutory or contractual requirements which comprise the following: (1) the agent employer's actuarially determined contribution to the pension plan (its statutorily/contractually required contribution), (2) the employer's actual contributions, the difference between the actual and actuarially determined contributions (its statutorily/contractually required contributions), and (3) a ratio of the actual contributions divided by covered-employee payroll.

TOWN OF MAMMOTH LAKES
Required Supplementary Information (unaudited)
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Last Seven Fiscal Years*

Schedule of the Town's Proportionate Share of the Plan's Net Position Liability:	Measurement Date - Fiscal Year Ending: 2020	2019	2018	2017	2016	2015	2014
Town's proportion of the net pension liability	0.2121%	0.2140%	0.2163%	0.2144%	0.2200%	0.2314%	0.2170%
Town's proportionate share of the net pension liability	$ 23,071,697	$ 21,932,805	$ 20,842,273	$ 21,259,879	$ 19,039,905	$ 15,881,436	$ 13,498,217
Town's covered-employee payroll **	$ 5,862,517	$ 5,620,984	$ 5,296,220	$ 4,927,404	$ 4,617,105	$ 4,845,793	$ 4,630,308
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	393.55%	390.20%	393.53%	431.46%	412.38%	327.74%	291.50%
Plan fiduciary net position as a percentage of the total pension liability	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%	79.80%

Schedule of the Town's Contributions	Fiscal Year Ending June 30: 2021	2020	2019	2018	2017	2016	2015
Contractually required employer contribution	$ 2,698,794	$ 2,294,971	$ 2,125,168	$ 1,886,543	$ 1,773,473	$ 1,595,253	$ 1,132,342
Contributions in relation to the contractually required employer contribution	$ 2,698,794	$ 2,294,971	$ 2,125,168	$ 1,886,543	$ 1,773,473	$ 1,595,253	$ 1,132,342
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Town's covered-employee payroll ***	$ 6,701,933	$ 5,862,517	$ 5,620,984	$ 5,296,220	$ 4,927,404	$ 4,617,105	$ 4,845,793
Contributions as a percentage of covered-employee payroll	40.27%	39.15%	37.81%	35.62%	35.99%	34.55%	23.37%

* Fiscal year 2015 was the first year of implementation, therefore only seven years are shown
** for the measurement date fiscal year
*** for the fiscal year ending on the date shown

TOWN OF MAMMOTH LAKES
Required Supplementary Information (unaudited)
Single Employer Defined Benefit Pension Plan
Year Ended June 30, 2021

Schedule of Changes in the Net Pension Liability and Related Ratios

The beginning and ending balances of the total pension liability, the plan fiduciary net position available for pension benefits, and the net pension liability, as well as the change in those amounts during the year are presented on the following page.

Total pension liability, plan fiduciary net position, net pension liability, a ratio of plan net position divided by the total pension liability, payroll amount for current employees in the plan (covered-employee payroll), and a ratio of the net pension liability divided by covered-employee payroll are also presented.

Schedule of Contributions

When an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll are required to be presented.

TOWN OF MAMMOTH LAKES
Required Supplementary Information (unaudited)
Single Employer Defined Benefit Pension Plan
Last Six Fiscal Years*

Schedule of Changes in the Net Pension Liability and Related Ratios	Measurement Date - Fiscal Year Ending June 30					
	2021	2020	2019	2018	2017	2016
Total Pension Liability						
Service Cost	$ 2,462	$ 2,462	$ -	$ -	$ -	$ -
Interest on total pension liability	134,652	134,166	137,832	134,711	132,879	124,394
Differences - expected/actual experience	26,940	-	(97,782)	61,461	54,634	-
Change of assumptions	65,932	-	25,909	118,450	38,254	-
Changes in benefit terms	-	-	-	-	-	-
Benefit payments	(130,440)	(127,882)	(121,755)	(113,479)	(100,131)	(92,141)
Net change in total pension liability	99,546	8,746	(55,796)	201,143	125,636	32,253
Total pension liability - beginning	2,134,324	2,125,578	2,181,374	1,980,231	1,854,595	1,822,342
Total pension liability - end of year	$ 2,233,870	$ 2,134,324	$ 2,125,578	$ 2,181,374	$ 1,980,231	$ 1,854,595
Plan Fiduciary Net Position *(plan assets)*						
Contributions - employer (current year)	$ 43,006	$ 38,821	$ 35,084	$ 42,826	$ 26,458	$ 54,775
Other additions	-	-	33,398	-	-	-
Net investment income	462,928	64,573	119,296	186,638	18,860	41,942
Benefit payments	(130,440)	(127,882)	(121,755)	(113,280)	(99,751)	(100,071)
Administrative expenses	(8,478)	(8,169)	(8,088)	(8,060)	(8,056)	-
Net change in plan fiduciary net position	367,016	(32,657)	57,935	108,124	(62,489)	(3,354)
Plan fiduciary net position - beginning	2,002,713	2,035,370	1,977,435	1,869,311	1,931,800	1,935,154
Plan fiduciary net position - end of year	$ 2,369,729	$ 2,002,713	$ 2,035,370	$ 1,977,435	$ 1,869,311	$ 1,931,800
Net Pension Liability (overfunding)	$ (135,859)	$ 131,611	$ 90,208	$ 203,939	$ 110,920	$ (77,205)
Plan fiduciary net position as a percentage of the total pension liability	106.08%	93.83%	95.76%	93.28%	94.40%	104.16%
Covered employee payroll	$ 250,623	$ 274,724	$ 297,013	$ 808,659	$ 785,106	$ 1,239,392
Net pension liability as percentage of covered employee payroll	-54.21%	47.91%	30.37%	25.22%	14.13%	-6.23%
Schedule of Town Contributions						
Actuarially determined employer contributions	$ 27,840	$ 50,645	$ 50,645	$ 3,010	$ 6,555	$ 10,369
Actual employer contributions	43,006	38,821	35,084	42,826	26,458	54,775
Contribution excess (deficiency)	$ 15,166	$ (11,824)	$ (15,561)	$ 39,816	$ 19,903	$ 44,406
Town's covered-employee payroll	$ 250,623	$ 274,724	$ 297,013	$ 808,659	$ 785,106	$ 1,239,392
Contributions as a percentage of covered-employee payroll	-17.16%	-14.13%	-11.81%	-5.30%	-3.37%	-4.42%

*The most recent pension plan report was completed with fiscal year 6/30/2021 valuation data.

TOWN OF MAMMOTH LAKES
Required Supplementary Information (unaudited)
Schedule of Changes in Net OPEB Liability and Related Ratios
Last Four Fiscal Years*

Schedule of Changes in Net OPEB Liability and Related Ratios

For Reporting at Fiscal Year Ending June 30:	2021	2020	2019	2018
Measurement Date - Fiscal Year Ending June 30:	2020	2019	2018	2017
Total OPEB Liability				
Service cost	$ 107,427	$ 151,476	$ 148,580	$ 167,398
Interest on the total OPEB liability	96,291	163,159	157,363	137,748
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(1,360)	(1,669,385)	-	-
Changes of assumptions	205,888	(277,785)	(25,531)	(358,937)
Contribution from the employer	-	(190,668)	(182,831)	-
Benefit payments	(133,047)	-	-	(178,946)
Net Change in Total OPEB Liability	275,199	(1,823,203)	97,581	(232,737)
Total OPEB Liability - beginning	2,336,654	4,159,857	4,062,276	4,295,013
Total OPEB Liability - end of year	$ 2,611,853	$ 2,336,654	$ 4,159,857	$ 4,062,276
Plan Fiduciary Net Position				
Contributions - employer	$ 133,047	$ 190,668	$ 182,831	$ 178,946
Net investment income	18,762	25,184	21,380	30,084
Benefit payments	(133,047)	(190,668)	(182,831)	(178,946)
Administrative expense	(4,939)	(4,712)	(4,859)	(4,865)
Net Change in Plan Fiduciary Net Position	13,823	20,472	16,521	25,219
Plan Fiduciary Net Position - beginning	399,367	378,895	362,374	337,155
Plan Fiduciary Net Position - end of year	$ 413,190	$ 399,367	$ 378,895	$ 362,374
Net OPEB Liability	$ 2,198,663	$ 1,937,287	$ 3,780,962	$ 3,699,902
Town's covered-employee payroll	$ 6,710,147	$ 6,818,242	$ 5,679,402	$ 4,742,733
Contributions as a percentage of covered-employee payroll	33%	28%	67%	78%

* Fiscal year 2018 was the first year of implementation, therefore only four years are shown

TOWN OF MAMMOTH LAKES
Required Supplementary Information (unaudited)
Note to Budgetary Comparison Information
Year Ended June 30, 2021

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to the close of each fiscal year, the Town Manager submits to the Town Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed revenue and expenditures.

- Public hearings are conducted at Town Council meetings to obtain taxpayer comments prior to adoption of the budget in June.

- Prior to July 1, the budget is legally adopted for all governmental fund types through a Council approved budget.

- The Town Manager is authorized to transfer budget amounts within and between funds as deemed desirable and necessary in order to meet the Town's needs; however, revisions that alter the total expenditures must be approved by the Town Council. Formal budgetary integration is employed as a management control device during the year for the governmental type funds.

- Budgets for the governmental type funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts presented are as originally adopted and as further amended by the Town Council.

TOWN OF MAMMOTH LAKES
Required Supplementary Information (unaudited)
Budgetary Comparison - General Fund No. 100
Year Ended June 30, 2021

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive
Resources (Inflow)	**Original**	**Final**	**Amounts**	**(Negative)**
Property taxes	$ 4,359,200	$ 4,359,200	$ 4,572,245	$ 213,045
Sales tax	2,100,000	2,100,000	2,513,299	413,299
Transient Occupancy tax	16,921,000	16,921,000	16,945,645	24,645
Business tax	495,000	495,000	527,862	32,862
Franchise fees	937,000	937,000	984,344	47,344
License and permits	951,000	951,000	957,810	6,810
Fees and charges	732,262	732,262	661,569	(70,693)
Fines and forfeitures	147,000	147,000	146,028	(972)
Federal grants	25,000	25,000	-	(25,000)
State grants	159,000	159,000	320,360	161,360
State shared revenue	-	-	6,039	6,039
Other grants	63,952	63,952	63,680	(272)
Use of money and property	142,500	142,500	140,473	(2,027)
Refunds and reimbursements	14,700	14,700	20,979	6,279
Transfers in from other funds	802,000	802,000	623,000	(179,000)
Amounts Available for Appropriation	27,849,614	27,849,614	28,483,333	633,719
Charges to Appropriations (Outflow)				
Town Council	131,389	131,389	124,737	6,652
Legal Services	318,000	318,000	184,795	133,205
Town Manager	547,822	547,822	509,160	38,662
Town Clerk	324,353	324,353	314,965	9,388
Finance	1,237,579	1,237,579	1,161,180	76,399
General Services	1,404,526	1,404,526	1,318,118	86,408
Human Resources	354,733	354,733	341,290	13,443
Information Systems	1,048,895	1,048,895	549,065	499,830
Police Services	4,764,809	4,764,809	4,873,572	(108,763)
Wildlife Management	8,215	8,215	7,681	534
Recreation Programs	566,321	566,321	574,626	(8,305)
Whitmore Pool & Recreation area	188,552	188,552	209,019	(20,467)
Parks, Buildings & Trails Maint	662,472	662,472	645,952	16,520
Planning Division	1,020,647	1,020,647	975,956	44,691
Building Division	541,181	541,181	541,755	(574)
Code Compliance	104,631	104,631	109,078	(4,447)
Housing Programs & Planning	1,013,753	1,013,753	678,308	335,445
Engineering, Public Works & Admin	477,656	477,656	478,773	(1,117)
Facilities Maintenance	330,363	330,363	130,477	199,886
Transit Services	976,979	976,979	923,219	53,760
Tourism & Business Development	2,132,600	2,132,600	2,054,336	78,264
Transfers out to other funds	9,454,681	9,454,681	9,264,681	190,000
Total Charges to Appropriations	27,610,157	27,610,157	25,970,743	1,639,414
Surplus (Deficit)	$ 239,457	$ 239,457	$ 2,512,590	$ 2,273,133

TOWN OF MAMMOTH LAKES
Required Supplementary Information (unaudited)
Budgetary Comparison - Capital Projects Fund No. 300
Year Ended June 30, 2021

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Resources (Inflow)				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
ATP Grant - Mammoth Creek Gap	-	-	-	-
Federal grants	-	-	99,989	99,989
State grants	-	-	203,578	203,578
Charge for services	-	-	-	-
Fines and penalties	-	-	-	-
Use of money and property	-	-	-	-
Other revenue - Refunds & Rebates	-	-	132,246	132,246
Transfers in from other funds	2,071,154	2,071,154	1,840,278	(230,876)
Amounts Available for Appropriation	2,071,154	2,071,154	2,276,091	204,937
Charges to Appropriations (Outflow)				
Capital projects - streets	-	-	2,843,471	(2,843,471)
Capital projects - other	-	-	-	-
Transfers out to other funds	181,080	181,080	181,080	-
Total Charges to Appropriations	181,080	181,080	3,024,551	(2,843,471)
Surplus (Deficit)	$ 1,890,074	$ 1,890,074	$ (748,460)	$ (2,638,534)

TOWN OF MAMMOTH LAKES
Required Supplementary Information (unaudited)
Budgetary Comparison - Tourism Business Improvement District Fund No. 218
Year Ended June 30, 2021

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Resources (Inflow)			-	
TBID assessment	$ 3,256,200	$ 3,256,200	$ 4,449,153	$ 1,192,953
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	-	-	-	-
Fines and penalties	-	-	-	-
Use of money and property	-	-	1,748	1,748
Other revenue	-	-	-	-
Transfers in from other funds	-	-	-	-
Amounts Available for Appropriation	3,256,200	3,256,200	4,450,901	1,194,701
Charges to Appropriations (Outflow)				
Contractual finance services	-	-	-	-
Tourism, parks and recreation	3,256,200	3,256,200	4,445,936	(1,189,736)
Transfers out to other funds	-	-	-	-
Total Charges to Appropriations	3,256,200	3,256,200	4,445,936	(1,189,736)
Surplus (Deficit)	$ -	$ -	$ 4,965	$ 4,965

TOWN OF MAMMOTH LAKES
Required Supplementary Information (unaudited)
Budgetary Comparison - Housing & Community Development Fund No. 245
Year Ended June 30, 2021

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Resources (Inflow)				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental Housing grants	887,184	887,184	675,520	(211,664)
Charge for services	-	-	-	-
Fines and penalties	-	-	-	-
Use of money and property	-	-	2,712	2,712
Other revenue	-	-	243,873	243,873
Transfers in from other funds	1,501,000	1,501,000	1,661,000	160,000
Amounts Available for Appropriation	2,388,184	2,388,184	2,583,105	194,921
Charges to Appropriations (Outflow)				
Housing Community development	988,184	988,184	651,359	336,825
Transfers out to other funds	-	-	-	-
Total Charges to Appropriations	988,184	988,184	651,359	336,825
Surplus (Deficit)	$ 1,400,000	$ 1,400,000	$ 1,931,746	$ 531,746

TOWN OF MAMMOTH LAKES
Required Supplementary Information (unaudited)
Budgetary Comparison - Gas Tax Fund No. 210
Year Ended June 30, 2021

	Budget Amounts (unaudited)		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Resources (Inflow)				
Intergovernmental	$ 2,571,925	$ 2,571,925	$ 2,534,600	$ (37,325)
Charge for service	47,900	47,900	48,455	555
Use of money and property	-	-	5,416	5,416
Other revenue	13,000	13,000	16,602	3,602
Transfers in from other funds	2,679,986	2,679,986	2,695,390	15,404
Amounts Available for Appropriation	5,312,811	5,312,811	5,300,463	(12,348)
Charges to Appropriations (Outflow)				
Street maintenance	4,683,997	4,683,997	3,973,819	710,178
Snow removal	-	-	-	-
Summer equipment garage	-	-	-	-
Winter equipment garage	-	-	-	-
Garage operations	-	-	-	-
Promenade maintenance	-	-	-	-
Transfers out to other funds	231,013	231,013	126,367	104,646
Total Charges to Appropriations	4,915,010	4,915,010	4,100,186	814,824
Surplus (Deficit)	$ 397,801	$ 397,801	$ 1,200,277	$ 802,476

OTHER SUPPLEMENTARY INFORMATION

TOWN OF MAMMOTH LAKES
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Capital Projects Funds:												Total
	DIF Admin Overhead	DIF General Facilities	DIF Law Enforcement	DIF Storm Drains	DIF Parks & Recreation	DIF MCOE Library	DIF Circulation (Streets)	DIF MCOE Child Care	DIF Fire Facility, Veh. & Eq.	DIF Airport Improvement	Public Arts Program	DIF Transit & Trails	Capital Projects Funds
Assets													
Cash and investments	$ 59,698	$ 138,571	$ 58,570	$ 114,084	$ 64,350	$ 115,825	$ 51,088	$ 158,794	$ 254,379	$ 14,522	$ 65,887	$ 272,548	$ 1,368,316
Receivables	31	94	39	77	43	76	(88)	107	181	122	45	184	911
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	$ 59,729	$ 138,665	$ 58,609	$ 114,161	$ 64,393	$ 115,901	$ 51,000	$ 158,901	$ 254,560	$ 14,644	$ 65,932	$ 272,732	$ 1,369,227
Liabilities													
Payables	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cash overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances													
Special revenue funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital projects funds	59,729	138,665	58,609	114,161	64,393	115,901	51,000	158,901	254,560	14,644	65,932	272,732	1,369,227
Debt service fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	59,729	138,665	58,609	114,161	64,393	115,901	51,000	158,901	254,560	14,644	65,932	272,732	1,369,227
Total Liabilities and Fund Balances	$ 59,729	$ 138,665	$ 58,609	$ 114,161	$ 64,393	$ 115,901	$ 51,000	$ 158,901	$ 254,560	$ 14,644	$ 65,932	$ 272,732	$ 1,369,227

TOWN OF MAMMOTH LAKES
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds:						Total	Total		Total
	Solid Waste Fund	Measure R Trails	Measure R Sales Tax	Measure U UUT	Drug Enforcement Fund	LTC Planning Transportation & Transit	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Nonmajor Governmental Funds
Assets										
Cash and investments	$ 1,041,443	$ 419,211	$ 446,452	$ 2,365,669	$ 17	$ -	$ 4,272,792	$ 1,368,316	$ 1,695,909	$ 7,337,017
Receivables	725	358	689,495	(148,386)	-	60,927	603,119	911	-	604,030
Due from other funds	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	317,008	317,008
Totals	$ 1,042,168	$ 419,569	$ 1,135,947	$ 2,217,283	$ 17	$ 60,927	$ 4,875,911	$ 1,369,227	$ 2,012,917	$ 8,258,055
Liabilities										
Payables	$ -	$ 5,264	$ 2,011	$ 1,700	$ 17	$ 253	$ 9,245	$ -	$ -	$ 9,245
Cash overdraft	-	-	-	-	-	77,865	77,865	-	-	77,865
Deferred revenue	-	-	-	-	-	-	-	-	-	-
Totals	-	5,264	2,011	1,700	17	78,118	87,110	-	-	87,110
Fund Balances										
Special revenue funds	1,042,168	414,305	1,133,936	2,215,583	-	(17,191)	4,788,801	-	-	4,788,801
Capital projects funds	-	-	-	-	-	-	-	1,369,227	-	1,369,227
Debt service fund	-	-	-	-	-	-	-	-	2,012,917	2,012,917
Totals	1,042,168	414,305	1,133,936	2,215,583	-	(17,191)	4,788,801	1,369,227	2,012,917	8,170,945
Total Liabilities and Fund Balances	$ 1,042,168	$ 419,569	$ 1,135,947	$ 2,217,283	$ 17	$ 60,927	$ 4,875,911	$ 1,369,227	$ 2,012,917	$ 8,258,055

TOWN OF MAMMOTH LAKES
Combining Statement of Revenue, Expenditures, and Change in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2021

	Capital Projects Funds:												Total
	DIF Admin Overhead	DIF Gen. Fac. Fund	DIF Law Enforcement	DIF Storm Drains	DIF Parks & Recreation	DIF MCOE Library	DIF Circulation (Streets)	DIF MCOE Child Care	DIF Fire Facility, Veh. & Eq.	DIF Airport Improvement	Public Arts Program	DIF Transit & Trails	Capital Projects Funds
Revenue													
Taxes and assessments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Charge for services	-	45,744	9,762	39,767	45,520	25,723	12,483	37,126	89,499	-	-	65,667	371,291
Use of money and property	219	571	262	465	209	497	220	697	1,043	70	319	1,176	5,748
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	219	46,315	10,024	40,232	45,729	26,220	12,703	37,823	90,542	70	319	66,843	377,039
Expenditures													
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism, parks, recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-	-	-	-	-	-	-
Public works / streets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation and transit	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Revenue over (under) Expenditures	219	46,315	10,024	40,232	45,729	26,220	12,703	37,823	90,542	70	319	66,843	377,039
Other Financing Sources (Uses)													
Transfers in	14,851	-	-	-	-	-	-	-	-	-	-	-	14,851
Transfers (out)	-	(1,831)	(390)	(1,590)	(1,821)	(1,029)	(499)	(1,485)	(3,580)	-	-	(2,626)	(14,851)
Proceeds from financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Sources	14,851	(1,831)	(390)	(1,590)	(1,821)	(1,029)	(499)	(1,485)	(3,580)	-	-	(2,626)	-
Change in Fund Balances	15,070	44,484	9,634	38,642	43,908	25,191	12,204	36,338	86,962	70	319	64,217	377,039
Fund Balances - beginning	44,659	94,181	48,975	75,519	20,485	90,710	38,796	122,563	167,598	14,574	65,613	208,515	992,188
Fund Balances - end of year	$ 59,729	$ 138,665	$ 58,609	$ 114,161	$ 64,393	$ 115,901	$ 51,000	$ 158,901	$ 254,560	$ 14,644	$ 65,932	$ 272,732	$ 1,369,227

TOWN OF MAMMOTH LAKES
Combining Statement of Revenue, Expenditures, and Change in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2021

	Special Revenue Funds:						Total Special Revenue Funds	Total Capital Project Funds	Debt Service Fund	Total Nonmajor Governmental Funds
	Solid Waste Fund	Measure R Trails	Measure R Sales Tax	Measure U UUT	Drug Enforcement Fund	LTC Planning Transportation & Transit				
Revenue										
Taxes and assessments	$ -	$ -	$ 1,640,496	$ 856,613	$ -	$ -	$ 2,497,109	$ -	$ -	$ 2,497,109
Intergovernmental	40,336	-	-	-	-	-	40,336	-	-	40,336
Charge for services	151,187	-	-	-	-	128,110	279,297	371,291	-	650,588
Use of money and property	4,937	16,311	33,212	20,604	-	-	75,064	5,748	-	80,812
Other revenue	75,745	29,721	-	5,000	-	-	110,466	-	-	110,466
Total Revenue	272,205	46,032	1,673,708	882,217	-	128,110	3,002,272	377,039	-	3,379,311
Expenditures										
Public safety	-	-	-	-	-	-	-	-	-	-
Tourism, parks, recreation	-	648,352	52,312	226,693	-	-	927,357	-	-	927,357
Community development	316,379	-	-	-	-	-	316,379	-	-	316,379
Public works / streets	-	-	-	-	-	143,962	143,962	-	-	143,962
Transportation and transit	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	2,799,938	2,799,938
Total Expenditures	316,379	648,352	52,312	226,693	-	143,962	1,387,698	-	2,799,938	4,187,636
Excess Revenue over (under) Expenditures	(44,174)	(602,320)	1,621,396	655,524	-	(15,852)	1,614,574	377,039	(2,799,938)	(808,325)
Other Financing Sources (Uses)										
Transfers in	-	405,000	-	-	-	-	405,000	14,851	4,451,268	4,871,119
Transfers (out)	-	-	(914,441)	(1,575,000)	-	-	(2,489,441)	(14,851)	(700,000)	(3,204,292)
Proceeds from financing	-	-	-	-	-	-	-	-	-	-
Total Other Sources	-	405,000	(914,441)	(1,575,000)	-	-	(2,084,441)	-	3,751,268	1,666,827
Change in Fund Balances	(44,174)	(197,320)	706,955	(919,476)	-	(15,852)	(469,867)	377,039	951,330	858,502
Fund Balances - beginning	1,086,342	611,625	426,981	3,135,059	-	(1,339)	5,258,668	992,188	1,061,587	7,312,443
Fund Balances - end of year	$ 1,042,168	$ 414,305	$ 1,133,936	$ 2,215,583	$ -	$ (17,191)	$ 4,788,801	$ 1,369,227	$ 2,012,917	$ 8,170,945

APPENDIX A

TOWN OF MAMMOTH LAKES
California

Single Audit Report

Year Ended
June 30, 2021

TOWN OF MAMMOTH LAKES, CALIFORNIA

Single Audit Report

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MARCELLO & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

8715 Seville Circle / Granite Bay, California 95746

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Honorable Mayor
Members of the Town Council
Town of Mammoth Lakes, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Mammoth Lakes, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town of Mammoth Lakes basic financial statements, and have issued our report thereon dated November 5, 2021.

Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Marcello & Company

Certified Public Accountants
Sacramento, California
November 5, 2021

MARCELLO & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

8715 Seville Circle / Granite Bay, California 95746

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance; and Report on the Schedule of Expenditures of Federal Awards

Honorable Mayor
Members of the Town Council
Town of Mammoth Lakes, California

Report on Compliance for Each Major Federal Program

We have audited the Town of Mammoth Lakes compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2021. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and the Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, for each major program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Mammoth Lakes as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town of Mammoth Lakes' basic financial statements. We issued our report thereon dated November 5, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Marcello & Company

Certified Public Accountants
Sacramento, California
November 5, 2021

TOWN OF MAMMOTH LAKES, CALIFORNIA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION (DOT)		
Highway Planning & Construction (Federal-Aid Highway Program)		
Passed through the State of California		
Lower Main Street (SR 203 PM 5.10/5.23, 5.30/5.66) Sidewalk Project		
CA ID #09-1600-0013 SUBTOTAL CFDA No.	20.205	$ 198,695
U.S. DEPARTMENT OF TRANSPORTATION (DOT)		
Airport Improvement Program (AIP)		
Direct Award: Federal Aviation Administration (FAA)		
FAA Grant: AIP Project #03-06-0146-037	20.106	153
FAA Grant: AIP Project #03-06-0146-040	20.106	70,400
FAA Grant: AIP Project #03-06-0146-041	20.106	1,020,638
FAA Grant: AIP Project #03-06-0146-042	20.106	27,768
FAA Grant: AIP Project #03-06-0146-043	20.106	780,979
FAA Grant: AIP Project #03-06-0146-044	20.106	125,260
SUBTOTAL CFDA No.	20.106	$ 2,025,198
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)		
Community Development Block Grants/State's Program		
Passed through the State of California,		
Department of Housing and Community Development		
Community Development Block Grant (CDBG) Program		
CDBG Standard Agreement #17-CDBG-12096	14.228	204,259
CDBG Standard Agreement #16-HOME-11381	14.228	191,333
SUBTOTAL CFDA No.	14.228	$ 395,592
U.S. DEPARTMENT OF AGRICULTURE		
Wood Utilization Assistance		
USFS Wood Innovation Grant 2017		
Direct Award: U.S. Forest Service		
USFS Grant 17-DG-11052021-227	10.674	$ 35,000
OFFICE OF MANAGEMENT AND BUDGET		
Coronavirus Aid, Relief, and Economic Security (CARES) Act		
Passed through the State of California, Department of Finance	93.084	$ 957,610
Total Expenditures of Federal Awards		$ 3,612,095

TOWN OF MAMMOTH LAKES, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the expenditures for all federal award programs received by the Town of Mammoth Lakes, California (Town). The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position or change in net position of the Town.

Note 2 - Summary of Significant Accounting Policies

The federal award expenditures reported in the Schedule are prepared from records maintained by the Town for federal funds and reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, when applicable, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - De Minimis Cost Rates

The Town has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - Pass-through

Federal awards passed through the State of California are identified on the Schedule.

Note 5 - Subrecipients

There were no subrecipients of federal awards this year.

Note 6 - Catalog of Federal Domestic Assistance Numbers

The Catalog of Federal Domestic Assistance (CFDA) numbers included in the accompanying Schedule were determined based upon program name, review of grant contract information, and the Office of Management and Budget's CFDA.

TOWN OF MAMMOTH LAKES, CALIFORNIA
Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

SECTION I - SUMMARY OF AUDITOR'S RESULTS

1. Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP:
   Unmodified Opinion

2. Internal controls examined during the audit of the financial statements:
   a. Material weaknesses identified? *None disclosed*
   b. Significant deficiencies identified? *None disclosed*

3. Noncompliance material to the financial statements identified during the audit? *None disclosed*

4. Internal control over major programs examined during the audit of the financial statements:
   a. Material weaknesses identified? *None disclosed*
   b. Significant deficiencies identified? *None disclosed*

5. Type of auditor's report issued on compliance for major programs: *Unmodified Opinion*

6. Any audit findings relating to major programs disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? *None disclosed*

7. Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
20.106	US Department of Transportation (DOT)
93.084	OMB CARES Act

8. Dollar threshold used to distinguish between Type A and Type B programs? *$750,000*

9. Auditee qualifies as a low-risk auditee? *Yes*

SECTION II - FINANCIAL STATEMENT FINDINGS

Current Year: *None disclosed*
Prior Year: *None disclosed*

SECTION III - MAJOR FEDERAL PROGRAMS FINDINGS AND QUESTIONED COSTS

Current Year: *None disclosed*
Prior Year: *None disclosed*

Report Criteria:
Detail report.
Invoices with totals above $0.00 included.
Only unpaid invoices included.
[Report].Date Paid = {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title		GL Activity Number	Input Date		
A T & T							
1447	A T & T	01/22-1311	01/22-PWM	01/24/2022	222		32.31
Garage Operations	Gas Tax	210-456-43404 Public Utilities		0	02/23/2022		
1447	A T & T	01/22-2490	01/22-PD	01/24/2022	222		75.75
Police Services	General Fund	100-420-43404 Public Utilities		0	02/23/2022		
1447	A T & T	01/22-8983	01/22-TOWN	01/24/2022	222		33.03
General Services	General Fund	100-416-43404 Public Utilities		0	02/23/2022		
Total A T & T:							141.09
ALPINE PAINT							
5517	ALPINE PAINT	M0238846	PAINT/SUPPLIES	02/10/2022	222		206.80
Whitmore Pool & Re	General Fund	100-434-45080 Park Grounds & Bldgs		56118	02/24/2022		
Total ALPINE PAINT:							206.80
ASCENT ENVIRONMENTAL, INC.							
19114	ASCENT ENVIRONMENTAL, INC	20210079.01-7	01/22-SVCS	02/15/2022	222	CR 21-001	6,607.14
Planning Division	General Fund	100-440-43031 Contractual Services		3190	02/24/2022		
Total ASCENT ENVIRONMENTAL, INC.:							6,607.14
BELL, MARK							
19113	BELL, MARK	03/08-03/11/22	PER DIEM	02/22/2022	222		177.00
Recreation Programs	General Fund	100-432-43150 Training, Ed, Conf & Mtg		0	02/24/2022		
Total BELL, MARK:							177.00
BLUEBIRD IMAGING							
8182	BLUEBIRD IMAGING	4748	SIGNS	10/07/2021	222	TRAILS-024	68.96
Measure R Trails	Measure R Tr	215-511-42026 Trail Facility Supplies		324	02/24/2022		
8182	BLUEBIRD IMAGING	4798	SIGNS	11/19/2021	222	TRAILS-024	146.54
Measure R Trails	Measure R Tr	215-511-42026 Trail Facility Supplies		324	02/24/2022		
Total BLUEBIRD IMAGING:							215.50
BRADY INDUSTRIES OF CALIFORNIA							
8686	BRADY INDUSTRIES OF CALIF	754680-01	MAINT SUPPLIES	01/31/2022	222		117.38
Whitmore Pool & Re	General Fund	100-434-45080 Park Grounds & Bldgs		56811	02/24/2022		
8686	BRADY INDUSTRIES OF CALIF	754680-01	MAINT SUPPLIES	01/31/2022	222		117.39
Multi-Use Facility	Fractional Mell	858-436-45080 Park Grounds & Bldgs		56120	02/24/2022		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
	Total BRADY INDUSTRIES OF CALIFORNIA:						234.77
CALIFORNIA BROADBAND CORP							
10416	CALIFORNIA BROADBAND COR	20000001651	FEB 2022	02/01/2022	222		2,493.07
Information Systems	General Fund	100-418-43404 Public Utilities		0 02/23/2022			
	Total CALIFORNIA BROADBAND CORP:						2,493.07
CHALFANT, LLC							
18513	CHALFANT, LLC	MARCH 2022	STORAGE UNIT PWM EQUIP	02/24/2022	222		848.00
Street Maintenance	Gas Tax	210-450-43031 Contractual Services		0 02/24/2022			
	Total CHALFANT, LLC:						848.00
CHUCK VILLAR CONSTRUCTION INC.							
7277	CHUCK VILLAR CONSTRUCTIO	20821	01/22-PIT MGMT	01/31/2022	222		13,095.00
Street Maintenance	Gas Tax	210-450-43031 Contractual Services		0 02/24/2022			
7277	CHUCK VILLAR CONSTRUCTIO	20881	01/22-THE BLUFFS	02/02/2022	222		1,097.37
Snow Removal	Bluffs Maint Di	853-452-43031 Contractual Services		0 02/24/2022			
7277	CHUCK VILLAR CONSTRUCTIO	20882	01/22-HILLSIDE PARKING	02/02/2022	222		114.45
Promenade Mainten	Gas Tax	210-457-43031 Contractual Services		0 02/24/2022			
7277	CHUCK VILLAR CONSTRUCTIO	20883	01/22-J RIDGE	02/02/2022	222		663.13
Snow Removal	AD 1993-1 Ju	850-452-43031 Contractual Services		0 02/24/2022			
7277	CHUCK VILLAR CONSTRUCTIO	20884	01/22-FRONTAGE ROAD	02/02/2022	222		12,935.55
Snow Removal	Gas Tax	210-452-43031 Contractual Services		0 02/24/2022			
7277	CHUCK VILLAR CONSTRUCTIO	20885	01/22-SAWMILLCUT OFF/SHAD	02/02/2022	222		171.67
Snow Removal	Gas Tax	210-452-43031 Contractual Services		0 02/24/2022			
	Total CHUCK VILLAR CONSTRUCTION INC.:						28,077.17
COLANTUONO, HIGHSMITH &WHATLEY, PC							
18736	COLANTUONO, HIGHSMITH &W	50806	01/22-SVCS	02/10/2022	222		2,687.85
Tourism & Bus Dev't	General Fund	100-480-43031 Contractual Services		0 02/24/2022			
	Total COLANTUONO, HIGHSMITH &WHATLEY, PC:						2,687.85
CONCRETE ACCESSORIES, INC							
19165	CONCRETE ACCESSORIES, IN	335884	SHOVEL	01/02/2022	222		253.80
Snow Removal	Gas Tax	210-452-42022 Street Maintenance Sup		0 02/24/2022			
19165	CONCRETE ACCESSORIES, IN	335884	SALES TAX	01/02/2022	222		19.67
Snow Removal	Gas Tax	210-452-42022 Street Maintenance Sup		0 02/24/2022			
19165	CONCRETE ACCESSORIES, IN	335884	SALES TAX	01/02/2022	222		19.67-
	Gas Tax	210-000-20010 Accounts Payable		0 02/24/2022			
	Total CONCRETE ACCESSORIES, INC:						253.80
CONSTRUCTION SPECIALTY, INC.							
683	CONSTRUCTION SPECIALTY, IN	17261	TRUCKING CHGS	01/31/2022	222		3,075.00
Snow Removal	Old Mammoth	856-452-43031 Contractual Services		0 02/24/2022			
683	CONSTRUCTION SPECIALTY, IN	17262	TRUCKING CHGS	01/31/2022	222		4,740.00
Snow Removal	Gas Tax	210-452-43031 Contractual Services		0 02/24/2022			
	Total CONSTRUCTION SPECIALTY, INC.:						7,815.00

