Town Council Agenda

Wednesday, April 15, 2026, 4:00 p.m.

437 Old Mammoth Road, Suite Z, Mammoth Lakes

Members of the Town Council:

Councilmember Chris Bubser, Councilmember Bill Sauser, Councilmember John Wentworth, Mayor Pro Tem Brent Truax, Mayor Amanda Rice

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: You may attend the Town Council meetings in person or watch them 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, or may be made in person or via Zoom.

NOTE: All comments will be limited to a speaking time of five minutes.

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

*To raise your hand Press *9, to Mute/Unmute Press *6*

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1. CALL TO ORDER AND ROLL CALL
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. COUNCIL PRESENTATIONS
   - 5.1 Approve the proclamation declaring April 2026 as Sexual Assault Awareness Month in the Town of Mammoth Lakes.
   - 5.2 Recognition of Building Official Tom Perry for ten years of service to the Town of Mammoth Lakes.
6. PUBLIC PRESENTATIONS
   - 6.1 Mammoth Lakes Chamber of Commerce Update presented by Brianna Goico, Mammoth Lakes Chamber of Commerce President & CEO.
7. REPORTS FROM COMMISSIONS AND/OR DEPARTMENTS (AS NEEDED)
   - 7.1 Town of Mammoth Lakes Social Media Report for March 2026.
   - 7.2 April 2026 Public Works Engineering CIP Update.
8. CONSENT AGENDA
   - 8.1 Approve the minutes of the regular meeting of April 1, 2026.
   - 8.2 Approve the resolution authorizing the sale of real property located at 1629 Majestic Pines Drive, Unit 91 in the Bigwood Condominium complex under the Town's Housing Now! BRIDGE Program.
   - 8.3 Approve the resolution authorizing the sale of the four townhome units located at 60 Joaquin Road under the Town's Housing Now! Small Sites Program.
   - 8.4 Approve the agreement with Whitebark Institute for Town funding FY25-26 for ($546,000) to ensure that high-priority fuel reduction activities can proceed to mitigate wildfire risk near the Town of Mammoth Lakes.
   - 8.5 Accept Check Register 4/2/26 in the amount of $1,200,782.74.

9. 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.

9.1 Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within Assessment District 93-1 (Juniper Ridge).

9.2 Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within Assessment District 93-4, Zone 1 (The Bluffs) – Maintenance District No.1.

9.3 Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within the special maintenance district Old Mammoth Road Benefit Assessment District No. 2002-1.

9.4 Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within the special maintenance district North Village Benefit Assessment District No. 2002-2, Zone 1.

9.5 Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within Benefit Assessment District No. 2014-1 (Mammoth View).

10. POLICY MATTERS

10.1 North Village Specific Plan (NVSP) Circulation Review.

10.2 Fiscal Year 2026-27 Budget – General Fund Revenue Projections.

10.3 Annual evaluation of the Town Manager and consideration of merit pay adjustment.

11. COUNCILMEMBER REPORTS

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

12. ADJOURNMENT

The Town Council will adjourn to a special meeting to be held on Wednesday, April 29, 2026 at 9:00 a.m.

A PROCLAMATION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, DECLARING APRIL, 2026 AS SEXUAL ASSAULT AWARENESS MONTH

WHEREAS, *Sexual Assault Awareness Month calls attention to the fact that sexual violence harms our community, and to raise public awareness about sexual violence to encourage prevention; and*

WHEREAS, *survivors of sexual assault embody incredible strength and resiliency, and should have access to medical care, legal services, counseling, and services to heal and recover from their abuse; and*

WHEREAS, *child survivors of sexual assault can experience long-term consequences including difficulty at school, substance abuse, and serious physical and mental health problems as adults; and*

WHEREAS, *child sexual abuse prevention must be a priority to confront the reality that one in six boys and one in four girls will experience sexual assault; and*

WHEREAS, *we must work together to educate our community about sexual violence prevention; and*

WHEREAS, *prevention is possible through education, awareness, and community involvement to promote safety, respect, and equality; and*

WHEREAS, *individuals can embrace their voices to show support for survivors, stand up to victim blaming, promote everyday consent, and practice healthy communication with children; and*

WHEREAS, *we join together with advocates and communities across the country in taking action to prevent sexual violence.*

NOW, THEREFORE, BE IT PROCLAIMED *in recognition of the important work done by Wild Iris and all victims' service providers in Mammoth Lakes, that the Town Council of the Town of Mammoth Lake hereby proclaims the month of April, 2026 as Sexual Assault Awareness Month in the Town of Mammoth Lakes.*

PROCLAIMED *this 15th day of April, 2026.*

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ATTEST: *AMANDA RICE, Mayor*

_____

JAMIE GRAY, Town Clerk

Organization Review

April 15, 2026

Website
mammothlakeschamber.org





Strategic Framework

1. Business Champion

Advocating for Business Success,
Empowering Regional Growth

2. Grow a Thriving Community

Fueling Workforce Vitality,
Revitalizing Community Strength

3. Delivering Value

Amplifying Value, Elevating Opportunity

Business Champion

Local Business Success

- Program Delivery & Operations Oversight
- Business Advocacy
- Economic Development Participation
- Ongoing Member Engagement

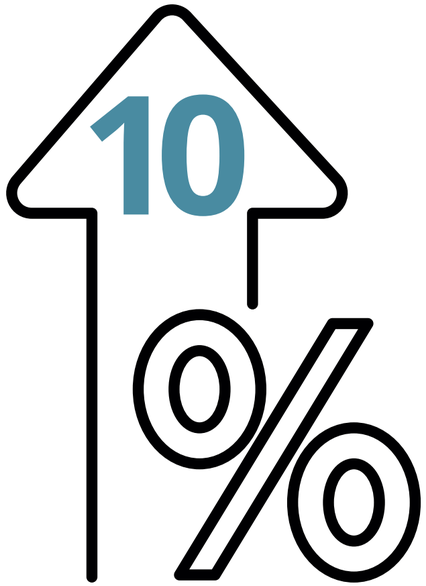




Member Engagement & Growth

Strengthening Member Value

- Chamber Open House
  - New Members
  - Benefit Understanding
  - B2B Connections
- Membership Increase





Business Networking Impact: *Connector & Convener*



Business Education & Training

Building Business Capacity

- Financial Strategy, Lending, and Banking Workshops
- Free Social Media Trainings
- Partnership Development with Eastern Sierra Business Resource Center
- Customer Service Trainings



Workforce Development: *Investing in Workforce Pipeline*



Delivering Value: *Expanding Visibility & Engagement*



Delivering Value

Supporting Tourism & Economic Vitality

- Alignment with Tourism Economy
- Partnership w/Mammoth Lakes Tourism
  - Local Business Marketing
  - Restaurant Week





Photos courtesy of: Mammoth Lakes Tourism

Grow a Thriving Community: *Community Impact*





Grow a Thriving Community

Community Impact

- Business Excellence Awards Gala





Grow a Thriving Community

Community Impact

- Women in Business
- Minority Owned Businesses

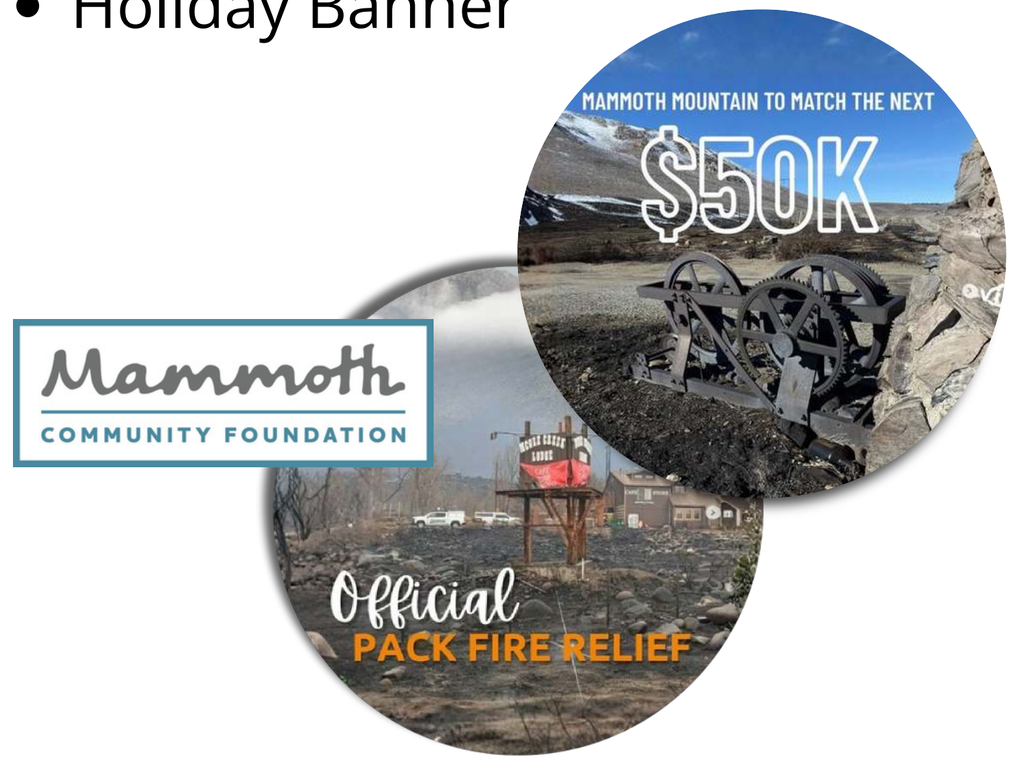




Grow a Thriving Community

Community Impact

- Pack Fire Relief Fund (MCF)
- Holiday Banner

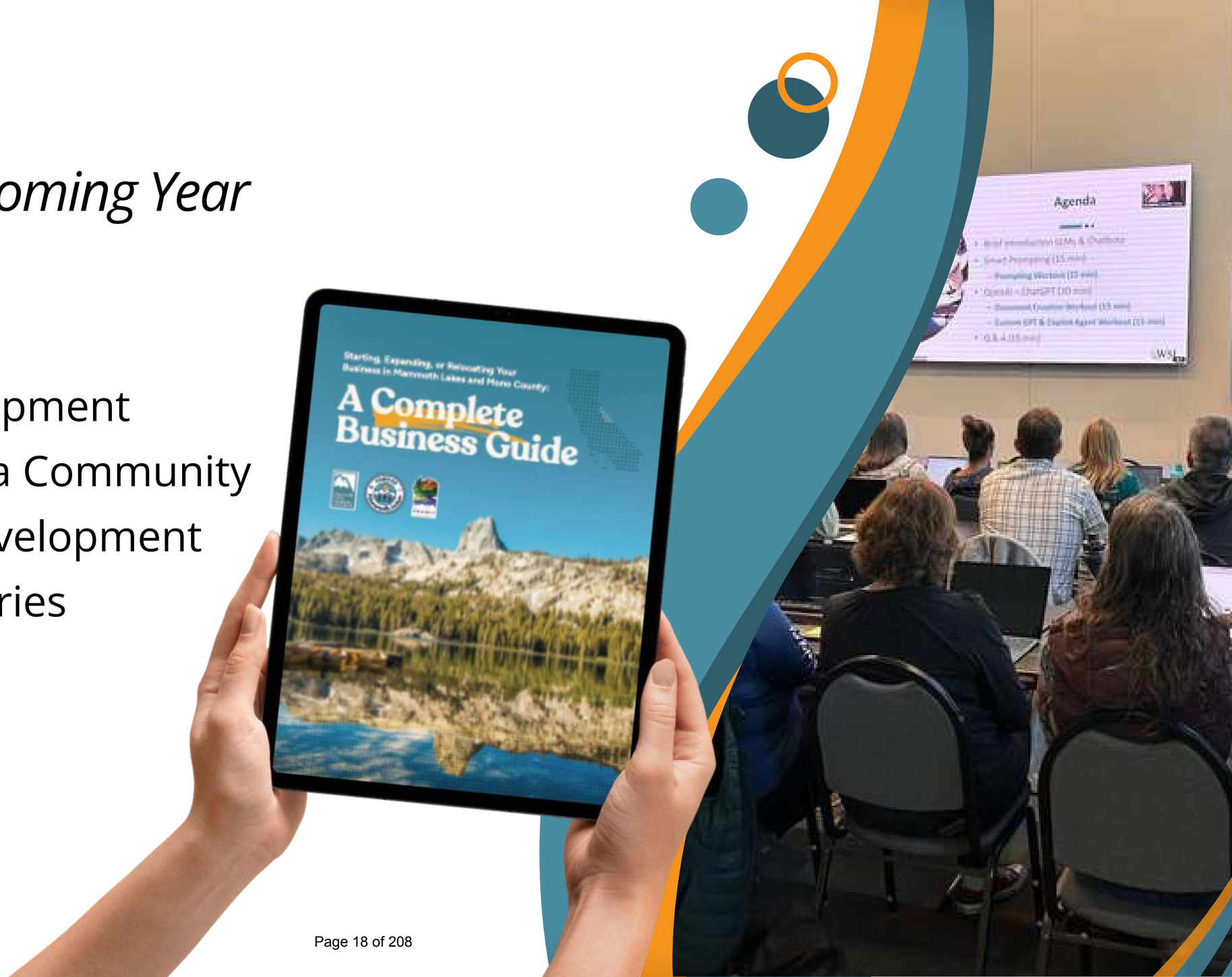


Mammoth
COMMUNITY FOUNDATION

Looking Ahead

Priorities for the Coming Year

- AI in Action 2.0
- Economic Development
  - Eastern Sierra Community Economic Development Workshop Series
- Business Guide



Organization Review

Website
mammothlakeschamber.org



Town of Mammoth Lakes

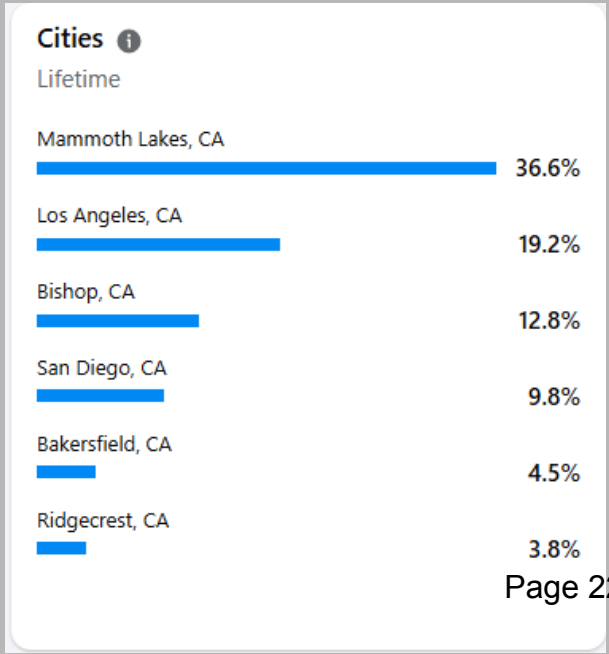
SOCIAL MEDIA REPORT

[March 2026]

Who Is Our Audience?

TOML Facebook and Instagram Audience Details

Nearly **50% of our audience** on the Town of Mammoth Lakes channels is Eastern Sierra-based.



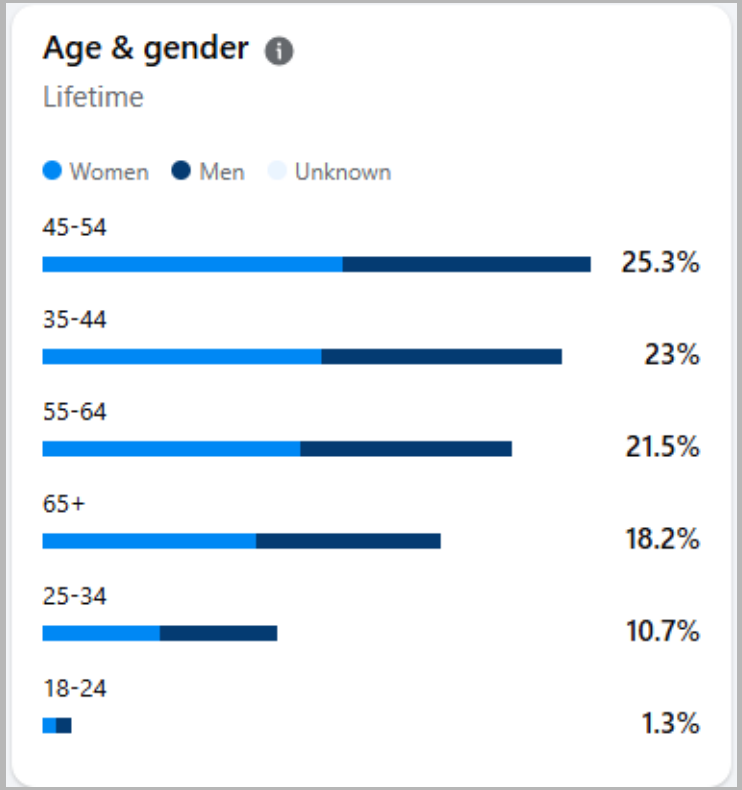
Breakdown

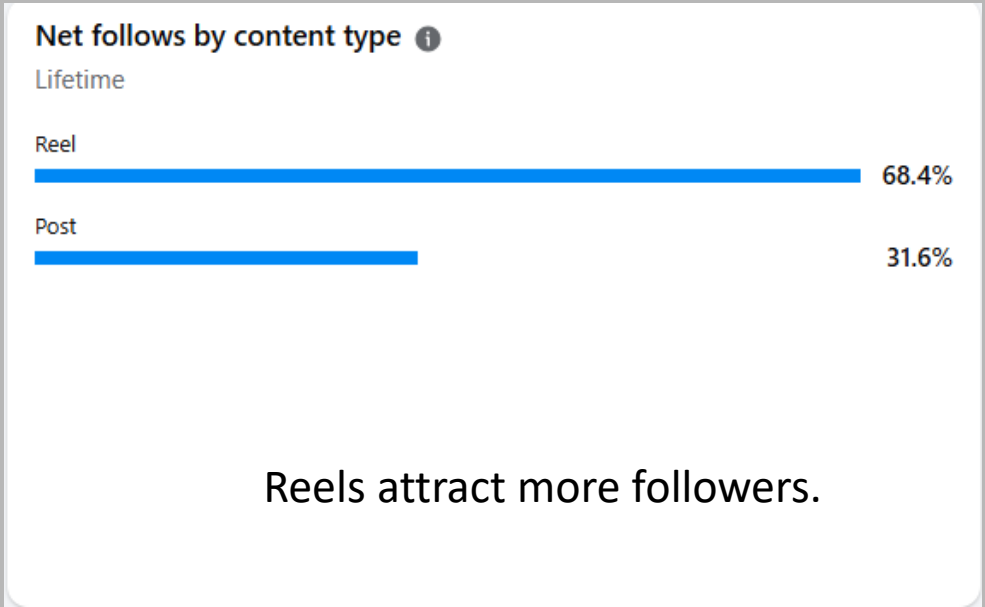
- 36.6% from Mammoth Lakes
- 12.8% from Bishop
- Eastern Sierra total 49.4%

On Facebook this is approx. **6,063 followers**

On Instagram this is approx. **3,934 followers**

TOML Facebook and Instagram Audience Details





March Content Interactions

Top posts in March were the Police Department job listing and the Roundabout post. While the police department job posting received more views, **more of our followers interacted with the roundabout post.**

Police Department post – **6,058 followers engaged** and there were **42 comments** on Facebook

Roundabout post – **7,808 followers engaged** and there were **170 comments** on Facebook

***Same trend seen on Instagram**





Key Takeaways

Continued Development of TOML Social Media Program

Goal is not to grow our follower numbers to huge audiences but to provide robust storytelling and **create an informative and welcoming space** for the community to interact.

Recommended actions –

1. Consider when to respond to relevant comments **to further define the space as a place for the community to interact with the town.**

2. Consider exploring AI tools to enhance engagement, monitor public sentiment and detect misinformation, but continue to develop our own, organic content to keep messaging very relevant to our local audience.

TOWN COUNCIL STAFF REPORT

Title: April 2026 Public Works Engineering CIP Update

Meeting Date: April 15, 2026

Prepared by: Amy Callanan, PE, Engineering Manager

RECOMMENDATION:

Accept the April 2026 Public Works Engineering CIP Update.

***** Text shown in bold has changed from the previous update *****

Project	Notes	Budget
Town Civic Center	**Major work in progress includes drywall finishing, bathroom floor tile, installation of light fixtures, and exterior and fireplace rock. Power will be connected later this month. The interior office partition walls and workstations are finalized**, and Staff continues to work on design details for other furniture. Work on exterior siding and other finishes will begin in the near future.	$33M
Mammoth Arts & Cultural Center (MACC)	**Work on CMU block walls is expected to start this month, pending the consistent warmer temperatures needed for grout installation. Other work on concrete columns and structural steel will follow. Staff is also working to solidify details for potential interior and exterior improvements to the existing Edison Theater building.**	$17M
Airport Multipurpose Building Phase 1 – A3 Taxiway & Site Work	**The contractor is mobilizing and plans to start work on April 27.**	$2.69M (Phase 1)
Road Striping Maintenance	**A contract has been awarded and executed, and the work is expected to start later this month or in early May, pending the consistent warmer temperatures that are needed for the paint to properly adhere to the road.**	**$200K**
2026 Slurry Seal	**The project is out to bid. Bids close on April 24, and staff intends to award a contract on May 6, with the goal of completing work by the end of June.**	**~$700K**
Minaret MUP	**A contract has been awarded, and the work is expected to start some time in May.**	~$3M
The Parcel Phase 3 (homeownership)	Infrastructure design is on hold pending further developments and negotiations pertaining to local housing.	$62K (design)
Airport Tee-Hangar Taxilane Rehabilitation	The design is currently on hold at this time. Environmental monitoring plans are being finalized.	$229K (design)

Airport Multipurpose Building (ARFF and SRE) Phase 2	**Staff is submitting for a competitive discretionary grant request to the FAA, and the design team is currently working on a detailed cost analysis. The potential FAA funding will allow for construction of the garage portion of the building. Updated Plans will show a phase 2 for the garage building section and a phase 3 for the office/administrative spaces. This prioritizes storage and quick deployment of snow removal and maintenance equipment. The project should go out to bid toward the end of this month.**	**~$2M**
Main Street MUP / Mountain Blvd Crosswalk	Design work is in progress. **Staff would like to put the project out to bid next winter, for construction during summer 2027, pending allocation of funds for construction.**	~$200K (design) TBD (construction)
Minaret/Meridian Roundabout	Design work is in progress. **Staff has requested $2.5M in STIP funding for FY28/29 to be used towards construction.**	$392K (design)
Parks & Trails Signage	**Staff is continuing to work on a bid package for several new monument, wayfinding and informational kiosk signs to be located at various locations in Town including the Parcel, CRC/Mammoth Creek Park, Dog Park, and Shady Rest. We expect to go out to bid later this spring.**	~$100K
Childcare TI (Interior Fit-out)	Design is currently on hold pending confirmation of the details of facility operation and management.	$195K (design)
Shady Rest Restroom	Design work is in progress. Due to anticipated timing for funding allocation, along with expected lead time for fabrication of the pre-cast restroom building, staff now intends to go out to bid this fall or winter, for construction in summer of 2027.	~$200K (design)
CRC Phase 2 Interior TI	**Staff is working through design details for a permanent skate rental space to be constructed from the DIRTT modular wall system that was used for the staff offices and will be used in the new Town Hall. Construction is planned to occur in August between summer and winter operations.**	**~$450K**
Misc Fencing Project	**Staff intends to prepare a project to install new chain link fencing at Shady Rest Park along the road between the skate park and playground, and to install gates in the existing chain link fence at the Dog Park. The work is expected to occur later this summer, and the schedule will need to be coordinated with the tree thinning operations being performed by the Whitebark Institute.**	**~60K**
Old Mammoth Road Landscaping	**The contractor is working to fix irrigation system, and staff will be working to determine a planting plan once that is addressed. Some level of planting is expected to be installed this summer.**	**TBD**

Town Council of Mammoth Lakes

Minutes of Regular Meeting

April 1, 2026, 2:50 p.m.
437 Old Mammoth Road, Suite Z, Mammoth Lakes

Members Present: Councilmember Chris Bubser, Councilmember Bill Sauser, Councilmember John Wentworth, Mayor Pro Tem Brent Truax, Mayor Amanda Rice

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1. INTERVIEWS

The Town Council will interview the applicants for the Building Advisory Committee/Board of Appeals vacancies.

3:00 p.m. Michael Britton

3:15 p.m. Joshua Graef

3:30 p.m. William Harder

3:45 p.m. Genevieve Liang

Councilmember Sauser, Mayor Pro Tem Truax, and Mayor Rice participated in interviews of the Building Advisory Committee/Board of Appeals applicants.

2. CALL TO ORDER AND ROLL CALL

Councilmember Bubser participated in the meeting remotely from 72-100 Ka`upulehu Drive, Kailua-Kona, Hawaii.

The Mayor called the meeting to order at 4:02 p.m. in the Council Chamber, 437 Old Mammoth Road, Suite Z, Mammoth Lakes.

3. PLEDGE OF ALLEGIANCE

Soibian Spring led the flag salute.

4. PUBLIC COMMENTS

There were no public comments given at this time.

5. ADDITIONS TO THE AGENDA

Town Manager Rob Patterson reported that Agenda Item 7.1 would be rescheduled to a future meeting.

6. COUNCIL PRESENTATIONS

6.1 Approve the proclamation declaring April, 2026 as Fair Housing Month in the Town of Mammoth Lakes.

PUBLIC COMMENT:

Jeff Ronci, President of the Mammoth Lakes Board of Realtors, spoke in support of the proclamation.

Moved by Councilmember John Wentworth
Seconded by Mayor Pro Tem Brent Truax

Approve the proclamation declaring April 2026 as Fair Housing Month in the Town of Mammoth Lakes.

For (5): Councilmember Chris Bubser, Councilmember Bill Sauser, Councilmember John Wentworth, Mayor Pro Tem Brent Truax, and Mayor Amanda Rice

Carried (5 to 0)

7. INTRODUCTIONS

7.1 Introduce new Community Service Officer Nancy Vargas.

This item was continued.

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

Housing Manager Marcus Sproll gave an update on the sale of the units in the 60 Joaquin Project.

Public Works Director Haislip Hayes gave an update regarding current public works activities. There was discussion among members of Council and staff.

Parks and Recreation Director Stuart Brown gave an update regarding current parks and recreation activities.

Office of Outdoor Recreation Manager Lawson Reif gave an update regarding current outdoor recreation activities. There was discussion among members of Council and staff.

9. STAFF PRESENTATIONS

9.1 Receive a presentation on the final 2026 Regional Housing Needs Study Report.

Housing Manager Marcus Sproll gave a presentation outlining the 2026 Regional Housing Needs Study Report. There was discussion among members of Council and staff.

9.2 Receive a presentation on the North Village Specific Plan Regulatory Framework.

Community and Economic Development Director Nolan Bobroff and Public Works Director Haislip Hayes gave a presentation outlining the North Village Specific Plan Regulatory Framework. There was discussion among members of Council and staff.

9.3 2025 Year in Review Presentation.

Parks and Recreation Director Stuart Brown and Town Manager Rob Patterson outlined the information in the 2025 Year in Review Report.

9.4 Transient Occupancy Tax Collection and Certified Properties Update.

Revenue Accountant Ben Manning gave a presentation regarding the Transient Occupancy Tax Collection and Certified Properties Update. There was discussion among members of Council and staff.

PUBLIC COMMENT:

Sarah Winters, Mammoth Lakes Tourism (MLT) Vice President of Marketing, spoke about the data that MLT uses.

10. CONSENT AGENDA

Councilmember Wentworth requested that Agenda Item 10.3 be removed from the consent agenda for separate discussion.

Moved by Mayor Pro Tem Brent Truax
Seconded by Councilmember Bill Sauser

Approve the Consent Agenda.

For (5): Councilmember Chris Bubser, Councilmember Bill Sauser, Councilmember John Wentworth, Mayor Pro Tem Brent Truax, and Mayor Amanda Rice

Carried (5 to 0)

10.1 Approve the minutes of the regular meeting of March 18, 2026.

10.2 Adopt resolutions calling and giving notice of a general municipal election to be held on Tuesday, November 3, 2026 for the election of three members of the Town Council and requesting the Mono County Board of Supervisors consolidate the election.

10.3 Approve the Fiscal Year 2025-26 Mammoth Lakes Recreation Measure U Arts and Culture Programming and Special Event Transit Service Funding Recommendations.

This item was removed from the consent agenda for separate discussion.

Kim Anaclerio, Mammoth Lakes Recreation (MLR) Executive Director, outlined the information in the staff report. There was discussion among members of Council and staff.

Moved by Councilmember John Wentworth
Seconded by Mayor Pro Tem Brent Truax

Approve the Fiscal Year 2025-26 Mammoth Lakes Recreation Measure U Arts and Culture Programming and Special Event Transit Service Funding Recommendations.

For (5): Councilmember Chris Bubser, Councilmember Bill Sauser, Councilmember John Wentworth, Mayor Pro Tem Brent Truax, and Mayor Amanda Rice

Carried (5 to 0)

10.4 Approve the request for a Public Convenience or Necessity Letter in support of a Type 40 On□Sale Beer License for the Pokonobe Lodge business located at 3787 Lake Mary Road.

10.5 Accept Check Register 3/19/26 in the amount of $391,042.87. Accept Check Register 3/26/26 in the amount of $848,155.72.

11. POLICY MATTERS

11.1 Appoint three applicants to serve as members of the Building Advisory Committee/Board of Appeals, with terms expiring on April 1, 2030.

There was discussion among members of Council.

Moved by Mayor Pro Tem Brent Truax
Seconded by Councilmember Bill Sauser

Appoint Michael Britton, Joshua Graef, and William Harder to serve as members of the Building Advisory Committee/Board of Appeals, with terms expiring on April 1, 2030.

For (3): Councilmember Bill Sauser, Mayor Pro Tem Brent Truax, and Mayor Amanda Rice

Abstain (2): Councilmember Chris Bubser, and Councilmember John Wentworth

Carried (3 to 0)

11.2 Consider the request to conduct a financial analysis of the Mammoth Crossing Development.

Community and Economic Development Director Nolan Bobroff outlined the information in the staff report. There was discussion among members of Council and staff.

PUBLIC COMMENT:

Mark Carney, attorney representing the applicant, said that they agreed with the staff report and supported the staff recommendation. There was discussion among members of Council and Mr. Carney.

Pat Foster, Hot Creek Aviation and President of the Mammoth Lakes Tourism Board, said that he was supportive of the analysis.

There was discussion among members of Council and staff.

Moved by Mayor Pro Tem Brent Truax
Seconded by Councilmember Bill Sauser

Authorize staff to begin working with the applicant team and qualified financial consultants on an analysis to determine the extent of the feasibility gap of the Mammoth Crossing project, provided that the applicant bear 100% of the costs of the financial review and that the results of the analysis do not represent a formal decision of any kind or a commitment by the Town Council to enter into negotiations for a development agreement.

For (4): Councilmember Chris Bubser, Councilmember Bill Sauser, Mayor Pro Tem Brent Truax, and Mayor Amanda Rice

Against (1): Councilmember John Wentworth

Carried (4 to 1)

The Mayor called a recess at 6:47 p.m. and the Council reconvened at 6:56 p.m.

11.3 Presentation on budget performance through the second quarter FY25-26 and approval of Budget Amendments.

Town Manager Rob Patterson outlined the information in the staff report. There was discussion among members of Council and staff.

Moved by Councilmember John Wentworth
Seconded by Councilmember Bill Sauser

Receive the second quarter Fiscal Year 25-26 Budget Report and adopt the proposed resolution amending the Fiscal Year 25-26 budget as recommended in Attachment A – Budget Adjustments.

For (5): Councilmember Chris Bubser, Councilmember Bill Sauser, Councilmember John Wentworth, Mayor Pro Tem Brent Truax, and Mayor Amanda Rice

Carried (5 to 0)

11.4 Authorize the Town Manager to execute an agreement with Systems Source, Inc. to purchase furniture for the Civic Center / Town Hall.

Public Works Director Haislip Hayes outlined the information in the staff report. There was discussion among members of Council and staff.

Moved by Mayor Pro Tem Brent Truax
Seconded by Councilmember Bill Sauser

Authorize the Town Manager to finalize terms and execute an agreement with Systems Source, Inc. to purchase furniture for the Civic Center / Town Hall in a not-to-exceed amount of $1,500,000. Authorize the Public Works Director to review and execute minor amendments to the agreement, up to an additional 10% of the agreement amount. Allocate funds to the project from FD 980 Future Capital in the total amount of about $2.5M.

For (5): Councilmember Chris Bubser, Councilmember Bill Sauser, Councilmember John Wentworth, Mayor Pro Tem Brent Truax, and Mayor Amanda Rice

Carried (5 to 0)

11.5 Award Contract for Annual Linear Striping Maintenance of Town Roads MAINT 26-001.

Public Works Director Haislip Hayes outlined the information in the staff report. There was discussion among members of Council and staff.

Moved by Councilmember John Wentworth
Seconded by Councilmember Bill Sauser

Approve the Plans and Specifications. Award the contract for Annual Linear Striping Maintenance of Town Roads, to the contractor and in the amount recommended by staff. Authorize the Town Manager to execute the contract. Authorize the Public Works Director to review and approve minor revisions to the contract to complete the project, up to an additional 10% of the annual award amount. Authorize the Public Works Director to accept the work performed upon completion. Allocate funds to the project, in the amount recommended by staff, from the Town's road rehab fund.

For (5): Councilmember Chris Bubser, Councilmember Bill Sauser, Councilmember John Wentworth, Mayor Pro Tem Brent Truax, and Mayor Amanda Rice

Carried (5 to 0)

11.6 Award contract for Minaret MUP (multi-use path) project CAP 22-004 to Spiess Construction Co., Inc.

Public Works Director Haislip Hayes outlined the information in the staff report. There was discussion among members of Council and staff.

Moved by Mayor Pro Tem Brent Truax
Seconded by Councilmember John Wentworth

Approve the Plans and Specifications. Award a contract for the Minaret MUP base bid to the lowest responsive bidder, Spiess Construction Co., Inc. in the amount of $2,584,499.55. Authorize the Public Works Director to execute the construction contract and accept the project upon completion. Authorize the Public Works Director to review and approve minor revisions to complete the project, up to the total funding amount.

For (5): Councilmember Chris Bubser, Councilmember Bill Sauser, Councilmember John Wentworth, Mayor Pro Tem Brent Truax, and Mayor Amanda Rice

Carried (5 to 0)

12. COUNCILMEMBER REPORTS

Mayor Pro Tem Truax attended the Recreation Expo.

Councilmember Wentworth attended the California Wildfire Task Force meeting in Sonora and the Mammoth Lakes Tourism Board meeting.

Mayor Rice attended the ribbon cutting ceremony for the Bird and the Biscuit.

13. CLOSED SESSION

At 7:46 p.m. the Mayor announced that the Council would be entering into closed session for the purposes as stated in the agenda.

13.1 Pursuant to Government Code Section 54957.6.(a), Conference with Labor Negotiators, the Town Council will meet with its representatives, Town Manager Rob Patterson, Community and Economic Development Director Nolan Bobroff, Human Resources Manager Amanda Pelham, and Jack Hughes, Partner with Liebert Cassidy Whitmore, with respect to the following Employee Organizations: Mammoth Lakes General Employees Association, Mammoth Lakes Management Employees Association, and the Mammoth Lakes Public Works Employees Association.

13.2 Pursuant to Government Code Section 54957, the Town Council will hold a conference to consider evaluation of a public employee: Town Manager.

14. ANNOUNCEMENT OF ACTION TAKEN AFTER CLOSED SESSION

The Council reconvened from closed session at 8:35 p.m. and announced that there was no reportable action taken.

15. ADJOURNMENT

The Council adjourned the meeting at 8:35 p.m.

_____

Jamie Gray, Town Clerk

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Approve the resolution authorizing the sale of real property located at 1629 Majestic Pines Drive, Unit 91 in the Bigwood Condominium complex under the Town's Housing Now! BRIDGE Program.

Council Meeting Date: 4/15/2026

Prepared by: Marcus Sproll, Housing Manager

Recommended Motion: Approve the resolution authorizing the sale of real property located at 1629 Majestic Pines Drive, Unit 91 in the Bigwood Condominium complex under the Town's Housing Now! BRIDGE Program.

Summary: Staff is recommending the Town Council authorize the sale of the following Town-owned condominium unit:

1629 Majestic Pines Drive, Unit 91 (Bigwood complex): 1-bedroom, 1-bath, 672 square-foot unit with a detached 1-car garage

- Purchased (Apr-2024): $578,871 (*$575,000 Purchase Price + $3,871 in closing costs*)
- Sales Price (*proposed*): $350,000 (120% AMI) plus closing costs
- **Estimated Subsidy**: $228,871 (120% AMI)

The unit being sold was acquired in April 2024 with Bridge Program funding as a part of the Town's Housing Now! initiative. The goal of the Bridge Program is to increase the number of affordable ownership units within the Town through the purchase of existing market-rate homes that are then deed-restricted and sold to qualified households at a subsidized price. The program is intended to target 'missing-middle' households earning between 120% - 200% of the area median income (AMI). This will be the fourteenth unit listed for sale as a part of the Bridge program.

RESOLUTION NO. 2026-__

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, AUTHORIZING THE SALE OF THE PROPERTY LOCATED AT 1629 MAJESTIC PINES DRIVE, UNIT 91 IN THE BIGWOOD CONDOMINIUM COMPLEX (APN NUMBER: 033-301-091-000)

WHEREAS, the Town Council has authorized funding for the implementation of several housing policy directives and programs, branded as the "Housing Now!" initiative; and

WHEREAS, implementation of Town housing programs includes the dedication of Town resources to provide a range of community housing that is available and affordable to those working in the community; and

WHEREAS, to effectively implement the Town's Housing Now! program, the Town has set aside resources to provide a range of community housing that is affordable to the community, including community housing opportunities for households earning between 80% - 200% of the area median income (AMI) ("*missing middle households*"); and

WHEREAS, state and federal programs generally do not provide funding assistance to households that earn above 80% AMI, despite those households not being able to afford housing in the Town of Mammoth Lakes; and

WHEREAS, the Town has the opportunity to work in partnership with private property owners to further the availability of workforce housing by purchasing market-rate housing units that are then either: (a) re-sold as a deed restricted unit at a reduced affordable price; or (b) retained as rental workforce housing units; and

WHEREAS, consistent with the statement above, the Town purchased the residential unit located at 1629 Majestic Pines Drive, Unit 91 ("Property") within the Bigwood condominium complex in April 2024, and now intends to sell the Property as a deed-restricted unit at a reduced affordable price to an income-qualified household; and

WHEREAS, the purchase and sale of housing units by the Town requires the execution of required real estate documents and use of licensed real estate professionals to secure information necessary to implement the Town's housing programs and initiatives to expand availability and affordability of community housing through the purchase of property, conversion of existing housing units, and the sale of housing units; and

WHEREAS, Section 2.08.060(L) of the Mammoth Lakes Municipal Code authorizes the Town Manager "… to sign documents specified in Section 40602 of the Government Code of the state whenever such documents have been approved by the Town Council for execution by resolution, motion, or minute order or other appropriate action"; and

WHEREAS, Government Code Section 40602 refers to "all warrants drawn on the city treasurer", "all written contracts and conveyances made or entered into by the [Town]", and "all

instruments requiring the [Town] seal".

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Mammoth as follows:

Section 1. The above findings are true and correct and the Town Council finds the use of Town resources to secure workforce housing within the Town of Mammoth Lakes a public purpose. The Town faces an acute shortage of housing available to the local workforce, and the Town's acquisition and subsequent sale of the Property at an affordable price will assist in providing such affordable housing.

Section 2. The Town Manager, Robert Patterson, is authorized to negotiate and execute the sale of the Property. The Town Manager is authorized to: (1) negotiate the sales price; (2) approve the use of Town funds restricted or allocated to assist with down-payment assistance to facilitate the sale of the Property to an income-qualified household; (3) secure an appropriate deed-restriction on the Property; (4) secure loans subordinate to the primary loan for down-payment assistance; and (5) take other actions required to secure the sale of the Property.

