Town Council Agenda

Wednesday, June 17, 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:

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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. INTRODUCTIONS
   - 5.1 Introduce new Airport Compliance Manager Casey Penn.
   - 5.2 Introduce Senior Public Works Inspector Brigitte Toy.
6. PUBLIC PRESENTATIONS
   - 6.1 Receive a presentation from Mammoth Community Water District on the 2025 Urban Water Management Plan and 2026 Water Shortage Contingency Plan.
7. REPORTS FROM COMMISSIONS AND/OR DEPARTMENTS (AS NEEDED)
   - 7.1 Town of Mammoth Lakes Social Media Report for May 2026.
   - 7.2 June 2026 Public Works Engineering CIP Update.
8. STAFF PRESENTATIONS
   - 8.1 Middle-Income Rental Housing – Conceptual Model Project.
9. CONSENT AGENDA
   - 9.1 Approve the minutes of the regular meeting of June 3, 2026.
   - 9.2 Update and Approval to Continue Airport Emergency Contract Work.
   - 9.3 Cancel the October 7, 2026 Town Council Meeting.
   - 9.4 Approve the Memorandum of Understanding (“MOU”) between the Town of Mammoth Lakes and the Mammoth Lakes General Employees’ Association (“GEA”), the Mammoth Lakes Management Employees’ Association (“MEA”), and the Mammoth Lakes Public Works Employees’ Association.

9.5 Approve and adopt Resolution No. 26-XX establishing the fiscal year 2026-27, 2027-28, and 2028-29 compensation schedules for the Mammoth Lakes General Employees' Association ("GEA"), the Mammoth Lakes Management Employees' Association ("MEA"), and the
Mammoth Lakes Public Works Employees' Association.

9.6 Accept Check Register 6/4/26 in the amount of $495,886.36. Accept Check Register 6/11/26 in the amount of $1,119,156.25.

10. PUBLIC HEARINGS

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

10.1 Approval of Appropriations Limit, Investment Policy, Reserve Policy, Debt Policy, and Annual Budget for Fiscal Year 2026-27.

10.2 Town of Mammoth Lakes Fiscal Year 2026-27 Master Fee Schedule Update.

11. POLICY MATTERS

11.1 Services Agreement with Mammoth Lakes Recreation (FY26-27 – FY28-29).

11.2 Services Agreement with Eastern Sierra Community Housing (FY2026-27).

11.3 Services Agreement with Mammoth Lakes Tourism (FY26-27 – FY30-31).

12. COUNCILMEMBER REPORTS

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

13. REQUESTS FOR FUTURE AGENDA ITEMS

14. ADJOURNMENT

The Town Council will adjourn to a regular meeting to be held on Wednesday, July 1, 2026 at 4:00 p.m.

Dear Mammoth Lakes Town Council,

I am requesting the Town Council and Town Staff pursue a Mobile Home Rent Stabilization Ordinance for the Town of Mammoth Lakes.

I am a resident of the Ski Trails Mobile Home Park where space rents will exceed $1,500 a month this year and continues to rise 7% annually. At this rate we'll be paying over $2,000 a month in just 4 years. This is before accounting for all home costs; mortgages on homes, maintenance, electric, water, gas, etc. which all fall on the homeowners, not the park.

Mobile Home Rent Stabilization Ordinances is a trusted idea. Over 100 California municipalities already have these ordinances in place protecting working families and the missing middle.

This Ordinance in Mammoth Lakes would directly preserve one of the few remaining affordable paths to home ownership in our community, and it would do so for those already living in Mammoth.

Thank you for your commitment to affordability in Mammoth Lakes and for your consideration of this request.

Sincerely,

Anthony Raftis

Jamie Gray

From: Carol Sommers <caroljosommers@gmail.com>
Sent: Tuesday, June 16, 2026 5:39 PM
To: Jamie Gray
Subject: Public Comment for Mammoth Lakes Town Council Meeting, Wed June 17th.

[EXTERNAL EMAIL]

Dear Mayor, Mayor Pro Tem, and Members of the Mammoth Lakes Town Council,

The Ski Trails Mobile Home community is home to 60 homeowners with over 200 associated residents. We are representative of the town workforce with nurses, teachers, retail and grocery workers, bus drivers, and mountain employees. Our children attend the publics schools and participate in the community. The two mobile home parks in Mammoth Lakes were the only unsubsidized yet affordable place to live in Mammoth. There is a story to be told about the differences in the two mobile home parks in Mammoth. Ski Trails is a physical disaster with rents 25% more expensive now than Sierra Park which has respectful management and well kept community areas.Ski Trails has zero amenities and is dilapidated. I think it is important to note that the mobile home residents contribute endlessly to the community while the owners collect approximately 100K a month in space rent fees and contribute very little and do not live in Mammoth.

As such, I am submitting this public comment as a mobile homeowner in Mammoth Lakes to address serious and ongoing concerns at Ski Trails Mobile Home Community. Residents are facing aggressive rent increases while the park's basic conditions, safety, and overall maintenance continue to deteriorate. Both owner of the parks and Blizzard Property management are belligerent and derelict in their duty while also failing to recognize Mobile Home Laws in California. **This is not simply a disagreement about rent. It is a broader concern involving resident safety, access, property damage, declining home values, and attempts to avoid local mobile home rent stabilization protections.**

Residents have experienced delayed, inadequate, or nonexistent snow removal which has at times made it difficult or impossible for residents to safely leave the park. It is a safety and emergency-access issue. In addition, roads and pavement are not being adequately maintained, potholes and common roads remain unaddressed, fences and retaining walls are falling, common areas are not consistently cleared of snow or debris, there is no formal guest parking system, no ADA parking spaces, and areas of the park lack adequate lighting. The overall condition of the park has declined to a point that it affects residents' quality of life, safety, and ability to sell their homes.

There are also serious concerns involving large trees and failing retaining walls. During the heavy 2023 winter, several cars near my home were damaged by falling tree limbs, and a branch nearly struck my son but did strike my car breaking my windshield. This has happened to multiple owners in the park as recently as this week with a branch falling where kids were playing and striking a

car. Management has continued to state that it is not responsible for the trees in violation of California Mobile Home laws. In addition, a failing retaining wall near my home resulted in the collapse of my shed requiring me to spend approximately $15,000 in repair costs. These are not minor maintenance complaints. These are significant property and safety issues that require review, inspection, and a written corrective action plan.

Residents are also concerned that the park's deteriorating condition, management practices, and rent increases are reducing the marketability and resale value of mobile homes. When space rent increases aggressively and park conditions decline, residents can be trapped financially because buyers are discouraged by the rent, the condition of the park, and the uncertainty surrounding management practices. This undermines the purpose of mobile home ownership as an affordable housing option in Mammoth Lakes.

I am also asking the Town to review the issue of management pressuring residents into signing new leases with language violating state law with items such as "waives right to any local rent control enacted". The new leases unilaterally, and in violation of the mobile home laws, substantially change the terms and conditions under which we purchased and expect to sell our units. This is extremely concerning. Management/Ownership is doing this despite that leases exist and stay with the home until sold. Residents should not be pressured into signing documents that override mobile home laws, increase expenses with pass through clauses, and fundamentally change the financial commitment made when purchasing the mobile home. Any lease language that claims to override a local rent stabilization ordinance should be reviewed by the Town Attorney or appropriate enforcement authority. Many residents are afraid to speak up as they have watched those who share their voice be retaliated against.

I respectfully request that the Town Council take the following actions:

1. Respectfully ask the town to turgently ake steps towards implement a mobile home rent stabilization policy with a freeze on rent increases until the park is in equal condition to Sierra Park Mobile Home Community and then CAP at 3-5% moving forward
2. Ask the Town Attorney or appropriate staff to review lease language being presented to residents, especially provisions claiming that the lease overrides local rent control protections.
3. Request a code compliance inspection of the park's roads, snow removal practices, lighting, fencing, common areas, retaining walls, drainage, debris, and other safety concerns.
4. Coordinate with the California Department of Housing and Community Development, Mono County, and fire or emergency-access officials to determine whether park conditions create health, safety, public nuisance, or emergency-access concerns.
5. Place this issue on a future Town Council agenda so residents can provide testimony and the Council can receive a formal staff report.
6. Require or request that park ownership provide residents and the Town with a written corrective action plan, including specific deadlines for snow removal standards, road repairs, lighting, tree inspection, retaining wall inspection, ADA and Guest parking, ADA access to homes, common area cleanup, maintenance and fence repair.
7. Ensure that residents are protected from retaliation, intimidation, or coercion for raising concerns about rent increases, lease terms, unsafe conditions, or park maintenance. Many of us have already been retaliated against with threats, harassing phone calls, in person visits by the park owners.

California's Mobile Home Residency Law recognizes that substantial failure by management to maintain physical improvements in common facilities in good working order may constitute a

public nuisance. Residents should not have to accept aggressive rent increases while also living with deteriorating infrastructure, unsafe winter access, hazardous trees, failing retaining walls, and management practices that discourage residents from asserting their rights.

I respectfully ask the Town Council to treat this as an urgent housing, safety, and affordability issue. Mobile home residents are homeowners, community members, taxpayers, workers, retirees, and families who deserve safe conditions, lawful lease practices, reasonable enforcement of maintenance obligations, and meaningful protection under local rent stabilization policy.

Thank you for your attention to this matter.

Respectfully submitted,

Carol Sommers
Ski Trails Mobile Home Community
#20
949-292-9601

Jamie Gray

From: diane myers <telegirl1@hotmail.com>
Sent: Tuesday, June 16, 2026 3:30 PM
To: Jamie Gray
Subject: Re: Ski trail

[EXTERNAL EMAIL]

Hi also this is for the public comment for the meeting tomorrow please get back to me if you need :)

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From: diane myers <telegirl1@hotmail.com>
Sent: Tuesday, 16 June 2026 15:26:10
To: jgray@townofmammothlakes.ca.gov <jgray@townofmammothlakes.ca.gov>
Subject: Ski trail

We wanted to share our deep concern as longtime residents of this community. We've lived here for 50 years, raised our kids here, worked here, and made our home in the mobile home ski trails area.

As seniors on a fixed income, we've seen the rent increase by 7% each year, compounded annually on the previous year's rent. This makes it more expensive every single year. In addition, there's an extra $200 added to the rent if the home changes hands.