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
DEAN'S PLUMBING & HEATING, INC.							
2410	DEAN'S PLUMBING & HEATING,	106602	01/22-SVCS	02/09/2022	222		98.00
		[Does not exist]		0 02/23/2022			
Total DEAN'S PLUMBING & HEATING, INC.:							98.00
FRONTIER COMMUNICATIONS							
10869	FRONTIER COMMUNICATIONS	02/22-3509	02/22-ICE RINK	02/13/2022	222		62.75
Multi-Use Facility	Fractional Mell	858-436-43404	Public Utilities	56120 02/23/2022			
Total FRONTIER COMMUNICATIONS:							62.75
GRANITE DATA SOLUTIONS							
18359	GRANITE DATA SOLUTIONS	IN75292-1	MONITOR	01/21/2022	222		844.89
		[Does not exist]		0 02/23/2022			
Total GRANITE DATA SOLUTIONS:							844.89
HIGH COUNTRY LUMBER							
830	HIGH COUNTRY LUMBER	72828	MAINT SUPPLIES	02/09/2022	222		10.76
Whitmore Pool & Re	General Fund	100-434-45080	Park Grounds & Bldgs	56118 02/24/2022			
Total HIGH COUNTRY LUMBER:							10.76
HORIZON CALIFORNIA PUBLICATIONS, INC.							
6100	HORIZON CALIFORNIA PUBLIC	300267693	01/22-ADVERT	02/23/2022	222		40.07
Human Resources	General Fund	100-417-43140	Recruiting & Other HR	0 02/23/2022			
6100	HORIZON CALIFORNIA PUBLIC	300267863	01/22-ADVERT	02/23/2022	222		20.00
Human Resources	General Fund	100-417-43140	Recruiting & Other HR	0 02/23/2022			
Total HORIZON CALIFORNIA PUBLICATIONS, INC.:							60.07
INYO MONO ADVOCATER FOR COMM. INC							
18093	INYO MONO ADVOCATER FOR	RESOLUTION	IMACA GRANT	02/22/2022	222		100,000.00
Town Manager	General Fund	100-413-42030	Special Operational	0 02/24/2022			
Total INYO MONO ADVOCATER FOR COMM. INC:							100,000.00
INYO NETWORKS							
18118	INYO NETWORKS	10000035009	FEB 2022	02/01/2022	222		527.34
Information Systems	General Fund	100-418-43404	Public Utilities	0 02/23/2022			
Total INYO NETWORKS:							527.34
KIMLEY-HORN AND ASSOC., INC.							
18739	KIMLEY-HORN AND ASSOC., IN	20790011	01/22-MINARET MUP	01/31/2022	222	CAP 22-004	3,570.00
Capital Projects - Oth	Capital Project	300-531-43031	Contractual Services	43611 02/24/2022			
Total KIMLEY-HORN AND ASSOC., INC.:							3,570.00
L'ABRI HOMEOWNERS ASSOCIATION							
5816	L'ABRI HOMEOWNERS ASSOCI	UNIT 2-MARC	03/22-CAM	02/22/2022	222		350.00
Facilities Maintenanc	General Fund	100-464-43404	Public Utilities	0 02/24/2022			
5816	L'ABRI HOMEOWNERS ASSOCI	UNIT 4-MARC	03/22-CAM	02/22/2022	222		350.00
Facilities Maintenanc	General Fund	100-464-43404	Public Utilities	0 02/24/2022			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
	Total L'ABRI HOMEOWNERS ASSOCIATION:						700.00
MACIAS, MARCO							
18391	MACIAS, MARCO	01/09/22	MEAL ALLOWANCE	02/22/2022	222		80.00
Snow Removal	Gas Tax	210-452-42030	Special Operational	0 02/24/2022			
18391	MACIAS, MARCO	02/18/22	PER DIEM	02/22/2022	222		30.00
Parks, Bldgs & Trails	General Fund	100-438-43150	Training, Ed, Conf & Mtg	0 02/24/2022			
	Total MACIAS, MARCO:						110.00
MINARET VILLAGE SHOPPING CENTER							
1	MINARET VILLAGE SHOPPING	03/01/21	MARCH 2022-RENT	02/24/2022	222		32,981.23
General Services	General Fund	100-416-45010	Facility Lease	0 02/24/2022			
	Total MINARET VILLAGE SHOPPING CENTER:						32,981.23
MISSION LINEN SUPPLY, INC							
6482	MISSION LINEN SUPPLY, INC	516166216	UNIFORM	12/23/2021	222		28.37
Snow Removal	Gas Tax	210-452-42006	Uniforms & Personal Eq	0 02/24/2022			
6482	MISSION LINEN SUPPLY, INC	516246174	UNIFORM	01/06/2022	222		31.25
Snow Removal	Gas Tax	210-452-42006	Uniforms & Personal Eq	0 02/24/2022			
	Total MISSION LINEN SUPPLY, INC:						59.62
PARS							
6552	PARS	49967	12/22-SVCS	02/11/2022	222		402.20
General Services	General Fund	100-416-43031	Contractual Services	0 02/23/2022			
6552	PARS	50026	12/21-SVCS	02/11/2022	222		800.00
		[Does not exist]		0 02/23/2022			
	Total PARS:						1,202.20
PLATERO, CHRIS							
19146	PLATERO, CHRIS	01/09/22	MEAL ALLOWANCE	02/22/2022	222		40.00
Street Maintenance	Gas Tax	210-450-42030	Special Operational	0 02/24/2022			
	Total PLATERO, CHRIS:						40.00
SACRAMENTO VALLEY ASSOC. BUILDING OFFICI							
18386	SACRAMENTO VALLEY ASSOC.	200004770	TRAINING-R HASKINS	01/05/2022	222		75.00
Building Division	General Fund	100-442-43150	Training, Ed, Conf & Mtg	0 02/24/2022			
18386	SACRAMENTO VALLEY ASSOC.	200004774	TRAINING-M BELL	01/07/2022	222		75.00
Building Division	General Fund	100-442-43150	Training, Ed, Conf & Mtg	0 02/24/2022			
	Total SACRAMENTO VALLEY ASSOC. BUILDING OFFICI:						150.00
SAFEWAY, INC. - VONS DIV							
136	SAFEWAY, INC. - VONS DIV	431205-01222	ICE RINK CONCESSIONS	01/22/2022	222		57.53
Multi-Use Facility	Fractional Mell	858-436-42030	Special Operational	56120 02/24/2022			
136	SAFEWAY, INC. - VONS DIV	435073-02102	ICE RINK CONCESSIONS	02/10/2022	222		10.89
Multi-Use Facility	Fractional Mell	858-436-42030	Special Operational	56120 02/24/2022			
136	SAFEWAY, INC. - VONS DIV	662651-02172	INTERVIEW-OUTDOOR REC MG	02/17/2022	222		35.81
Human Resources	General Fund	100-417-43140	Recruiting & Other HR	0 02/24/2022			
136	SAFEWAY, INC. - VONS DIV	669901-02042	ICE RINK CONCESSIONS	02/04/2022	222		108.08
Multi-Use Facility	Fractional Mell	858-436-42030	Special Operational	56120 02/24/2022			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
136	SAFEWAY, INC. - VONS DIV	723964-02052	ICE RINK CONCESSIONS	02/05/2022	222		13.95
Multi-Use Facility	Fractional Mell	858-436-42030 Special Operational	56120	02/24/2022			
136	SAFEWAY, INC. - VONS DIV	726701-021122	ICE RINK CONCESSIONS	02/11/2022	222		33.60
Multi-Use Facility	Fractional Mell	858-436-42030 Special Operational	56120	02/24/2022			
136	SAFEWAY, INC. - VONS DIV	729592-02202	ICE RINK CONCESSIONS	02/20/2022	222		34.77
Multi-Use Facility	Fractional Mell	858-436-42030 Special Operational	56120	02/24/2022			
136	SAFEWAY, INC. - VONS DIV	801707-01292	ICE RINK CONCESSIONS	01/29/2022	222		61.15
Multi-Use Facility	Fractional Mell	858-436-42030 Special Operational	56120	02/24/2022			
136	SAFEWAY, INC. - VONS DIV	803178-01312	EMPLOYEE ENGAGEMENT	01/31/2022	222		29.13
Town Clerk	General Fund	100-414-42030 Special Operational	0	02/24/2022			
136	SAFEWAY, INC. - VONS DIV	807449-02192	ICE RINK CONCESSIONS	02/19/2022	222		36.21
Multi-Use Facility	Fractional Mell	858-436-42030 Special Operational	56120	02/24/2022			
136	SAFEWAY, INC. - VONS DIV	807465-02192	ICE RINK CONCESSIONS	02/19/2022	222		9.18
Multi-Use Facility	Fractional Mell	858-436-42030 Special Operational	56120	02/24/2022			
136	SAFEWAY, INC. - VONS DIV	807477-02202	ICE RINK CONCESSIONS	02/20/2022	222		17.38
Multi-Use Facility	Fractional Mell	858-436-42030 Special Operational	56120	02/24/2022			
Total SAFEWAY, INC. - VONS DIV:							447.68
SHAFER EQUIPMENT CO. INC.							
18540	SHAFER EQUIPMENT CO. INC.	10024277	PARTS	01/13/2022	222		517.18
	Vehicle Servic	910-000-13003 Town Yard Parts Invento	0	02/24/2022			
18540	SHAFER EQUIPMENT CO. INC.	10024454	PARTS	01/27/2022	222		235.99
	Vehicle Servic	910-000-13003 Town Yard Parts Invento	0	02/24/2022			
Total SHAFER EQUIPMENT CO. INC.:							753.17
SHEET, THE							
6678	SHEET, THE	9513	02/22-SNOW SMART	02/03/2022	222		656.00
Town Manager	General Fund	100-413-43130 Advertising & Legal Noti	0	02/24/2022			
6678	SHEET, THE	9513	DID YOU KNOW	02/03/2022	222		210.00
Town Manager	General Fund	100-413-43130 Advertising & Legal Noti	0	02/24/2022			
6678	SHEET, THE	9513	02/22-JOB ADVERT	02/03/2022	222		719.00
Human Resources	General Fund	100-417-43140 Recruiting & Other HR	0	02/24/2022			
6678	SHEET, THE	9513	02/22-ICE RINK	02/03/2022	222		210.00
Multi-Use Facility	Fractional Mell	858-436-43130 Advertising & Legal Noti	56120	02/24/2022			
6678	SHEET, THE	9552	01/22-ADVERT	02/05/2022	222		240.50
Town Clerk	General Fund	100-414-43130 Advertising & Legal Noti	0	02/24/2022			
6678	SHEET, THE	9553	01/22-ADVERT	02/05/2022	222		1,859.00
Town Clerk	General Fund	100-414-43130 Advertising & Legal Noti	0	02/24/2022			
6678	SHEET, THE	9554	01/22-ADVERT	02/05/2022	222	TTM 21-001	328.00
Planning Division	General Fund	100-440-43031 Contractual Services	3185	02/24/2022			
6678	SHEET, THE	9557	01/22-ADVERT	02/05/2022	222	DR 21-005	164.00
Planning Division	General Fund	100-440-43130 Advertising & Legal Noti	3198	02/24/2022			
Total SHEET, THE:							4,386.50
SIERRA SECURITY SYS, INC.							
5362	SIERRA SECURITY SYS, INC.	651580	12/21-TRANSIT	01/01/2022	222		27.65
Transit Services	General Fund	100-475-43031 Contractual Services	0	02/23/2022			
5362	SIERRA SECURITY SYS, INC.	651580	12/21-PARKS	01/01/2022	222		11.85
Parks, Bldgs & Trails	General Fund	100-438-43031 Contractual Services	0	02/23/2022			
Total SIERRA SECURITY SYS, INC.:							39.50

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
SOUTHERN CALIF EDISON							
145	SOUTHERN CALIF EDISON	01/21-9143	01/22-L'ABRI 2	02/10/2022	222		198.77
Facilities Maintenanc	General Fund	100-464-43404 Public Utilities		0 02/23/2022			
145	SOUTHERN CALIF EDISON	01/22-4188	01/22-LIGHTS	02/13/2022	222		275.17
Parks, Bldgs & Trails	General Fund	100-438-43404 Public Utilities		0 02/23/2022			
145	SOUTHERN CALIF EDISON	02/22-1155	02/22-CANYON LIGHTS	02/11/2022	222		38.26
Snow Removal	Gas Tax	210-452-43404 Public Utilities		0 02/23/2022			
145	SOUTHERN CALIF EDISON	02/22-4645	02/22-STREET LIGHTS	02/11/2022	222		207.19
Snow Removal	North Village	857-452-43404 Public Utilities		0 02/23/2022			
145	SOUTHERN CALIF EDISON	02/22-4777	02/22-STREET LIGHTS	02/11/2022	222		130.92
Snow Removal	Gas Tax	210-452-43404 Public Utilities		0 02/23/2022			
Total SOUTHERN CALIF EDISON:							850.31
STEVE'S AUTO & TRUCK PARTS							
1221	STEVE'S AUTO & TRUCK PART	042276	PARTS	01/06/2022	222		32.31
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	042277	PARTS	01/06/2022	222		10.58
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	042306	PARTS	01/06/2022	222		59.07
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	042360	PARTS	01/07/2022	222		55.59
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	042490	PARTS	01/10/2022	222		29.29
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	042504	PARTS	01/10/2022	222		165.45
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	042530	PARTS	01/10/2022	222		39.87
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	042550	PARTS	01/10/2022	222		72.15
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	042849	PARTS	01/14/2022	222		153.41
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	043300	PARTS	01/20/2022	222		14.06
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	043378	PARTS	01/21/2022	222		220.09
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	043385	PARTS	01/21/2022	222		53.62
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	043493	PARTS	01/24/2022	222		114.43
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	043526	PARTS	01/24/2022	222		19.09
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	043620	PARTS	01/25/2022	222		15.00
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	043625	PARTS	01/25/2022	222		14.07
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	043629	PARTS	01/25/2022	222		14.06
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	043666	PARTS	01/26/2022	222		8.21
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	044031	PARTS	01/31/2022	222		216.29
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	044034	PARTS	01/31/2022	222		42.18
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 02/24/2022			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
1221	STEVE'S AUTO & TRUCK PART	045026	JACK	02/14/2022	222		354.50
Parks, Bldgs & Trails	General Fund	100-438-46200	Machinery & Equip - No	60023 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	523619	PARTS	01/04/2022	222		896.48
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	523820	PARTS	01/06/2022	222		1,183.49
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	524075	PARTS	01/07/2022	222		1,107.96
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	524241	PARTS	01/10/2022	222		4.58
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	524267	PARTS	01/10/2022	222		1,107.96-
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	524272	PARTS	01/10/2022	222		1,183.49-
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 02/24/2022			
1221	STEVE'S AUTO & TRUCK PART	526047	PARTS	01/26/2022	222		32.69
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 02/24/2022			
Total STEVE'S AUTO & TRUCK PARTS:							2,637.07
TOLEDO, JOSE							
19008	TOLEDO, JOSE	01/09/22	MEAL ALLOWANCE	02/22/2022	222		80.00
Snow Removal	Gas Tax	210-452-42030	Special Operational	0 02/24/2022			
Total TOLEDO, JOSE:							80.00
US BANK INSTITUTIONAL WESTN RG							
10767	US BANK INSTITUTIONAL WES	10042041024-	PARS DISTRIBUTION-PD	02/24/2022	222		1,440.00
Police Services	General Fund	100-420-41024	PARS (Retirement Enha	0 02/24/2022			
Total US BANK INSTITUTIONAL WESTN RG:							1,440.00
VERIZON WIRELESS							
10652	VERIZON WIRELESS	9898795949	01/22-ADMIN	02/04/2022	222		76.02
General Services	General Fund	100-416-43404	Public Utilities	0 02/23/2022			
10652	VERIZON WIRELESS	9898795949	01/22-AIRPORT	02/04/2022	222		38.01
Airport Admin & Ops	Airport	220-471-43404	Public Utilities	0 02/23/2022			
10652	VERIZON WIRELESS	9898795949	01/22-PARKS	02/04/2022	222		38.01
Parks, Bldgs & Trails	General Fund	100-438-43404	Public Utilities	0 02/23/2022			
10652	VERIZON WIRELESS	9898795949	01/22-PWM	02/04/2022	222		38.01
Snow Removal	Gas Tax	210-452-43404	Public Utilities	0 02/23/2022			
10652	VERIZON WIRELESS	9898795949	01/22-TRAILS	02/04/2022	222		114.03
Measure R Trails	Measure R Tr	215-511-43404	Public Utilities	0 02/23/2022			
10652	VERIZON WIRELESS	9899194074	01/22-ADMIN	02/10/2022	222		749.39
General Services	General Fund	100-416-43404	Public Utilities	0 02/23/2022			
10652	VERIZON WIRELESS	9899194074	01/22-PARKS	02/10/2022	222		101.94
Parks, Bldgs & Trails	General Fund	100-438-43404	Public Utilities	0 02/23/2022			
10652	VERIZON WIRELESS	9899194074	01/22-PWM	02/10/2022	222		305.82
Snow Removal	Gas Tax	210-452-43404	Public Utilities	0 02/23/2022			
10652	VERIZON WIRELESS	9899194074	01/22-AIRPORT	02/10/2022	222		101.94
Airport Admin & Ops	Airport	220-471-43404	Public Utilities	0 02/23/2022			
10652	VERIZON WIRELESS	9899194074	01/22-TRAILS	02/10/2022	222		50.97
Measure R Trails	Measure R Tr	215-511-43404	Public Utilities	0 02/23/2022			
Total VERIZON WIRELESS:							1,614.14

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
Total 222:							202,422.42
Grand Totals:							202,422.42

Signature: DANIEL HOLLER Date 2-24-22

Signature: STUART BROWN Date 2/24/2022

Approval: STEPHANIE TRUJILLO Date 2/24/22

Report Criteria:
Detail report.
Invoices with totals above $0.00 included.
Only unpaid invoices included.
[Report].Date Paid = {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}

Report Criteria:
Detail report.
Invoices with totals above $0.00 included.
Only unpaid invoices included.
[Report].Date Paid = {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}
[Report].Vendor Number = {OR} {IS NULL}

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
DEAN'S PLUMBING & HEATING, INC.							
2410	DEAN'S PLUMBING & HEATING,	106602	01/22-SVCS	02/09/2022	222		98.00
Facilities Maintenanc	General Fund	100-464-42007 Maintenance Supplies		0 02/23/2022			
Total DEAN'S PLUMBING & HEATING, INC.:							98.00
GRANITE DATA SOLUTIONS							
18359	GRANITE DATA SOLUTIONS	IN75292-1	MONITOR	01/21/2022	222		844.89
Information Systems	General Fund	100-418-48800 Computer Hardware - C		0 02/23/2022			
Total GRANITE DATA SOLUTIONS:							844.89
PARS							
6552	PARS	50026	12/21-SVCS	02/11/2022	222		800.00
		[Does not exist]		0 02/23/2022			
Total PARS:							800.00
Total 222:							1,742.89
ADB SAFEGATE AMERICAS LLC							
18929	ADB SAFEGATE AMERICAS LLC	90110142	MAINT SUPPLIES	01/27/2022	322		503.81
Airport Admin & Ops	Airport	220-471-42007 Maintenance Supplies		0 03/02/2022			
Total ADB SAFEGATE AMERICAS LLC:							503.81
AMERICAN ASSOC. OF AIRPORT EXECUTIVES							
2695	AMERICAN ASSOC. OF AIRPOR	1102036	RFQ ADVERT	01/31/2022	322		200.00
Airport Admin & Ops	Airport	220-471-43031 Contractual Services		0 03/02/2022			
Total AMERICAN ASSOC. OF AIRPORT EXECUTIVES:							200.00
AMERIGAS							
6982	AMERIGAS	3133021098/20	02/22-TERMINAL	02/16/2022	322		2,064.21
Airport Admin & Ops	Airport	220-471-43404 Public Utilities		0 03/03/2022			
Total AMERIGAS:							2,064.21
BEST BEST & KRIEGER							
33	BEST BEST & KRIEGER	927448	01/22-PWE	02/18/2022	322		162.60
Legal Services	General Fund	100-412-43031 Contractual Services		0 03/02/2022			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
33	BEST BEST & KRIEGER	927451	01/22-PERSONNEL	02/18/2022	322		558.40
Legal Services	General Fund	100-412-43031 Contractual Services		0 03/03/2022			
33	BEST BEST & KRIEGER	927452	01/22-CEQA	02/18/2022	322		1,922.85
Legal Services	General Fund	100-412-43031 Contractual Services		0 03/03/2022			
	Total BEST BEST & KRIEGER:						2,643.85
BG MOUNTAIN ENTERPRISES, INC							
19001	BG MOUNTAIN ENTERPRISES, I	2022009	01/22-PD	02/18/2022	322		250.00
Police Services	General Fund	100-420-43031 Contractual Services		0 03/02/2022			
19001	BG MOUNTAIN ENTERPRISES, I	2022009	01/22-MONO COUNTY COURTH	02/18/2022	322		4,000.00
Police Services	General Fund	100-420-43031 Contractual Services		0 03/02/2022			
	Total BG MOUNTAIN ENTERPRISES, INC:						4,250.00
BISHOP AUTOMOTIVE CENTER							
18309	BISHOP AUTOMOTIVE CENTER	1-57389	PARTS	02/16/2022	322		433.69
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 03/02/2022			
	Total BISHOP AUTOMOTIVE CENTER:						433.69
BORG EQUIPMENT & SUPPLY CO.							
18780	BORG EQUIPMENT & SUPPLY C	854642-00	PARTS	02/09/2022	322		71.00
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 03/02/2022			
	Total BORG EQUIPMENT & SUPPLY CO.:						71.00
BRADY INDUSTRIES OF CALIFORNIA							
8686	BRADY INDUSTRIES OF CALIF	748597	MAINT SUPPLIES	11/15/2021	322		62.68
Airport Admin & Ops	Airport	220-471-42007 Maintenance Supplies		0 03/02/2022			
8686	BRADY INDUSTRIES OF CALIF	756143	MAINT SUPPLIES	02/11/2022	322		335.14
Garage Operations	Gas Tax	210-456-42007 Maintenance Supplies		0 03/02/2022			
8686	BRADY INDUSTRIES OF CALIF	756143-01	MAINT SUPPLIES	02/18/2022	322		149.08
Garage Operations	Gas Tax	210-456-42007 Maintenance Supplies		0 03/02/2022			
	Total BRADY INDUSTRIES OF CALIFORNIA:						546.90
BRANDLEY ENGINEERING, INC.							
3443	BRANDLEY ENGINEERING, INC.	10391	MMH SECURITY FENCE	02/15/2022	322	AIP 20-1	2,466.25
Capital Projects - Oth	Airport	220-531-43031 Contractual Services		94236 03/02/2022			
3443	BRANDLEY ENGINEERING, INC.	10392	RELOCATE & UPGRADE AWOS	02/15/2022	322	AIP 22-2	15,910.00
Capital Projects - Oth	Airport	220-531-43031 Contractual Services		94242 03/02/2022			
	Total BRANDLEY ENGINEERING, INC.:						18,376.25
BROWN'S SUPPLY, INC.							
41	BROWN'S SUPPLY, INC.	02/14/22	OFFICE REMODEL	01/21/2022	322		77.34
Airport Admin & Ops	Airport	220-471-42007 Maintenance Supplies		0 03/02/2022			
	Total BROWN'S SUPPLY, INC.:						77.34
CASHMAN EQUIPMENT CO.							
49	CASHMAN EQUIPMENT CO.	INPS3509672	PARTS	02/08/2022	322		502.34
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 03/02/2022			
49	CASHMAN EQUIPMENT CO.	INPS3509673	PARTS	02/08/2022	322		1,715.72
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 03/02/2022			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
49	CASHMAN EQUIPMENT CO.	INPS3509674	PARTS	02/08/2022	322		212.90
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 03/02/2022			
49	CASHMAN EQUIPMENT CO.	INPS3511353	PARTS	02/10/2022	322		758.27
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 03/02/2022			
49	CASHMAN EQUIPMENT CO.	INPS3515826	PARTS	02/17/2022	322		267.84
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 03/02/2022			
49	CASHMAN EQUIPMENT CO.	INPS3517102	PARTS	02/19/2022	322		75.96
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 03/02/2022			
Total CASHMAN EQUIPMENT CO.:							3,533.03
CITY NATIONAL BANK	**LOAN SERVICING**						
6937	CITY NATIONAL BANK LOAN	04-037 BLUFF	PRINCIPAL	03/02/2022	322		405,226.00
Debt Service	AD 1993-4 Blu	852-590-49490 Debt Service		0 03/02/2022			
6937	CITY NATIONAL BANK LOAN	04-037 BLUFF	INTEREST	03/02/2022	322		8,914.97
Debt Service	AD 1993-4 Blu	852-590-49490 Debt Service		0 03/02/2022			
Total CITY NATIONAL BANK LOAN SERVICING:							414,140.97
CONCRETE ACCESSORIES, INC							
19165	CONCRETE ACCESSORIES, IN	336405	UNIFORM	02/17/2022	322		721.92
Snow Removal	Gas Tax	210-452-42006 Uniforms & Personal Eq		0 03/02/2022			
Total CONCRETE ACCESSORIES, INC:							721.92
CREATIVE BUS SALES, INC.							
6623	CREATIVE BUS SALES, INC.	XA113000761:	PARTS	11/18/2021	322		2,706.67
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 03/02/2022			
6623	CREATIVE BUS SALES, INC.	XA113002634:	PARTS	02/15/2022	322		871.47
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 03/02/2022			
Total CREATIVE BUS SALES, INC.:							3,578.14
CUTTING EDGE SUPPLY							
19061	CUTTING EDGE SUPPLY	NNVINV00167	PARTS	02/14/2022	322		23,776.18
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0 03/02/2022			
Total CUTTING EDGE SUPPLY:							23,776.18
D & J INTERNATIONAL, INC							
19167	D & J INTERNATIONAL, INC	33618	TOWN CLEAN UP DAY	03/01/2022	322		2,961.27
General Services	General Fund	100-416-44220 Community Support Fun		0 03/02/2022			
Total D & J INTERNATIONAL, INC:							2,961.27
DEPT OF WATER & POWER OF THE CITY OF LOS							
259	DEPT OF WATER & POWER OF	BL 1423 BENT	BL 1423-RENT	02/18/2022	322		580.00
Whitmore Pool & Re	General Fund	100-434-43420 Taxes & Fees		0 03/03/2022			
259	DEPT OF WATER & POWER OF	BL 1500	BL 1500-TAX	02/18/2022	322		1,358.05
Airport Admin & Ops	Airport	220-471-45010 Facility Lease		0 03/03/2022			
259	DEPT OF WATER & POWER OF	BL 1500-21/22	BL 1500 RENT	02/18/2022	322		1,358.05
Airport Admin & Ops	Airport	220-471-43420 Taxes & Fees		0 03/03/2022			
Total DEPT OF WATER & POWER OF THE CITY OF LOS:							3,296.10

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
DISCMANIA, INC.							
18727	DISCMANIA, INC.	4414-A	PHASE II DISCGOLF PARK	05/04/2021	322	CAP 20-002	2,551.00
Capital Projects - Oth	Capital Project	300-531-43031	Contractual Services	46423 03/02/2022			
Total DISCMANIA, INC.:							2,551.00
DO-IT CENTER							
5476	DO-IT CENTER	61320	MAINT SUPPLIES	01/25/2022	322		21.66
Whitmore Pool & Re	General Fund	100-434-45080	Park Grounds & Bldgs	56811 03/02/2022			
5476	DO-IT CENTER	61586	MAINT SUPPLIES	01/28/2022	322		23.42
Parks, Bldgs & Trails	General Fund	100-438-45080	Park Grounds & Bldgs	60023 03/02/2022			
5476	DO-IT CENTER	61587	MAINT SUPPLIES	01/28/2022	322		19.75
Parks, Bldgs & Trails	General Fund	100-438-45080	Park Grounds & Bldgs	60010 03/02/2022			
5476	DO-IT CENTER	61589	MAINT SUPPLIES	01/28/2022	322		10.45
Parks, Bldgs & Trails	General Fund	100-438-45080	Park Grounds & Bldgs	60023 03/02/2022			
5476	DO-IT CENTER	61808	MAINT SUPPLIES	01/31/2022	322		103.54
Multi-Use Facility	Fractional Mell	858-436-45080	Park Grounds & Bldgs	56120 03/02/2022			
5476	DO-IT CENTER	61860	MAINT SUPPLIES	02/01/2022	322		1.10
Snow Removal	Gas Tax	210-452-42022	Street Maintenance Sup	0 03/02/2022			
5476	DO-IT CENTER	61867	MAINT SUPPLIES	02/01/2022	322		8.21
Multi-Use Facility	Fractional Mell	858-436-45080	Park Grounds & Bldgs	56120 03/02/2022			
5476	DO-IT CENTER	61957	MAINT SUPPLIES	02/02/2022	322		119.25
Garage Operations	Gas Tax	210-456-42007	Maintenance Supplies	0 03/02/2022			
5476	DO-IT CENTER	61971	MAINT SUPPLIES	02/02/2022	322		48.15
Snow Removal	Gas Tax	210-452-42022	Street Maintenance Sup	0 03/02/2022			
5476	DO-IT CENTER	62004	MAINT SUPPLIES	02/02/2022	322		26.17
Garage Operations	Gas Tax	210-456-42007	Maintenance Supplies	0 03/02/2022			
5476	DO-IT CENTER	62090	MAINT SUPPLIES	02/03/2022	322		39.74
Airport Admin & Ops	Airport	220-471-42007	Maintenance Supplies	0 03/02/2022			
5476	DO-IT CENTER	62164	MAINT SUPPLIES	02/04/2022	322		1.67
Airport Admin & Ops	Airport	220-471-42007	Maintenance Supplies	0 03/02/2022			
5476	DO-IT CENTER	62195	MAINT SUPPLIES	02/04/2022	322		23.74
Parks, Bldgs & Trails	General Fund	100-438-45080	Park Grounds & Bldgs	60023 03/02/2022			
5476	DO-IT CENTER	62341	MAINT SUPPLIES	02/07/2022	322		10.66
Snow Removal	Gas Tax	210-452-42022	Street Maintenance Sup	0 03/02/2022			
5476	DO-IT CENTER	62405	MAINT SUPPLIES	02/08/2022	322		12.60
Facilities Maintenanc	General Fund	100-464-45100	Bus Shelter Maintenanc	0 03/02/2022			
5476	DO-IT CENTER	62492	MAINT SUPPLIES	02/08/2022	322		18.19
Whitmore Pool & Re	General Fund	100-434-45080	Park Grounds & Bldgs	56118 03/02/2022			
5476	DO-IT CENTER	62509	MAINT SUPPLIES	02/09/2022	322		45.41
Whitmore Pool & Re	General Fund	100-434-45080	Park Grounds & Bldgs	56118 03/02/2022			
5476	DO-IT CENTER	62558	MAINT SUPPLIES	02/09/2022	322		28.08
Whitmore Pool & Re	General Fund	100-434-42007	Maintenance Supplies	56118 03/02/2022			
5476	DO-IT CENTER	62653	MAINT SUPPLIES	02/10/2022	322		37.72
Whitmore Pool & Re	General Fund	100-434-42007	Maintenance Supplies	56118 03/02/2022			
5476	DO-IT CENTER	62698	MAINT SUPPLIES	02/10/2022	322		4.84
Airport Admin & Ops	Airport	220-471-42007	Maintenance Supplies	0 03/02/2022			
5476	DO-IT CENTER	62740	MAINT SUPPLIES	02/11/2022	322		11.63
Airport Admin & Ops	Airport	220-471-42007	Maintenance Supplies	0 03/02/2022			
5476	DO-IT CENTER	62757	MAINT SUPPLIES	02/11/2022	322		20.72
Parks, Bldgs & Trails	General Fund	100-438-45080	Park Grounds & Bldgs	60023 03/02/2022			
5476	DO-IT CENTER	63246	MAINT SUPPLIES	02/18/2022	322		33.63
Garage Operations	Gas Tax	210-456-42007	Maintenance Supplies	0 03/02/2022			
5476	DO-IT CENTER	63369	OFFICE REMODEL	02/19/2022	322		21.30
Airport Admin & Ops	Airport	220-471-42007	Maintenance Supplies	0 03/02/2022			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
5476	DO-IT CENTER	63422	MAINT SUPPLIES	02/20/2022	322		9.20
Airport Admin & Ops	Airport	220-471-42007	Maintenance Supplies	0 03/02/2022			
5476	DO-IT CENTER	63717	MAINT SUPPLIES	02/24/2022	322		9.69
Whitmore Pool & Re	General Fund	100-434-42007	Maintenance Supplies	56811 03/02/2022			
5476	DO-IT CENTER	K62401	MAINT SUPPLIES	02/08/2022	322		7.74
Street Maintenance	Gas Tax	210-450-42022	Street Maintenance Sup	0 03/02/2022			
Total DO-IT CENTER:							718.26
DTA ASSESSMENT ENG. SVCS INC.							
19134	DTA ASSESSMENT ENG. SVCS I	2201109	NEXUS STUDY	01/31/2022	322	DIF 22-001	5,036.70
Planning Division	General Fund	100-440-43031	Contractual Services	3000 03/02/2022			
Total DTA ASSESSMENT ENG. SVCS INC.:							5,036.70
ELDRIDGE ELECTRIC & SON, INC.							
6917	ELDRIDGE ELECTRIC & SON, I	TOML0722	NEW CIRCUIT	02/07/2022	322		4,109.10
Multi-Use Facility	Fractional Mell	858-436-43031	Contractual Services	56120 03/02/2022			
6917	ELDRIDGE ELECTRIC & SON, I	TOML0722A	BREAKER	02/07/2022	322		1,708.10
Multi-Use Facility	Fractional Mell	858-436-43031	Contractual Services	56120 03/02/2022			
Total ELDRIDGE ELECTRIC & SON, INC.:							5,817.20
ESTA							
7884	ESTA	220201-01	JAN 2022-ROUTE HRS	02/04/2022	322		45,968.11
Transit Services	General Fund	100-475-43031	Contractual Services	0 03/02/2022			
Total ESTA:							45,968.11
FEDERAL SIGNAL CORPORATION							
3963	FEDERAL SIGNAL CORPORATI	7954934	PARTS	02/07/2022	322		67.29
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
3963	FEDERAL SIGNAL CORPORATI	7957533	PARTS	02/10/2022	322		265.45
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
Total FEDERAL SIGNAL CORPORATION:							332.74
FRONTIER COMMUNICATIONS							
10869	FRONTIER COMMUNICATIONS	02/22-0348	02/22-PWM	02/16/2022	322		208.28
Snow Removal	Gas Tax	210-452-43404	Public Utilities	0 03/03/2022			
10869	FRONTIER COMMUNICATIONS	02/22-2490	02/22-PD FAX	02/16/2022	322		82.75
Police Services	General Fund	100-420-43404	Public Utilities	0 03/03/2022			
10869	FRONTIER COMMUNICATIONS	02/22-2536	02/22-PD	02/16/2022	322		248.96
Police Services	General Fund	100-420-43404	Public Utilities	0 03/03/2022			
10869	FRONTIER COMMUNICATIONS	02/22-3119	02/22-AIRPORT	02/16/2022	322		154.50
Airport Admin & Ops	Airport	220-471-43404	Public Utilities	0 03/03/2022			
10869	FRONTIER COMMUNICATIONS	02/22-7662	02/22-PD RADIO	02/16/2022	322		207.82
Police Services	General Fund	100-420-43404	Public Utilities	0 03/03/2022			
Total FRONTIER COMMUNICATIONS:							902.31
HIGH COUNTRY LUMBER							
830	HIGH COUNTRY LUMBER	72514	PARTS	02/03/2022	322		357.79
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
830	HIGH COUNTRY LUMBER	72540	PARTS	02/04/2022	322		71.56
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
830	HIGH COUNTRY LUMBER	72571	PARTS	02/04/2022	322		59.09
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
830	HIGH COUNTRY LUMBER	72887	MAINT SUPPLIES	02/10/2022	322		9.69
Airport Admin & Ops	Airport	220-471-42007	Maintenance Supplies	0 03/02/2022			
830	HIGH COUNTRY LUMBER	72926	OFFICE REMODEL	02/10/2022	322		23.02
Airport Admin & Ops	Airport	220-471-42007	Maintenance Supplies	0 03/02/2022			
830	HIGH COUNTRY LUMBER	72982	OFFICE REMODEL	02/11/2022	322		89.19
Airport Admin & Ops	Airport	220-471-42007	Maintenance Supplies	0 03/02/2022			
830	HIGH COUNTRY LUMBER	73245	OFFICE REMODEL	02/17/2022	322		191.60
Airport Admin & Ops	Airport	220-471-42007	Maintenance Supplies	0 03/02/2022			
830	HIGH COUNTRY LUMBER	73300	OFFICE REMODEL	02/18/2022	322		98.67
Airport Admin & Ops	Airport	220-471-42007	Maintenance Supplies	0 03/02/2022			
830	HIGH COUNTRY LUMBER	73327	OFFICE REMODEL	02/18/2022	322		64.74
Airport Admin & Ops	Airport	220-471-42007	Maintenance Supplies	0 03/02/2022			
Total HIGH COUNTRY LUMBER:							965.35
HOT CREEK AVIATION, LLC CAR RENTAL							
6622	HOT CREEK AVIATION, LLC CA	JAN 2022	JAN 2022	02/28/2022	322		1,017.15
Airport Admin & Ops	Airport	220-471-43031	Contractual Services	0 03/02/2022			
Total HOT CREEK AVIATION, LLC CAR RENTAL:							1,017.15
HYDRAULIC CONTROLS, INC							
948	HYDRAULIC CONTROLS, INC	02510437	PARTS	02/10/2022	322		330.43
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
Total HYDRAULIC CONTROLS, INC:							330.43
JIM CHARLON FORD, INC.							
19138	JIM CHARLON FORD, INC.	58115	PARTS	02/18/2022	322		239.57
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
Total JIM CHARLON FORD, INC.:							239.57
KIMBALL-MIDWEST							
4812	KIMBALL-MIDWEST	9427459	PARTS	12/01/2021	322		974.61
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
Total KIMBALL-MIDWEST:							974.61
MAMMOTH COMMUNITY WATER DISTRICT							
308	MAMMOTH COMMUNITY WATE	00518	FEB 2022-LAB	02/01/2022	322		20.58
Airport Admin & Ops	Airport	220-471-43031	Contractual Services	0 03/02/2022			
Total MAMMOTH COMMUNITY WATER DISTRICT:							20.58
MAMMOTH HOSPITAL							
7376	MAMMOTH HOSPITAL	210019126	MEDICAL EXAM	02/01/2022	322		207.00
Human Resources	General Fund	100-417-43140	Recruiting & Other HR	0 03/03/2022			
Total MAMMOTH HOSPITAL:							207.00
MAMMOTH LAKES TRAILS AND PUBLIC ACCESS							
7566	MAMMOTH LAKES TRAILS AND	029_08-8	GIS DATA	02/23/2022	322	TRAILS-002	1,557.07
Measure R Trails	Measure R Tr	215-511-43031	Contractual Services	302 03/02/2022			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
7566	MAMMOTH LAKES TRAILS AND	041_07-7	AAT	02/23/2022	322	TRAILS-004	70.86
Measure R Trails	Measure R Tr	215-511-43031 Contractual Services	304	03/02/2022			
7566	MAMMOTH LAKES TRAILS AND	047_03-6	SHARP PLAN	02/23/2022	322		860.46
Measure R Trails	Measure R Tr	215-511-43031 Contractual Services	322	03/02/2022			
7566	MAMMOTH LAKES TRAILS AND	052_11-8	SIGNAGE	02/23/2022	322	TRAILS-006	164.53
Measure R Trails	Measure R Tr	215-511-43031 Contractual Services	306	03/02/2022			
7566	MAMMOTH LAKES TRAILS AND	069_11-5	PHOTO LIBRARY	02/23/2022	322	TRAILS-008	160.83
Measure R Trails	Measure R Tr	215-511-43031 Contractual Services	308	03/02/2022			
7566	MAMMOTH LAKES TRAILS AND	088_12-7	WEB MGMT	02/23/2022	322	TRAILS-009	148.80
Measure R Trails	Measure R Tr	215-511-43031 Contractual Services	309	03/02/2022			
7566	MAMMOTH LAKES TRAILS AND	094_08-8	BUDGET	02/23/2022	322	TRAILS-010	325.40
Measure R Trails	Measure R Tr	215-511-43031 Contractual Services	310	03/02/2022			
7566	MAMMOTH LAKES TRAILS AND	098_07-8	WEB CONTENT	02/23/2022	322	TRAILS-011	532.68
Measure R Trails	Measure R Tr	215-511-43031 Contractual Services	311	03/02/2022			
7566	MAMMOTH LAKES TRAILS AND	103_07-7	MAPS	02/23/2022	322	TRAILS-012	628.16
Measure R Trails	Measure R Tr	215-511-43031 Contractual Services	312	03/02/2022			
7566	MAMMOTH LAKES TRAILS AND	106_07-8	PROJECT MGMT	02/23/2022	322	TRAILS-014	2,336.23
Measure R Trails	Measure R Tr	215-511-43031 Contractual Services	314	03/02/2022			
7566	MAMMOTH LAKES TRAILS AND	120_04-8	MEASURE R HOST	02/23/2022	322	TRAILS-018	2,434.08
Measure R Trails	Measure R Tr	215-511-43031 Contractual Services	318	03/02/2022			
7566	MAMMOTH LAKES TRAILS AND	121_02-8	GENERAL FUND HOST	02/23/2022	322	TRAILS-019	5,484.28
Measure R Trails	Measure R Tr	215-511-43031 Contractual Services	319	03/02/2022			
7566	MAMMOTH LAKES TRAILS AND	701_03-8	701_03_SRTI_2122_PROJMGMT	02/23/2022	322	CAP 20-002	973.51
Capital Projects - Oth	Capital Project	300-531-43031 Contractual Services	33034	03/02/2022			
Total MAMMOTH LAKES TRAILS AND PUBLIC ACCESS:							15,676.89
MERIDIAN COURT CONDOMINIUM ASSOC.							
18792	MERIDIAN COURT CONDOMINI	MER11629-MA	CAM MERIDIAN CT I101	02/17/2022	322		251.70
Facilities Maintenanc	General Fund	100-464-43404 Public Utilities	0	03/03/2022			
18792	MERIDIAN COURT CONDOMINI	MER11629-MA	CAM MERIDIAN CT G101	02/17/2022	322		317.48
Facilities Maintenanc	General Fund	100-464-43404 Public Utilities	0	03/03/2022			
18792	MERIDIAN COURT CONDOMINI	MER17646-MA	CAM 550 MONO ST UNIT F203	02/17/2022	322		251.70
Facilities Maintenanc	General Fund	100-464-43404 Public Utilities	0	03/03/2022			
Total MERIDIAN COURT CONDOMINIUM ASSOC.:							820.88
MISSION LINEN SUPPLY, INC							
6482	MISSION LINEN SUPPLY, INC	516166217	UNIFORM	12/23/2021	322		125.77
Winter Equip Garage	Gas Tax	210-455-42006 Uniforms & Personal Eq	0	03/02/2022			
6482	MISSION LINEN SUPPLY, INC	516246175	UNIFORM	01/06/2022	322		132.13
Winter Equip Garage	Gas Tax	210-455-42006 Uniforms & Personal Eq	0	03/02/2022			
6482	MISSION LINEN SUPPLY, INC	516417526	UNIFORM	02/03/2022	322		155.44
Winter Equip Garage	Gas Tax	210-455-42006 Uniforms & Personal Eq	0	03/02/2022			
6482	MISSION LINEN SUPPLY, INC	516462025	UNIFORM	02/10/2022	322		147.39
Winter Equip Garage	Gas Tax	210-455-42006 Uniforms & Personal Eq	0	03/02/2022			
6482	MISSION LINEN SUPPLY, INC	516486493	PARTS	02/10/2022	322		256.45
	Vehicle Servic	910-000-13003 Town Yard Parts Invento	0	03/02/2022			
6482	MISSION LINEN SUPPLY, INC	516506406	UNIFORM	02/17/2022	322		41.25
Snow Removal	Gas Tax	210-452-42006 Uniforms & Personal Eq	0	03/02/2022			
6482	MISSION LINEN SUPPLY, INC	516506407	UNIFORM	02/17/2022	322		93.12
Winter Equip Garage	Gas Tax	210-455-42006 Uniforms & Personal Eq	0	03/02/2022			
6482	MISSION LINEN SUPPLY, INC	516548007	UNIFORM	02/24/2022	322		41.25
Snow Removal	Gas Tax	210-452-42006 Uniforms & Personal Eq	0	03/02/2022			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
	Total MISSION LINEN SUPPLY, INC:						992.80
MONO COUNTY PUBLIC WORKS DEPT							
3178	MONO COUNTY PUBLIC WORK	0122	SOLID WASTE	02/12/2022	322		62.09
Snow Removal	Gas Tax	210-452-43031	Contractual Services	0 03/02/2022			
	Total MONO COUNTY PUBLIC WORKS DEPT:						62.09
QUILL CORPORATION							
2090	QUILL CORPORATION	23381665	OFFICE SUPPLIES	02/25/2025	322		19.19
General Services	General Fund	100-416-42002	Office Supplies	0 03/03/2022			
2090	QUILL CORPORATION	23383953	OFFICE SUPPLIES	02/25/2022	322		233.52
General Services	General Fund	100-416-42002	Office Supplies	0 03/03/2022			
	Total QUILL CORPORATION:						252.71
RICH ENVIRONMENTAL SERVICE STATION SVCS							
10132	RICH ENVIRONMENTAL SERVIC	88421	JAN 2022	01/17/2022	322		100.00
Garage Operations	Gas Tax	210-456-43031	Contractual Services	0 03/02/2022			
	Total RICH ENVIRONMENTAL SERVICE STATION SVCS:						100.00
SAFETY-KLEEN SYSTEMS, INC							
2313	SAFETY-KLEEN SYSTEMS, INC	87711213	HAZARDOUS WASTE	11/18/2021	322		720.00
Garage Operations	Gas Tax	210-456-43031	Contractual Services	0 03/02/2022			
2313	SAFETY-KLEEN SYSTEMS, INC	87711213	HAZARDOUS WASTE	11/18/2021	322		1,672.00
Snow Removal	Gas Tax	210-452-43031	Contractual Services	0 03/02/2022			
	Total SAFETY-KLEEN SYSTEMS, INC:						2,392.00
SHAFER EQUIPMENT CO. INC.							
18540	SHAFER EQUIPMENT CO. INC.	10024173	TRACKLESS PARTS	01/04/2022	322		7,904.65
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
18540	SHAFER EQUIPMENT CO. INC.	10024173	SALES TAX	01/04/2022	322		612.61
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
18540	SHAFER EQUIPMENT CO. INC.	10024173	SALES TAX	01/04/2022	322		612.61-
	Vehicle Servic	910-000-20010	Accounts Payable	0 03/02/2022			
	Total SHAFER EQUIPMENT CO. INC.:						7,904.65
SNOQUIP INC.							
2082	SNOQUIP INC.	51124	PARTS	01/18/2022	322		421.77
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
	Total SNOQUIP INC.:						421.77
SOUTHERN CALIF EDISON							
145	SOUTHERN CALIF EDISON	02/22-1042	02/22-L'ABRI 4	02/18/2022	322		107.67
Facilities Maintenanc	General Fund	100-464-43404	Public Utilities	0 03/03/2022			
145	SOUTHERN CALIF EDISON	02/22-6190	02/22-MERIDIAN	02/19/2022	322		23.74
Parks, Bldgs & Trails	Fractional Mell	858-438-43404	Public Utilities	0 03/03/2022			
145	SOUTHERN CALIF EDISON	02/22-6190	02/22-MINARET	02/19/2022	322		393.23
Snow Removal	North Village	857-452-43404	Public Utilities	0 03/03/2022			
145	SOUTHERN CALIF EDISON	02/22-6190	02/22-PROMENADE	02/19/2022	322		360.51
Snow Removal	Gas Tax	210-452-43404	Public Utilities	0 03/03/2022			