Section 3. The sale of the Property is hereby authorized.

Section 4. The purchase and sale of deed-restricted housing units is deemed to be "for the public benefit" for purposes of Government Code Section 37350.

Section 3. The purchase and sale of deed-restricted housing units meets the public purpose and policy of the Town Council to expand availability of community housing in the Town of Mammoth Lakes.

APPROVED AND ADOPTED THIS 15th day of April 2026.

_____
AMANDA RICE, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Approve the resolution authorizing the sale of the four townhome units located at 60 Joaquin Road under the Town's Housing Now! Small Sites Program

Council Meeting Date: 4/15/2026

Prepared by: Marcus Sproll, Housing Manager

Recommended Motion: Approve the resolution authorizing the sale of the four townhome units located at 60 Joaquin Road under the Town's Housing Now! Small Sites Program.

Summary: Staff recommend the Town Council authorize the sale of the following two-bedroom townhome units in the 60 Joaquin Road planned unit development:

- 60 Joaquin Road, Unit 1 – APN 033-190-001-000
- 60 Joaquin Road, Unit 2 – APN 033-190-002-000
- 60 Joaquin Road, Unit 3 – APN 033-190-003-000
- 60 Joaquin Road, Unit 4 – APN 033-190-004-000

The units being sold were developed by the Town under the Small Sites Program as a part of the Town's Housing Now! initiative. The goal of the Small Sites Program is to increase the number of affordable ownership units within the Town through the development of new homes that are then deed-restricted and sold to qualified households at a subsidized price. The program is intended to target 'missing-middle' households earning between 120% - 200% of the area median income (AMI). These are the first four units created under the Small Sites Program.

RESOLUTION NO. 2026-__

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, AUTHORIZING THE SALE OF THE FOUR TOWNHOME UNITS LOCATED AT 60 JOAQUIN ROAD

(APN: 033-190-001-000; 033-190-002-000; 033-190-003-000; 033-190-004-000)

WHEREAS, the Town Council has authorized funding for the implementation of several housing policy directives and programs, branded as the "Housing Now!" initiative; and

WHEREAS, implementation of Town housing programs includes the dedication of Town resources to provide a range of community housing that is available and affordable to those working in the community; and

WHEREAS, to effectively implement the Town's Housing Now! program, the Town has set aside resources to provide a range of community housing that is affordable to the community, including community housing opportunities for households earning between 80% - 200% of the area median income (AMI) ("*missing middle households*"); and

WHEREAS, state and federal programs generally do not provide funding assistance to households that earn above 80% AMI, despite those households not being able to afford housing in the Town of Mammoth Lakes; and

WHEREAS, the Town financed the development of the 60 Joaquin Road project under the Housing Now! Small Sites program to build four new townhome units ("the Properties") to be sold to local workforce homebuyers at a reduced affordable price; and

WHEREAS, the purchase and sale of housing units by the Town requires the execution of required real estate documents and use of licensed real estate professionals to secure information necessary to implement the Town's housing programs and initiatives to expand availability and affordability of community housing through the purchase of property, conversion of existing housing units, and the sale of housing units; and

WHEREAS, Section 2.08.060(L) of the Mammoth Lakes Municipal Code authorizes the Town Manager "… to sign documents specified in Section 40602 of the Government Code of the state whenever such documents have been approved by the Town Council for execution by resolution, motion, or minute order or other appropriate action"; and

WHEREAS, Government Code Section 40602 refers to "all warrants drawn on the city treasurer", "all written contracts and conveyances made or entered into by the [Town]", and "all instruments requiring the [Town] seal".

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Mammoth as follows:

Section 1. The above findings are true and correct, and the Town Council finds the use of Town resources to secure workforce housing within the Town of Mammoth Lakes a public purpose. The Town faces an acute shortage of housing available to the local workforce, and the Town's development and subsequent sales of the Properties at an affordable price will assist in providing such affordable housing.

Section 2. The Town Manager, Robert Patterson, is authorized to negotiate and execute the sale of the Properties. The Town Manager is authorized to: (1) negotiate the sales price; (2) approve the use of Town funds restricted or allocated to assist with down-payment assistance to facilitate the sale of the Properties to an income-qualified household; (3) secure an appropriate deed-restriction on the Properties; (4) secure loans subordinate to the primary loan for down-payment assistance; and (5) take other actions required to secure the sale of the Properties.

Section 3. The sale of the Properties is hereby authorized.

Section 4. The purchase and sale of deed-restricted housing units is deemed to be "for the public benefit" for purposes of Government Code Section 37350.

Section 3. The purchase and sale of deed-restricted housing units meet the public purpose and policy of the Town Council to expand availability of community housing in the Town of Mammoth Lakes.

APPROVED AND ADOPTED THIS 15th day of April 2026.

_____
BRENT TRUAX, Mayor Pro Tem

ATTEST:

_____
JAMIE GRAY, Town Clerk

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Agreement with Whitebark Institute for Town funding FY25-26 for ($546,000) to ensure that high-priority fuel reduction activities can proceed to mitigate wildfire risk near the Town of Mammoth Lakes

Council Meeting Date: 4/15/2026

Prepared by: Rob Patterson, Town Manager

Recommended Motion: Approve the agreement with Whitebark Institute, pending final legal review, to perform wildfire mitigation implementation and forest health activities under the Eastern Sierra Climate & Communities Resilience Project (ESCCRP).

Summary: In June 2025, the Town Council of the Town of Mammoth Lakes approved $546,000 in funding for FY25-26 to support wildfire mitigation, implementation, and forest health activities under the Eastern Sierra Climate & Communities Resilience Project (ESCCRP). The funds shall be used to ensure that high-priority fuel reduction activities can proceed to mitigate wildfire risk near the Town of Mammoth Lakes to protect housing, facilities, infrastructure, and recreation amenities. It is understood that a portion of the funds will be used to support coordination, oversight, and administrative functions necessary to implement and deliver ESCCRP projects.

The area of focus is outlined in the contract as the 2026 and 2027 Implementation units, primarily focused on the west and northeast section of the Town boundary. The core project capacity for ESCCRP that will be augmented by these funds includes the following activities supporting implementation and project readiness:

- Direct implementation activities such as mechanized and hand thinning, pile construction, chipping, and/or prescribed fire.
- Planning, permitting, and project management work required to identify and prepare units for treatment.
- Management of contracts and coordination with contractors and field teams.
- Monitoring progress and performance of field teams and reporting.
- Assign and adjust unit prioritization of treatment units based on evolving parameters.
- Coordination, oversight, and related implementation support activities necessary to advance ESCCRP project delivery, including partner coordination, engagement activities, and administrative functions directly tied to project execution.

The contract includes a requirement for the contractor to provide a summary report on the utilization of these funds to the Town Council, including the following:

- Summary of how funds were utilized across direct implementation and organizational capacity.
- Treated acres and locations.
- Description of work performed.

Town of Mammoth Lakes
P.O. Box 1609, Mammoth Lakes, CA, 93546
(760) 965-3600
www.townofmammothlakes.ca.gov

April 15, 2026

Laura Beardsley, Executive Director
Whitebark Institute
PO Box 182
Mammoth Lakes, CA 93546

Re: Letter Agreement with Whitebark Institute for Wildfire Mitigation Investment

Dear Laura,

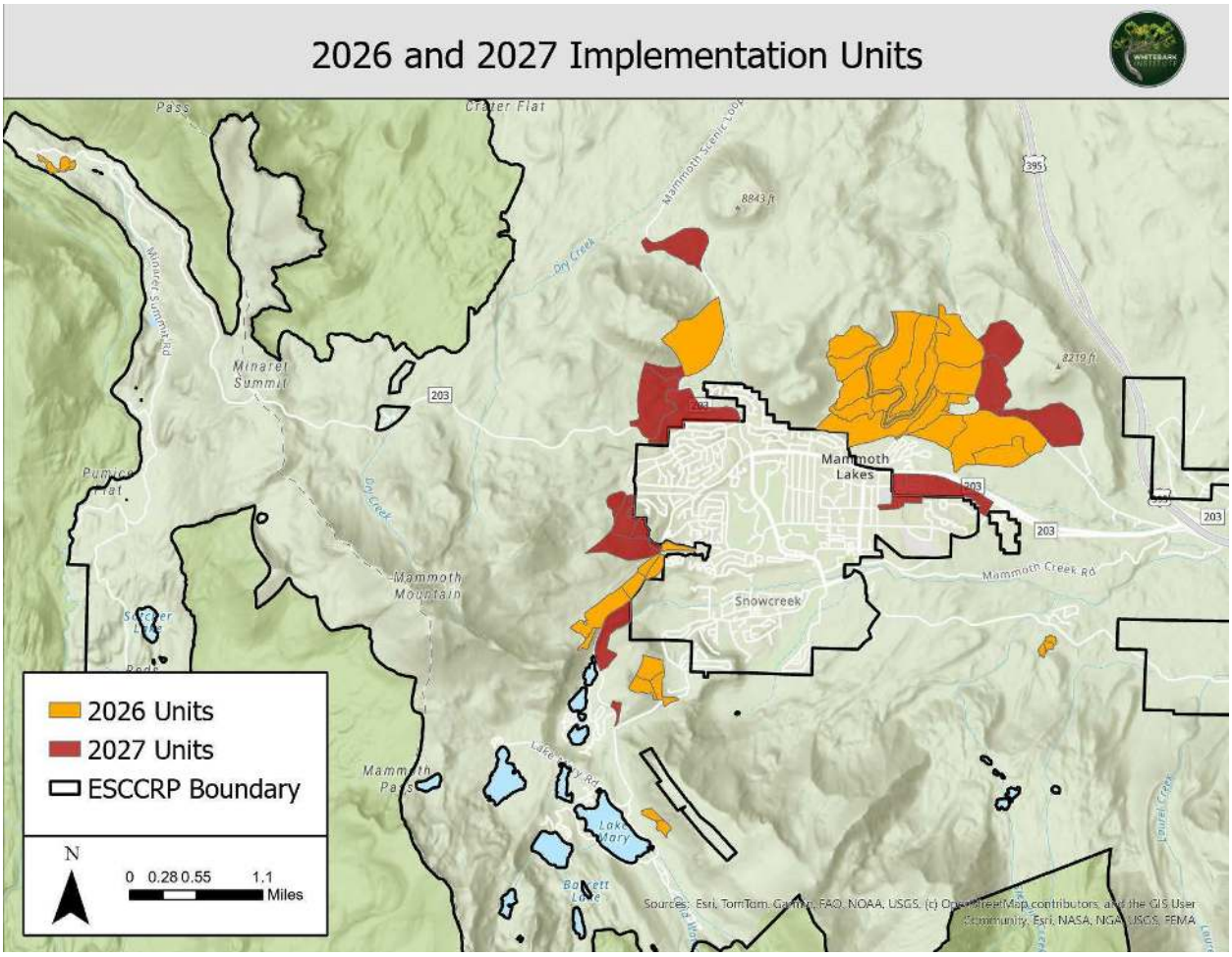
PARTIES: This letter shall be our agreement ("Letter Agreement") regarding wildfire mitigation efforts described below ("Services") to be provided by Whitebark Institute, a California nonprofit corporation with its primary place of business at 3399 Main Street, Suite W5 (P.O. Box 182) Mammoth Lakes, CA 93546 ("Contractor") and the Town of Mammoth Lakes, P.O. Box 1609 Mammoth Lakes, CA 93546 ("Town") regarding the provision of financial resources to Whitebark by the Town for the purposes stated herein.

SERVICES; SCHEDULE OF PERFORMANCE: Contractor will provide wildfire mitigation, implementation and forest health activities under the Eastern Sierra Climate & Communities Resilience Project (ESCCRP). The funds shall be used to ensure that high-priority fuel reduction activities can proceed to mitigate wildfire risk near the Town of Mammoth Lakes to protect housing, facilities, infrastructure, and recreation amenities. It is understood that a portion of the funds will be used to support coordination, oversight, and administrative functions necessary to implement and deliver ESCCRP projects. Contractor shall expend or commit all Town funds by November 1, 2028, provided that unexpended funds shall be committed to projects occurring in 2029 and shall be expended by November 1, 2029. The core project capacity for ESCCRP that will be augmented by these funds includes the following activities supporting implementation and project readiness:

- Direct implementation activities such as mechanized and hand thinning, pile construction, chipping, and/or prescribed fire.
- Planning, permitting, and project management work required to identify and prepare units for treatment.
- Management of contracts and coordination with contractors and field teams.
- Monitoring progress and performance of field teams and reporting.
- Assign and adjust unit prioritization of treatment units based on evolving parameters.

- Coordination, oversight, and related implementation support activities necessary to advance ESCCRP project delivery, including partner coordination, engagement activities, and administrative functions directly tied to project execution.

Contractor shall prioritize the use of funds provided by Town hereunder on fuel reduction activities in the high-priority acres surrounding the Town of Mammoth Lakes community that pose the highest risk to the town including vital recreation amenities, which are depicted in the map below.



Notwithstanding the foregoing, Contractor may allocate the Town's investment toward other priority units within the ESCCRP footprint that provide direct benefit to the Town of Mammoth Lakes. Unit selection will remain consistent with ESCCRP landscape prioritization and be coordinated with Inyo National Forest and other stakeholders.

The funding is intended to support wildfire mitigation work as early as the 2026 field season but may also support activities that extend into the 2027 and 2028 seasons depending on timing of reimbursement, project readiness, and treatment windows.

DELIVERABLES AND REPORTING: Contractor will provide a summary report on the utilization of these funds during an annual presentation to the Town Council that includes:

- Summary of how funds were utilized across direct implementation and organizational capacity.
- Treated acres and locations.
- Description of work performed.

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TERM. The term of this Agreement shall be from **the date of execution** and continue until all funds provided by Town are exhausted or this Agreement is terminated by Town. Contractor shall commence work on the high-priority acres as soon as practicable with the intent of accelerating wildfire mitigation work within the ESCCRP. The Town retains termination rights to this Letter Agreement as provided herein.

STANDARD OF CARE: Contractor shall perform all Services under this Letter 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, and consistent with all applicable laws.

COMPENSATION: Town will provide a one-time lump sum payment of $546,000 to Contractor, paid within two weeks of execution of the agreement.

INSURANCE: Contractor shall provide proof of commercial general liability and automobile insurance to the Town in amounts and with policies, endorsements and conditions acceptable to the Town. If Contractor is an employer or otherwise hires one or more employees during the term of this Agreement, Contractor shall also provide proof of workers' compensation coverage for such employees, which meets all requirements of state law. The General Liability and Automobile Liability policies shall include or be endorsed (amended) to state that: (1) the Town, its directors, officials, officers, employees, agents, and volunteers shall be covered as additional insured with respect to the Work or operations performed by or on behalf of the Contractor, including materials, parts or equipment furnished in connection with such work; and (2) the insurance coverage shall be primary insurance as respects the Town, its directors, officials, officers, employees, agents, and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Contractor's scheduled underlying coverage. Any insurance or self-insurance maintained by the Town, its directors, officials, officers, employees, agents, and volunteers shall be excess of the Contractor's insurance and shall not be called upon to contribute with it in any way. If Contractor maintains higher limits than the minimums shown above, Town requires and shall be entitled to coverage for the higher limits maintained by Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to Town.

RETURN OF FUNDS: If, as of November 1, 2028, Contractor, has not either fully expended or committed all funds received from Town to 2029 projects, Contractor shall provide a written update to Town's Town Council outlining expenditures to date, work completed, and the intended plan for remaining funds. At any time following November 1, 2028, Town may require Contractor

to return some or all of the remaining unexpended or uncommitted funds, and Contractor shall promptly return such funds to Town.

INDEMNIFICATION: To the fullest extent permitted by law, Contractor 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 of Contractor, its officials, officers, employees, subcontractors, consultants or agents in connection with the performance of the Contractor's Services or this Letter Agreement, including without limitation the payment of all consequential damages, expert witness fees and attorney's fees and other related costs and expenses. Contractor's obligation to indemnify shall survive expiration or termination of this Letter Agreement, and shall not be restricted to insurance proceeds, if any, received by the Town, its directors, officials, officers, employees, agents, or volunteers.

LAWS & REGULATIONS; EMPLOYEE/LABOR CERTIFICATIONS: Contractor 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 Services, including all Cal/OSHA requirements, and shall possess any valid California contractor's license(s) necessary for the performance of the Services. By executing this Letter Agreement, Contractor verifies that it fully complies with all requirements and restrictions of state and federal law respecting the employment of undocumented aliens. Contractor shall maintain records of its compliance, including its verification of each employee, and shall make them available to the Town or its representatives for inspection and copy at any time during normal business hours. To the same extent and under the same conditions as Contractor, Contractor shall require all of its subcontractors, sub-subcontractors and consultants performing any work relating to this Letter Agreement to make the same verifications and comply with all requirements and restrictions provided herein. By its signature hereunder, Contractor 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 Workers' 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. Finally, Contractor represents that it is an equal opportunity employer and it shall not discriminate against any subconsultant, employee or applicant for employment in violation of state or federal law. As provided for in the indemnity obligations of this Letter Agreement, Contractor shall indemnify Town against any alleged violations of this paragraph, including, but not limited to, any fines or penalties imposed by any governmental agency.

GOVERNING LAW; VENUE; GOVERNMENT CODE CLAIM COMPLIANCE; ATTORNEY'S FEES: This Letter Agreement shall be interpreted in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this Letter Agreement, the action shall be brought in a state or federal court situated in Mono County, State of California. Contractor must comply with the claim procedures set forth in Government Code sections 900 et seq. prior to filing any lawsuit against the Town. Such Government Code claims and any subsequent lawsuit based upon the Government Code claims shall be limited to those matters that remain unresolved after all procedures pertaining to extra work, disputed work, claims, and/or changed conditions have

been followed by Contractor. If no such Government Code claim is submitted, or if any prerequisite contractual requirements are not otherwise satisfied as specified herein, Contractor shall be barred from bringing and maintaining a valid lawsuit against the Town. If either party commences an action against the other party, either legal, administrative or otherwise, arising out of or in connection with this Letter Agreement, the prevailing party shall be entitled to recover all reasonable fees and costs incurred, including reasonable attorney's fees, as determined by the court.

ASSIGNMENT; AMENDMENT: Contractor shall not assign, sublet, or transfer this Letter Agreement or any rights under or interest in this Letter Agreement without the written consent of the Town, which may be withheld for any reason. This Letter Agreement may not be modified or altered except in writing signed by both parties. Except to the extent expressly provided for in the termination paragraph, there are no intended third party beneficiaries of any right or obligation of the Parties.

ENTIRE AGREEMENT; CONSTRUCTION & CAPTIONS: This is an integrated Letter Agreement representing the entire understanding of the parties as to those matters contained herein, and supersedes and cancels any prior oral or written understanding or representations with respect to matters covered hereunder. Since the Parties or their agents have participated fully in the preparation of this Letter Agreement, the language of this Letter Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. The captions of the various paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content or intent of this Letter Agreement.

Signatures on following page

If you agree with the terms of this Letter Agreement, please indicate by signing and dating where indicated below. An original, executed copy is enclosed for your records.

TOWN OF MAMMOTH LAKES

Approved by:

_____
Rob Patterson
Town Manager

Attest:

_____
Jamie Gray
Town Clerk

CONTRACTOR

Reviewed and Accepted by Contractor

_____
Signature

Laura Beardsley
Executive Director

_____
Date

Report Criteria:
Report type: Invoice detail
Check.Type = {<>} "Adjustment"

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
ALPINE PAINT								
04/02/2026	40226000	M0281639	5517	ALPINE PAINT	100-464-43031	PAINT	17.44	04/26
Total ALPINE PAINT:							17.44	
AMG & ASSOCIATES, INC								
04/02/2026	40226001	PROGRESS P	19717	AMG & ASSOCIATES, I	300-531-43031	PROGRESS PAYMENT	446,925.44	04/26
Total AMG & ASSOCIATES, INC:							446,925.44	
BESSENBACHER, KEVIN								
04/02/2026	114980	03202026	19379	BESSENBACHER, KEV	100-442-43150	PER DIEM	360.00	04/26
Total BESSENBACHER, KEVIN:							360.00	
BEST BEST & KRIEGER								
04/02/2026	40226002	1048123	33	BEST BEST & KRIEGE	100-440-43031	APPLICANT REIMBUR	2,362.50	04/26
04/02/2026	40226002	1053063	33	BEST BEST & KRIEGE	100-440-43031	APPLICANT REIMBUR	4,972.00	04/26
Total BEST BEST & KRIEGER:							7,334.50	
BILL'S APPLIANCE/MARVIN & SONS APPLIANCE								
04/02/2026	114981	51713	18790	BILL'S APPLIANCE/MA	210-452-43031	APPLIANCE SERVICE	423.00	04/26
Total BILL'S APPLIANCE/MARVIN & SONS APPLIANCE:							423.00	
BLACK POINT CINDERS, INC.								
04/02/2026	40226003	27695	1012	BLACK POINT CINDER	210-452-43031	DE ICING CINDERS	3,470.15	04/26
Total BLACK POINT CINDERS, INC.:							3,470.15	
BPR CONSULTING GROUP								
04/02/2026	40226004	3959	19259	BPR CONSULTING GR	100-442-43031	01/26 - HOURLY REVIE	11,165.00	04/26
Total BPR CONSULTING GROUP:							11,165.00	
CALIFORNIA BROADBAND COOP (CBC)								
04/02/2026	114982	99941000167	10416	CALIFORNIA BROADB	100-418-43404	03/26 MONTHLY CHAR	2,734.27	04/26
Total CALIFORNIA BROADBAND COOP (CBC):							2,734.27	
CASELLE INC.								
04/02/2026	114983	INV-17661	10606	CASELLE INC.	100-418-45050	05/26 MAINTENANCE	4,343.00	04/26
Total CASELLE INC.:							4,343.00	
CHUCK VILLAR CONSTRUCTION INC.								
04/02/2026	40226005	29980	7277	CHUCK VILLAR CONS	100-452-43031	SNOW REMOVAL	1,738.75	04/26
04/02/2026	40226005	30137	7277	CHUCK VILLAR CONS	210-452-43031	SNOW PIT STORAGE	200,000.00	04/26
04/02/2026	40226005	30149	7277	CHUCK VILLAR CONS	210-452-43031	SNOW REMOVAL-FRO	39,083.83	04/26
04/02/2026	40226005	30150	7277	CHUCK VILLAR CONS	210-452-43031	SNOW REMOVAL-CIVI	12,798.75	04/26
04/02/2026	40226005	30183	7277	CHUCK VILLAR CONS	100-452-43031	SNOW REMOVAL-FIRE	1,331.25	04/26
04/02/2026	40226005	30184	7277	CHUCK VILLAR CONS	100-420-43031	SNOW REMOVAL - PO	6,688.75	04/26
04/02/2026	40226005	30185	7277	CHUCK VILLAR CONS	100-452-43031	SNOW REMOVAL-HILL	4,526.25	04/26

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
04/02/2026	40226005	30186	7277	CHUCK VILLAR CONS	100-452-43031	SNOW REMOVAL-COM	6,477.50	04/26
04/02/2026	40226005	30187	7277	CHUCK VILLAR CONS	100-452-43031	SNOW REMOVAL TAVE	9,388.75	04/26
04/02/2026	40226005	30189	7277	CHUCK VILLAR CONS	853-452-43031	SNOW REMOVAL - BL	15,880.00	04/26
04/02/2026	40226005	30190	7277	CHUCK VILLAR CONS	850-452-43031	SNOW REMOVAL - JUN	12,710.00	04/26
04/02/2026	40226005	30191	7277	CHUCK VILLAR CONS	210-452-43031	SNOW REMOVAL-SAW	10,040.00	04/26
04/02/2026	40226005	30192	7277	CHUCK VILLAR CONS	210-452-43031	SNOW REMOVAL - SH	21,485.00	04/26
04/02/2026	40226005	30218	7277	CHUCK VILLAR CONS	210-452-43031	SNOW REMOVAL - FR	55,699.43	04/26
Total CHUCK VILLAR CONSTRUCTION INC.:							397,848.26	
CITIZENS BUSINESS BANK								
04/02/2026	114984	04012026	19738	CITIZENS BUSINESS B	300-531-43031	ESCROW #2816 - CIVI	23,522.39	04/26
Total CITIZENS BUSINESS BANK:							23,522.39	
COMMUNITY PRINTING & PUBLISHING								
04/02/2026	40226006	60933	4274	COMMUNITY PRINTIN	100-413-42030	YEAR IN REVIEW	166.39	04/26
Total COMMUNITY PRINTING & PUBLISHING:							166.39	
DUDEK								
04/02/2026	114985	202601627	19981	DUDEK	205-490-43031	PROFESSIONAL SERV	15,456.00	04/26
Total DUDEK:							15,456.00	
EL DORADO NATIONAL, INC								
04/02/2026	114986	90896543	19983	EL DORADO NATIONA	910-000-13003	PARTS	130.51	04/26
Total EL DORADO NATIONAL, INC:							130.51	
EL SOL DE LA SIERRA								
04/02/2026	40226007	00003936	7831	EL SOL DE LA SIERRA	100-413-43130	JANUARY DYK	418.32	04/26
04/02/2026	40226007	00003950	7831	EL SOL DE LA SIERRA	100-413-43130	3X7 DISPLAY AD - DYK	209.16	04/26
Total EL SOL DE LA SIERRA:							627.48	
FELKEL CONSTRUCTION INC.								
04/02/2026	40226008	2026-60	18990	FELKEL CONSTRUCTI	100-452-43031	SNOW SHOVELING (2.	32,156.98	04/26
04/02/2026	40226008	2026-74	18990	FELKEL CONSTRUCTI	100-452-43031	SNOW SHOVELING (2.	8,672.94	04/26
Total FELKEL CONSTRUCTION INC.:							40,829.92	
GRAY'S GRASSHOPPER INC.								
04/02/2026	40226009	16330	19659	GRAY'S GRASSHOPPE	856-450-43031	LANDSCAPING SERVI	4,050.00	04/26
04/02/2026	40226009	16332	19659	GRAY'S GRASSHOPPE	210-457-43031	LANDSCAPING SERVI	7,454.00	04/26
Total GRAY'S GRASSHOPPER INC.:							11,504.00	
HINDERLITER, DE LLAMAS AND ASSOCIATES								
04/02/2026	114987	SIN057060	4974	HINDERLITER, DE LLA	100-418-43031	CONTRACT SERVICES	1,365.77	04/26
04/02/2026	114987	SIN061082	4974	HINDERLITER, DE LLA	100-418-43031	AUDIT SERVICES Q3-2	40.23	04/26
Total HINDERLITER, DE LLAMAS AND ASSOCIATES:							1,406.00	
HOT CREEK AVIATION, LLC								
04/02/2026	114988	MAY 2026	6335	HOT CREEK AVIATION,	220-471-45010	HANGAR RENTAL	7,288.13	04/26

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
Total HOT CREEK AVIATION, LLC:							7,288.13	
KAYLOR, LARA								
04/02/2026	114989	016	19702	KAYLOR, LARA	100-413-43031	COMMUNICATIONS SE	3,467.00	04/26
Total KAYLOR, LARA:							3,467.00	
KIMBALL-MIDWEST								
04/02/2026	40226010	104130720	4812	KIMBALL-MIDWEST	910-000-13003	PARTS	4,026.09	04/26
04/02/2026	40226010	104164882	4812	KIMBALL-MIDWEST	910-000-13003	PARTS	1,117.22	04/26
Total KIMBALL-MIDWEST:							5,143.31	
LEHR								
04/02/2026	114990	SI129189	19894	LEHR	910-000-13003	PARTS	2,081.29	04/26
Total LEHR:							2,081.29	
MAMMOTH DISPOSAL, INC.								
04/02/2026	114991	566	94	MAMMOTH DISPOSAL,	100-464-43031	SPECIAL TRASH PICK	256.10	04/26
04/02/2026	114991	1408526U014	94	MAMMOTH DISPOSAL,	205-490-42030	WHITMORE TOILETS	1,651.06	04/26
04/02/2026	114991	1408554U014	94	MAMMOTH DISPOSAL,	205-490-43404	AIRPORT TRASH	8,008.98	04/26
04/02/2026	114991	1408557U014	94	MAMMOTH DISPOSAL,	205-490-43404	299 COMMERCE TRAS	13,952.20	04/26
04/02/2026	114991	1408565U014	94	MAMMOTH DISPOSAL,	205-490-43404	WHITMORE BALLFIEL	1,066.96	04/26
04/02/2026	114991	1408566U014	94	MAMMOTH DISPOSAL,	205-490-43404	WHITMORE POOL TRA	244.72	04/26
04/02/2026	114991	1408617U014	94	MAMMOTH DISPOSAL,	205-490-42030	SHADY REST TOILETS	1,812.57	04/26
04/02/2026	114991	1408697U014	94	MAMMOTH DISPOSAL,	205-490-43404	POLICE DEPT TRASH	3,135.00	04/26
04/02/2026	114991	1408790U014	94	MAMMOTH DISPOSAL,	205-490-43404	210 COMMERCE	2,757.26	04/26
04/02/2026	114991	1409099U014	94	MAMMOTH DISPOSAL,	205-490-43031	BUS SHELTERS RECY	8,368.65	04/26
04/02/2026	114991	1409121U014	94	MAMMOTH DISPOSAL,	205-490-43031	RECYCLING VARIOUS	12,204.41	04/26
04/02/2026	114991	1409147U014	94	MAMMOTH DISPOSAL,	205-490-43404	COMM CENTER TRAS	2,818.34	04/26
04/02/2026	114991	1409425U014	94	MAMMOTH DISPOSAL,	205-490-43404	CRC TRASH	3,526.19	04/26
04/02/2026	114991	1409447U014	94	MAMMOTH DISPOSAL,	205-490-42030	LAKE MARY MAIN GAT	710.25	04/26
04/02/2026	114991	1409487U014	94	MAMMOTH DISPOSAL,	205-490-43404	CRC TOILETS	3,089.00	04/26
04/02/2026	114991	1409559U014	94	MAMMOTH DISPOSAL,	100-413-43031	WILDFIRE TASK FORC	214.38	04/26
04/02/2026	114991	1409624U014	94	MAMMOTH DISPOSAL,	205-490-42030	DOG PARK	353.60	04/26
04/02/2026	114991	1411162U014	94	MAMMOTH DISPOSAL,	205-490-42030	BEARSAVER MULTIPL	2,204.83	04/26
04/02/2026	114991	1412034U014	94	MAMMOTH DISPOSAL,	205-490-43404	UNIT A - AFFORDABLE	268.07	04/26
04/02/2026	114991	1412035U014	94	MAMMOTH DISPOSAL,	205-490-43404	AFFORDABLE HOUSIN	268.07	04/26
04/02/2026	114991	1412036U014	94	MAMMOTH DISPOSAL,	205-490-43404	UNIT C - AFFORDABLE	268.07	04/26
04/02/2026	114991	1412037U014	94	MAMMOTH DISPOSAL,	205-490-43404	AFFORDABLE HOUSIN	268.07	04/26
Total MAMMOTH DISPOSAL, INC.:							67,446.78	
MAMMOTH LAKES CREATIVE								
04/02/2026	40226011	1654	18437	MAMMOTH LAKES CR	100-413-42030	Name Tag Research: re	1,020.00	04/26
Total MAMMOTH LAKES CREATIVE:							1,020.00	
MISSION LINEN SUPPLY, INC								
04/02/2026	114992	525304205	6482	MISSION LINEN SUPPL	100-464-42007	LINEN SERVICES	203.94	04/26
04/02/2026	114992	525367148	6482	MISSION LINEN SUPPL	858-436-42007	SUPPLIES	803.27	04/26
Total MISSION LINEN SUPPLY, INC:							1,007.21	
MOLINA JANITORIAL SERVICE								
04/02/2026	114993	7462	8617	MOLINA JANITORIAL S	220-471-43031	JANITORIAL SERVICE	2,340.00	04/26

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
Total MOLINA JANITORIAL SERVICE:							2,340.00	
MONO COUNTY RECORDER								
04/02/2026	114994	03302026	18317	MONO COUNTY RECO	100-414-43110	CLERK TRAINING - NO	17.00	04/26
Total MONO COUNTY RECORDER:							17.00	
PELHAM, AMANDA								
04/02/2026	114995	03252026	18144	PELHAM, AMANDA	100-417-43150	PER DIEM	192.00	04/26
Total PELHAM, AMANDA:							192.00	
PLAISTED, ANGELA								
04/02/2026	114996	03312026	18589	PLAISTED, ANGELA	100-414-42030	EMPLOYEE EXPENSE	651.22	04/26
Total PLAISTED, ANGELA:							651.22	
SHEET, THE								
04/02/2026	114997	13074	6678	SHEET, THE	100-414-43130	NOTICE OF ORDINAN	67.20	04/26
04/02/2026	114997	13089	6678	SHEET, THE	100-414-43130	NOTICE OF ORDINAN	42.00	04/26
04/02/2026	114997	13130	6678	SHEET, THE	100-413-43130	1/4 PAGE COLOR AD F	419.00	04/26
Total SHEET, THE:							528.20	
SIERRA BUSINESS COUNCIL								
04/02/2026	114958	LOTS 36 & 37-	19389	SIERRA BUSINESS CO	205-490-43404	04/26-LOTS 36 & 37	1,520.18-	04/26
Total SIERRA BUSINESS COUNCIL:							1,520.18-	
SIERRA BUSINESS PARK OWNERS ASSOCIATION								
04/02/2026	114998	LOTS 36 & 37-	18782	SIERRA BUSINESS PA	205-490-43404	04/26-LOTS 36 & 37	1,520.18	04/26
Total SIERRA BUSINESS PARK OWNERS ASSOCIATION:							1,520.18	
SPROUL TROST LLP								
04/02/2026	114999	31886	19985	SPROUL TROST LLP	100-445-43031	For Professional Service	352.00	04/26
Total SPROUL TROST LLP:							352.00	
SYSCO VENTURA INC								
04/02/2026	115000	479365256	19453	SYSCO VENTURA INC	205-490-42030	ALUMINUM WATER BO	1,031.95	04/26
Total SYSCO VENTURA INC:							1,031.95	
SYTECH SOLUTIONS								
04/02/2026	115001	14957	19982	SYTECH SOLUTIONS	100-440-43031	DOCUMENT SERVICE	135,555.61	04/26
Total SYTECH SOLUTIONS:							135,555.61	
THOMAS PETROLEUM, LLC								
04/02/2026	40226012	368470	7891	THOMAS PETROLEUM	910-000-13001	FUEL SERVICES	442.09	04/26
Total THOMAS PETROLEUM, LLC:							442.09	
ULINE SHIPPING SUPPLY SPECIALISTS								
04/02/2026	115002	203661639	6448	ULINE SHIPPING SUP	100-438-45080	PARTS	933.61	04/26

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
Total ULINE SHIPPING SUPPLY SPECIALISTS:							933.61	
VARGAS, ISIDRO								
04/02/2026	115003	03292026	19751	VARGAS, ISIDRO	210-452-42030	OT MEAL ALLOWANCE	46.00	04/26
Total VARGAS, ISIDRO:							46.00	
ZUMAR INDUSTRIES, INC.								
04/02/2026	40226013	56219	159	ZUMAR INDUSTRIES, I	210-450-45224	SIGNAGE AND SUPPLI	1,196.15	04/26
04/02/2026	40226013	56341	159	ZUMAR INDUSTRIES, I	210-450-45224	SIGNAGE AND SUPPLI	1,779.44	04/26
Total ZUMAR INDUSTRIES, INC.:							2,975.59	
Grand Totals:							1,200,782.74	

Signature: Jamie Gray Date 4/9/26

Signature: Stu Brown Date 4/9/26

Signature: Rob Patterson Date 4/9/2026

Report Criteria:
Report type: Invoice detail
Check.Type = {<>} "Adjustment"

TOWN COUNCIL STAFF REPORT

Title: Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within Assessment District 93-1 (Juniper Ridge)

Meeting Date: April 15, 2026

Prepared by: Pam Smitheman, Assistant Engineer

RECOMMENDATION:

Staff recommend that Town Council conduct the Public Hearing and after receiving the staff report, public testimony, and deliberation adopt the Resolution ordering the levy and collection of assessments within Assessment District 93-1 (Juniper Ridge) for the Fiscal Year 2026/27.

BACKGROUND:

On March 18, 2026, the Town Council adopted a resolution initiating proceedings for and declaring its intention to levy and collect annual assessments for Assessment District 93-1 (Juniper Ridge) for Fiscal Year 2026/27 in accordance with the Landscaping and Lighting Act of 1972 ("Act"). The resolution of intention called for this public hearing for the purpose of allowing testimony by any interested person(s). These proceedings are conducted each year in order to inform property owners of levy assessments against the property within the district.

ANALYSIS:

The Engineer's Report, which was presented and approved by the Town Council at its March 18, 2026 meeting, indicated that the budget for Fiscal Year 2026/27 needed to assess the maximum budget for annual maintenance based on the remaining fund balance going into Fiscal Year 2026/27. It is proposed that an assessment of $48,000.00 be collected for Fiscal Year 2026/27 as shown in the Engineer's Report.

No protests to the proposed assessments have been received as of April 8, 2026. If the total of any and all protests filed during and before the public hearing does not constitute more than fifty percent (50%) of the area within the assessment district, the Council may adopt the attached Resolution confirming the assessment diagram and the proposed assessments for Fiscal Year 2026/27. Adoption will then constitute the levy of assessments for the new fiscal year.

FINANCIAL CONSIDERATIONS:

The Engineer's Report as prepared by NBS includes details for all Financial Considerations. In summary, the total district assessment is $48,000.00 for the 2026/27 fiscal year.

RESOLUTION NO. 26-

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, CONFIRMING THE ASSESSMENT AND ORDERING THE LEVY FOR ASSESSMENT DISTRICT 93-1 (JUNIPER RIDGE) FOR FISCAL YEAR 2026/27

The Town Council of the Town of Mammoth Lakes (the "Town") does resolve as follows:

WHEREAS, the Town Council previously completed its proceedings in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (the "Act") to establish the Town's Assessment District 93-1 (Juniper Ridge) (the "Assessment District"); and

WHEREAS, the Town has retained NBS for the purpose of assisting with the annual levy of the Assessment District, and the preparation and filing of the Fiscal Year 2026/27 Annual Report (the "Report"); and

WHEREAS, the Town has, by previous resolution, declared its intention to hold a Public Hearing concerning the levy and collection of assessments within the Assessment District; and

WHEREAS, a Public Hearing has been held and concluded and notice thereof was duly given in accordance with Section 22626 of the Act; and

WHEREAS, at the time and place specified in the Resolution of Intention the Town conducted such hearing and considered all objections to the assessment.

NOW, THEREFORE IT IS HEREBY RESOLVED AS FOLLOWS:

1. Confirmation of Assessment and Diagram: The Town Council hereby confirms the assessment and the diagram as is described in full detail in the Report on file with the Town Clerk.

2. Levy of Assessment: Pursuant to Section 22631 of the Act, the adoption of this resolution shall constitute the levy of an assessment for the fiscal year commencing July 1, 2026 and ending June 30, 2027.

3. Ordering of the Levy: The Town Council hereby orders NBS to prepare and submit the levy of assessments to Mono County for placement on the Fiscal Year 2026/27 secured property tax roll.

PASSED, APPROVED AND ADOPTED this 15th day of April, 2026.