We feel that this is excessive and increasingly unaffordable for us as longtime community members. It's also making it nearly impossible for us to sell. After all, who receives a 7% raise every year? We certainly dont! This is workforce and affordable housing ,and if we can get some sort of rent control /stabilization. we need help from the town every year they charge more and more

We appreciate your attention to this matter and hope for a fair consideration of the impact on senior residents like us.

Thank you for your understanding.

Sincerely,
Robert and Diane Myers

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Jamie Gray

From: Drew Tyree <d.tyree1215@gmail.com>
Sent: Tuesday, June 16, 2026 10:59 AM
To: Jamie Gray
Subject: Comments for record regarding ski trail mobile home community
Attachments: Screenshot_20260616_105500_Messages.jpg

You don't often get email from d.tyree1215@gmail.com. Learn why this is important

[EXTERNAL EMAIL]

Each year the owners of the park raise our space rent. Every single year. However they do not provide any kind of service other than making the roads accessible in the winter but even that is the bear minimum.

I also feel like I was conned into signed a new lease under the guise of transferring to "digital" records. I was told it was the same lease. When I pushed back I was told that I wouldnt be able to rent out my unit that I own to any tenant unless this new lease was signed. The unit was vacant. Due to the out of control space rent I felt i had no choice but to comply or I would be upside down on my space rent as well as mortgage. This new lease (which wasnt supposed to be new but a "digital" version) waives any future rent cap or ordinance the town may apply. I signed this contract under threat and would like to make that known and put it on record.

Once I had a conversation with La Rae (park owner) and she said she will never cap the rent and she will raise the price every year, NO MATTER WHAT.

Included is a consented video of an employee at blizzard verifying my claims. She was the one who told me that I needed to signed the lease in order for my tenant to he approved.

Also included is a screenshot of correspondence with la rae regarding the spacerent. Her justification is business expenses increasing (which i have never seen them drive a single nail, trim a single tree, or do anything other than threaten people with fines) as well as the market value of the homes itself. She thinks that because the value of homes are going up, that she she dig into that value as much as possible. This is why none of the homes in ski trail sell.

Anyways, thats for your time, I will see you guys during the next meeting.

Thanks, drew



VID_20260616_104804.mp4

Jamie Gray

From: Hari Khalsa <harikhalsarn@gmail.com>
Sent: Monday, June 15, 2026 10:30 PM
To: Jamie Gray
Subject: Public comment: Concerns at Ski Trail

You don't often get email from harikhalsarn@gmail.com. Learn why this is important

[EXTERNAL EMAIL]

Greetings,

Thank you for taking the time to read the concerns regarding long term lack of affordability and inability to sell units at Ski Trail mobile home park in Mammoth Lakes.

I own and live at Ski Trail and am a full time Registered Nurse at Mammoth Hospital. Unfortunately even with a "decent income" I cannot afford to stay, yet in the current climate wouldn't be able to sell my home in the park either should I have to leave due to cost.

The owners of the park raise the land rent by 7% per year and an additional 7% any time a mobile home changes ownership. The following is a projection of increasing rent prices over the next 20 years excluding the factor of rent increase due to home sales which would further increase the long term cost.

Current land rents are approximately $1,650/month on average and increase by 7% every year. This fee does not include the cost of the home itself, maintenance, utilities , homeowners and fire insurance, or personal snow removal, which homeowners are responsible for.

Year	Monthly Rent	Annual Rent
0	$1,650	$19,800
1	$1,766	$21,186
2	$1,889	$22,669
3	$2,021	$24,256
4	$2,163	$25,954
5	$2,314	$27,771
6	$2,476	$29,714
7	$2,650	$31,794
8	$2,835	$34,020
9	$3,033	$36,401
10	$3,246	$38,949
11	$3,473	$41,675
12	$3,716	$44,592

Year	Monthly Rent	Annual Rent
13	$3,976	$47,713
14	$4,255	$51,053
15	$4,552	$54,627
16	$4,871	$58,451
17	$5,212	$62,543
18	$5,577	$66,920
19	$5,968	$71,605
20	$6,386	$76,618

After 10 years: Rent is about **$3,246/month** (almost double).
After 20 years: Rent is about **$6,386/month**, nearly **4 times** the starting rent.

Total paid over 20 years

If someone paid this increasing rent for the entire 20 years, they would spend approximately **$870,000 in total rent**.

For perspective, if someone's income only increased by **3% per year**, housing costs would grow much faster than their wages, causing rent to consume an increasingly larger share of their income over time. 7% annual increases is unaffordable for residents.

Thank you very much for your time. I look forward to joining at the town council meeting this week.

Hari Khalsa, RN, BSN
505-331-0390
End of Life Doula
www.LittleAspen.net
www.SightEvents.com

Jamie Gray

From: Laura Godinez <lgodinez.11.lg@gmail.com>
Sent: Tuesday, June 16, 2026 7:50 PM
To: Jamie Gray
Subject: Public Comment-Town Council Meeting 6/17/2026

You don't often get email from lgodinez.11.lg@gmail.com. Learn why this is important

[EXTERNAL EMAIL]

I am submitting this comment to express serious concerns regarding conditions at Ski Trails Mobile Home Park and their impact on residents.

Residents have experienced ongoing issues with inadequate maintenance of the park, including concerns about the condition of infrastructure and common areas. These maintenance deficiencies affect the quality of life, safety, and well-being of those who live in the community.

In addition, many residents have encountered a hostile and adversarial environment that has made it difficult to address concerns or seek reasonable resolutions. Open communication between management and residents is essential, and the current atmosphere has caused significant distress within the community.

Residents are also concerned about lease provisions that may conflict with California mobile home residency laws and tenant protections. We respectfully request that the appropriate authorities review these provisions to ensure compliance with all applicable state and local regulations.

Finally, the rapid escalation of rents has placed a substantial financial burden on many residents, including seniors, working families, and individuals living on fixed incomes. These increases raise concerns about housing stability and the potential displacement of long-term community members.

We respectfully ask that the Town of Mammoth Lakes review these concerns, investigate any potential violations of applicable laws, and take appropriate steps to protect residents and preserve safe, fair, and stable housing within our community.

Thank you for entering this statement into the public record and for your consideration of these important issues.

Laura Vargas

Ski Trails Mobile Home Community

#92

Sent from my iPhone

Jamie Gray

From: Sofia Flores <scflores21@gmail.com>
Sent: Wednesday, June 17, 2026 10:29 AM
To: Jamie Gray
Subject: Public Comment for Town Council Meeting 6-17-26
Attachments: Public Comment 6-17-26 Sofia Flores.pdf; MobileHomeRentStabilizationProfile-09-24-2025.pdf

You don't often get email from scflores21@gmail.com. Learn why this is important

[EXTERNAL EMAIL]

Hello Jamie Gray,

My name is Sofia and I am attaching a PDF containing a public comment for the Town Council Meeting this evening 6-17-2026.

I have also attached a file from the Association of Bay Area Governments, as I refer to that document, and thought it would be good to include in case any councilmembers want some light reading.

Thank you,
Sofia Flores

Dear Mayor Rice, Mayor Pro Tem Bubser, Councilmember Wentworth, Councilmember Truax, and Councilmember Sauser,

My family has been a part of the Mammoth Lakes community since 1997. I am a longtime local that attended Mammoth Unified School District k-12 and returned to my community after college to work in the service industry and public sector (Mono County Behavioral Health and currently Mono County Office of Education). With my experience growing up in the Eastern Sierra and providing case management, crisis intervention, and educational services to Mono County, there has been one constant concern for all residents, housing security. I have seen the continuous efforts by non-profit organizations and our own Mammoth Lakes Town Council in addressing the need for stable and affordable housing. So today, I am asking the Town Council to provide support and guidance to the Ski Trail Mobile Home Community. We urgently need this council to intervene in this safe and affordable housing crisis.

The Association for Bay Area Governments describes mobile homes to be "disproportionately owned by low-income households and other vulnerable populations (Mobile Home Rent Stabilization, September 24,2025)." In Mammoth Lakes, mobile homes have historically made up a significant portion of unsubsidized affordable housing, but that is not the current case with the Ski Trail Mobile Home Community. Did you know that some rent spaces are close to $1,700? That does not include mobile home loans, insurance, utilities, maintenance of the units, etc. That is only the space rent to have a mobile home in the park. That is like having a $1,700 HOA without the voice that an HOA can give residents. So, what does the $1,700 space rent provide us? Trash bin removal and inconsistent snow removal. In the two years that my partner and I have owned our mobile home, I have not seen any tree maintenance, landscape or fire protection efforts, or repairs to retention walls that are collapsing. What we have seen is unsafe conditions that include heavy branches causing property damage, retaining walls that are deteriorating, and inconsistent snow removal making it impossible for vehicles to exit or enter the park. We have seen a rent increase when we bought the mobile home and once a year after. That's 3 rent increases since we bought. Residents have made complaints to the managing company, Blizzard, and the owners of the park, but nothing has been done. Although California's Mobilehome Residency Law (MLR) provides protections specific to mobile homeowners and residents, it does not regulate baseline rent or rent increases, that falls on the town's jurisdiction.

I am asking the Town Council to please consider adding a mobile home rent stabilization program to the town of Mammoth Lakes as other towns and cities have done:

1. Ban the rent increase when a mobile home is sold to a new owner (Sierra Holiday Park does not increase rent and has the same base rent for everyone in the park)
2. Moratorium ordinance on rent increases on mobile home parks so that the Town of Mammoth Lakes can look into case studies/ receive reports and feedback from residents
3. Create a rent increase cap of 3-4% to maintain fair property value

Thank you for your time – Sofia Flores and Ian Snyder, Ski Trails Mobile Home Park #56

Published September 24, 2025

Mobile Home Rent Stabilization

This policy helps protect the affordability and stability of mobile home communities by providing rent stabilization protections. Mobile homes are disproportionately owned by low-income households and other vulnerable populations and residents are responsible for covering more expenses than typical renters, including their lot rent, mobile home loan payment, homeowner's insurance, utilities and unit maintenance. They also have fewer relocation options if they are evicted due to the higher cost to relocate and lack of available spaces. Mobile home parks often make up a significant portion of unsubsidized affordable housing, and parks are increasingly being acquired by speculative investors.

Legal Context

What Does State Law Require?