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title		GL Activity Number	Input Date		
145	SOUTHERN CALIF EDISON	02/22-9768	02/22-AIRPORT	02/17/2022	322		45.49
Airport Admin & Ops	Airport	220-471-43404 Public Utilities		0	03/03/2022		
145	SOUTHERN CALIF EDISON	02/22-9768-A	02/22-AIRPORT	02/17/2022	322		3,903.13
Airport Admin & Ops	Airport	220-471-43404 Public Utilities		0	03/03/2022		
Total SOUTHERN CALIF EDISON:							4,833.77
SPECIALTY VEHICLES							
7849	SPECIALTY VEHICLES	31557	PARTS	01/21/2022	322		1,119.65
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
7849	SPECIALTY VEHICLES	31557	SALES TAX	01/21/2022	322		86.77
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
7849	SPECIALTY VEHICLES	31557	SALES TAX	01/21/2022	322		86.77-
	Vehicle Servic	910-000-20010 Accounts Payable		0	03/02/2022		
7849	SPECIALTY VEHICLES	31576	PARTS	02/28/2022	322		138.54
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
7849	SPECIALTY VEHICLES	31576	SALES TAX	02/28/2022	322		10.74
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
7849	SPECIALTY VEHICLES	31576	SALES TAX	02/28/2022	322		10.74-
	Vehicle Servic	910-000-20010 Accounts Payable		0	03/02/2022		
7849	SPECIALTY VEHICLES	31581	PARTS	02/02/2022	322		725.82
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
7849	SPECIALTY VEHICLES	31581	SALES TAX	02/02/2022	322		56.25
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
7849	SPECIALTY VEHICLES	31581	SALES TAX	02/02/2022	322		56.25-
	Vehicle Servic	910-000-20010 Accounts Payable		0	03/02/2022		
7849	SPECIALTY VEHICLES	31585	PARTS	02/02/2022	322		521.76
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
7849	SPECIALTY VEHICLES	31585	SALES TAX	02/02/2022	322		40.44
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
7849	SPECIALTY VEHICLES	31585	SALES TAX	02/02/2022	322		40.44-
	Vehicle Servic	910-000-20010 Accounts Payable		0	03/02/2022		
7849	SPECIALTY VEHICLES	31593	PARTS	02/08/2022	322		252.46
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
7849	SPECIALTY VEHICLES	31593	SALES TAX	02/08/2022	322		19.57
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
7849	SPECIALTY VEHICLES	31593	SALES TAX	02/08/2022	322		19.57-
	Vehicle Servic	910-000-20010 Accounts Payable		0	03/02/2022		
Total SPECIALTY VEHICLES:							2,758.23
STEVE'S AUTO & TRUCK PARTS							
1221	STEVE'S AUTO & TRUCK PART	044570	PARTS	02/08/2022	322		40.05
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
1221	STEVE'S AUTO & TRUCK PART	044650	PARTS	02/08/2022	322		81.65
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
1221	STEVE'S AUTO & TRUCK PART	044710	PARTS	02/09/2022	322		42.84
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
1221	STEVE'S AUTO & TRUCK PART	044775	PARTS	02/10/2022	322		30.64
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
1221	STEVE'S AUTO & TRUCK PART	044983	PARTS	02/14/2022	322		412.77
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
1221	STEVE'S AUTO & TRUCK PART	044985	PARTS	02/14/2022	322		44.48
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		
1221	STEVE'S AUTO & TRUCK PART	045037	PARTS	02/14/2022	322		24.44
	Vehicle Servic	910-000-13003 Town Yard Parts Invento		0	03/02/2022		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	GL Period	Job Number	Net Invoice Amount
Segment Department	Segment Fund	GL Account and Title	GL Activity Number	Input Date			
1221	STEVE'S AUTO & TRUCK PART	045272	PARTS	02/17/2022	322		66.15
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
1221	STEVE'S AUTO & TRUCK PART	045287	PARTS	02/17/2022	322		22.62
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
1221	STEVE'S AUTO & TRUCK PART	045604	PARTS	02/22/2022	322		98.10
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
1221	STEVE'S AUTO & TRUCK PART	045620	PARTS	02/22/2022	322		71.08
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
1221	STEVE'S AUTO & TRUCK PART	045776	PARTS	02/23/2022	322		76.29
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
	Total STEVE'S AUTO & TRUCK PARTS:						1,011.11
THOMAS PETROLEUM, LLC							
7891	THOMAS PETROLEUM, LLC	0353100-IN	OIL	02/07/2022	322		1,403.10
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
	Total THOMAS PETROLEUM, LLC:						1,403.10
TIDDTECH							
19166	TIDDTECH	2227	WINTER GROOMING PROGRA	02/24/2022	322	TRAILS-022	7,984.71
Measure R Trails	Measure R Tr	215-511-42007	Maintenance Supplies	322 03/02/2022			
	Total TIDDTECH:						7,984.71
TITUS TOOLS LLC							
19153	TITUS TOOLS LLC	0224221374	TOOLS	02/24/2022	322		423.46
Winter Equip Garage	Gas Tax	210-455-46200	Machinery & Equip - No	0 03/02/2022			
19153	TITUS TOOLS LLC	0224221375	PARTS	02/24/2022	322		743.50
	Vehicle Servic	910-000-13003	Town Yard Parts Invento	0 03/02/2022			
	Total TITUS TOOLS LLC:						1,166.96
	Total 322:						594,037.34
	Grand Totals:						595,780.23

Signature: STUART BROWN Date 3/3/2022

Signature: DAN HOLLER Date 3-3-2022

Approval: STEPHANIE TRUJILLO Date 3/3/22

TOWN COUNCIL STAFF REPORT

Title: Adopt Resolution of Intent to Establish an Undergrounding Utility District (UUD).

Meeting Date: March 16, 2022

Prepared by: Haislip Hayes, PE Public Works Director

RECOMMENDATION:

Staff recommends that the Town Council:

1. Conduct a public hearing regarding the adoption of a resolution of intention to establish an Underground Utility District (UUD).
2. Adopt the attached Resolution (Attachment A).

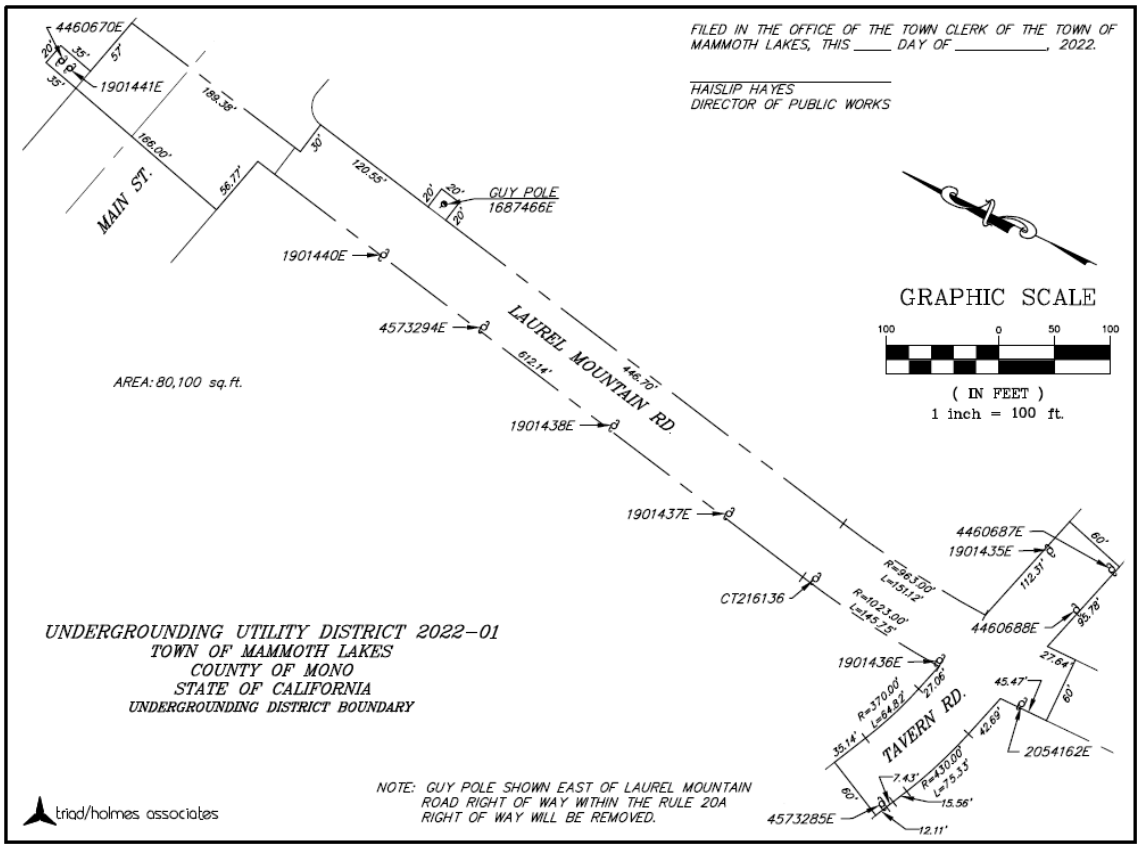
BACKGROUND:

The Town of Mammoth Lakes is actively working on a number of projects in the vicinity of Laurel Mountain Road. These projects will support the development of The Parcel and better integrate the housing project into the neighborhood. Infrastructure improvements along the northerly portion of Laurel Mountain include the addition of new storm drain, sewer lines, conduit for fiber, new pavement, curb & gutter, bike lanes, intersection safety lighting, and sidewalks along the easterly side of the road.

In late 2021, Staff was notified about changes to the Rule 20A undergrounding program administered by Southern California Edison. Rule 20A projects are paid for by all our customers and ratepayers, not just those who live in locations where facilities will be undergrounded. There was a possibility that funding set aside for the Town may expire. Staff discussed options with SCE for potential projects and identified Laurel Mountain as a qualifying project. Advancing a project now would ensure funds did not lapse. Additionally, Staff spoke with Mono County regarding their available funds. Mono County was not in a position to use their funding and has authorized transfer of their funds to the Town. Although the California Public Utilities Commission has recently prohibited most transfers of Rule 20A funds between jurisdictions, the CPUC did make an exception for transfers between a county and a city within the county.

ANALYSIS:

The purpose of this meeting is to hold a public hearing related to the establishment of an underground utility district as reflected in the attached Resolution (Attachment A). This resolution specifically outlines a proposed Underground Utility District No. 2022-01 as the area contiguous with Laurel Mountain Road between Main Street (SR203) and Tavern Road, inclusive of Tavern Road approximately 100’ east and west of the intersection of Laurel Mountain Road (Attachment B).



The formation of the proposed UUD is in the interest of public health and safety and will facilitate the removal of utility poles and overhead utility lines (depicted in red on Attachment B) to provide underground utility mainline along the corridor and new underground service to approximately five developed properties. Completion of the formation of the UUD would improve utility system reliability, enhance corridor aesthetics, and reduce utility pole conflicts with other public and private facilities. Additionally, the formation of the UUD would:

- Prohibit the installation of new overhead utilities in the new UUD.
- Require that overhead utilities (overhead lines, poles, and associated structures) be removed within 180 days after the underground facility is complete.
- Increase the obligations of overhead utility providers to fund undergrounding of their telecommunication and cable infrastructure.

It is the Town's intention that all utilities place their telecommunication and cable infrastructure underground within 30 days of SCE undergrounding its electrical facilities, therefore, the UUD has little impact until there is a utility undergrounding project or a new project that requires new utilities. The Town is actively designing new infrastructure for Laurel Mountain Road as part of State Transportation Improvement Project (STIP) and in support of The Parcel. Staff estimates it will take up to three years to complete the design and implementation of this infrastructure.

Utilities within the proposed UUD include Verizon/Frontier, Suddenlink, and SCE. The Town has communicated with each entity related to the proposed UUD and this public hearing. Should Town Council adopt the attached Resolution, the next step is to prepare an ordinance creating the UUD as well as establishing policies and procedures of undergrounding utilities. The ordinance to create the UUD would be reviewed and read at a subsequent public hearing. As reflected in the Resolution, the next public hearing is scheduled for April 6, 2022. For the April hearing staff will mail a copy of adopted Resolution (should Council approve) to all property owners and utilities within the proposed UUD area. The public hearing held in connection with the adoption of Resolution will also serve as one of the public hearings that is required.

FINANCIAL CONSIDERATIONS:

The staff time and minimal direct costs to the Town associated with the Rule 20A work will be covered by funds available in the Utility Undergrounding Project budget. At this time the Town has $661,260 available for the project in Rule 20A funds.

ENVIRONMENTAL CONSIDERATIONS:

The proposed action does not constitute a "project" under the California Environmental Quality Act, per the CEQA guideline definition. The undergrounding of utilities is Categorically Exempt from CEQA under §15302(d), Replacement or Reconstruction.

ATTACHMENTS:

Attachment A: Resolution
Attachment B: Map of UUD "Proposed Underground Utility District No. 2022-01"
Attachment C: Notice of Public Hearing

RESOLUTION NO. 2022-

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, DECLARING ITS INTENTION TO ESTABLISH UNDERGROUND UTILITY DISTRICT

WHEREAS, the current Town of Mammoth Lakes requires commercial property owners to underground utilities along their property frontage as a part of new building construction or as a part of building additions, which results in the incremental relocation of utilities from aerial to underground locations over a long period of time; and

WHEREAS, undergrounding utilities is in the interest of public health and safety; and

WHEREAS, undergrounding utilities improves corridor aesthetics and utility system reliability; and

WHEREAS, undergrounding utilities results in fewer utility pole conflicts with driveways, landscaping, pedestrian walkways, and vehicular facilities; and

WHEREAS, the Town of Mammoth Lakes is reconstructing portions of Laurel Mountain Road to include utility and pedestrian improvements; and

WHEREAS, undergrounding in this portion of Laurel Mountain Road corridor will avoid or eliminate an unusually heavy concentration of overhead utility lines; and

WHEREAS, the portion of Laurel Mountain Road along which utilities will be undergrounded, is a major collector road that serves commercial and residential uses and is extensively used by the general public, and carries a heavy volume of pedestrian and vehicular traffic; and

WHEREAS, the Town of Mammoth Lakes Town Council desires to establish underground utility districts in the along Laurel Mountain Road.

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

1. That the Town Council intends to establish Underground Utility District Number 2022-01 along the Laurel Mountain Road corridor comprised of the following area:

   > All of the area in the County of Mono, Town of Mammoth Lakes, encompassing the area contiguous with Laurel Mountain Road between Main Street (SR203) and Tavern Road, inclusive of Tavern Road approximately 100' east and west of the intersection of Laurel Mountain Road. All as more particularly described on that certain map entitled "Proposed Underground Utility District No. 2022-01" on file in the office of the Town Clerk and attached hereto and incorporated herein by reference.

2. From and after the effective date of the establishment of the proposed Underground Utility District 2022-01, no person or utility shall erect or construct within Underground Utility District 2022-01 any pole, overhead lines or associated overhead structure used or useful in supplying electric, communications or similar associated services.

3. Within 180 days from the date of completion of underground facilities within Underground Utility District 2022-01 to be constructed by owners or users of aboveground utility facilities subject to a

utility undergrounding ordinance adopted by the Town all overhead lines and associated structures used or useful in supplying electric, communication or similar and associated services in the proposed Underground Utility District 2022-01 shall be removed, and from and after the date no person or utility shall use or maintain such facilities within the proposed Underground Utility District 2022-01. Additional notice shall be given after the completion date has been precisely determined.

4. NOTICE IS HEREBY GIVEN that a Public Hearing shall be scheduled on April 6, 2022, at the hour of 4:00 PM, in the regular meeting place of the Town Council located at 437 Old Mammoth Road Suite Z, Mammoth Lakes, California, and is hereby fixed as the time and place when and where the Town Council shall hear all protests and receive evidence for and against the action herein proposed, and when and where the Town Council shall consider and finally determine whether the public necessity, health, and safety require the establishment of Underground Utility District 2022-01 and the removal of poles, overhead wires, and associated overhead structures, and the underground installation of wires and facilities for supplying electric, communication, and similar and associated services in Underground Utility District 2022-01 hereinabove described.

5. At the public hearing, all persons interested shall be given the opportunity to be heard. The hearing may be continued to another date and time as determined by the Town Council.

6. The Town of Mammoth Lakes Public Works Director is hereby designated as the person to answer inquiries regarding the protest proceedings, to be had herein and may be contacted during regular office hours at 437 Old Mammoth Road Suite Z, Mammoth Lakes, California or by calling 760-965-3650 or via email hhayes@townofmammothlakes.ca.gov.

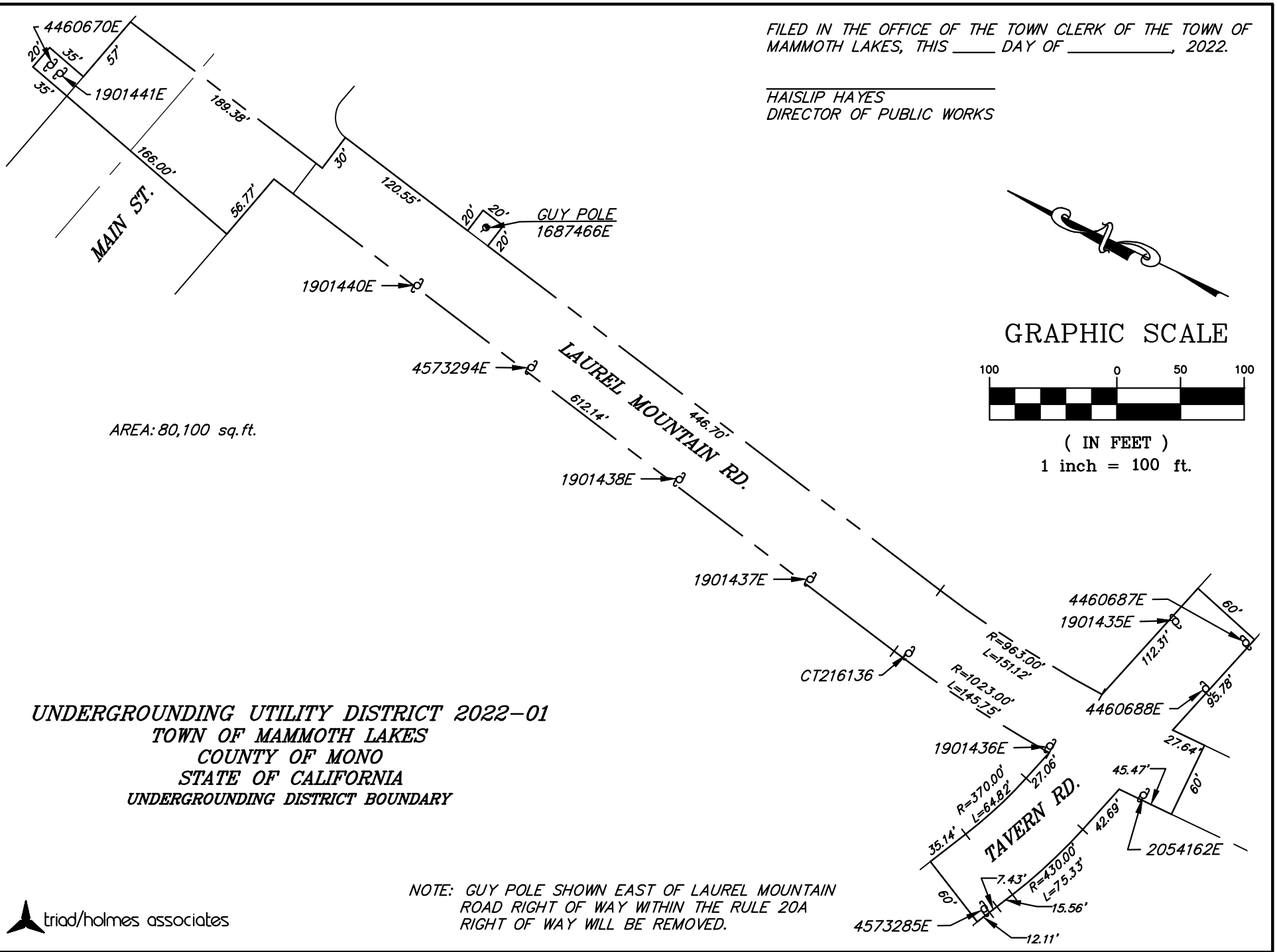
7. The Town Clerk shall give notice of the public hearing by publishing notice of the public hearing and the Public Work Director shall mail copies of this resolution to all property owners within the proposed Underground Utility District 2022-01 as shown on the last equalized tax roll of the Town of Mammoth Lakes, and to all utilities supplying electric, communication or similar or associated services within the proposed Underground Utility District 2022-01. The mailing shall be completed at least 14 days prior to the date of the public hearing.

APPROVED AND ADOPTED THIS 16th DAY OF MARCH 2022.

_____
LYNDA SALCIDO, Mayor

ATTEST:

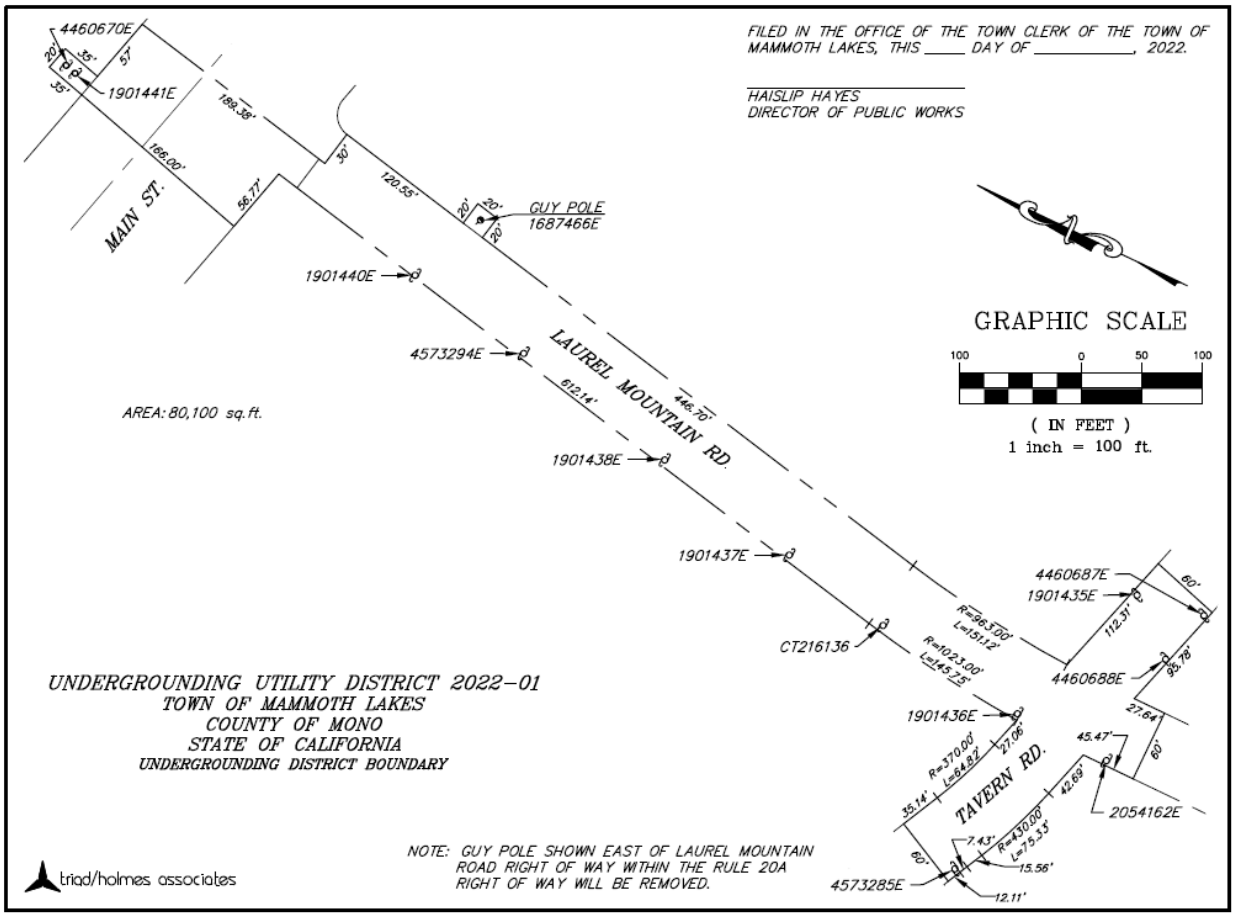
_____
JAMIE GRAY, Town Clerk


4460670E
20'
35'
57'
35'
1901441E
189.38'
166.00'
MAIN ST.
56.77'
30'
120.55'
20'
20'
20'
GUY POLE
1687466E
1901440E
4573294E
LAUREL MOUNTAIN RD.
446.70'
612.14'
1901438E
1901437E
4460687E
1901435E
60'
R=963.00'
L=151.12'
112.31'
CT216136
R=1023.00'
L=145.75'
4460688E
95.78'
27.64'
1901436E
45.47'
R=370.00'
L=64.82'
27.06'
60'
35.14'
TAVERN RD.
42.69'
2054162E
7.43'
R=430.00'
L=75.33'
60'
15.56'
4573285E
12.11'
FILED IN THE OFFICE OF THE TOWN CLERK OF THE TOWN OF MAMMOTH LAKES, THIS _____ DAY OF _____, 2022.
HAISLIP HAYES
DIRECTOR OF PUBLIC WORKS
GRAPHIC SCALE
100
0
50
100
(IN FEET)
1 inch = 100 ft.
AREA: 80,100 sq.ft.
UNDERGROUNDING UTILITY DISTRICT 2022-01
TOWN OF MAMMOTH LAKES
COUNTY OF MONO
STATE OF CALIFORNIA
UNDERGROUNDING DISTRICT BOUNDARY
NOTE: GUY POLE SHOWN EAST OF LAUREL MOUNTAIN ROAD RIGHT OF WAY WITHIN THE RULE 20A RIGHT OF WAY WILL BE REMOVED.
triad/holmes associates

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Town Council of the Town of Mammoth Lakes will conduct a public hearing on Wednesday **March 16, 2022,** beginning at 4:00 p.m., or as soon thereafter as the matter may be heard at the **Town Council Chambers, Suite Z within the Minaret Village Shopping Center, 437 Old Mammoth Road** in order to accept comments on establishing Underground Utility District No. 2022-01 of the Town of Mammoth Lakes, County of Mono, State of California.

The Town Council will consider adopting a resolution to declare its intention to establish an undergrounding utility district. The proposed district would encompass the area contiguous with Laurel Mountain Road between Main Street (SR203) and Tavern Road, inclusive of Tavern Road approximately 100' east and west of the intersection of Laurel Mountain Road.



Persons interested in the Underground Utility District No. 2022-01 may appear at the public hearing in order to make their comments known. At the hearing, the testimony of all interested persons for or against the establishment of the undergrounding utility district will be heard.

If you are unable to attend the public hearing, you may direct written comments to Jamie Gray, Town Clerk, jgray@townofmammothlakes.ca.gov 437 Old Mammoth Road Mammoth Lakes CA 93546.

If you plan on attending the public hearing and need a special accommodation because of a sensory or mobility impairment/disability, or have a need for an interpreter, please contact Jamie Gray, Town Clerk, at 760-965-3602, jgray@townofmammothlakes.ca.gov 72 hours in advance of the hearing to arrange for those accommodations to be made.

TOWN OF MAMMOTH LAKES
Published: March 4, 2022, and March 11, 2022.

Mammoth Lakes Town Council
Agenda Action Sheet

Title: 2022/23 Parks and Recreation Department Fee Schedule Amendments.

Council Meeting Date: 3/16/2022

Prepared by: Stuart Brown, Parks and Recreation Director

Recommended Motion: Conduct a Public Hearing and approve by resolution the 2022/23 Parks and Recreation Department fee schedule amendments as presented in Exhibit B.

Summary: Following two years of limited, constrained and stop-start programming, the Parks and Recreation Department is planning for a full return to in-person programming and recreation activities in 2022/23. The COVID-19 pandemic has been an unprecedented challenge and major disruption to our way of life for both residents and visitors alike. The pandemic highlighted – and continues to highlight – what has been true for many years: parks and recreation provide essential services and infrastructure critical for the physical and mental well-being and resilience of our community.

It is well documented that having access to quality parks and recreation services improves physical and mental health, reduces crime and violence, increases access to healthy foods, drives community connection, and boosts economic activity. It is the mission of the parks and recreation department to provide multi-purpose, year-round, indoor, and outdoor recreation opportunities accessible to all residents and visitors.

Combined with the 2022 Annual Programming Menu and the 2022 Strategic Work Plan, the proposed 2022/23 Fee Schedule completes the administrative framework necessary to deliver high-quality, innovative, and affordable recreation programming for our residents and visitors to Mammoth Lakes.

Included in this staff report are the following exhibits:

- Exhibit A: Resolution
- Exhibit B: Recreation Commission approved 2022/23 Fee Schedule Amendments.

MAMMOTH LAKES TOWN COUNCIL
STAFF REPORT

Council Meeting Date: March 16, 2022 **Date Prepared**: March 4, 2022

Prepared by: Stuart Brown, Parks and Recreation Director
Katrina Kelly, Recreation Manager
Warren Boling, Parks Manager
Douglas Gebhart, Recreation Supervisor
Mark Bell, Program and Facilities Coordinator

Title: 2022/23 Parks and Recreation Department Fee Schedule Amendments

Agenda: Public Hearing

RECOMMENDATION:

Conduct a Public Hearing and approve by resolution the 2022/23 Parks and Recreation Department fee schedule amendments as presented in Exhibit B.

BACKGROUND INFORMATION:

Following two years of limited, constrained and stop-start programming, the Parks and Recreation Department is planning for a full return to in-person programming and recreation activities in 2022/23. The COVID-19 pandemic has been an unprecedented challenge and major disruption to our way of life for both residents and visitors alike. The pandemic highlighted – and continues to highlight – what has been true for many years: parks and recreation provide essential services and infrastructure critical for the physical and mental well-being and resilience of our community.

It is well documented that having access to quality parks and recreation services improves physical and mental health, reduces crime and violence, increases access to healthy foods, drives community connection and boosts economic activity. It is the mission of the parks and recreation department to provide multi-purpose, year-round, indoor, and outdoor recreation opportunities accessible to all residents and visitors. Combined with the 2022 Annual Programming Menu and the 2022 Strategic Work Plan, the proposed 2022/23 Fee Schedule completes the administrative framework necessary to deliver high-quality, innovative, and affordable recreation programming for our residents and visitors to Mammoth Lakes.

Included in this staff report are the following exhibits:

- Exhibit A: Resolution
- Exhibit B: Recreation Commission approved 2022/23 Fee Schedule Amendments.

ANALYSIS:

The Parks and Recreation Department annually reviews and recommends appropriate fees for the many adult and youth camps and programs, including the establishment of fees for facility reservations. These fees are presented to the Recreation Commission, whose powers and duties as

stated in section 2.40.040 of the Municipal Code, empower this advisory body to "advise the town council and the town manager in all matters pertaining to all Town-owned or managed parks, recreation, facilities, trails, special events and all other associated activities as prescribed by ordinances or by town council action."

Municipal Code Section 3.39.040 requires an annual review by Town Council of Town fees and service charges. In addition, Ordinance No. 08-11 states that the Town Council by resolution may annually set a subsidy for certain fees or charges, thereby not requiring that one hundred percent of the Town's costs in providing a service are recovered by that certain fee or charge. Based on historical Town Council adopted subsidies (Ord. 91-08 & Ord. 95-07) for recreation programs, and the philosophy of the Parks and Recreation Department to provide broad and considerable community benefit and enhanced quality of life, the department applies a high subsidy (approx. 80%) for youth programs and facility operations and a lower subsidy (approx. 20%) for adult programming.

The Parks and Recreation Department has conducted an extensive and exhaustive analysis of its services, the costs reasonably borne of providing those services, the beneficiaries of those services, and the revenues produced by those paying fees and charges for special services. In accordance with the Municipal Code, public testimony was received by the Recreation Commission on March 1, 2022 regarding the proposed fees and the proposed fees were unanimously approved by motion by the Recreation Commission.

Staff is presenting the amended 2022/23 Parks and Recreation Department Fee Schedule (Exhibit B) to the Town Council for their consideration.