BRENT TRUAX, Mayor Pro Tem

ATTEST:

JAMIE GRAY, Town Clerk

TOWN OF MAMMOTH LAKES

Fiscal Year 2026/27 Engineer's Report For:

Juniper Ridge Assessment District 93-1

February 2026

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helping communities
fund tomorrow since 1996
nbsgov.com

TABLE OF CONTENTS

1. EXECUTIVE SUMMARY 1

2. PLANS AND SPECIFICATIONS 2

2.1 Description of the Boundaries of the District 2

2.2 Description of Improvements 2

2.3 Description of Maintenance 2

3. ESTIMATED COSTS 3

3.1 District Budget 3

3.2 Definitions of Budget Items 4

4. METHOD OF ASSESSMENT 5

4.1 Method of Assessment Spread 5

4.2 Time and Manner of Collecting Assessments 5

APPENDICES 6

Appendix A – Assessment Diagram ..... A

Appendix B – Assessment Roll ..... B

1. EXECUTIVE SUMMARY

WHEREAS, the Town Council of the Town of Mammoth Lakes (the "Town") previously established Assessment District 93-1 (Juniper Ridge) (the "District") in 1993 pursuant to the Landscaping and Lighting Act of 1972; and

WHEREAS, the Town desires to provide for the levy and collection of District assessments for the Fiscal Year 2026/27; and

WHEREAS, the Town has directed NBS to prepare and file an annual report describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the improvements, a diagram showing the area and properties to be assessed and an estimate of the costs of the maintenance, operations and servicing of the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

NOW THEREFORE, the following assessment, levied in accordance with the assessment methodology adopted and approved by the Town Council at the time of District formation, is made to cover the portion of the estimated costs of maintenance, operation and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received:

SUMMARY OF ASSESSMENT

Description	Amount
Total District Budget	$76,000.00
Less: Town Contribution for Snow Removal	(35,000.00)
Add: Snow Management Reserve	7,000.00
Less: Surplus Funds Levy Credit	0.00
Balance to Assessment	**$48,000.00**
Fiscal Year 2026/27 Maximum Assessment Rate Per Lot	**$1,200.00**
Fiscal Year 2026/27 Actual Assessment Rate Per Lot	**$1,200.00**

2. PLANS AND SPECIFICATIONS

The District provides and ensures the continued maintenance, servicing, administration, and operation of various improvements and associated appurtenances located within the public right-of-way and dedicated easements within the boundaries of the District.

2.1 Description of the Boundaries of the District

The District is located within the Town. The District is described generally as east of Lake Mary Road and consisting of the residential parcels on Juniper Road and Juniper Court.

2.2 Description of Improvements

The improvements and other items maintained under the District are depicted in the Juniper Ridge Street Improvement Plans for Tract No. 36-168 on file in the office of the Town Engineer. Generally, the improvements consist of the existing public streets accessing the subdivision (Juniper Road and Juniper Court, roadway landscaping, ornamental street lighting, street name and traffic signs, snow stakes along the streets, and the decorative walls opposite of and at the entrance to this subdivision on Lake Mary Road). The juniper trees are a natural feature of the area and for preservation purposes, would be those located within the public rights-of-way.

2.3 Description of Maintenance

Maintenance of the existing improvements and facilities includes normal upkeep and repair but does not include pavement, curb, crib wall, and drainage maintenance during the summer months. The Town Public Work Maintenance Division, as part of its routine summer maintenance program, presently accomplishes the latter. Snow removal and storage is included as a District function for purposes of maintaining the public streets in a safe condition for traffic during the winter season. The prescribed minimum levels of public service are the same as those provided elsewhere throughout the Town.

3. ESTIMATED COSTS

3.1 District Budget

The estimated cost of maintenance, operations, servicing the improvements, and administration as described in the Plans and Specifications are summarized below. Each year, as part of the District assessment levy calculation process, the Town reviews the previous year's costs and expenses and estimates the annual costs for the following fiscal year.

Description	Proposed Fiscal Year 2026/27 Costs
Annual Maintenance	
Snow Management	$70,000.00
Landscaping Maintenance	0.00
Lighting Maintenance	0.00
Ornamental Structures	0.00
Subtotal Annual Maintenance Costs	**$70,000.00**
Major Maintenance Costs	
Landscape Improvements	$0.00
Subtotal Major Maintenance Costs	**$0.00**
Administration Costs	
Personnel/Overhead/Consultant	$6,000.00
Subtotal Administration Costs	**$6,000.00**
Total District Budget	**$76,000.00**
Less: Town Contribution for Snow Removal	($35,000.00)
Add: Snow Management Reserve	7,000.00
District Property Owner Participation	**$83,000.00**
Less: Surplus Funds Levy Credit	0.00
Fiscal Year 2026/27 District Assessment	**$48,000.00**

3.2 Definitions of Budget Items

The following definitions describe the services and costs included in the District budget:

3.2.1 MAINTENANCE COSTS

Snow Management: Includes the clearing and hauling of snow from the District improvements. The annual snow management budget is based upon a 200-inch snow year.

Landscape Maintenance: Includes the required landscaping maintenance costs necessary for a contractor or Town staff member to maintain landscaped areas and irrigation; including aesthetic treatment and replacement of landscaping, as necessary.

Lighting Maintenance: Includes the required maintenance costs necessary for a contractor or Town staff member to maintain streetlights within the District.

Ornamental Structures: Includes the required maintenance costs necessary for a contractor or Town staff member to maintain and repair ornamental structures within the District.

Landscape Improvements: A one-time expense for a large scale landscaping project within the District.

3.2.2 ADMINISTRATION COSTS

Personnel/Overhead/Consultant/Administration: This item includes the cost to all particular departments and staff of the Town, and consultants for providing the administration, coordination and management of District services, operations, and incidental expenses related to the District. This item also includes creation of an annual engineer's report, resolutions and placing the assessment amounts onto the County tax roll, as well as County collection fees each year, along with responding to any public inquiries.

4. METHOD OF ASSESSMENT

4.1 Method of Assessment Spread

The total assessment for Fiscal Year 2026/27 shall be levied against each assessable parcel within the District according to benefit received. Non-assessable parcels include all public streets and easements, public rights-of-ways, hills, and easements. Within the District there are a total of 39 parcels, two of which are not assessed. The remaining parcels are single-family residential lots, created by Tract Map No. 36-168. One parcel includes three lots and another parcel spans across two lots, due to County reconfiguration of the parcels. In total, there are 40 residential lots. The net total assessment is divided equally amongst the 40 residential lots on the basis that each lot benefits equally from the maintained public improvements.

The assessment for Fiscal Year 2026/27 is $1,200.00 per residential lot.

4.2 Time and Manner of Collecting Assessments

The Town will levy and collect the District assessments in the same manner and at the same time as ordinary ad valorem property taxes.

APPENDICES

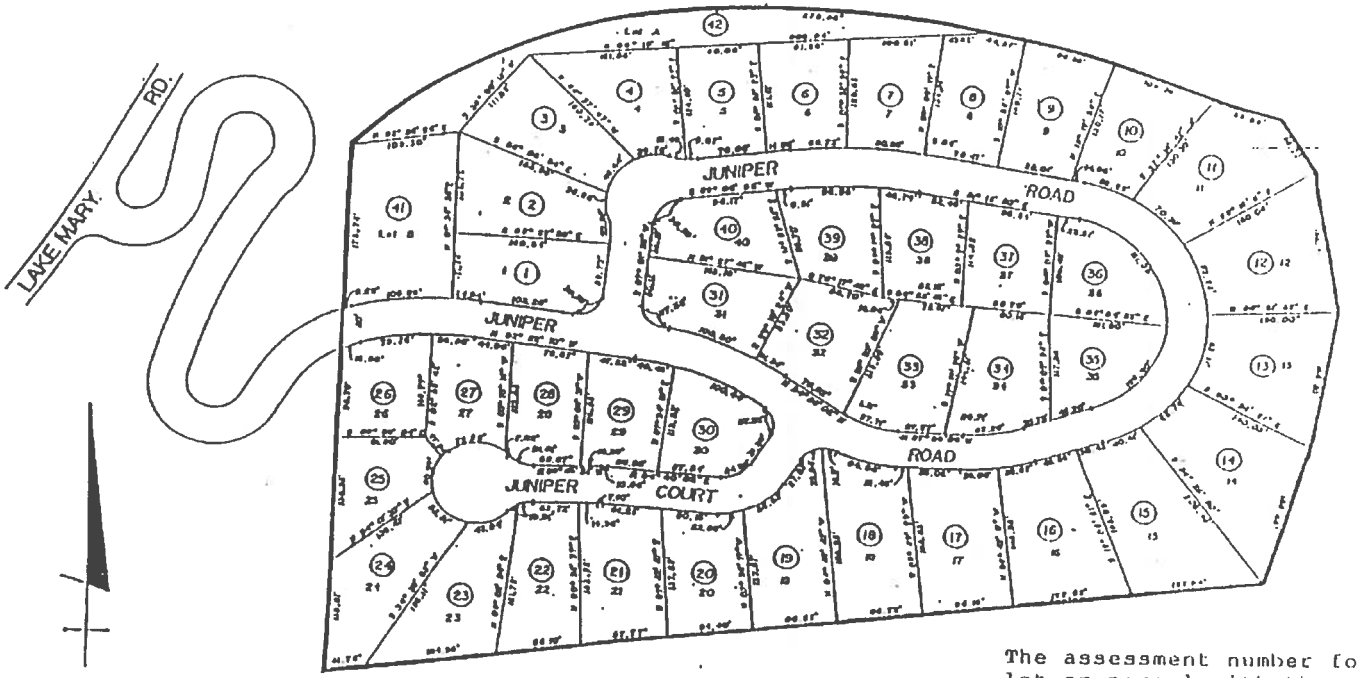
Assessment Diagram **A**

Assessment Roll **B**

APPENDIX A – ASSESSMENT DIAGRAM

An Assessment Diagram for the District is shown on the following page. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor, at the time this report was prepared, and are incorporated by reference herein and made part of this report.

THE TOWN OF MAMMOTH LAKES



ASSESSMENT DIAGRAM

ASSESSMENT DISTRICT 93-1

(JUNIPER RIDGE)

The assessment number for each lot or parcel with the District is as assigned by the County of Mono Assessors' Office and shown within the circle on the diagram.

The boundary of the District is as shown by the dark line on the diagram.

APPENDIX B – ASSESSMENT ROLL

A listing of assessor's parcels assessed within the District for Fiscal Year 2026/27, along with the assessment amounts, is on file in the office of the Town Clerk and presented on the following page. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

Town of Mammoth Lakes
Assessment District 93-1 (Juniper Ridge)
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Number of Lots	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
032-150-004-000	1	$1,200.00	$1,200.00
032-150-005-000	1	1,200.00	1,200.00
032-150-006-000	1	1,200.00	1,200.00
032-150-007-000	1	1,200.00	1,200.00
032-150-008-000	1	1,200.00	1,200.00
032-150-009-000	1	1,200.00	1,200.00
032-150-010-000	1	1,200.00	1,200.00
032-150-011-000	1	1,200.00	1,200.00
032-150-012-000	1	1,200.00	1,200.00
032-150-013-000	1	1,200.00	1,200.00
032-150-014-000	1	1,200.00	1,200.00
032-150-015-000	1	1,200.00	1,200.00
032-150-016-000	1	1,200.00	1,200.00
032-150-017-000	1	1,200.00	1,200.00
032-150-018-000	1	1,200.00	1,200.00
032-150-019-000	1	1,200.00	1,200.00
032-150-020-000	1	1,200.00	1,200.00
032-150-023-000	1	1,200.00	1,200.00
032-150-024-000	1	1,200.00	1,200.00
032-150-025-000	1	1,200.00	1,200.00
032-150-026-000	1	1,200.00	1,200.00
032-150-027-000	1	1,200.00	1,200.00
032-150-028-000	1	1,200.00	1,200.00
032-150-029-000	1	1,200.00	1,200.00
032-150-030-000	1	1,200.00	1,200.00
032-150-031-000	1	1,200.00	1,200.00
032-150-032-000	1	1,200.00	1,200.00
032-150-033-000	1	1,200.00	1,200.00
032-150-034-000	1	1,200.00	1,200.00
032-150-035-000	1	1,200.00	1,200.00
032-150-036-000	1	1,200.00	1,200.00
032-150-037-000	1	1,200.00	1,200.00
032-150-038-000	1	1,200.00	1,200.00
032-150-039-000	1	1,200.00	1,200.00
032-150-040-000	1	1,200.00	1,200.00
032-150-043-000	3	3,600.00	3,600.00
032-150-044-000	2	2,400.00	2,400.00
37 Accounts	**40**	**$48,000.00**	**$48,000.00**

Slight variances may occur due to rounding

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TOWN COUNCIL STAFF REPORT

Title: Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within Assessment District 93-4, Zone 1 (The Bluffs) – Maintenance District No.1

Meeting Date: April 15, 2026

Prepared by: Pam Smitheman, Assistant Engineer

RECOMMENDATION:

Staff recommends that Town Council conduct the Public Hearing and after receiving the staff report, public testimony, and deliberation adopt the attached Resolution ordering the levy and collection of assessments within the Bluffs Assessment District No 93-4, Zone 1 for the Fiscal Year 2026/27.

BACKGROUND:

Each year at this time, the assessments against properties within Assessment District 93-4, Zone 1 (The Bluffs) Maintenance District No. 1 must be re-evaluated to determine whether the annual funding is sufficient for the anticipated costs of public services needed in the coming fiscal year. The Improvement Act of 1911, under which the district was formed, requires a resolution determining the amount and procedural requirements of the Benefit Assessment Act of 1982.

The resolution of intention adopted at the March 18, 2026 Town Council meeting called for this public hearing for the purpose of allowing testimony by any interested person(s). These proceedings shall be conducted each year in order to levy assessments against the properties within the district.

ANALYSIS:

The Town has determined that due to current fund balances and long-term needs, it is recommended that a levy of $165,900.00 be assessed in Fiscal Year 2026/27. The maximum assessment rate per lot is $2,100.00 and the assessment being recommended is $2,100.00 per lot, in order to reach an adequate fund balance for annual maintenance and long-term reserve requirements.

FINANCIAL CONSIDERATIONS:

The Engineer's Report as prepared by NBS includes details for all Financial Considerations. In summary, the total district assessment is $165,900 for the 2026/27 fiscal year.

RESOLUTION NO. 26-

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN THE SPECIAL MAINTENANCE DISTRICT ASSESSMENT DISTRICT 93-4, ZONE 1 (THE BLUFFS) – MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2026/27

The Town Council of the Town of Mammoth Lakes (the "Town") does resolve as follows:

WHEREAS, the Town Council of the Town of Mammoth Lakes (the "Town Council"), California pursuant to the terms of the Improvement Act of 1911, Division 7 of the California Streets and Highways Code, (commencing with Section 5000) (hereafter referred to as the "Act") did, approve the Annual Report (hereafter referred to as the "Report") as presented or amended which described the assessment against parcels of land within the Assessment District designated as follows: Assessment District 93-4, Zone 1 (The Bluffs) – Maintenance District No. 1 (hereinafter referred to as the "Maintenance District"); and

WHEREAS, the Report in connection with the proposed levy and collection upon eligible parcels of land within the Maintenance District, was submitted to the Town Clerk and the Town Council, and the Town Council did by previous resolution approve such Report; and

WHEREAS, the Town Council desires to levy and collect assessments against parcels of land within the Maintenance District for the fiscal year commencing July 1, 2026 and ending June 30, 2027, to pay the costs and expenses of operating, maintaining, and servicing the improvements within the Maintenance District; and

WHEREAS, the assessment rates within the Maintenance District are exempt from the assessment balloting procedures set forth in Proposition 218 because the Maintenance District was formed by consent of the landowners, and the proposed assessments per lot or parcel are not proposed to increase by more than the assessment rates approved by the landowners at the time of formation of the Maintenance District; and

WHEREAS, the assessment levies are **not** based upon the assessed value of the property within the Maintenance District but are based upon the special benefit received by the parcels within the Maintenance District from the improvements.

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

1. The above recitals are all true and correct.

2. Following notice duly given, the Town Council has held a full and fair Public Hearing regarding its Resolution Approving the Report prepared in connection therewith, the levy and collection of assessments, and considered all oral and written statements, protests and communications made or filed by interested persons.

3. Based upon its review (and amendments, as applicable) of the Report, a copy of which has been presented to the Town Council, and which has been filed with the Town Clerk, the Town Council hereby finds and determines that:

    (a) The land within the Maintenance District will receive special benefit by the operation, maintenance, and servicing of the improvements which include, but are not limited to roadway improvements, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snow management. The improvements also include the construction, maintenance and servicing of appurtenant facilities including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of these services.

    (b) The Maintenance District includes all of the lands receiving such special benefit.

    (c) The net amount to be assessed upon the land within the Maintenance District in accordance with the costs for the fiscal year commencing July 1, 2026 and ending June 30, 2027 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the estimated special benefit to be received by each parcel from the improvements and services.

    (d) The Town's Contribution will be applied to offset the cost of improvements for the fiscal year commencing July 1, 2026 and ending June 30, 2027, resulting in $165,900 levy to the parcels in the Maintenance District.

4. The Report and assessment as presented to the Town Council and on file in the office of the Town Clerk are hereby confirmed as filed.

5. The Town Treasurer shall deposit all money representing assessments collected by the County of Mono for the Maintenance District to the credit of a fund for the Maintenance District, and such money shall be expended only for the maintenance, operation and servicing of the authorized improvements.

6. The adoption of this resolution constitutes the Maintenance District levy in the amount of $165,900 for the fiscal year commencing July 1, 2026 and ending June 30, 2027.

7. A certified copy of the levy shall be filed in the office of the Town Clerk and open for public inspection.

PASSED, APPROVED AND ADOPTED this 15th day of April, 2026.

BRENT TRUAX, Mayor Pro Tem

ATTEST:

JAMIE GRAY, Town Clerk
Town of Mammoth Lakes

TOWN OF MAMMOTH LAKES

Fiscal Year 2026/27 Engineer's Report For:

Assessment District 93-4, Zone 1 (The Bluffs) Maintenance District No. 1

February 2026

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TABLE OF CONTENTS

1. EXECUTIVE SUMMARY 1

2. PLANS AND SPECIFICATIONS 2

2.1 Description of the Boundaries of the District 2

2.2 Description of Improvements and Services 2

2.3 Description of Maintenance 2

3. ESTIMATED COSTS 4

3.1 District Budget 4

3.2 Definitions of Budget Items 5

4. METHOD OF ASSESSMENT 6

4.1 Method of Assessment Spread 6

4.2 Time and Manner of Collecting Assessments 6

APPENDICES 7

Appendix A – Assessment Diagram ..... A

Appendix B – Assessment Roll ..... B

1. EXECUTIVE SUMMARY

WHEREAS, the Town Council of the Town of Mammoth Lakes (the "Town") previously established Assessment District 93-4, Zone 1 (The Bluffs) – Maintenance District No. 1 (the "District") in 1993 pursuant to the Improvement Act of 1911; and

WHEREAS, the Town desires to provide for the levy and collection of District assessments for the Fiscal Year 2026/27; and

WHEREAS, the Town has directed NBS to prepare and file an annual report describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the improvements, a diagram showing the area and properties to be assessed and an estimate of the costs of the maintenance, operations and servicing of the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

NOW THEREFORE, the following assessment, levied in accordance with the assessment methodology adopted and approved by the Town Council at the time of District formation, is made to cover the portion of the estimated costs of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received:

SUMMARY OF ASSESSMENT

Description	Amount
Total District Budget	$79,000.00
Add: CIP Accumulation	192,697.00
Less: Town Contribution for Snow Removal	(35,000.00)
Less: Surplus Funds Levy Credit	(70,797.00)
Balance to Assessment	**$165,900.00**
Fiscal Year 2026/27 Maximum Assessment Rate Per Lot	**$2,100.00**
Fiscal Year 2026/27 Actual Assessment Rate Per Lot	**$2,100.00**

2. PLANS AND SPECIFICATIONS

2.1 Description of the Boundaries of the District

The District is located within the Town's boundaries. The District is described generally as east of Old Mammoth Road and consisting of the residential parcels on Pine Street, Fir Street, and LeVerne Street.

2.2 Description of Improvements and Services

The following are the improvements authorized for construction within Zone 1 of the District, but not necessarily maintained by the District:

- Roadway, drainage, sewer, power, streetlight, telephone, television cable, and gas line improvements on Benz Way, Fir Street, LeVerne Street, and Pine Street. Offsite road rehabilitation work is also included on Old Mammoth Road from Engineer's Station 12+00 to LeVerne Street, as well as offsite construction on Fir Street and LeVerne Street from Old Mammoth Road to the project.

2.3 Description of Maintenance

The following improvements are to be maintained entirely by the District.

Within the boundaries of the District, and on LeVerne Street from Old Mammoth Road to the west boundary of the District, and on Fir Street from Old Mammoth Road to the west boundary of the District:

- Roadways and roadway related improvements included but not limited to paving, road shoulders, snow stakes, traffic and street signs, and earth fills appurtenant to the roadway construction and erosion protection.
- Power and maintenance costs for the streetlights at the intersection of Old Mammoth Road and LeVerne Street and Old Mammoth Road and Fir Street (streetlight at Old Mammoth Road and Red Fir to be maintained by the Town.
- Drainage improvements including swales, drywells, culverts, and inlet structures.
- The responsibility for raising to new grade, utility, manhole, and monument covers within the roadway at such time as the roadway grade changes. With the exception of the monument well covers, such utility and manhole covers remain the property of the utility company for which they were constructed.
- Snow removal and storage at the level prescribed by and to the specifications of the Town's Public Works Department.

Old Mammoth Road, from the westerly intersection with Red Fir to LeVerne Street.

- Snow removal and storage at the level prescribed by and to the specifications of the Town's Public Works Department.

The following improvements are to have maintenance shared by the District and the Town:

- Old Mammoth Road, from the westerly intersection with Red Fir to the southerly end of pavement (snow closure gate).
- Roadways and roadway related improvements included but not limited to paving, road shoulders, snow stakes, traffic and street signs, earth fills appurtenant to the roadway construction and erosion protection.
- Drainage improvements including swales, drywells, culverts, and inlet structures.
- The responsibility for raising to new grade, utility, manhole, and monument covers within the roadway at such time as the roadway grade changes. With the exception of the monument well covers, such utility and manhole covers remain the property of the utility company for which they were constructed.

3. ESTIMATED COSTS

3.1 District Budget

The estimated cost of maintenance, operations, servicing the improvements, and administration as described in the Plans and Specifications are summarized below. Each year, as part of the District assessment levy calculation process, the Town reviews the previous year's costs and expenses and estimates the annual costs for the following fiscal year.

Description	Proposed Fiscal Year 2026/27 Costs
Annual Maintenance	
Snow Management	$70,000.00
Striping	0.00
Incidentals	0.00
Street Maintenance	0.00
Subtotal Annual Maintenance Costs	**$70,000.00**
CIP Accumulation	**$192,697.00**
Administration Costs:	
Personnel/Overhead/Consultant	$9,000.00
Subtotal Administration Costs	**$9,000.00**
Total District Budget	**$271,697.00**
Add: Snow Management Reserve	$0.00
Less: Town Contribution for Snow Removal	(35,000.00)
District Property Owner Participation and Reserves	**($35,000.00)**
Less: Surplus Funds Levy Credit	($70,797.00)
Fiscal Year 2026/27 District Assessment	**$165,900.00**

3.2 Definitions of Budget Items

The following definitions describe the services and costs included in the District budget:

3.2.1 MAINTENANCE COSTS

Snow Management: Includes the clearing and hauling of snow from the District improvements. The annual snow management budget is based upon a 200-inch snow year.

Striping: Includes expenses of any kind of device or material that is used on a road surface in order to convey official information.

Incidentals: Includes expenses such as engineering and attorney fees, printing, advertising, superintendent fees, investigation and report fees, and other associated fees defined in Section 5024 of the Improvement Act of 1911.

Street Maintenance: Includes the required maintenance costs necessary for a contractor or Town staff member to maintain the street improvements, including the power of streetlights, annual asphalt repair, striping of the road, maintenance of road signs, maintenance of retaining walls, maintenance of guard rails, and sweeping, as necessary.

CIP Accumulation: Capital Improvement Program Accumulation includes the cost to provide periodic asphalt fog seal, slurry seal, and replacement. Fog seals and slurry seals typically alternate and occur every three years. Asphalt replacement typically occurs every 20 years or so.

3.2.2 ADMINISTRATION COSTS

Personnel/Overhead/Consultant/Administration: This item includes the cost to all particular departments and staff of the Town, and consultants for providing the administration, coordination and management of District services, operations, and incidental expenses related to the District. This item also includes creation of an annual report, resolutions and placing the assessment amounts onto the County tax roll each year, County collection fees, along with responding to any public inquiries.

4. METHOD OF ASSESSMENT

4.1 Method of Assessment Spread

The total assessment for Fiscal Year 2026/27 shall be levied against each assessable parcel within the District according to the special benefit received. Exempt, or non-assessable parcels, include all public streets and easements, public rights-of-ways, public agency-owned properties and easements, and all federally owned properties. Within the District, there are a total of 78 parcels, two of which are exempt from assessments, as specified in the Final Engineer's Report dated July 2, 2014. The remaining parcels are single-family residential lots that benefit from the improvements. Some parcels span across multiple lots. On the basis that each lot benefits equally from the maintained public improvements, the net total assessment is divided equally amount the 79 residential lots.

The assessment for Fiscal Year 2026/27 is $2,100.00 per residential lot.

4.2 Time and Manner of Collecting Assessments

The Town will levy and collect the District assessments in the same manner and at the same time as ordinary ad valorem property taxes.

APPENDICES

Assessment Diagram **A**

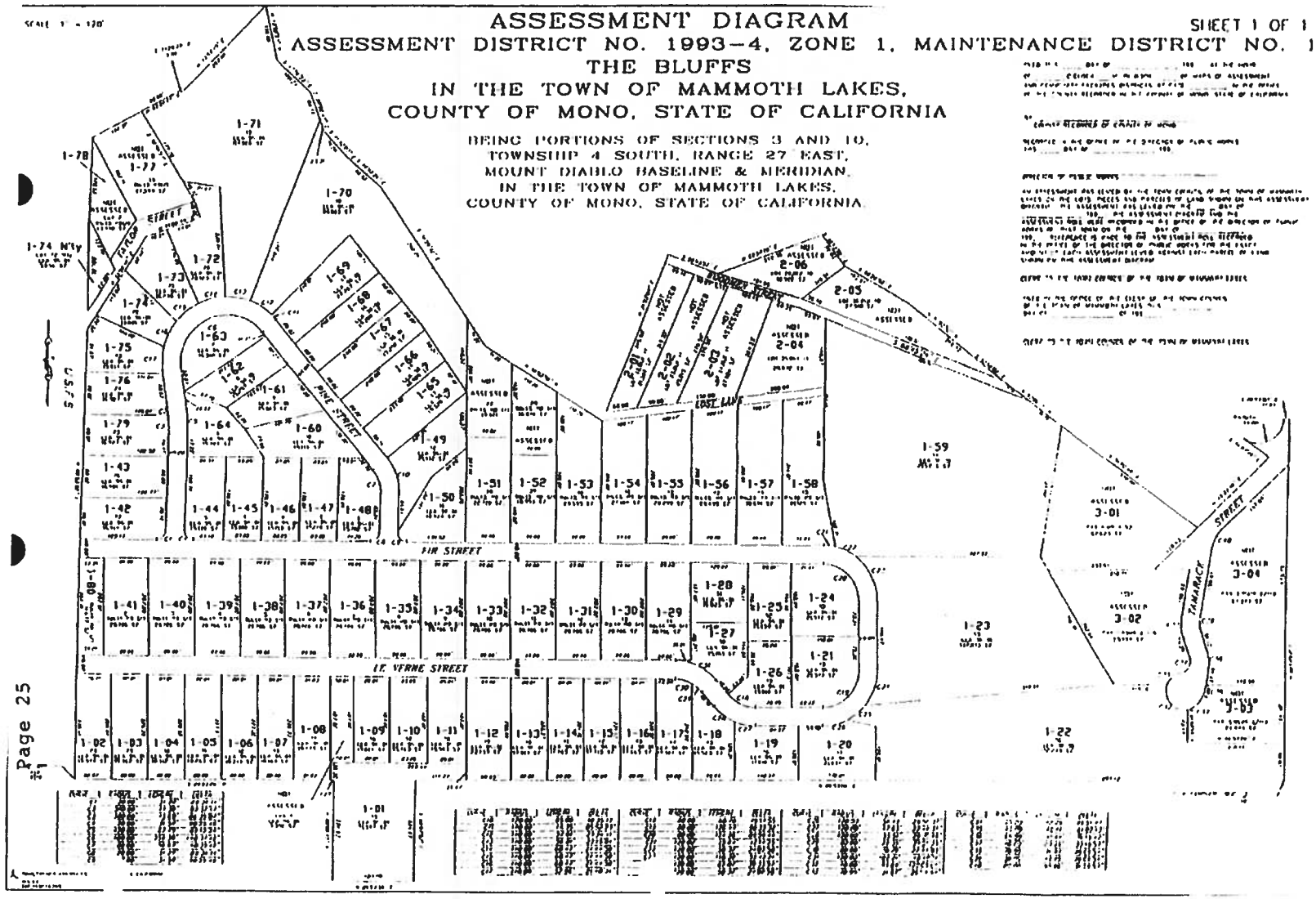
Assessment Roll **B**

APPENDIX A – ASSESSMENT DIAGRAM

An Assessment Diagram for the District is shown on the following page. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor, at the time this report was prepared, and are incorporated by reference herein and made part of this report.

EXHIBIT "B"

ASSESSMENT DISTRICT 93-4, ZONE 1, MAINTENANCE DISTRICT NO 1



APPENDIX B – ASSESSMENT ROLL

A listing of assessor's parcels assessed within the District for Fiscal Year 2026/27, along with the assessment amounts, is on file in the office of the Town Clerk and presented on the following pages. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

Town of Mammoth Lakes
Assessment District 93-4, Zone 1 (The Bluffs)
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Number of Lots	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
022-300-049-000	1.0	$2,100.00	$2,100.00
022-300-050-000	1.0	2,100.00	2,100.00
022-300-051-000	1.0	2,100.00	2,100.00
022-300-052-000	1.0	2,100.00	2,100.00
022-300-053-000	1.0	2,100.00	2,100.00
022-300-054-000	1.0	2,100.00	2,100.00
022-300-057-000	1.0	2,100.00	2,100.00
022-300-058-000	1.0	2,100.00	2,100.00
022-300-059-000	1.0	2,100.00	2,100.00
022-300-060-000	1.0	2,100.00	2,100.00
022-300-061-000	1.0	2,100.00	2,100.00
022-300-062-000	1.0	2,100.00	2,100.00
022-300-063-000	1.0	2,100.00	2,100.00
022-300-064-000	1.0	2,100.00	2,100.00
022-300-065-000	1.0	2,100.00	2,100.00
022-300-066-000	1.0	2,100.00	2,100.00
022-300-067-000	1.0	2,100.00	2,100.00
022-300-069-000	2.0	4,200.00	4,200.00
022-381-021-000	1.0	2,100.00	2,100.00
022-381-022-000	1.0	2,100.00	2,100.00
022-381-023-000	1.0	2,100.00	2,100.00
022-381-024-000	1.0	2,100.00	2,100.00
022-381-025-000	1.0	2,100.00	2,100.00
022-381-026-000	1.0	2,100.00	2,100.00
022-381-027-000	1.0	2,100.00	2,100.00
022-381-030-000	1.5	3,150.00	3,150.00
022-381-031-000	1.5	3,150.00	3,150.00
022-382-004-000	1.0	2,100.00	2,100.00
022-382-030-000	1.0	2,100.00	2,100.00
022-382-031-000	1.0	2,100.00	2,100.00
022-382-032-000	1.0	2,100.00	2,100.00
022-382-033-000	1.0	2,100.00	2,100.00
022-382-034-000	1.0	2,100.00	2,100.00
022-382-035-000	1.0	2,100.00	2,100.00
022-382-036-000	1.0	2,100.00	2,100.00
022-382-037-000	1.0	2,100.00	2,100.00
022-382-039-000	1.0	2,100.00	2,100.00
022-382-040-000	1.0	2,100.00	2,100.00
022-382-041-000	1.0	2,100.00	2,100.00
022-382-042-000	1.0	2,100.00	2,100.00
022-382-043-000	1.0	2,100.00	2,100.00

Slight variances may occur due to rounding

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Town of Mammoth Lakes
Assessment District 93-4, Zone 1 (The Bluffs)
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Number of Lots	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
022-382-044-000	1.0	2,100.00	2,100.00
022-382-045-000	1.0	2,100.00	2,100.00
022-382-046-000	1.0	2,100.00	2,100.00
022-382-047-000	1.0	2,100.00	2,100.00
022-382-048-000	1.0	2,100.00	2,100.00
022-382-049-000	1.0	2,100.00	2,100.00
022-382-050-000	1.0	2,100.00	2,100.00
022-382-051-000	1.0	2,100.00	2,100.00
022-382-053-000	1.0	2,100.00	2,100.00
022-382-054-000	1.0	2,100.00	2,100.00
022-392-010-000	1.0	2,100.00	2,100.00
022-392-013-000	1.0	2,100.00	2,100.00
022-392-014-000	1.0	2,100.00	2,100.00
022-392-017-000	1.5	3,150.00	3,150.00
022-392-018-000	1.5	3,150.00	3,150.00
022-393-012-000	1.0	2,100.00	2,100.00
022-393-013-000	1.0	2,100.00	2,100.00
022-393-014-000	1.0	2,100.00	2,100.00
022-393-041-000	1.0	2,100.00	2,100.00
022-393-042-000	1.0	2,100.00	2,100.00
022-393-043-000	1.0	2,100.00	2,100.00
022-393-044-000	1.0	2,100.00	2,100.00
022-393-045-000	1.0	2,100.00	2,100.00
022-393-046-000	1.0	2,100.00	2,100.00
022-393-047-000	1.0	2,100.00	2,100.00
022-393-048-000	1.0	2,100.00	2,100.00
022-393-049-000	1.0	2,100.00	2,100.00
022-393-050-000	1.0	2,100.00	2,100.00
022-393-051-000	1.0	2,100.00	2,100.00
022-393-052-000	1.0	2,100.00	2,100.00
022-393-053-000	1.0	2,100.00	2,100.00
022-400-016-000	1.0	2,100.00	2,100.00
022-400-021-000	1.0	2,100.00	2,100.00
022-400-022-000	1.0	2,100.00	2,100.00
022-400-025-000	1.0	2,100.00	2,100.00
76 Accounts	**79.0**	**$165,900.00**	**$165,900.00**

Slight variances may occur due to rounding

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TOWN COUNCIL STAFF REPORT

Title: Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within the special maintenance district Old Mammoth Road Benefit Assessment District No. 2002-1

Meeting Date: April 15, 2026

Prepared by: Pam Smitheman, Assistant Engineer

RECOMMENDATION:

Staff recommend that Town Council conduct the Public Hearing and after receiving the staff report, public testimony, and deliberation adopt the attached Resolution ordering the levy and collection of assessments within the Old Mammoth Road Benefit Assessment District No. 2002-1 for the Fiscal Year 2026/27.

BACKGROUND:

On March 18, 2026, the Town Council adopted a resolution initiating proceedings for and declaring its intention to levy and collect annual assessments for Benefit Assessment District 2002-1 (Old Mammoth Road) for Fiscal Year 2026/27 in accordance with the Benefit Assessment Act of 1982, under which the District was formed. The resolution of intention called for this public hearing for the purpose of allowing testimony by any interested person(s). These proceedings are conducted each year in order to levy assessments against the properties within the district.

ANALYSIS:

In past years the Town, on behalf of the district, made minor landscaping improvements. Last year the Town's Contractor implemented maintenance improvements to topsoil as well as hydroseeding and manual watering. This spring the Town's Contractor will perform investigative work on the irrigation system. Based on findings, Staff will implement some permanent landscaping features and plan for future irrigation repairs and landscaping. Therefore, the budget has been programmed accordingly. Throughout Fiscal Year 2025/26 staff reviewed the conditions of district facilities and considered appropriate maintenance improvements and necessary accruals. Staff recommend that the Town levy an assessment amount of $211,100 for Fiscal Year 2026/27 to preserve necessary funds for future projects and maintenance including snow removal expenses. The maximum allowed for the district assessment is $256,493.83.

No protests to the proposed assessments have been received as of April 8, 2026. If the total of any and all protests filed during and before the public hearing does not constitute more than fifty percent (50%) of the area within the assessment district, the Council may adopt the attached Resolution confirming the assessment diagram and the proposed assessments

for Fiscal Year 2026/27. Adoption will then constitute the levy of assessments for the new fiscal year.

FINANCIAL CONSIDERATIONS:

The Engineer's Report as prepared by NBS includes details for all Financial Considerations. In summary, the total district assessment is $211,100 for the 2026/27 fiscal year.

RESOLUTION NO. 26-

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN THE SPECIAL MAINTENANCE DISTRICT OLD MAMMOTH ROAD BENEFIT ASSESSMENT DISTRICT NO. 2002-1 FOR FISCAL YEAR 2026/27

The Town Council of the Town of Mammoth Lakes (the "Town") does resolve as follows:

WHEREAS, the Town Council of the Town of Mammoth Lakes, California pursuant to the terms of the Benefit Assessment Act of 1982, Title 5 Division 2, of the California Government Code (commencing with Section 54703) (hereafter referred to as the "Act") did, approve the Annual Report (hereafter referred to as the "Report") as presented or amended which described the assessment against parcels of land within the Benefit Assessment District designated as follows: Old Mammoth Road Benefit Assessment District No. 2002-1 (hereinafter referred to as the "Maintenance District"); and

WHEREAS, the engineer selected by the Town Council has prepared and filed with the Town Clerk, and the Town Clerk has presented to the Town Council the Report in connection with the proposed levy and collection upon eligible parcels of land within the Maintenance District, and the Town Council did by previous resolution approve such Report; and

WHEREAS, the Town Council desires to levy and collect assessments against parcels of land within the Maintenance District for the fiscal year commencing July 1, 2026 and ending June 30, 2027, to pay the costs and expenses of operating, maintaining, and servicing the improvements within the Maintenance District; and

WHEREAS, the assessment rates within the Maintenance District are exempt from the assessment balloting procedures set forth in Proposition 218 because the Maintenance District was formed by consent of the land owners, and the proposed assessments per lot or parcel are not proposed to increase by more than the assessment rates approved by the landowners at the time of formation of the Maintenance District; and

WHEREAS, the assessment levies are **not** based upon the assessed value of the property within the Maintenance District but are based upon the special benefit received by the parcels within the Maintenance District from the improvements.

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

1. The above recitals are all true and correct.

2. Following notice duly given, the Town Council has held a full and fair Public Hearing regarding its Resolution Approving the Report prepared in connection therewith, the levy and collection of assessments, and considered all oral and written statements, protests and communications made or filed by interested persons.

3. Based upon its review (and amendments, as applicable) of the Report, a copy of which has been presented to the Town Council, and which has been filed with the Town Clerk, the Town Council hereby finds and determines that:

    (a) The land within the Maintenance District will receive special benefit from the operation, maintenance, and servicing of the improvements which include, but are not limited to installation, upgrade, construction, or reconstruction of landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems. The improvements also include the construction, maintenance and servicing of appurtenant facilities including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of these services.

    (b) The Maintenance District includes all of the lands receiving such special benefit.

    (c) The net amount to be assessed upon the land within the Maintenance District in accordance with the costs for the fiscal year commencing July 1, 2026 and ending June 30, 2027 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the estimated special benefit to be received by each parcel from the improvements and services.

    (d) Town Contribution for General Benefit funds will be applied to offset the cost of improvements for the fiscal year commencing July 1, 2026 and ending June 30, 2027, resulting in $211,100 levy to the parcels in the Maintenance District.

4. The Report and assessment as presented to the Town Council and on file in the office of the Town Clerk are hereby confirmed as filed.

5. The Town Treasurer shall deposit all money representing assessments collected by the County of Mono for the Maintenance District to the credit of a fund for the Maintenance District, and such money shall be expended only for the maintenance, operation and servicing of the landscaping and appurtenant facilities.

6. The adoption of this resolution constitutes the Maintenance District levy in the amount of $211,100 for the fiscal year commencing July 1, 2026 and ending June 30, 2027.

7. A certified copy of the levy shall be filed in the office of the Town Clerk and open for public inspection.

PASSED, APPROVED, AND ADOPTED this 15th day of April, 2026.