While California's Mobilehome Residency Law (MRL) provides protections specific to mobile home owners and residents, it does not regulate baseline rent or rent increases.

California's Department of Housing & Community Development (HCD) administers a Mobilehome Residency Law Protection Program that allows any resident in a mobile home park to submit a complaint for violations of the MRL. Park owners are charged a registration fee of $10 per mobile home for state program administration (a cost they may pass on to tenants). This is a limited-term program running from 2020-2027.

While Mobilehome Residency Law previously exempted "new construction" from local mobile home rent stabilization laws, SB 940 (2022) limits this exemption to 15 years. Additionally, SB 940 creates a distinction between mobile home parks and mobile home spaces. For individual mobile home spaces within an existing mobile home park, "new construction" is newly constructed spaces "initially rented" after January 1, 1990. For mobile home parks, "new construction" is all spaces in a newly constructed mobile home park for which the permit to operate is first issued on or after January 1, 2023.

At-A-Glance

RELEVANT STATE LAWS

California Civil Code Sections 798 - 799.12

California Health and Safety Code, part 2.2, commencing with section 18800

POTENTIAL FUNDING SOURCE

- Program registration fees
- Rental registration fees

COST

Rent stabilization programs can be budget neutral by adding an annual fee on stabilized units.

ADMINISTRATIVE BURDEN

Medium

Staff capacity needed for program design, leading public and legislative processes and monitoring and enforcement. While passing the ordinance can require significant staff time, running the program is often a low lift.

WHICH P?

Protection

POTENTIAL PARTNERS

- Mobile Home Park Associations
- Nonprofit Service Providers
- Legal Aid Groups
- Tenant Advocacy Organizations

OPTION FOR TOC POLICY COMPLIANCE?

Yes!

The Costa-Hawkins Rental Housing Act does not restrict mobile home rent stabilization, so it is possible to implement local vacancy control. The Tenant Protections Act of 2019 does not protect mobile home parks.

How Can Jurisdictions Implement Programs That Go Beyond State Law?

Jurisdictions can adopt a mobile home rent stabilization ordinance and enforcement program or incorporate protections specific to mobile home residents into an existing rent stabilization program. Additionally, local programs can provide education and require park owners to share information with residents, ensure an accessible, safe and effective reporting process for residents to report a violation of the rent stabilization ordinance and provide support services for both mobile home park owners and residents.

Program Design, Implementation and Evaluation Considerations

The callout box below labeled "TOC Policy Requirements" describes the policy features necessary for a jurisdiction to receive credit toward TOC Policy compliance. All other policy features discussed in this document represent details found in existing policies on the subject and a jurisdiction may want to consider them when adopting or implementing a policy, but nothing is required for TOC Policy compliance unless noted as a requirement in the "TOC Policy Requirements" callout box or the TOC Policy Administrative Guidance.

Elements of the Program

- Define eligible circumstances for relocation An ordinance that limits annual rent increases and provides a process for enforcement
- Outreach, education and support for both park owners and residents
- Program enforcement and monitoring

Program Design Considerations

Jurisdictions may want to consider the following:

INITIAL ANALYSIS: Data on existing rental housing and mobile home stock can help determine how to structure the program, and identify displacement trends and vulnerable populations.

ORDINANCE: Rent stabilization policies must be adopted through a local ordinance. Establishing program parameters for mobile home rent stabilization within the same ordinance may support effective implementation and enforcement.

PROTECTION FOR ALL RESIDENTS: Mobile home residents typically own their homes and rent the lots where the homes are located. However, some residents also rent the mobile homes themselves. Jurisdictions can ensure policy language and support services provide protections for all residents.

BASE RENT: Base rent is typically set based on rent charged at a certain date for each mobile home, rent charged at the start of tenancy, or an amount set by the jurisdiction as the base amount for all mobile homes. Variations in base rent may be set to account for mobile home size, age and other factors.

RENT INCREASE LIMITS: Typically one increase is allowed per year, but jurisdictions may choose a timeframe appropriate to local context. Increase amounts are typically set by one or more of:

- 100% or less of CPI
- A cap of 5% or less
- Capped banked increases (previous increases that were allowed but not charged) of 10%
- Roll back rent for situations where current rent charged exceeds amounts allowed given the effective date of base rent

VACANCY CONTROL: Limiting the amount that rent can be increased for new tenants in a mobile home park to ensure rent stability even if tenancy changes. This can apply to a new tenancy of a space or new tenancy of a mobile home, typically set to an increase limited to 100% of CPI.

NOTIFICATIONS: Requiring park owners to notify residents regarding rent increases, local law, and support services.

MOBILE HOME OWNERSHIP COSTS: Base rent and allowable increases set by rent stabilization can account for costs beyond rental of lot space, such as unit maintenance, insurance and mortgage payments.

RESIDENT PETITION PROCESS: Providing a process for residents to report a violation or request a lowered rent increase based on code violations, service reductions, undue hardship and other considerations. This process can align with other local protection programs and can provide accessible resources in multiple languages, with a contact person for support services.

PARK OWNER PETITION PROCESS: Providing a process for park owners to request a rent increase adjustment to maintain a fair rate of return based on operating expenses, to account for capital improvements with limits set to prevent undue hardship for residents or for waiver of penalties for noncompliance.

REGISTRATION PROCESS AND DATABASE: Requiring that park owners register properties and report vacancies and rent increases. Typically registration updates are required yearly.

FEES: Setting registration fees to cover program costs, typically charged to park owners as part of a yearly registration update process. Jurisdictions can decide whether a portion of fees can be passed to residents.

Program Implementation, Administration and Enforcement

If there is an existing or planned jurisdiction-wide rent stabilization ordinance, the jurisdiction can combine efforts with existing staff and infrastructure. However, depending on the number of affected mobile home parks, jurisdictions may need to hire additional staff to administer the program and ensure effective ongoing outreach. Jurisdictions can consider investing in third party services to establish a database for program management.

Community partners can reduce the burden on staff capacity and department budgets while improving program reach and accessibility. Organizations specializing in advocacy for tenants can assist with outreach, especially to vulnerable populations.

Jurisdictions may want to define the types and levels of penalty for noncompliance, including unlawful rent increase, failure to register or failure to provide notices. This can include fines, additional rent increase limitations or additional rent rollback.

To ensure program effectiveness, it's important that jurisdictions establish an oversight mechanism, typically through a new or existing tenant commission or rent board.

Jurisdictions can ensure a robust outreach and education effort targeted to both park owners and residents, providing clear information outlining local law, program requirements, support services and noncompliance penalties. Jurisdictions can plan for regular, culturally appropriate outreach efforts to keep new park owners and residents informed. Information can be made accessible through city websites, template forms and both web and paper materials in multiple languages.

Program Evaluation

In evaluating Mobile Home Rent Stabilization programs, jurisdictions can analyze whether residents experience a decrease in the housing instability caused by rent increases and whether reporting and petition mechanisms are easily accessible and utilized by mobile home residents.

TOC Policy Requirements: To comply with TOC policy, jurisdictions must:

Establish a mobile home rent stabilization ordinance that includes:

- Maximum annual rent increases for both space/lot rent and mobile homes as ONE of the following:
  - A flat rate increase of up to 5% or less
  - A maximum allowable rent increase of 100% of CPI or less
  - Some combination of these two standards (e.g., a maximum annual rent increase limited to 60% of CPI or 5%, whichever is lower)
- Vacancy control within constitutional limits
- A local enforcement mechanism (such as a rent board or administrative hearing) that allows mobile home residents to dispute rent increases that exceed legally allowed maximums

Submit documentation for:

- The presence of at least one mobile home park within the jurisdiction
- The processes for enforcing maximum allowable rent increases and deciding disputes regarding rent increases

Complementary Policies

RENT STABILIZATION: Rent stabilization restricts annual rent increases jurisdiction-wide, often in combination with additional tenant protections.

MOBILE HOME PRESERVATION: Mobile home preservation policies help preserve existing stock of mobile homes, which represent a distinct type of naturally occurring affordable housing.

JUST CAUSE EVICTION PROGRAMS: Jurisdictions can extend Just Cause protections to mobile home residents to provide additional protections and prevent retaliation.

LEGAL ASSISTANCE FOR TENANTS: Legal Assistance programs can help ensure that tenants have legal support to address unlawful rent increases and other violations of legal protections.

Other Resources

EXAMPLES*

As of May 2024, approximately 90 cities and 10 counties in California had mobile home "space rent stabilization ordinances" in effect, including Novato, San Rafael, East Palo Alto, Concord, Los Gatos, Mountain View and San José.

City of Mountain View - Rent Stabilization Program

City of Los Gatos - Partners with nonprofit Project Sentinel to help administer the program.

OTHER RESOURCES

California HCD Mobilehome Residency Law Protection Program

California Mobile Home Park Home Owners Allegiance on MRL

California Mobile Home Park Home Owners Allegiance on Rent Stabilization

Western Manufactured Housing Communities Association

Golden State Manufactured-home Owners League

Metropolitian Transportation Commission - Protection Policy 9: Mobile Home Rent Stabilization

**Note that examples have not been vetted for full TOC Compliance.*

This document is intended to provide general information and does not constitute legal advice. Additional facts, facts specific to a particular situation, or future developments may affect the subjects discussed in this document. Seek the advice of your jurisdiction's legal counsel before acting or relying upon this information. For specific questions regarding TOC compliance, please reach out to TOCpolicy@bayareametro.gov.

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Receive a presentation from Mammoth Community Water District on the 2025 Urban Water Management Plan and 2026 Water Shortage Contingency Plan.

Council Meeting Date: 6/17/2026

Prepared by: Nolan Bobroff, Community & Economic Development Director

Recommended Motion: Informational item only. MCWD staff will be available for questions

Summary: Mammoth Community Water District (MCWD) will provide a presentation on the recently adopted 2025 Urban Water Management Plan (UWMP) and 2026 Water Shortage Contingency Plan (WSCP). The two documents were adopted by the MCWD Board on May 21, 2026, and will become effective on June 22, 2026.

- **Urban Water Management Plan (UWMP)**
  The purpose of the Urban Water Management Plan (UWMP) is to ensure water suppliers assess resources and plan for current and future water demands to avoid future emergency shortfalls of water supplies. Information is presented in five-year planning intervals for the next 20 years, through 2045, assessing the reliability of water sources, describing demand management measures, and discussing the current use and planned use of recycled water. The UWMP will serve as a guide for MCWD strategic planning to ensure long-term water supply reliability for the Town of Mammoth Lakes. The UWMP is required to be updated every five years.
- **Water Shortage Contingency Plan (WSCP)**
  The Water Shortage Contingency Plan (WCSP) is a required element of the UWMP and outlines actions to take during various levels of water shortage.