Summary of Proposed Fee Amendments

The U.S. Bureau of Labor Statistics[1] reported that prices in the Los Angeles area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), advanced 6.6 percent in 2021. Food prices increased 7.0 percent. Energy prices jumped 33.9 percent, largely the result of an increase in the price of gasoline. The index for all items less food and energy increased 4.4 percent over the year. For comparison, the CPI in 2020 was 1.5 percent.

COVID-19 Pandemic

In 2021, staff made the decision to freeze certain fees that were directly impacted by CPI, such as our many popular summer camps and programs. The pandemic has been an unprecedented challenge for both our residents and visitors alike and the department did not want fees to be a barrier for participation. In addition, facility rental and admission fees remained at 2020 levels.

[1] https://www.bls.gov/regions/west/news-release/consumerpriceindex_losangeles.htm

Summary of Proposed 2022/23 Fee Amendments

Staff has provided an overview of the proposed 2022/23 fee schedule amendments below. The department typically reviews facility rental fees every three years and revises recreation program fees annually, except in 2021 during the pandemic. Reasonable fee recovery is based on a number of factors including the annual Consumer Price Index (CPI), and direct costs incurred by the Town to provide parks and recreation services. Direct costs include seasonal staff wages, cost of contract or skilled instructor(s), excursion/overnight costs, and equipment/supply expenses. Many of these expenses have increased significantly. For example, seasonal staff wages have increased by 36% (min. wage: $11/hr. to $15/hr.) since 2018. Indirect costs, such as department full time employee salaries, healthcare and workers compensation expenses, are not included in the cost recovery calculation.

Below are the highlighted amendments to the 2022/23 Master Fee Schedule. Please review the attached Parks and Recreation Department Master Fee Schedule (Exhibit B) for detailed proposed fee amendments.

Special Event Administrative Permit

- Fees were last amended in 2019.
- Regular permit fee increased by 10% over the 2019 fee.
- Introduced an administrative permit fee for temporary road closures. The $500 fee is a direct cost recovery for staff to draft, submit, and process a Town Council resolution to temporarily close a Town street, along with staff costs to prepare and/or deliver traffic control signs for placement on the Town right of way.

Facility Rental Fees

- Facility rental fees were last amended in 2018.
- Fees were increased by approximately 10% over the 2018 fees.
- The non-profit fee is approximately a 20% discount from the regular rental fee.

Whitmore Pool

- Admission fees were last amended in 2018.
- Daily admission fee age categories for the pool were aligned with all facility admission fee age categories[2]. Admission fees were increased between 50 cents and $1.75 per visit (10-20%).
- Use and lesson fees increased by approximately 10% over the 2018 fees.
- Mammoth Lakes Youth Swim Team Season Pass is calculated at a 20% discount from the Youth Season Pass fee. Swim Team pool rental fees are discounted by approximately 20%.

[2] Adult (18-64 yrs.), Senior (65+ yrs.) / Military (ID), Youth (<18 yrs.) and child (<5 yrs.)

Mammoth Ice Rink

- Admission fees were last amended in 2017.
- For the 2022/23 winter season, the Mammoth Ice Rink will be operating in the Community Recreation Center.
- Admission/lesson fees increased by 10-15% over the 2017 fees.
- Mammoth Lakes Youth Hockey (MLYH) Season Pass is calculated at an approximately 20% discount from the Youth Season Pass fee.
- Facility/tournament rental fees increased by approximately 10% over the 2017 fees.
- Introduced new curling sheet fee.

Mammoth RecZone

- Admission fees were last amended in 2017.
- For the 2023 summer season, the Mammoth RecZone will be operating in the Community Recreation Center.
- Daily admission fee age categories were aligned with all facility admission fee categories.
- Includes fees for court rentals, multi-purpose room/space rentals, recreation and instructional program fees, youth/adult league and tournament fees.

Adult Programs

- Fees were last amended in 2020.
- Program and tournament fees increased by 10-20% over the 2020 fees.

Youth Camps/Programs

- Fees were last amended in 2020.
- Youth camp pricing has been simplified representing two camp products offered Monday to Thursday from 9am-4pm and on Friday from 9am-noon. Many camps were previously 2 and 3-day camp products.
    - Camp Type 1: Summer Camps operated by Town staff at the CRC or seasonally. Camps include: Sport Camp, Park n' Play camp, Nature Camp, and Sampler Camp. Fee per camper/week is $160.
    - Camp Type 2: Signature Summer Camps operated by Town staff and contracted personnel, that may also include excursions, overnight stays and meals and equipment. Camps include: Adventure Camp, Aquatics Camp, Mountain Biking Camp, Climbing Camp, Art Camp, and Backpacking Camp. Fee per camper/week is $220.
- Introduced a High School Counselor in Training (CIT) Camp offered at the beginning of summer to meet the demand for teen age camp products and to provide training for teens interested in summer employment. The Town would potentially recruit counselors from this program, based on availability. Fee per camper/week is $240.
- Introduced Instructional and Recreation Program fees. These are typically multi-day products offered by the Town or by contractors/recreation providers.
- Other camp and program products increased by approximately 10% over the 2020 fees.

Scholarship Fund

The Parks and Recreation Department will continue to administer youth scholarships through the *Tony Colasardo Scholarship Fund*. The fund provides full or partial scholarships, based on availability, for the many popular camps and recreation programs offered by the Parks and Recreation Department. These scholarships are intended to remove financial barriers facing a family when deciding to participate in our many camps or programs. The implementation, promotion, and management of the scholarship program is incorporated in the 2022 Strategic workplan and remains a priority for staff.

STAFFING CONSIDERATIONS:

The 2022 annual programming menu and associated fees and service charges were developed from an extensive analysis of 2020 and 2021 products and services that are aligned with the existing and planned staffing levels within the Parks and Recreation Department.

LEGAL CONSIDERATIONS:

Municipal Code Section 3.39.040 requires an annual review by Town Council of Town fees and service charges. In accordance with the Municipal Code, staff presented the amended 2022/23 Parks and Recreation Department Fee Schedule to the Recreation Commission on March 1, 2022. The proposed fee schedule was unanimously approved by motion.

FINANCIAL CONSIDERATIONS:

Each year the Town of Mammoth Lakes conducts an extensive and exhaustive analysis of its services, the costs incurred by the Town in providing those services, the beneficiaries of those services, and the revenues produced by those paying fees and charges for special services. Based on historical Town Council adopted subsidies (Ord. 91-08 & Ord. 95-07) for recreation programs, and the philosophy of the Parks and Recreation Department to provide broad and considerable community benefit and enhanced quality of life, the Town applies a high subsidy (approx. 80-90%) for youth programs and facility operations and a lower subsidy (approx. 10-20%) for adult programming. It should be noted that actual subsidies may vary based on several factors including program content, required staff, direct expenses (food, transport, and activities), and participation.

The U.S. Bureau of Labor Statistics[3] reported that prices in the Los Angeles area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), advanced 6.6 percent in 2021. Food prices increased 7.0 percent. Energy prices jumped 33.9 percent, largely the result of an increase in the price of gasoline. The index for all items less food and energy increased 4.4 percent over the year. For comparison, the CPI in 2020 was 1.5 percent.

RECOMMENDATION:

Conduct a Public Hearing and approve by resolution the 2022/23 Parks and Recreation Department proposed fee schedule amendments as presented in Exhibit B.

[3] https://www.bls.gov/regions/west/news-release/consumerpriceindex_losangeles.htm

ATTACHMENTS:

A. Resolution of the Town Council of Mammoth Lakes, State of California, amending a schedule of fees and charges for Town services.

B. 2022/23 Proposed Parks and Recreation Department fee schedule amendments

RESOLUTION NO. 22 -___

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

WHEREAS, the Town of Mammoth Lakes has conducted an extensive and exhaustive analysis of its services, the costs reasonably borne of 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 Council adopted Ordinance No. 08-11 on October 1, 2008, containing provisions relating to Town fees and service charges; and

WHEREAS, Ordinance No. 08-11 states that the Town Council by resolution may annually set a subsidy for certain fees or charges, thereby not requiring that one hundred percent of costs reasonably borne by the Town are recovered by that certain fee or charge; and

WHEREAS, the Town based on historical Town Council adopted subsidies (Ord. 91-08 & Ord. 95-07) for recreation programs, and the philosophy of the Parks and Recreation Department to provide broad and considerable community benefit and enhanced quality of life, applies a high subsidy (approx. 80-90%) for youth programs and facility operations and a lower subsidy (approx. 10-20%) for adult programming. Actual subsidies may vary based on several factors including program content, required staff, direct expenditures, and participation; and

WHEREAS, public testimony was received by the Recreation Commission on March 1, 2022 regarding the proposed changes to the Town's fee schedule; 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 provide a schedule of fees and charges for Town services beginning March 17, 2022; and

WHEREAS, as required under Government Code sections 6062a and 66018, the Town of Mammoth Lakes published the notice of the public hearing on March 4 and March 11, 2022; and

WHEREAS, all requirements of California Government Code Section 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 schedule of fees and charges attached hereto as Exhibit "B" are hereby directed to be computed by and applied by the Town of Mammoth Lakes effective March 17, 2022, and to be collected by the Town of Mammoth Lakes for the listed special services.

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. Definitions regarding fees and the timing of the implementation of the hereinafter enumerated fee schedule shall be as stipulated in Ordinance No. 08-11.

Section 3. Fees. The attached fees shall be charged and collected for the enumerated services starting on March 17, 2022. It is the intention of the Town Council to review the fees and charges on an annual basis, and if warranted, to revise such fees and charges.

Section 4. Waiver of Fees. The Town Manager may waive all or a portion of any fee adopted by this Resolution with respect to a particular imposition of the fee upon a particular user to which the fee would otherwise apply. The Town Manager may approve any such waiver if he or she believes that doing so is in the best interest of the Town and/or the community, or that there are special circumstances which would make payment of the full fee unfair or unreasonable.

Section 5. Severability. If any portion of this Resolution is declared invalid or unconstitutional then it is the intention of the Town Council to have passed the entire Resolution and all its component parts, and all other sections of this Resolution shall remain in full force and effect.

Section 6. Effective Date. This Resolution shall go into full force and effect on March 17, 2022 but shall be subject to the terms and conditions of Ordinance No. 08-11.

APPROVED AND ADOPTED this 16th day of March, 2022.

_____
LYNDA SALCIDO, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

EXHIBIT “B”

UPDATED FEE SCHEDULE

2022/23 Park and Recreation Department Master Fee Schedule

Updated: 2/16/2022 RC Approved: 3/1/2022 TC Review: 3/16/2022

Activity #	Item	Note	Community Programming Facility Rental (FUA)	Non-Profit/Govt. Fee (-20%)	PROPOSED FEES 2022/23	Change/Notes
31470	**LEISURE AND CULTURAL FEES**					
	Administrative Permit for Events	Administrative Permit for Events		NA	$ 230.00	per event
	Administrative Permit for Events	Administrative Permit for Events that require a road closure		NA	$ 500.00	Direct cost recovery fee for temp. road closure requiring council resolution
	Special Event Equipment Use Deposit	Event organizers use town purchased equipment		NA	$ 275.00	per event
60010	**COMMUNITY CENTER**					
	Community Center - Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	Community room	Rental Fee	$ 5.00	$ 25.00	$ 31.00	Per hour - 2 hour min.
	Community room	Rental Fee		NA	$ 200.00	Per day (8 hours)
	Set Up Charge	Setup Surcharge		NA	$ 83.00	
	Large Group Surcharge	Large Group Surcharge (75+)		NA	$ 55.00	Added to reservation if greater than 75 people
	Deposit w/alcohol	Deposit w/ alcohol		NA	$ 300.00	At this time no events will be permitted with alcohol
	Deposit w/o alcohol	Deposit w/o alcohol		NA	$ 150.00	Per reservation
60012	**COMMUNITY CENTER TENNIS COURTS**					
	Tennis Courts - Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	Tennis Courts Rental Fee			$ 12.50	$ 15.50	Per court per hour for exclusive use
	Tournament Rental Fee			NA	$ 43.00	Per hour - must have approval from Director, includes field rental and 1 employee
	Community Center Tennis Courts - Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	$ 27.50	Per hour - must have approval from Director
60020	**SHADY REST PARK**					
	Shady Rest Park - Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	Picnic Shelter & BBQ Area - Rental Fee	Rental Fee		$ 25.00	$ 31.00	Per hour - 2 hr. min
	Picnic Shelter & BBQ Area - Large Group Surcharge	Picnic Shelter & BBQ Area Rental - Large Group Surcharge (75+)		NA	$ 55.00	Added to reservation if greater than 75 people
	Picnic Shelter Entertainment Area	Rental Fee		$ 12.50	$ 15.50	Per hour - 2 hour min.
	Softball Field - Rental Fee	Rental Fee		$ 12.50	$ 15.50	Per hour - 2 hour min.
	Volleyball Court - Rental Fee	Rental Fee		$ 12.50	$ 15.50	Per hour - 2 hour min.
	Basketball Court - Rental Fee	Rental Fee		$ 12.50	$ 15.50	Per hour - 2 hour min.
	Soccer Field - Rental Fee	Rental Fee		$ 12.50	$ 15.50	Per hour - 2 hour min.
	Shady Rest DiscGolfPark - Rental Fee	Rental Fee		$ 12.50	$ 15.50	Per hour - 2 hour min.
	Tournament Rental Fee	Rental Fee		$ 48.00	$ 60.00	Per hour - must have approval from Director, includes one amenity rental and 1 employee
	Shady Rest Park - Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	$ 27.50	Per hour - must have approval from Director
60022	**MAMMOTH CREEEK PARK**					
	Boulder Picnic Area Rental Fee			$ 35.00	$ 48.50	Per hour - 2 hour min.
	Boulder Picnic Area - Large Group Surcharge	Group Picnic Area Rental - Large Group Surcharge (75+)		NA	$ 55.00	Added to reservation if greater than 75 people
	Boulder Picnic Area - Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	$ 27.50	per hour - must have approval from Director
66200	**TRAILS END PARK**					
	Picnic Shelter - Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	Picnic Shelter Rental Fee	Picnic Shelter Rental		$ 14.50	$ 18.00	Per hour - 2 hr. min
	Picnic Shelter Large Group Surcharge	Picnic Shelter Rental - Large Group Surcharge (75+)		NA	$ 55.00	Added to reservation if greater than 75 people
	Picnic Shelter Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	$ 27.50	Per hour - must have approval from Director
56811	**WHITMORE RECREATION AREA**					
	Track and Sports Field - Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	Track Rental Fee	Track & Sports Field Rental		$ 25.00	$ 31.00	Per hour - 2 hour min.
	Synthetic Turf Rental Fee			$ 25.00	$ 31.00	Per hour - 2 hour min.
	Tournament Rental Fee			NA	$ 60.00	Per hour - must have approval from Director
	Track or Sports Field Rental Deposit	Track & Sports Field Rental - Deposit		NA	$ 275.00	Per reservation
	Track or Sports Field Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	$ 27.50	Per hour - must have approval from Director
	Ball Field Rental Fee	Ball Field Rental		$ 12.50	$ 15.50	Per hour
	Parking Lot Rental Fee	Parking Lot Rental		NA	$ 15.50	Per hour
	Large Group Surcharge	Private party over 75 people		NA	$ 55.00	
56118	**WHITMORE POOL**					

2022/23 Park and Recreation Department Master Fee Schedule

Updated: 2/16/2022 RC Approved: 3/1/2022 TC Review: 3/16/2022

Activity #	Item	Note	Community Programming Facility Rental (FUA)	Non-Profit/Govt. Fee (-20%)	PROPOSED FEES 2022/23	Change/Notes
	Whitmore Pool	Any org. with a contractual arrangement with TOML				As specified by contract
	Whitmore Pool	Entrance - Adult (18+)		NA	$ 6.00	Per entry
	Whitmore Pool	Entrance - Senior (65+)/Military (Show ID)		NA	$ 5.00	Per entry
	Whitmore Pool	Entrance - Youth (<18)		NA	$ 4.00	Per entry
	Whitmore Pool	Entrance - Child (1-5 yrs.)		NA	$ 2.50	Per entry
	Whitmore Pool	Premium lane surcharge		NA	$ 5.00	per lane/entry
	Whitmore Pool	Season Pass adult (18+)		NA	$ 154.00	Per season
	Whitmore Pool	Season Pass Youth (<18)		NA	$ 66.00	Per season
	Whitmore Pool	Mammoth Lakes Youth Swim Team Season Pass (20% discount off youth rate)		NA	$ 53.00	Per season (must be paid member of Swim Team)
	Whitmore Pool	Season Pass Senior (65+)		NA	$ 132.00	Per season
	Whitmore Pool	Season Pass Family		NA	$ 209.00	Per season
	Whitmore Pool	Punch Card (5) Adult "Swim Pass"		NA	$ 30.00	6th swim FREE
	Whitmore Pool	Punch Card (5) Snr/Military "Swim Pass"		NA	$ 25.00	6th swim FREE
	Whitmore Pool	Punch Card (5) Youth "Swim Pass"		NA	$ 20.00	6th swim FREE
	Whitmore Pool	Punch Card (5) Child "Swim Pass"		NA	$ 12.50	6th swim FREE
	Whitmore Pool	Water Polo League		NA	$ 110.00	per team
	Whitmore Pool	Shower		NA	$ 2.50	Per entry
	Whitmore Pool	Non-Swimmers		NA	$ 2.50	Per entry
	Whitmore Pool	Group Rate (10+ people) - All ages		NA	$ 4.00	Per entry
	Whitmore Pool	Group Rate - Child		NA	$ 2.50	Husky Club
	Whitmore Pool	Staff supervision or facility staff fee for events		NA	$ 27.50	Per hour - must have approval from Director
	Whitmore Pool	Pool Rental Fee		$ 120.00	$ 150.00	Per hour - includes 2 lifeguards
	Whitmore Pool	Group/Party Area Rental		$ 96.00	$ 120.00	Non-exclusive use, includes admission for 20 and shade structure with table
	Whitmore Pool	Instructional Program		NA	$ 15.00	New per session
	Whitmore Pool	Group Swim Lessons - 5 day sessions/6 week program		NA	$ 55.00	5-day session, for 30 minutes/day
	Whitmore Pool	Private Swim Lessons		NA	$ 40.00	Per 30 minutes
	Whitmore Pool	Recreational Program Fee		NA	$ 10.00	per session
	Parking Lot	Parking Lot Rental		NA	$ 15.50	Per hour
56120	**Community Recreation Center /Winter**	**MIDWEEK RATE (Mon. - Thurs.) / WEEKEND & HOLIDAY RATE (Fri - Sun.)**				
	Ice Rink	Any org. with a contractual arrangement with TOML				As specified by contract
	Ice Rink	Midweek Admission Adult (18+ yrs.) - Mon. Thurs.		NA	$ 9.50	Per session (excludes rental)
	Ice Rink	Weekend/Holiday Admission Adult (18+ yrs.) - Fri. - Sun.		NA	$ 11.00	Per session (excludes rental)
	Ice Rink	Midweek Admission Youth (<18)		NA	$ 7.50	Per session (excludes rental)
	Ice Rink	Weekend/Holiday Admission Youth (<18)		NA	$ 9.00	Per session (excludes rental)
	Ice Rink	Mid-Week/Community Special (all ages/shorter sessions)		NA	$ 8.00	Per session (includes rental)
	Ice Rink	Admission Children (5 and under)		NA	$ -	Free with paid adult
	Ice Rink	Weekend/Holiday Senior/Military/Cerro Coso Student w/ID		NA	$ 9.50	Per session (excludes rental)
	Ice Rink	Midweek Admission Senior/Military/Cerro Coso Student w/ID		NA	$ 8.00	Per session (excludes rental)
	Ice Rink	Skate Rental		NA	$ 4.00	Per session use
	Ice Rink	Skate Assist Aids		NA	$ 12.00	Per use
	Ice Rink	Helmet Rental		NA	$ 6.00	Per 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	$ 5.00	Per session use, includes rental (Contract void)
	Ice Rink	Skate Sharpening		NA	$ 12.00	Per pair
	Ice Rink	Punch Card (5) Adult (mid-week/non-holiday)		NA	$ 68.00	6th Session Free with rentals
	Ice Rink	Punch Card (5) Snr/Military (Mid-week/non-holiday)		NA	$ 57.50	6th Session Free with rentals
	Ice Rink	Punch Card (5) Youth (Mid-week/non-holiday)		NA	$ 57.50	6th Session Free with rentals
	Ice Rink	Punch Card (5) Child (Mid-week/non-holiday)		NA	$ 20.00	6th Session Free with rentals
	Ice Rink	Drop-in Skating Lesson Rate (includes helmet rental)		NA	$ 15.00	Per session
	Ice Rink	Instructional Programs		NA	$ 75.00	Includes 6 sessions, skate/helmet rental.
	Ice Rink	Instructional Programs - Drop-in		NA	$ 15.00	per session: includes skating, curling, hockey, etc.
	Ice Rink	Recreational Programs		NA	$ 50.00	Includes 6 sessions, with skate/helmet rental.

2022/23 Park and Recreation Department Master Fee Schedule

Updated: 2/16/2022 RC Approved: 3/1/2022 TC Review: 3/16/2022

Activity #	Item	Note	Community Programming Facility Rental (FUA)	Non-Profit/Govt. Fee (-20%)	PROPOSED FEES 2022/23	Change/Notes
	Ice Rink	Recreational Programs - Drop-in		NA	$ 10.00	per session
	Ice Rink	Private Skating Lessons		NA	$ 40.00	Per 30 minute session based on age/ability level of student
	Ice Rink	Adult Curling League (6 week session)		NA	$ 195.00	Per team
	Ice Rink	Adult Play Fee - non instructional (hockey/curling)		NA	$ 10.00	Per session
	Ice Rink	Youth Play Fee - non instructional (hockey/curling)		NA	$ 5.00	Per session
	Ice Rink	Adult Hockey League		NA	$ 1,500.00	Per Team
	Ice Rink	Season Pass Adult		NA	$ 170.00	Per season - includes rentals
	Ice Rink	Season Pass Youth		NA	$ 120.00	Per season - includes rentals
	Ice Rink	Mammoth Lakes Youth Hockey Season Pass (20% DISC.)		NA	$ 96.00	Per season (must be paid member of Mammoth Lakes Youth Hockey)
	Ice Rink	Ice Rental		$ 240.00	$ 300.00	Per hour
	Ice Rink	Curling Sheet rental		NA	$ 125.00	Per hour - includes one lane, stones, equipment and ice prep
	Ice Rink	Birthday Party Packages		NA	Cost Acct	Price based on number of people and services provided
60002	**Community Recreation Center /Summer**					
	RecZone	Any org. with a contractual arrangement with TOML				As specified by contract
	RecZone	1 Court Rental		$ 24.00	$ 30.00	Per court / per hour, includes equipment
	RecZone	3 Court/Rink Rental		$ 56.00	$ 70.00	Per hour, includes equipment
	RecZone	Multi-Purpose Space		$ 16.00	$ 20.00	Per hour, includes tables + chairs
	RecZone	Multi-Purpose Room		$ 28.00	$ 35.00	Per hour, includes tables + chairs
	RecZone	Facility Rental		$ 160.00	$ 200.00	Per hour, includes equipment (4hr min rental - max. 12 hr. rental)
	RecZone	Admission Adult (18+ yrs.)		NA	$ 6.00	Per entry + equipment
	RecZone	Admission Senior/Military (65+ yrs./ID)		NA	$ 5.00	Per entry + equipment
	RecZone	Admission Youth (6-17 yrs.)		NA	$ 4.00	Per entry + equipment
	RecZone	Admission Child (3-5 yrs.)		NA	$ 2.50	Per entry + equipment
	RecZone	Admission Infant (Under 5 yrs.)		NA	FREE	With paying adult
	RecZone	Adult Mid-Week Special with equipment		NA	$ 4.00	Per entry + equipment (Mon-Thur - non holiday)
	RecZone	Mono / Inyo County School Rate with rentals		NA	$ 3.00	Includes rental
	RecZone	Five Fun Pass - Adult		NA	$ 30.00	6th visit Free
	RecZone	Five Fun Pass - Senior/Military		NA	$ 25.00	6th visit Free
	RecZone	Five Fun Pass (Youth)		NA	$ 20.00	6th visit Free
	RecZone	Five Fun Pass (Child)		NA	$ 12.50	6th visit Free
	RecZone	Recreation Programs - 6 weeks		NA	$ 50.00	Includes Bike Squad, Adventure Club, Toddler Time
	RecZone	Recreation Programs - Drop In		NA	$ 10.00	Kids Club/session
	RecZone	Instructional Programs - 4 weeks		NA	$ 45.00	Includes In-line Skating
	RecZone	Instructional Programs - 6 weeks		NA	$ 75.00	Includes Tennis, Basketball, Soccer
	RecZone	Instructional Program - Drop In		NA	$ 15.00	Per person, per session
	RecZone	Youth Leagues (self-regulated)		NA	$ 5.00	Per child/session
	RecZone	Youth Leagues (with officials)		NA	$ 10.00	Per child/session
	RecZone	Adult/Youth Tournaments		NA	$ 125.00	Per team. Includes Volleyball, Basketball, Futsal and Dodgeball
	RecZone	Adult Leagues (self-regulated)		NA	$ 250.00	Per team. 10 weeks. Includes Volleyball and Dodgeball.
	RecZone	Adult Leagues (with officials)		NA	$ 400.00	Per team. 10 weeks. Includes Basketball and Futsal.
	RecZone	Birthday Party Packages		NA	Cost Acct	Price based on number of people and services requested
	RecZone	Halloween Carnival		NA	$ 5.00	Per entry
432	**RECREATION PROGRAMS**					
	ADULT					
	Adult Beach Volleyball Tournament	Shady Rest Park Volleyball Courts		NA	$ 60.00	Per team
	Adult Summer Softball Tournament	Shady Rest Ball Fields		NA	$ 425.00	Per team
	Adult Indoor Soccer "A" League	MHS Gym - winter		NA	$ 450.00	Per team
	Adult Softball League	Whitmore/Shady Rest		NA	$ 735.00	Per team
	Adult Summer Soccer League	Whitmore		NA	$ 750.00	Per team
	Volleyball League	Indoors / self regulated		NA	$ 175.00	Per team
	Adult Tennis Camp	4-day camp (3 hrs. in AM)		NA	$ 150.00	Per person/camp
	Adult Tennis Camp Drop-in	1 day / 9am-noon		NA	$ 50.00	Per day
	Private Lesson (30mins)	30 minutes		NA	$ 40.00	Per session

2022/23 Park and Recreation Department Master Fee Schedule

Updated: 2/16/2022 RC Approved: 3/1/2022 TC Review: 3/16/2022

Activity #	Item	Note	Community Programming Facility Rental (FUA)	Non-Profit/Govt. Fee (-20%)	PROPOSED FEES 2022/23	Change/Notes
	Private Lessons (60mins)	60 minutes		NA	$ 70.00	Per session
	Recreational Programs - Drop In			NA	$ 15.00	Per session. Includes Tennis
	Instructional Programs - Drop In			NA	$ 10.00	Per session. Includes Tennis
	Adult Basketball League	NEW Program in MHS Gym - fall		NA	$ 125.00	Per team
	YOUTH					
	Summer Camps	4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	$ 160.00	Includes Bike Camp, Sport Camp, Park 'n' Play Camp, Nature Camp, Sample Camp
	Signature Summer Camps	4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	$ 220.00	Includes Adventure Camp, Mountain Bike Camp, Climbing Camp, Art Camp, Backpacking Camp and Aquatics Camp
	High School CIT Camp	5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA	$ 240.00	Counsellor in Training Camp
	Explorer Camps	5-day session (Mon-Fri 9am-12pm)		NA	$ 140.00	
	Wave Rave Camp	3-day session (Wed-Fri 9am-4pm)		NA	$ 140.00	
	Wave Rave Camp - Explorer	3day session (Wed-Fri 9am-12pm)		NA	$ 86.00	
	Challenger Soccer Camp	5-Day Session (Full/Half Day) - Contract Instructor		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	UK International Soccer Camp	5-Day Session (Full/Half Day) - Contract Instructor		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Lego Playwell TEKnologies Camp	5-Day Session - Contract Instructor		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Youtheatre			NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Instructional Programs			NA	$ 15.00	Per session
	Recreation Programs	6 week session		NA	$ 50.00	Includes Cooking Classes, Toddler Time, Hot Shots, Lil' Sluggers. Inst. B'ball
	Private Lesson (30mins)			NA	$ 40.00	Per Session. Includes up to 3 students. Includes Tennis
	Private Lesson (60mis)			NA	$ 70.00	Per Session. Includes up to 3 students. Includes Tennis

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Public hearing to consider authorizing additional scope of work for the CDBG CV1 and CV2/3 Grants to provide funding towards the new public park and playground at The Parcel.

Council Meeting Date: 3/16/2022

Prepared by: Nolan Bobroff, Senior Planner / Housing Coordinator
Stuart Brown, Parks and Recreation Director

Recommended Motion: Conduct the public hearing, receive public comment and input, and approve the attached resolutions authorizing additional scope of work for the CDBG CV1 and CV2/3 Grants to provide funding towards the new public park and playground at The Parcel.

Summary: In 2021, the Town was awarded a total of $317,184 in Community Development Block Grant (CDBG) funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act through two separate CDBG grants (*$68,375 in CDBG-CV1 funds awarded May 7, 2021; $248,809 in CDBG-CV2/3 funds awarded September 10, 2021*). The purpose of the CDBG CARES Act grants was to provide additional CDBG funds to prevent, prepare for, and respond to COVID-19, and the Town's approved grant activities consisted of funding a short-term subsistence payment program for those impacted by COVID-19. Eligible subsistence payments included rental, mortgage, and/or utility payment assistance; however, assistance was limited to households earning 80% or below of the area median income (AMI). Shortly after the CDBG-CV1 application was submitted, the State notified the Town that rental assistance was no longer an eligible use of the CARES Act funds due to the implementation of the Statewide rental assistance program ("Housing is Key") and the need to avoid duplication of benefits. The community demand for rental assistance was high; however, it was unknown what the demand for mortgage and utility payment assistance would be. The Town and Mammoth Lakes Housing, Inc (MLH), operating as the Town's grant subrecipient, transitioned to offering only mortgage and utility payment assistance in late-2021; however, there has been no interest from the community in either mortgage or utility payment assistance. Of the $68,375 from the CDBG-CV1 grant, $27,964 was expended on the subsistence payment activity (*rental assistance and direct administrative expenses*) and the remaining $40,410 remains available. The entire $248,809 from the CDBG-CV2/3 grant is available.

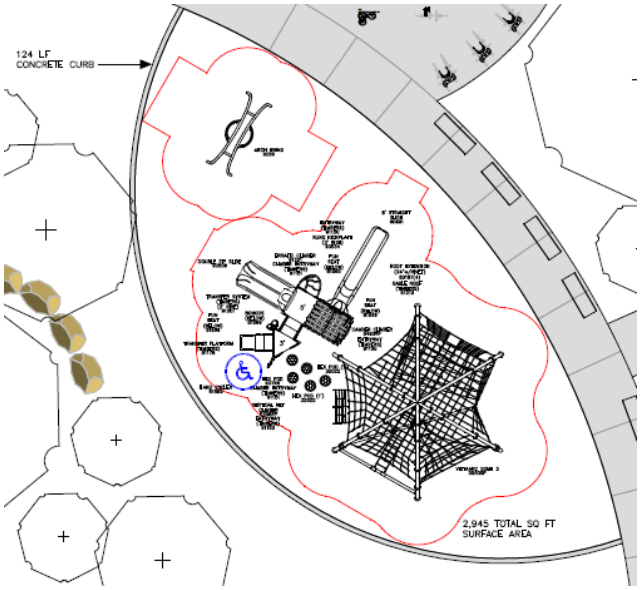
Due to this lack of interest, the Town is proposing an amendment to the contracts with the State (20-CDBG-CV1-00028 and 20-CDBG-CV-2-3-00093) and is proposing to add the following scope of work to the contracts:

- **Revised CDBG-CV1 Scope of Work** - Provide the remaining CDBG-CV1 allocation of $40,410 towards the acquisition of an age-appropriate playground structure, associated accessible surfacing, and other park amenities for the new public park at the Parcel (*the Town's 25-acre affordable workforce housing site that is entitled to have up to 450 units for rent by Mammoth Lakes residents in the coming years)*
- **Revised CDBG-CV2/3 Scope of Work** - Provide up to $248,809 towards the acquisition of an age-appropriate playground structure, associated accessible surfacing, and other park amenities for the new public park at the Parcel (*the Town's 25-acre affordable workforce housing site that is entitled to have up to 450 units for rent by Mammoth Lakes residents in the coming years*)

Through conversations with the State, the above-described activity has been identified as an eligible use of the CARES Act funds since it will provide an outdoor 'covid-friendly' activity

within a neighborhood that meets the CDBG Low- to Moderate-Income Area (LMA) category for the Low- to Moderate-Income (LMI) national objective.[1] In order to proceed with the amendment, a public hearing is required and new resolutions are required for each grant.[2]

The Town plans to utilize the federal funds to purchase the 5-12 year old playground structures, interlocking tile surfacing, and other project related items using a bid procurement process that satisfies the grant requirements. A material surcharge, tax, and freight would also need to be included in the overall project cost. The CDBG funding will only go towards the acquisition of the public park and playground features. See exhibit below highlighting the public playground structures and surfacing scope of work.



If the amendment is approved, the Town would finalize the bid procurement process for the public playground portion of the park at the Parcel and proceed with the purchasing of the product.

For the installation of the playground structures, surfacing, and amenities, the Town would follow its bid process as defined by ordinance in the Mammoth Lakes Municipal Code utilizing general fund monies. The estimated completion date for this scope of work would be fall 2023.

It should be noted that in addition to the playground structures and surfacing, the complete park at the Parcel project includes perimeter fencing, concrete walkways, benches, picnic tables, a BBQ, small pavilion, bike racks and a drinking fountain with carrier and pet fountain..

[1] To qualify under the LMA category of the LMI National Objective, a jurisdiction is required to provide evidence that the activity would provide a public benefit to a census defined area (census tracts and block groups) where at least 51% of the households in the area earn 80% or below of the HUD Adjusted Median Family Income (HAMFI). The American Community Survey data indicates that within the census defined areas that include the Parcel and the surrounding Sierra Valley Sites, 65.22% and 56.06% of the households earn 80% or below of the HAMFI.

[2] The State requires that jurisdictions adhere precisely to their resolution template and specify how much Program Income will be used for an activity; however, the Town currently does not have any CDBG program income, but we are still required to have that language in the resolution.

RESOLUTION NO. 2022-__

A RESOLUTION APPROVING AN APPLICATION FOR FUNDING AND THE EXECUTION OF A GRANT AGREEMENT AND ANY AMENDMENTS THERETO FROM THE 2020 COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM – CORONAVIRUS RESPONSE ROUND 1(CDBG-CV1) NOFA DATED JUNE 5, 2020

BE IT RESOLVED by the Town Council of the Town of Mammoth Lakes as follows:

SECTION 1:

The Town Council has reviewed and hereby approves the submission to the State of California of one or more application(s) in the aggregate amount, not to exceed, of $68,375 for the following CDBG-CV1 activities, pursuant to the June 2020 CDBG-CV1 NOFA:

List Activities and Amounts

Public Service – Subsistence Payment Program – $27,964
Public Improvements & Facilities – New Park and Playground – Not to exceed $40,410

SECTION 2:

The Town Council hereby approves the use of Program Income in an amount not to exceed $0 for the CDBG-CV1 activities described in Section 1.

SECTION 3:

The Town Council acknowledges compliance with all state and federal public participation requirements in the development of its application(s).

SECTION 4:

The Town Council hereby authorizes and directs the Town Manager to execute and deliver all applications and act on the Town's behalf in all matters pertaining to all such applications.

SECTION 5:

If an application is approved, the Town Manager is authorized to enter into, execute and deliver the grant agreement (*i.e.*, Standard Agreement) and any and all subsequent amendments thereto with the State of California for the purposes of the grant.

SECTION 6:

If an application is approved, the Town Manager is authorized to sign and submit Funds Requests and all required reporting forms and other documentation as may be required by the State of California from time to time in connection with the grant.

PASSED AND ADOPTED at a regular meeting of the Town Council of the Town of Mammoth Lakes held on March 16, 2022 by the following vote:

AYES: _____ NOES: _____

ABSENT: _____ ABSTAIN: _____

_____
LYNDA SALCIDO, Mayor
Town Council

STATE OF CALIFORNIA
Town of Mammoth Lakes

I, Jamie Gray, Town Clerk of the Town of Mammoth Lakes, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Town Council on this 16th day of March, 2022.

Jamie Gray
Town Clerk of the Town of Mammoth Lakes,
State of California

BY: _____
Jamie Gray, Town Clerk

RESOLUTION NO. 2022-__

A RESOLUTION APPROVING AN APPLICATION FOR FUNDING AND THE EXECUTION OF A GRANT AGREEMENT AND ANY AMENDMENTS THERETO FROM THE 2020 COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM – CORONAVIRUS RESPONSE ROUND 2 and 3 (CDBG-CV2 and CV3) NOFA DATED DECEMBER 18, 2020

BE IT RESOLVED by the Town Council of the Town of Mammoth Lakes as follows:

SECTION 1:

The Town Council has reviewed and hereby approves the submission to the State of California of one or more application(s) in the aggregate amount, not to exceed, of $248,809 for the following CDBG-CV2 and CV3 activities pursuant to the December 2020 CDBG-CV2/3 Notice of Funding Availability (NOFA):

List Activities and Amounts

Public Improvements & Facilities – New Park and Playground – Not to exceed $248,809

SECTION 2:

The Town Council hereby approves the use of Program Income in an amount not to exceed $0 for the CDBG-CV2 and CV3 activities described in Section 1.

SECTION 3:

The Town Council acknowledges compliance with all state and federal public participation requirements in the development of its application(s).

SECTION 4:

The Town Council hereby authorizes and directs the Town Manager to execute and deliver all applications and act on the Town's behalf in all matters pertaining to all such applications.

SECTION 5:

If an application is approved, the Town Manager is authorized to enter into, execute and deliver the grant agreement (*i.e.*, Standard Agreement) and any and all subsequent amendments thereto with the State of California for the purposes of the grant.

SECTION 6:

If an application is approved, the Town Manager is authorized to sign and submit Funds Requests and all required reporting forms and other documentation as may be required by the State of California from time to time in connection with the grant.

PASSED AND ADOPTED at a regular meeting of the Town Council of the Town of Mammoth Lakes held on March 16, 2022 by the following vote:

AYES: _____ NOES: _____

ABSENT: _____ ABSTAIN: _____

_____
LYNDA SALCIDO, Mayor
Town Council

STATE OF CALIFORNIA
Town of Mammoth Lakes

I, Jamie Gray, Town Clerk of the Town of Mammoth Lakes, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a resolution adopted by said Town Council on this 16th day of March, 2022.