BRENT TRUAX, Mayor Pro Tem

ATTEST:

JAMIE GRAY, Town Clerk

TOWN OF MAMMOTH LAKES

Fiscal Year 2026/27 Engineer's Report For:

Old Mammoth Road
Benefit Assessment District No. 2002- 1

February 2026

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TABLE OF CONTENTS

1. EXECUTIVE SUMMARY 1

2. PLANS AND SPECIFICATIONS 2

2.1 Description of the Boundaries of the District 2

2.2 Description of Improvements and Services 2

3. ESTIMATED COSTS 3

3.1 District Budget 3

3.2 Definitions of Budget Items 4

4. METHOD OF ASSESSMENT 5

4.1 Statutory Considerations 5

4.2 Method of Assessment Spread 6

4.3 Maximum Annual Assessment Increase 9

4.4 Time and Manner of Collecting Assessments 9

APPENDICES 10

Appendix A – Assessment Diagram ..... A

Appendix B – Assessment Roll ..... B

1. EXECUTIVE SUMMARY

WHEREAS, the Town Council of the Town of Mammoth Lakes (the "Town") previously established the Old Mammoth Road Benefit Assessment District No. 2002-1 (the "District") in 2002 pursuant to the Benefit Assessment Act of 1982; and

WHEREAS, the Town desires to provide for the levy and collection of District assessments for the Fiscal Year 2026/27; and

WHEREAS, the Town has directed NBS to prepare and file an annual report describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the improvements, a diagram showing the area and properties to be assessed, and an estimate of the costs of the maintenance, operations and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

NOW THEREFORE, the following assessment, levied in accordance with the assessment methodology adopted and approved by the Town Council at the time of District formation, is made to cover the portion of the estimated costs of maintenance, operation and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received:

SUMMARY OF ASSESSMENT

Description	Amount
Total District Budget	$294,400.00
Less: Town General Benefit Contribution for Snow Removal	(25,000.00)
Less: Surplus Funds Levy Credit	(58,300.00)
Add: Snow Management Reserve	0.00
Add: Contingencies and Replacement Accruals	0.00
Less: Contribution from District Funds	0.00
Balance to Assessment	**$211,100.00**
Total District Linear Front Footage	7,390.210
Fiscal Year 2026/27 Maximum Assessment per Linear Foot	**$34.70**
Fiscal Year 2026/27 Assessment per Linear Foot	**$28.56**

2. PLANS AND SPECIFICATIONS

The District provides and ensures the continued maintenance, servicing, administration, and operation of various improvements and associated appurtenances located within the public right-of-way and dedicated easements within the boundaries of the District.

2.1 Description of the Boundaries of the District

The District is located within the Town. The District boundaries are described as generally west of Sierra Park Road, south of Main Street (Highway 203), and along Old Mammoth Road to Mammoth Creek Park. The District consists of 408 assessable parcels including a combination of residential (condominium units) and commercial properties located along Old Mammoth Road.

2.2 Description of Improvements and Services

The improvements include the installation, upgrade, construction, or reconstruction of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems. The maintenance services include the operation, maintenance, and servicing of the improvements and appurtenant services including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of the improvements and services.

This annual report makes reference to the plans and specifications for the improvements, which are on file with the Town. The improvements within the District may include, but are not limited to: snow management, drainage, landscaping, curb, gutter and sidewalk repairs and maintenance. Services provided include all necessary services, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition.

3. ESTIMATED COSTS

3.1 District Budget

The estimated cost of maintenance, operations, servicing the improvements, and administration as described in the Plans and Specifications section of this report are summarized below. Each year, as part of the District assessment levy calculation process, the Town reviews the previous year's costs and expenses and projects the annual costs for the following fiscal year.

Description	Proposed Fiscal Year 2026/27 Costs
Annual Maintenance Costs:	
Snow Management	$50,000.00
Summer Sidewalk Sweeping	400.00
Incidentals	0.00
Landscaping Maintenance	25,000.00
Public Utility Maintenance	1,000.00
Banners	0.00
Curb, Gutter, Maintenance Repairs & Contingency	5,000.00
Subtotal Annual Maintenance Costs	**$81,400.00**
Major Maintenance Costs:	
Landscape Improvements	$0.00
Sidewalk Improvements	0.00
CIP Accumulation	202,000.00
Subtotal Major Maintenance Costs	**$202,000.00**
Administration Costs:	
Personnel/Overhead/Consultant	$10,800.00
County Collection Fees	200.00
Subtotal Administration Costs	**$11,000.00**
Total District Budget	**$294,400.00**
Less: CIP Contribution	$0.00
Less: Town General Benefit Contribution for Snow Removal	(25,000.00)
Add: Curb/Gutter/Sidewalk Reserve	0.00
Add: Snow Management Reserve	0.00
District Property Owner Participation and Reserves	**($25,000.00)**
Less: Surplus Funds Levy Credit	**($58,300.00)**
Fiscal Year 2026/27 District Assessment	**$211,100.00**

3.2 Definitions of Budget Items

The following definitions describe the services and costs included in the District budget:

3.2.1 MAINTENANCE COSTS

Snow Management: Includes the clearing and hauling of snow from the District improvements and sidewalk snowmelt expenses. The annual snow management budget is based upon a 200-inch snow year.

Summer Sidewalk Sweeping: Includes sweeping of the sidewalk improvements during the summer months.

Landscape Maintenance: Includes the required landscaping maintenance costs necessary for a contractor or Town staff member to maintain landscaped areas and irrigation; including aesthetic treatment and replacement of landscaping, as necessary.

Curb, Gutter, Sidewalk Repairs & Contingency: Includes the scheduled repair and rebuilding of pumps and motors in addition to items that are generally unforeseen and not normally included in the yearly maintenance contract costs. This may include repair of damaged equipment due to vandalism, storms, etc. Also included may be planned upgrades that provide a direct benefit to the District.

Light Maintenance: Includes the required maintenance costs necessary for a contractor or Town staff member to maintain streetlights within the District.

Banners: Includes the installation and maintenance of banners on streetlights within the District.

Landscape Improvements: A one-time expense for a project that includes the installation of pavers, planter boxes, and plants. Project also includes improvements to the entire irrigation system to meet current water usage allowances.

Sidewalk Improvements: A one-time expense project however, there are no large-scale sidewalk projects planned for Fiscal Year 2026/27.

3.2.2 ADMINISTRATION COSTS

Personnel/Overhead/Consultant: This item includes the cost to all particular departments and staff of the Town, and consultants for providing the administration, coordination and management of District services, operations, and incidental expenses related to the District. This item also includes creation of an annual engineer's report, resolutions and placing the assessment amounts onto the County tax roll each year, along with responding to any public inquiries. This item also includes County collection fees.

3.2.3 CURB/GUTTER/SIDEWALK AND SNOW MANAGEMENT AND RESERVES

Includes the amount necessary to provide the revenue needed to provide for a full year of District snow removal costs. The operating reserve will also include amounts needed to provide for District repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include the repair, replacement, or renovation of District improvements due to snow management activities, weather, vandalism, etc.

4. METHOD OF ASSESSMENT

4.1 Statutory Considerations

Proposition 218, the "Right to Vote on Taxes Act" was approved by California voters in 1996, which added Articles XIIIC and XIIID to the California State Constitution. The primary results of Proposition 218 were stricter definitions of assessments, special taxes, fees, and charges, and a general mandate for some type of voter approval for any new or increased tax, assessment, or property-related fee. The Proposition 218 Omnibus Implementation Act (the "Implementation Act") was approved July 1, 1997. The Implementation Act provided for procedures throughout the notice, protest and hearing process.

4.1.1 GENERAL BENEFIT

Proposition 218 requires that any local agency proposing to increase or impose a special assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that the property owners are not charged with an assessment that pays for general benefits. Thus, a local agency carrying out projects or services that provide both special and general benefits may levy an assessment to pay for the special benefits but must acquire separate funding to pay for those general benefits.

The District provides snow management services along Old Mammoth Road, which is an arterial/collector street. The snow management services provide a portion of general benefit to both properties and the public at large. So that properties within the District boundaries do not pay for the general benefit of the snow management services, the Town contributes approximately one-half of the annual snow management budget to the total annual District budget.

4.1.2 SPECIAL BENEFIT

Pursuant to Proposition 218, or more specifically Article XIIID, Section 2(i) "Special benefit means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute special benefit."

All parcels that have special benefit conferred upon them as a result of the improvements, services and activities provided shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the improvements, services and activities.

In accordance with Article XIIID Section 4(a) "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel." Article XIIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public easements, and rights-of-ways.

The maintenance and operation of improvements and services, more fully described in the Plans and Specifications section of this report, are for the benefit of the properties within the District, and as such confer a special and direct benefit to parcels within the District by:

- allowing individual parcels to be developed and used to their fullest extent by ensuring adequate snow management, drainage, and sidewalk sweeping which is essential to the use, preservation, and protection of those properties, and
- improving the livability, appearance, and desirability for properties within the boundaries, through landscaping of the District, and
- providing for safe vehicular and pedestrian access through proper snow management, drainage, streetlighting, and sidewalk maintenance for properties within the District, and
- ensuring that the improvements do not reach a state of deterioration or disrepair so as to be materially detrimental to properties within the District.

The above-mentioned items contribute to a specific enhancement of the properties within the District. Since these improvements were installed and are maintained specifically for the properties within the District; only properties within the District receive a special benefit and are assessed for said maintenance.

4.2 Method of Assessment Spread

There are 408 assessed parcels within the District. Due to the linear nature of the maintenance and operation of the improvements, parcels within the District are deemed to receive proportional special benefit from the maintenance and operation of the improvements, based on their assigned linear frontage to Old Mammoth Road. The assessment is spread to each parcel within the District as follows for Fiscal Year 2026/27:

Description	Amount/Rate
Total District Linear Feet	7,390.21
Maximum Maintenance Assessment Per Linear Foot (1)	$34.70
Total Maximum District Assessment (2)	$256,493.83
Estimated Maintenance Assessment Per Linear Foot (3)	$28.56
Total Estimated District Assessment (2)	$211,100.00

(1) The maximum maintenance assessment per linear foot is subject to a 2% increase per year.
(2) Does not include rounding adjustments for tax roll purposes.
(3) Amount truncated for the purposes of this report.

The following table provides the maximum assessment per linear foot for the District for the past five fiscal years:

Fiscal Year	Total Maximum Assessment [1]	Total Linear Feet	Maximum Assessment Per Linear Foot [1]
2022/23	239,960.65	7,390.210	32.06
2023/24	241,659.87	7,390.210	32.70
2024/25	246,463.50	7,390.210	33.35
2025/26	251,414.94	7,390.210	34.02
2026/27	256,493.83	7,390.210	34.70

(1) Differences due to rounding adjustments for purposes of this report.

4.2.1 CONDOMINIUM ASSESSMENT:

Condominiums receive an equal share of the linear footage assigned to the building and thus receive a per unit assessment. The following table provides the Fiscal Year 2026/27 maximum annual assessment per unit for the condominiums within the District:

Name of Condominium	Units	Linear Front Footage	FY 2026/27 Maximum Assessment Per Linear Foot	FY 2026/27 Total Maximum Assessment [1]	FY 2026/27 Maximum Assessment Per Unit [1]
Sierra Manor	148	713.922	$34.70	$24,778.28	$167.42
Sierra Park Villas	100	448.770	34.70	15,575.57	155.75
Sherwin Villas	70	304.598	34.70	10,571.76	151.02
Meridian Commons	10	97.400	34.70	3,380.49	338.04
Sherwin Plaza III	10	117.900	34.70	4,091.98	409.19
Plaza at Mammoth Lakes	11	262.020	34.70	9,093.99	826.72
Sherwin Professional Plaza	12	199.920	34.70	6,938.67	578.22
Five-Forty	15	90.120	34.70	3,127.82	208.52
Totals:	**376**	**2,234.650**		**$77,558.56**	

(1) Differences due to rounding adjustments for purposes of this report.

The following table provides the Fiscal Year 2026/27 proposed annual assessment per unit for the condominiums within the District:

Name of Condominium	Units	Linear Front Footage	FY 2026/27 Assessment Per Linear Foot [1]	FY 2026/27 Total Assessment [2]	FY 2026/27 Assessment Per Unit [2]
Sierra Manor	148	713.922	$28.56	$20,393.06	$137.79
Sierra Park Villas	100	448.770	28.56	12,819.03	128.19
Sherwin Villas	70	304.598	28.56	8,700.78	124.29
Meridian Commons	10	97.400	28.56	2,782.21	278.22
Sherwin Plaza III	10	117.900	28.56	3,367.79	336.77
Plaza at Mammoth Lakes	11	262.020	28.56	7,484.55	680.41
Sherwin Professional Plaza	12	199.920	28.56	5,710.67	475.88
Five-Forty	15	90.120	28.56	2,574.26	171.61
Total:	**376**	**2,234.650**		**$63,832.35**	

(1) Amount truncated for the purposes of this report.
(2) Differences due to the use of truncated rates as well as rounding adjustments for purposes of this report.

4.2.2 NON-CONDOMINIUM PARCEL ASSESSMENTS:

Non-condominium properties have the following Fiscal Year 2026/27 maximum annual assessment rates within the District:

Parcels	Linear Front Footage	FY 2026/27 Maximum Assessment Per Linear Foot	FY 2026/27 Maximum Total Assessment [1]
32	5,155.560	$34.70	$178,935.28

(1) Differences due to rounding adjustments for purposes of this report.

Non-condominium properties have the following Fiscal Year 2026/27 proposed annual assessment rates within the District:

Parcels	Linear Front Footage	FY 2026/27 Assessment Per Linear Foot [1]	FY 2026/27 Total Assessment [2]
32	5,155.560	$28.56	$147,267.63

(1) Amount truncated for the purposes of this report.
(2) Differences due to the use of truncated rates as well as rounding adjustments for purposes of this report.

4.3 Maximum Annual Assessment Increase

The Fiscal Year 2002/03 maintenance assessment rate set the initial maximum assessment rate for the first three fiscal years of the District. Beginning Fiscal Year 2005/06, the maximum annual assessment rate shall increase 2% over the previous year's maximum annual assessment rate. Regardless of the assessment amount actually levied each year (assessments may be levied at less than the maximum assessment rate), the maximum allowable assessment rate will increase. Any increase in the actual amount of the assessment levied, as long as it does not exceed the maximum allowable assessment for that fiscal year, will not be considered an increase of the assessment as defined by Proposition 218.

4.4 Time and Manner of Collecting Assessments

The Town will levy and collect the District assessments in the same manner and at the same time as ordinary ad valorem property taxes.

APPENDICES

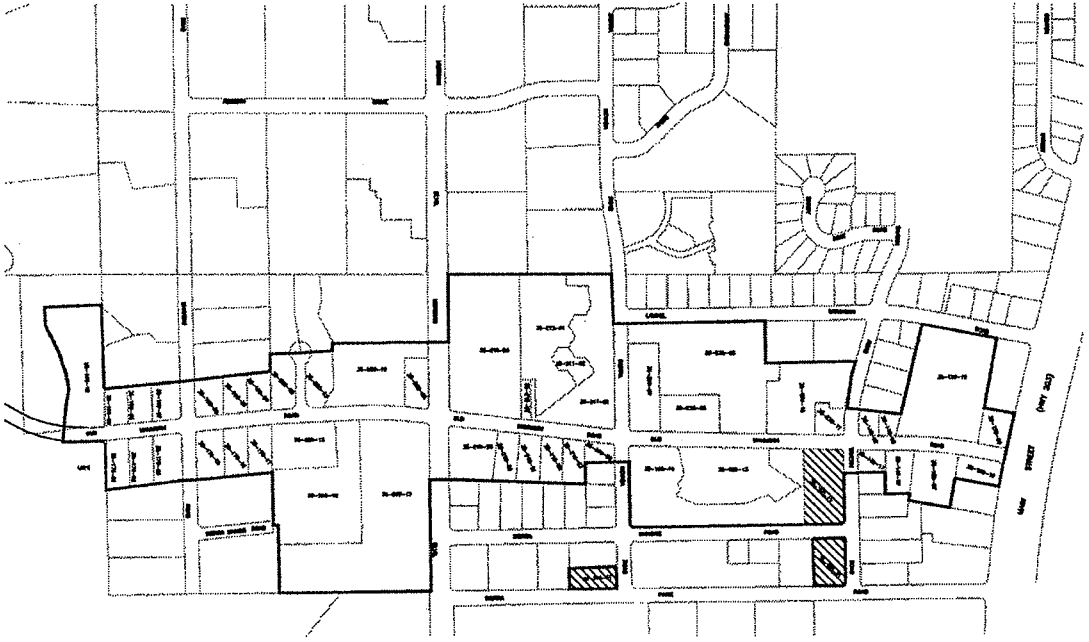
Assessment Diagram **A**

Assessment Roll **B**

APPENDIX A – ASSESSMENT DIAGRAM

An Assessment Diagram for the District is shown on the following page. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor, at the time this report was prepared, and are incorporated by reference herein and made part of this report.

BOUNDARIES
OF
TOWN OF MAMMOTH LAKES
OLD MAMMOTH ROAD
BENEFIT ASSESSMENT DISTRICT 2002-1,
COUNTY OF MONO, STATE OF CALIFORNIA



Filed in the office of the Town Clerk of the Town of Mammoth Lakes, this ____day of _____, 2002.

_____
Clerk to the Town of Mammoth Lakes

I hereby certify that the within map showing boundaries of the Town of Mammoth Lakes Old Mammoth Road Benefit Assessment District 2002-1, County of Mono, State of California, was approved by the Town Council of the Town of Mammoth Lakes at a regular meeting thereof held on the ____day of _____, 2002, by its Resolution No. _____.

_____
Clerk to the Town of Mammoth Lakes

Filed this _____ day of _____ , 200_ at the hour of _____ o'clock ___.M. in Book _____ of Maps of Assessment and Community Facilities Districts at Page _____, in the Office of the County Recorder in the County of Mono, State of California.

By: _____
County Recorder of County of Mono

LEGEND

ASSESSMENT DISTRICT-

ZONE 1

ZONE 2

SHEET 1 OF 1

APPENDIX B – ASSESSMENT ROLL

A listing of assessor's parcels assessed within the District for Fiscal Year 2026/27, along with the assessment amounts, is on file in the office of the Town Clerk and presented on the following pages. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2026/27 Assessment (1)
035-120-010-000	186.20	Individual	$5,318.62
035-120-012-000	347.31	Individual	9,920.84
035-120-016-000	119.98	Individual	3,427.06
035-140-008-000	71.59	Individual	2,044.94
035-140-009-000	84.87	Individual	2,424.28
035-140-017-000	116.03	Individual	3,314.36
035-140-018-000	316.75	Individual	9,047.90
035-170-002-000	100.00	Individual	2,856.48
035-170-003-000	118.86	Individual	3,395.20
035-170-025-000	100.00	Individual	2,856.48
035-171-001-000	16.66	Sherwin Professional Plaza	475.88
035-171-002-000	16.66	Sherwin Professional Plaza	475.88
035-171-003-000	16.66	Sherwin Professional Plaza	475.88
035-171-004-000	16.66	Sherwin Professional Plaza	475.88
035-171-005-000	16.66	Sherwin Professional Plaza	475.88
035-171-006-000	16.66	Sherwin Professional Plaza	475.88
035-171-007-000	16.66	Sherwin Professional Plaza	475.88
035-171-008-000	16.66	Sherwin Professional Plaza	475.88
035-171-009-000	16.66	Sherwin Professional Plaza	475.88
035-171-010-000	16.66	Sherwin Professional Plaza	475.88
035-171-011-000	16.66	Sherwin Professional Plaza	475.88
035-171-012-000	16.66	Sherwin Professional Plaza	475.88
035-172-001-000	11.79	Sherwin Plaza III	336.76
035-172-002-000	11.79	Sherwin Plaza III	336.76
035-172-003-000	11.79	Sherwin Plaza III	336.76
035-172-004-000	11.79	Sherwin Plaza III	336.76
035-172-005-000	11.79	Sherwin Plaza III	336.76
035-172-006-000	11.79	Sherwin Plaza III	336.76
035-172-007-000	11.79	Sherwin Plaza III	336.76
035-172-008-000	11.79	Sherwin Plaza III	336.76
035-172-009-000	11.79	Sherwin Plaza III	336.76
035-172-010-000	11.79	Sherwin Plaza III	336.76
035-180-012-000	165.65	Individual	4,731.76
035-181-001-000	4.82	Sierra Manor #1	137.78
035-181-002-000	4.82	Sierra Manor #1	137.78
035-181-003-000	4.82	Sierra Manor #1	137.78
035-181-004-000	4.82	Sierra Manor #1	137.78
035-181-005-000	4.82	Sierra Manor #1	137.78
035-181-006-000	4.82	Sierra Manor #1	137.78
035-181-007-000	4.82	Sierra Manor #1	137.78
035-181-008-000	4.82	Sierra Manor #1	137.78

Slight variances may occur due to rounding

(1) Differences are due to rounding adjustments for the purposes of the report

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2026/27 Assessment (1)
035-181-009-000	4.82	Sierra Manor #1	137.78
035-181-010-000	4.82	Sierra Manor #1	137.78
035-181-011-000	4.82	Sierra Manor #1	137.78
035-181-012-000	4.82	Sierra Manor #1	137.78
035-181-013-000	4.82	Sierra Manor #1	137.78
035-181-014-000	4.82	Sierra Manor #1	137.78
035-181-015-000	4.82	Sierra Manor #1	137.78
035-181-016-000	4.82	Sierra Manor #1	137.78
035-181-017-000	4.82	Sierra Manor #1	137.78
035-181-018-000	4.82	Sierra Manor #1	137.78
035-181-019-000	4.82	Sierra Manor #1	137.78
035-181-020-000	4.82	Sierra Manor #1	137.78
035-181-021-000	4.82	Sierra Manor #1	137.78
035-181-022-000	4.82	Sierra Manor #1	137.78
035-181-023-000	4.82	Sierra Manor #1	137.78
035-181-024-000	4.82	Sierra Manor #1	137.78
035-181-025-000	4.82	Sierra Manor #1	137.78
035-181-026-000	4.82	Sierra Manor #1	137.78
035-181-027-000	4.82	Sierra Manor #1	137.78
035-181-028-000	4.82	Sierra Manor #1	137.78
035-181-029-000	4.82	Sierra Manor #1	137.78
035-181-030-000	4.82	Sierra Manor #1	137.78
035-181-031-000	4.82	Sierra Manor #1	137.78
035-181-032-000	4.82	Sierra Manor #1	137.78
035-181-033-000	4.82	Sierra Manor #1	137.78
035-181-034-000	4.82	Sierra Manor #1	137.78
035-181-035-000	4.82	Sierra Manor #1	137.78
035-181-036-000	4.82	Sierra Manor #1	137.78
035-181-037-000	4.82	Sierra Manor #1	137.78
035-181-038-000	4.82	Sierra Manor #1	137.78
035-181-039-000	4.82	Sierra Manor #1	137.78
035-181-040-000	4.82	Sierra Manor #1	137.78
035-181-041-000	4.82	Sierra Manor #1	137.78
035-181-042-000	4.82	Sierra Manor #1	137.78
035-181-043-000	4.82	Sierra Manor #1	137.78
035-181-044-000	4.82	Sierra Manor #1	137.78
035-181-045-000	4.82	Sierra Manor #1	137.78
035-181-046-000	4.82	Sierra Manor #1	137.78
035-181-047-000	4.82	Sierra Manor #1	137.78
035-181-048-000	4.82	Sierra Manor #1	137.78
035-181-049-000	4.82	Sierra Manor #1	137.78

Slight variances may occur due to rounding

(1) Differences are due to rounding adjustments for the purposes of the report

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2026/27 Assessment (1)
035-181-050-000	4.82	Sierra Manor #1	137.78
035-181-051-000	4.82	Sierra Manor #1	137.78
035-181-052-000	4.82	Sierra Manor #1	137.78
035-182-053-000	4.82	Sierra Manor #2	137.78
035-182-054-000	4.82	Sierra Manor #2	137.78
035-182-055-000	4.82	Sierra Manor #2	137.78
035-182-056-000	4.82	Sierra Manor #2	137.78
035-182-057-000	4.82	Sierra Manor #2	137.78
035-182-058-000	4.82	Sierra Manor #2	137.78
035-182-059-000	4.82	Sierra Manor #2	137.78
035-182-060-000	4.82	Sierra Manor #2	137.78
035-182-061-000	4.82	Sierra Manor #2	137.78
035-182-062-000	4.82	Sierra Manor #2	137.78
035-182-063-000	4.82	Sierra Manor #2	137.78
035-182-064-000	4.82	Sierra Manor #2	137.78
035-182-065-000	4.82	Sierra Manor #2	137.78
035-182-066-000	4.82	Sierra Manor #2	137.78
035-182-067-000	4.82	Sierra Manor #2	137.78
035-182-068-000	4.82	Sierra Manor #2	137.78
035-182-069-000	4.82	Sierra Manor #2	137.78
035-182-070-000	4.82	Sierra Manor #2	137.78
035-182-071-000	4.82	Sierra Manor #2	137.78
035-182-072-000	4.82	Sierra Manor #2	137.78
035-182-073-000	4.82	Sierra Manor #2	137.78
035-182-074-000	4.82	Sierra Manor #2	137.78
035-182-075-000	4.82	Sierra Manor #2	137.78
035-182-076-000	4.82	Sierra Manor #2	137.78
035-182-077-000	4.82	Sierra Manor #2	137.78
035-182-078-000	4.82	Sierra Manor #2	137.78
035-182-079-000	4.82	Sierra Manor #2	137.78
035-182-080-000	4.82	Sierra Manor #2	137.78
035-182-081-000	4.82	Sierra Manor #2	137.78
035-182-082-000	4.82	Sierra Manor #2	137.78
035-182-083-000	4.82	Sierra Manor #2	137.78
035-182-084-000	4.82	Sierra Manor #2	137.78
035-182-085-000	4.82	Sierra Manor #2	137.78
035-182-086-000	4.82	Sierra Manor #2	137.78
035-182-087-000	4.82	Sierra Manor #2	137.78
035-182-088-000	4.82	Sierra Manor #2	137.78
035-182-089-000	4.82	Sierra Manor #2	137.78
035-182-090-000	4.82	Sierra Manor #2	137.78

Slight variances may occur due to rounding

(1) Differences are due to rounding adjustments for the purposes of the report

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2026/27 Assessment (1)
035-182-091-000	4.82	Sierra Manor #2	137.78
035-182-092-000	4.82	Sierra Manor #2	137.78
035-182-093-000	4.82	Sierra Manor #2	137.78
035-182-094-000	4.82	Sierra Manor #2	137.78
035-182-095-000	4.82	Sierra Manor #2	137.78
035-182-096-000	4.82	Sierra Manor #2	137.78
035-182-097-000	4.82	Sierra Manor #2	137.78
035-182-098-000	4.82	Sierra Manor #2	137.78
035-182-099-000	4.82	Sierra Manor #2	137.78
035-182-100-000	4.82	Sierra Manor #2	137.78
035-182-101-000	4.82	Sierra Manor #2	137.78
035-182-102-000	4.82	Sierra Manor #2	137.78
035-182-103-000	4.82	Sierra Manor #2	137.78
035-182-104-000	4.82	Sierra Manor #2	137.78
035-182-105-000	4.82	Sierra Manor #2	137.78
035-182-106-000	4.82	Sierra Manor #2	137.78
035-182-107-000	4.82	Sierra Manor #2	137.78
035-182-108-000	4.82	Sierra Manor #2	137.78
035-182-109-000	4.82	Sierra Manor #2	137.78
035-182-110-000	4.82	Sierra Manor #2	137.78
035-182-111-000	4.82	Sierra Manor #2	137.78
035-182-112-000	4.82	Sierra Manor #2	137.78
035-182-113-000	4.82	Sierra Manor #2	137.78
035-182-114-000	4.82	Sierra Manor #2	137.78
035-182-115-000	4.82	Sierra Manor #2	137.78
035-182-116-000	4.82	Sierra Manor #2	137.78
035-182-117-000	4.82	Sierra Manor #2	137.78
035-182-118-000	4.82	Sierra Manor #2	137.78
035-182-119-000	4.82	Sierra Manor #2	137.78
035-182-120-000	4.82	Sierra Manor #2	137.78
035-182-121-000	4.82	Sierra Manor #2	137.78
035-182-122-000	4.82	Sierra Manor #2	137.78
035-182-123-000	4.82	Sierra Manor #2	137.78
035-182-124-000	4.82	Sierra Manor #2	137.78
035-182-125-000	4.82	Sierra Manor #2	137.78
035-182-126-000	4.82	Sierra Manor #2	137.78
035-182-127-000	4.82	Sierra Manor #2	137.78
035-182-128-000	4.82	Sierra Manor #2	137.78
035-182-129-000	4.82	Sierra Manor #2	137.78
035-182-130-000	4.82	Sierra Manor #2	137.78
035-182-131-000	4.82	Sierra Manor #2	137.78

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2026/27 Assessment (1)
035-182-132-000	4.82	Sierra Manor #2	137.78
035-182-133-000	4.82	Sierra Manor #2	137.78
035-182-134-000	4.82	Sierra Manor #2	137.78
035-182-135-000	4.82	Sierra Manor #2	137.78
035-182-136-000	4.82	Sierra Manor #2	137.78
035-182-137-000	4.82	Sierra Manor #2	137.78
035-182-138-000	4.82	Sierra Manor #2	137.78
035-182-139-000	4.82	Sierra Manor #2	137.78
035-182-140-000	4.82	Sierra Manor #2	137.78
035-182-141-000	4.82	Sierra Manor #2	137.78
035-182-142-000	4.82	Sierra Manor #2	137.78
035-182-143-000	4.82	Sierra Manor #2	137.78
035-182-144-000	4.82	Sierra Manor #2	137.78
035-182-145-000	4.82	Sierra Manor #2	137.78
035-182-146-000	4.82	Sierra Manor #2	137.78
035-182-147-000	4.82	Sierra Manor #2	137.78
035-182-148-000	4.82	Sierra Manor #2	137.78
035-190-004-000	97.32	Individual	2,779.92
035-190-005-000	100.00	Individual	2,856.48
035-190-006-000	118.86	Individual	3,395.20
035-190-007-000	121.06	Individual	3,458.04
035-190-008-000	100.00	Individual	2,856.48
035-190-009-000	100.00	Individual	2,856.48
035-200-016-000	99.01	Individual	2,828.20
035-200-017-000	303.82	Individual	8,678.56
035-200-019-000	333.63	Individual	9,530.06
035-200-020-000	124.00	Individual	3,542.02
035-200-041-000	23.82	Plaza at Mammoth Lakes	680.40
035-200-042-000	23.82	Plaza at Mammoth Lakes	680.40
035-202-001-000	9.74	Meridian Commons	278.22
035-202-002-000	9.74	Meridian Commons	278.22
035-202-003-000	9.74	Meridian Commons	278.22
035-202-004-000	9.74	Meridian Commons	278.22
035-202-005-000	9.74	Meridian Commons	278.22
035-202-006-000	9.74	Meridian Commons	278.22
035-202-007-000	9.74	Meridian Commons	278.22
035-202-008-000	9.74	Meridian Commons	278.22
035-202-009-000	9.74	Meridian Commons	278.22
035-202-010-000	9.74	Meridian Commons	278.22
035-203-001-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-002-000	23.82	Plaza at Mammoth Lakes	680.40

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2026/27 Assessment (1)
035-203-003-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-004-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-005-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-006-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-007-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-008-000	23.82	Plaza at Mammoth Lakes	680.40
035-203-009-000	23.82	Plaza at Mammoth Lakes	680.40
035-210-020-000	91.70	Individual	2,619.38
035-210-021-000	92.00	Individual	2,627.96
035-210-022-000	92.00	Individual	2,627.96
035-210-023-000	92.00	Individual	2,627.96
035-210-025-000	204.84	Individual	5,851.20
035-210-038-000	127.89	Individual	3,653.14
035-211-001-000	4.49	Sierra Park Villas	128.18
035-211-002-000	4.49	Sierra Park Villas	128.18
035-211-003-000	4.49	Sierra Park Villas	128.18
035-211-004-000	4.49	Sierra Park Villas	128.18
035-211-005-000	4.49	Sierra Park Villas	128.18
035-211-006-000	4.49	Sierra Park Villas	128.18
035-211-007-000	4.49	Sierra Park Villas	128.18
035-211-008-000	4.49	Sierra Park Villas	128.18
035-211-009-000	4.49	Sierra Park Villas	128.18
035-211-010-000	4.49	Sierra Park Villas	128.18
035-211-011-000	4.49	Sierra Park Villas	128.18
035-211-012-000	4.49	Sierra Park Villas	128.18
035-211-013-000	4.49	Sierra Park Villas	128.18
035-211-014-000	4.49	Sierra Park Villas	128.18
035-211-015-000	4.49	Sierra Park Villas	128.18
035-211-016-000	4.49	Sierra Park Villas	128.18
035-211-017-000	4.49	Sierra Park Villas	128.18
035-211-018-000	4.49	Sierra Park Villas	128.18
035-211-019-000	4.49	Sierra Park Villas	128.18
035-211-020-000	4.49	Sierra Park Villas	128.18
035-211-021-000	4.49	Sierra Park Villas	128.18
035-211-022-000	4.49	Sierra Park Villas	128.18
035-211-023-000	4.49	Sierra Park Villas	128.18
035-211-024-000	4.49	Sierra Park Villas	128.18
035-211-025-000	4.49	Sierra Park Villas	128.18
035-211-026-000	4.49	Sierra Park Villas	128.18
035-211-027-000	4.49	Sierra Park Villas	128.18
035-211-028-000	4.49	Sierra Park Villas	128.18

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2026/27 Assessment (1)
035-211-029-000	4.49	Sierra Park Villas	128.18
035-211-030-000	4.49	Sierra Park Villas	128.18
035-211-031-000	4.49	Sierra Park Villas	128.18
035-211-032-000	4.49	Sierra Park Villas	128.18
035-211-033-000	4.49	Sierra Park Villas	128.18
035-211-034-000	4.49	Sierra Park Villas	128.18
035-211-035-000	4.49	Sierra Park Villas	128.18
035-211-036-000	4.49	Sierra Park Villas	128.18
035-211-037-000	4.49	Sierra Park Villas	128.18
035-211-038-000	4.49	Sierra Park Villas	128.18
035-211-039-000	4.49	Sierra Park Villas	128.18
035-211-040-000	4.49	Sierra Park Villas	128.18
035-211-041-000	4.49	Sierra Park Villas	128.18
035-211-042-000	4.49	Sierra Park Villas	128.18
035-211-043-000	4.49	Sierra Park Villas	128.18
035-211-044-000	4.49	Sierra Park Villas	128.18
035-211-045-000	4.49	Sierra Park Villas	128.18
035-211-046-000	4.49	Sierra Park Villas	128.18
035-211-047-000	4.49	Sierra Park Villas	128.18
035-211-048-000	4.49	Sierra Park Villas	128.18
035-211-049-000	4.49	Sierra Park Villas	128.18
035-211-050-000	4.49	Sierra Park Villas	128.18
035-212-001-000	4.49	Sierra Park Villas #1	128.18
035-212-002-000	4.49	Sierra Park Villas #1	128.18
035-212-003-000	4.49	Sierra Park Villas #1	128.18
035-212-004-000	4.49	Sierra Park Villas #1	128.18
035-212-005-000	4.49	Sierra Park Villas #1	128.18
035-212-006-000	4.49	Sierra Park Villas #1	128.18
035-212-007-000	4.49	Sierra Park Villas #1	128.18
035-212-008-000	4.49	Sierra Park Villas #1	128.18
035-212-009-000	4.49	Sierra Park Villas #1	128.18
035-212-010-000	4.49	Sierra Park Villas #1	128.18
035-212-011-000	4.49	Sierra Park Villas #1	128.18
035-212-012-000	4.49	Sierra Park Villas #1	128.18
035-212-013-000	4.49	Sierra Park Villas #1	128.18
035-212-014-000	4.49	Sierra Park Villas #1	128.18
035-212-015-000	4.49	Sierra Park Villas #1	128.18
035-212-016-000	4.49	Sierra Park Villas #1	128.18
035-212-017-000	4.49	Sierra Park Villas #1	128.18
035-212-018-000	4.49	Sierra Park Villas #1	128.18
035-212-019-000	4.49	Sierra Park Villas #1	128.18

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2026/27 Assessment (1)
035-212-020-000	4.49	Sierra Park Villas #1	128.18
035-212-021-000	4.49	Sierra Park Villas #1	128.18
035-212-022-000	4.49	Sierra Park Villas #1	128.18
035-212-023-000	4.49	Sierra Park Villas #1	128.18
035-212-024-000	4.49	Sierra Park Villas #1	128.18
035-212-025-000	4.49	Sierra Park Villas #1	128.18
035-212-026-000	4.49	Sierra Park Villas #1	128.18
035-212-027-000	4.49	Sierra Park Villas #1	128.18
035-212-028-000	4.49	Sierra Park Villas #1	128.18
035-212-029-000	4.49	Sierra Park Villas #1	128.18
035-212-030-000	4.49	Sierra Park Villas #1	128.18
035-212-031-000	4.49	Sierra Park Villas #1	128.18
035-212-032-000	4.49	Sierra Park Villas #1	128.18
035-212-033-000	4.49	Sierra Park Villas #1	128.18
035-212-034-000	4.49	Sierra Park Villas #1	128.18
035-212-035-000	4.49	Sierra Park Villas #1	128.18
035-212-036-000	4.49	Sierra Park Villas #1	128.18
035-212-037-000	4.49	Sierra Park Villas #1	128.18
035-212-038-000	4.49	Sierra Park Villas #1	128.18
035-212-039-000	4.49	Sierra Park Villas #1	128.18
035-212-040-000	4.49	Sierra Park Villas #1	128.18
035-212-041-000	4.49	Sierra Park Villas #1	128.18
035-212-042-000	4.49	Sierra Park Villas #1	128.18
035-212-043-000	4.49	Sierra Park Villas #1	128.18
035-212-044-000	4.49	Sierra Park Villas #1	128.18
035-212-045-000	4.49	Sierra Park Villas #1	128.18
035-212-046-000	4.49	Sierra Park Villas #1	128.18
035-212-047-000	4.49	Sierra Park Villas #1	128.18
035-212-048-000	4.49	Sierra Park Villas #1	128.18
035-212-049-000	4.49	Sierra Park Villas #1	128.18
035-212-050-000	4.49	Sierra Park Villas #1	128.18
035-213-001-000	4.35	Sherwin Villas	124.28
035-213-002-000	4.35	Sherwin Villas	124.28
035-213-003-000	4.35	Sherwin Villas	124.28
035-213-004-000	4.35	Sherwin Villas	124.28
035-213-005-000	4.35	Sherwin Villas	124.28
035-213-006-000	4.35	Sherwin Villas	124.28
035-213-007-000	4.35	Sherwin Villas	124.28
035-213-008-000	4.35	Sherwin Villas	124.28
035-213-009-000	4.35	Sherwin Villas	124.28
035-213-010-000	4.35	Sherwin Villas	124.28

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2026/27 Assessment (1)
035-213-011-000	4.35	Sherwin Villas	124.28
035-213-012-000	4.35	Sherwin Villas	124.28
035-213-013-000	4.35	Sherwin Villas	124.28
035-213-014-000	4.35	Sherwin Villas	124.28
035-213-015-000	4.35	Sherwin Villas	124.28
035-213-016-000	4.35	Sherwin Villas	124.28
035-213-017-000	4.35	Sherwin Villas	124.28
035-213-018-000	4.35	Sherwin Villas	124.28
035-213-019-000	4.35	Sherwin Villas	124.28
035-213-020-000	4.35	Sherwin Villas	124.28
035-213-021-000	4.35	Sherwin Villas	124.28
035-213-022-000	4.35	Sherwin Villas	124.28
035-213-023-000	4.35	Sherwin Villas	124.28
035-213-024-000	4.35	Sherwin Villas	124.28
035-213-025-000	4.35	Sherwin Villas	124.28
035-213-026-000	4.35	Sherwin Villas	124.28
035-213-027-000	4.35	Sherwin Villas	124.28
035-213-028-000	4.35	Sherwin Villas	124.28
035-213-029-000	4.35	Sherwin Villas	124.28
035-213-030-000	4.35	Sherwin Villas	124.28
035-213-031-000	4.35	Sherwin Villas	124.28
035-213-032-000	4.35	Sherwin Villas	124.28
035-213-033-000	4.35	Sherwin Villas	124.28
035-213-034-000	4.35	Sherwin Villas	124.28
035-213-035-000	4.35	Sherwin Villas	124.28
035-213-036-000	4.35	Sherwin Villas	124.28
035-213-037-000	4.35	Sherwin Villas	124.28
035-213-038-000	4.35	Sherwin Villas	124.28
035-213-039-000	4.35	Sherwin Villas	124.28
035-213-040-000	4.35	Sherwin Villas	124.28
035-213-041-000	4.35	Sherwin Villas	124.28
035-213-042-000	4.35	Sherwin Villas	124.28
035-213-043-000	4.35	Sherwin Villas	124.28
035-213-044-000	4.35	Sherwin Villas	124.28
035-213-045-000	4.35	Sherwin Villas	124.28
035-213-046-000	4.35	Sherwin Villas	124.28
035-213-047-000	4.35	Sherwin Villas	124.28
035-213-048-000	4.35	Sherwin Villas	124.28
035-213-049-000	4.35	Sherwin Villas	124.28
035-213-050-000	4.35	Sherwin Villas	124.28
035-213-051-000	4.35	Sherwin Villas	124.28

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Town of Mammoth Lakes
Old Mammoth Road BAD No. 2002-1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Linear Footage	Condominium Name	FY 2026/27 Assessment (1)
035-213-052-000	4.35	Sherwin Villas	124.28
035-213-053-000	4.35	Sherwin Villas	124.28
035-213-054-000	4.35	Sherwin Villas	124.28
035-213-055-000	4.35	Sherwin Villas	124.28
035-213-056-000	4.35	Sherwin Villas	124.28
035-213-057-000	4.35	Sherwin Villas	124.28
035-213-058-000	4.35	Sherwin Villas	124.28
035-213-059-000	4.35	Sherwin Villas	124.28
035-213-060-000	4.35	Sherwin Villas	124.28
035-213-061-000	4.35	Sherwin Villas	124.28
035-213-062-000	4.35	Sherwin Villas	124.28
035-213-063-000	4.35	Sherwin Villas	124.28
035-213-064-000	4.35	Sherwin Villas	124.28
035-213-065-000	4.35	Sherwin Villas	124.28
035-213-066-000	4.35	Sherwin Villas	124.28
035-213-067-000	4.35	Sherwin Villas	124.28
035-213-068-000	4.35	Sherwin Villas	124.28
035-213-069-000	4.35	Sherwin Villas	124.28
035-213-070-000	4.35	Sherwin Villas	124.28
035-230-010-000	199.22	Individual	5,690.68
035-230-011-000	111.65	Individual	3,189.26
035-230-012-000	570.65	Individual	16,300.50
035-281-001-000	6.01	Five-Forty	171.60
035-281-002-000	6.01	Five-Forty	171.60
035-281-003-000	6.01	Five-Forty	171.60
035-281-004-000	6.01	Five-Forty	171.60
035-281-005-000	6.01	Five-Forty	171.60
035-281-006-000	6.01	Five-Forty	171.60
035-281-007-000	6.01	Five-Forty	171.60
035-281-008-000	6.01	Five-Forty	171.60
035-281-009-000	6.01	Five-Forty	171.60
035-281-010-000	6.01	Five-Forty	171.60
035-281-011-000	6.01	Five-Forty	171.60
035-281-012-000	6.01	Five-Forty	171.60
035-281-013-000	6.01	Five-Forty	171.60
035-281-014-000	6.01	Five-Forty	171.60
035-281-015-000	6.01	Five-Forty	171.60
040-140-001-000	174.34	Individual	4,979.98
040-140-003-000	174.34	Individual	4,979.98
408 Accounts	**7,390.21**		**$211,095.16**

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TOWN COUNCIL STAFF REPORT

Title: Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within the special maintenance district North Village Benefit Assessment District No. 2002-2, Zone 1

Meeting Date: April 15, 2026

Prepared by: Pam Smitheman, Assistant Engineer

RECOMMENDATION:

Staff recommend Town Council conduct the public hearing and after receiving the staff report, public testimony, and deliberation adopt the attached resolution ordering the levy and collection of assessments within special maintenance district North Village Benefit Assessment District No. 2002-02, Zone 1 for the Fiscal Year 2026/27.