Documents
Draft Plans – MCWD is making minor edits to the final documents; No substantive changes to the final documents are being made

2025 Urban Water Management Plan:
https://www.mcwd.dst.ca.us/files/96304b54b/2025+UWMP+Draft+for+Publication.pdf

2026 Water Shortage Contingency Plan:
https://www.mcwd.dst.ca.us/files/0b6d23104/2026+MCWD+DRAFT+Water+Shortage+Contingency+Plan.pdf

Town of Mammoth Lakes

SOCIAL MEDIA REPORT

[May 2026]

May Content Interactions

Top posts in May were the MLPD job posting, fish stocking and missing middle housing.

- Please note that the police department job listing was boosted (paid), so the results cannot be compared equally to the organic content shared the rest of the month.

MLPD post (boosted) – **1.3 million views on Facebook** with **29.3 K interactions.**

Fish stocking reel – **87.4 K views** with **1.4 K interactions.**

Missing middle housing post – **45.1 K views** with **348 interactions**



Audience and milestones

We passed the **10,000 follower** mark on Instagram

Nearly **50% of our audience** continues to be Eastern Sierra-based.

We used our platforms to significantly alert the community of road closures related to fuels reduction and other important seasonal messaging.



Continued Development of Social Media Program

Recommended actions –

1. **Decide how we want to move forward with interacting with our audience.** Do we want to respond to comments? Do we want to boost more posts?
2. **Work on Parks and Recreation page consolidations** as part of a larger goal to align social media channels with website.
3. **Continue to provide quality content and information** to the community.

TOWN COUNCIL STAFF REPORT

Title: June 2026 Public Works Engineering CIP Update

Meeting Date: June 17, 2026

Prepared by: Amy Callanan, PE, Engineering Manager

RECOMMENDATION:

Accept the June 2026 Public Works Engineering CIP Update.

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

Project	Notes	Budget
Town Civic Center	**Drywall and painting is complete. Carpet installation starts next week, followed by installation of the modular office wall system. The first delivery of furniture is expected to arrive the 1st week of August. Exterior work, including siding and site concrete, is ongoing. The project is anticipated to be on-schedule for move-in by early September.**	$33M
Mammoth Arts & Cultural Center (MACC)	**The upper half of the concrete columns are being constructed, with the CMU block walls following in between. Steel roof beams may be installed toward the end of July. Work on exterior improvements to the existing Edison Theater are expected to begin this month.** Staff continues to solidify plans for other interior improvements.	$17M
Airport Multipurpose Building Phase 1 – A3 Taxiway & Site Work	**Work on the access road, new gate, and taxiway connector relocation are underway and on schedule. Construction work requires temporary Runway closures which occur from 7am-5pm when needed. These dates are available to Pilots as NOTAMs, hangar owners on updates and the website, and have been coordinated to ensure Advanced Air sees minimal impacts. This project will serve to improve safety for aircraft and hangar owners, while also securing two lighted Xs for future airport use that add a factor of safety long beyond phase 1 construction.**	$2.69M (Phase 1)
Road Striping Maintenance	**Work is currently taking place this week on College Parkway and Minaret Rd. Several roads, including Old Mammoth Road, Canyon Blvd, Sierra Park, Sierra Nevada, Lakeview and Forest Trail have already been completed.**	$200K
2026 Slurry Seal	**Work in the Slopes neighborhood is expected to occur later this summer.**	$400K
Minaret MUP	**Survey is complete and work is beginning on site. SCE crews are also working in the area in close coordination with the Town.**	~$3M

Airport Multipurpose Building (ARFF and SRE) Phase 2	**Plans and specifications are currently out to bid for construction of the steel storage facility and all associated concrete/utility work. Bids will be opened on July 8th. This project will serve to improve MMH's response time to emergencies and improve snow removal timelines while also securing and preserving equipment.**	**$3.5M**
Old Mammoth Road Landscaping	**The contractor has identified and repaired the majority of the irrigation system. Staff are working on a planting plan for portions of the road, with the goal of completing some of the work this season.**	TBD
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
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
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)
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)
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)

TOWN COUNCIL STAFF REPORT

Title: Middle-Income Rental Housing – Conceptual Model Project

Meeting Date: June 17, 2026

Prepared by: Marcus Sproll, Housing Manager

RECOMMENDATION:

This is an informational only item. Town Council can discuss and ask questions of staff.

BACKGROUND:

The Town of Mammoth Lakes adopted the Housing Now! initiative in 2019 to provide a range of community housing that is available and affordable to those working in the community. To date, most of the housing created under this initiative has been in the low-income category due to the requirements of state and federal funding sources. The March 2026 Regional Housing Needs Study ("2026 Housing Study") identified that the current highest housing need for the Town is in the middle-income category, with a high demand for smaller rental units (1-bedroom units) that are attainable for local middle-income worker households in the 80 percent to 120 percent of area median income range. Input from community members, employers, and the Town Council support this conclusion.

ANALYSIS:

In the May 20, 2026 presentation to Town Council, entitled "Financing Middle-Income Rental Housing," staff provided details on how the private market struggles to finance middle-income rental housing in California, but there may be a feasible path for a public entity to build this type of housing product using public equity and tax-exempt project bonds. This presentation will focus on a model middle-income rental project financed with public funds and owned by a public entity.

This conceptual model project has two key factors that differ from a typical market project, or low-income affordable housing project. Firstly, the financing is entirely public and involves local public equity and public debt secured by project revenues. Secondly, the project is publicly owned, allowing for a property tax exemption, and for the public equity to grow as project debt is paid off.

In terms of financing, unlike a market project, there is no private equity requiring a profit and public debt has lower costs than private debt. Unlike low-income housing, there is no public subsidy from any source, rather the Town is an equity investor in the project. In terms of ownership, in order to obtain the critical property tax exemption, the model project is owned by a public entity. A joint powers authority is the model owner, allowing for public control, but shifting significant risk and responsibility away from the Town until the project debt is paid off in approximately thirty years. Unlike low-income projects, a

middle-income project cannot be owned by a private non-profit, since California law only allows a property 'welfare' tax exemption for privately owned housing when it serves low-income households. These two key financing and ownership components allow the model project to remain financially feasible and serve middle-income households.

The conceptual model middle-income rental project is envisioned for remaining vacant land at "The Parcel" project along both sides of Chaparral Road, where Chaparral Road terminates at Tavern Road in the center of the Parcel property. This land offers significant shovel-ready benefits in that a) the Town currently owns it, b) there is a Master Plan in place, c) it is relatively flat, and d) there is existing infrastructure and connections. This provides a unique opportunity for the Town to leverage Transient Occupancy Tax revenues, that are dedicated to the Housing Now! initiative, to invest in a large-scale middle-income rental housing development.

Currently 229 affordable low-income rental units are either completed or in the development process at the Parcel. The Parcel Master Plan always envisioned a significant portion of the project would be middle-income housing, with a mix of rental and homeownership units. This proposed model middle-income project of 130 rental units, couple with a potential Mammoth Unified School District middle-income employee housing project with 40 rental units, would implement that Master Plan vision. Remaining vacant land with a capacity of up to 80 units could be used for future middle-income homeownership development. That would bring the total new housing units to approximately 479, with an almost even split between low-income and middle-income units.

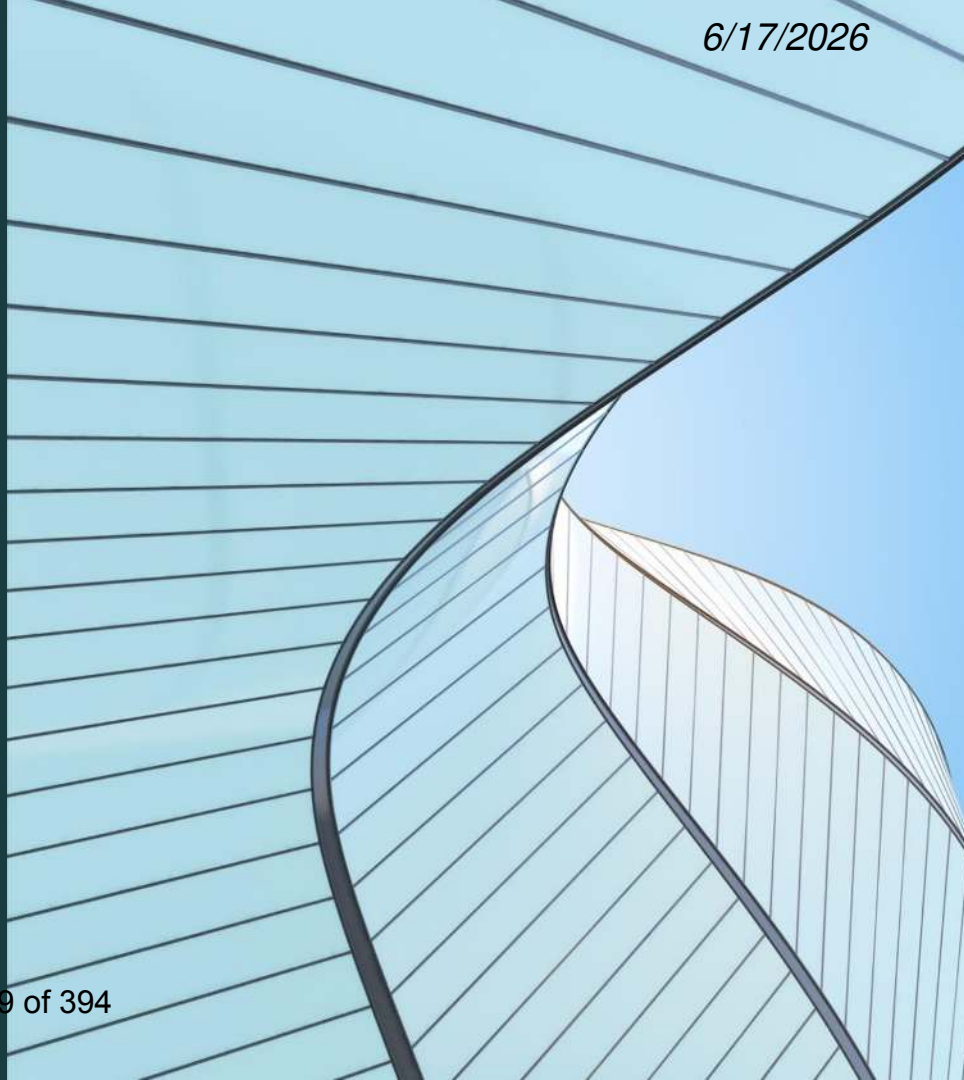
The proposed model project is financed with a Town equity investment of 38 percent of project cost, with the remaining 62 percent of cost being provided by debt in the form of public tax exempt bonds to be repaid with project revenues. For the 130 rental units with an average rent at 110 percent of area median income, the total estimated project cost is $71,500,00, or approximately $550,000 per unit. The Town's equity investment in this scenario would be approximately $27,170,000, with the remaining $44,330,000 being in the form of tax-exempt project bond debt. It is important to understand that the model is simply a conceptual scenario to assist the Council with decision making. Any actual project would require the Town to partner with a public joint powers authority and private consultants and contractors to design, build, operate, and maintain the project. An actual project would be based on this conceptual model but could vary significantly from these estimates. The Council would have multiple opportunities to provide input and decisions on any actual project, at multiple stages, as it moves forward.