Jamie Gray
Town Clerk of the Town of Mammoth Lakes,
State of California

BY: _____
Jamie Gray, Town Clerk

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Consider Final Draft Mobility Hub Study and Program

Council Meeting Date: 3/16/2022

Prepared by: Sandra Moberly, Community and Economic Development Director

Recommended Motion: Staff recommends that the Town Council review the final draft Mobility Hub Study and Program and provide comments as needed.

Summary: Over the past two years the Town has worked with two consultants to develop baseline data on mobility hubs and prepare a mobility hub study and program to facilitate the development of mobility hubs in town. The Final Draft Mobility Hub Study and Program (Attachment 1) focuses on the development of mobility hub locations within the urban core of town with a focus on pilot projects to demonstrate how mobility hubs could be implemented in the community. Site design and amenities for these two pilot project sites were shaped by the baseline mobility hub data as well as the 2021 community outreach process.

Staff will walk through the Final Draft Mobility Hub Study and Program and take comments/questions from the Town Council as needed.

Mobility Hub Study and Program

Prepared for:
Town of Mammoth Lakes

2/9/22

Project Number

SD21-0403

FEHR PEERS

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1. Introduction

1.1 Project Introduction and Purpose

The Town of Mammoth Lakes ("the Town") is a year-round recreation destination for those seeking outstanding landscapes and outdoor recreation. This popularity, combined with large seasonal variations in climate, creates mobility challenges for residents, employees, and visitors.

The Mobility Hub Study and Program ("Study" and "Project") builds upon previous mobility planning efforts with the overarching goal of promoting the Town's "feet-first" philosophy by increasing and improving use of the transit system, preventing roadway congestion, improving circulation for residents and visitors, and helping to create a sense of place in Mammoth Lakes. Mobility hubs are a key component to achieving this goal.

This Study considers the unique mobility needs of the Town when identifying mobility hub locations and amenities, the process of implementing a mobility hub program, and potential funding sources. The following report identifies eight mobility hub locations. Two of the eight mobility hubs were selected for an initial pilot project program. Site design and amenities for these two pilot project sites were drafted in collaboration with Town Staff and refined through a community outreach process.

1.2 Building on Previous Efforts

The Mobility Hub Study and Program intends to utilize and build upon previous mobility-related plans and studies to align with existing mobility efforts completed by the community. Multiple plans and studies outline the Town's mobility needs and provide general guidance on potential strategies for mobility hubs and mobility hub locations.

The Study aligns and supports the findings and strategies developed as part of the *Main Street Plan, Walk, Bike, Ride Action Plan,(2017)* and the Town General Plan Mobility Element *(2016)* These documents outline a need for mobility hub elements, such as "transit plazas," "a multi-modal transportation facility", and "a central transit hub." The *Town General Plan Mobility Element* establishes goals, policies, and actions necessary to achieve a progressive and comprehensive multi-modal transportation system that serves the needs of residents, employees, and visitors alike. The *Walk, Bike, Ride Action Plan* aims to provide seamless connections between destinations and high-quality mobility options for walking, biking, and riding transit.

1.3 Study Overview

This Study represents the culmination of the project and includes a summary of the recommendations and next steps for the Town. The Report is divided into six chapters.

1. Chapter 1 introduces the Study and outlines the document.
2. Chapter 2 introduces the mobility hub concept, mobility hub typologies, and amenities for enhancing a multi-modal network in the Town of Mammoth Lakes.
3. Chapter 3 provides an analysis of the data and community outreach used to identify key users and locations for mobility hub strategies.
4. Chapter 4 outlines the process used to identify quick-build strategies to enhance the use of each pilot mobility hub site.
5. Chapter 5 identifies steps for implementing the mobility hubs, including potential funding strategies and revenue sources.
6. Chapter 6 provides a summary of conclusions.

2. Mobility Hubs 101

2.1 What is a Mobility Hub?

Mobility hubs are places where people can make seamless connections between multiple transportation options. Mobility hubs offer visibility to – and connection between – public transit and other mobility services that in turn support sustainability, connectivity, and reduce dependence on private vehicles. Mobility hubs can also help reduce congestion due to community growth. Building a hub in one location of the Town can help alleviate congestion elsewhere as the benefits from mobility hub services and amenities are felt throughout the network. While individual hubs can form a cohesive network, the design and accommodations at each hub location will vary based on the unique transportation needs of the area.

2.2 Mobility Hub Typologies: Primary & Destination Hubs

Mobility hubs can vary in size and the types of amenities provided. Mobility hub typologies depend on a variety of factors, including proximity to activity centers, transit, and characteristics of nearby roadway and non-motorized transportation facilities. To support a "park-once" strategy and to reduce congestion and parking demand, a network of "primary" and "destination" mobility hubs is recommended. These categories are differentiated by scale, amenities, and context.

Primary mobility hubs are intended to be locations where ample space and existing public parking is available. The intent of these mobility hubs is to allow tourists and employees to park their vehicle at these locations for the duration of their trip and use various transportation options offered at the mobility hubs to travel to key destinations. Doing so would increase the likelihood that travelers will use alternate modes of transportation while they are in town, therefore reducing congestion along Town roads and parking demand at key destinations. To encourage mobility hub use, the parking lots at these locations should not have time restrictions and have minimal cost or free parking. The primary mobility hubs should include amenities and services that allow and encourages users to "park once" and utilize alternative modes of transportation to get around the Town. For example, transit access, comfortable transit stops (with benches, enclosures, and user information), bike share, robust travel and tourist information, and other amenities as described in Section 2.3 of this document.

Destination mobility hubs are intended to be smaller and will not include parking options that allow for all-day parking. The key purpose of these mobility hubs is to provide access to key destinations that do not offer robust parking such as Canyon Lodge, Eagle Lodge, and Main Street. A person would park at the "primary hub," their lodging, or commercial areas and take transit to get to the "destination hubs". The destinations hubs would provide return travel back to the primary hubs, lodging options, and commercial centers throughout the town. Many of the amenities and services are similar to the primary hubs but provided at a more basic scale and parking would be limited, very time restrictive, and potentially have a cost.

2.3 Mobility Hub Amenities

Mobility hub amenities can be tailored to specific modes (e.g., EV charging or bicycle parking) or be more general (e.g., travel information kiosks or traveler restrooms). Mobility hubs support and connect to major transportation modes like public transit, pedestrian routes, and existing bicycle facilities. Amenities can also provide useful travel information aimed at enhancing the transportation experience, such as information on local restaurants, shops, and hotels.

Potential mobility hub amenities (by mobility hub type) include:

Primary Mobility Hub

- Parking & Charging
    - Surface parking lots
    - Electric vehicle (EV) charging
    - Structure parking
    - Valet Parking
- Multi-modal Amenities
    - Transit Service/Stops
    - Transit Stop Enhancements
    - Taxi/Rideshare Service
    - Taxi/Rideshare Loading Zones
    - Robust Visitor Information
    - Real time travel & Trip Planning Information
    - Pedestrian Friendly Streetscape
    - Car Share
    - Bike/Racks/Secure Bike Lockers
    - Seasonal Bike Share Hub
    - Seating/Waiting Area
    - Restrooms
    - Concierge Service (Luggage Delivery)
    - Recreational Equipment Lockers & Storage

Destination Mobility Hub

- Parking & Charging
    - Limited Electric vehicle (EV) charging

    - Limited Valet Parking

- Multi-modal Amenities
    - Transit Service/Stops
    - Transit Stop Enhancements
    - Taxi/Rideshare Service
    - Taxi/Rideshare Loading Zones
    - Basic Visitor Information
    - Pedestrian Friendly Streetscape
    - Bike/Racks/Secure Bike Lockers
    - Seating/Waiting Area
    - Restrooms
    - Recreational Equipment Lockers & Storage

Certain amenities like EV charging are easier to implement quickly, whereas other amenities like structured parking are typically thought of as long-term strategies.

3. Mobility Hubs in Mammoth Lakes

The project team analyzed available mobility data and conducted outreach to better understand how, why, and where people travel in the Town. The following section provides an overview of the analysis and outreach performed that supported the development of mobility hub strategies.

3.1 Description of the Town of Mammoth Lakes

The Town includes a mix of land use types, including single- and multi-family residential, commercial, and recreational, among others. High activity centers are not limited to the core of the Town. Inside the town core, high activity centers include commercial areas along Main Street (SR-203) and Old Mammoth Road, Mammoth Mountain access points at Main Lodge, Canyon Lodge, and Eagle Lodge, as well as at the Village at Mammoth. Popular destinations, such as Lakes Basin and Sherwin Recreational Area, are outside the town core and make it challenging to provide effective transit connections. Though transit and non-motorized transportation options exist, many people choose to drive due to extreme weather and limited transit effectiveness.

3.2 Data Overview

To better understand the Town's mobility needs, the project team reviewed parking utilization, travel demand, and US Census data.

3.2.1 Parking Utilization and Citation Data

Parking utilization and citation data was reviewed to determine areas where parking availability is limited and determine locations where parking or travel connections are desired, but not currently provided.

The parking utilization data provided parking occupancy collected on February 15, 2020, at 8 AM, 10 AM, 12 PM, 2 PM and 4 PM. Parking occupancy was most consistently high for the parking areas near the Village, along Main Street west of Old Mammoth Road, and along the Old Mammoth Road Commercial District.

The parking citation data collected between March 2019 and February 2020 shows a higher concentration of parking citations issued in the following areas:

- Canyon Lodge: along Rainbow Lane, Lakeview Boulevard, and Davison Road
- The Village: primarily along Canyon Boulevard, SR-203 (Minaret Road) and Forest Trail
- Old Mammoth Road Commercial District: Chateau Road east of Old Mammoth Road
- Main Street: near Stellar Brew and Natural Café
- SR-203 (Minaret Road): near the Stump Alley Express and Gold Rush Express ski lifts (i.e., The Mill)

Most of the parking citations were for vehicles parked in no parking zones or in time restricted zones.

Parking appears to be in highest demand (paired with lower availability) in areas that serve Mammoth Mountain Ski Area lifts or commercial destinations. These areas (listed above) may be good candidates for destination hubs that provide return service to primary mobility hubs, as they are desired destinations at which parking supply is low or substantial amounts of parking citations have been issued.

3.2.2 Travel Demand Data

The Teralytics[1] travel demand data that was provided includes the number of "home", "work," or "other" related trips (originating or terminating at home, work, or other destinations) from counties throughout California and Nevada. While this data does not show travel patterns within the Town of Mammoth Lakes, it does provide information about the purpose of travel to the town. The predominant trip purpose was "Other," meaning that the trip is not a trip to home or work and is most likely associated with recreational or tourism trips. Additional insights are provided in the "Why People Travel" sections below.

3.2.3 US Census Data

The U.S. Census Bureau's American Community Survey (2019: ACS 5-Year Estimate) commute mode choice breakdown for residents of Mono County was obtained to provide work related travel behavior and mode choice. Additional insights are provided in the sections below.

3.3 Community Outreach

The project team conducted public outreach through an online survey and in-person interviews in the summer of 2021. This outreach was used to identify amenities for the pilot project and the overall strategy for mobility hubs in the Town.

Key takeaways from the online survey and in-person interviews include:

- There is a lack of information about alternative transportation options (e.g., transit, e-bike rentals) that exist throughout town.
- There is a lack of reliable transit service.
- Many people did not know that transit service is free within town.
- There is an interest in having more EV charging throughout town.
- There is a lack of non-motorized infrastructure.
- There is a lack of secure bicycle parking at key destinations.
- There is a lack of information about existing non-motorized transportation networks like bicycle and pedestrian routes.

[1] Teralytics is a travel demand data ("big data") provider that works with telecom operators to provide access to mobility metrics relating to people's movement. The data comes from anonymous cell phone GIS and cell tower records.

3.3.1 Online survey

The survey was available online from 7/30/2021 – 9/3/2021. The survey focused on three goals: establishing the respondent's relationship to the Town, understanding travel behavior/needs, and understanding mobility preferences/perceptions. Respondents were asked a series of questions based on their relationship to the Town: visitor/tourist, resident, or worker. In effort to understand differences in travel behavior of each relationship type, travel behavior questions were grouped by relationship type. A total of forty-seven visitors/tourists, residents, and workers responded to the online survey. 51% of the respondents were visitor/tourists, 40% of respondents were residents, and the remaining 9% of respondents were workers. The complete survey data summary is provided in **Appendix C**.

Relationship Type

The respondents were primarily made up of year-round visitors/tourists, residents, and workers. Of the 24 visitors that responded to the survey, 50% of respondents (n=12) visit during the Winter and Summer months. Of the 19 residents that responded to the survey, 85% of resident respondents (n=17) live in the Town year-round. Similarly, 75% of workers (n=3) are not seasonal workers. As a result, the project team believes our survey results below reflect mobility needs and desires of a majority year-round population.

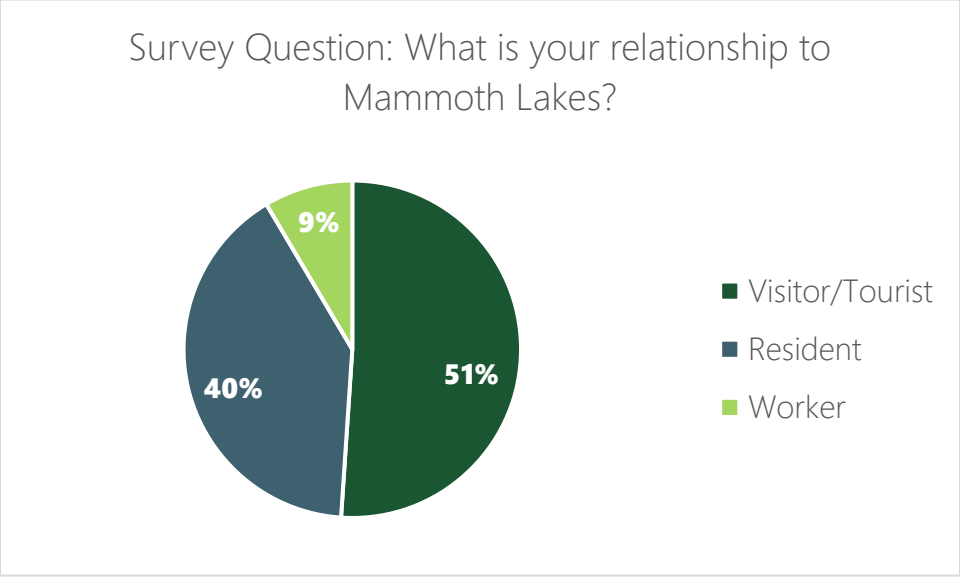


Figure 1: Survey Respondents Relationship to the Town

Each relationship type was asked about their existing mode of travel and what options they might use if convenience was not a factor. While 100% of resident respondents (n=19) typically drive with in the Town, our results indicate visitors/tourists and workers engage with modes other than a vehicle. Thirty-seven percent of visitors/tourists typically walk or bike and 17% of workers walk or take public transit. Visitors/tourists and workers expressed overwhelming interest in traveling around the Town by means other than driving if convenience wasn't a factor. Fifty percent of residents still believe they would opt to drive even if convenience was not a factor.

Transit

Several survey questions were dedicated to understanding use of the Town's free transit services, such as the Town Trolleys or ESTA shuttles. Sixty-six percent of respondents (n=31) had used the Town's free transit services. Of the 34% who had never used the Town's free transit service, most shared that they "didn't know it existed," "didn't know the route schedule," and "didn't know the service was free." More frequent shuttles, more reliable service, and real-time travel/trip planning information were the most common response for ways to make transit a more attractive mode type.

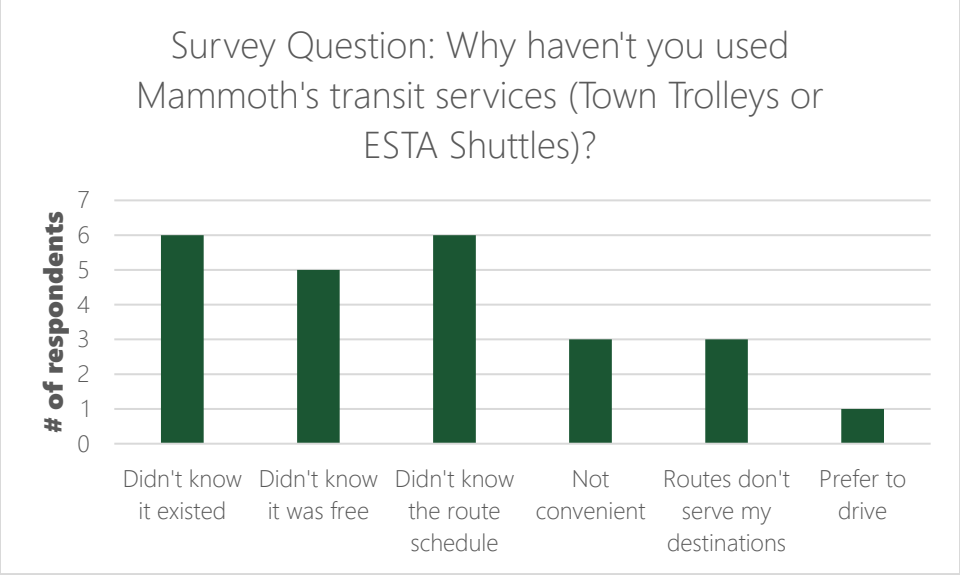


Figure 2: Survey Respondents Reason for Not Using Mammoth's Transit Services

Bicycle

Around half of all survey respondents had used a bicycle in the Town. Safe and protected bicycle pathways and secure bicycle parking were the most selected option for ways to make biking a more attractive mode. Lack of dedicated facilities and not comfortable riding a bicycle was the most common responses for why respondents have not used a bicycle to travel in the Town. As described, when asked the question, "What would make riding a bicycle more attractive?, 72% of respondents indicated that "enhanced bicycle pathways" would be their first choice, followed by "secure bicycle parking."

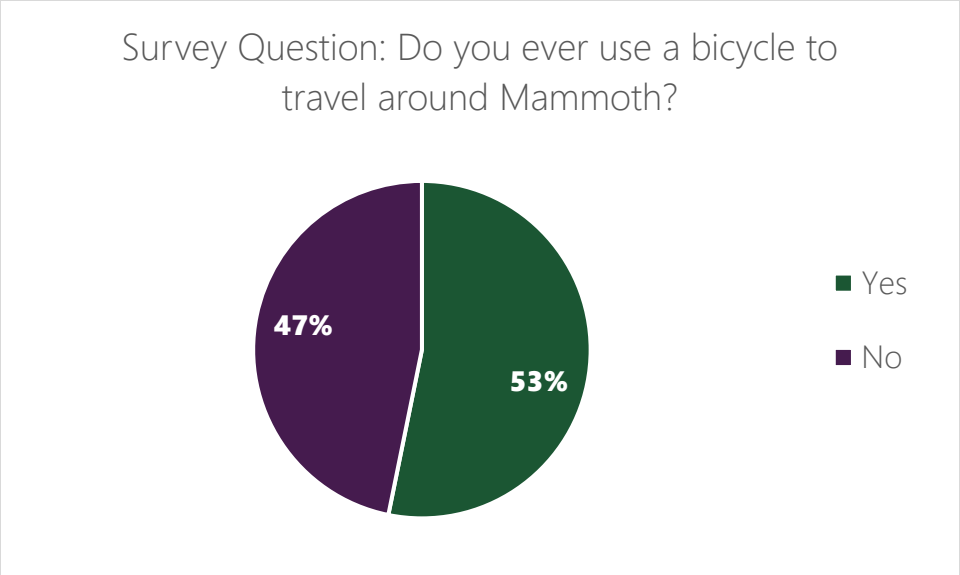


Figure 3: Survey Respondents Bicycle Use in Town

Park and Ride

Majority of survey respondents (89%) had never used the Park and Ride Lot (PNR) before. Of the 11% who had used the Park and Ride Lot, transit connection to other destination was the most common response for what motivated respondent to the use the PNR. For the 89% of respondents who had never used the PNR before, the majority (n=21) indicated that they, "didn't know it existed" followed by they "prefer to park at my destination."

In addition to the questions mentioned above, respondents were asked to share desired mobility services at the Town's Park and Ride Lot. Taxi/rideshare loading (n=20), bike share/rental station (n=19), and visitor information (n=16) were the top responses for desired services overall.

3.3.2 In-person Outreach Event

The project team attended the Mammoth Festival of Beers & Bluesapalooza on August 7, 2021, to collect in-person feedback on travel behavior and proposed mobility hub amenities. Outreach was conducted in two ways:

- A booth was set up inside the event with boards for people to review and provide feedback. The following interactive exhibits were provided:
    - Map boards asking participants, "Where do you go and stay?"
    - Mobility hub amenities board asking participants to "Place stickers on the amenities that make you interested in using a mobility hub."
    - Board asking participants about the existing Park & Ride Lot.

- Jar activity asking participants to place a bottle cap into a jar indicating their favorite way to get around.

- Intercept surveys were performed of people standing in line to enter the event. The surveys asked basic questions including:
  - Do you live in Mammoth? If not, where are you traveling from?
  - How do you get around Mammoth?
  - What would make it easier for you to walk, bike, or take transit?

Approximately 65 people responded during the intercept survey and approximately 30 individuals stopped by the booth to ask questions and provide feedback.





Figure 4: Outreach Boards for Mammoth Festival of Beers & Bluesapalooza

Figure 5: Participants Sharing Feedback on Travel Behavior and Mobility Hub Amenities

A mix of visitors/tourists and residents engaged with the different data collection tools. Majority of the respondents who engaged in the jar activity prefer methods other than a vehicle when getting around Mammoth Lakes: walking (30%), transit (23%), biking (21%), and car (19%). Many of the tourists engaged did not know about the free transit or how to utilize the service. The following mobility hub amenities were desired by respondents:

- Gondola services
- Bike racks & lockers
- Seasonal bike share hub
- Shuttle service/stops
- Bus stop enhancement
- Taxi/rideshare loading zones
- Structured parking

- Visitor information
- Real-time travel/trip planning information
- Recreational equipment lockers & storage
- Limited direct equipment rentals (for bikes, helmets, skis, and boots)
- Overnight large vehicle parking

Feedback on amenity preferences were incorporated into the quick-build strategies outlined in **Table 2**.

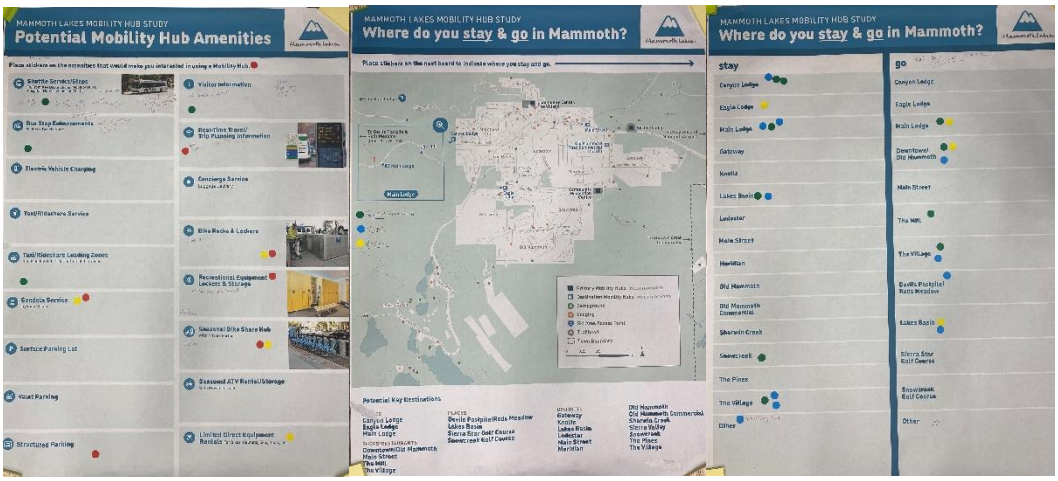


Figure 6: Community Input Collected at Outreach Event

3.4 How, Why, and Where People Travel

This section summarizes travel behavior for tourists, residents, and employees based on the data sources described above and anecdotal observations based on our discussions with Town staff and our experience visiting the Town.

3.4.1 Tourists

Tourists typically travel by private automobile, though they may complete short trips by foot or bike once in town. Most tourists traveling in and around the Town of Mammoth Lakes do so to access restaurants, shopping, and recreation. Tourists primarily visit The Village, Old Mammoth Road Commercial District, Canyon Lodge, Main Street, and along SR-203 between Main Lodge and The Mill.

3.4.2 Residents

According to the American Community Survey (2019: ACS 5-Year Estimate), most commuters in Mono County travel via automobile (62 percent) or by transit (21 percent), with the remaining portion either commuting by bicycle or walking, or telecommuting.

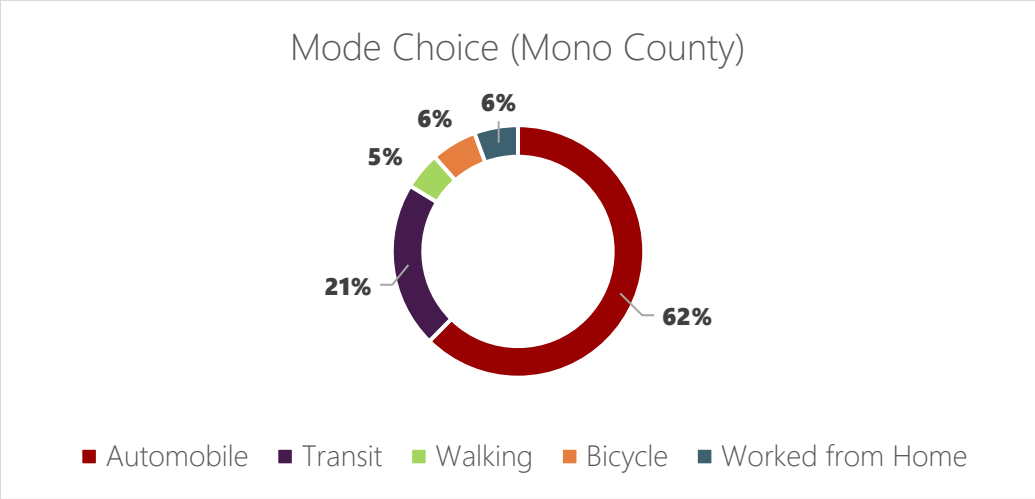


Figure 7: Mode Choice of Residents (ACS 5-Year Estimate, 2019

This was further supported by the Study's community outreach survey data in which nearly two-thirds of residents who responded indicated they drive around town. Anecdotally, the project team understands that although some residents commute to work, residents primarily travel for personal (e.g., running errands, dining out) or recreational (e.g., skiing, hiking, camping) purposes. Residents will typically travel from their homes to grocery stores, restaurants, and recreational destinations.

3.4.3 Employees

The commute mode data presented above also applies to employees, as such it is expected that most employees travel to work in private automobiles. Employees travel within the town for work-related trips, while some make recreational trips or trips to access grocery stores or restaurants before or after work. Non-resident employees travel into town using SR-203 and continue to the various destinations along Main Street, in the Village, in the Old Mammoth Road Commercial District, and the Mammoth Mountain Ski Area.

3.5 Mobility Hub Location Recommendations

Using the information collected above on traveler markets and behavior, and to support a "park-once" strategy and to reduce congestion and parking demand, the following mobility hub locations are recommended:

Recommended mobility hub locations are shown below on **Table 1** and **Figure 2**. As previously mentioned in Section 2.2, mobility hubs are categorized into two typologies: Primary and Destination. Primary mobility hubs allow tourists and employees to park their vehicle at these locations for the duration of their trip and use various transportation options offered at the mobility hubs to travel to key destinations. Destination mobility hubs are smaller and have a key purpose of providing return service to the primary mobility hubs, lodging options, and commercial centers throughout the town.

Table 1: Mobility Hub Location by Typology

Location	Typology
Mammoth Lakes Community Center and the Village at Mammoth Parking area	Primary
Mammoth Lakes Visitor Center	Primary
The future Community Recreation Center (CRC) at Mammoth Creek Park	Primary
Old Mammoth Road Commercial District at existing Tavern Road Park-and-Ride lot near Old Mammoth Road and Tavern Road	Destination
Canyon Lodge	Destination
Main Street near Stellar Brew and Natural Café	Destination
Along Minaret Road (SR-203) near Main Lodge	Destination
Along Meridian Boulevard near Eagle Lodge	Destination



Figure 8: Recommended Mobility Hub Locations

4. Mobility Hub Pilot Project

The project team identified two mobility hub pilot project sites that would make the most impact on mobility overall and could be implemented using quick-build strategies.. Quick-build strategies will allow the Town to implement improvements faster and measure strategy effectiveness at a lower cost.A summary of this effort is described below.

4.1 Pilot Site Identification

The Towns PNR and future CRC sites were selected for mobility hub pilot projects. In this Study, the project team identified quick-build strategies that could be used to enhance the use of each site. These sites were selected because they either already exist (PNR lot) or are under construction (CRC site), and quick-build strategies could be implemented more easily. Site design is shown in more detail on **Figure 3 and Figure 4**.

4.2 Pilot Strategy Identification and Refinement

Building off the travel demand data and feedback from the community in the outreach survey and the in-person outreach at Bluesapalooza, the project team identified an initial set of quick-build strategies that could be implemented at either the PNR or CRC site. Strategies were identified that :

1. Support Mobility Element goals of reducing driving, increasing walking, managing parking, etc.
2. Are contextually appropriate (e.g., sized based on anticipated travel demand, applicable during winter and/or summer, etc.)
3. Meet travel demand needs
4. Can be implemented quickly and for a relatively low cost

MAMMOTH LAKES MOBILITY HUB STUDY

Existing Park & Ride Lot

Quick-Build Mobility Hub Strategies

PARKING & CHARGING

Free Surface Parking

Free/Subsidized EV Charging

NOTE: The number of **free surface parking** and **free/subsidized EV charging spaces** will be determined in coordination with Town staff. Staff will also explore expanding existing Tesla chargers to include universal chargers.

MULTI-MODAL AMENITIES

Restrooms

Seating/Waiting Area

Pick-up/Drop-off Area

Secure Bike Lockers/ Short-term Bike Parking

Public Information Kiosk
Eye-catching kiosk that includes marketing of free transit

NOTE: Maps with information about mobility services, nearby destinations and walking routes will be included at the **Public Information Kiosk**.

SIDEWALKS & PATHWAYS

Paved Sidewalks

Proposed Pedestrian Connection to Old Mammoth Road

NOTE: The multi-modal amenities are most effective if a **pedestrian connection** to the bus stop is also implemented



MAMMOTH LAKES MOBILITY HUB STUDY

Community Recreation Center

Quick-Build Mobility Hub Strategies

PARKING & CHARGING

Free Surface Parking

Free/Subsidized EV Charging

NOTE: The number of **free surface parking** and **free/subsidized EV charging spaces** will be determined in coordination with Town staff. Spaces may be limited or unavailable during certain hours and/or CRC events.

MULTI-MODAL AMENITIES

Pick-up/Drop-off Area

Secure Bike Lockers/ Short-term Bike Parking

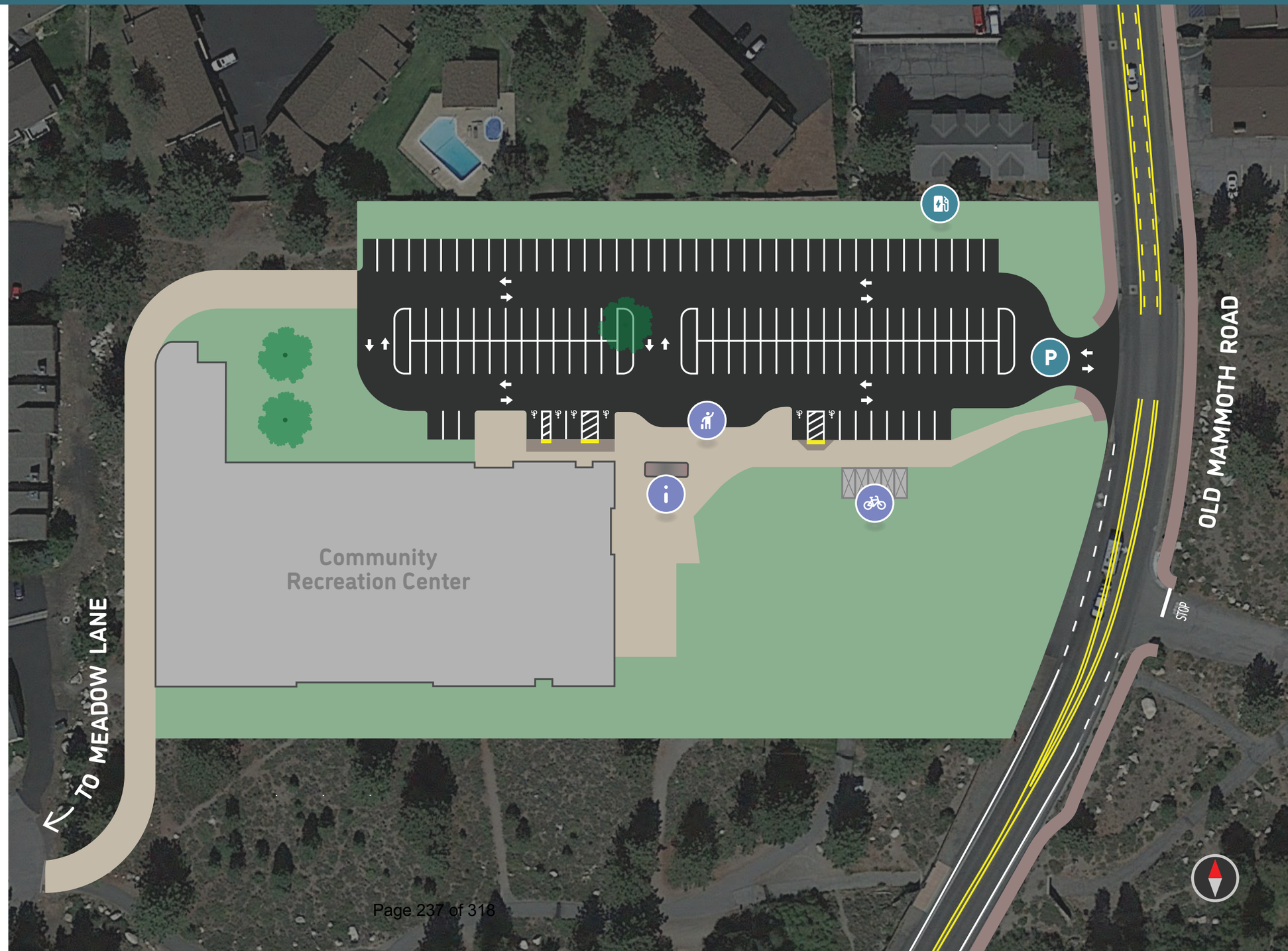
Public Information Kiosk
Eye-catching kiosk that includes marketing of free transit

NOTE: Maps with information about mobility services and nearby destinations will be included at the **Public Information Kiosk**.

SIDEWALKS & PATHWAYS

Paved Sidewalks

Pedestrian Connections



4.2.1 Quick-Build Strategies

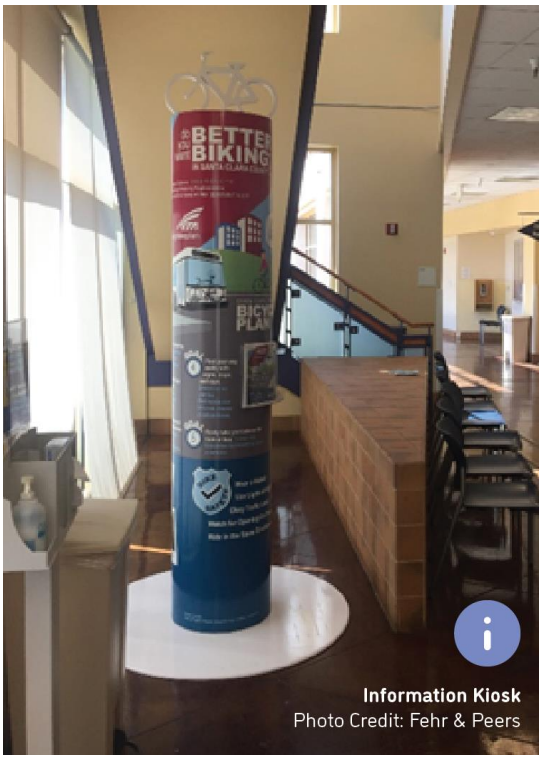
Following the community outreach process, the project team refined the list of quick-build strategies and identified the following strategies for the pilot locations:

Table 2: Quick-Build Strategies for Pilot Project Locations

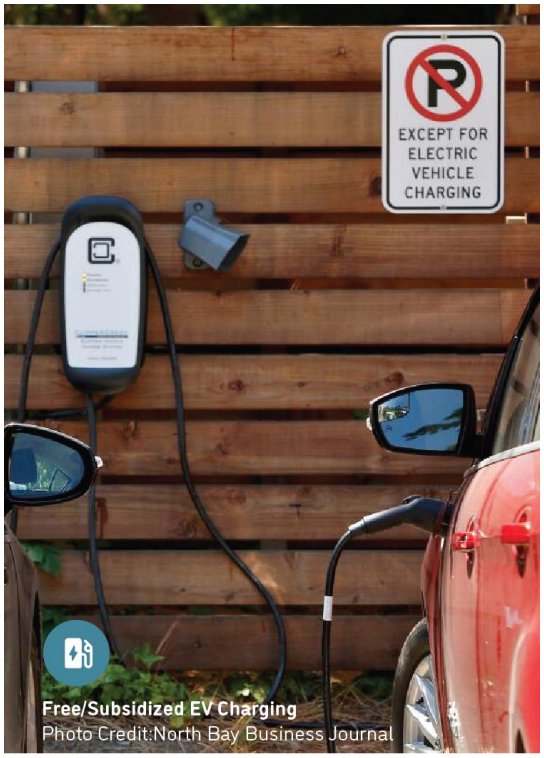
Strategy	Park & Ride	Community Rec Center
Free Surface Parking	X	X
EV Charging	X	X
Free Printed Map that Shows Walking Routes		X
Drop-off/Pick-up Area	X	X
Seating/Waiting Area		X
Restrooms		X
Bike Valet/Secure Bike Lockers	X	X
Public Information Kiosk (Marketing of FREE Transit)	X	X



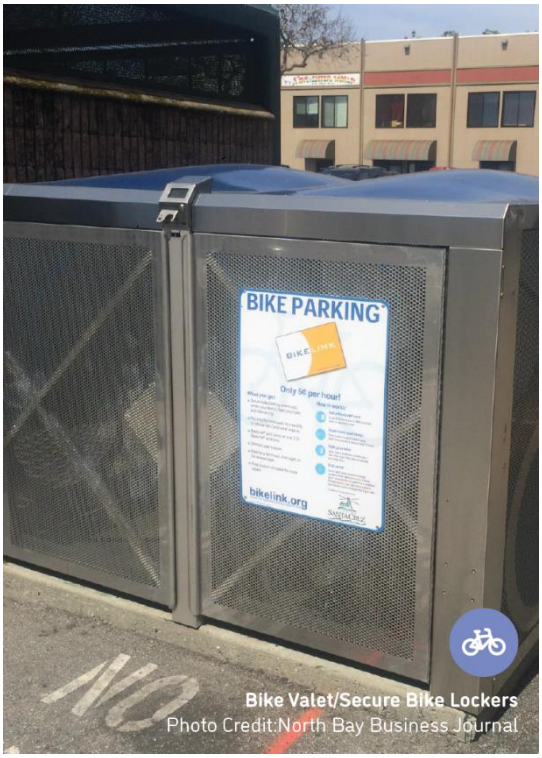
Seating/Waiting Area
Photo Credit: Chris Pearson



Information Kiosk
Photo Credit: Fehr & Peers



Free/Subsidized EV Charging
Photo Credit:North Bay Business Journal



Bike Valet/Secure Bike Lockers
Photo Credit:North Bay Business Journal

5. Findings and Next Steps

The strategies identified above have the potential to reduce the percentage of trips made via private automobile, therefore enhancing mobility throughout town. This section outlines the steps to implement mobility hubs, monitor program effectiveness, and some of the potential funding strategies. This will include considerations from grant programs, potential recipients of these grants, and potential funding strategies.