BACKGROUND:

On March 18, 2026, the Town Council adopted a resolution initiating proceedings for and declaring its intention to levy and collect annual assessments for Benefit Assessment District 2002-2 (North Village District) for Fiscal Year 2026/27 in accordance with the Benefit Assessment Act of 1982, under which the District was formed. The resolution of intention called for this public hearing for the purpose of allowing testimony by any interested person(s). These proceedings are conducted each year in order to levy assessments against the properties within the district.

ANALYSIS:

In Fiscal Year 2025/26, staff reviewed the conditions of district improvements and consider appropriate major maintenance improvements and necessary accruals. There is no large-scale project planned for summer of 2026. Staff recommend that a levy of $151,609.00 be assessed in Fiscal Year 2026/27. The maximum assessment revenue for Fiscal Year 2026/27 is $203,504.42.

FINANCIAL CONSIDERATIONS:

The Engineer's Report as prepared by NBS includes details for all Financial Considerations. In summary, the total district assessment is $151,609.00 for the 2026/27 fiscal year.

RESOLUTION NO. 26-

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN THE SPECIAL MAINTENANCE DISTRICT NORTH VILLAGE BENEFIT ASSESSMENT DISTRICT NO. 2002-2, ZONE 1 FOR FISCAL YEAR 2026/27

The Town Council of the Town of Mammoth Lakes (the "Town") does resolve as follows:

WHEREAS, the Town Council of the Town of Mammoth Lakes (the "Town Council"), California pursuant to the terms of the Benefit Assessment Act of 1982, Title 5 Division 2, of the California Government Code (commencing with Section 54703) (hereafter referred to as the "Act") did, approve the Annual Report (hereafter referred to as the "Report") as presented or amended which described the assessment against parcels of land within the Benefit Assessment District designated as follows: North Village Benefit Assessment District No. 2002-2, Zone 1 (hereinafter referred to as the "Maintenance District"); and

WHEREAS, the engineer selected by the Town Council has prepared and filed with the Town Clerk, and the Town Clerk has presented to the Town Council the Report in connection with the proposed levy and collection upon eligible parcels of land within the Maintenance District, and the Town Council did by previous resolution approve such Report; and

WHEREAS, the Town Council desires to levy and collect assessments against parcels of land within the Maintenance District for the fiscal year commencing July 1, 2026 and ending June 30, 2027, to pay the costs and expenses of operating, maintaining, and servicing the improvements within the Maintenance District; and

WHEREAS, the assessment rates within the Maintenance District are exempt from the assessment balloting procedures set forth in Proposition 218 because the Maintenance District was formed by consent of the landowners, and the proposed assessments per lot or parcel are not proposed to increase by more than the assessment rates approved by the landowners at the time of formation of the Maintenance District; and

WHEREAS, the assessment levies are **not** based upon the assessed value of the property within the Maintenance District but are based upon the special benefit received by the parcels within the Maintenance District from the improvements.

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

1. The above recitals are all true and correct.

2. Following notice duly given, the Town Council has held a full and fair Public Hearing regarding its Resolution Approving the Report prepared in connection therewith, the levy and collection of assessments, and considered all oral and written statements, protests and communications made or filed by interested persons.

3. Based upon its review (and amendments, as applicable) of the Report, a copy of which has been presented to the Town Council, and which has been filed with the Town Clerk, the Town Council hereby finds and determines that:

    (a) The land within the Maintenance District will receive special benefit from the operation, maintenance, and servicing of the improvements which include, but are not limited to installation, upgrade, construction, or reconstruction of landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems. The improvements also include the construction, maintenance and servicing of appurtenant facilities including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of these services.

    (b) The Maintenance District includes all of the lands receiving such special benefit.

    (c) The net amount to be assessed upon the land within the Maintenance District in accordance with the costs for the fiscal year commencing July 1, 2026 and ending June 30, 2027 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the estimated special benefit to be received by each parcel from the improvements and services.

    (d) Town Contribution for General Benefit funds will be applied to offset the cost of improvements for the fiscal year commencing July 1, 2026 and ending June 30, 2027, resulting in $151,609 levy to the parcels in the Maintenance District.

4. The Report and assessment as presented to the Town Council and on file in the office of the Town Clerk are hereby confirmed as filed.

5. The Town Treasurer shall deposit all money representing assessments collected by the County of Mono for the Maintenance District to the credit of a fund for the Maintenance District, and such money shall be expended only for the maintenance, operation and servicing of the landscaping and appurtenant facilities.

6. The adoption of this resolution constitutes the Maintenance District levy in the amount of $151,609 for the fiscal year commencing July 1, 2026 and ending June 30, 2027.

7. A certified copy of the levy shall be filed in the office of the Town Clerk and open for public inspection.

PASSED, APPROVED, AND ADOPTED this 15th day of April, 2026.

BRENT TRUAX, Mayor Pro Tem

ATTEST:

JAMIE GRAY, Town Clerk

TOWN OF MAMMOTH LAKES

Fiscal Year 2026/27 Engineer's Report For:

North Village Area Benefit Assessment
District No. 2002-2, Zone 1

February 2026

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TABLE OF CONTENTS

1. EXECUTIVE SUMMARY 1

2. PLANS AND SPECIFICATIONS 2

2.1 Description of the Boundaries of the District 2

2.2 Description of Improvements and Services 2

3. ESTIMATED COSTS 3

3.1 District Budget 3

3.2 Definitions of Budget Items 4

4. METHOD OF ASSESSMENT 5

4.1 Statutory Considerations 5

4.2 Method of Assessment Spread 6

4.3 Maximum Annual Assessment Increase 7

4.4 Time and Manner of Collecting Assessments 7

APPENDICES 8

Appendix A – Assessment Diagram ..... A

Appendix B – Assessment Roll ..... B

Appendix C – Rate and Method of Apportionment C

1. EXECUTIVE SUMMARY

WHEREAS, the Town Council of the Town of Mammoth Lakes (the "Town") previously established the North Village Area Benefit Assessment District No. 2002-2, Zone 1 (the "District") in 2002 pursuant to the Benefit Assessment District Act of 1982; and

WHEREAS, the Town desires to provide for the levy and collection of District assessments for Fiscal Year 2026/27; and

WHEREAS, the Town has directed NBS to prepare and file an annual report describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the improvements, a diagram showing the area and properties to be assessed, and an estimate of the costs of the maintenance, operations and servicing of the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

NOW THEREFORE, the following assessment, levied in accordance with the assessment methodology adopted and approved by the Town Council at the time of District formation, is made to cover the portion of the estimated costs of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received:

SUMMARY OF ASSESSMENT

Description	Amount
Total District Budget	$176,609.00
Less: Town Contribution for General Benefit	(25,000.00)
Add: Curb/Gutter/Sidewalk Reserve	0.00
Add: Snow Management Reserve	0.00
Less: Surplus Funds Levy Credit	0.00
Balance to Assessment	**$151,609.00**

Land Use Description	FY 2026/27 Maximum Assessment	FY 2026/27 Actual Assessment
Condominium – 1 Bedroom/Studio per unit	$283.84	$211.45
Condominium – 2 Bedroom per unit	378.45	281.94
Condominium – 3 Bedroom per unit	473.06	352.42
Commercial Use and Gondola Parcel per square foot	0.39	0.29
Apartment Property and Hotel Property per room	283.84	211.45

2. PLANS AND SPECIFICATIONS

The District provides and ensures the continued maintenance, servicing, administration, and operation of various improvements and associated appurtenances located within the public rights-of-way and dedicated easements within the boundaries of the District.

2.1 Description of the Boundaries of the District

The District is located within the Town's boundaries. The District is described generally as the North Village Specific Plan Area, zoned for commercial resort, and consists of residential and commercial uses located along Minaret Road, Forest Trail, Main Street, Canyon Boulevard, Hillside Drive, Berner Street, and Lake Mary Road. The District includes 528 assessable parcels including commercial, residential (condominium units) and undeveloped properties.

2.2 Description of Improvements and Services

The District improvements include the installation, upgrade, construction, or reconstruction of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems. The improvements also include the construction, maintenance and servicing of appurtenant facilities and other items necessary for the satisfactory operation of these improvements.

The maintenance services include the operation, maintenance, and servicing of the improvements and appurtenant services including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of these improvements and services.

This annual report makes reference to the plans and specifications for the improvements, which are on file with the Town. The improvements within the District may include, but are not limited to snow management, drainage, landscaping, curb, gutter and sidewalk repairs and maintenance. Services provided include all necessary service, operations, administration, and maintenance required to keep the improvements in an operational and satisfactory condition. The table below lists specific improvements and services within the District:

- Snow Management (Sidewalk snow removal, snow hauling, and ice melt)
- Summer Sidewalk Sweeping
- Landscaping
- Streetlights
- Banners
- Curb, Gutter, Sidewalk Repairs

3. ESTIMATED COSTS

3.1 District Budget

The estimated cost of maintenance, operations, servicing the improvements, and administration as described in the Plans and Specifications are summarized below. Each year, as part of the District assessment levy calculation process, the Town reviews the previous year's costs and expenses and estimates the annual costs for the following fiscal year.

Description	Proposed Fiscal Year 2026/27 Costs
Annual Maintenance Costs:	
Snow Management	$50,000.00
Summer Sidewalk Sweeping	0.00
Landscape Maintenance	0.00
Public Utility Maintenance	7,000.00
Ice melt	0.00
Banners	0.00
Curb, Gutter, Maintenance Repairs & Contingency	5,000.00
Subtotal Annual Maintenance Costs	**$62,000.00**
Major Maintenance Costs:	
Landscape Improvements	$0.00
Sidewalk Improvements	0.00
CIP Accumulation	104,609
Subtotal Major Maintenance Costs	**$166,609**
Administration Costs:	
Personnel/Overhead/Consultants	$10,000.00
Subtotal Administration Costs	**$10,000.00**
Total District Budget	**$176,609**
Less: Town General Benefit Contribution for Snow Removal	($25,000.00)
Add: Curb/Gutter/Sidewalk Reserve	0.00
Add: Snow Management Reserve	0.00
District Property Owner Participation and Reserves	**($25,000.00)**
Less: Surplus Funds Levy Credit	$0.00
Fiscal Year 2026/27 District Assessment	**$151,609.00**

3.2 Definitions of Budget Items

The following definitions describe the services and costs included in the District budget:

3.2.1 MAINTENANCE COSTS

Snow Management: Includes the clearing and hauling of snow from the District improvements and sidewalk snowmelt expenses. The annual snow management budget is based upon a 200-inch snow year.

Summer Sidewalk Sweeping: Includes sweeping of the sidewalk improvements during the summer months.

Landscape Maintenance: Includes the required landscaping maintenance costs necessary for a contractor or Town staff member to maintain landscaped areas and irrigation; including aesthetic treatment and replacement of landscaping, as necessary.

Curb, Gutter, and Sidewalk Repairs & Contingency: Includes the required maintenance cost necessary for a contractor or Town staff to maintain curb, gutter, and sidewalk.

Street Light Maintenance: Includes the required maintenance costs necessary for a contractor or Town staff member to maintain streetlights within the District.

Ice Melt: Includes the cost to fix, replace and run the ice melt system in the sidewalks within the District.

Banners: Includes the installation and maintenance of banners on streetlights within the District.

Sidewalk Improvements: A one-time expense for a project that includes removing and replacing existing concrete or paver sidewalks. Projects may also include the replacement of curb, gutter and/or pedestrian ramps to match sidewalk replacement.

3.2.2 ADMINISTRATION COSTS

Personnel/Overhead/Consultant: This item includes the cost to all particular departments and staff of the Town, and consultants for providing the administration, coordination and management of District services, operations, and incidental expenses related to the District. This item also includes creation of an annual engineer's report, resolutions and placing the assessment amounts onto the County tax roll each year, along with responding to any public inquiries. This item also includes County collection fees.

3.2.3 CURB/GUTTER/SIDEWALK AND SNOW MANAGEMENT AND RESERVES

Includes the amount necessary to provide the revenue needed to provide for a full year of District snow removal costs. The operating reserve will also include amounts needed to provide for District repairs that are generally unforeseen and not normally included in the yearly maintenance costs. This may include the repair, replacement, or renovation of District improvements due to snow management activities, weather, vandalism, etc.

4. METHOD OF ASSESSMENT

4.1 Statutory Considerations

Proposition 218, the "Right to Vote on Taxes Act" was approved by California voters in 1996, which added Articles XIIIC and XIIID to the California State Constitution. The primary results of Proposition 218 were stricter definitions of assessments, special taxes, fees, and charges, and a general mandate for some type of voter approval for any new or increased tax, assessment, or property-related fee. The Proposition 218 Omnibus Implementation Act (the "Implementation Act") was approved July 1, 1997. The Implementation Act provided for procedures throughout the notice, protest, and hearing process.

4.1.1 GENERAL BENEFIT

Proposition 218 requires that any local agency proposing to increase or impose a special assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that the property owners are not charged with an assessment that pays for general benefits. Thus, a local agency carrying out projects or services that provide both special and general benefits may levy an assessment to pay for the special benefits but must acquire separate funding to pay for those general benefits.

The District provides snow management services along portions of Canyon Boulevard, Forest Trail and Minaret Road, which are arterial/collector streets. The snow management services provide a portion of general benefit to both properties and the public at large. So that properties within the District boundaries do not pay for the general benefit of the snow management services, the Town contributes approximately one half of the annual snow management budget to the total annual District budget.

4.1.2 SPECIAL BENEFIT

Pursuant to Proposition 218, or more specifically Article XIIID, Section 2(i) "Special benefit means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute special benefit."

All parcels that have special benefit conferred upon them as a result of the improvements, services and activities provided shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the improvements, services, and activities.

In accordance with Article XIIID Section 4(a) "No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel." Article XIIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public easements, and rights-of-ways.

The maintenance and operation of improvements and services, more fully described in the Plans and Specifications section of this report, are for the benefit of the properties within the District, and as such confer a special and direct benefit to parcels within the District by:

- allowing individual parcels to be developed and used to their fullest extent by ensuring adequate snow management, drainage, sidewalk sweeping which is essential to the use, preservation, and protection of those properties, and
- improving the livability, appearance, and desirability for properties within the boundaries, through landscaping of the District, and
- providing for safe vehicular and pedestrian access through proper snow management, drainage, streetlighting, sidewalk maintenance for properties within the District, and
- ensuring that the improvements do not reach a state of deterioration or disrepair so as to be materially detrimental to properties within the District.

The above-mentioned items contribute to a specific enhancement of the properties within the District. Since these improvements were installed and are maintained specifically for the properties within the District; only properties within the District receive a special benefit and are assessed for said maintenance.

4.2 Method of Assessment Spread

There are 528 assessable parcels within the District, with 523 parcels being classified as assessable developed parcels and five parcels classified as undeveloped parcels for Fiscal Year 2026/27. Parcels within the District receive proportional special benefit from the maintenance, servicing, and operation of the improvements, spread to each parcel as follows.

If the Town has issued a building permit or certificate of occupancy in any current or previous fiscal year, the property shall be deemed to be developed and receive special benefit from the improvements. The Director of Public Works shall each year identify those parcels that are developed. The maintenance costs will be assessed to each assessable developed parcel based upon the following table for Fiscal Year 2026/27:

Property Land Use Classification	FY 2026/27 Maximum Assessment [1]	FY 2026/27 Actual Assessment [1]
Condominium – 1 Bedroom/Studio	$283.84/unit	$211.45/unit
Condominium – 2 Bedroom	378.45/unit	281.94/unit
Condominium – 3 Bedroom	473.06/unit	352.42/unit
Commercial Use	0.39/square foot	0.29/square foot
Gondola Parcel	0.39/square foot	0.29/square foot
Apartment Property	283.84/room	211.45/room
Hotel Property	283.84/room	211.45/room
Conference Facilities	0.00/square foot	0.00/square foot
Common Areas	0.00/square foot	0.00/square foot

(1) Differences due to rounding adjustments for purposes of this report.

If any assessed parcel within the District contains multiple uses, the assessment assigned to that parcel shall be the total of all assessable uses upon that parcel.

The Definitions section of the Rate and Method of Apportionment of Special Tax for the Town of Mammoth Lakes Community Facilities District No. 2001-1 (North Village Area) as modified are incorporated herein by reference and attached as Appendix C. These definitions shall govern for the determination of assessable areas.

The following table provides the historical total maximum assessment revenue for the District for the past five fiscal years:

Fiscal Year	Historical Maximum Assessment Revenue [1]
2021/22	$184,005.83
2022/23	187,976.62
2023/24	192,008.33
2024/25	195,128.94
2025/26	199,285.34
2026/27	203,504.42

(1) Differences due to rounding adjustments for purposes of this report.

4.3 Maximum Annual Assessment Increase

The Fiscal Year 2003/04 maintenance assessment rates set the initial maximum assessment rates for the District. Beginning Fiscal Year 2004/05, the maximum annual assessment rate shall increase 2% over the previous year's maximum annual assessment rate. Regardless of the assessment amount levied each year (assessments may be levied up to the maximum assessment rate), the maximum allowable assessment rate will increase. Any increase in the actual amount of the assessment levied, as long as it does not exceed the maximum allowable assessment for that fiscal year, will not be considered an increase of the assessment as defined by Proposition 218.

4.4 Time and Manner of Collecting Assessments

The Town will levy and collect the District assessments in the same manner and at the same time as ordinary ad valorem property taxes.

APPENDICES

Assessment Diagram **A**

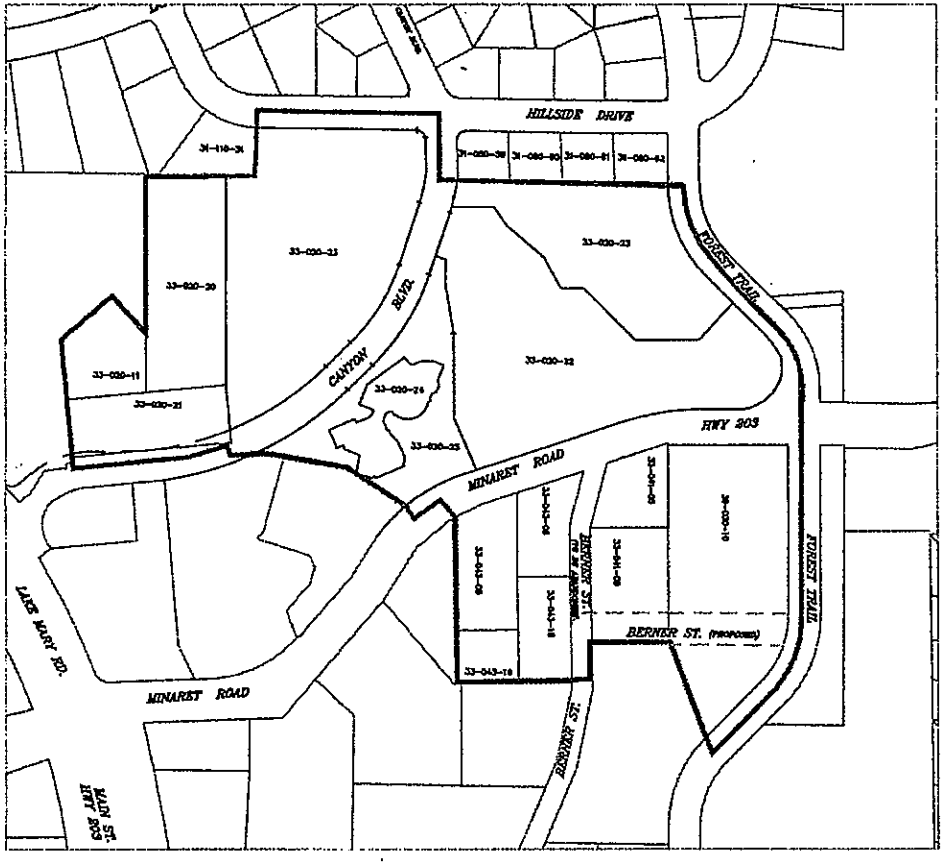
Assessment Roll **B**

Rate and Method of Apportionment **C**

APPENDIX A – ASSESSMENT DIAGRAM

An Assessment Diagram for the District is shown on the following page. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor, at the time this report was prepared, and are incorporated by reference herein and made part of this report.

BOUNDARIES
OF
TOWN OF MAMMOTH LAKES
NORTH VILLAGE
BENEFIT ASSESSMENT DISTRICT 2002-2,
COUNTY OF MONO, STATE OF CALIFORNIA



Filed in the office of the Town Clerk of the Town of Mammoth Lakes, this ____day of _____, 2002.

_____
Clerk to the Town of Mammoth Lakes

I hereby certify that the within map showing boundaries of the Town of Mammoth Lakes North Village Benefit Assessment, County of Mono, State of California, was approved by the Town Council of the Town of Mammoth Lakes at a regular meeting thereof held on the ____day of _____, 2002, by its Resolution No. _____.

_____
Clerk to the Town of Mammoth Lakes

Filed this _____ day of _____ , 2002 at the hour of _____ o'clock ____.M. in Book _____ of Maps of Assessment and Community Facilities Districts at Page _____, in the Office of the County Recorder in the County of Mono, State of California.

By: _____
County Recorder of County of Mono

BENEFIT ASSESSMENT DISTRICT- 2002-02

ZONE 1

ZONE 2 *NOT INCLUDED*

SHEET 1 OF 1

APPENDIX B – ASSESSMENT ROLL

A listing of assessor's parcels assessed within the District for Fiscal Year 2026/27, along with the assessment amounts, is on file in the office of the Town Clerk and presented on the following pages. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-020-024-000	Gondola	$10,152.48	$7,563.50
033-021-021-000	Commercial	1,704.30	1,269.68
033-021-117-000	Condo 1	283.84	211.44
033-021-119-000	Condo 2	378.45	281.94
033-021-121-000	Condo 2	378.45	281.94
033-021-122-000	Condo 1	283.84	211.44
033-021-123-000	Condo 2	378.45	281.94
033-021-124-000	Condo 1	283.84	211.44
033-021-125-000	Condo 2	378.45	281.94
033-021-126-000	Condo 1	283.84	211.44
033-021-128-000	Condo 1	283.84	211.44
033-021-130-000	Condo 1	283.84	211.44
033-021-132-000	Condo 2	378.45	281.94
033-021-201-000	Condo 2	378.45	281.94
033-021-202-000	Condo 2	378.45	281.94
033-021-203-000	Condo 2	378.45	281.94
033-021-204-000	Condo 2	378.45	281.94
033-021-205-000	Condo 1	283.84	211.44
033-021-207-000	Condo 2	378.45	281.94
033-021-209-000	Condo 2	378.45	281.94
033-021-211-000	Condo 1	283.84	211.44
033-021-213-000	Condo 1	283.84	211.44
033-021-214-000	Condo 1	283.84	211.44
033-021-215-000	Condo 2	378.45	281.94
033-021-216-000	Condo 1	283.84	211.44
033-021-217-000	Condo 1	283.84	211.44
033-021-218-000	Condo 1	283.84	211.44
033-021-219-000	Condo 2	378.45	281.94
033-021-220-000	Condo 1	283.84	211.44
033-021-221-000	Condo 2	378.45	281.94
033-021-222-000	Condo 1	283.84	211.44
033-021-223-000	Condo 2	378.45	281.94
033-021-224-000	Condo 1	283.84	211.44
033-021-225-000	Condo 2	378.45	281.94
033-021-226-000	Condo 1	283.84	211.44
033-021-228-000	Condo 1	283.84	211.44
033-021-230-000	Condo 1	283.84	211.44
033-021-232-000	Condo 2	378.45	281.94
033-021-301-000	Condo 2	378.45	281.94
033-021-302-000	Condo 2	378.45	281.94
033-021-303-000	Condo 2	378.45	281.94

Slight variances may occur due to rounding

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Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-021-304-000	Condo 2	378.45	281.94
033-021-305-000	Condo 1	283.84	211.44
033-021-306-000	Condo 2	378.45	281.94
033-021-307-000	Condo 2	378.45	281.94
033-021-308-000	Condo 1	283.84	211.44
033-021-309-000	Condo 2	378.45	281.94
033-021-310-000	Condo 1	283.84	211.44
033-021-311-000	Condo 3	473.06	352.42
033-021-312-000	Condo 1	283.84	211.44
033-021-313-000	Condo 3	473.06	352.42
033-021-314-000	Condo 1	283.84	211.44
033-021-315-000	Condo 2	378.45	281.94
033-021-316-000	Condo 1	283.84	211.44
033-021-317-000	Condo 1	283.84	211.44
033-021-318-000	Condo 1	283.84	211.44
033-021-319-000	Condo 2	378.45	281.94
033-021-320-000	Condo 1	283.84	211.44
033-021-321-000	Condo 2	378.45	281.94
033-021-322-000	Condo 1	283.84	211.44
033-021-323-000	Condo 2	378.45	281.94
033-021-324-000	Condo 1	283.84	211.44
033-021-325-000	Condo 2	378.45	281.94
033-021-326-000	Condo 1	283.84	211.44
033-021-328-000	Condo 1	283.84	211.44
033-021-330-000	Condo 1	283.84	211.44
033-021-332-000	Condo 2	378.45	281.94
033-021-401-000	Condo 2	378.45	281.94
033-021-402-000	Condo 2	378.45	281.94
033-021-403-000	Condo 2	378.45	281.94
033-021-404-000	Condo 2	378.45	281.94
033-021-405-000	Condo 1	283.84	211.44
033-021-406-000	Condo 2	378.45	281.94
033-021-407-000	Condo 2	378.45	281.94
033-021-408-000	Condo 1	283.84	211.44
033-021-409-000	Condo 2	378.45	281.94
033-021-410-000	Condo 1	283.84	211.44
033-021-411-000	Condo 3	473.06	352.42
033-021-412-000	Condo 1	283.84	211.44
033-021-413-000	Condo 3	473.06	352.42
033-021-414-000	Condo 1	283.84	211.44
033-021-415-000	Condo 2	378.45	281.94

Slight variances may occur due to rounding

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Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-021-416-000	Condo 1	283.84	211.44
033-021-417-000	Condo 1	283.84	211.44
033-021-418-000	Condo 1	283.84	211.44
033-021-419-000	Condo 2	378.45	281.94
033-021-420-000	Condo 1	283.84	211.44
033-021-421-000	Condo 2	378.45	281.94
033-021-422-000	Condo 1	283.84	211.44
033-021-423-000	Condo 2	378.45	281.94
033-021-424-000	Condo 1	283.84	211.44
033-021-425-000	Condo 3	473.06	352.42
033-021-426-000	Condo 1	283.84	211.44
033-021-428-000	Condo 1	283.84	211.44
033-021-430-000	Condo 1	283.84	211.44
033-021-501-000	Condo 3	473.06	352.42
033-021-503-000	Condo 2	378.45	281.94
033-021-504-000	Condo 2	378.45	281.94
033-021-505-000	Condo 1	283.84	211.44
033-021-506-000	Condo 2	378.45	281.94
033-021-507-000	Condo 2	378.45	281.94
033-021-508-000	Condo 1	283.84	211.44
033-021-509-000	Condo 2	378.45	281.94
033-021-510-000	Condo 1	283.84	211.44
033-021-511-000	Condo 3	473.06	352.42
033-021-512-000	Condo 1	283.84	211.44
033-021-513-000	Condo 3	473.06	352.42
033-021-514-000	Condo 1	283.84	211.44
033-021-515-000	Condo 2	378.45	281.94
033-021-516-000	Condo 1	283.84	211.44
033-021-518-000	Condo 1	283.84	211.44
033-021-520-000	Condo 1	283.84	211.44
033-022-010-000	Commercial	3,992.43	2,974.32
033-022-020-000	Commercial	2,234.70	1,664.82
033-022-030-000	Commercial	267.54	199.30
033-022-040-000	Commercial	1,524.51	1,135.74
033-022-050-000	Commercial	1,703.91	1,269.38
033-022-060-000	Commercial	3,182.01	2,370.56
033-022-070-000	Commercial	1,236.69	921.32
033-022-080-000	Commercial	265.98	198.14
033-022-090-000	Commercial	1,502.28	1,119.18
033-022-100-000	Commercial	5,990.40	4,462.78
033-022-101-000	Condo 1	283.84	211.44

Slight variances may occur due to rounding

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Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-022-102-000	Condo 1	283.84	211.44
033-022-103-000	Condo 1	283.84	211.44
033-022-105-000	Condo 2	378.45	281.94
033-022-107-000	Condo 2	378.45	281.94
033-022-110-000	Commercial	784.68	584.56
033-022-111-000	Condo 2	378.45	281.94
033-022-115-000	Condo 2	378.45	281.94
033-022-117-000	Condo 3	473.06	352.42
033-022-121-000	Condo 2	378.45	281.94
033-022-125-000	Condo 2	378.45	281.94
033-022-129-000	Condo 2	378.45	281.94
033-022-202-000	Condo 2	378.45	281.94
033-022-203-000	Condo 2	378.45	281.94
033-022-204-000	Condo 2	378.45	281.94
033-022-205-000	Condo 2	378.45	281.94
033-022-206-000	Condo 1	283.84	211.44
033-022-207-000	Condo 2	378.45	281.94
033-022-208-000	Condo 1	283.84	211.44
033-022-209-000	Condo 2	378.45	281.94
033-022-210-000	Condo 3	473.06	352.42
033-022-211-000	Condo 2	378.45	281.94
033-022-212-000	Condo 2	378.45	281.94
033-022-214-000	Condo 2	378.45	281.94
033-022-215-000	Condo 2	378.45	281.94
033-022-216-000	Condo 1	283.84	211.44
033-022-217-000	Condo 3	473.06	352.42
033-022-218-000	Condo 1	283.84	211.44
033-022-220-000	Condo 1	283.84	211.44
033-022-221-000	Condo 2	378.45	281.94
033-022-222-000	Condo 1	283.84	211.44
033-022-224-000	Condo 1	283.84	211.44
033-022-225-000	Condo 2	378.45	281.94
033-022-226-000	Condo 2	378.45	281.94
033-022-228-000	Condo 1	283.84	211.44
033-022-229-000	Condo 2	378.45	281.94
033-022-230-000	Condo 3	473.06	352.42
033-022-231-000	Condo 2	378.45	281.94
033-022-302-000	Condo 2	378.45	281.94
033-022-303-000	Condo 2	378.45	281.94
033-022-304-000	Condo 2	378.45	281.94
033-022-305-000	Condo 2	378.45	281.94

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Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-022-306-000	Condo 1	283.84	211.44
033-022-307-000	Condo 2	378.45	281.94
033-022-308-000	Condo 1	283.84	211.44
033-022-309-000	Condo 2	378.45	281.94
033-022-310-000	Condo 3	473.06	352.42
033-022-311-000	Condo 2	378.45	281.94
033-022-312-000	Condo 2	378.45	281.94
033-022-314-000	Condo 2	378.45	281.94
033-022-315-000	Condo 2	378.45	281.94
033-022-316-000	Condo 1	283.84	211.44
033-022-317-000	Condo 3	473.06	352.42
033-022-318-000	Condo 1	283.84	211.44
033-022-320-000	Condo 1	283.84	211.44
033-022-321-000	Condo 2	378.45	281.94
033-022-322-000	Condo 1	283.84	211.44
033-022-324-000	Condo 1	283.84	211.44
033-022-325-000	Condo 2	378.45	281.94
033-022-326-000	Condo 2	378.45	281.94
033-022-328-000	Condo 1	283.84	211.44
033-022-329-000	Condo 2	378.45	281.94
033-022-330-000	Condo 3	473.06	352.42
033-022-331-000	Condo 2	378.45	281.94
033-022-402-000	Condo 2	378.45	281.94
033-022-403-000	Condo 2	378.45	281.94
033-022-404-000	Condo 2	378.45	281.94
033-022-405-000	Condo 1	283.84	211.44
033-022-406-000	Condo 1	283.84	211.44
033-022-407-000	Condo 2	378.45	281.94
033-022-408-000	Condo 1	283.84	211.44
033-022-409-000	Condo 2	378.45	281.94
033-022-410-000	Condo 3	473.06	352.42
033-022-411-000	Condo 2	378.45	281.94
033-022-412-000	Condo 2	378.45	281.94
033-022-414-000	Condo 2	378.45	281.94
033-022-415-000	Condo 2	378.45	281.94
033-022-416-000	Condo 1	283.84	211.44
033-022-417-000	Condo 3	473.06	352.42
033-022-418-000	Condo 1	283.84	211.44
033-022-420-000	Condo 1	283.84	211.44
033-022-421-000	Condo 2	378.45	281.94
033-022-422-000	Condo 1	283.84	211.44

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Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-022-424-000	Condo 1	283.84	211.44
033-022-425-000	Condo 1	283.84	211.44
033-022-426-000	Condo 2	378.45	281.94
033-022-428-000	Condo 1	283.84	211.44
033-022-429-000	Condo 2	378.45	281.94
033-022-430-000	Condo 3	473.06	352.42
033-022-431-000	Condo 2	378.45	281.94
033-023-101-000	Condo 1	283.84	211.44
033-023-102-000	Condo 1	283.84	211.44
033-023-120-000	Condo 2	378.45	281.94
033-023-122-000	Condo 2	378.45	281.94
033-023-123-000	Condo 1	283.84	211.44
033-023-125-000	Condo 1	283.84	211.44
033-023-126-000	Condo 2	378.45	281.94
033-023-127-000	Condo 1	283.84	211.44
033-023-128-000	Condo 2	378.45	281.94
033-023-129-000	Condo 2	378.45	281.94
033-023-202-000	Condo 2	378.45	281.94
033-023-203-000	Condo 2	378.45	281.94
033-023-204-000	Condo 2	378.45	281.94
033-023-205-000	Condo 1	283.84	211.44
033-023-207-000	Condo 1	283.84	211.44
033-023-208-000	Condo 2	378.45	281.94
033-023-209-000	Condo 1	283.84	211.44
033-023-210-000	Condo 2	378.45	281.94
033-023-211-000	Condo 1	283.84	211.44
033-023-214-000	Condo 1	283.84	211.44
033-023-215-000	Condo 2	378.45	281.94
033-023-217-000	Condo 3	473.06	352.42
033-023-218-000	Condo 3	473.06	352.42
033-023-219-000	Condo 3	473.06	352.42
033-023-220-000	Condo 2	378.45	281.94
033-023-221-000	Condo 2	378.45	281.94
033-023-222-000	Condo 2	378.45	281.94
033-023-223-000	Condo 1	283.84	211.44
033-023-225-000	Condo 1	283.84	211.44
033-023-226-000	Condo 2	378.45	281.94
033-023-227-000	Condo 1	283.84	211.44
033-023-228-000	Condo 2	378.45	281.94
033-023-229-000	Condo 2	378.45	281.94
033-023-302-000	Condo 2	378.45	281.94

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Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-023-303-000	Condo 2	378.45	281.94
033-023-304-000	Condo 2	378.45	281.94
033-023-305-000	Condo 1	283.84	211.44
033-023-307-000	Condo 1	283.84	211.44
033-023-308-000	Condo 2	378.45	281.94
033-023-309-000	Condo 1	283.84	211.44
033-023-310-000	Condo 2	378.45	281.94
033-023-311-000	Condo 1	283.84	211.44
033-023-314-000	Condo 1	283.84	211.44
033-023-315-000	Condo 2	378.45	281.94
033-023-317-000	Condo 3	473.06	352.42
033-023-318-000	Condo 3	473.06	352.42
033-023-319-000	Condo 3	473.06	352.42
033-023-320-000	Condo 2	378.45	281.94
033-023-321-000	Condo 2	378.45	281.94
033-023-322-000	Condo 2	378.45	281.94
033-023-323-000	Condo 1	283.84	211.44
033-023-325-000	Condo 1	283.84	211.44
033-023-326-000	Condo 2	378.45	281.94
033-023-327-000	Condo 1	283.84	211.44
033-023-328-000	Condo 2	378.45	281.94
033-023-329-000	Condo 2	378.45	281.94
033-023-402-000	Condo 3	473.06	352.42
033-023-404-000	Condo 2	378.45	281.94
033-023-405-000	Condo 1	283.84	211.44
033-023-407-000	Condo 1	283.84	211.44
033-023-408-000	Condo 2	378.45	281.94
033-023-409-000	Condo 1	283.84	211.44
033-023-410-000	Condo 2	378.45	281.94
033-023-411-000	Condo 1	283.84	211.44
033-023-414-000	Condo 1	283.84	211.44
033-023-415-000	Condo 2	378.45	281.94
033-023-417-000	Condo 3	473.06	352.42
033-023-418-000	Condo 3	473.06	352.42
033-023-419-000	Condo 3	473.06	352.42
033-023-420-000	Condo 2	378.45	281.94
033-023-421-000	Condo 2	378.45	281.94
033-023-422-000	Condo 2	378.45	281.94
033-023-423-000	Condo 1	283.84	211.44
033-023-425-000	Condo 1	283.84	211.44
033-023-426-000	Condo 2	378.45	281.94