NEXT STEPS:

Staff will be bringing a policy item to Town Council to allow the Council to provide policy direction on whether staff should move forward with carrying out a middle-income rental housing project within the framework of the conceptual model project and dedicate current and future Housing Now! funds to such a project.

Middle-Income Rental Housing

Conceptual Model Project

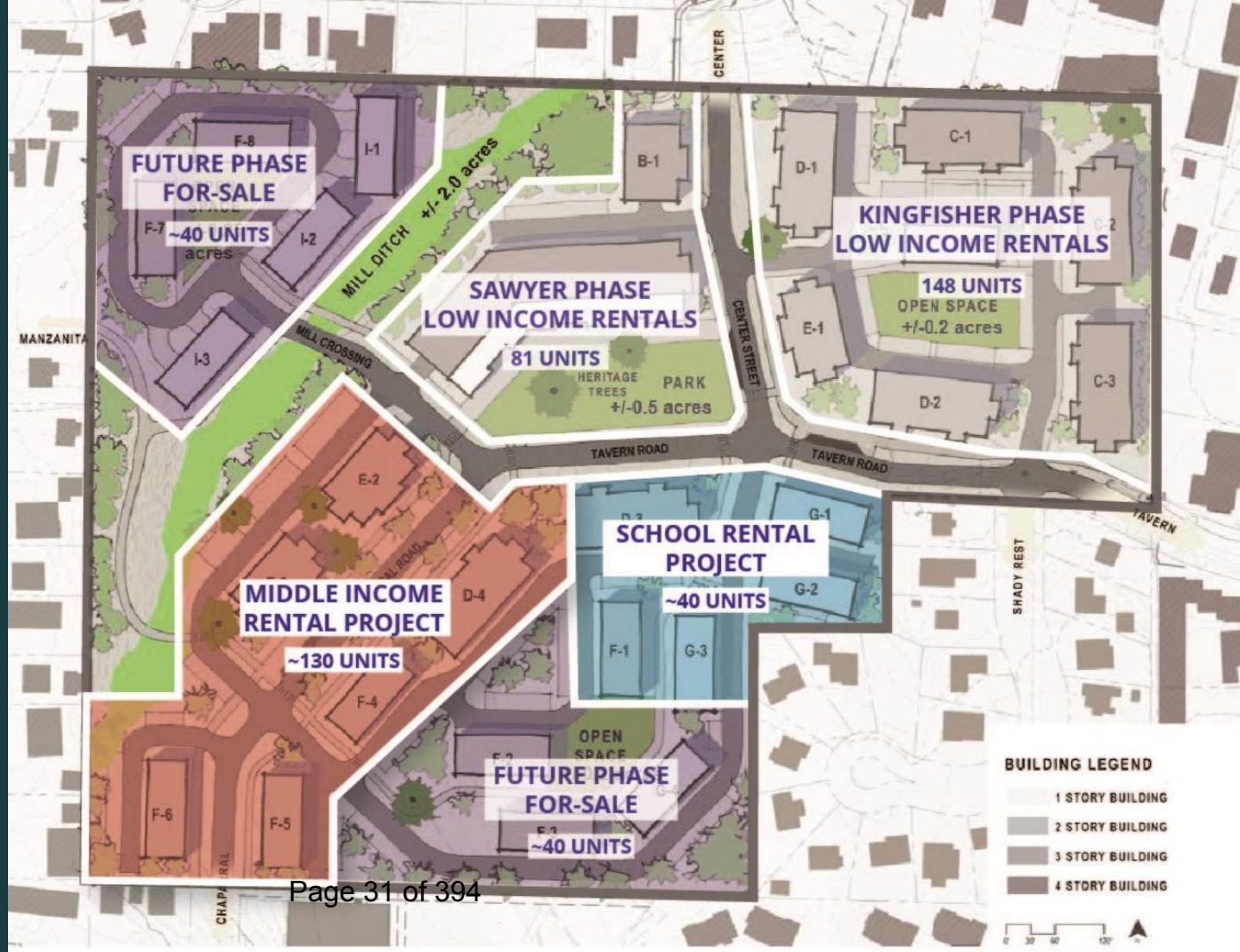


1. Middle-income rents ≥80% to ≤120% of AMI
2. Private market cannot finance middle-income rental
3. Public subsidy programs not available
4. Possible with direct public investment and project debt?
5. Public ownership needed for property tax exemption
6. Joint powers authority ownership to reduce risk

RECAP

The Parcel

- Master Plan
- Mix of Low and Middle-Income
- 229 Low Income Rental Units in Process
- ~40 Rental Units for School District
- ~130 Middle-Income Rental Units
- Remaining Capacity for up to 80 units (for-sale?)
- Total ~479



Model Project – The Parcel



Costs

→ **Design/Build**

→ **Finance**

→ **Operations/Maint.**

→ **Debt Service**

Financing Sources

A blend of public equity and debt.

→ Public Equity (~38%)

→ Project Bond Debt (~62%)

Public Ownership

- Joint powers public entity
- Town oversight and option to sell once debt paid off
- Debt paid by project revenue

Key Contracts

- Project components Design, Build, Operate, Maintain (DBOM)
- Will need an experienced development partner to design, operate, and maintain (DOM)
- Must split build (B) out and obtain lowest responsible bid

130 Apartments – Average Rents ~110% AMI

Not far below existing market, but adding inventory and new higher quality product.

→ Studio (25 units): ~$1,800

→ One (80 units): ~$2,600

→ Two (25 units): ~$3,200

Key Cost Components



Town of Vail – Southface Vail (268 units)

Design & Build Costs

- Economies of scale spreads fixed costs
- Cost savings reduce the amount of debt needed

Operations & Maintenance Expenses

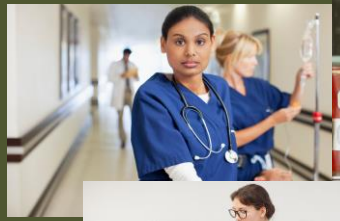
- Property Tax Exemption critical *(~25% of total expense)*
- Property management and property Insurance large expenses
- Regular maintenance and capital replacement reserve contributions also significant

Debt Service

- Equity investment reduces debt
- Debt repayment over 30 years
- Paid from revenue of project

Model Project Rents

Middle Income







Rental 81% – 120% AMI

Small Business Owners Nurses, Teachers, Retail Managers, Firefighters, Town/County Staff

Model Project Rents

(Average ≈110% AMI)

Restricted Rents:

→ Studio: $1,800 (≈90% AMI)

→ 1-Bdrm: $2,600 (≈110% AMI)

→ 2-Bdrm: $3,200 (≈120% AMI)



Household Incomes

(Average ≈110% AMI)

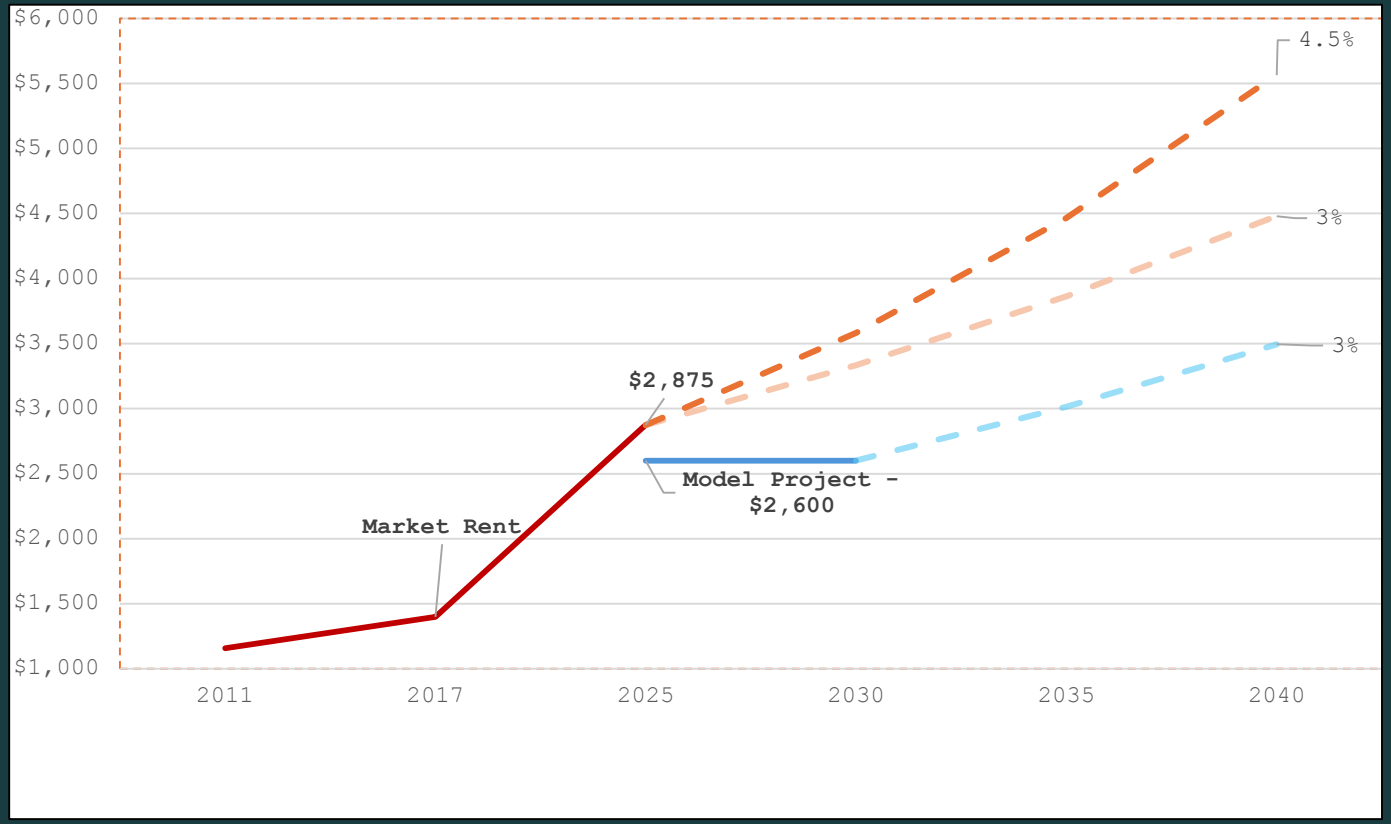
Income:

→ 1 person ≈$75k-$92k/yr

→ 2 person: ≈$86k-$106k

→ 3-person: ≈$119k-$130k

Rent over Time



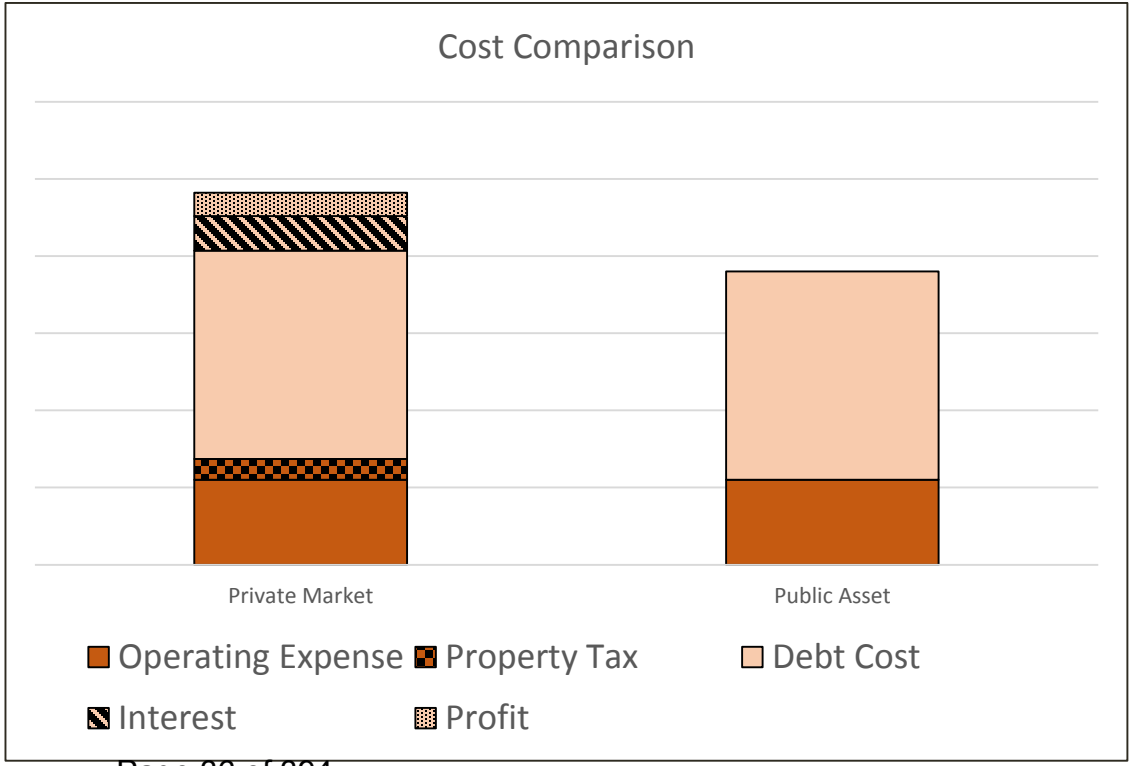
Private Market Project

- Even Market Rent does not "Pencil"
  - Interest Rates High
  - Profit for Private Equity
  - Property Taxes
- Middle-Income Rents far too Low

Public Project

- No Profit Needed
- Property Tax Exemption
- Lower Financing Costs

MIDDLE-INCOME FEASIBILITY



1. Development Cost

2. Debt Cost



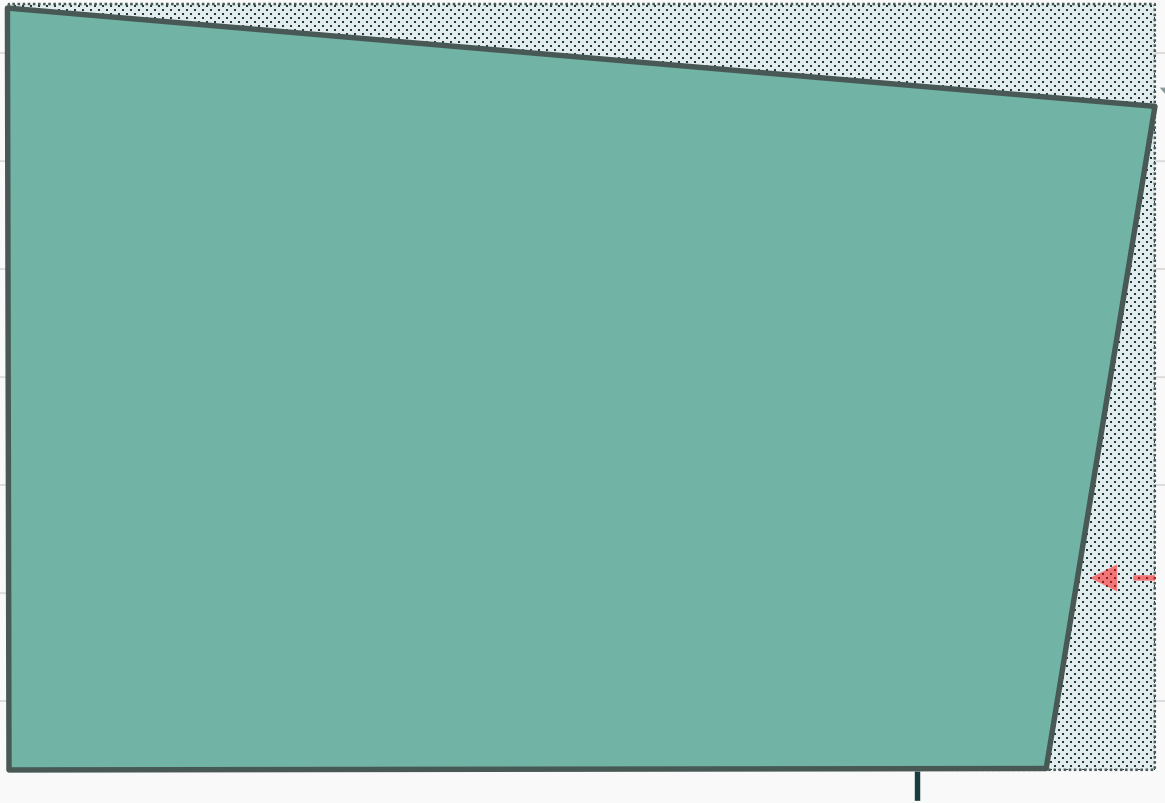
3. Operating Cost

Middle-Income Rents

4. Cash Flow

1. Development Cost

2. Debt Cost



Reduce Rents

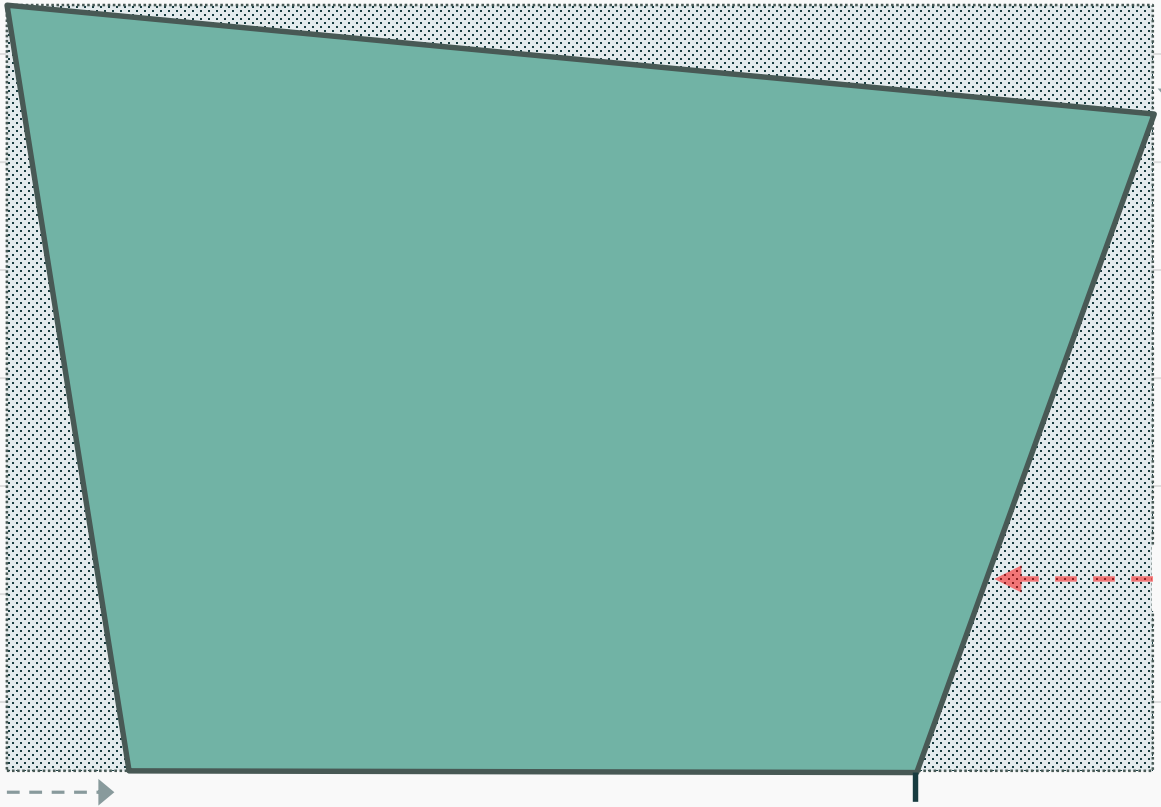
3. Operating Cost

Middle-Income Rents

4. Cash Flow

1. Development Cost

2. Debt Cost



3. Operating Cost

Middle-Income Rents

4. Cash Flow

Proposed Model: 130 UNITS – 38/62 Equity to Debt Ratio

DEVELOPMENT COST	
Total Development Cost	**$71,500,000**
Per unit TDC	**$550,000**