4.3 Implementation

Mobility hub strategies will need to be designed in a coordinated effort between Town staff and key stakeholders. Successful implementation of mobility hubs is dependent on the Town's abilities to advance the program and success in identifying and implementing partnerships to provide mobility services.

Table 3 identifies key steps for implementing mobility hubs.

Table 3: Mobility Hub Implementation Steps

Note: TOML = Town of Mammoth Lakes; SMP = Shared Mobility Provider; PB = Private Business

Step	Description	Involved Parties and Responsibility
Identify and Secure Sites	The Mobility Hub Study identifies mobility hub locations, typologies, and amenities. While the pilot project focuses on land owned by the Town, some sites may require public/private partnerships, access agreements, or purchasing.	TOML and PB
Shared Mobility Partnerships	Public-private partnerships can increase the number of shared mobility options such as shared bicycles (or electric bicycles or scooters) available in the Town of Mammoth Lakes.	TOML and SMP
Mobility Hub Configuration/ Design	Design and implement mobility hubs, including context sensitive amenities and services. Design and construct necessary utility and communications upgrades. Incorporate and plan for additional pedestrian amenities, such as pedestrian pathways and improved crossings. Identify any impacts or changes impacting transit service operation.	TOML, SMP, and PB
Mobility as a Service/Smart Phone Mobility Application	Create a mobile smartphone application for residents and tourists to obtain information about mobility services, plan trips, compare mobility choices, purchase tickets, or reserve service.	TOML, SMP, and PB
Education and Encouragement Marketing Campaigns	Develop an education and encouragement campaign to provide information and increase awareness of mobility hub options and encourage use. Provide local businesses advertisement opportunities and campaign materials to promote program.	TOML, SMP, and PB
Performance Monitoring Plan	Establish data collection measurements, frequency, metrics to monitor performance and adjust shared mobility services to best meet changing demands.	TOML and SMP

Individual destination and primary mobility hub sites will be designed based on mobility needs and community preferences. Site design should allow for flexibility to incorporate future mobility services and technologies.

The following Mobility App-based services were reviewed as part of this Study:

- ByteMark
- Civic Connect
- Double Map
- Moovel
- Moovit
- RouteMatch
- Token Transit
- Transloc
- TransitApp
- TripShot

4.3.1 Suggested Guidance and Criteria for Development of a Mobility Application

As part of this Study, the Town requested preliminary research into the development of an app-based service for integrated multi-modal trip planning, ticketing, and fare collection/validation. Currently the mobility application TransitApp is available for free public use and provides users with information on ESTA transit times. At time of the Study, the application is not widely used. One of the key drawbacks is that the app uses crowdsourced data as the data source for producing transit times. This means that the app relies on people having the app downloaded and in use to get information while they are riding the transit. Since the app isn't widely used, the data is sparse and can be inaccurate.

The current TransitApp is specifically focused on providing transit route information. A more comprehensive multi-modal transportation application can support the Town in providing seamless travel for customers and effectively monitoring mobility hub amenities proposed in this Study. A more comprehensive app-based service could be used to support the existing transit system and proposed mobility hub amenities, such as electric vehicle charging stations, shuttle services, car share, secure bike racks, etc. The following section suggests elements and criteria for the Town to consider when procuring a provider and provides ideas for improving the existing application if switching service providers is not desired

Potential Requirements and Desirable Elements

The following list of features could all be identified as desirable elements. Some of the items below could be elevated to minimum requirements, keeping in mind that given the complexities of app development, a long list of requirements may unnecessarily constrain respondents and reduce the number of proposals. For example, the items listed below in **BOLD** could be identified as required and the remaining elements could be identified as desired.

The Town would need to assist the selected vendor in building the local relationships (technical and business) required to develop the features listed below.

- **Compatible with both Android and IOS, and responsive on all browsers/platforms**
- **Compliant with relevant accessibility standards (ADA, CVAA, WCAG, etc.)**
- **Available for free download on Apple iTunes and Google Play**

- **Allow users to search for and purchase rides from local transit agencies**
- **Display real-time vehicle locations and arrival predictions**
- **View automobile and bicycle parking locations**
- Accommodate demand responsive transit features
- Ability to prepay for automobile parking
- Allow users to search for and purchase rides from on-demand or shared mobility providers (Lyft/Uber, Taxi, bikeshare, scooter share, etc.) and private transportation operators (resort/hotel shuttles).
- Allow riders to purchase tickets for ski/mountain bike areas or special events
- Rewards program to incentivize transit use (points program, virtual gift cards, discounts at local businesses)
- Ability to send customer questionnaires
- Future applications such as Wallet, luggage concierge, links with on-line booking engines to allow trip planning on a pre-arrival basis, as well as integration capabilities with other applications

General Considerations for Selecting an App Developer

Based on discussions with customers of mobility application developers, a general theme is that when a small and more nimble application developer is acquired by a larger company, the responsiveness and flexibility decline significantly for existing/legacy clients. Review proposed contracts for unfavorable language that limits the responsibility of developers in the case of acquisition or merger. Some companies may have undergone changes in ownership that limit their ability to provide the kind of locally customized and branded or "white label" application desired by the Town of Mammoth Lakes.

We encourage using an app developer that is popular among mountain communities. This familiarity provides ease of use. There does not appear to be a universal mobility application in use among mountain communities. Utah Transit Authority also uses the TransitApp, while Park City uses myStop Mobile. Application providers like RouteMatch and TripShot have local business integration which could promote public-private partnership between the Town and local merchants.

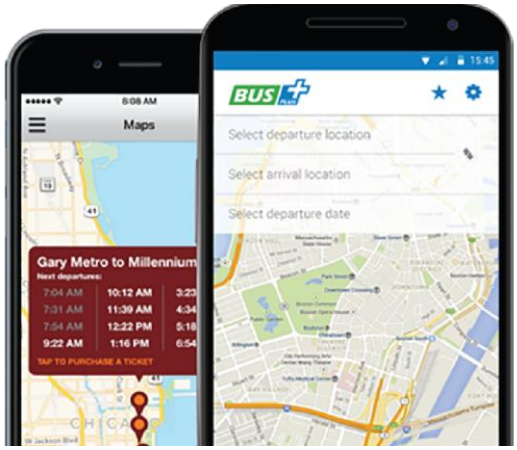
Cost / Fee Structure

Customized Trip Planning: A customized app under complete ownership of the Town would likely be the costliest structure and there would be little incentive to upgrade or continue supporting the application beyond the agreed upon contract term.

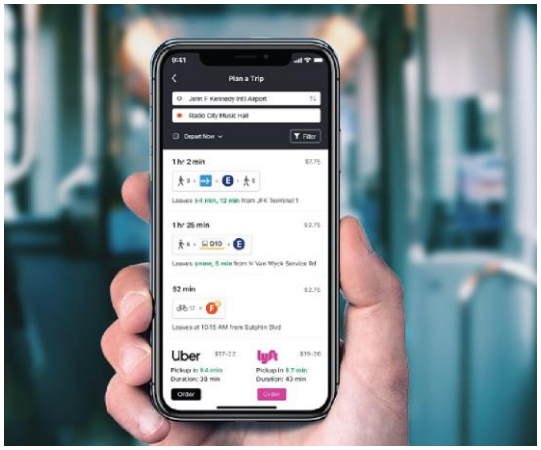
White Label: These apps generally offer custom branding and some customization of functionality, but most elements of the application remain the property of the vendor. Up-front costs vary significantly based on desired elements and payments for ongoing support and maintenance are also typically required.

Commission Based: For applications that allow in-app purchases, contracts with revenue sharing agreements can significantly reduce up front capital costs and provide an incentive for the app developer to promote, maintain and update the application on an ongoing basis.

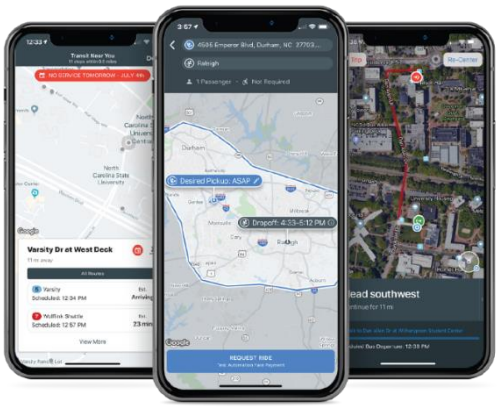
Service Provider: Bytemark



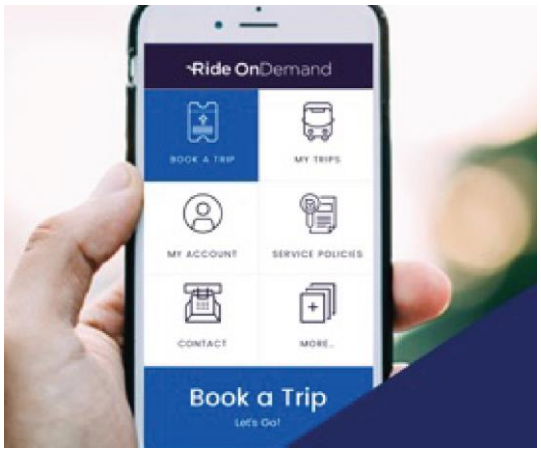
Service Provider: Moovit



Service Provider: TransLoc



Service Provider: Route Match



Ideas for Improving Usage of TransitApp and Ridership Data Collection

As mentioned above, ESTA currently uses TransitApp, but the application is not widely used. Since transit in the Town is free and application usage is low among riders, it is difficult to actively track transit ridership. In addition, since the app uses crowdsourced data to report transit times and the app usage is low, the data provided on the app is not reliable. Strategies to increase app usage is a key first step in deploying reliable data to users and obtaining transit ridership information.

The following strategies can be used to increase app use:

- Establish regular coordination between ESTA and Town staff to collaborate on encouraging transit usage, improving use of the app, and discussing next steps for either a new or improved app.
- Develop a marketing campaign for the app to increase usage. The app should be advertised on the transit vehicles and at transit stops. It would also be helpful to include an advertisement on the ESTA, Town, and www.visitmammoth.com websites as well as print materials that are provided to tourists at hotels (for example the map that is handed out upon check-in at many of the hotels). Marketing can also be done through radio and social media.
- Develop an incentive program that offers people who download the app coupons to local businesses or other prizes (for example stickers or other souvenirs that are branded with the Mammoth Lakes logo).
- Investigate if the app can utilize GPS module data instead of crowdsourced data. A GPS module would be installed on each transit vehicle to track and provide travel data within the app. This would provide more reliable information and not rely on increased app usage. However the improved data may encourage increased use.

4.4 Monitoring

The following section outlines recommended data collection types for six of the eight proposed pilot project quick-build strategies. Once implemented, the effectiveness of the strategies at each location will be analyzed using a data-driven process. Primarily, utilization and count data will be collected at regular intervals to determine if the proposed strategies are successful at supporting the Town mobility goals of reducing auto congestion by promoting a "park once" environment. This data will assist the Town in determining the best long-term strategies to include in future mobility planning efforts. Note that the specific measures of effectiveness may need to be adjusted once baseline data is collected.

Table 4: Mobility Hub Strategies Performance Measurements

Mobility Hub Strategy	Measure of Effectiveness	Data Type	Frequency	Estimated Cost	Implementation Considerations
Free Surface Parking	Increased use of mobility hub. Parking utilization of 70% or greater.	Utilization	Bi-Annually (Winter and Summer) with at least 3 days of data for each season	Low to high cost	Costs will vary based on the collection method used, whether from on-site observations (low cost)[2] or sensors (high cost).[3]

[2] On-site observations should also monitor amenities motorists use after parking on-site.
[3] Streetlight Data (2021) https://www.streetlightdata.com/modes/

Mobility Hub Strategy	Measure of Effectiveness	Data Type	Frequency	Estimated Cost	Implementation Considerations
Free/Subsidized EV Charging	Increased EV use. EV space occupancy of 50% or greater.	Utilization	Bi-Annually (Winter and Summer) with at least 3 days of data for each season	n/a[4]	Local agency should request EV Charging Station vendors include the installation of equipment capable of collecting and reporting utilization data.[5] Outside of EV vendors, occupancy data can be collected during parking occupancy surveys.
Free Printed Map that Shows Walking Routes	Increased pedestrian activity along identified walking route. 50% increase in pedestrian counts over the baseline count.	Pedestrian Counts	Annually	Low cost	On-site observations or feedback from business owners via survey or focus groups.[6]

[4] Vendors may include utilization data under service contract or provide for an additional cost. Cost for this data is not available at this time.

[5] *Northeast Corridor Regional Strategy for Electric Vehicle Charging Infrastructure (*Nescaum 2018) https://www.nescaum.org/documents/northeast-regional-charging-strategy-2018.pdf/

[6] *Curbside Management Practitioners Guide* (Institute of Transportation Engineers 2019) https://s23705.pcdn.co/wp-content/uploads/2019/03/ITE-Kerbside-Curbside-Management-Guide.pdf

Mobility Hub Strategy	Measure of Effectiveness	Data Type	Frequency	Estimated Cost	Implementation Considerations
Drop-off/Pick-Up Area	Curbside activity that results in 20 drop-off/pick-ups during daylight hours.	Vehicle counts	Annually. Basic observations performed for at least 3 consecutive days	High cost (for continual monitoring) Low cost for basic observations	Automated (video) data collection methods may require public transport and ride services to provide sufficient data to collect and monitor use of Drop-off/Pick-Up Area.[7] Data can also be collected through basic observations; however, it would be more limited.
Bike Valet/Secure Bike Lockers	Bike valet or bike parking occupancy of 50% or greater.	Utilization	Annually	Low cost to n/a[8]	On-site observations can be performed if design allows for visibility. Bike lockers with digital access features are likely equipped with data reporting capabilities.[9] The local agency should confirm with service provider.
Marketing of FREE Transit and TransitApp	Transit ridership increase by 50% after first year of implementation of measures to expand TransitApp use or deployment of a new app.	Utilization	Annually	Low cost	The Town should consider measures to expand the use of the TransitApp or development of an updated transit or integrated app-based mobility service. Data can be collected, evaluated, and managed in partnership with the Eastern Sierra Transit Authority.

[7] *The Shared-Use City: Managing the Curb* (OECD 2018) https://www.itf-oecd.org/sites/default/files/docs/shared-use-city-managing-curb.pdf

[8] Vendors may include utilization data under service contract or provide for an additional cost. Cost for this data is not available at this time.

[9] Cycle Safe (2021) https://cyclesafe.com/bike-parking/options/bike-locker-digital-access/

4.5 Potential Funding Strategies

Mobility hubs are often funded through local, state, and federal funding sources.

Potential local funding sources include:

- Funding from local or county tax measures such as sales or use tax
- Special assessments on property within neighborhoods or special districts
- Parking or other use fees with specific allocation for transportation investment
- Financing capital costs through local bond measure

4.5.1 Considerations

Transportation grant programs generally provide financial assistance to implement programs or facilities that support regional, county, and goals for mobility, land use, climate action and resiliency. Many grant programs require a local match financial contribution, or a local funding source that constitutes a portion of the overall cost. Generally, transportation grants do not cover the entire project cost. As such, it is highly recommended that the Town prepares a capital cost estimate for the project(s). The capital cost estimates should outline the cost against potential revenue sources, including financing (such as bond funds) and available grant funding. This effort will also assist the Town prepare and articulate the project(s) in a grant application process.

Once capital cost estimates are prepared, the Town should prioritize projects. Projects with the biggest effect on multiple facilities, modes, and aligned with Town mobility goals should be prioritized first. In addition, the projects should be prioritized based on how they set up implementation for other projects, for example, consider if you build one project does it help make it easier to construct the next one. Packaging projects from different planning documents will make the application stronger and help the Town achieve mobility goals more quickly and efficiently.

4.5.2 Grantees

Grant programs are available to different jurisdictions operating in the Town and eligibility may very across entities. The potential grantee options for these project(s) are:

- Town of Mammoth Lakes (Town)
- Eastern Sierra Transit Authority (ESTA)
- Mono County
- Caltrans

Depending on the grant program, it is also possible for the Town to jointly apply for grants in partnership with the County or ESTA.

4.5.3 State of California Grant Funding Programs

The State of California offers a myriad of mobility grant programs to local communities and transit operators. The following programs may be opportunities for the Town.

- State Transportation Improvement Program
    - Five-year Program funding improvements that increase highway system capacity including transit and active transportation projects
- Active Transportation Program
    - Funds and promotes alternative transportation options to encourage active modes
- Local Partnership Program
    - Intended to incentivize cities/counties that have passed tax measures for transportation improvements
- California Climate Investment: Cap and Trade Program
    - Eligible grantees could be either the Town or ESTA, depending on the program type
    - The State offers Technical Assistance to support communities applying for funding under these program
    - California Climate Investments seek to invest in cleaner energy and innovative means to reduce pollution. Funding within this program does include investments in cleaner transportation as well as affordable housing, zero-emission, and renewable energy. A portion of California Climate Investments also invest in low-income and disadvantaged communities.
- Potential funding programs for Mobility Hubs:
    - Transit & Intercity Rail Capital: funds transformative capital improvements that modernize California's transit systems including bus
    - Low Carbon Transit Operations: offers capital assistance grants for transit agencies to improve mobility through new or expanded services

4.5.4 Federal Grant Programs

The United States Department of Transportation (US DOT) Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) offer many grant programs for transit authorities, regional, and local entities to construct improvements within transportation networks. Grant programs range from formula programs where the program funding is allocated to the States Department of Transportation or discretionary funds awarded to Regional Planning organization through a competitive application process. The capital cost of mobility hubs generally could be eligible under the following programs:

- Grants for Bus and Bus Facilities Program



- Competitive program
- Supports the investment in bus facilities such as mobility hubs
- Grants can fund up to 80 percent of the total project cost and the grantee will be required to demonstrate funding plan

- Better Utilizing Investment to Leverage Development (BUILD)
  - Competitive program
  - For "shovel-ready" projects that have a significant regional or local impact
  - BUILD grants span US DOT with FTA administering for transit-related investments
  - Eligible projects include funding for re-construction activities and right-of-way acquisition
  - As a condition of award, FTA would likely require projects that involve right-of-way acquisition to commit to completing the anticipated improvements within a particular timeframe

- Congestion Mitigation and Air Quality Program (CMAQ)
  - Formula funding
  - Provides funding for nonattainment or maintenance areas for ozone, carbon monoxide, and/or particulate matter.
  - States that have no nonattainment or maintenance areas still receive a minimum apportionment of CMAQ funding for either air quality projects or other elements of flexible spending
  - Funds may be used for any transit capital expenditures otherwise eligible for FTA funding provided they have an air quality benefit

- Rural Transportation Grant Programs
  - Intended to support mobility and transit in nonurbanized areas
  - Formula and competitive grant programs exist

- Access and Mobility Partnership Grant
  - Competitive grant program
  - Grantee could be partnership of Town, County and/or other service providers
  - Provides competitive funding to support innovative projects for the transportation disadvantaged that will improve the coordination of transportation services and non-emergency medical transportation services
  - The Mobility Hub project could include innovative features to support the objectives of this grant program
  - Grant program requires project completion within 18 months of award

- Grants can fund up to 80 percent of the total project cost and the grantee will be required to demonstrate funding plan

4.5.5 Public-Private Partnerships

Mobility hubs and increased transit ridership will provide a myriad of benefits for local businesses. Businesses and developers may no longer need to provide as much parking, freeing up land for other revenue-generating uses or reducing barriers to development. This increases economic activity and funding for the Town. Reducing congestion and improving mobility improves quality of life for residents and can make the Town more desirable for tourists and residents alike. Operating a business near a mobility hub can provide a competitive edge for nearby businesses, making them more accessible to a larger market than other locations. These positive externalities associated with mobility hubs can be captured by the Town and formalized through the development of public-private partnerships.

Private contributions from local businesses can include land for mobility hubs, dedication of space for mobility hub services, reduced rates for shared mobility services, data to assist in identifying markets and monitoring performance, and contributions for education and encouragement marketing campaigns.

Public-private partnerships also include the provisions of some mobility hub services and amenities such as bikeshare, carshare, shared ride-hailing, and electric charging stations. The Town may be required to provide a benefit such as a subsidy, marketing, or exclusivity to the private entity for providing the service. These partnerships can be mutually beneficial for both parties and may further increase the effectiveness of mobility hub services and amenities.

4.5.6 Other Local Funding Strategies

Other funding opportunities are also available through parking fees or fees on other uses on the transportation network. One strategy for encouraging shared mobility use is to appropriately charge for parking. Parking charges may be set to align with the cost of land or to align demand and supply where parking supply is limited. While parking charges incur some cost, such as for enforcement, signage, and revenue collection, often there is surplus revenue that can be applied to services, such as amenities outlined in the mobility hub quick-build program above. This can be a valuable source to cover ongoing operating and maintenance costs.

Other potential user fee types could include:

- Recreational user fees that supplement day-use fees
- Lodging taxes
- Increased parking costs during congested periods
- Distance based parking fees

Local funding could also be provided for certain mobility hub amenities through a business improvement district that levies fees on local businesses in defined areas. Such mobility strategies that are commonly



funded through such programs include microtransit shuttles, local circulation and streetscape improvements, and marketing campaigns.

5. Conclusion

The Town of Mammoth Lakes has a unique set of transportation needs and constraints because of its seasonal weather and tourist-oriented services. This Study builds on previous planning efforts and existing Town philosophies, such as "park once" or "feet first," to develop a proposed list of mobility hub locations to address the Towns transportation needs. This Study identifies quick-build amenities for two mobility hub locations and outlines next steps for implementing a comprehensive mobility hub network that promotes the sustainable use of the transportation and enhances the daily life of residents and tourists.

Mobility hubs are an emerging transportation solution throughout the country. This Study aims to build on the evolving nature of mobility hubs and provide context sensitive solutions for the Town's unique transportation needs. This Study used parking utilization, travel demand and US Census data, as well as community input, observations made by Town Staff, and expertise from the project team, to identify mobility hub locations and future users. The Study focuses on travel demands unique to the user types in the Town of Mammoth Lakes: Residents, Tourists, and Employees. Two mobility hubs typologies are proposed for Mammoth Lakes to reflect the different transportation needs in different parts of the community. These hub types are differentiated by scale, amenities, and magnitude of physical improvements.

This Study outlines recommended steps for implementing a smooth and effective roll-out of the mobility hub program. Additionally, performance measurements were outlined to measure and assess mobility hub utilization and success. This includes collecting utilization and count data regularly to determine if the proposed strategies are successful at supporting the Town mobility goals. In addition, funding strategies have been identified, such as grant programs, public-private partnerships, and additional revenue sources.

Mobility hubs offer a robust solution to implementing the Town's vision of parking a vehicle once and relying on a well-connected multi-modal network to access the Town's recreational, commercial, and cultural attractions. In this vision, visitors park at one of the primary or destination mobility hubs when they enter the Town and then use transit, biking or walking for the remainder of their stay. Residents have enough mode options to commute to work by walking, biking and/or transit and experience a higher quality of life by avoiding congestion and reducing expenses associated with automobile ownership and usage.. Through this Study, mobility hub locations are strategically placed allowing visitors/tourists, residents, and the local work force to seamlessly connect between modes and services.

Mobility hub strategies will need to be designed in a coordinated effort between Town staff and key stakeholders. Successful implementation of mobility hubs is dependent on the Town's abilities to advance the program and success in identifying and implementing partnerships to provide mobility services. The project team recommends the Town consider consolidating all existing mobility-related plans and studies into a Mobility Master Plan with a master multi-modal improvement priority list. Through a robust and inclusive planning process, the Town can synthesize the previous mobility planning studies, develop a list of priority projects, and secure funding to implement projects. The Mobility Master Plan should also



include designing an interactive web-based GIS platform to actively track and interact with public as mobility projects move through the planning progress. This plan can serve as the Towns transportation roadmap for years to come.

Appendix A – Task 2 Memorandum

Memorandum

Date: June 8th, 2021

To: Chandler Van Schaack, Town of Mammoth Lakes

From: Katy Cole, Madison Roberts and Chris Wahl; Fehr & Peers

Subject: Draft Data Review and Mobility Hub Siting Refinement (Task 2)

SD21-0403

The purpose of this memorandum is to review data collected for the Mobility Hub Study and Program Administrative Draft and determine whether the proposed mobility hub sites identified in the Administrative Draft are appropriate. Specifically, this memo reviews the parking utilization and citation data that was collected for the Mobility Hub Study and Program, travel demand (i.e., Teralytics) data that was previously collected and analyzed, and United States Census commute data. This memorandum summarizes predominant travel patterns throughout Mammoth Lakes and provides updated mobility hub siting recommendations.

The findings of this memorandum will support the development of mobility hub strategies and the refinement of the Mobility Hub Study and Program document.

Data Overview

The following data sources were reviewed to help understand travel behavior to/from and within the Town.

Parking Utilization and Citation Data

Key Finding: Parking appears to be in highest demand (paired with lower availability) in areas that serve Mammoth Mountain Ski Area lifts or commercial destinations. These areas (listed below) may be good candidates for smaller mobility hubs that provide return service to larger mobility hubs, as they are desired destinations at which parking supply is low or substantial amounts of parking citations have been issued.

Parking utilization and citation data was reviewed to determine areas where parking availability is limited and determine locations where parking or travel connections are desired, but not currently provided.

The parking utilization data provided parking occupancy collected on February 15, 2020, at 8 AM, 10 AM, 12 PM, 2 PM and 4 PM. Parking occupancy was most consistently high for the parking areas near the Village, along Main Street west of Old Mammoth Road, and along the Old Mammoth Road Commercial District.

The parking citation data collected between March 2019 and February 2020 shows a higher concentration of parking citations issued in the following areas:

- Canyon Lodge: along Rainbow Lane, Lakeview Boulevard, and Davison Road
- The Village: primarily along Canyon Boulevard, SR-203 (Minaret Road) and Forest Trail
- Old Mammoth Road Commercial District: Chateau Road east of Old Mammoth Road
- Main Street: near Stellar Brew and Natural Café
- SR-203 (Minaret Road): near the Stump Alley Express and Gold Rush Express ski lifts (i.e., The Mill)

Most of the parking citations were for vehicles parked in no parking zones or in time restricted zones.

Travel Demand Data

Key Finding: Most people traveling to the Town of Mammoth Lakes are doing so for recreational or tourism purposes.

The Teralytics travel demand data that was provided includes the number of home, work or "other" related trips (originating or terminating at home, work, or other destinations) from counties throughout California and Nevada. While this data does not show travel patterns within the Town of Mammoth Lakes, it does provide information about the purpose of travel to the town. The predominant trip purpose was "Other," meaning that the trip is not a trip to home or work and is most likely associated with recreational or tourism trips. Additional insights are provided in the "Why People Travel" sections below.

US Census Data

The U.S. Census American Community Survey (2019: ACS 5-Year Estimate) commute mode choice breakdown for residents of Mono County was obtained to provide work related travel behavior and mode choice. Additional insights are provided in the "Why People Travel" sections below.

How, Why, and Where People Travel – Evaluating the Data

This section summarizes travel behavior for tourists, residents, and employees based on the data sources described above and anecdotal observations based on our discussions with Town staff and our experience visiting the Town.

Tourists

How

Due to limited transportation options from other counties to the Town of Mammoth Lakes and observed congestion in the town during peak tourism periods, it is assumed that most tourists will drive their private automobile to the town or rent a car at the airport when they arrive.

While in town some tourists may complete short trips by foot or bike, predominantly in the summer, but most trips to restaurants and recreational destinations are assumed to be completed by car or using the existing complimentary shuttle system operated by the Eastern Sierra Transit Authority (ESTA).

Why

The Teralytics data identifies weekend travelers (on a typical weekend in January 2019) traveling to the Town of Mammoth Lakes from 47 different counties within California and Nevada. Approximately 92% of all trips from this data set are not home or work-related trips, supporting the fact that the Town of Mammoth Lakes is a key regional destination for recreation and tourism. With this understanding, it can be assumed that travel in and around the Town of Mammoth Lakes is primarily for recreation and secondarily for work trips to and from recreational commercial uses. Of the trips completed only within Mono County, approximately 94% were categorized as non-home or work-related, indicating that even local travel (within Mono County) is most focused on recreation.

By reviewing the land uses surrounding the areas of highest travel demand (using parking occupancy and parking citations as a proxy) it appears that most tourists traveling in and around the Town of Mammoth Lakes do so to access restaurants, shopping, and recreation.

Where

The parking utilization and citation data illustrates that the areas with highest travel demand for tourists are the following:

- The Village: around Canyon Boulevard, Minaret Road and Forest Trail
- The Old Mammoth Road Commercial District
- Canyon Lodge: along Lakeview Boulevard
- Main Street: near Stellar Brew and Natural Café
- SR-203 (Minaret Road): near the Stump Alley Express and Gold Rush Express ski lifts (i.e., The Mill)

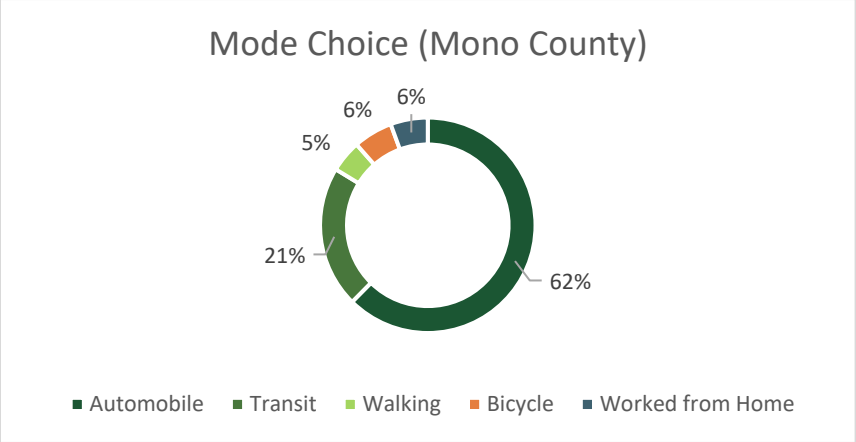
Predominately, trips are taken to access commercial, recreational, or lodging uses.

Citation data is assumed to be most indicative of preferred destinations for tourists because it is expected that tourists have a higher tolerance for parking citation fees than residents and employees. It is also assumed that residents and employees are more aware of locations where parking is allowed near destinations.

Residents

How

The U.S. Census American Community Survey (2019: ACS 5-Year Estimate) provides the following commute mode choice breakdown for residents of Mono County.



Note to Town Staff: The commute transit mode share (21%) reported by the ACS seems high for Mono County. Are you able to provide any insight as to why it is this high? For reference, the transit mode share for commuters in California is five percent.

Although commute or work trips do not represent all trips that a person makes throughout the day, work trips can be representative of a person's general willingness to use alternative modes of transportation. As the commute mode choice is predominantly automobile, it is expected that residents generally use their automobile to access destinations throughout the Town of Mammoth Lakes. It is also anticipated that residents of the town use automobiles more frequently during winter and spring months when temperatures tend to be much lower and the presence of snow and ice along roadways and adjacent nonmotorized pathways can create substantial mobility challenges.

Why

Data summarizing why residents travel was not available at the time this memorandum was prepared. However, anecdotally, the project team understands that although some residents commute to work, residents primarily travel for personal (e.g., running errands, dining out) or recreational (e.g., skiing, hiking, camping) purposes.

Where

Despite data not being currently available for town residents' travel patterns, it can be logically assumed that residents will typically travel from their homes to grocery stores, restaurants, and recreational destinations. A small portion of the residents are assumed to commute out of the town for work. Due to these relatively scattered travel patterns, it is not expected that residents will be the key market for the mobility hub network, though mobility hub strategies will be available for residents should they elect to do so.

Employees

How

Anecdotally, we understand that most employees who work in the Town of Mammoth Lakes do not live within the town, but rather in other areas within Mono and Inyo Counties. The commute mode data presented above for residents is also representative of the mode choices of employees commuting to the town and as such, it is expected that most employees travel to work in private automobiles. Additionally, seasonal weather fluctuations are anticipated to increase the percentage of the employees commuting to work in private automobiles in the winter and spring, similar to residents of the town.

Why

Employees are expected to travel within the Town primarily for work-related trips (either the commute to or from work or other work-related trips during the workday). While in the town a smaller portion of employees may complete recreational trips or trips to access grocery stores or restaurants before or after work, but these trips are expected to be infrequent.

Where

Although travel pattern data is limited, non-resident employees are expected to travel into town using SR-203 and continue to the various restaurants, lodging, and recreational destinations along Main Street, in the Village, in the Old Mammoth Road Commercial District, and the Mammoth Mountain Ski Area. This concentrated travel pattern along SR-203 may make employees an ideal audience for a mobility hub along SR-203 at the eastern edge of the town, especially if a mobility hub in this location provides transportation to employment centers during shift changes.

Review of Mobility Hub Siting

The Mobility Hub Study and Program Administrative Draft recommended three different types of mobility hubs: Recreational Gateway, Community, and Regional. Each type of mobility hub was proposed to include a different suite of amenities ranging from enhanced transit waiting areas to universal transportation accounts.

The final mobility hub sites identified in the report are:

- The Village
- Eagle Lodge
- Old Mammoth Road Commercial District
- Main Street/Old Mammoth Road
- Mammoth Creek Park
- Mammoth Yosemite Airport

Updated Mobility Hub Site Recommendations

To support a "park-once" strategy and to reduce congestion and parking demand in undesirable areas, a network of "primary" and "destination" mobility hubs is recommended.

Primary mobility hubs are intended to be locations where ample space and existing public parking is available. The intent of these mobility hubs is to allow tourists and employees to park their vehicle at these locations for the duration of their trip and use various transportation options offered at the mobility hubs to travel to key destinations. Doing so would increase the likelihood that travelers will use alternate modes of transportation while they are in town, therefore reducing congestion along Town roads and parking demand at key destinations. To encourage mobility hub use, the parking lots at these locations should not have time restrictions.

Destination mobility hubs are intended to be smaller and will not include parking options that allow for all-day parking. The key purpose of these mobility hubs is to provide return service to the primary mobility hubs, lodging options, and commercial centers throughout the town.

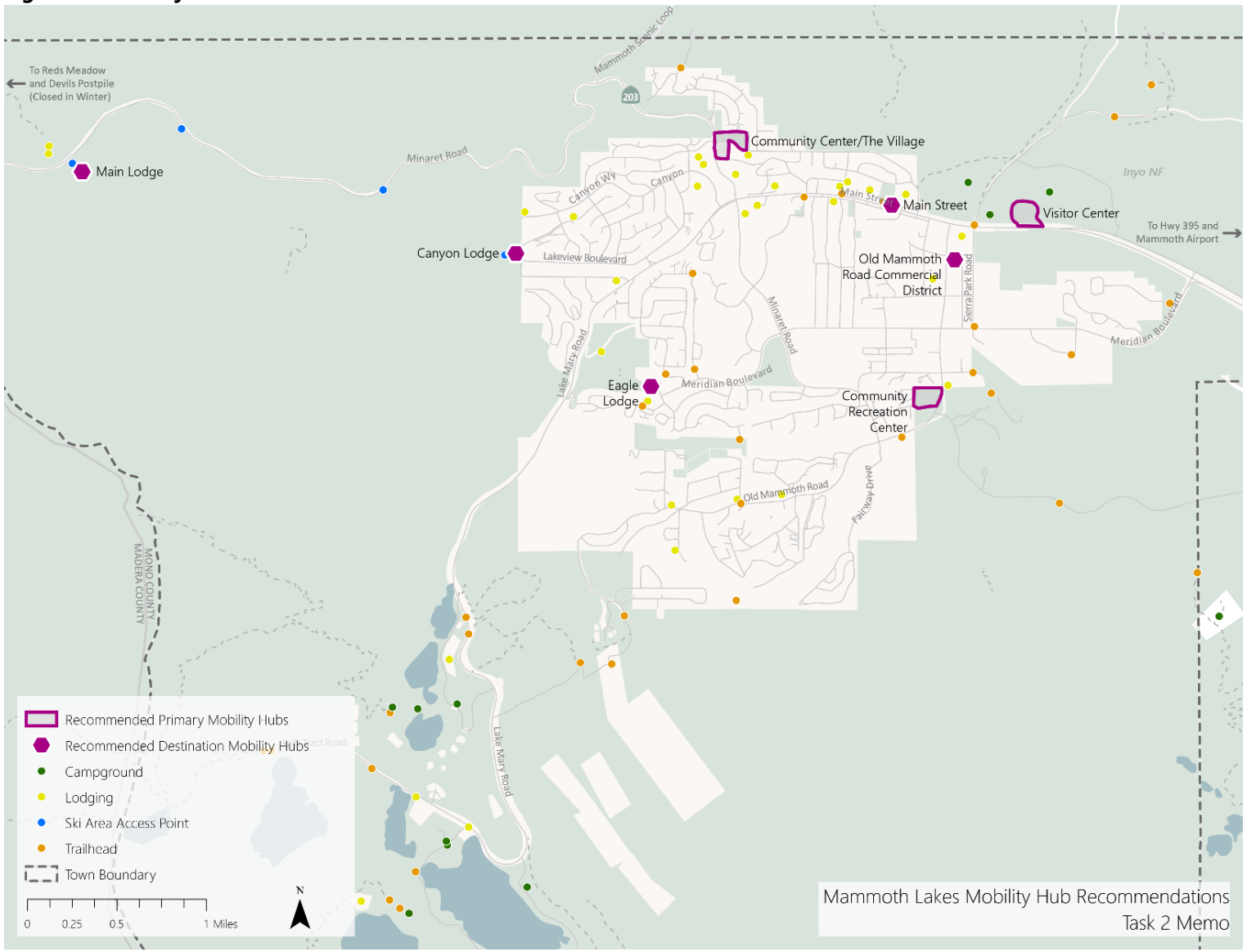
Recommended mobility hubs are described in more detail in **Table 1** and shown on **Figure 1**.