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Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-023-427-000	Condo 1	283.84	211.44
033-023-428-000	Condo 3	473.06	352.42
033-041-015-000	Unassigned	0.00	0.00
033-041-016-000	Unassigned	0.00	0.00
033-043-005-000	Commercial	550.29	409.96
033-043-016-000	Unassigned	0.00	0.00
033-043-019-000	Unassigned	0.00	0.00
033-391-001-000	Commercial	1,739.40	1,295.82
033-391-002-000	Commercial	725.40	540.40
033-391-003-000	Commercial	185.64	138.30
033-391-201-000	Condo 2	378.45	281.94
033-391-202-000	Condo 2	378.45	281.94
033-391-203-000	Condo 1	283.84	211.44
033-391-204-000	Condo 1	283.84	211.44
033-391-205-000	Condo 1	283.84	211.44
033-391-206-000	Condo 1	283.84	211.44
033-391-207-000	Condo 1	283.84	211.44
033-391-208-000	Condo 1	283.84	211.44
033-391-209-000	Condo 1	283.84	211.44
033-391-211-000	Condo 2	378.45	281.94
033-391-213-000	Condo 1	283.84	211.44
033-391-214-000	Condo 1	283.84	211.44
033-391-215-000	Condo 1	283.84	211.44
033-391-216-000	Condo 1	283.84	211.44
033-391-217-000	Condo 1	283.84	211.44
033-391-221-000	Condo 1	283.84	211.44
033-391-223-000	Condo 1	283.84	211.44
033-391-225-000	Condo 1	283.84	211.44
033-391-226-000	Condo 1	283.84	211.44
033-391-227-000	Condo 1	283.84	211.44
033-391-229-000	Condo 2	378.45	281.94
033-391-230-000	Condo 2	378.45	281.94
033-391-301-000	Condo 2	378.45	281.94
033-391-302-000	Condo 2	378.45	281.94
033-391-303-000	Condo 1	283.84	211.44
033-391-304-000	Condo 1	283.84	211.44
033-391-305-000	Condo 1	283.84	211.44
033-391-306-000	Condo 1	283.84	211.44
033-391-307-000	Condo 1	283.84	211.44
033-391-308-000	Condo 1	283.84	211.44
033-391-309-000	Condo 1	283.84	211.44

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Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-391-311-000	Condo 2	378.45	281.94
033-391-313-000	Condo 1	283.84	211.44
033-391-314-000	Condo 1	283.84	211.44
033-391-315-000	Condo 1	283.84	211.44
033-391-316-000	Condo 1	283.84	211.44
033-391-317-000	Condo 1	283.84	211.44
033-391-318-000	Condo 1	283.84	211.44
033-391-319-000	Condo 1	283.84	211.44
033-391-320-000	Condo 1	283.84	211.44
033-391-321-000	Condo 1	283.84	211.44
033-391-323-000	Condo 1	283.84	211.44
033-391-325-000	Condo 1	283.84	211.44
033-391-326-000	Condo 1	283.84	211.44
033-391-327-000	Condo 1	283.84	211.44
033-391-329-000	Condo 2	378.45	281.94
033-391-330-000	Condo 2	378.45	281.94
033-391-401-000	Condo 2	378.45	281.94
033-391-402-000	Condo 2	378.45	281.94
033-391-403-000	Condo 1	283.84	211.44
033-391-404-000	Condo 1	283.84	211.44
033-391-405-000	Condo 1	283.84	211.44
033-391-406-000	Condo 1	283.84	211.44
033-391-407-000	Condo 1	283.84	211.44
033-391-408-000	Condo 1	283.84	211.44
033-391-409-000	Condo 1	283.84	211.44
033-391-411-000	Condo 2	378.45	281.94
033-391-413-000	Condo 1	283.84	211.44
033-391-414-000	Condo 1	283.84	211.44
033-391-415-000	Condo 1	283.84	211.44
033-391-416-000	Condo 1	283.84	211.44
033-391-417-000	Condo 1	283.84	211.44
033-391-418-000	Condo 1	283.84	211.44
033-391-419-000	Condo 1	283.84	211.44
033-391-420-000	Condo 1	283.84	211.44
033-391-421-000	Condo 1	283.84	211.44
033-391-423-000	Condo 1	283.84	211.44
033-391-425-000	Condo 1	283.84	211.44
033-391-426-000	Condo 1	283.84	211.44
033-391-427-000	Condo 1	283.84	211.44
033-391-429-000	Condo 2	378.45	281.94
033-391-430-000	Condo 2	378.45	281.94

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Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-391-501-000	Condo 2	378.45	281.94
033-391-502-000	Condo 2	378.45	281.94
033-391-503-000	Condo 1	283.84	211.44
033-391-504-000	Condo 1	283.84	211.44
033-391-505-000	Condo 1	283.84	211.44
033-391-506-000	Condo 1	283.84	211.44
033-391-507-000	Condo 1	283.84	211.44
033-391-508-000	Condo 1	283.84	211.44
033-391-509-000	Condo 1	283.84	211.44
033-391-511-000	Condo 2	378.45	281.94
033-391-513-000	Condo 1	283.84	211.44
033-391-514-000	Condo 1	283.84	211.44
033-391-515-000	Condo 1	283.84	211.44
033-391-516-000	Condo 1	283.84	211.44
033-391-517-000	Condo 1	283.84	211.44
033-391-518-000	Condo 1	283.84	211.44
033-391-519-000	Condo 1	283.84	211.44
033-391-520-000	Condo 1	283.84	211.44
033-391-521-000	Condo 1	283.84	211.44
033-391-523-000	Condo 1	283.84	211.44
033-391-525-000	Condo 1	283.84	211.44
033-391-526-000	Condo 1	283.84	211.44
033-391-527-000	Condo 1	283.84	211.44
033-391-529-000	Condo 2	378.45	281.94
033-391-530-000	Condo 2	378.45	281.94
033-391-601-000	Condo 2	378.45	281.94
033-391-603-000	Condo 1	283.84	211.44
033-391-604-000	Condo 1	283.84	211.44
033-391-605-000	Condo 1	283.84	211.44
033-391-606-000	Condo 1	283.84	211.44
033-391-607-000	Condo 1	283.84	211.44
033-391-608-000	Condo 1	283.84	211.44
033-391-609-000	Condo 1	283.84	211.44
033-391-611-000	Condo 2	378.45	281.94
033-391-613-000	Condo 1	283.84	211.44
033-391-614-000	Condo 1	283.84	211.44
033-391-615-000	Condo 1	283.84	211.44
033-391-616-000	Condo 1	283.84	211.44
033-391-617-000	Condo 1	283.84	211.44
033-391-618-000	Condo 1	283.84	211.44
033-391-619-000	Condo 1	283.84	211.44

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Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-391-620-000	Condo 1	283.84	211.44
033-391-621-000	Condo 1	283.84	211.44
033-391-623-000	Condo 1	283.84	211.44
033-391-625-000	Condo 1	283.84	211.44
033-391-626-000	Condo 1	283.84	211.44
033-391-627-000	Condo 1	283.84	211.44
033-391-629-000	Condo 2	378.45	281.94
033-391-703-000	Condo 1	283.84	211.44
033-391-704-000	Condo 1	283.84	211.44
033-391-705-000	Condo 1	283.84	211.44
033-391-706-000	Condo 1	283.84	211.44
033-391-707-000	Condo 1	283.84	211.44
033-391-708-000	Condo 1	283.84	211.44
033-391-709-000	Condo 1	283.84	211.44
033-391-711-000	Condo 2	378.45	281.94
033-391-713-000	Condo 1	283.84	211.44
033-391-714-000	Condo 1	283.84	211.44
033-391-715-000	Condo 1	283.84	211.44
033-391-716-000	Condo 1	283.84	211.44
033-391-717-000	Condo 1	283.84	211.44
033-391-718-000	Condo 1	283.84	211.44
033-391-719-000	Condo 1	283.84	211.44
033-391-720-000	Condo 1	283.84	211.44
033-391-721-000	Condo 1	283.84	211.44
033-391-723-000	Condo 1	283.84	211.44
033-391-725-000	Condo 1	283.84	211.44
033-391-726-000	Condo 1	283.84	211.44
033-391-727-000	Condo 1	283.84	211.44
033-392-132-000	Condo 1	283.84	211.44
033-392-136-000	Condo 1	283.84	211.44
033-392-138-000	Condo 1	283.84	211.44
033-392-140-000	Condo 2	378.45	281.94
033-392-142-000	Condo 1	283.84	211.44
033-392-144-000	Condo 1	283.84	211.44
033-392-145-000	Condo 2	378.45	281.94
033-392-146-000	Condo 2	378.45	281.94
033-392-231-000	Condo 1	283.84	211.44
033-392-232-000	Condo 1	283.84	211.44
033-392-233-000	Condo 1	283.84	211.44
033-392-234-000	Condo 1	283.84	211.44
033-392-235-000	Condo 1	283.84	211.44

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Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-392-236-000	Condo 1	283.84	211.44
033-392-237-000	Condo 1	283.84	211.44
033-392-238-000	Condo 1	283.84	211.44
033-392-240-000	Condo 2	378.45	281.94
033-392-241-000	Condo 1	283.84	211.44
033-392-242-000	Condo 1	283.84	211.44
033-392-244-000	Condo 1	283.84	211.44
033-392-245-000	Condo 2	378.45	281.94
033-392-246-000	Condo 2	378.45	281.94
033-392-331-000	Condo 1	283.84	211.44
033-392-332-000	Condo 1	283.84	211.44
033-392-333-000	Condo 1	283.84	211.44
033-392-334-000	Condo 1	283.84	211.44
033-392-335-000	Condo 1	283.84	211.44
033-392-336-000	Condo 1	283.84	211.44
033-392-337-000	Condo 1	283.84	211.44
033-392-338-000	Condo 1	283.84	211.44
033-392-340-000	Condo 2	378.45	281.94
033-392-341-000	Condo 1	283.84	211.44
033-392-342-000	Condo 1	283.84	211.44
033-392-344-000	Condo 1	283.84	211.44
033-392-345-000	Condo 2	378.45	281.94
033-392-346-000	Condo 2	378.45	281.94
033-392-431-000	Condo 1	283.84	211.44
033-392-432-000	Condo 1	283.84	211.44
033-392-433-000	Condo 1	283.84	211.44
033-392-434-000	Condo 1	283.84	211.44
033-392-435-000	Condo 1	283.84	211.44
033-392-436-000	Condo 1	283.84	211.44
033-392-437-000	Condo 1	283.84	211.44
033-392-438-000	Condo 1	283.84	211.44
033-392-440-000	Condo 2	378.45	281.94
033-392-441-000	Condo 1	283.84	211.44
033-392-442-000	Condo 1	283.84	211.44
033-392-444-000	Condo 1	283.84	211.44
033-392-445-000	Condo 2	378.45	281.94
033-392-446-000	Condo 2	378.45	281.94
033-392-531-000	Condo 1	283.84	211.44
033-392-532-000	Condo 1	283.84	211.44
033-392-533-000	Condo 1	283.84	211.44
033-392-534-000	Condo 1	283.84	211.44

Slight variances may occur due to rounding

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Town of Mammoth Lakes
North Village BAD No. 2002-2 - Zone 1
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Property Land Use Classification	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-392-535-000	Condo 1	283.84	211.44
033-392-536-000	Condo 1	283.84	211.44
033-392-537-000	Condo 1	283.84	211.44
033-392-538-000	Condo 1	283.84	211.44
033-392-540-000	Condo 2	378.45	281.94
033-392-541-000	Condo 1	283.84	211.44
033-392-542-000	Condo 1	283.84	211.44
033-392-544-000	Condo 1	283.84	211.44
033-392-545-000	Condo 2	378.45	281.94
033-392-546-000	Condo 2	378.45	281.94
033-392-631-000	Condo 1	283.84	211.44
033-392-632-000	Condo 1	283.84	211.44
033-392-633-000	Condo 1	283.84	211.44
033-392-634-000	Condo 1	283.84	211.44
033-392-635-000	Condo 1	283.84	211.44
033-392-636-000	Condo 1	283.84	211.44
033-392-637-000	Condo 1	283.84	211.44
033-392-638-000	Condo 1	283.84	211.44
033-392-640-000	Condo 2	378.45	281.94
033-392-641-000	Condo 1	283.84	211.44
033-392-642-000	Condo 1	283.84	211.44
033-392-644-000	Condo 1	283.84	211.44
033-392-645-000	Condo 2	378.45	281.94
033-392-731-000	Condo 1	283.84	211.44
033-392-732-000	Condo 1	283.84	211.44
033-392-733-000	Condo 1	283.84	211.44
033-392-734-000	Condo 1	283.84	211.44
033-392-735-000	Condo 1	283.84	211.44
033-392-736-000	Condo 1	283.84	211.44
033-392-737-000	Condo 1	283.84	211.44
033-392-738-000	Condo 1	283.84	211.44
033-392-740-000	Condo 2	378.45	281.94
033-392-741-000	Condo 1	283.84	211.44
033-392-742-000	Condo 1	283.84	211.44
033-392-744-000	Condo 1	283.84	211.44
039-030-015-000	Unassigned	0.00	0.00
528 Accounts		**$203,504.42**	**$151,602.82**

Slight variances may occur due to rounding

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APPENDIX C – RATE AND METHOD OF APPORTIONMENT

The following pages show the definitions section of the Rate and Method of Apportionment of Special Tax for the Town of Mammoth Lakes Community Facilities District No. 2001-1 (North Village Area).

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
TOWN OF MAMMOTH LAKES
COMMUNITY FACILITIES DISTRICT NO. 2001-1 (NORTH VILLAGE AREA)

DEFINITIONS

The terms used herein shall have the following meanings:

"Acreage" or "Acre" means that acreage shown on the Assessor's Parcel Map for each Assessor's Parcel. In the event that the Assessor's Parcel Map shows no acreage, the Acreage for any Assessor's Parcel shall be determined by the CFD Administrator based upon the applicable condominium plan, final map or parcel map.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of the CFD No. 2001-1: the costs of computing the Special Tax Requirement and the annual Special Tax and of preparing the annual Special Tax collection schedules; the costs of collecting the Special Taxes; the costs of remitting the Special Taxes to the fiscal agent or trustee for any Bonds; the costs of the fiscal agent or trustee (including its legal counsel) in the discharge of the duties required of it under any Indenture; the costs of the Town or designee in complying with the disclosure requirements of applicable federal and state securities laws and the California Government Code (including the Act), including public inquiries regarding the Special Taxes, the costs associated with the release of funds from any escrow account (to the extent not paid from other sources); the costs of the Town or designee related to an appeal of the Special Tax and an allocable share of the salaries and an allocable portion of Town overhead costs relating to the foregoing; the costs of the Town or designee related to any rebate calculations for the CFD No. 2001-1; the costs of commencing and pursuing to completion any foreclosure action arising from delinquent Special Taxes in the CFD No. 2001-1; the costs of the Town (including its legal counsel) related to the administration of any letter of credit or other security provided for the payment of Special Taxes or Bonds, any fees or expenses related to any such letters of credit. Administrative Expenses shall also include amounts advanced by the Town for any administrative purposes of the CFD No. 2001-1.

"Affordable Housing" means all property deemed as such by reference to the "Housing Policies" in the "Housing Element" section set forth in the North Village Specific Plan.

"Apartment Property" means all Taxable Property, exclusive of Condominiums and Hotel Property, for which a final occupancy permit(s) for building(s) containing attached residential units has been issued as of the January 1 preceding the Fiscal Year for which the Special Tax is being levied but not prior to January 1, 2001.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

"Association Property" means any area designated as community association property or condominium association property on a condominium plan recorded in the Office of the County Recorder and/or any property deeded to or owned by The Village at Mammoth Community Association, any other applicable master association, or any condominium owners association.

"Bonds" means any bonds or other indebtedness (as defined in the Act), whether in one or more series, secured by the levy of Special Taxes within the CFD No. 2001-1.

"CFD Administrator" means an official of the Town, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of Special Taxes.

"Commercial Units" mean all Condominiums, exclusive of Conference Space Units, designed for use for general commercial uses and/or property management uses as shown on a condominium plan recorded in the Office of the County Recorder.

"Common Area" means any area designated as such on a condominium plan recorded in the Office of the County Recorder, including any common area for the exclusive use of one or more owners.

"Condominium" means any element designated as a unit in a condominium plan which was recorded as of the January 1 preceding the Fiscal Year for which the Special Tax is being levied but not prior to January 1, 2001.

"Conference Space Units" means any Condominium, exclusive of Residential Units, designed for the primary purpose of providing meeting or conference space.

"Council" means the Town Council of the Town of Mammoth Lakes, acting as the legislative body of the CFD No. 2001-1.

"County" means the County of Mono, California.

"Developed Property" means, collectively, Residential Units, Commercial Units, Hotel Property, Apartment Property, and Other Commercial Property excluding the Residual Parcel.

"Equivalent Bedroom Unit" or **"EBU"** means the factor for use in calculating the Special Tax where one EBU is equal to one (1) bedroom or in the case of Commercial Units and Other Commercial Property 450 Square Feet.

"Exempt Property" means all property located within the boundaries of the CFD No. 2001-1 which is exempt from the Special Tax pursuant Section E below.

"Fiscal Year" means the period starting on each July 1 and ending on the following June 30.

"Gondola Parcel" means that Assessor's Parcel for which a building permit for construction of the bottom terminal of a gondola has been issued as of the January 1 preceding the Fiscal Year for which the Special Tax is being levied but not prior to January 1, 2001.

"Hotel Property" means all Taxable Property, exclusive of Condominiums and Apartment Property, for which a final occupancy permit(s) for (i) a place of lodging that provides sleeping accommodations and related facilities for travelers or (ii) a vacation or resort club (where ownership/membership interest in such club are evidenced by points, share or other interests that entitle the owners/members to occupy rooms on some periodic basis) has been issued as of the January 1 preceding the Fiscal Year for which the Special Tax is being levied but not prior to January 1, 2001.

"Indenture" means the indenture, fiscal agent agreement, trust agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time, and any instrument replacing or supplementing the same.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C that can be levied by the Council in any Fiscal Year on any Assessor's Parcel.

"Other Units" means all Condominiums not classified as Residential Units or Commercial Units as shown on a condominium plan recorded in the Office of the County Recorder.

"Other Commercial Property" means all Taxable Property exclusive of Condominiums, Hotel Property, Apartment Property, and the Gondola Parcel for which a building permit has been issued as of the January 1 preceding the Fiscal Year for which the Special Tax is being levied but not prior to January 1, 2001.

"Public Property" means property within the boundaries of the CFD No. 2001-1 owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public or private road right-of-way has been granted to the federal government, the State of California, the County, the Town, or any local government or other public agency, provided that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use.

"Residential Units" mean all Condominiums designed for use for residential purposes as shown on a condominium plan recorded in the Office of the County Recorder and all Time Share Units.

"Residual Parcel" means Assessor's Parcel 33-041-05. However, if the aforementioned Assessor's Parcel is renumbered, consolidated, and/or then subdivided, the Residual Parcel shall be the subsequent Assessor's Parcel containing more Acreage attributable to 33-041-05 than any other subsequent Assessor's Parcel, or if a condominium plan is recorded on Assessor's Parcel 33-041-05, the Residual Parcel shall be the Commercial Unit with the greatest amount of Square Feet.

"Special Tax" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax Requirement.

"Square Feet" means for Commercial Units, the square footage as indicated on the recorded condominium plan and for Other Commercial Property, means the total of the gross area of the floor surfaces within the exterior wall of the building, not including space devoted to stairwells, basement storage, required corridors, public restrooms, elevator shafts, light courts, vehicle parking and areas incident thereto, mechanical equipment incidental to the operation of such building, and covered public pedestrian circulation areas, including atriums, lobbies, plazas, patios, decks, arcades and similar areas, except such public circulation areas or portions thereof that are used solely for commercial purposes. The determination of Square Feet shall be made by reference to appropriate records kept by the Community Development Department.

"Special Tax Requirement" means (A) that amount with respect to the CFD No. 2001-1 determined by the Council or designee as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) regularly scheduled debt service for the calendar year which commences in such Fiscal Year on any outstanding Bonds, (3) any amount required to replenish any reserve fund established in connection with Bonds, (4) for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year, (5) the costs of remarketing, credit enhancement and liquidity facility fees (including such fees for instruments that serve as the basis of a reserve fund in lieu of cash related to any such indebtedness), (6) directly for acquisition or construction of facilities eligible to be financed by the CFD No. 2000-1 under the Act; and less (B) available funds as directed under the Indenture.

"Taxable Property" means all property located within the boundaries of the CFD No. 2001-1 which is not exempt from the Special Tax pursuant to Section E below.

"Time Share Unit" means all Condominiums (i) designated for time share use as shown on a condominium plan recorded in the Office of the County Recorder or (ii) where a Condominium owner receives the right to the recurrent or exclusive use or occupancy of a Condominium annually or on some

other periodic basis, for a period of time that has been or will be allotted from the use or occupancy periods into which the Condominiums have been divided.

"Town" means the Town of Mammoth Lakes.

"Undeveloped Property" means all Taxable Property not classified as Developed Property or the Gondola Parcel.

TOWN COUNCIL STAFF REPORT

Title: Conduct the public hearing and adopt the Resolution ordering the levy and collection of assessments within Benefit Assessment District No. 2014-1 (Mammoth View)

Meeting Date: April 15, 2026

Prepared by: Pam Smitheman, Assistant Engineer

RECOMMENDATION:

Staff recommend that Town Council conduct the public hearing and after receiving the staff report, public testimony, and deliberation adopt the attached Resolution ordering the levy and collection of assessments within the Mammoth View Benefit Assessment District No. 2014-1 for the Fiscal Year 2026/27.

BACKGROUND:

On March 18, 2026, the Town Council adopted a resolution initiating proceedings for and declaring its intention to levy and collect annual assessments for Benefit Assessment District 2014-1 (Mammoth View) for Fiscal Year 2026/27 in accordance with the Benefit Assessment Act of 1982, under which the District was formed. The resolution of intention called for this public hearing for the purpose of allowing testimony by any interested person(s). These proceedings are conducted each year in order to levy assessments against the property within the district.

ANALYSIS:

In Fiscal Year 2025/26 there were no maintenance projects done along Viewpoint Road. The Town has considered administration costs, a long-term pavement management program, snow removal, and other maintenance for Viewpoint Road and has determined that due to current fund balances and long-term needs, it is recommended that a levy of $6,500.00 be assessed in Fiscal Year 2026/27. The maximum allowable assessment for 2026/27 is $40,151.69 and the assessment being recommended is $6,500.00 since the existing fund balance has sufficient maintenance funds and only needs additional funds for administrative costs.

FINANCIAL CONSIDERATIONS:

The Engineer's Report as prepared by NBS includes details for all Financial Considerations. In summary, the total district assessment is $6,500.00 for the 2026/27 fiscal year.

RESOLUTION NO. 26-

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS WITHIN THE SPECIAL MAINTENANCE DISTRICT BENEFIT ASSESSMENT DISTRICT NO. 2014-1 (MAMMOTH VIEW) FOR FISCAL YEAR 2026/27

The Town Council of the Town of Mammoth Lakes (the "Town") does resolve as follows:

WHEREAS, the Town Council of the Town of Mammoth Lakes (the "Town Council"), California pursuant to the terms of the Benefit Assessment Act of 1982, Title 5 Division 2, of the California Government Code (commencing with Section 54703) (hereafter referred to as the "Act") did, approve the Annual Report (hereafter referred to as the "Report") as presented or amended which described the assessment against parcels of land within the Benefit Assessment District designated as follows: Benefit Assessment District No. 2014-1 (Mammoth View) (hereinafter referred to as the "Maintenance District"); and

WHEREAS, the engineer selected by the Town Council has prepared and filed with the Town Clerk, and the Town Clerk has presented to the Town Council the Report in connection with the proposed levy and collection upon eligible parcels of land within the Maintenance District, and the Town Council did by previous resolution approve such Report; and

WHEREAS, the Town Council desires to levy and collect assessments against parcels of land within the Maintenance District for the fiscal year commencing July 1, 2026 and ending June 30, 2027, to pay the costs and expenses of operating, maintaining, and servicing the improvements within the Maintenance District; and

WHEREAS, the assessment rates within the Maintenance District are exempt from the assessment balloting procedures set forth in Proposition 218 because the Maintenance District was formed by consent of the landowners, and the proposed assessments per lot or parcel are not proposed to increase by more than the assessment rates approved by the landowners at the time of formation of the Maintenance District; and

WHEREAS, the assessment levies are **not** based upon the assessed value of the property within the Maintenance District but are based upon the special benefit received by the parcels within the Maintenance District from the improvements.

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

1. The above recitals are all true and correct.

2. Following notice duly given, the Town Council has held a full and fair Public Hearing regarding its Resolution Approving the Report prepared in connection therewith, the levy and collection of assessments, and considered all oral and written statements, protests and communications made or filed by interested persons.

3. Based upon its review (and amendments, as applicable) of the Report, a copy of which has been presented to the Town Council, and which has been filed with the Town Clerk, the Town Council hereby finds and determines that:

    (a) The land within the Maintenance District will receive special benefit from the operation, maintenance, and servicing of the improvements which include, but are not limited to installation, upgrade, construction, or reconstruction of landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems. The improvements also include the construction, maintenance and servicing of appurtenant facilities including, but not limited to, personnel, electrical energy, materials, contracting services, and other items necessary for the satisfactory operation of these services.

    (b) The Maintenance District includes all of the lands receiving such special benefit.

    (c) The net amount to be assessed upon the land within the Maintenance District in accordance with the costs for the fiscal year commencing July 1, 2026 and ending June 30, 2027 is apportioned by a formula and method which fairly distributes the net amount among all eligible parcels in proportion to the estimated special benefit to be received by each parcel from the improvements and services.

    (d) The fiscal year commencing July 1, 2026 and ending June 30, 2027, a $6,500 levy will be applied to the parcels in the Maintenance District.

4. The Report and assessment as presented to the Town Council and on file in the office of the Town Clerk are hereby confirmed as filed.

5. The Town Treasurer shall deposit all money representing assessments collected by the County of Mono for the Maintenance District to the credit of a fund for the Maintenance District, and such money shall be expended only for the maintenance, operation and servicing of the landscaping and appurtenant facilities.

6. The adoption of this resolution constitutes the Maintenance District levy in the amount of $6,500 for the fiscal year commencing July 1, 2026 and ending June 30, 2027.

7. A certified copy of the levy shall be filed in the office of the Town Clerk and open for public inspection.

PASSED, APPROVED, AND ADOPTED this 15th day of April, 2026.

BRENT TRUAX, Mayor Pro Tem

ATTEST:

JAMIE GRAY, Town Clerk

TOWN OF MAMMOTH LAKES

Fiscal Year 2026/27 Engineer's Report For:

Benefit Assessment District No. 2014-1 (Mammoth View)

February 2026

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TABLE OF CONTENTS

1. EXECUTIVE SUMMARY 1

2. PLANS AND SPECIFICATIONS 2

2.1 Description of the Boundaries of the District 2

2.2 Description of District Maintenance Activities 2

3. ESTIMATED COSTS 3

3.1 District Budget 3

3.2 Definitions of Budget Items 4

4. SPECIAL AND GENERAL BENEFIT 5

4.1 Identification of Benefit 5

4.2 Separation of General Benefit 6

4.3 Quantification of General Benefit 7

4.4 Apportioning of Special Benefit 10

5. METHOD OF ASSESSMENT 15

5.1 Method of Assessment Spread 15

5.2 Cost of Living Inflator 15

5.3 Assessment Budget 16

APPENDICES 17

Appendix A – Assessment Diagram ..... A

Appendix B – Assessment Roll ..... B

1. EXECUTIVE SUMMARY

WHEREAS, the Town Council of the Town of Mammoth Lakes (the "Town") previously established the Benefit Assessment District No. 2014-1 (Mammoth View) (the "District") in 2014 pursuant to the Benefit Assessment Act of 1982; and

WHEREAS, the Town desires to provide for the levy and collection of District assessments for the Fiscal Year 2026/27; and

WHEREAS, the Town has directed NBS to prepare and file an annual report describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the improvements, a diagram showing the area and properties to be assessed, and an estimate of the costs of the maintenance, operations and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

NOW THEREFORE, the following assessment, levied in accordance with the assessment methodology adopted and approved by the Town Council at the time of District formation, is made to cover the portion of the estimated costs of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received:

SUMMARY OF ASSESSMENT

Description	Amount
Total District Budget	$6,500.00
Less: Town General Benefit Contribution	0.00
Less: Additional Contribution	0.00
Plus: Contribution from District Funds	0.00
Balance to Assessment	**$6,500.00**
Total Special Benefit Points	326.41
Fiscal Year 2026/27 Maximum Assessment Rate Per Special Benefit Point	**$123.01**
Fiscal Year 2026/27 Actual Assessment Rate Per Special Benefit Point	**$19.91**

2. PLANS AND SPECIFICATIONS

The District will provide for the ongoing maintenance, servicing, and administration of road, emergency access area, and sidewalk improvements all located within the public right-of-way and dedicated easements or the emergency access area within the boundaries of the District. The Mammoth View project developer and the Town funded and constructed the District improvements to be maintained.

2.1 Description of the Boundaries of the District

The District is located within the boundaries of the Town. The District is generally bounded by Main Street on the south, on the northeast by Alpine Circle, on the east by Mountain Boulevard, and on the west near Minaret Road. The District boundaries include the Mammoth View project and the Viewpoint condominiums, as well as the public improvements including Viewpoint Road, the emergency access area, and a portion of the Main Street sidewalks. The District will not provide maintenance and service activities to improvements located outside of the District boundaries.

Section 6 of this Engineer's Report provides an assessment diagram that more fully provides a description of the parcels within the District's boundaries.

2.2 Description of District Maintenance Activities

The improvements maintained by the District include Viewpoint Road, the Viewpoint condominium emergency access area located to the north of the Viewpoint condominiums, sidewalks fronting the District along Main Street, Mountain Boulevard, and Alpine Circle, and appurtenant facilities located throughout the District, which are of direct and special benefit to the parcels within the District. The District improvements are located within the street public rights-of-way and dedicated public easements or the emergency access area which are all within the boundaries of the District.

The District maintenance activities may include but are not limited to, all of the following: maintenance of Viewpoint Road and the emergency access area, including the emergency access area traffic control management device (e.g. gate), snow management, including the melting, removal, and hauling, summer sidewalk sweeping, hardscape and landscape maintenance, street lights, monument and directional sign maintenance, banner maintenance, and the upkeep, repair, removal or replacement of all or any part of any improvement. The District services include all necessary service, operations and administration required to keep the District improvements in an operational and satisfactory condition. Services provided include all necessary service, operations and administration required to keep the improvements in an operational and satisfactory condition. The District maintenance and services shall also include material, vehicle, equipment, capital improvements and administrative costs associated with the annual administration and operation of the District.

3. ESTIMATED COSTS

3.1 District Budget

The estimated costs of maintaining, servicing, and administering of the District improvements as described in Section 2 are outlined below. Each year, as part of the District assessment levy calculation process, the costs and expenses are reviewed, and the annual costs are projected for the following fiscal year.

The Fiscal Year 2026/27 estimated cost budget for maintaining, servicing, and administering the District improvements is shown in the following table:

Description	Proposed Fiscal Year 2026/27 Costs
Annual Maintenance Costs	
Snow Management	$0.00
Summer Sidewalk Sweeping	0.00
Landscape Maintenance	0.00
Street Maintenance	0.00
Subtotal Annual Maintenance Costs	**$0.00**
Major Maintenance Costs	
Slurry Seal – Accrual	$0.00
Asphalt – Accrual	0.00
Landscape Improvements	0.00
Subtotal Major Maintenance Costs	**$0.00**
Administration Costs	
Personnel/Overhead/Consultant	$6,500.00
Subtotal Administration Costs	**$6,500.00**
Total District Budget	**$6,500.00**
Less: Town General Benefit Contribution[(1)]	$0.00
Less: Additional Contribution	0.00
District Property Owner Participation and Reserves	**$6,500.00**
Less: Contribution from District Funds	$0.00
Fiscal Year 2026/27 District Assessment	**$6,500.00**

(1) General Benefit Contribution is calculated as a percentage of Annual Maintenance Costs.

3.2 Definitions of Budget Items

The following definitions describe the services and costs included in the District budget:

3.2.1 MAINTENANCE COSTS

Snow Management: Includes the clearing and hauling of snow from the District improvements and sidewalks snowmelt expenses. The annual snow management budget is based upon a 200-inch snow year.

Summer Sidewalk Sweeping: Includes sweeping of the sidewalk improvements during the summer months.

Landscape Maintenance: Includes the required landscaping maintenance costs necessary for a contractor or Town staff member to maintain landscaped areas and irrigation; including aesthetic treatment and replacement of landscaping, as necessary.

Street Maintenance: Includes the required maintenance costs necessary for a contractor or Town staff to maintain the street improvements of Viewpoint Road and the emergency access area, including the power of streetlights, annual asphalt repair, striping of the road, maintenance of road signs, maintenance of retaining walls, maintenance of guard rails, curb, gutter, sidewalk, and sweeping, as necessary.

Slurry Seal - Accrual: Includes the accrual for costs to provide for periodic asphalt sealing of the street improvements within the District. The asphalt sealing has a finite life expectancy and will need to be completed approximately every six years in the future.

Asphalt - Accrual: Includes the cost to provide for periodic asphalt replacement of the street improvements within the District. The asphalt has a finite life expectancy and will need to be replaced approximately every 15 years in the future.

Fog seal – Accrual: Includes the accrual for costs to provide for periodic fog seal treatment of the asphalt of the street improvements within the District. The asphalt fog seal has a finite life expectancy and will need to be completed approximately every three years. Every six years the asphalt will be slurry sealed, rather than fog sealed.

3.2.2 ADMINISTRATION COSTS

Personnel/Overhead/Consultant: This item includes the cost to all particular departments and staff of the Town, and consultants for providing the administration, coordination and management of District services, operations, and incidental expenses related to the District. This item also includes creation of an annual engineer's report, resolutions and placing the assessment amounts onto the Mono County (the "County") tax roll each year, along with responding to any public inquiries.

3.2.3 GENERAL BENEFIT

Town Contribution for General Benefit: The Town contributes 2.52% of the direct annual Maintenance Costs.

Additional Contribution: In addition to the general benefit contribution, the Town is providing additional contributions to the District when funds are provided from the Gas Tax Fund for services provided in the District.

4. SPECIAL AND GENERAL BENEFIT

Pursuant to Article XIIID, all parcels that receive a special benefit conferred upon them as a result of the maintenance of the improvements shall be identified, and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire costs of the maintenance of the improvements. The Benefit Assessment District Act of 1982, commencing with Section 54703 of the Government Code, permits the establishment of assessment districts by local agencies for the purpose of providing services which benefit individual properties for those services which confer special benefit upon the properties to which the services are being provided.

Section 54711(1) of the Benefit Assessment District Act of 1982 requires that assessments must be levied according to benefit, this Section states:

"*The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service.*"

Article XIIID, Section 4(a) of the California Constitution limits the amount of any assessment to the proportional special benefit conferred on the property. Article XIIID also provides that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. Examples of parcels exempted from the assessment would be the areas of public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts, and public parkways.

Furthermore, Proposition 218 requires that the Town separate the general benefit from special benefit, so that only special benefit may be assessed to properties within the District.

4.1 Identification of Benefit

The ongoing maintenance, servicing and operation of the District improvements will provide benefits to both those properties within the District boundaries and to the community as a whole. The snow cleared and year-round maintained improvements will provide an increased level of access for residents, guests, and emergency vehicles, and will also provide a safety benefit to property and people throughout the District. The following benefits will be provided as a result of the District maintenance activities:

Viewpoint Road Access

- The maintenance activities will provide for clear and safe vehicular access to and from those District properties accessed via Viewpoint Road.
- An improved and maintained Viewpoint Road, which meets the Town's standards for maintenance, allows for more efficient and improved access to property by emergency service providers in the event of a fire, medical emergency, or natural disaster.
- Viewpoint Road does not include sidewalks, therefore, a snow cleared and maintained road will provide safe pedestrian passage from properties accessed from Viewpoint Road to sidewalks located along Main Street.
- The snow cleared and maintained Viewpoint Road will minimize the number of vehicular accidents and pedestrian trip and fall occurrences potentially occurring along Viewpoint Road.

Emergency Access Area

- The maintained emergency access area will improve the access and potentially the response times to properties served by this alternative access point by emergency service providers in the event of a fire, medical emergency, or natural disaster.
- Regular maintenance and repairs to the emergency access area will ensure that this access area does not reach a state of deterioration or disrepair so as to be materially detrimental to properties that are serviced by this emergency access point.

Pedestrian Safety

- The maintained sidewalks will provide for clear and safe access to and from District properties, as well as provide for safe pedestrian passage through the District.
- The snow cleared and maintained sidewalk improvements will minimize the number of future trip and fall occurrences potentially occurring on sidewalks within the District.
- Well-maintained sidewalks provide a separation between vehicle and pedestrian as well as property and pedestrian, which provides a safety benefit for both property and pedestrian. The U.S. Department of Transportation Federal Highway Administration (FHWA, n.d.) notes that annually, around 4,500 pedestrians are killed in traffic crashes with motor vehicles in the United States. Pedestrians killed while "walking along the roadway" account for almost 8 percent of those deaths. Providing safe walkways separated from the travel lanes could help to prevent up to 88 percent of these "walking along roadway" crashes (FHWA, n.d.).

As a result of the collective improvements being maintained, the overall livability of the District will increase. Livability encompasses several qualities and characteristics that are unique to a specific area. The Victoria Transport Policy Institute (2011) expands on the concept of livability and the various benefits associated with that designation:

"The livability of an area increases property desirability and business activity. Livability is largely affected by conditions in the public realm, places where people naturally interact with each other and their community, including streets, parks, transportation terminals and other public facilities. Livability also refers to the environmental and social quality of an area as perceived by employees, customers, and visitors. This includes local environmental conditions, the quality of social interactions, opportunities for recreation and entertainment, aesthetics, and existence of unique cultural and environmental resources."

4.2 Separation of General Benefit

Section 4 of Article XIIID of the California Constitution provides that once a local agency which proposes to impose assessments on property has identified those parcels that will have special benefits conferred upon them and upon which an assessment will be imposed, the local agency must next "separate the general benefits from the special benefits conferred," and only the special benefits can be included in the amount of the assessments imposed.

General benefit is an overall and similar benefit to the public at large resulting from the maintenance activities to be provided by the assessments levied. The improvements to be maintained by the District will be constructed and located within the District boundaries only. There will be no District maintenance activities provided for improvements located outside of the District boundaries.

The maintained improvements will provide benefits to the property within the District, but it is recognized that the ongoing District maintenance activities will also provide a level of benefit to those passing through the District to access property outside of the District. Traffic from property within and outside of the District as well as individuals passing through the District area will be able to utilize the maintained improvements to not only access property located within a close proximity to the District, but also property located outside of the District. Therefore, the general benefit created as a result of the District maintenance activities has been considered.

4.3 Quantification of General Benefit

In order for property within the District to be assessed only for that portion of special benefit received from the District maintenance activities, the general benefit provided by the ongoing maintenance of the improvements needs to be quantified. The amount of general benefit that is provided from the District maintenance activities cannot be funded via property owner assessments within the District.