DEBT	
Loan Amount	**$44,330,000**
Annual Payment	$2,632,518
Monthly Payment	$219,377

EQUITY	
Town Equity	**38.00%**
Town Investment	**$27,170,000**
Per Unit Equity	$209,000

Total Units	**130**
Average Rents (AMI)	110
Average Rents (Price)	$2,569
Average Unit Size (sf)	700
Operating Cost/Unit	$9,000

FINANCIAL ANALYSIS	
Rental Income	**$4,008,000**
Operating Income	**$3,807,600**
Operating Expense	**-$1,170,000**
Property Tax	**$0**
Net Operating Income	**$2,637,600**
Debt Service	**-$2,632,518**
Cash Flow	**$5,082**

Unit Type	Count	Rent
Studio	20	$1,800
One	90	$2,600
Two	20	$3,200
Total	130	$334,000

Assumptions

Economies of Scale - Spreading fixed costs

Per unit TDC decreases 7.5% for every 30 unit increase

Per unit operating expense decreases 5% for every 30 unit increase

Alternative Models

130 Unit Model	Rents	TDC/Unit	Equity/Unit	Cash Flow
38 Equity/ 62 Debt	110% AMI	$550k	$209k	**$5k**

100 Unit – Alt. 1 *(-30 units)*	Rents	TDC/Unit	Equity/Unit	Cash Flow
38E/62D	110% AMI	$590k *(+$40k)*	$225k *(+$16k)*	-$192k
38E/62D	115% AMI *(+4.5%)*		$225k *(+$16k)*	**$24k**
44E/56D *(+5.5%E)*	110% AMI		$257k *(+$46k)*	**$1k**

70 Unit – Alt. 2 *(-60 units)*	Rents	TDC/Unit	Equity/Unit	Cash Flow
a. 38E/62D	110% AMI	$635k *(+$85k)*	$240k *(+$31k)*	-$292k
b. 38E/62D	120% AMI *(+9%)*		$240k *(+$31k)*	**$15k**
c. 49E/51D *(+11%E)*	110% AMI		$312k *(+$103k)*	**$1k**

Model Project Steps

Policy Decision

Town Council direction to undertake middle-income rental project

Approval to set Housing Now! funds aside

01

Financing & Ownership

Identify partner JPA to own/operate project

Detailed financial feasibility and strategy consultant

Bond financing and legal consultant

02

Design & Build

RFP for Design, Operate, and Maintain

Develop design & issue RFP for separate Build contract

Permitting & Infrastructure

Goal start construction 2028

03

Operations & Maintenance

Goal of 2030 occupancy

JPA contracted operations and maintenance

After bonds paid-off in 30 years, Town can sell asset

Potential to recoup investment

04

Town Council of Mammoth Lakes

Minutes of Regular Meeting

June 3, 2026, 4:00 p.m.
437 Old Mammoth Road, Suite Z, Mammoth Lakes

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

Members Absent: Councilmember John Wentworth

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1. CALL TO ORDER AND ROLL CALL

The Mayor called the meeting to order at 4:01 p.m. in the Council Chamber, 437 Old Mammoth Road, Suite Z, Mammoth Lakes.

2. PLEDGE OF ALLEGIANCE

Councilmember Sauser led the flag salute.

3. PUBLIC COMMENTS

Betsy Truax, Mammoth Lakes Tourism (MLT) Vice President of Community Engagement, gave an update regarding upcoming MLT activities.

4. ADDITIONS TO THE AGENDA

There were no additions to the agenda.

5. TOWN COUNCIL PRESENTATIONS

5.1 Recognition of Senior Planner Kim Cooke for ten years of service to the Town of Mammoth Lakes.

Community and Economic Development Director Nolan Bobroff thanked Ms. Cooke for her years of service.

5.2 Recognition of Police Sergeant Joe Vetter for ten years of service and retirement from the Town of Mammoth Lakes.

Police Chief Dan Casabian thanked Sergeant Vetter for his years of service.

5.3 Approve the proclamation proclaiming June 2026 as Pride Month in the Town of Mammoth Lakes.

Mayor Rice read a portion of the proposed proclamation.

Moved by Councilmember Chris Bubser
Seconded by Mayor Pro Tem Brent Truax

Approve the proclamation declaring June 2026 as Pride Month in the Town of Mammoth Lakes.

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

Absent (1): Councilmember John Wentworth

Carried (4 to 0)

6. PUBLIC PRESENTATIONS

6.1 California Department of Fish & Wildlife (CADFW) Update.

Town Manager Rob Patterson outlined the information in the staff report. Michael Brown, California Department of Fish and Wildlife (CADFW) Environmental Scientist and Bear Biologist, gave a presentation regarding current bear activities. There was discussion among members of Council, staff, Mr. Brown, and Daniel Gammons, CADFW Senior Environmental Scientist Supervisor.

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

Sustainability Coordinator Emily Zujewski, Mammoth Disposal Sustainability Coordinator Cassidy Moyer, and Office of Outdoor Recreation Manager Lawson Reif gave a recap regarding Town Clean Up Day efforts. There was discussion among members of Council and staff.

Mr. Reif gave an update regarding forest health work. There was discussion among members of Council and staff. Mr. Reif gave an update regarding current office of outdoor recreation activities.

Town Manager Rob Patterson gave an update regarding middle income housing. There was discussion among members of Council and staff.

8. CONSENT AGENDA

Moved by Councilmember Chris Bubser
Seconded by Mayor Pro Tem Brent Truax

Approve the Consent Agenda.

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

Absent (1): Councilmember John Wentworth

Carried (4 to 0)

8.1 Approve the minutes of the regular meeting of May 20, 2026.

8.2 Waive the reading and adopt by title only the ordinance adopting Municipal Code 8.40 regarding aquatic invasive species.

8.3 Accept Check Register 5/21/26 in the amount of $259,586.15. Accept Check Register 5/28/26 in the amount of $1,343,483.48.

9. POLICY MATTERS

9.1 Update on Contract Negotiation with Mammoth Lakes Recreation (MLR).

The Mayor called a recess at 5:54 p.m. and the Council reconvened at 6:02 p.m.

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

PUBLIC COMMENT:

Eric Wasserman, MLR Board Member, spoke in support of expanding MLR's partnership with the Town.

9.2 Approve Agreements with California Department of Forestry and Firefighting to Station Resources at the Mammoth Yosemite Airport.

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

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

Approve Agreements between California Department of Forestry and Firefighting (CalFire) and the Town of Mammoth Lakes for Emergency Use of Facilities (Contract for Aircraft on station) and a lease agreement for living quarters for an engine company located on Mammoth Yosemite Airport.

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

Absent (1): Councilmember John Wentworth

Carried (4 to 0)

9.3 Resolution finding emergency circumstances justify the award of emergency contracts at Mammoth Yosemite Airport (MMH).

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

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

Approve the resolution finding that emergency circumstances justify awarding contracts for installation of air conditioning, electrical system improvements, and plumbing work to facilitate CalFIRE's lease of the existing airport office.

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

Absent (1): Councilmember John Wentworth

Carried (4 to 0)

9.4 Fiscal Year 2026-27 – Tentative Budget (Manager Recommended).

Town Manager Rob Patterson gave a presentation outlining the fiscal year 2026-27 tentative budget. There was discussion among members of Council and staff.

10. COUNCILMEMBER REPORTS

Councilmember Sauser attended the seasonal trails transition meeting, the Mammoth Lakes Tourism (MLT) meeting to unveil their new program, and three meetings regarding Mammoth Lakes Recreation (MLR) contract negotiations.

Mayor Pro Tem Truax said that he provided individual support for the pamper pedal event and announced that Byng Hunt's celebration of life would be held on Saturday at 1:00 p.m. at Shady Rest Park.

Mayor Rice attended Eastern Sierra Community Housing hiring committee weekly meetings.

11. REQUESTS FOR FUTURE AGENDA ITEMS

There were no future agenda items requested at this time.

12. CLOSED SESSION

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

At 7:25 p.m. the Mayor announced that the Council would be entering into closed session for the purposes as stated in the agenda.

13. ANNOUNCEMENT OF ACTION TAKEN AFTER CLOSED SESSION

The Council reconvened from closed session at 8:16 p.m. and announced that no reportable action was taken.

14. ADJOURNMENT

The Council adjourned the meeting at 8:16 p.m.

Jamie Gray, Town Clerk

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Update and Approval to Continue Airport Emergency Contract Work.

Council Meeting Date: 6/17/2026

Prepared by: Soibian Spring, Airport Manager

Recommended Motion: Approve findings to continue the authorized emergency contracts for installation of air conditioning, electrical system improvements and plumbing work to facilitate CalFIRE's lease of the mobile home between the Terminal and the Fixed-Base Operator (FBO).

Summary: By prioritizing Facility Optimization of Mammoth Yosemite Airport, staff are providing crew quarters for a CalFIRE Engine Crew. This new CalFIRE station will be in the mobile home structure for three years, with the intention of occupying a purpose-built structure on the airfield in the future. On June 03, 2026, the Council adopted Resolution 26-31 authorizing the emergency awarding of contracts to complete the upfit of the current Airport staff headquarters in time for fire season. This project includes providing adequate plumbing, electrical and HVAC utilities in the CalFIRE unit and working facilities for the Airport staff.

Progress has been made on the crew quarters with installation of a high-volume on-demand water heater and electrical upgrades. The heating and cooling system is in progress. Staff are dedicating time to upgrading the shower and tub fixtures, installation of an airside entrance, and other cosmetic repairs.