Table 1. Mobility Hub Recommendations

Type	Location	Recommendation Rationale	Implementation Considerations
Primary	Mammoth Lakes Community Center and the Village at Mammoth Parking area	The Village is a large tourist destination for lodging and restaurants, and a direct connection to Canyon Lodge and the Mammoth Mountain Ski Area is also provided via the Village Gondola. The Community Center is an ideal location as it is publicly owned and operated and within walking distance to the key destinations in the Village.	If the Village at Mammoth Parking area is privately operated the town may need to implement a memorandum of understanding to allow long-term parking.
	Mammoth Lakes Visitor Center	This is the eastern-most tourist destination that all visitors and most employees pass when entering town on SR-203. The location is ideal to prevent traffic from entering the town, thereby reducing traffic congestion in town.	Location is owned by the U.S. Forest Service. For the Town to use this site as a mobility hub a Memorandum of Understanding will need to be implemented. Since Main Street (SR-203) is part of the California state highway system, coordination with Caltrans may also be required when developing mobility hub strategies.
	The future Community Recreation Center (CRC) at Mammoth Creek Park	The future CRC will be centrally located within the Town, as well as along the Town Multi Use Path (MUP) and trail system (MLTS).	Vehicular parking for mobility hub users at this location may be limited during CRC events.
Destination	The Old Mammoth Road Commercial District, specifically the southeast corner of the intersection of Old Mammoth Road and Tavern Road.	This area is a key destination for tourists and residents accessing restaurants, shopping, and entertainment uses, and for employees accessing jobs.	Due to the nature of the commercial uses available, transportation options will need to run frequently as trips to nearby uses are expected to be short.

Type	Location	Recommendation Rationale	Implementation Considerations
	Canyon Lodge	This location is a key destination for tourists accessing the mountain. Its proximity to ski lifts makes it a convenient location to pick up tourists and take them back to primary mobility hubs.	As this is a key destination for accessing the mountain, subsidized or publicly provided ski or mountain bike storage and lockers should be located here.
	Main Street near Stellar Brew and Natural Café	Main Street is a popular commercial district that is far enough away from the Village mobility hub to make walking inconvenient.	Transportation option service can be less frequent in this location due to the nature of the commercial uses (i.e. – restaurants where tourists may stay for longer).
	Along Minaret Road (SR-203) near Main Lodge	Main Lodge is a key access point for the Mammoth Mountain Ski Area, and the area around it is a popular destination for tourist lodging.	Since Minaret Road (SR-203) is part of the California state highway system, coordination with Caltrans may be necessary depending on the siting of mobility hub features.
	Along Meridian Boulevard near Eagle Lodge	Eagle Lodge is a key access point for the Mammoth Mountain Ski Area, and the area around it is a large destination for tourist lodging.	Eagle Lodge typically closes winter operations prior Canyon Lodge and Main Lodge and remains closed through the summer/fall. As such, services here may be reduced or eliminated completely when ski operations conclude.

Figure 1. Mobility Hub Recommendations



Other Key Findings

Due to the impacts of seasonality on transportation choices in the Town of Mammoth Lakes, it is important that transportation options and strategies provided at the various mobility hubs are appropriate for the season in which they are available. For example, bikeshare may be popular during summer/fall months whereas ATV rentals or the free shuttle may be more appealing during winter/spring months. This seasonality may also impact the mobility hubs that are serviced in different seasons. For example, a full suite of transportation options is expected to be needed at the Canyon Lodge destination mobility hub in the winter months, but these services could be reduced, or the mobility hub could be closed during summer months depending on the number of tourists using the mountain for hiking and mountain biking.

Given that the Teralytics data shows most trips made to Mammoth Lakes are for recreational purposes, it is very important for the siting of mobility hubs, and the transportation options provided at these hubs, to cater to the unique needs of recreational users. Features like ski or snowboard storage, mountain bike racks and oversize personal effect storage for backpacks and trekking poles will need to be considered in the selection of transportation options to encourage use of these options over private vehicles. Mobility hub sites should be connected to trail heads, ski access points and other recreational destinations via existing or planned transportation services.

Appendix B – Task 3.2 Memorandum

Memorandum

Date: November 11, 2021

To: Chandler Van Schaack, Town of Mammoth Lakes

From: Katy Cole, Chris Wahl, and Angelica Rocha; Fehr & Peers

Subject: Mammoth Lakes Mobility Hub Study and Program Wrap-up: Mini Pilot Project Performance Monitoring Plan

SD21-0403

The purpose of this Performance Monitoring Plan (PMP) is to identify methods for analyzing the effectiveness of quick-build strategies proposed for the Mammoth Lakes park and ride (PNR) lot and future Community Recreation Center (CRC). The PMP will help determine if the proposed strategies are successful at supporting the Towns mobility goals of reducing auto congestion by promoting a "park once" environment. Monitoring the effectiveness of the quick-build strategies will assist the Town in determining the best long-term strategies to include in the future Mobility Master Plan. This PMP includes information on effectiveness of the proposed mobility hub strategies, monitoring data types, data collection frequency, and implementation considerations.

Performance Measurements

The following section outlines recommended data collection types for six of the eight proposed quick-build strategies. Restrooms and Seating/Waiting Area are the two mobility hub strategies excluded from the PMP. Although these strategies are recommended for the mini pilot project, other metrics are more effective at measuring and monitoring the success of the two mobility hubs.

A mix of utilization data and count data are recommended for measuring effectiveness as shown in **Table 1**. Relative annual costs were estimated based on professional planning experience.

Table 1: Mobility Hub Strategies Performance Measurements

Mobility Hub Strategy	Measure of Effectiveness	Data Type	Frequency	Estimated Cost	Implementation Considerations
Free Surface Parking	Increased use of mobility hub	Utilization	Bi-Annually (Winter and Summer)	Low to high cost	Costs will vary based on the collection method used, whether from on-site observations (low cost)[1] or sensors (high cost).[2]
Free/Subsidized EV Charging	Increased EV use	Utilization	Bi-Annually (Winter and Summer)	n/a[3]	Local agency should request EV Charging Station vendors include the installation of equipment capable of collecting and reporting utilization data.[4]
Free Printed Map that Shows Walking Routes	Increased pedestrian activity along identified walking route	Pedestrian Counts	Annually	Low cost	On-site observations or feedback from business owners via survey or focus groups.[5]

[1] On-site observations should also monitor amenities motorists use after parking on-site.
[2] Streetlight Data (2021) https://www.streetlightdata.com/modes/
[3] Vendors may include utilization data under service contract or provide for an additional cost. Cost for this data is not available at this time.
[4] *Northeast Corridor Regional Strategy for Electric Vehicle Charging Infrastructure (*Nescaum 2018) https://www.nescaum.org/documents/northeast-regional-charging-strategy-2018.pdf/
[5] *Curbside Management Practitioners Guide* (Institute of Transportation Engineers 2019) https://s23705.pcdn.co/wp-content/uploads/2019/03/ITE-Kerbside-Curbside-Management-Guide.pdf

Mobility Hub Strategy	Measure of Effectiveness	Data Type	Frequency	Estimated Cost	Implementation Considerations
Drop-off/Pick-Up Area	Curbside activity	Vehicle counts	Annually	High cost	Automated (video) data collection methods may require public transport and ride services to provide sufficient data to collect and monitor use of Drop-off/Pick-Up Area.[6]
Bike Valet/Secure Bike Lockers	Increased bicycle mode share	Utilization	Annually	Low cost to n/a[7]	On-site observations can be performed if design allows for visibility. Bike lockers with digital access features are likely equipped with data reporting capabilities.[8] The local agency should confirm with service provider.

[6] *The Shared-Use City: Managing the Curb* (OECD 2018) https://www.itf-oecd.org/sites/default/files/docs/shared-use-city-managing-curb.pdf

[7] Vendors may include utilization data under service contract or provide for an additional cost. Cost for this data is not available at this time.

[8] Cycle Safe (2021) https://cyclesafe.com/bike-parking/options/bike-locker-digital-access/

Mobility Hub Strategy	Measure of Effectiveness	Data Type	Frequency	Estimated Cost	Implementation Considerations
Marketing of FREE Transit	Improved transit ridership	Utilization	Annually	Low cost	The Town should consider implementing a transit or integrated app-based mobility service. Data can be collected, evaluated, and managed in partnership with the Eastern Sierra Transit Authority.

Summary

The PMP was developed to support the Town of Mammoth in measuring the success of the quick-build strategies proposed for two mobility hub mini pilots. The goal of this document is to provide the Town with different data types at varying costs. Fiscal and staffing constraints will influence the type of data collected and collection frequency.

Appendix C – Survey Data

Mammoth Lakes Transportation Improvement Survey

47	07:27	Active
Responses	Average time to complete	Status

1. What is your relationship to Mammoth Lakes? If more than one choice applies, you may take the survey once for each.

Visitor/Tourist	24
Resident	19
Worker	4



2. During which seasons do you typically visit Mammoth Lakes?

Winter (Nov-May)	8
Summer (Jun-Oct)	4
Both	12



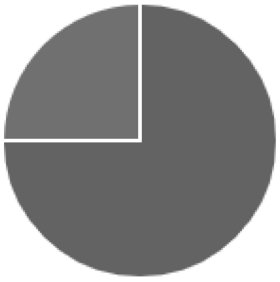
3. What times of year do you live in Mammoth Lakes?

Year-Round (Full-Time)	17
Mostly Winter (Nov-May)	2
Mostly Summer (Jun-Oct)	0



4. What times of year do you work in Mammoth Lakes?

Year-Round (Full-Time)	3
Mostly Winter (Nov-May)	0
Mostly Summer (Jun-Oct)	1



5. What is the typical size of your travel party?

1 (myself)	2
2	5
3	2
4	5
5 or more	10



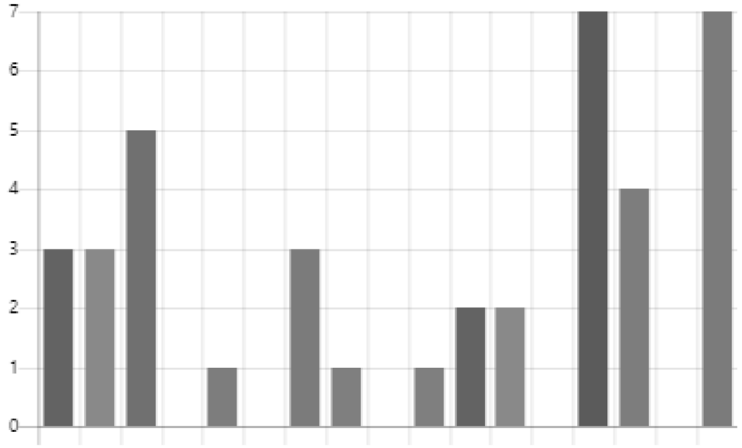
6. Where do you typically stay in Mammoth?

Hotel	2
Vacation Rental	13
With Friends	4
Campsite	5



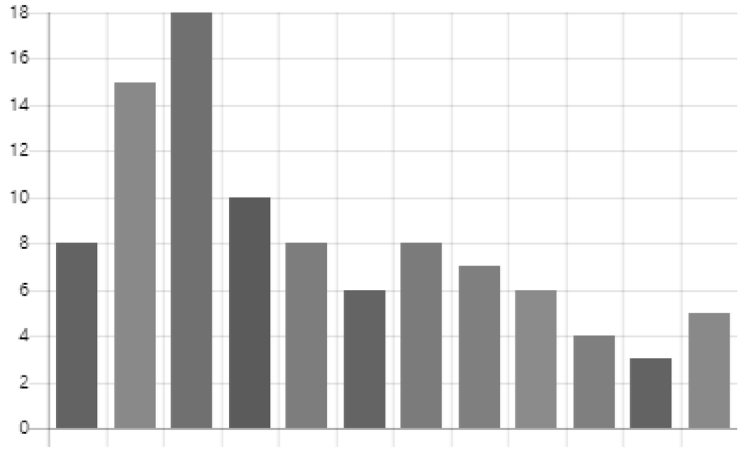
7. When visiting Mammoth, where do you typically stay? Check all that apply.

Main Lodge	3
Canyon Lodge (Mammoth Slo...	3
The Village	5
The Pines (north of Eagle Lod...	0
Eagle Lodge (West Ridge)	1
Lodestar (near Sierra Star golf ...	0
Old Mammoth (south of Eagle...	3
Sierra Valley (east of Sierra Sta...	1
Knolls (east of The Village)	0
Main Street	1
Old Mammoth Commercial (O...	2
Meridian	2
Gateway (east of Old Mammo...	0
Snowcreek (southeast of Eagle...	7
Lakes Basin	4
Sherwin Creek	0
Other	7



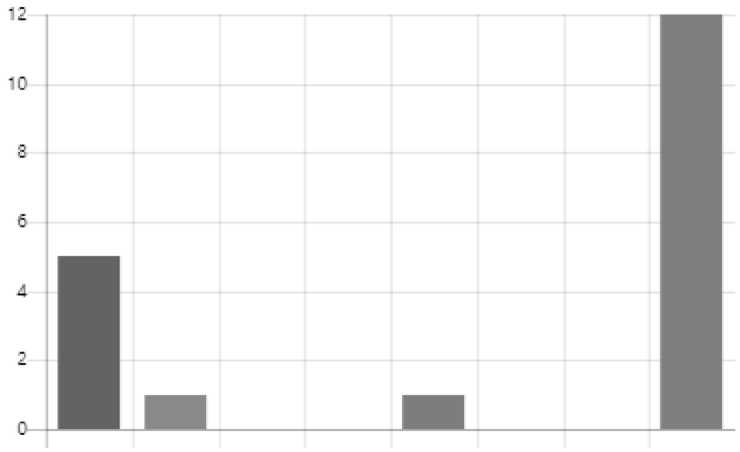
8. When visiting Mammoth, where do you typically go? Check all that apply.

Main Street	8
Downtown/Old Mammoth (sh...	15
The Village	18
Main Lodge	10
Canyon Lodge	8
Eagle Lodge	6
The Mill	8
Lakes Basin	7
Reds Meadow/Devils Postpile	6
Sierra Star Golf Course	4
Snowcreek Golf Course	3
Other	5



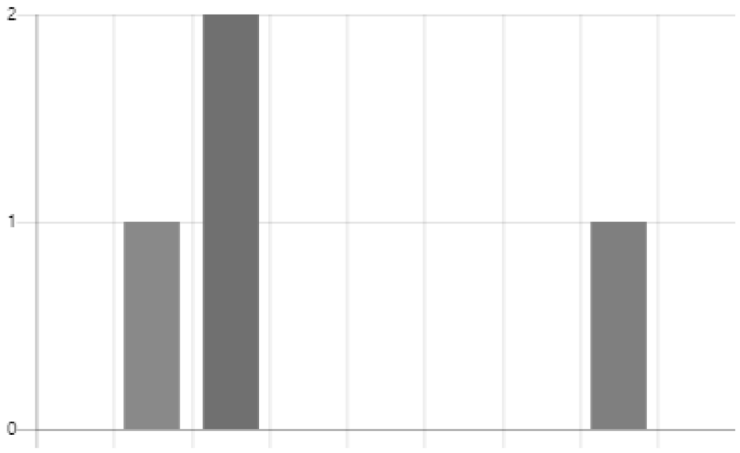
9. Which neighborhood (district) do you live in?

Downtown	5
North Old Mammoth Road	1
North Village	0
Sherwin	0
Sierra Star	1
Snowcreek	0
South	0
Other	12



10. Where do you work?

Business Park	0
Main Street	1
Downtown/Old Mammoth	2
The Village	0
Main Lodge	0
Canyon Lodge	0
Eagle Lodge	0
Lakes Basin	1
Other	0



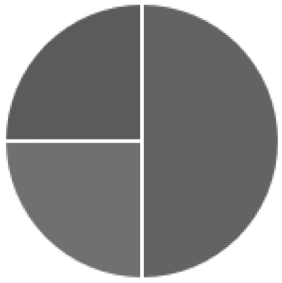
11. If convenience wasn't a factor, how would you like to travel around Mammoth?

Drive	4
Transit	2
Walk	4
Bike	8
Other	1



12. If convenience wasn't a factor, how would you like to travel around Mammoth?

Drive	2
Transit	0
Walk	1
Bike	1
Other	0



13. If convenience wasn't a factor, how would you like to travel around Mammoth?

Drive	4
Transit	8
Walk	6
Bike	6
Other	0



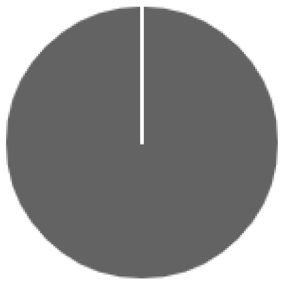
14. How do you typically travel around Mammoth?

Drive	12
Transit	0
Walk	3
Bike	4
Other	0



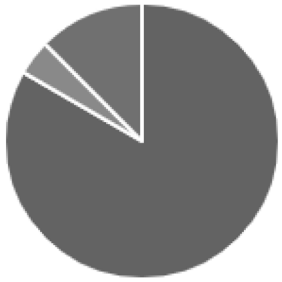
15. How do you typically travel around Mammoth?

Drive	4
Transit	0
Walk	0
Bike	0
Other	0



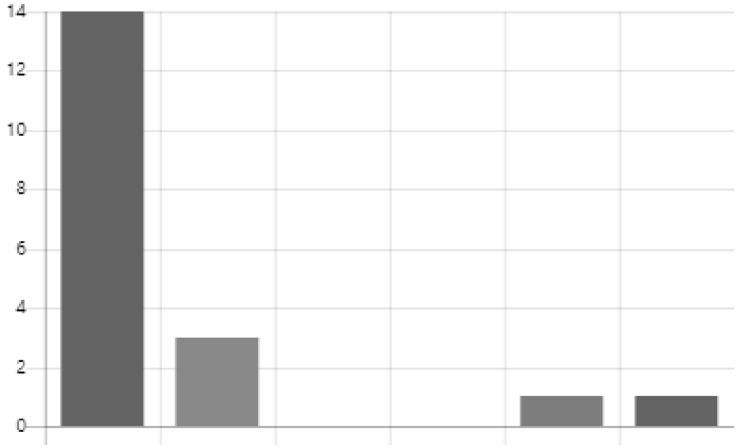
16. How do you typically travel around Mammoth?

Drive	20
Transit	1
Walk	3
Bike	0
Other	0



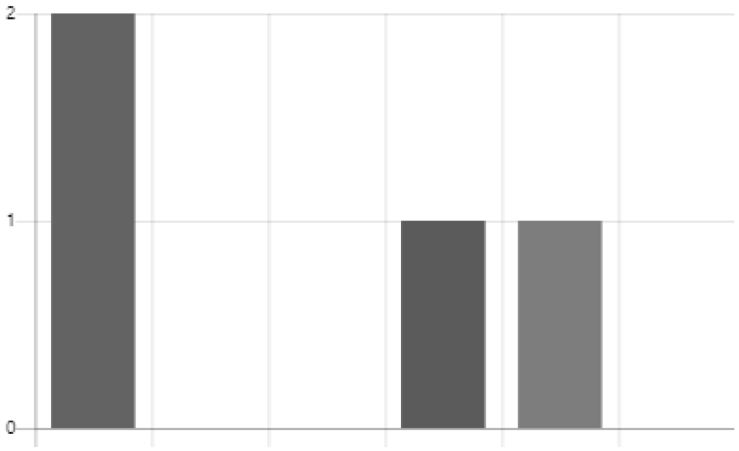
17. If you don't live in Mammoth full-time, how do you typically travel when you're living elsewhere?

I live in Mammoth full-time	14
Drive	3
Transit	0
Walk	0
Bike	1
Other	1



18. When you are in your home city/town how do you typically travel?

Drive	2
Transit	0
Walk	0
Bike	1
I live in Mammoth	1
Other	0



19. If you don't live in Mammoth full-time, where else do you live? Please enter your city/town and Zip Code.

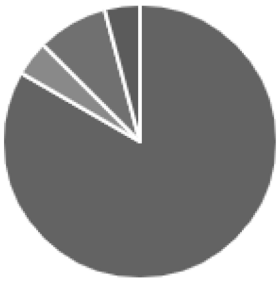
4

Responses

Latest Responses

20. When you're at home, how do you typically travel?

Drive	20
Transit	1
Walk	2
Bike	1
Other	0



21. Where do you live? Please enter your city/town and Zip Code.

3

Responses

Latest Responses

22. Where do you live? Please enter your city/town and Zip Code.

24

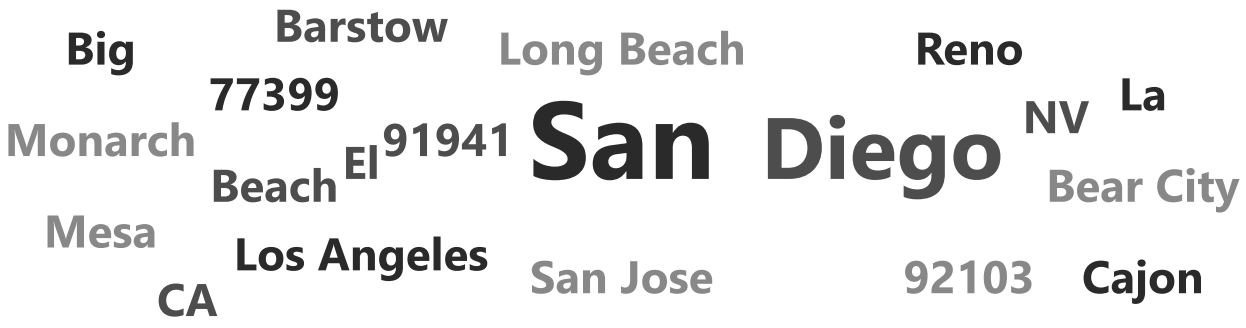
Responses

Latest Responses

"Big Bear City 92314"

"Reno, NV 89509"

5 respondents (**21**%) answered **San** for this question.



23. Have you used Mammoth's free transit services (Town Trolleys or ESTA shuttles)?

Yes	31
No	16



24. How could Mammoth's free transit services (Town Trolleys or ESTA shuttles) be improved?

31
Responses

Latest Responses

"*more consistent schedules across seasons (the seasonal schedules are ...*

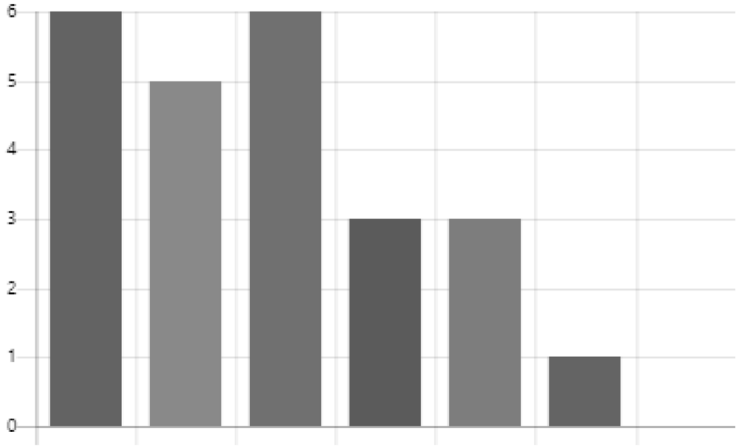
"*More routes*"

8 respondents (**26**%) answered **times** for this question.



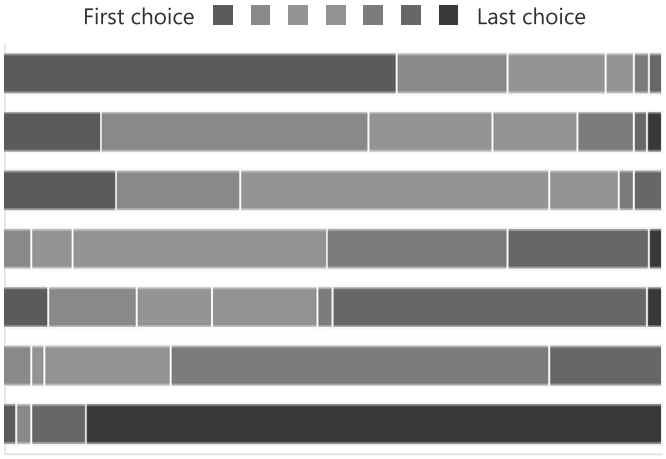
25. Why haven't you used Mammoth's free Mammoth's free transit services (Town Trolleys or ESTA shuttles)? Check all that apply.

Didn't know it existed	6
Didn't know it was free	5
Didn't know the route schedule	6
Not convenient	3
Routes don't serve my destina...	3
Prefer to drive	1
Other	0



26. What would make using transit more attractive? Rank in the order of importance.

Rank	Options
1	More frequent shuttles
2	More reliable service
2	Real-time travel/trip planning ...
3	Dedicated passenger loading ...
3	More shuttle routes / expande...
4	Enhanced bus stops: shelters, ...
5	Other (please specify)



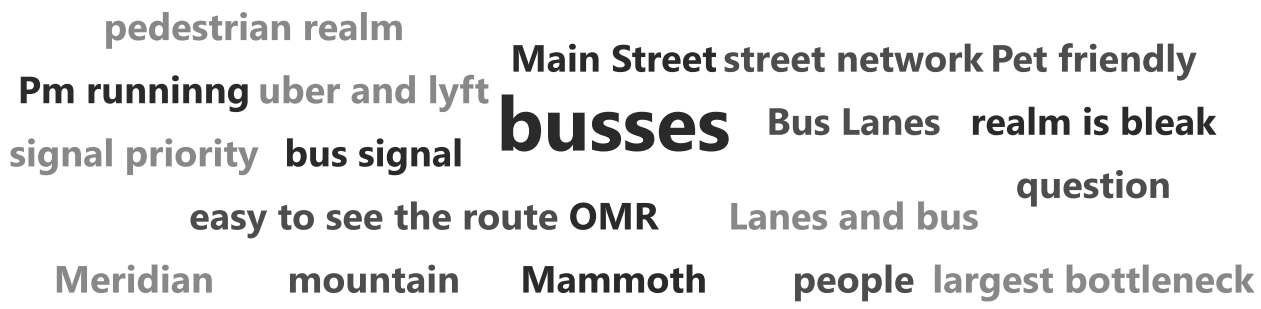
27. If you selected "other" in the previous question, please describe what you mean.

7

Responses

Latest Responses

2 respondents (**29**%) answered **busses** for this question.



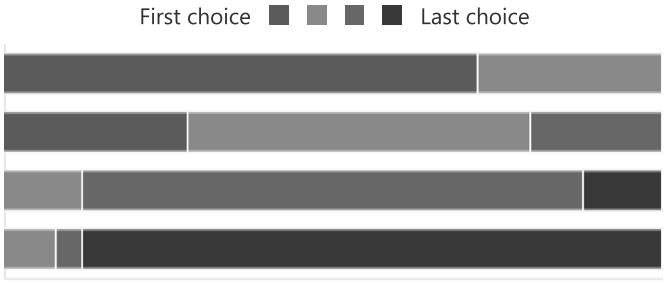
28. Do you ever use a bicycle to travel around Mammoth?

Yes	25
No	22



29. What would make riding a bicycle more attractive? Rank from most effective to least.

Rank	Options
1	Enhanced bicycle pathways
2	Secure bicycle parking
3	Bikeshare (renting bicycles for...
4	Other (please specify)



30. If you ranked "Other" in the previous question first or second, please describe what would make riding a bicycle more attractive.

1
Responses

Latest Responses

31. Why haven't you used a bicycle to travel around Mammoth? Check all that apply.

I only visit Mammoth during ...	5
Not comfortable riding a bicy...	6
Not enough dedicated facilities	7
Lack of secure bicycle parking	1
Other	8



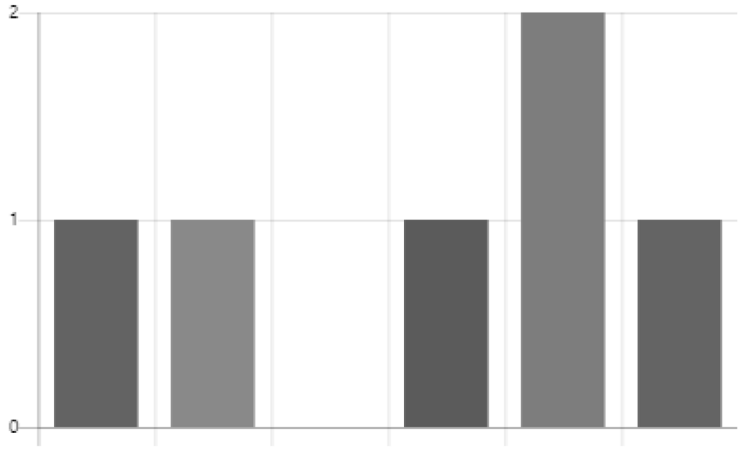
32. Have you used the Mammoth Lakes Park and Ride Lot?

Yes	5
No	42



33. What is motivating you to use the park and ride lot? Please select all that apply.

Central meeting place	1
Proximity to shops/restaurants	1
Hotel/lodging isn't ready for c...	0
Carpooling	1
Transit connection to other de...	2
Other	1



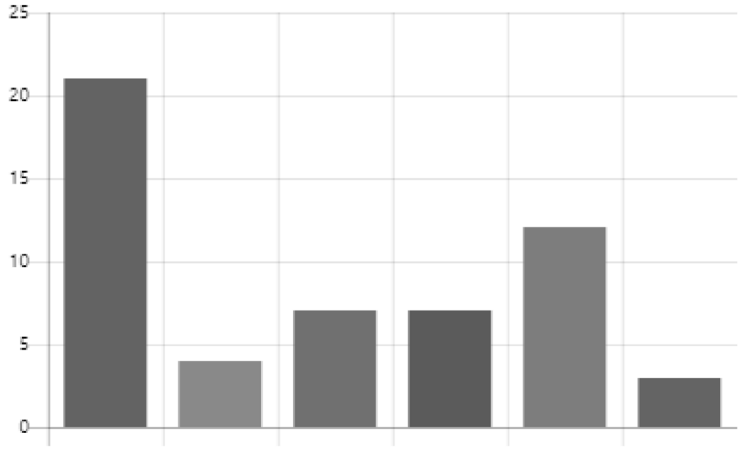
34. When you park at the Park and Ride lot, how to you get to your destination?

Walk	2
Shuttle	2
Carpool	0
Bike	0
Other	1



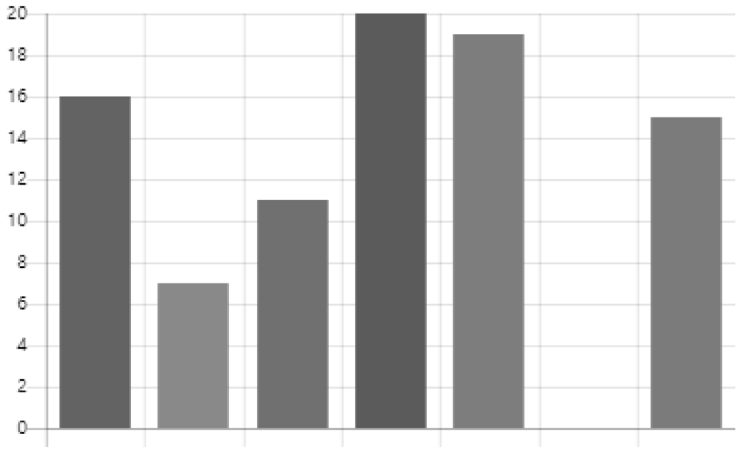
35. Why haven't you used the Mammoth Lakes Park and Ride Lot? Check all that apply.

Didn't know it existed	21
Didn't know it was free	4
Didn't know I could park and t...	7
Not convenient	7
Prefer to park at my destination	12
Other	3



36. In addition to the free transit services (Town Trolleys or ESTA shuttles), which other mobility services would be useful to have at the Mammoth Lakes Park and Ride Lot? Check all that apply.

Visitor information	16
Luggage delivery to lodging l...	7
Luggage/equipment storage	11
Taxi/rideshare loading	20
Bike share/rental station (sum...	19
Private tour staging	0
Other	15



Clerk

From: Pat Agnitch <pagnitch@yahoo.com>
Sent: Tuesday, March 15, 2022 10:36 PM
To: Clerk
Subject: Town Council Meeting - Agenda #11.1

[You don't often get email from pagnitch@yahoo.com. Learn why this is important at http://aka.ms/LearnAboutSenderIdentification.]

[EXTERNAL EMAIL]

Jamie, thank you for attaching my comment to the Final Draft Mobility Hub Study and Program, Agenda item #11.1.

Honorable Mayor Salcido and Town Councilmembers,

With the amount of time, energy and expense spent by the Town in addressing mobility issues in the Town of Mammoth Lakes these past few years, I feel that it is imperative for the community to publicly comment on the Mobility Hub Study agenda item that will impact the town for years to come.

It appears that much of the outreach with this study involved a committee of hand-picked individuals and 60+ Bluesappolusa participants. Wouldn't the Town Council want a stronger community response to validate the Study? I respectfully request an advertised 1-month public comment period on the Mobility Hub Study before Town Council takes action. Thank you for your consideration.

Best regards,
Pat Agnitch

Sent from my iPad

Jamie Gray

From: Sharon Clark <sharonr.clark@gmail.com>
Sent: Tuesday, March 15, 2022 9:41 PM
To: Jamie Gray
Subject: Agenda item #11-1

[EXTERNAL EMAIL]

Hi Jamie,

Please include the following in TC packet. Thank you,
Sharon

Hello Mammoth Lakes Town Council:

At your TC meeting, March 16, staff is presenting the Final Draft of the Mobility Hub Study and Program for your consideration. Do you really want to make a decision on the Final Draft without hearing from our community?

It is appropriate to schedule a formal Public Review of the findings of the Mobility Hub Study. As a long time Mammoth resident, I think this is a critically important decision, to accept the study or not, and want an opportunity to share you my concerns with you.

Thank you,
Sharon R. Clark

Clerk

From: dianebeglau1 <dianebeglau1@gmail.com>
Sent: Tuesday, March 15, 2022 7:23 PM
To: Clerk
Subject: Mobility Hub Study

You don't often get email from dianebeglau1@gmail.com. Learn why this is important <http://aka.ms/LearnAboutSenderIdentification>

[EXTERNAL EMAIL]

Hello Jamie, regarding the Town Council meeting, March 16, I feel there should be a public review comment period prior to finalization of the Mobility Hub Study. Thank you from a concerned citizen, Diane Beglau

Sent from my Verizon, Samsung Galaxy smartphone

Jamie Gray

From: Sandy Hogan <sandyghogan@suddenlink.net>
Sent: Wednesday, March 16, 2022 11:55 AM
To: Jamie Gray
Subject: Agenda item 11.1

[EXTERNAL EMAIL]

Jamie: please add my comment to item 11.1, the draft Mobility Hub Study.

Mayor Salcido, Mayor Pro-tem Wentworth and Council Members: I am submitting a request to have a formal public comment period for the draft Mobility Hub Study of at least one month. This study has had little public input during its more than two years' drafting, and no request for ***written*** public comments at all. It appears that it has not relied upon the Town's approved plans, merely referencing prior unapproved and/or "accepted" draft studies. For these reasons, a formal public comment period is merited, as is done for other studies and public documents.

Thanks, Sandy Hogan

TOWN COUNCIL STAFF REPORT

Title: Policy Discussion on Mammoth Lakes Recreation Contract.

Meeting Date: March 16, 2022

Prepared by: Daniel C. Holler, Town Manager

RECOMMENDATION:

Provide staff direction in preparing for joint meeting with the Board of Mammoth Lakes Recreation (MLR) to Review Contract areas of focus.

BACKGROUND:

The current contract between the Town and Mammoth Lakes Recreation is set expire on June 30, 2022, with the option to extend by mutual agreement for up to two one-year terms. A substantial amount of work was put into the current one-year agreement by the Town and MLR. The agreement reflected a narrowing of the scope of the work program and focusing on specific areas. This has assisted in managing expectations on work efforts for MLR and the Town. The has allowed MLR to work in areas outside of the Town contract, such as expanding the adopt-a-trail program into Mono County and securing a grant to support local arts organizations. Clearly defining the scope of work and expectations has supported success in local programs and support for the Town's Trail programs, Measure U Grants and Advisory Committees.

The Contract was centered on three basic areas of focus:

1. Stewardship and Implementation of Outdoor Recreation, Arts and Culture
2. Communications and Outreach
3. Management of Advisory Committees and Funding Recommendations

Other sections dealt with providing Town Updates, Whitmore Park Grant support, and the option for the Town to request additional services for a set fee. The Whitmore Park Grant was finalized and submitted under MLR. If the Grant is successful MLR would continue to assist in administration of the grant with funding from the grant. A copy of the current Scope of Services is provided for information.

Staff anticipates some of the details under the three focus areas to be updated to reflect current project status. This next year the work with the Office of Outdoor Recreation will begin and will likely influence elements of the work program. Overall, the contract structure has worked well for the current year and no significant changes are currently recommended. MLR has one staff member who shares office space as needed with Town staff. The close working relationship has improved communication and coordination of work. Compensation provided for in the current agreement is $90,500. At this time staff is not recommending any change in the compensation, provided the scope of services remains similar.

Exhibit A – Scope of Services and Deliverables FY21-22

Stewardship and Implementation of Outdoor Recreation, Arts and Culture

1) Support for Mammoth Lakes Trail System
    a) Weekly coordination to optimize Measure R resources and link TOML to regional efforts: MLTS coordination meeting, MLR/MLTS/MLTPA coordination meeting, SRIC coordination meeting. Meetings attended may be limited based on the needs of the Town.
2) Support Adopt A Trail program.
3) Coordinate work program with Town Office of Outdoor Recreation as it is ramped up and staffed.