4.3.1 VIEWPOINT ROAD ACCESS GENERAL BENEFIT

From a visual inspection of the layout of Viewpoint Road within the District one must conclude that the purpose of Viewpoint Road is exclusively intended for the benefit of accessing property. Viewpoint Road is not a through street and, therefore, does not provide a direct means of traveling from one place to another such that one would reasonably expect a driver to purposefully choose Viewpoint Road as the best route for travel through the Town unless that travelled route began or ended with a parcel accessed from Viewpoint Road. A route beginning or ending with a parcel accessed from Viewpoint Road does not include the "general public" for purposes of determining general benefit. Given the location of Viewpoint Road to Main Street, there are bound to be drivers that will make limited use of Viewpoint Road. Drivers may accidentally turn onto Viewpoint Road in search of a property that is not located off of Viewpoint Road or drivers may potentially use Viewpoint Road to turn off of Main Street with the intent of turning around or going back from where they came. This potential traffic traveling along Viewpoint Road would be considered to be of general benefit. As expressed by the Court in Beutz v. County of Riverside (2010), "... courts of this state have long recognized that virtually all public improvement projects provide general benefits." A conservative estimate of 1.00% is assigned as the general benefit portion of the benefits resulting from the maintenance activities related to Viewpoint Road. Therefore, the general benefit provided by the ongoing maintenance of Viewpoint Road is 1.00% and the special benefit provided by the ongoing maintenance is estimated to be 99.00%.

Viewpoint Road Access General Benefit	**1.00%**

4.3.2 EMERGENCY ACCESS AREA GENERAL BENEFIT

Based on the intended purpose of the emergency access area within the District one must conclude that the purpose of emergency access area is exclusively intended for the benefit of property accessed via this area. The emergency access area is not a normal route of travel and is intended to be used by emergency vehicles that need to access property in case of an emergency. However, there may be a minimal level of pedestrian traffic that utilizes the emergency access area to pass through the District for recreational purposes or to access property outside of the District. Again, as expressed by the Court in Beutz v. County of Riverside (2010), "... courts of this state have long recognized that virtually all public improvement

projects provide general benefits." A conservative estimate of 1.00% is assigned as the general benefit portion of the benefits resulting from the District maintenance of the emergency access area. Therefore, the general benefit provided by the ongoing maintenance of emergency access area is 1.00% and the special benefit is estimated to be 99.00%.

Emergency Access Area General Benefit	**1.00%**

4.3.3 PEDESTRIAN SAFETY GENERAL BENEFIT

As a result of the District maintenance activities, there will be a level of general benefit to pedestrians and others who do not reside within the District. There will be pedestrian traffic generated from property outside of the District that will utilize the maintained sidewalks in order to pass through the District and access property located outside of the District boundaries. In addition to accessing property located outside of the District, there will also be a level of pedestrian activity that will utilize the maintained sidewalks for leisure and fitness activities. Pedestrians will incorporate the maintained and safe sidewalks into their leisure and fitness routines, thus making the sidewalks serve as a pass-through portion of their overall route traveled. The benefit provided to property and pedestrians, as a result of the maintained sidewalks serving as a pass-through corridor, needs to be quantified.

According to the U.S. Census Bureau (2010), the Town has a permanent resident population of approximately 8,234. However, the Town attracts a significant number of tourists and according to the Town's Pedestrian Master Plan, adopted April 16, 2014, (TOML, 2014) during peak tourist season the Town's population can increase to as many as 35,000 people. The Town's 2007 General Plan (TOML, 2007) identifies that the non-permanent residential units accommodate 4 persons per unit on average. Based on this average person per unit size for the Town and considering there are 162 residential units within the District, there are approximately 648 people that could reside within the District boundaries at peak tourist season.

Population Area	Population
Peak Tourist Season Town Population	35,000
Peak Tourist Season District Population [(1)]	648

(1) Based on 162 District residential units multiplied by 4.0 persons per unit.

In order to determine the utilization of the sidewalks within the Town and District, data from the Summary of Travel Trends, 2009 National Household Travel Survey (NHTS) prepared by the U.S. Department of Transportation Federal Highway Administration (FHWA, 2011) was used, including the analysis of the number of person trips by various modes of transportations such as private vehicle, transit, walking or some other means of transportation. According to the Mountain Division data extracted from the 2009 NHTS database, of the annual 29,017 (in millions) total person trips, 2,663 (in millions) or 9.17% of those person trips were made by using walking as their mode of transportation (FHWA, 2011). Applying this percentage, to the populations listed above, the following table provides the number of persons that would utilize walking as the typical mode of transportation during the Town's peak tourist season:

Population Area	Population	Population w/Walking as Typical Mode of Transportation [1]
Peak Tourist Season Town Population	35,000	3,212
Peak Tourist Season District Population	648	59

(1) Population multiplied by 9.17%.

To further quantify the non-District population that uses walking as the mode of transportation, the District population needs to be excluded from the total population figure of 3,212 identified above. Therefore, the adjusted population, located outside of the District boundaries, that uses walking as the mode of transportation is 3,153 people.

Population Area	Population	Population w/Walking as Mode of Transportation [1]
Peak Tourist Season Town Population	35,000	3,212
Less District Boundary Population	(648)	(59)
Non-District Population Totals:	**34,352**	**3,153**

(1) Population multiplied by 9.17%.

In order to obtain a better picture of the overall level of general benefit provided by the maintained District sidewalk improvements, the pedestrian traffic that utilizes walking as the mode of transportation that will seek out and use the sidewalks within the District's boundaries, but reside outside of the District, must be considered. The 2009 NHTS further details the purposes of the 2,663 (in millions) reported Mountain Division walking trips. Based on the residential/lodging property types within the District, people outside of the District would utilize the District sidewalks for the following reasons: shopping, dining, errands, walk to school, day care or religious activity, personal/family business, and appointments, social or recreational activities, and other.

The following table details the number of walking trips, based on the 2009 NHTS study, for each of the activities that are the most likely reasons people outside of the District would use the sidewalk improvements within the District:

Trip Purpose	Number of Walking Trips (in millions)
Shopping/Dining/Errands	529
School/Daycare/Religious activity	135
Personal/Family Business	173
Social/Recreational	709
Do not know/Other	69
Total	**1,615**

Of the total number of walking trips reported in the 2009 NHTS, 1,615 (in millions) or 60.65% are for purposes that persons outside of the District would utilize the sidewalk improvements within the District. Applying this percentage (60.65%) to the number of people using walking as their mode of transportation

and that reside outside of the District (3,153), but use the sidewalks within the District, there are approximately 1,912 people using the maintained sidewalks to engage in general benefit activity.

Description	Population
Non-District population utilizing walking as the typical mode of transportation	3,153
% of 2009 NHTS walking trips representing activities outside of the District	60.65%
Non-District population engaging in general benefit activities	1,912

The number of persons engaging in general benefit activities represents 5.57% of the Town's total peak tourist season population, of 34,352 previously identified above, and is therefore considered to be District general benefit.

Sidewalk General Benefit	**5.57%**

Therefore, the general benefit provided by the ongoing maintenance of the District sidewalks is 5.57% and the special benefit is estimated to be 94.43%.

4.3.4 COLLECTIVE GENERAL BENEFIT

Since the District is comprised of benefits resulting from a blend of maintained improvements (Viewpoint Road, emergency access area, and sidewalks), the activity of both pedestrians and vehicles must be addressed in a collective form rather than independently. Therefore, the arithmetic mean of the general benefit percentages has been used to quantify the overall level of general benefit for the District.

This general benefit result is provided in the table below:

Viewpoint Road Access General Benefit	1.00%
Emergency Access Area General Benefit	1.00%
Pedestrian Safety General Benefit	5.57%
Total District General Benefit	**2.52%**

The general benefit, which is the percentage of the total maintenance budget that must be funded through sources other than assessments, is 2.52%. The special benefit then, which is the percentage of the maintenance budget that may be funded by assessments, is 97.48%.

4.4 Apportioning of Special Benefit

As outlined above, each of the parcels within the District is deemed to receive special benefit from the ongoing District maintenance activities. Each parcel that has a special benefit conferred upon it as a result of the ongoing District maintenance activities is identified and the proportionate special benefit derived by each identified parcel is determined in relationship to the District maintenance costs.

The District is comprised of two primary developments: Viewpoint condominiums and the Mammoth View project. However, the Mammoth View project can be further allocated into two categories: The Summit

properties and the Basecamp properties. The Summit properties include the 12 condominium units and 28 condominium cabin units that are accessed from Viewpoint Road. The Basecamp properties include the 12 condominium units and the hotel that are accessed from Mountain Boulevard and Alpine Circle.

4.4.1 BENEFIT POINTS ASSIGNMENT

Viewpoint Road Access Benefit Points Assignment: Viewpoint Road serves as the primary access point for the Viewpoint condominiums and the Summit properties. Vehicles and pedestrians will travel the entire length of the maintained Viewpoint Road to access the Summit properties. To account for the benefit that the Summit properties receive from having the entire length of Viewpoint Road maintained by the District, Summit properties are assigned 1.0 benefit point. However, access to the Viewpoint condominiums only requires vehicles and pedestrians to travel approximately 351 feet of the total 525-foot Viewpoint Road. Since the Viewpoint condominiums utilize approximately 65% of the maintained Viewpoint Road, they are assigned 0.65 benefit points for the benefits received from that portion of the maintained Viewpoint Road used to access their properties. There is no vehicular access from Viewpoint Road to the Basecamp properties. However, pedestrian traffic from the Basecamp properties has been considered. The Mammoth View project is designed, and has pedestrian walkways, for residents and guests to use the various amenities located throughout the entire project. Pedestrians may utilize these walkways to access Viewpoint Road to in order to travel outside of the District via Viewpoint Road. To recognize the potential pedestrian traffic along Viewpoint Road from the Basecamp properties, 0.25 benefit points are assigned to Basecamp properties for the benefit received from the Viewpoint Road maintenance activities. Common areas located throughout the Viewpoint condominiums and Mammoth View project are deemed to receive no benefit from the Viewpoint Road maintenance activities. The following table provides the benefit points assigned to the property location classifications within the District.

Property Location Classification	Viewpoint Road Access Benefit Point Assignment
Summit Properties	1.00
Basecamp Properties	0.25
Viewpoint Condominiums	0.65
District-wide Common Areas	0.00

Emergency Access Area Benefit Points Assignment: The emergency access area serves as the secondary emergency access point primarily for the Viewpoint condominiums should residents and emergency vehicles be prevented from accessing the Viewpoint condominiums via Viewpoint Road. A well-maintained and easily accessed emergency corridor will provide a quick and efficient route for emergency vehicles to access the Viewpoint condominium properties. To recognize the benefit from having a year-round maintained emergency access area, Viewpoint condominiums are assigned 1.0 benefit point. While the emergency access area is designed to serve the Viewpoint condominiums it also provides benefit to both the Summit properties and the Basecamp properties. Due to the location of the Summit properties, it would be difficult for large emergency vehicles to access the Summit properties via the emergency access area. However, smaller emergency vehicles could access the Summit properties and provide emergency services, if needed. Further, the Summit properties' residents can utilize the Mammoth View project's walkways to vacate the Summit properties area and relocate over to the Basecamp properties area.

Therefore, to recognize the reduced benefit that the Summit properties receive from the emergency access area compared to the Viewpoint condominiums' benefit received, 0.75 benefit points have been assigned. There is no vehicular access for smaller emergency vehicles to drive to the Basecamp properties from the emergency access area. However, the Basecamp properties are located at a lower elevation than the Summit properties. This lower elevation would allow for fire services to battle fires and provide emergency assistance from the higher Summit properties position. Further, emergency personnel could access the Basecamp properties on foot from the Summit properties area by utilizing the Mammoth View project's walkways. To account for this limited benefit received from the emergency access area, the Basecamp properties are assigned 0.25 benefit points. Common areas located throughout the Viewpoint condominiums and Mammoth View project are deemed to receive no benefit from the emergency access area maintenance activities.

The following table provides the benefit points assigned to the property location classifications within the District.

Property Location Classification	Emergency Access Area Benefit Point Assignment
Summit Properties	0.75
Basecamp Properties	0.25
Viewpoint Condominiums	1.00
District-wide Common Areas	0.00

Pedestrian Safety Benefit Points Assignment: The maintained District sidewalks are located along Main Street, Mountain Boulevard, and Alpine Circle. People from the Basecamp properties can quickly and conveniently access the sidewalks from several area locations along Mountain Boulevard and Alpine Circle. To account for the close proximity to the sidewalks and convenience for these properties to access the maintained sidewalks, Basecamp properties are assigned 1.0 benefit point. Access to the sidewalks from the Summit properties requires residents to either travel along Viewpoint Road or first travel the Mammoth View project walkways to access the sidewalks. Since the Summit properties have a greater distance to travel prior to reaching the District sidewalks and have access to the sidewalks via two different points of similar distance, 0.50 benefit points are assigned. Given the location of the District sidewalks and the proximity of those sidewalks from the Viewpoint condominiums, residents will most likely access the sidewalks via Viewpoint Road instead of traveling the additional distance through the Summit properties and Basecamp properties. Therefore, to account for this single access point to the maintained District sidewalks, Viewpoint condominiums are assigned 0.25 benefit points. Common areas located throughout the Viewpoint condominiums and Mammoth View project are deemed to receive no benefit from the sidewalk maintenance activities. The following table provides the benefit points assigned to the property location classifications within the District.

Property Location Classification	Pedestrian Safety Benefit Point Assignment
Summit Properties	0.50
Basecamp Properties	1.00
Viewpoint Condominiums	0.25
District-wide Common Areas	0.00

By adjusting the total benefit points for each property location classification set forth above by parcel factors, a more complete picture of the proportional special benefits received by each parcel within the District is presented.

The following table provides a summary of the special benefit points assigned to each property location classification within the District.

Property Location Classification	Viewpoint Road Access Benefit Point Assignment	Emergency Access Area Benefit Point Assignment	Pedestrian Safety Benefit Point Assignment	Total Benefit Point Assignment
Summit Properties	1.00	0.75	0.50	2.25
Basecamp Properties	0.25	0.25	1.00	1.50
Viewpoint Condominiums	0.65	1.00	0.25	1.90
District-wide Common Areas	0.00	0.00	0.00	0.00

4.4.2 PARCEL FACTORS

The Town of Mammoth Lakes Travel Model Final Report (LSC, 2011) identified trip rates for various land use types throughout the Town. Of those land use types, there are three land use types within the District: Residential High-Density (MF) – Visitor, Resort Hotel – Visitor, and Retail/Commercial. The Residential High-Density (MF) – Visitor land use type includes all of the Viewpoint condominiums, the Mammoth View townhouse condominium units, and the Mammoth View condominium cabin units. The Resort Hotel – Visitor land use type includes the 54 rooms within Mammoth View hotel. There was not a specific land use type category for restaurants. For purposes of this analysis, the property designated for restaurant use is considered to be Retail/Commercial. According to the report, the three land use types have the following trips per day assigned.

Land Use Type	Trips per Day	Per
Residential High-Density (MF) – Visitor	11.50	Unit
Resort Hotel – Visitor	12.00	Unit
Retail/Commercial	60.20	1,000 Square Feet

Utilizing the Residential High-Density (MF) – Visitor land use type as our base parcel factor of 1.00, the remaining parcel factors can be assigned based upon the approximate proportional relationship to the base parcel factor.

Land Use Type	Parcel Factor	Per
Residential High-Density (MF) – Visitor	1.00	Unit
Resort Hotel – Visitor	1.00	Room
Retail/Commercial	5.20	1,000 Square Feet

The average building square footage for the Residential High-Density (MF) – Visitor units is approximately 1,000 square feet. Therefore, there were no additional adjustments needed for the Retail/Commercial land use type obtain a proportional relationship Residential High-Density (MF) – Visitor land use type.

4.4.3 TOTAL SPECIAL BENEFIT POINTS CALCULATION

The formula below shows the total special benefit points calculation for each parcel within the District:

Parcel's Total Special Benefit Points = Property Location Classification Total Benefit Point Assignment X Parcel Factor

4.4.4 DATA CONSIDERATIONS AND PARCEL CHANGES

The use of the latest Assessor's Secured Roll information has been and shall be used in the future as the basis in determining each parcel's land use and building square footage, unless better data was or is available to the Town. In addition, if any parcel within the District is determined by the Assessment Roll to be an invalid parcel number, the land use and building square footage of the subsequent valid parcel(s) shall serve as the basis in assigning special benefit points.

4.4.5 TOTAL SPECIAL BENEFIT POINTS

The total special benefit points for the District at this time are 326.41. The total special benefit points are summarized as follows:

Property Location Classification	Unit Count (1)	Benefit Point Assignment	Parcel Factor (2)	Total Special Benefit Points
Summit Properties	40	2.25	1.00	90.00
Basecamp Properties - Residential	66	1.50	1.00	99.00
Basecamp Properties - Retail/ Commercial	3,976	1.50	5.20	31.01
Viewpoint Condominiums	56	1.90	1.00	106.40
District-wide Common Areas	N/A	0.00	0.00	0.00
Total Special Benefit Points:				**326.41**

(1) The Basecamp Properties – Retail/Commercial unit count represents total building square footage.
(2) The Retail/Commercial parcel factor is per 1,000 building square feet.

Section 6 of this Engineer's Report provides a detailed special benefit points breakdown for each parcel in the District.

5. METHOD OF ASSESSMENT

5.1 Method of Assessment Spread

The method of assessment is based upon a formula that assigns the special benefit to each parcel. The formulas below provide a summary of the annual assessment calculation for each parcel in the District.

(A) Parcel's Total Special Benefit Points	=	(B) Property Location Classification Total Benefit Point Assignment	X	(C) Parcel Factor

(B) Property Location Classification Total Benefit Point Assignment	=	Viewpoint Road Access Benefit Points	+	Emergency Access Area Benefit Points	+	Pedestrian Safety Benefit Points

(C) Parcel Factor	Residential High-Density (MF) – Visitor	=	1.00 per Unit
	Resort Hotel – Visitor	=	1.00 per Room
	Retail/Commercial	=	5.20 per 1,000 Square Feet

Parcel's Maximum Allowable Assessment [1]	=	Maximum Assessment Rate	x	(A) Parcel's Total Special Benefit Points

Parcel's Actual Assessment	=	Actual Assessment Rate	x	(A) Parcel's Total Special Benefit Points

(1) Subject to a cost-of-living inflator.

5.2 Cost of Living Inflator

The original assessment formula states each fiscal year, beginning Fiscal Year 2015/16, the maximum allowable assessment amount may be increased by the lesser of 2.00% or the annual calendar year percentage change in the Consumer Price Index published by the U.S. Bureau of Labor Statistics for all Urban Consumers in the Los Angeles-Riverside-Orange County Area ("CPI"). If for any reason the percentage change is negative the maximum allowable assessment would not be decreased by reason of such negative percentage change and would remain at the amount as computed on the previous fiscal year regardless of any CPI adjustment. If operating costs are such that the maximum assessment amount is not needed, the Town would levy only what is needed for that year. In January 2018, the Bureau of Labor Statistics (BLS) updated their geographic areas for computing CPI. Previously, the Los Angeles-Riverside-Orange County index was made up of Los Angeles, Orange, Riverside, San Bernardino, and Ventura

counties. The BLS split this index into two areas; one that represents Los Angeles and Orange counties (Los Angeles-Long Beach-Anaheim) and another that represents Riverside and San Bernardino counties (Riverside-San Bernardino-Ontario). The Town chose to use the Annual Los Angeles-Long Beach-Anaheim CPI for the calendar year for future calculations.

The annual calendar year percentage change in the CPI applicable to the Fiscal Year 2026/27 assessment is 3.15%. Therefore, the cost-of-living inflator for Fiscal Year 2026/27 is 2.00%.

5.3 Assessment Budget

In order to assess the parcels within the District for the special benefits received from the ongoing District maintenance activities, the general and special benefits must be separated. As previously quantified, the general benefit received from the District maintenance activities is 2.52%. Accordingly, 97.48% of the benefits from the District maintenance activities are considered to provide special benefits to the properties within the District and thus could be subject to assessment therein.

5.3.1 MAXIMUM ASSESSMENT RATE PER SPECIAL BENEFIT POINT

The initial maximum assessment rate per special benefit point for the District was established in the Fiscal Year 2014/15 with the maximum assessment of $99.15 per Special Benefit Point. After applying the annual cost of living inflator, the maximum assessment rate per special benefit point for Fiscal Year 2026/27 is $123.01.

The following table is a historical representation of the maximum assessment rate for 10 years:

Fiscal Year	Maximum Assessment Rate
2017/18	$103.31
2018/19	105.37
2019/20	107.48
2020/21	109.63
2021/22	111.41
2022/23	113.64
2023/24	115.91
2024/25	118.23
2025/26	120.59
2026/27	123.01

5.3.2 ACTUAL ASSESSMENT RATE PER SPECIAL BENEFIT POINT

The actual assessment rate per special benefit point is calculated by dividing the total actual cost estimate to be levied in Fiscal Year 2026/27 by the total special benefit points assigned to the parcels in the District. The following formula provides the actual assessment rate per special benefit point calculation:

Total Actual Cost Estimate to be levied / Total Special Benefit Points =
Actual Assessment Rate per Special Benefit Point

$6,500.00 / 326.41 = $19.91

APPENDICES

Assessment Diagram **A**

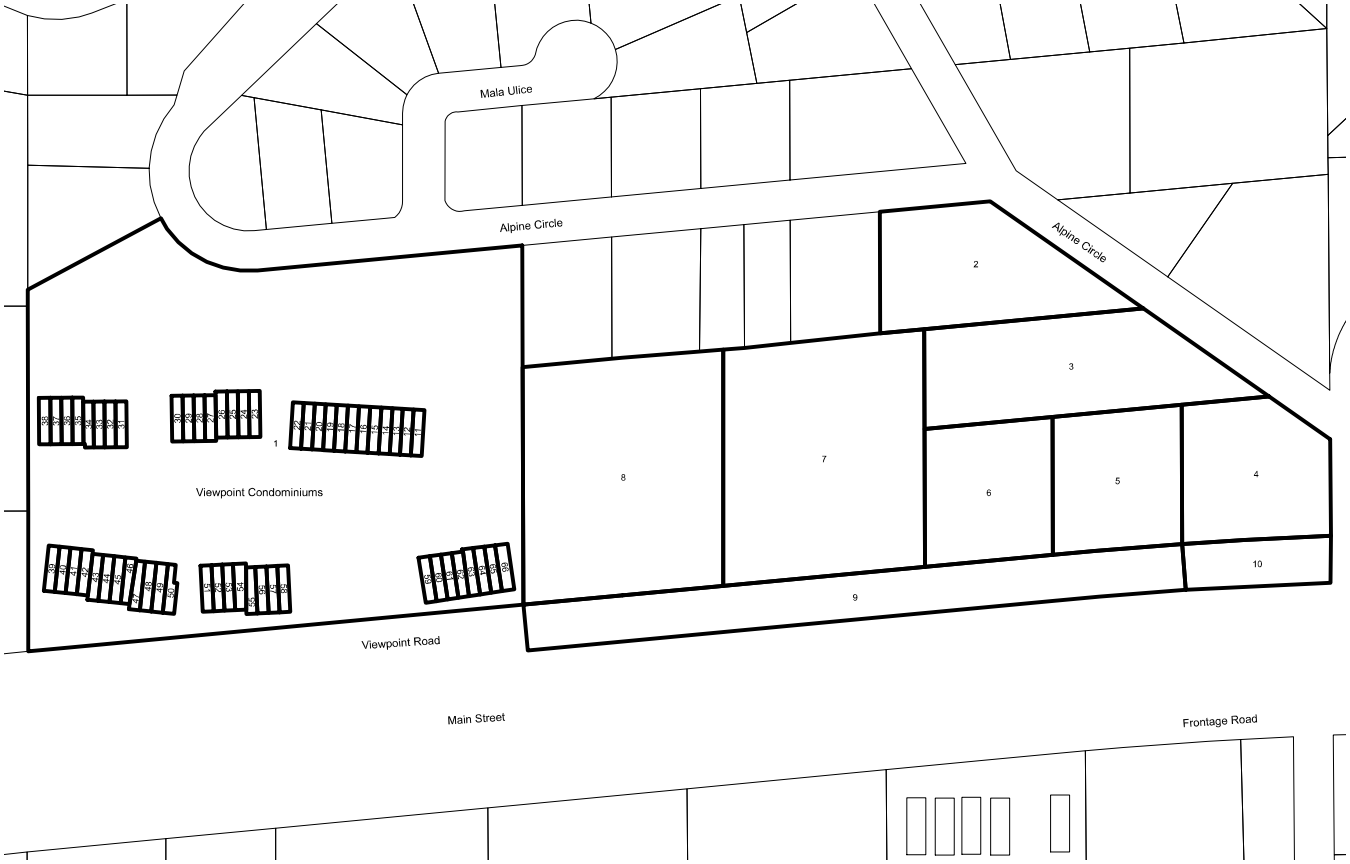
Assessment Roll **B**

APPENDIX A – ASSESSMENT DIAGRAM

An Assessment Diagram for the District is shown on the following page. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor, at the time this report was prepared, and are incorporated by reference herein and made part of this report.

ASSESSMENT DIAGRAM
TOWN OF MAMMOTH LAKES
BENEFIT ASSESSMENT DISTRICT NO. 2014-1
(MAMMOTH VIEW)

TOWN OF MAMMOTH LAKES
COUNTY OF MONO
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE TOWN CLERK OF THE TOWN OF MAMMOTH LAKES THIS _____ DAY OF _____, 2014.

_____
TOWN CLERK
TOWN OF MAMMOTH LAKES
MONO COUNTY, CALIFORNIA

RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE TOWN OF MAMMOTH LAKES THIS _____ DAY OF _____, 2014.

_____
SUPERINTENDENT OF STREETS/
PUBLIC WORKS DIRECTOR
TOWN OF MAMMOTH LAKES
MONO COUNTY, CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE TOWN COUNCIL ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. THE ASSESSMENT WAS LEVIED ON THE _____ DAY OF _____, 2014; THE ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE TOWN OF MAMMOTH LAKES ON THE _____ DAY OF _____, 2014. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

_____
TOWN CLERK
TOWN OF MAMMOTH LAKES
MONO COUNTY, CALIFORNIA

FILED THIS _____ DAY OF _____, 2014, AT THE HOUR OF _____ O'CLOCK __M, IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE _____ IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF MONO, STATE OF CALIFORNIA.

_____
COUNTY RECORDER
COUNTY OF MONO, CALIFORNIA

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF MONO, STATE OF CALIFORNIA.

APN	Assessment ID
033-010-021-000	1
033-082-006-000	2
033-082-007-000	3
033-082-008-000	4
033-082-009-000	5
033-082-010-000	6
033-082-011-000	7
033-082-012-000	8
033-082-013-000	9
033-082-014-000	10
373-001-000-000	11

APN	Assessment ID
373-002-000-000	12
373-003-000-000	13
373-004-000-000	14
373-005-000-000	15
373-006-000-000	16
373-007-000-000	17
373-008-000-000	18
373-009-000-000	19
373-010-000-000	20
373-011-000-000	21
373-012-000-000	22

APN	Assessment ID
373-013-000-000	23
373-014-000-000	24
373-015-000-000	25
373-016-000-000	26
373-017-000-000	27
373-018-000-000	28
373-019-000-000	29
373-020-000-000	30
373-021-000-000	31
373-022-000-000	32
373-023-000-000	33

APN	Assessment ID
373-024-000-000	34
373-025-000-000	35
373-026-000-000	36
373-027-000-000	37
373-028-000-000	38
373-029-000-000	39
373-030-000-000	40
373-031-000-000	41
373-032-000-000	42
373-033-000-000	43
373-034-000-000	44

APN	Assessment ID
373-035-000-000	45
373-036-000-000	46
373-037-000-000	47
373-038-000-000	48
373-039-000-000	49
373-040-000-000	50
373-041-000-000	51
373-042-000-000	52
373-043-000-000	53
373-044-000-000	54
373-045-000-000	55

APN	Assessment ID
373-046-000-000	56
373-047-000-000	57
373-048-000-000	58
373-049-000-000	59
373-050-000-000	60
373-051-000-000	61
373-052-000-000	62
373-053-000-000	63
373-054-000-000	64
373-055-000-000	65
373-056-000-000	66

0 0.0075 0.015 0.03 0.045
Miles

Legend

N
W E
S

District Parcels
Surrounding Parcels

Prepared by
NBS

APPENDIX B – ASSESSMENT ROLL

The assessment roll is a listing of the assessment apportioned to each lot or parcel, as shown on the last equalized roll of the County Assessor. The following tables summarize the assessments for the District:

Property Land Use Type	Total Special Benefit Points	FY 2026/27 Maximum Allowable Assessment Rate [1]	Total FY 2026/27 Maximum Assessment
Viewpoint Condominiums	106.40	123.01	$13,087.76
Summit Properties	90.00	123.01	11,070.89
Basecamp Properties	130.01	123.01	15,992.86
Common Area	0.00	123.01	0.00
Total [2]	**326.41**		**$40,151.51**

(1) Per Special Benefit Point
(2) Totals may vary slightly due to rounding.

Property Land Use Type	Total Special Benefit Points	FY 2026/27 Actual Assessment Rate [1]	Total FY 2026/27 Actual Assessment
Viewpoint Condominiums	106.40	$19.91	$2,117.92
Summit Properties	90.00	19.91	1,792.21
Basecamp Properties	130.01	19.91	2,588.99
Common Area	0.00	19.91	0.00
Total [2]	**326.41**		**$6,499.12**

(1) Per Special Benefit Point
(2) Totals may vary slightly due to rounding.

A listing of assessor's parcels assessed within the District for Fiscal Year 2026/27, along with the assessment amounts, is on file in the office of the Town Clerk and presented on the following pages. Based on County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

Town of Mammoth Lakes
BAD No. 2014-1 (Mammoth View)
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Benefit Points	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-082-006-000	10.5000	$1,291.60	$209.08
033-082-007-000	65.7564	8,088.69	1,309.44
033-082-008-000	56.0064	6,889.34	1,115.28
033-082-009-000	0.0000	0.00	0.00
033-082-010-000	4.5000	553.54	89.60
033-082-011-000	36.0000	4,428.36	716.88
033-082-012-000	47.2500	5,812.22	940.92
033-082-013-000	0.0000	0.00	0.00
033-082-014-000	0.0000	0.00	0.00
033-083-000-000	0.0000	0.00	0.00
033-083-101-000	1.9000	233.71	37.82
033-083-102-000	1.9000	233.71	37.82
033-083-103-000	1.9000	233.71	37.82
033-083-104-000	1.9000	233.71	37.82
033-083-105-000	1.9000	233.71	37.82
033-083-106-000	1.9000	233.71	37.82
033-083-107-000	1.9000	233.71	37.82
033-083-108-000	1.9000	233.71	37.82
033-083-109-000	1.9000	233.71	37.82
033-083-110-000	1.9000	233.71	37.82
033-083-111-000	1.9000	233.71	37.82
033-083-112-000	1.9000	233.71	37.82
033-083-113-000	1.9000	233.71	37.82
033-083-114-000	1.9000	233.71	37.82
033-083-115-000	1.9000	233.71	37.82
033-083-116-000	1.9000	233.71	37.82
033-083-117-000	1.9000	233.71	37.82
033-083-118-000	1.9000	233.71	37.82
033-083-119-000	1.9000	233.71	37.82
033-083-120-000	1.9000	233.71	37.82
033-083-121-000	1.9000	233.71	37.82
033-083-122-000	1.9000	233.71	37.82
033-083-123-000	1.9000	233.71	37.82
033-083-124-000	1.9000	233.71	37.82
033-083-125-000	1.9000	233.71	37.82
033-083-126-000	1.9000	233.71	37.82
033-083-127-000	1.9000	233.71	37.82
033-083-128-000	1.9000	233.71	37.82
033-083-129-000	1.9000	233.71	37.82
033-083-130-000	1.9000	233.71	37.82
033-083-131-000	1.9000	233.71	37.82

Slight variances may occur due to rounding

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Town of Mammoth Lakes
BAD No. 2014-1 (Mammoth View)
Billing Detail Report for Fiscal Year 2026/27

Assessor's Parcel Number	Benefit Points	FY 2026/27 Max. Assessment	FY 2026/27 Actual Assessment
033-083-132-000	1.9000	233.71	37.82
033-083-133-000	1.9000	233.71	37.82
033-083-134-000	1.9000	233.71	37.82
033-083-135-000	1.9000	233.71	37.82
033-083-136-000	1.9000	233.71	37.82
033-083-137-000	1.9000	233.71	37.82
033-083-138-000	1.9000	233.71	37.82
033-083-139-000	1.9000	233.71	37.82
033-083-140-000	1.9000	233.71	37.82
033-083-141-000	1.9000	233.71	37.82
033-083-142-000	1.9000	233.71	37.82
033-083-143-000	1.9000	233.71	37.82
033-083-144-000	1.9000	233.71	37.82
033-083-145-000	1.9000	233.71	37.82
033-083-146-000	1.9000	233.71	37.82
033-083-147-000	1.9000	233.71	37.82
033-083-148-000	1.9000	233.71	37.82
033-083-149-000	1.9000	233.71	37.82
033-083-150-000	1.9000	233.71	37.82
033-083-151-000	1.9000	233.71	37.82
033-083-152-000	1.9000	233.71	37.82
033-083-153-000	1.9000	233.71	37.82
033-083-154-000	1.9000	233.71	37.82
033-083-155-000	1.9000	233.71	37.82
033-083-156-000	1.9000	233.71	37.82
66 Accounts	**326.4128**	**$40,151.51**	**$6,499.12**

Slight variances may occur due to rounding

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TOWN COUNCIL STAFF REPORT

Title: North Village Specific Plan (NVSP) Circulation Review

Meeting Date: April 15, 2026

Prepared by: Haislip Hayes, PE Public Works Director
Nolan Bobroff, Community and Economic Development Director

RECOMMENDATION:

Staff recommend the Town Council:

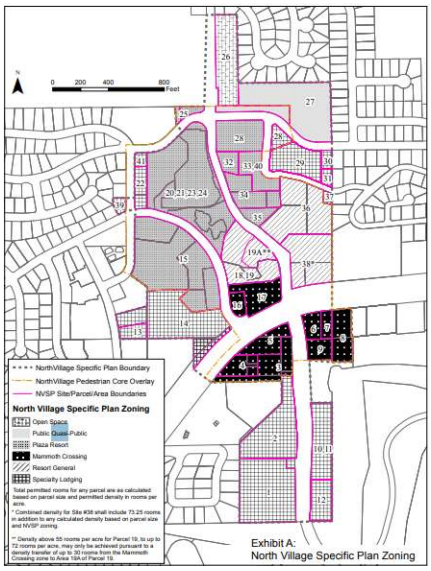
- Receive a presentation from staff on the North Village Specific Plan circulation elements; and
- Authorize the Town Manager to execute a contract with NCE Consulting Engineers to facilitate the initial phase of a potential NVSP amendment that focuses on circulation.

BACKGROUND:

Staff provided a presentation on the North Village Specific Plan (NVSP) at the April 1, 2026 Town Council meeting. This presentation was intended to provide a concise introduction to the regulatory framework that permits private development projects to advance within the planning area. The presentation included a description of the various zoning areas and their specific constraints. To recap, the NVSP was first adopted in 1991 with major amendments occurring in 2000, 2009, and 2014. The NVSP Area is located in the northwest portion of Town, adjacent to Main Street, Lake Mary Road, and Minaret Road. The primary purpose of the NVSP is to provide new land use guidelines and development standards for the North Village area which will enable the development of a cohesive, pedestrian-oriented resort activity node, with supporting facilities, to create a year-round focus for visitor activity in the Town of Mammoth Lakes. The concept of the North Village development is to create a unique and attractive commercial center which will be of interest to local, regional, day, and destination visitors during all seasons of the year. The design emphasizes the creation of diverse shopping, recreational, residential and cultural opportunities which will appeal to all ages and family interests.

The NVSP Area is primarily comprised of urban development type uses and includes hotels, restaurants, visitor-oriented and general commercial operations, professional and medical offices, condominiums, single family homes, and community facilities. Existing uses within the NVSP area include the Westin, Limelight, and Alpenhof Lodge hotels/motels, the mixed-use Village at Mammoth and 8050 developments, the Fireside, Magnolia Lodge, Lakeview, and Stonegate condominiums/townhomes, the Town's community center and library, several commercial establishments, and two surface parking lots. The NVSP sets a maximum of 3,320 rooms and 135,000 square feet of commercial/retail area. The specific plan was created to facilitate the development and

renovation of the North Village as a concentrated, pedestrian-oriented activity center with limited vehicular access and easily accessible public transit services. The development should be oriented toward year-round uses and visitor activity to strengthen the existing winter visitor market, and to improve Mammoth's attractiveness to spring, summer, and fall resort visitors.



The NVSP includes 6 zoning designations each with its own unique development opportunities and constraints. The zones are Open Space, Public & Quasi-Public, Plaza Resort, Mammoth Crossing, Resort General, and Specialty Lodging. The Plaza Resort, Mammoth Crossing, and Resort General zones are intended to be developed with the most intensive uses, while the Specialty Lodging zone is intended to be developed as a buffer to adjacent residential neighborhoods. The Public & Quasi-Public zoned land consists of the approximately 7 acres owned by the Town near the intersection of Forest Trail and Minaret Road that is commonly referred to as the Community Center or Tennis Court parcel. The Town also owns the approximately 1-acre surface parking lot site located at 70 Hillside Drive that is within the Plaza Resort zone.

Significant progress has been made in realizing the goals of the NVSP since its initial adoption. The majority of the proposed infrastructure, including road realignments, sidewalks, ski-back bridge, storm drains and other utilities, have all been completed. Several large-scale hotel and development projects have been completed or are currently under construction. Additionally, the Town has taken steps to connect the Village to other parts of Town via sidewalks and multi-use paths and additional transit routes that use the Village as a hub. Projects like the Lakes Basin Trail, sidewalks along Main Street, and the recently approved Minaret MUP provide bike and pedestrian connections between the Village and the greater community. The development that has occurred thus far has validated many of the concepts within the NVSP. However, the prior development along with the future anticipated development has also created several transportation and circulation related deficiencies that should be studied and addressed.

ANALYSIS:

Town staff are recommending an analysis of the NVSP to develop a scope of work to address existing and potential circulation deficiencies. The areas of concern are generally related to circulation and mobility, and solutions will be limited to Town-owned parcels and public rights-of-way. The development of the NVSP area has occurred over many decades and many current concerns were not foreseen in the original plan. Staff also see a need to address issues that will arise once the Village is completely built out, such as public parking, access to transit, and housing.

The key issues staff would like to address include:

- The lack of streetside snow storage and the impact of new development on snow removal operations.
- The impact of development on vehicle circulation including the flow of traffic from MMSA Main lodge.
- Ensuring that transit stops are located appropriately to serve MMSA, the Lakes Basin, the Bike Park Shuttle, and the greater community.
- Impacts that on-street parking have on snow storage and traffic flow.
- The various pedestrian conflicts that occur near intersections and from j-walking.
- Lack of affordable housing.
- Parking for workers and visitors, both short term and overnight.
- Intersection improvement at Minaret Rd and Forest Trail (potential Round-a-bout).
- The lack of a centralized mobility hub.

A variety of solutions need to be implemented to reconcile these deficiencies. Staff believe that to execute any proposed solutions, an amendment to the NVSP and associated environmental document would be appropriate. Some potential solutions, such as a parking structure or workforce housing development, are permitted in the Public & Quasi-Public zone subject to a use permit, but the NVSP lacks specific development standards for such uses, whereas, other potential solutions are not at all addressed in the plan. To complete an analysis and develop a comprehensive plan to move forward, staff recommend hiring a consultant to facilitate and manage the process. NCE has been chosen for this process based upon their familiarity with the Town and their strong engineering background that can assist with developing well-thought-out and viable circulation solutions.