Communications and Outreach

1) Regular public communications on sustainable outdoor recreation opportunities in and around Mammoth Lakes.
2) Community Stakeholder Meetings: Convene community meetings (two – four per year) to inform and update a diverse recreational audience on recreation related projects and programs in coordination with Town staff.
3) Prepare Webpages for TOML Projects and Programs.
    a) Develop, host, and maintain webpages for TOML Projects and programs as defined under current MLTS work program, including but not limited:
        i) Sherwins Meadow Trails and Trailhead,
        ii) Shady Rest Inyo Craters.
        iii) Lakes Basin Connector Trails, and
        iv) Adopt A Trail
    b) Measure R and U Allocations information (application, process, documents, partners, and awardees)

Management of Advisory Committees and Funding Recommendations

1) Mammoth Trails Committee
    a) Convene up to six (6) meetings annually to provide fiscal and operational recommendations to TOML in coordination with Town staff
2) Allocations Committee
    a) Conduct at least one public hearing on the proposed allocation and use of Measure U Funds
    b) Conduct at least one public hearing on the proposed allocation and use of Measure R Funds
    c) Convene at least one (1) but no more than four (4) application review meetings and at least one (1) public hearing on the programming allocation of Measure U funds
    d) Conduct public meeting (s) on the specific allocations of Measure R and/or U funds for special projects.
    e) Conduct public meetings on the use of non-committed reserve funds
3) Provide recommendations to the Town Council on recommendations for all uses of Measure R and U funds following the public hearing/meeting process.
4) Measure U and Measure R Grant Awards
    a) Provide staff assistance to Measure U applicants ensuring applications are complete and align with restricted use of these funds
    b) Work with awardees to leverage grant award and review after-event performance reports.
5) Collaborate with TOML to review and update Measure R & U allocation process.

Town Updates

1) Advise the Town Council, Commissions and staff on recreational projects and programs outside of Town recreation programs and on arts and culture opportunities through regular reports at meetings. Provide information on MLR work program and progress on implementation of scope of work.

Grant Support

1) Assist Town in convening public process meetings on conceptual plan for he expanded Whitmore Recreation Area
2) Serve as Town lead applicant and assist in TOML Staff driven grant preparation for Prop 68 grant for improvements at Whitmore Park (Grant to include administrative costs for MLR)

Additional Contracted Services

1) The Town may request extra work outside of the scope of services provided herein which will require the following:
   a) MLR to provide a proposal estimating the hours required to complete the work
   b) The overall time frame in which the work will be completed
   c) The impact on achieving the scope of services provided herein
   d) Other required to determine the ability of MLR to perform the work
2) Compensation for extra work will be paid at a rate of $58.00 per hour. Payment will be made based on invoices documenting the hours worked and services provided.

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Amend Chapter 2.40 – Town of Mammoth Lakes Recreation Commission of the Town of Mammoth Lakes Municipal Code.

Council Meeting Date: 3/16/2022

Prepared by: Stuart Brown, Parks and Recreation Director

Recommended Motion: Waive the first reading and approve by title only the attached ordinance amending Chapter 2.40 of the Town of Mammoth Lakes Municipal Code.

Summary: On May 21, 2014 Town Council approved a funding scenario for Mammoth Lakes Recreation and directed staff to "Guide the Recreation Commission in re-defining its roles/responsibilities, including ensuring that the upcoming application information for two members shows the intended changes. Further, guide the new Commission seated in July 2014 in bringing forward an amended Recreation Commission ordinance to reflect the new focus for this Commission."

The amendments to Chapter 2.40 contained in the draft ordinance incorporate changes initially proposed and accepted by the Commission in 2014, but revisions were also made to align with the on-going functions and work program of the Recreation Commission as described in the 2022 Strategic Work Plan.

On March 1, 2022, the proposed amendments to Chapter 2.40 of the Town of Mammoth Lakes Municipal Code were unanimously approved by the Recreation Commission.

MAMMOTH LAKES TOWN COUNCIL
STAFF REPORT

Council Meeting Date: March 16, 2022 **Date Prepared**: March 4, 2022

Prepared by: Stuart Brown, Parks and Recreation Director

Title: Amend Chapter 2.40 of the Town of Mammoth Lakes Municipal Code.

Agenda: Policy Item

RECOMMENDATION:

Waive the first reading and approve by title only the attached ordinance amending Chapter 2.40 of the Town of Mammoth Lakes Municipal Code.

BACKGROUND INFORMATION:

On May 21, 2014 Town Council approved a funding scenario for Mammoth Lakes Recreation and directed staff to "Guide the Recreation Commission in re-defining its roles/responsibilities, including ensuring that the upcoming application information for two members shows the intended changes. Further, guide the new Commission seated in July 2014 in bringing forward an amended Recreation Commission ordinance to reflect the new focus for this Commission."

On August 5, 2014, the Recreation Commission reviewed the proposed amendments and provided consensus recommendations to staff and requested staff return the item to the next regular meeting for further consideration and acceptance. After discussion, the proposed amendments were accepted by the Recreation Commission, on September 9, 2014, however, the ordinance amendments were not presented to Town Council for ratification. At the direction of the Town Manager, staff presented proposed amendments to the Recreation Commission for review and acceptance on March 1, 2022.

ANALYSIS:

The amendments to Chapter 2.40 contained in the draft ordinance incorporate changes initially proposed and accepted by the Commission in 2014, but revisions were also made to align with the on-going functions and work program of the Recreation Commission as described in the 2022 Strategic Work Plan.

Highlighted changes include the following:

A. Renaming of the Commission from the Recreation Commission to the Parks and Recreation Commission.
B. Inclusion of "arts and culture" in recreation programming references.
C. Revision of "G" under section 2.40.040 "Powers and duties" to include a review of the Town's Capital Improvement Program (CIP) plan and provide recommendations to staff regarding future recreational capital and deferred maintenance projects.

D. Revision of "H" under section 2.40.040 "Powers and duties" for the Commission to not conduct public hearings, but to provide input or recommendations for public hearings related to land acquisition or facility design and development for recreation/arts and cultural purposes.
E. Revision of "L" under section 2.40.040 "Powers and duties" related to the recommendation to Town Council of Measure R and Measure U funds.
F. Inclusion of section 2.40.080 "Professional Development Reimbursement".

On March 1, 2022, the proposed amendments to Chapter 2.40 of the Town of Mammoth Lakes Municipal Code were unanimously approved by the Recreation Commission.

STAFFING CONSIDERATIONS:
None

ENVIRONMENTAL CONSIDERATIONS:
None

LEGAL CONSIDERATIONS:
The proposed ordinance has been reviewed by the Town Attorney.

FINANCIAL CONSIDERATIONS:
None

RECOMMENDATION:
Waive the first reading and approve by title only the ordinance amending Chapter 2.40 of the Town of Mammoth Lakes Municipal Code.

ATTACHMENTS:
A. An Ordinance of The Town Council of The Town of Mammoth Lakes, State of California, Amending Municipal Code Chapter 2.40.

ORDINANCE NO. 22-

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, AMENDING MUNICIPAL CODE CHAPTER 2.40 – TOWN OF MAMMOTH LAKES RECREATION COMMISSION

WHEREAS, the Town of Mammoth Lakes has a Recreation Commission, the duties, composition, compensation, and other details of which are established in Chapter 2.40 of the Town's Municipal Code; and

WHEREAS, Town staff and members of the Recreation Commission have identified a need to revise the title, powers, and duties of the Commission in order to better reflect the Commission's role and to allow it to better serve the Town Council and the community.

THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, DOES ORDAIN AS FOLLOWS:

Section 1: Chapter 2.40 of the Town of Mammoth Lakes Municipal Code is hereby amended to read as set forth in Exhibit A, attached hereto and incorporated herein by reference.

Section 2: EFFECTIVE DATE OF ORDINANCE

This Ordinance shall become effective and enforceable thirty (30) days from and after the date of its adoption.

Section 3: POSTING

The Town Clerk shall, within fifteen (15) days after the passage of this Ordinance, cause it to be posted at the duly designated posting places established by resolution of the Town Council, published once in a newspaper of general circulation, and entered in the Book of Ordinances of the Town.

Section 4: SEVERABILITY

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

The foregoing Ordinance was PASSED, APPROVED, AND ADOPTED on the 6th day of April, 2022.

_____
LYNDA SALCIDO, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

Exhibit A

Chapter 2.40

TOWN OF MAMMOTH LAKES PARKS AND RECREATION COMMISSION

Sections:

2.40.010 Definitions
2.40.020 Created
2.40.025 Composition
2.40.030 Vacancies—Vote
2.40.040 Powers and duties
2.40.050 Receipt of donations
2.40.060 Compensation
2.40.070 Special requirement
2.40.080 Professional development reimbursement

For the purpose of this chapter, "commission" means the Town of Mammoth Lakes Parks and Recreation Commission.

2.40.020 Created

There is created within the Town a Parks and Recreation Commission which shall consist of five regular voting members. Such members shall be appointed by the Town Council in the manner and for the terms prescribed in Sections 2.04.060 and 2.28.010.

2.40.025 Composition.

The commission shall be comprised of members who represent a broad spectrum of recreation interests.

2.40.030 Vacancies—Vote.

A vacancy or vacancies on the commission shall not impair the right of the remaining members to exercise the powers of the commission. Three members shall constitute a quorum. The commission shall act only upon a majority vote of the members present, but in no case shall action be taken unless a quorum is present.

2.40.040 Powers and duties.

Within the limitations provided by law, the commission shall have the following powers and duties to:

A. Act in an advisory capacity to the Town Council in all matters pertaining to Town-owned or managed parks, recreation (arts & culture), facilities, trails/paths, special events and all other associated activities as prescribed by ordinances or by Town Council action;
B. Establish a schedule of regular meeting times and places;
C. Make recommendations to the Department Director (or designee) on funding priorities related to the departmental budget;

D. Assist Town staff in the advancement, coordination, and delivery of community recreation services and activities by serving as a liaison between partner organizations, civic groups, youth sports programs, other municipalities, the private sector and other recreation providers;
E. Provide recommendations to the Town Council regarding the rules, regulations and policies relating to conduct in Town-owned or managed parks and other recreation areas. The administration of said policies, rules and regulations, once adopted, shall be the responsibility of the Parks and Recreation Department Director or designee;
F. Review surveys provided by the Department Director (or designee) of recreation users to ensure that the parks and recreation needs of the public are being addressed;
G. Review the Town's Capital Improvement Program (CIP) plan and provide recommendations to staff regarding future recreational capital and deferred maintenance projects;
H. Upon Town Council direction, provide input or recommendations for public hearings related to land acquisition or facility design and development for recreation/arts and cultural purposes;
I. Provide input to Town staff and/or contracted professionals to assist in the design of recreation facilities and amenities approved for construction through the budget process by Town Council;
J. Inform and provide funding recommendations to Mammoth Lakes Recreation (MLR) or any other body or entity designated by the Town Council for the use of Measure R or Measure U funds for Town-owned or managed parks, recreation (arts & culture), facilities, trails/paths, special events, and all other associated activities as prescribed by ordinances or by Town Council action.

2.40.050 Receipt of donations.

The commission shall be empowered to receive donations, contributions and other gifts to be used for recreation purposes, but all money so received by it shall be deposited in a special park and recreation account. After appropriation by the town council, money deposited in such an account shall be expended for park and recreation purposes, including but not limited to capital and operating expenditures.

2.40.060 Compensation.

The members of the commission may receive such reasonable compensation as is established from time to time by resolution of the Town Council.

2.40.070 Special requirements.

Unless otherwise provided by law, or by ordinance or resolution of the town council, at least four members of the recreation commission shall initially, and during their incumbencies, be bona fide residents and registered voters of the town. To capture a "Sphere of Influence," one member of the commission may reside outside of the town

boundaries but between June Lake and Tom's Place, inclusive. No such member shall at appointment or during his or her incumbency be an employee of the town.

2.40.080 Professional Development Reimbursement

The members of the commission may receive reasonable reimbursement for attending industry professional development classes, programs, or conferences approved by the Parks and Recreation Department Director or designee, subject to Town policies regulating such reimbursements and funding of such professional development programs.

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Adopt Resolution Supporting an Independent and Democratic Ukraine and Condemning the Russian Invasion of Ukraine.

Council Meeting Date: 3/16/2022

Prepared by: Daniel C. Holler, Town Manager

Recommended Motion: Adopt Resolution Supporting an Independent and Democratic Ukraine and Condemning the Russian Invasion of Ukraine.

Summary:
The proposed resolution was prepared in response to Council Member requests and Staff's desire to express on behalf of the Town of Mammoth Lakes support for Ukraine and condemnation of the aggression taken towards Ukraine by Russia.

RESOLUTION NO. 22-

RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, SUPPORTING AN INDEPENDENT AND DEMOCRATIC UKRAINE AND CONDEMNING THE RUSSIAN INVASION OF THE COUNTRY OF UKRAINE

WHEREAS, on August 24, 1991, the elected Verkhovna Rada of Ukraine declared the independence of Ukraine from the Soviet Union with an overwhelming majority vote; and

WHEREAS, on December 1, 1991, more than 90 percent of Ukrainian citizens voted in a national referendum in support of independence, with majorities in every region; and

WHEREAS, on February 20, 2014, the Russian Federation invaded the independent state of Ukraine, which continues to confront aggressive Russian activity, including the ongoing illegal annexation of Crimea, conflict in the Donbas region, and threats to freedom of navigation in the Black Sea and the Sea of Azov; and

WHEREAS, Russia began an invasion of Ukraine on February 24, 2022, in an escalation of the Russo-Ukrainian War that began in 2014 and is the largest conventional military attack in Europe since World War II; and

WHEREAS, the Russian invasion of Ukraine has and will result in the death of both Ukrainian and Russian military personnel, civilians and the displacement of millions of people creating one of the largest humanitarian crisis in Europe since World War II.

NOW, THEREFORE, BE IT RESOLVED, that the Town Council of the Town of Mammoth Lakes California condemns the illegal military invasion of the independent state of Ukraine by the Russian Federation.

BE IT FURTHER RESOLVED that the Town Council commends the courage, resolve, and actions taken by the Ukrainian people in the pursuit and fight to retain their sovereignty as an independent state and pays tribute to the many men and women who have and are giving their lives in pursuit of a free and democratic Ukraine.

BE IT FURTHER RESOLVED that the Town Council expresses overwhelming concern for the Ukrainian people who have been forced to flee their homes by the thousands in response to Russia's unprovoked military aggression against the people of Ukraine; and with the world witnessing a mounting humanitarian disaster as civilians attempt to leave the country for safety and refuge.

BE IT FURTHER RESOVED with the world witnessing a mounting humanitarian disaster as civilians attempt to leave the country for safety and refuge that the Town Council encourages our residents to keep the people of Ukraine in our thoughts and prayers and to consider ways through trusted resources to provide support for the people of Ukraine.

APPROVED AND ADOPTED THIS 16TH day of March 2022.

_____
LYNDA SALCIDO, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

TOWN COUNCIL STAFF REPORT

Title: Fiscal Year 22-23 Budget – Preliminary Revenue Projections.

Meeting Date: March 16, 2022

Prepared by: Rob Patterson – Administrative Services / Finance Director

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RECOMMENDATION:

Staff is requesting Town Council comment and direction on proposed revenue projections that will assist staff in preparing the preliminary FY22-23 budget to be presented on April 27th for Town Council consideration.

BACKGROUND:

The methodology and background used for each revenue forecast is consistent with prior years. Preparing these initial revenue estimates provides a base line for providing current service levels with specific areas identified for additional investment. The development of a robust capital improvement program (CIP) along with current and future planned investment in housing programs requires a very measured process in setting revenue estimates for the Town's operating budget. We remain conservative in our estimates to prevent over reliance on high revenues for operations, while allowing for greater flexibility in executing on the CIP and other priority investments. These revenue estimates are completed with the best available information to date. Staff will receive updates to information for revenue projections and make adjustments through the budget cycle. Staff is working on the expense side of the budget as we prepare a preliminary budget for discussion on April 27th.

ANALYSIS:

In preparing for the FY22-23 budget, several 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 following highlights our projection of revenues for the preliminary budget work. These projections are subject to change as more information is obtained through the budget process. The following discussion uses the adopted FY21-22 Budget as a point of comparison as well as trends over the past several years. The preliminary base operating revenue for FY22-23 is $27,341,480 which represents a 9.9% increase from prior year adopted budget ($24,874,749). This increase is consistent with natural growth of the organization as we have enhanced our core services to meet the needs of our community.

TOT

The base Transient Occupancy Tax (TOT) is recommended at $16.0 million this year, which is $1,500,000 or 10.3% higher than last year and represents 58.5% of the General Fund budgeted revenue for FY22-23. We believe this base TOT is sustainable based on summer / winter diversification and TBID marketing efforts. Staff does believe this revenue item will exceed the

budget within the next year allowing for the implementation of the CIP and other priority investments to support the community (e.g. housing and childcare). However, locking in a higher budget would increase our vulnerability to fluctuating visitation. This approach also allows us to allocate revenue in excess of the operating budget to special projects and one time spending that will further critical community programs. The Town is unique in that we depend so heavily on visitation and this revenue stream, but we are also unique in the fact we have generated additional financial capital to further our projects. This fact is also unique for local government.

The lodging community has enjoyed a strong demand for visitation and has appropriately adjusted the average daily rental rate on most units. This adjustment has increased the overall revenue for both the operators and Town while still meeting the current visitor demand. Staff does anticipate this practice will continue provided the economy continues to support leisure travel. The current global issues may have an impact on our visitation as the cost of fuel continues to rise and uncertainty of potential escalation of current conflicts, weigh on consumers. We do anticipate an increase in foreign travel that was significantly reduced during the pandemic which should help the region with additional visitors.

For comparison purposes, TOT enforcement related revenues from assessments, penalties or interest are not included int the base TOT revenue analysis. The analysis provides a comparison of Non-Winter months (May – November) and Winter-Months (December – April). The two seasons are used to demonstrate both steady increase in Non-Winter month revenue and more potential volatility in the Winter months. The average for the past 8, 6, & 4 years is provided.

Transient Occupancy Tax Analysis

Fiscal Year	Non-Winter	Winter	Total	Adopted Budget	Actual Variance to Adopted Budget	Modified Budget
FY2013 - 14	$ 4,415,758	$ 5,947,501	$ 10,363,259	$ 11,646,356	$ (1,283,097)	$ 10,343,365
FY2014 - 15	$ 4,907,077	$ 6,401,920	$ 11,308,997	$ 11,600,000	$ (291,003)	$ 10,839,000
FY2015 - 16	$ 6,112,789	$ 9,620,717	$ 15,733,506	$ 11,600,000	$ 4,133,506	$ 14,500,000
FY2016 - 17	$ 6,958,537	$ 11,132,927	$ 18,091,464	$ 11,650,000	$ 6,441,464	$ 16,667,305
FY2017 - 18	$ 7,227,599	$ 10,639,802	$ 17,867,401	$ 12,500,000	$ 5,367,401	$ 17,472,000
FY2018 - 19	$ 7,385,530	$ 12,825,531	$ 20,214,779	$ 13,500,000	$ 6,714,779	$ 20,100,000
FY2019 - 20**	$ 5,870,647	$ 10,103,601	$ 15,974,248	$ 13,500,000	$ 2,474,248	$ 15,904,700
FY2020 - 21**	$ 8,546,147	$ 7,964,197	$ 16,510,344	$ 11,200,000	$ 5,310,344	$ 16,564,000
FY2021 - 22*	$ 7,500,950	$ 8,296,557	$ 15,797,507	$ 14,500,000	$ 1,297,507	

*** = Partical Year, missing February, March, April (Winter) May, June - (Non-Winter)**
**** = Year Heavily Impacted by COVID-19**

Average	Non-Winter	Winter	Total
8 Year	$ 6,428,011	$ 9,329,525	$ 15,757,535
6 Year	$ 7,016,875	$ 10,381,129	$ 17,398,004
4 Year	$ 7,257,481	$ 10,383,283	$ 17,640,764

Note:
Winter = December - April
Non Winter = May - November

Staff Recommendation	**$**	**16,000,000**	**10.3%**

Staff is requesting Council discussion and confirmation on the TOT revenue recommended for the initial preparation of the operating budget.

Property Tax

All Combined Property Tax revenue streams represent approximately 17.0% of the General Fund revenue or $4,650,000. This projected revenue is 10.3% higher than prior year adopted budget with the most of this increase coming from secured property tax and property tax-in lieu VLF. While this increase looks like a lot when compared to prior year budget, the increase is just 1.7% higher than last year actual revenue. ($4,572,245). These estimates will be reviewed in the coming weeks as we anticipate receiving more detailed projections from Mono County. This initial projection assumes approximately 2% increase over last year. 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. Staff also used trends in individual property tax line items to determine the distribution and those items listed above have seen the most increase in the last two years. Below you will find a historical representation of property tax.

Property Tax Analysis

Fiscal Year	Actuals	Adopted Budget	Actual Variance to Adopted Budget
FY2013 - 14	$ 3,175,190	$ 3,045,495	$ 129,695
FY2014 - 15	$ 3,227,673	$ 3,202,984	$ 24,689
FY2015 - 16	$ 3,356,561	$ 3,325,405	$ 31,156
FY2016 - 17	$ 3,486,307	$ 3,491,692	$ (5,385)
FY2017 - 18	$ 3,635,160	$ 3,604,022	$ 31,138
FY2018 - 19	$ 3,803,820	$ 3,532,000	$ 271,820
FY2019 - 20	$ 4,054,115	$ 3,688,000	$ 366,115
FY2020 - 21	$ 4,572,245	$ 3,927,000	$ 645,245
FY2021 - 22*	$ 2,333,701	$ 4,214,850	

* Partial Year

Average	Total
8 Year	$ 3,663,884
6 Year	$ 3,818,035
4 Year	$ 4,016,335

Staff Recommendation	**$ 4,650,000**	**10.3%**

Sales Tax

Sales Tax represents 9.9% of the General Fund or $2,700,000 for FY22-23. This amount is a 3.8% higher than prior year adopted budget. (2,600,000) The Town did see an impact to Sales Tax in prior years as visitation was reduced during the pandemic. The amounts recommended for FY22-23 represent a return to pre-pandemic expectation on visitation. In April 2019, AB147 was signed into law requiring every retailer engaged in business in the state to collect the tax from the purchaser, file a return, and remit the tax to the State. This bill also identified "Marketplace facilitator" as one who contracts with marketplace sellers to facilitate the sale of products (a.k.a Online Sales). This required online sales platforms to collect and remit taxes. The return of normal visitation coupled with collection of online sales tax should result in a strong year for this revenue stream. Below you will find a historical representation of sales tax.

Sales Tax Analysis

Fiscal Year	Actuals	Adopted Budget	Actual Variance to Adopted Budget
FY2013 - 14	$ 1,403,323	$ 1,332,710	$ 70,613
FY2014 - 15	$ 1,411,709	$ 1,430,000	$ (18,291)
FY2015 - 16	$ 1,805,712	$ 1,730,000	$ 75,712
FY2016 - 17	$ 2,617,014	$ 2,324,000	$ 293,014
FY2017 - 18	$ 2,433,682	$ 2,250,000	$ 183,682
FY2018 - 19	$ 2,749,036	$ 2,490,000	$ 259,036
FY2019 - 20	$ 2,372,657	$ 2,521,000	$ (148,343)
FY2020 - 21	$ 2,513,299	$ 1,850,000	$ 663,299
FY2021 - 22*	$ 1,245,937	$ 2,600,000	

* Partial Year

Average	Total
8 Year	$ 2,163,304
6 Year	$ 2,415,233
4 Year	$ 2,517,169

Staff Recommendation	**$**	**2,700,000**	**3.8%**

Franchise Fees

Franchise Fees revenue estimate of $900,000 represents 3.3% of the General Fund revenue budget for FY22-23. The Town receives franchise fees for Solid Waste, Electricity, Gas and Cable. The budgeted revenue is 10.8% higher than prior year adopted budget. In the prior year, the Town completed a new Solid Waste franchise agreement with Waste Connections, Inc. (DBA Mammoth Disposal) included a 2% increase in the franchise fee. The Town has also seen an increase in solid waste collections. Staff has forecast a 25% increase in the solid waste franchise fees, a 9.5%

increase in electricity franchise fees, flat or no increase for Gas franchise fees and a 2.2% increase for cable franchise fees. Combined these expectations make up the increase of $88,000 represented in the number forecast for this revenue stream. Below you will find a historical representation of combined franchise fees.

Franchise Fee Analysis

Fiscal Year	Actuals	Adopted Budget	Actual Variance to Adopted Budget
FY2013 - 14	$ 787,727	$ 729,963	$ 57,764
FY2014 - 15	$ 787,331	$ 790,000	$ (2,669)
FY2015 - 16	$ 637,607	$ 804,705	$ (167,098)
FY2016 - 17	$ 1,010,266	$ 811,656	$ 198,610
FY2017 - 18	$ 911,173	$ 813,000	$ 98,173
FY2018 - 19	$ 910,190	$ 830,000	$ 80,190
FY2019 - 20	$ 852,565	$ 845,000	$ 7,565
FY2020 - 21	$ 858,936	$ 770,000	$ 88,936
FY2021 - 22*	$ 275,983	$ 812,000	

* Partial Year

Average	Total
8 Year	$ 844,474
6 Year	$ 863,456
4 Year	$ 883,216

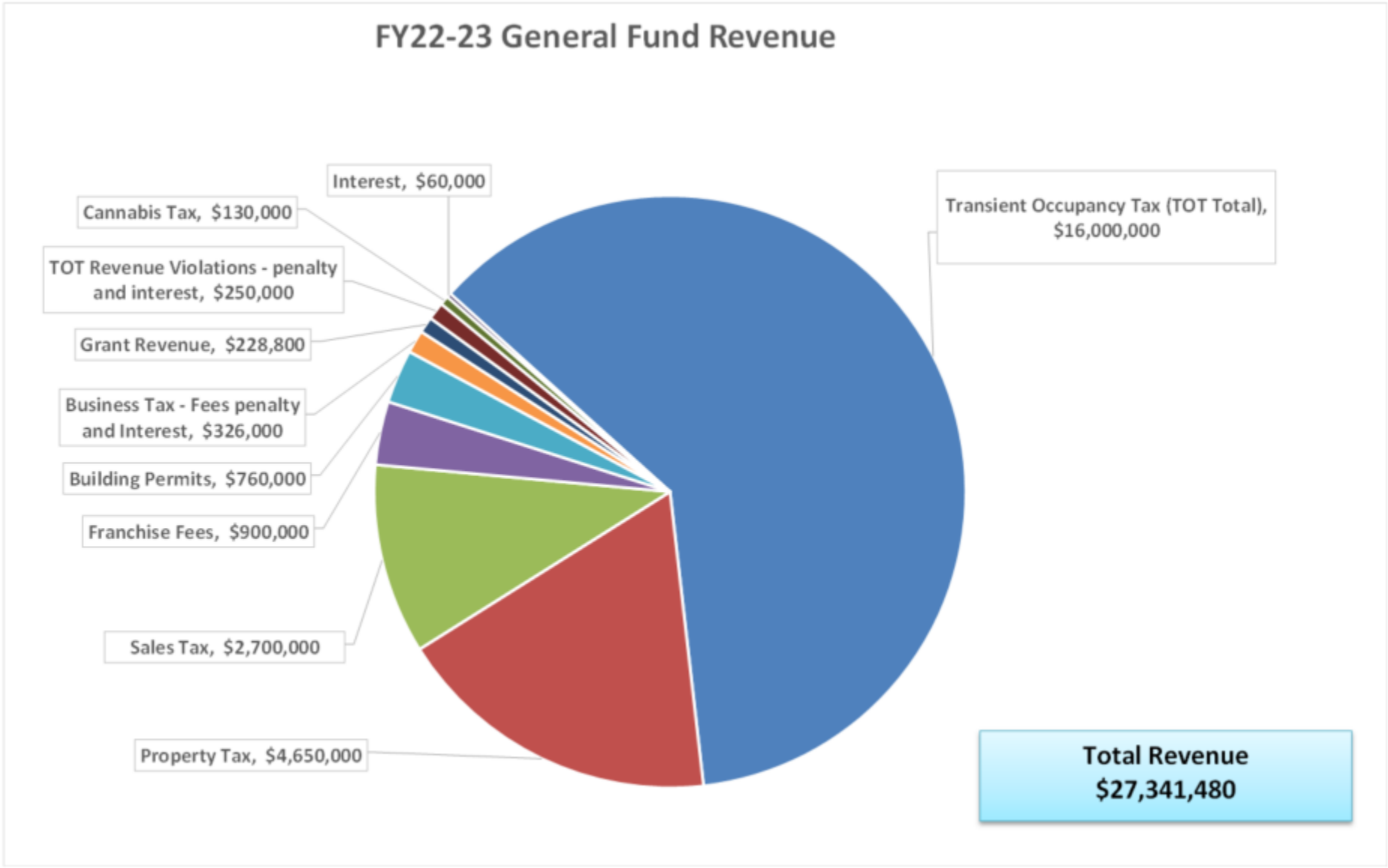
Staff Recommendation	**$**	**900,000**	**10.8%**

Other Revenues

Other Revenues represent 10.4% 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) and tobacco grant (103,800); business license ($326,000); building permit fees ($760,000); planning and zoning applications ($120,000); TBID Administrative fee ($100,000); and facility rentals; ($165,000); transit fee ($125,000). 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 $2,841,480.

Major Revenue Components

Item	FY2019-20 Actual	FY20-21 Actual	FY21-22 Adopted Budget	FY22-23 Proposed Budget	Variance to FY21-22	% of Total Revenue
Transient Occupancy Tax (TOT)	$ 15,911,859	$ 16,599,247	$ 14,500,000	$ 16,000,000	$ 1,500,000	58.5%
TOT Revenue Violations	$ 94,039	$ 148,977	$ 60,000	$ 100,000	$ 40,000	0.4%
TOT Penalty and Interest	$ 267,207	$ 167,766	$ 130,000	$ 150,000	$ 20,000	0.5%
Total TOT Revenue	$ 16,273,104	$ 16,915,990	$ 14,690,000	$ 16,250,000	$ 1,560,000	59.4%
Property Tax	$ 4,054,115	$ 4,572,245	$ 4,214,850	$ 4,650,000	$ 435,150	17.0%
Sales Tax	$ 2,372,657	$ 2,513,299	$ 2,600,000	$ 2,700,000	$ 100,000	9.9%
Franchise Fees	$ 851,036	$ 858,936	$ 812,000	$ 900,000	$ 88,000	3.3%
Other Revenue						
Building Permits	$ 623,387	$ 934,970	$ 700,000	$ 760,000	$ 60,000	2.8%
Business Tax (New, Renewal, and Penalties)	$ 360,535	$ 336,897	$ 338,000	$ 326,000	$ (12,000)	1.2%
Cannabis Tax	$ 160,539	$ 161,553	$ 130,000	$ 130,000	$ -	0.5%
Interest	$ 353,569	$ 150,389	$ 49,670	$ 60,000	$ 10,330	0.2%
Grant Revenue	$ 481,925	$ 380,379	$ 125,000	$ 228,800	$ 103,800	0.8%
Misc Revenue	$ 1,509,888	$ 2,393,424	$ 1,215,229	$ 1,336,680	$ 121,451	4.9%
Total Budgeted Revenue (General Fund)	$ 27,040,754	$ 29,218,082	$ 24,874,749	$ 27,341,480	$ 2,466,731	100.0%


FY22-23 General Fund Revenue
Interest, $60,000
Cannabis Tax, $130,000
TOT Revenue Violations - penalty and interest, $250,000
Grant Revenue, $228,800
Business Tax - Fees penalty and Interest, $326,000
Building Permits, $760,000
Franchise Fees, $900,000
Sales Tax, $2,700,000
Property Tax, $4,650,000
Transient Occupancy Tax (TOT Total), $16,000,000
Total Revenue
$27,341,480

Other Funds

The Town has other funds that will be incorporated into the preliminary budget such as Gas Tax, Airport, Vehicle maintenance and replacement, Measures R & U, and a number of smaller funds, such as the various assessment districts. Finalizing both revenues and expenses for several of these funds is tied to the General Fund. Using the direction provided on the above revenues will assist staff in proceeding with the next step in the budget cycle.

CONCLUSION

Your Town leadership team and finance staff have put in a number of hours in preparing for the budget cycle. They are committed to working within the Towns' financial limits and the policy direction provided by Town Council as we provide services to our community. Council discussion and recommendation on the key revenue components of the FY22-23 budget are a critical first step in the development of our budget. As the budget cycle progresses, staff will provide additional budget details, comparisons and other relevant information that serves to inform the overall budget development.

FY22-23 Budget

General Fund Revenue Projections

Rob Patterson

Administrative Services / Finance Director

March 16, 2022

Mammoth Lakes™
CALIFORNIA

General Fund - Projected Revenue

Transient Occupancy Tax Analysis

Fiscal Year	Non-Winter	Winter	Total	Adopted Budget	Actual Variance to Adopted Budget	Modified Budget
FY2013 - 14	$ 4,415,758	$ 5,947,501	$ 10,363,259	$ 11,646,356	$ (1,283,097)	$ 10,343,365
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Note:
Winter = December - April
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Staff Recommendation **$ 16,000,000** **10.3%**

Mammoth Lakes CALIFORNIA

General Fund - Projected Revenue

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Mammoth Lakes CALIFORNIA

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Mammoth Lakes CALIFORNIA

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Mammoth Lakes CALIFORNIA

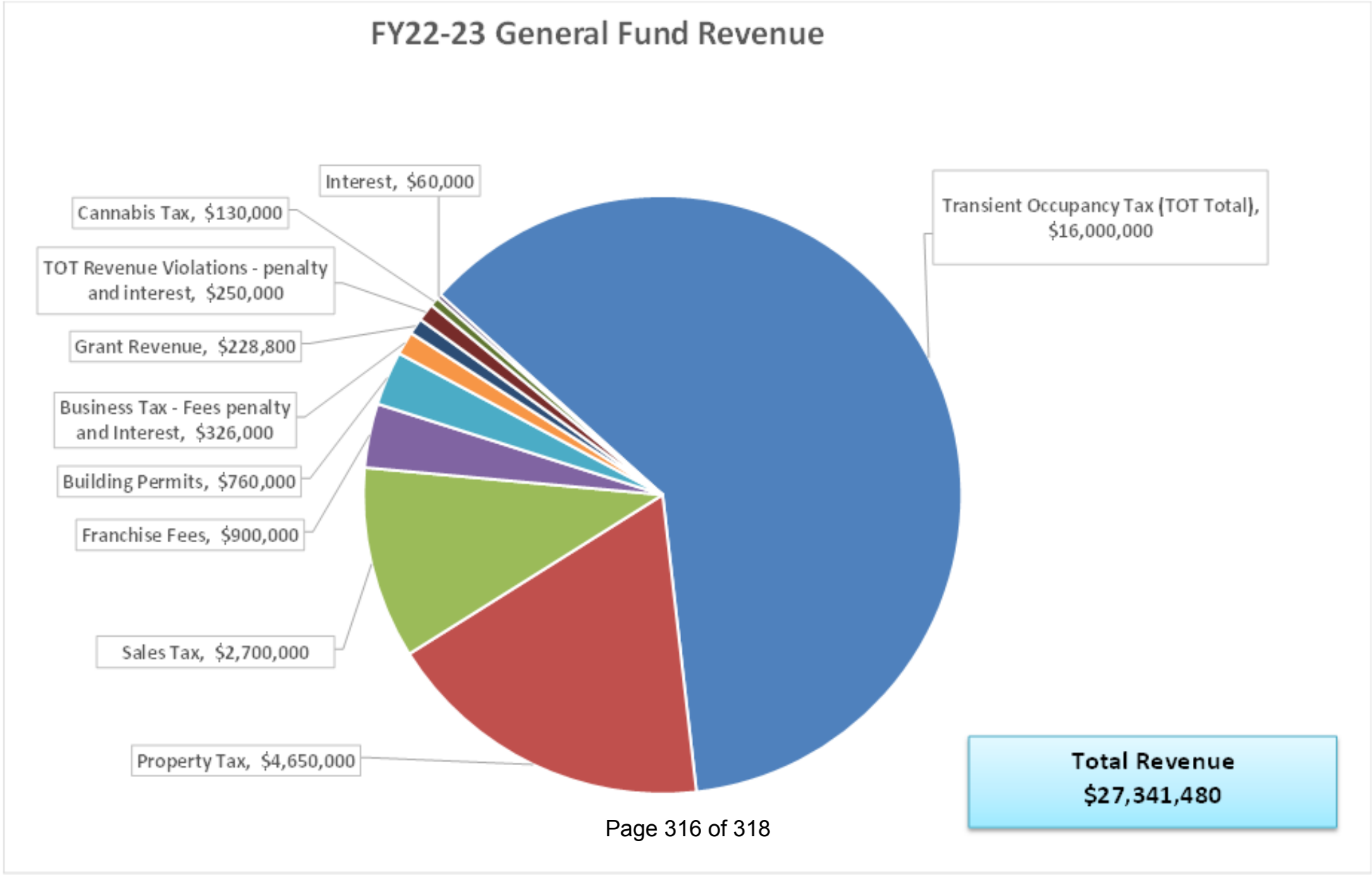
General Fund - Projected Revenue

Major Revenue Components

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Mammoth Lakes CALIFORNIA

General Fund - Projected Revenue



Agenda Item _____

File No. _____

AGENDA BILL

Subject: Councilmember Reports
Initiated by: Jamie Gray

BACKGROUND:
Each member of the Town Council is appointed to serve as a Town representative to a number of committees, commissions, and organizations. These groups meet infrequently and from time to time the representatives will report to the rest of the Council at a regularly scheduled meeting.

In addition, Councilmembers on occasion participate in meetings, conferences and seminars, and their reports on these educational opportunities are of benefit to the rest of the Council.

ANALYSIS/DISCUSSION:
California Government Code requirements pertaining to the open meeting act stipulate that all items for discussion must be listed on the agenda before the matter can be discussed and/or acted upon. To meet this requirement, and the intent of the Brown Act, Councilmember Reports are listed on each agenda to allow representatives to report to the rest of the Council at these meetings.

The following is a list of the commission/committees on which members of the Council serve:

Land Use:
Local Agency Formation Commission (LAFCO) – Rea, Stapp, and Salcido as alternate
Airport Land Use Commission – Stapp and Rea
Mono County Collaborative Planning Team (CPT) – Salcido and Rea as alternate

Intergovernmental Relations:
Town and County Liaison Committee – Stapp, Salcido, and Town Manager and Rea as alternate
Desert Mountain Division of the League of California Cities – Sauser and Town Manager as alternate
Eastern Sierra Council of Governments (ESCOG) – Salcido, Wentworth, and Sauser as alternate
Great Basin Unified Air Pollution Control District – Wentworth and Stapp as alternate

League of California Cities City Voting Delegate – Sauser and the Town Manager as the alternate
California Joint Powers Insurance Authority Board – Rea and Assistant to the Town Manager as alternate

Transportation:
Local Transportation Commission (LTC) – Wentworth, Sauser, and Jennifer Burrows; Town Manager as alternate
Eastern Sierra Transit Authority (ESTA) Board – Stapp and Sauser

Local Issues:
Mammoth Lakes Tourism (MLT) Board – Sauser
Mammoth Lakes Recreation (MLR) Board – Rea
Mammoth Lakes Housing (MLH) Board – Stapp
Treasury Oversight Committee – Stapp; Town Manager and Finance Director as alternates

LEGAL CONSIDERATIONS:
According to the California Open Meeting Act, commonly referred to as the Brown Act, the agenda must reflect every matter to be discussed by a governing body.

RECOMMENDATION(S):
This agenda bill is submitted for information only.