NCE will assist and advise the Town in identifying proposed revisions and updates to the NVSP. The revisions and updates are needed to meet community, transportation, and infrastructure needs, including parking deficiencies, multi-modal circulation, pedestrian and roadway safety, and housing. In addition, the Town is requesting a detailed list of tasks to address the identified deficiencies, the framework for environmental analysis, and any special studies required to update the Environmental Impact Report (EIR).

In order to provide the desired deliverables, NCE will review existing documents, plans, and figures provided by the Town prior to an initial set of meetings. These initial meetings will include Staff and two Council members. NCE will meet virtually with Town staff and elected officials to begin developing a vision to address deficiencies in the NVSP. Solutions will be focused solely on public rights of way, Town-owned properties, and general policies. Potential projects will be focused on resolving deficiencies in parking, vehicle and pedestrian circulation, and housing.

NCE will review the comments and ideas presented in the first meetings in preparation for a larger conversation and charette process to better define the extent of the development envelope. This meeting will include a much larger stakeholder group that includes community partners, business owners and other members of the public. NCE will facilitate

the meeting with Town staff, stakeholders, agency partners, and elected officials to identify desired concepts, improvements, or programming changes of Town-owned parcels and public rights of way that would allow the Town to update or "revise" the NVSP. The consultant will develop basic exhibits and materials to support the planning discussion. Exhibits and materials are likely to include baseline aerials showing existing land use, rights of way, and facilities, along with parcel specific figures that will allow markups during the charrette.

After the meetings with staff and stakeholders, NCE will document the desired revisions and updates to the NVSP that were recommended during the charrette in a brief narrative summary. Each change or new element will be presented and discussed in enough detail to determine the level of effort needed to update the NVSP, and to identify what level of environmental document would be necessary to accompany an NVSP update. Lastly, NCE will prepare a table identifying the likely field investigations, technical reports, and technical studies and analysis required to support a NVSP update and its associated environmental document. Following the charette and prior to the preparation of the post charrette deliverables, NCE will meet with the Town's Parks and Recreation Master Plan (PRMP) update consultant, KTUA, to discuss the outcomes of the NVSP charrette and what specific revisions and updates are needed related to parks or recreation facilities or programming.

The deliverables will provide a clear vision for solutions that address the current and future deficiencies in the NVSP. The final document will outline the necessary amendments and studies needed to update the NVSP and EIR. At that point, staff would return to Town Council with the findings seeking direction on whether to advance the amendments. It is anticipated that this process could take an additional 18 months and would require a larger public process.

FINANCIAL CONSIDERATIONS:

$100,000 was committed to the initial NVSP work as a part of the FY 25/26 Quarter 2 Budget Amendments that were approved at the April 1, 2026, Town Council meeting. These funds would be used to compensate NCE for their work on the project.

ENVIRONMENTAL CONSIDERATIONS:

None at this time, however, it is anticipated that additional environmental analysis and review would be required to advance an amendment of the NVSP.

LEGAL CONSIDERATIONS:

None at this time.

Clerk

From: Pat Agnitch <pagnitch@yahoo.com>
Sent: Tuesday, April 14, 2026 12:43 PM
To: Clerk
Subject: Item #10.1 - North Village Specific Plan

[EXTERNAL EMAIL]

Good Afternoon Jamie,

Could you please share my comments regarding Agenda Item 10.1 with Town Council and staff.

As the Town begins working with NCE Consultants regarding the North Village Specific Plan, I hope that there will be several opportunities during the process for community input. Any development in the North Village affects the entire community and consequently widespread community engagement from all aspects of town are needed (residents, business owners and visitors alike).

The North Village was originally intended to be a pedestrian friendly development similar to Whistler, BC, however, something changed along the way. The Town parcel on Hillside was intended to be a multi-story parking structure to handle the influx of visitors, but instead a surface lot was built which accommodates a fraction of the intended parking spaces. This was an interim solution. Hopefully this site will be considered by the consultants as a parking solution in their quest to recommend options for mobility and other infrastructure issues.

Thank you for your consideration.

Pat Agnitch
18 year resident (almost a Mammoth local)

TOWN COUNCIL STAFF REPORT

Title: FY2026-27 Budget – General Fund Revenue Projections

Meeting Date: April 15, 2026

Prepared by: Rob Patterson, Town Manager

RECOMMENDATION:

Staff is requesting Town Council comment and provide direction on proposed revenue projections that will assist staff in preparing the preliminary FY26-27 budget to be presented on May 6, 2026, for Town Council consideration.

BACKGROUND:

The methodology and background used for each revenue forecast is consistent with prior years. Preparing these initial revenue estimates involves analysis of performance trends and a review of key factors that can affect our visitor-based economy. These elements are wide-ranging with variability that can change from year to year. These changes must be anticipated through imprecise factors like global economics, climate change impacts, weather impacts, market strength and competition, customer sentiment and our ability to remain relevant and attractive to our customers. Staff review these trends for clues on how these elements are changing and therefore impact on our expected revenue.

The vast majority of revenue generated in the Town is directly related to visitation. We remain conservative in our estimates to prevent overreliance on highly volatile revenues. 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 are working on the expense side of the budget as we prepare a preliminary budget for discussion tentatively set for May 6th.

FY26-27 General Fund Revenue Projections

In preparing for the FY26-27 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 FY25-26 budget as a point of comparison as well as trends over the past several years. The preliminary base operating revenue for FY26-27 is $35,727,000 which represents a 6.1% increase from the prior year adopted budget ($33,676,500).

Transient Occupancy Tax

The base Transient Occupancy Tax (TOT) is recommended at $21.0 million this year, which is $1,500,000 or 7.7% higher than last year and represents 58.8% of the General Fund budgeted revenue for FY26-27. We believe this base TOT is sustainable based on summer / winter

diversification and TBID supported marketing efforts. The staff do believe this revenue item will exceed the budget within the next year, allowing for investments in Housing Now! initiatives and community investment as outlined in the Town Council Strategic Priorities. However, locking in a higher budget would increase our vulnerability to fluctuating visitation and revenues. 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 a system to provide financial capital to further our projects, over and above our operating needs.

Visitation to the Town was consistent through the late summer and fall time periods. Successful emerging events in the fall timeframe, centered around endurance races, is serving to fill in one of our last shoulder season time periods. The start of winter was average with significant storms arriving in the midst of the holiday season, setting the pulse of winter recreation on high through January. Due to the fact that the majority of ski resorts in the western United Stated were struggling with snow levels, the Town enjoyed an influx of skiers from other states, leading to the highest TOT month on record at over $5M for January 2026. This heightened visitation would remain through another series of feast or famine storms into February. In the height of winter, a change in weather produced a melt of most of our new snowfall in a matter of days. The unseasonably warm conditions did attract visitors to enjoy the last of the ski season but have served to shorten our snow months potential. We are looking forward to a quick change to the summer season, with passes potentially opening much sooner than normal. The key to this discussion is the fact that we have changing climate impacts and our ability to adjust will be critical to our success.

The analysis below 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 10, 6, & 3 years is provided.

Transient Occupancy Tax Analysis

Baseline Revenue

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**	$ 5,808,258	$ 10,103,601	$ 15,911,859	$ 13,500,000	$ 2,411,859	$ 15,904,700
FY2020 - 21**	$ 8,635,050	$ 7,964,197	$ 16,599,247	$ 11,200,000	$ 5,399,247	$ 16,564,000
FY2021 - 22	$ 9,802,091	$ 16,841,118	$ 26,643,209	$ 14,500,000	$ 12,143,209	$ 26,610,000
FY2022 - 23	$ 10,053,899	$ 19,466,843	$ 29,520,742	$ 16,000,000	$ 13,520,742	$ 29,400,000
FY2023 - 24	$ 11,995,861	$ 15,427,407	$ 27,423,268	$ 18,000,000	$ 9,423,268	$ 27,400,000
FY2024 - 25	$ 9,670,317	$ 18,617,280	$ 28,287,597	$ 18,500,000	$ 9,787,597	$ 28,245,850
FY2025 - 26*	$ 7,712,155	$ 13,364,267	$ 21,076,422	$ 19,500,000	$ 1,576,422	$ 23,500,000

*** = Partical Year, missing March, April (Winter) May, June - (Non-Winter)**

**** = Year Heavily Impacted by COVID-19**

Average	Non-Winter	Winter	Total
10 Year	$ 8,364,993	$ 13,263,942	$ 21,628,935
6 Year	$ 9,327,579	$ 14,736,741	$ 24,064,320
3 Year	$ 10,573,359	$ 17,837,177	$ 28,410,536

Note:
Winter = December - April (5 Months)
Non Winter = May - November (7 Months)

Staff Recommendation	**$**	**21,000,000**	**7.7%**

Staff are requesting Council discussion and confirmation on the TOT revenue recommended for the initial preparation of the operating budget.

Mid-year FY24-25, Measure L was introduced, increasing Transient Occupancy Tax from 13% to 15%. In January 2025, the Town Council allocated all revenue from the additional two percentage points to Housing Now! As Housing Now! is in Fund 245, Housing Programs are not reflected in this analysis of General Fund Revenue. For purpose of clarity, the expected TOT revenue for Fund 245 will be $4,000,000 as a factor of TOT revenue performance. This revenue was muted lightly in year 1 with a soft start and honoring existing bookings at the advertised TOT rates. All of those factors are behind us, and we have only the fluctuation in visitation as key factors. For illustrative purposes, staff have provided the chart below for review.

Transient Occupancy Tax Analysis

Measure L

Fiscal Year	Non-Winter	Winter	Total	Adopted Budget	Actual Variance to Adopted Budget	Modified Budget
FY2024 - 25**	$ 325,702	$ 1,691,047	$ 2,016,749	$ -	$ 2,016,749	$ -
FY2025 - 26*	$ 1,142,499	$ 2,055,435	$ 3,197,934	$ 3,850,000	$ (652,066)	

*** = Partical Year, missing March, April (Winter) May, June - (Non-Winter)**
**** = Partical Year, Collection began Jan 2025 (soft start to honor bookings)**

Average	Non-Winter	Winter	Total
3 Year			

Note:
Winter = December - April (5 Months)
Non Winter = May - November (7 Months)

Staff Recommendation	**$**	**4,000,000**	**3.9%**

Property Tax

All Combined Property Tax revenue streams represent approximately 15.5% of the General Fund revenue or $5,400,000. This projected revenue is 2.5% higher than the prior year's adopted budget. In previous years we have been much more aggressive on property tax as the housing market and sales were very strong. There are 10 components to property tax and some elements like Documentary Transfer Tax are not expected to be as strong as previous years. That coupled with a flat property value may prompt some adjustments to valuation or other factors that will impact overall performance of this revenue item. Higher interest rates are impacting sales prices, along with concerns on the overall economy. As this revenue stream is not tied to visitation, it is less volatile, increasing annually based on property valuation limits. As a result of these elements, staff are more confident in estimating this tax base with a less conservative approach.

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	$ 4,736,931	$ 4,214,850	$ 522,081
FY2022 - 23	$ 5,374,261	$ 4,650,000	$ 724,261
FY2023 - 24	$ 5,446,151	$ 4,705,000	$ 741,151
FY2024 - 25	$ 5,767,527	$ 4,950,000	$ 817,527
FY2025 - 26*		$ 5,270,000	

* Partial Year

Average	Total
10 Year	$ 4,423,308
6 Year	$ 4,991,872
3 Year	$ 5,529,313

Staff Recommendation	**$ 5,400,000**	**2.5%**

Sales Tax

Sales Tax represents 9.5% of the General Fund or $3,400,000 for FY26-27. This budget amount is $50,000 or 1.5% ahead of the prior year budget. This revenue item is strongly tied to visitation, and the price of goods and services. The performance has remained relatively flat for the last 3 years with an average of $3,659,135. Below you will find a historical representation of sales tax.

Sales Tax Analysis

Fiscal Year	Actuals	Adopted Budget	Actual Variance to Adopted Budget	Actual % increase
FY2013 - 14	$ 1,403,323	$ 1,332,710	$ 70,613	
FY2014 - 15	$ 1,411,709	$ 1,430,000	$ (18,291)	0.6%
FY2015 - 16	$ 1,805,712	$ 1,730,000	$ 75,712	27.9%
FY2016 - 17	$ 2,617,014	$ 2,324,000	$ 293,014	44.9%
FY2017 - 18	$ 2,433,682	$ 2,250,000	$ 183,682	-7.0%
FY2018 - 19	$ 2,749,036	$ 2,490,000	$ 259,036	13.0%
FY2019 - 20	$ 2,372,657	$ 2,521,000	$ (148,343)	-13.7%
FY2020 - 21	$ 2,513,299	$ 1,850,000	$ 663,299	5.9%
FY2021 - 22	$ 3,358,773	$ 2,600,000	$ 758,773	33.6%
FY2022 - 23	$ 3,766,418	$ 2,700,000	$ 1,066,418	12.1%
FY2023 - 24	$ 3,616,593	$ 3,000,000	$ 616,593	-4.0%
FY2024 - 25	$ 3,594,393	$ 3,250,000	$ 344,393	-0.6%
FY2025 - 26*		$ 3,350,000		

* Partial Year

Average	Total
10 Year	$ 2,882,758
6 Year	$ 3,203,689
3 Year	$ 3,659,135

Staff Recommendation	**$**	**3,400,000**	**1.5%**

Franchise Fees

Franchise Fees revenue estimate of $1,050,000 represents 2.9% of the General Fund revenue budget for FY26-27. This budget is $50,000 or 5% higher than the previous year. The Town receives franchise fees for Solid Waste, Electricity, Gas and Cable. The budgeted revenue is very close to the 3-year average for actual revenue collected. While this item is tied to visitation, as the number of visitors has an effect on electricity and gas usage, it has fewer variables affecting performance. Staff expects a consistent performance to the 3-year average and is therefore budgeting closer to actual performance for this item. Below you will find a historical representation of combined franchise fees.

Franchise Fee Analysis

Fiscal Year	Actuals	Adopted Budget	Actual Variance to Adopted Budget	Actual % increase
FY2013 - 14	$ 787,727	$ 729,963	$ 57,764	
FY2014 - 15	$ 787,331	$ 790,000	$ (2,669)	-0.1%
FY2015 - 16	$ 637,607	$ 804,705	$ (167,098)	-19.0%
FY2016 - 17	$ 1,010,266	$ 811,656	$ 198,610	58.4%
FY2017 - 18	$ 911,173	$ 813,000	$ 98,173	-9.8%
FY2018 - 19	$ 910,190	$ 830,000	$ 80,190	-0.1%
FY2019 - 20	$ 852,565	$ 845,000	$ 7,565	-6.3%
FY2020 - 21	$ 858,936	$ 770,000	$ 88,936	0.7%
FY2021 - 22	$ 918,042	$ 812,000	$ 106,042	6.9%
FY2022 - 23	$ 989,217	$ 900,000	$ 89,217	7.8%
FY2023 - 24	$ 1,144,586	$ 900,000	$ 244,586	15.7%
FY2024 - 25	$ 1,110,011	$ 900,000	$ 210,011	
FY2025 - 26*		$ 1,000,000		

* Partial Year

Average	Total
10 Year	$ 934,259
6 Year	$ 978,893
3 Year	$ 1,081,271

Staff Recommendation	**$**	**1,050,000**	**5.0%**

Other Revenues

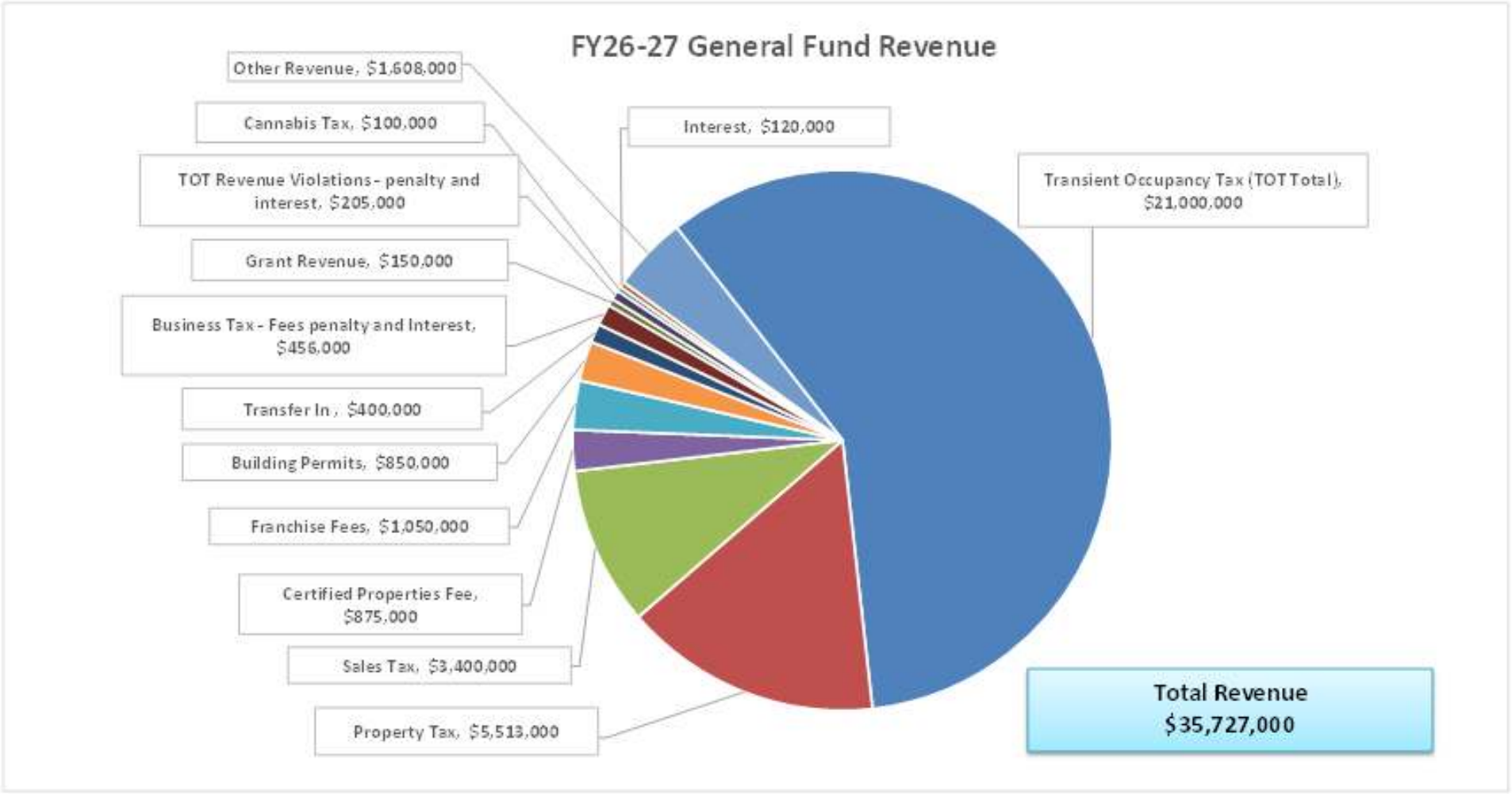
Other Revenues represent 10.9% of the General Fund revenue and include a variety of fees and charges for service, interest, grants, etc. Some of the larger elements include the annual COPs grant ($150,000), cannabis tax ($100,000), business licenses ($425,000), building permit fees ($850,000), planning and zoning applications ($350,000), TBID Administrative fee ($133,400), facility rentals ($160,000), recreation program fees ($178,000), transit fee ($150,000), and transfer – in ($400,000). Transfer In represents monies allocated from other funds to cover expenditures in the General Fund. The major elements included here are Tourism Reserve support for host program and fish stocking as well as Measure R and U support for the Office of Outdoor Recreation. In addition to the specific items listed above, other revenues include planning fees, other development related fees, charges for programs, licenses and permits, interest, and miscellaneous administrative fees. The projected revenue is approximately $3,889,000.

Key Revenue Components - General Fund

Item		Amount	% of Total Revenue
Transient Occupancy Tax (TOT)	$	21,000,000	58.8%
Property Tax	$	4,413,000	12.4%
Sales Tax	$	3,400,000	9.5%
Certified Properties Fee	$	875,000	2.4%
Community Development Permits	$	1,254,500	3.5%
Property Tax in Lieu VLF	$	1,100,000	3.1%
Franchise Fees	$	1,050,000	2.9%
Business Tax - Fees penalty and Interest	$	594,000	1.7%
Other Revenue	$	590,000	1.7%
Recreation Programs	$	390,500	1.1%
TOT Penalty and Interest	$	205,000	0.6%
Public Safety	$	234,000	0.7%
Transit Fee	$	150,000	0.4%
Interest	$	120,000	0.3%
Charges for Services (TBID Collection, Clerk Duties, Snow Removal Civic Center)	$	173,000	0.5%
Whitemore Pool County Share 50%	$	178,000	0.5%
Total Budgeted Revenue	**$**	**35,727,000**	**100.0%**

Major Revenue Components

Item	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted Budget	FY26-27 Proposed Budget	Variance to FY25-26	%	% of Total Revenue
Transient Occupancy Tax (TOT)	$ 27,666,698	$ 28,245,850	$ 19,500,000	$ 21,000,000	$ 1,500,000	7.7%	58.8%
TOT Revenue Violations	$ 75,701	$ 87,780	$ 80,000	$ 80,000	$ -	0.0%	0.2%
TOT Penalty and Interest	$ 240,932	$ 374,756	$ 125,000	$ 125,000	$ -	0.0%	0.3%
Total TOT Revenue	$ 27,983,332	$ 28,708,387	$ 19,705,000	$ 21,205,000	$ 1,500,000	7.6%	59.4%
Property Tax	$ 5,446,151	$ 5,936,528	$ 5,270,000	$ 5,513,000	$ 243,000	4.6%	15.4%
Sales Tax	$ 3,616,593	$ 3,594,393	$ 3,350,000	$ 3,400,000	$ 50,000	1.5%	9.5%
Franchise Fees	$ 1,144,586	$ 942,011	$ 1,000,000	$ 1,050,000	$ 50,000	5.0%	2.9%
Certified Properties Fee	$ -	$ 1,270,841	$ 837,500	$ 875,000	$ 37,500	4.5%	2.4%
Other Revenue							
Building Permits	$ 1,702,958	$ 1,164,790	$ 850,000	$ 850,000	$ -	0.0%	2.4%
Business Tax (New, Renewal, and Penalties)	$ 458,853	$ 487,598	$ 421,000	$ 456,000	$ 35,000	8.3%	1.3%
Cannabis Tax	$ 119,694	$ 111,828	$ 75,000	$ 100,000	$ 25,000	33.3%	0.3%
Interest	$ 1,661,263	$ 960,552	$ 120,000	$ 120,000	$ -	0.0%	0.3%
Grant Revenue	$ 137,212	$ 105,004	$ 100,000	$ 150,000	$ 50,000	50.0%	0.4%
Transfer In	$ 437,959	$ 13,635,638	$ 440,000	$ 400,000	$ (40,000)		1.1%
Misc Revenue	$ 2,039,594	$ 1,188,976	$ 1,508,000	$ 1,608,000	$ 100,000	6.6%	4.5%
Total Budgeted Revenue (General Fund	$ 44,748,194	$ 58,106,546	$ 33,676,500	$ 35,727,000	$ 2,050,500	6.1%	100.0%


FY26-27 General Fund Revenue
Other Revenue, $1,608,000
Cannabis Tax, $100,000
TOT Revenue Violations - penalty and interest, $205,000
Grant Revenue, $150,000
Business Tax - Fees penalty and Interest, $456,000
Transfer In, $400,000
Building Permits, $850,000
Franchise Fees, $1,050,000
Certified Properties Fee, $875,000
Sales Tax, $3,400,000
Property Tax, $5,513,000
Interest, $120,000
Transient Occupancy Tax (TOT Total), $21,000,000
Total Revenue
$35,727,000

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 preparing for the budget cycle. They are committed to working within the Town's 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 FY26-27 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.

FY26-27 Budget

General Fund Revenue Projections

Rob Patterson

Town Manager

April 15, 2026

Mammoth Lakes™
CALIFORNIA

General Fund Revenue – Transient Occupancy Tax

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**	$ 5,808,258	$ 10,103,601	$ 15,911,859	$ 13,500,000	$ 2,411,859	$ 15,904,700
FY2020 - 21**	$ 8,635,050	$ 7,964,197	$ 16,599,247	$ 11,200,000	$ 5,399,247	$ 16,564,000
FY2021 - 22	$ 9,802,091	$ 16,841,118	$ 26,643,209	$ 14,500,000	$ 12,143,209	$ 26,610,000
FY2022 - 23	$ 10,053,899	$ 19,466,843	$ 29,520,742	$ 16,000,000	$ 13,520,742	$ 29,400,000
FY2023 - 24	$ 11,995,861	$ 15,427,407	$ 27,423,268	$ 18,000,000	$ 9,423,268	$ 27,400,000
FY2024 - 25	$ 9,670,317	$ 18,617,280	$ 28,287,597	$ 18,500,000	$ 9,787,597	$ 28,245,850
FY2025 - 26*	$ 7,712,155	$ 13,364,267	$ 21,076,422	$ 19,500,000	$ 1,576,422	$ 23,500,000

*** = Partical Year, missing March, April (Winter) May, June - (Non-Winter)**

**** = Year Heavily Impacted by COVID-19**

Average	Non-Winter	Winter	Total
10 Year	$ 8,364,993	$ 13,263,942	$ 21,628,935
6 Year	$ 9,327,579	$ 14,736,741	$ 24,064,320
3 Year	$ 10,573,359	$ 17,837,177	$ 28,410,536

Note:
Winter = December - April (5 Months)
Non Winter = May - November (7 Months)

Staff Recommendation **$ 21,000,000** **7.7%**

General Fund Revenue – Property Tax

Fiscal Year	Actuals	Adopted Budget	Actual Variance to Adopted Budget	Actual % increase
FY2013 - 14	$ 3,175,190	$ 3,045,495	$ 129,695	
FY2014 - 15	$ 3,227,673	$ 3,202,984	$ 24,689	1.65%
FY2015 - 16	$ 3,356,561	$ 3,325,405	$ 31,156	3.99%
FY2016 - 17	$ 3,486,307	$ 3,491,692	$ (5,385)	3.87%
FY2017 - 18	$ 3,635,160	$ 3,604,022	$ 31,138	4.27%
FY2018 - 19	$ 3,803,820	$ 3,532,000	$ 271,820	4.64%
FY2019 - 20	$ 4,054,115	$ 3,688,000	$ 366,115	6.58%
FY2020 - 21	$ 4,572,245	$ 3,927,000	$ 645,245	12.78%
FY2021 - 22	$ 4,736,931	$ 4,214,850	$ 522,081	3.60%
FY2022 - 23	$ 5,374,261	$ 4,650,000	$ 724,261	13.45%
FY2023 - 24	$ 5,446,151	$ 4,705,000	$ 741,151	1.34%
FY2024 - 25	$ 5,767,527	$ 4,950,000	$ 817,527	5.90%
FY2025 - 26*		$ 5,270,000		

* Partial Year

Average	Total
10 Year	$ 4,423,308
6 Year	$ 4,991,872
3 Year	$ 5,529,313

Staff Recommendation **$ 5,400,000** **2.5%**

General Fund Revenue – Sales Tax

Fiscal Year	Actuals	Adopted Budget	Actual Variance to Adopted Budget	Actual % increase
FY2013 - 14	$ 1,403,323	$ 1,332,710	$ 70,613	
FY2014 - 15	$ 1,411,709	$ 1,430,000	$ (18,291)	0.6%
FY2015 - 16	$ 1,805,712	$ 1,730,000	$ 75,712	27.9%
FY2016 - 17	$ 2,617,014	$ 2,324,000	$ 293,014	44.9%
FY2017 - 18	$ 2,433,682	$ 2,250,000	$ 183,682	-7.0%
FY2018 - 19	$ 2,749,036	$ 2,490,000	$ 259,036	13.0%
FY2019 - 20	$ 2,372,657	$ 2,521,000	$ (148,343)	-13.7%
FY2020 - 21	$ 2,513,299	$ 1,850,000	$ 663,299	5.9%
FY2021 - 22	$ 3,358,773	$ 2,600,000	$ 758,773	33.6%
FY2022 - 23	$ 3,766,418	$ 2,700,000	$ 1,066,418	12.1%
FY2023 - 24	$ 3,616,593	$ 3,000,000	$ 616,593	-4.0%
FY2024 - 25	$ 3,594,393	$ 3,250,000	$ 344,393	-0.6%
FY2025 - 26*		$ 3,350,000		

* Partial Year

Average	Total
10 Year	$ 2,882,758
6 Year	$ 3,203,689
3 Year	$ 3,659,135

Staff Recommendation	**$**	**3,400,000**	**1.5%**

General Fund Revenue – Franchise Fee

Fiscal Year	Actuals	Adopted Budget	Actual Variance to Adopted Budget	Actual % increase
FY2013 - 14	$ 787,727	$ 729,963	$ 57,764	
FY2014 - 15	$ 787,331	$ 790,000	$ (2,669)	-0.1%
FY2015 - 16	$ 637,607	$ 804,705	$ (167,098)	-19.0%
FY2016 - 17	$ 1,010,266	$ 811,656	$ 198,610	58.4%
FY2017 - 18	$ 911,173	$ 813,000	$ 98,173	-9.8%
FY2018 - 19	$ 910,190	$ 830,000	$ 80,190	-0.1%
FY2019 - 20	$ 852,565	$ 845,000	$ 7,565	-6.3%
FY2020 - 21	$ 858,936	$ 770,000	$ 88,936	0.7%
FY2021 - 22	$ 918,042	$ 812,000	$ 106,042	6.9%
FY2022 - 23	$ 989,217	$ 900,000	$ 89,217	7.8%
FY2023 - 24	$ 1,144,586	$ 900,000	$ 244,586	15.7%
FY2024 - 25	$ 1,110,011	$ 900,000	$ 210,011	
FY2025 - 26*		$ 1,000,000		

* Partial Year

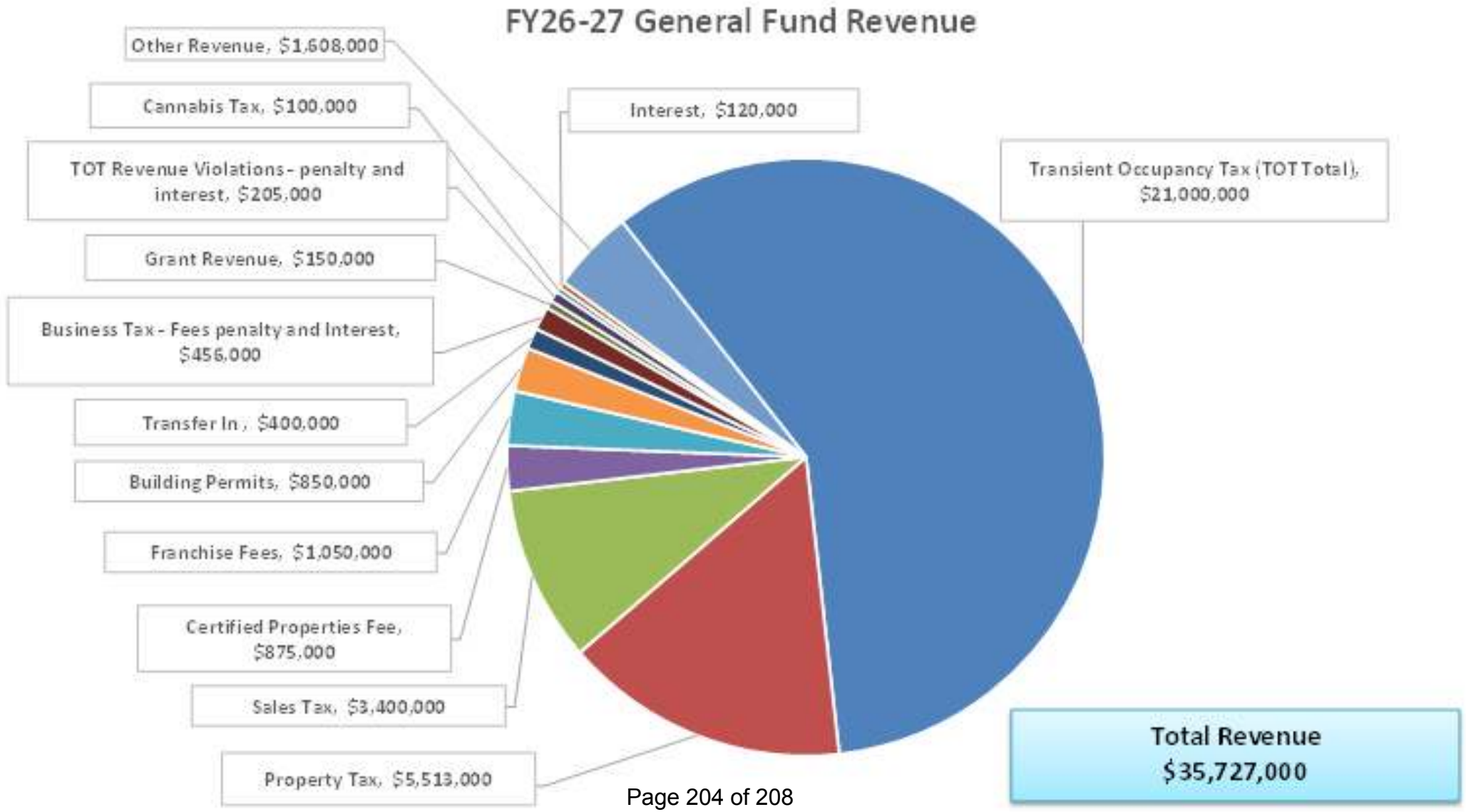
Average	Total
10 Year	$ 934,259
6 Year	$ 978,893
3 Year	$ 1,081,271

Staff Recommendation	**$**	**1,050,000**	**5.0%**

Major Revenue Components

Item	FY23-24 Actual	FY24-25 Actual	FY25-26 Adopted Budget	FY26-27 Proposed Budget	Variance to FY25-26	%	% of Total Revenue
Transient Occupancy Tax (TOT)	$ 27,666,698	$ 28,245,850	$ 19,500,000	$ 21,000,000	$ 1,500,000	7.7%	58.8%
TOT Revenue Violations	$ 75,701	$ 87,780	$ 80,000	$ 80,000	$ -	0.0%	0.2%
TOT Penalty and Interest	$ 240,932	$ 374,756	$ 125,000	$ 125,000	$ -	0.0%	0.3%
Total TOT Revenue	$ 27,983,332	$ 28,708,387	$ 19,705,000	$ 21,205,000	$ 1,500,000	7.6%	59.4%
Property Tax	$ 5,446,151	$ 5,936,528	$ 5,270,000	$ 5,513,000	$ 243,000	4.6%	15.4%
Sales Tax	$ 3,616,593	$ 3,594,393	$ 3,350,000	$ 3,400,000	$ 50,000	1.5%	9.5%
Franchise Fees	$ 1,144,586	$ 942,011	$ 1,000,000	$ 1,050,000	$ 50,000	5.0%	2.9%
Certified Properties Fee	$ -	$ 1,270,841	$ 837,500	$ 875,000	$ 37,500	4.5%	2.4%
Other Revenue							
Building Permits	$ 1,702,958	$ 1,164,790	$ 850,000	$ 850,000	$ -	0.0%	2.4%
Business Tax (New, Renewal, and Penalties)	$ 458,853	$ 487,598	$ 421,000	$ 456,000	$ 35,000	8.3%	1.3%
Cannabis Tax	$ 119,694	$ 111,828	$ 75,000	$ 100,000	$ 25,000	33.3%	0.3%
Interest	$ 1,661,263	$ 960,552	$ 120,000	$ 120,000	$ -	0.0%	0.3%
Grant Revenue	$ 137,212	$ 105,004	$ 100,000	$ 150,000	$ 50,000	50.0%	0.4%
Transfer In	$ 437,959	$ 13,635,638	$ 440,000	$ 400,000	$ (40,000)		1.1%
Misc Revenue	$ 2,039,594	$ 1,188,976	$ 1,508,000	$ 1,608,000	$ 100,000	6.6%	4.5%
Total Budgeted Revenue (General Fund	$ 44,748,194	$ 58,106,546	$ 33,676,500	$ 35,727,000	$ 2,050,500	6.1%	100.0%

General Fund - Projected Revenue



Mammoth Lakes Town Council
Agenda Action Sheet

Title: Annual evaluation of the Town Manager and consideration of merit pay adjustment

Council Meeting Date: 4/15/2026

Prepared by: Rob Patterson, Town Manager

Recommended Motion: The evaluation and any merit pay adjustment for the Town Manager is a matter of Town Council Policy**.** The merit adjustment recommended is x%, resulting in an annual wage of $xxx,xxx. (see chart below)

Summary: Each year the Town Council conducts a formal evaluation of the Town Manager. This evaluation is conducted pursuant to the Town Manager's employment agreement as follows:

Section 3.3.4 Merit Increase. Employee shall be eligible for a merit increase of not more than 5% based on an annual performance evaluation conducted by the Town Council. Notwithstanding the foregoing, Employee's salary will not exceed the adopted salary range for the Town Manager as it may be amended from time to time.

The merit system is intended to progress an employee through the salary range as they gain experience through work in the position. A standard for most employees is a 5% pay increase for each merit step. In the case of the Town Manager, there are no steps associated with the position and a merit increase from 0% - 5% can be considered.

The current salary range for the Town Manager is $203,044 to $243,652. The Manager's current salary is $226,144. The Town Council may consider a 0 – 5% merit pay adjustment. Any merit adjustment would be effective March 1, 2026, as provided in section 3.3.1.

Town Manager Salary

Current Wage	$	226,144

Rate of increase		Amount
1%	$	228,410
2%	$	230,670
3%	$	232,930
4%	$	235,190
5%	$	237,450

TOWN OF MAMMOTH LAKES
SECOND AMENDED
EMPLOYMENT AGREEMENT FOR
NON-REPRESENTED EMPLOYEE
ROBERT PATTERSON
TOWN MANAGER

This First Amendment modifies the existing Employment Agreement "Agreement" between the Town of Mammoth Lakes, a municipal corporation ("Town") and Robert ("Rob") Patterson, an individual ("Employee") dated February 7, 2024 ("Agreement"), as follow:

SALARY:

Section 3.3.1 is hereby amended to read as follows:

3.3.1 Base Salary. The Town shall compensate Employee at the weekly rate of ($x,xxx.xx) for all work on and after March 1, 2026 during the term of this Agreement. This base salary shall be paid bi-weekly at the same time as other employees of the Town are paid.

Except as modified herein, all other terms and conditions of the Agreement shall remain in effect.

TOWN OF MAMMOTH LAKES

By: _____
Brent Truax Date
Mayor Pro Tem

Attest: _____
Jamie Gray Date
Town Clerk

Approved as to Form by: _____
Andrew Morris Date
Town Attorney

EMPLOYEE

By: _____
Rob Patterson Date

DRAFT

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) – Sauser, Truax, and Bubser as alternate
Airport Land Use Commission – Rice, Truax, and Bubser as the alternate
Mono County Collaborative Planning Team (CPT) – Community and Economic Development Director Nolan Bobroff and Bubser and Truax as alternates

Intergovernmental Relations:
Town and County Liaison Committee – Sauser, Rice, and Town Manager and Truax as alternate
Desert Mountain Division of the League of California Cities – Sauser and Town Manager as alternate
Eastern Sierra Council of Governments (ESCOG) – Bubser, Wentworth, and Sauser as alternate
Great Basin Unified Air Pollution Control District – Wentworth and Bubser as alternate

League of California Cities City Voting Delegate – Sauser and the Town Manager as the alternate
California Joint Powers Insurance Authority Board – Truax and Assistant to the Town Manager as alternate

Transportation:
Local Transportation Commission (LTC) – Sauser, Truax, and Town Manager Rob Patterson; Community and Economic Development Director Nolan Bobroff as alternate
Eastern Sierra Transit Authority (ESTA) Board – Bubser and Sauser

Local Issues:
Mammoth Lakes Tourism (MLT) Board – Wentworth
Mammoth Lakes Recreation (MLR) Board – Truax
Eastern Sierra Community Housing Board – Rice
Treasury Oversight Committee – Finance Director; Town Manager as alternate
Parks and Recreation Master Plan Advisory Committee – Rice; Bubser as the alternate

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.