CalFIRE will take possession of the unit in mid-June. At that time, staff and contractors will begin the site work to install the temporary construction office trailer that will house Airport staff. The need for the work authorized by Resolution 21-36 continues to be necessary. A copy of the resolution is attached here for reference.

RESOLUTION 26-31

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, FINDING THAT EMERGENCY CIRCUMSTANCES JUSTIFY AWARDING CONTRACTS FOR INSTALLATION OF AIR CONDITIOING, A NEW OFFICE TRAILER, AND NECESSARY UTILITY CONNECTIONS

WHEREAS, California law generally requires the Town to award contracts for "public projects" in excess of $5,000 to the lowest bidder after the completion of a competitive bidding process; and

WHEREAS, Public Contract Code Section 20168 provides that in case of emergency the Town Council may pass a resolution by a four-fifths vote declaring that the public interest and necessity demand the immediate expenditure of Town funds to safeguard life, health, or property, and that if such a resolution is adopted the Town may expend any sum required in the emergency without complying with competitive bidding requirements; and

WHEREAS, Public Contract Code Section 22050 authorizes the Town Council, with a four-fifths vote, to "repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts" if the Town Council finds, based upon substantial evidence, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency; and

WHEREAS, the existing office space at the Mammoth Yosemite Airport does not meet health and safety requirements for 24-hour CalFIRE staffing; and

WHEREAS, the lease with CalFIRE begins June 1st, 2026 and necessitates hasty procurement of a new, temporary office space for airport staff; and

WHEREAS, the Town Council finds that due to the rapid development of the agreement with CalFIRE and shortened timeline for procuring and installing necessary office components and pursuant to Public Contract Code Section 20168 the public interest and necessity demand the immediate expenditure of public money to safeguard life, health, safety, and property in the Town of Mammoth Lakes; and

WHEREAS, the Town Council finds that based on substantial evidence, including without limitation the staff report presented to the Town Council on June 3, 2026, pursuant to Public Contract Code Section 22050, the emergency will not permit a delay resulting from a competitive solicitation for bids, and that responding to the emergency requires repair of public facilities and infrastructure, other directly related and immediate actions, and procurement of the necessary equipment, services, and supplies for those purposes, without a competitive bidding process.

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

Section 1. The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. The Town Council hereby directs and authorizes the Town Manager, Airport Manager, and Public Works Director to contract for procuring and installing necessary office components and appurtenant fixtures, to take any directly related action, and to procure the necessary equipment, services, and supplies for the repairs, without a competitive bidding process.

Section 3. Pursuant to Public Contract Code Section 22050, the Town Council shall review the emergency action authorized by this resolution at its next regular meeting and at each regular meeting thereafter until the emergency installation work is complete, to determine, by a four-fifths vote, that there is a need to continue the action.

Section 4. The Town Clerk shall certify as to the adoption of this resolution.

APPROVED AND ADOPTED this 3rd day of June 2026.

AMANDA RICE, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 26-31 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 3rd day of June 2026, by the following vote:

AYES:	Councilmembers Bubser and Sauser, Mayor Pro Tem Truax, and Mayor Rice
NOES:	None
ABSENT:	Councilmember Wentworth
ABSTAIN:	None
DISQUALIFICATION:	None

JAMIE GRAY, Town Clerk

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Cancel the October 7, 2026 Town Council Meeting.

Council Meeting Date: 6/17/2026

Prepared by: Jamie Gray, Town Clerk

Recommended Motion: Cancel the meeting of October 7, 2026 and direct the Town Clerk to notice such cancellation.

Summary: The annual California Joint Powers Insurance Authority (CJPIA) Risk Management Educational Forum is scheduled in Monterey from October 7-9, 2026. At this year's conference, Town Manager Rob Patterson and Human Resources Manager Amanda Pelham will be the panelists at a session titled, "Under Oath, Under Pressure: What It's Really Like When Decisions Go to Trial." Due to attendance at the conference, several staff members, in addition to the Town Manager and Human Resources Manager, will be absent from the October 7, 2026 Town Council meeting. Members of the Town Council are encouraged to attend this conference as well. The Council may want to consider cancelling this meeting.

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Approve the Memorandum of Understanding ("MOU") between the Town of Mammoth Lakes and the Mammoth Lakes General Employees' Association ("GEA"), the Mammoth Lakes Management Employees' Association ("MEA"), and the Mammoth Lakes Public Works Employees' Association

Council Meeting Date: 6/17/2026

Prepared by: Amanda Pelham, Human Resources Manager

Recommended Motion: Approve the Memorandum of Understanding between the Town of Mammoth Lakes and the Mammoth Lakes General Employees', the Mammoth Lakes Management Employees', and the Mammoth Lakes Public Works Employees' Associations.

Summary: Town management has met and conferred in good faith with three of its recognized bargaining units, the Mammoth Lakes General Employees' Association, the Mammoth Lakes Management Employees' Association, and the Mammoth Lakes Public Works Employees' Association. The Associations and Town representatives have reached tentative agreements.

Members of each association have voted to approve the agreements. Upon approval by Town Council, the Town will implement the new, individual agreements beginning July 1, 2026; with salary-based adjustments effective July 6, 2026, the beginning of the first full pay period in July of fiscal year 2026-27. Financial based elements for all three associations include a pay adjustment of 12% over the length of the three-year agreements, paid at 6% for fiscal year 2026-27, 3% for fiscal year 2027-28, and 3% for fiscal year 2028-29. The Town is continuing employer contributions for all three associations of up to $75 per pay period to each employee's deferred compensation plan, with a minimum employee contribution of $25 per pay period. GEA, MEA, and PWEA employees will continue to receive a revenue sharing payment based upon Transient Occupancy Tax ("TOT") revenues received not to exceed $4,000. Employees in all three associations will also be eligible for increased reimbursement up to $2,000 for each employee, and $1,000 for each eligible dependent under the Town's dental/vision Health Reimbursement Arrangement ("HRA") plan. Safety equipment reimbursement for the MEA has been extended to employees who work in the Office of Outdoor Recreation, and in the engineering and facilities maintenance divisions. Employees in the PWEA will receive an increase in their overtime meal allowance to $30 for shifts worked of twelve hours or more, and an increase in maximum accrual of compensatory time earned up to 120 hours.

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE TOWN OF MAMMOTH LAKES
AND
THE MAMMOTH LAKES
GENERAL EMPLOYEES' ASSOCIATION
July 1, 2026 to June 30, 2029

PREAMBLE

This Memorandum of Understanding is entered into pursuant to the Meyers-Milias-Brown Act (Government Code Section 3500 et seq). The parties to this Memorandum of Understanding are the Town of Mammoth Lakes, State of California, which hereinafter shall be referred to as "Town" and the Mammoth Lakes General Employees' Association, which hereinafter shall be referred to as "Association." The parties have met and conferred in good faith regarding wages, hours, and other terms and conditions of employment of the employees represented by the Association and have exchanged freely information, opinions, and proposals and have endeavored to reach agreement on all matters relating to the employment, conditions, and employee relations of such employees.

This Memorandum of Understanding has been presented to the Town Council as a joint recommendation of the undersigned for salary, fringe benefits, and other working conditions for the period beginning July 1, 2026 to June 30, 2029, was ratified by the Town Council on June 17, 2026, and the terms and conditions herein are in full force and effect for affected members of the Mammoth Lakes General Employees' Association.

TOWN OF MAMMOTH LAKES	MAMMOTH LAKES GENERAL EMPLOYEES' ASSOCIATION
Rob Patterson Town Manager	Pam Smitheman General Employees' Association Representative
Date	Date
Jamie Gray Town Clerk	Lupita Lopez General Employees' Association Representative
Date	Date

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ARTICLE 1: Agreement

The Articles and provisions contained herein constitute a bilateral and binding agreement ("Agreement") by and between the Town Council of the Town of Mammoth Lakes, California ("Town") and the Mammoth Lakes General Employees' Association ("Association").

ARTICLE 2: Recognition

The Town recognizes the Association as the exclusive representative of all regular employees whose job classifications are listed in Attachment A.

ARTICLE 3: Non-Discrimination

There shall be no discrimination based on an employee's race, religious creed, color, national origin, ancestry, sex, age, physical or mental disability, medical condition, sexual orientation, marital status, gender identity, gender expression, genetic characteristics or information, military or veteran status, and/or any other category protected by federal and/or state law. In addition, Town policy prohibits retaliation because of the employee's opposition to a practice the employee reasonably believes to constitute employment discrimination or harassment or because of the employee's participation in an employment investigation, proceeding, hearing, or legitimate employee organization activities. Employees who believe they have been harassed, discriminated against, or retaliated against, should report that conduct to the Town, and the Town will investigate those complaints.

ARTICLE 4: Association Rights

4.1 The Association shall have the right to post notices of activities and matters of Association concern on bulletin boards located at Town facilities and to use the Town email, meeting rooms, equipment, and supplies to notice and conduct meetings. Use of space must not interfere with any Town needs or use.

4.2 The Town Manager may authorize up to forty (40) hours annually, not to exceed five (5) days per year, for the Association President or their designee to conduct Association business or attend state or national conferences sponsored by employee associations, exclusive of activities directly related to negotiations affecting this MOU. Public agencies shall allow a reasonable number of public agency employee representatives of recognized employee organizations reasonable time off without loss of compensation or other benefits when formally meeting and conferring with representatives of the public agency on matters within the scope of representation. Association members shall provide their supervisors with reasonable notification requesting release time to conduct association business outside of formal negotiations.

4.3 Within thirty (30) days of the ratification of this Agreement, or any subsequent modification thereof, by both parties, the employer agrees to provide an executed copy to the Association and an electronic copy for distribution and placement on the Town's website.

4.4 A representative from the Association shall have the right and the opportunity during normal business hours to speak to a new employee for the purposes of explaining the new employee's contractual rights and introducing them to the Association. No employee is required to attend such meeting.

4.5 The Town agrees to notify the Association at least thirty (30) days prior to the elimination of any position and/or implementing an employee layoff which would impact Association-represented employees. The Association may then request to meet and confer.

ARTICLE 5: Town Rights

It is understood and agreed that the Town Council retains all its powers and authority to direct, manage, and control the operation of the Town to the full extent of the law. The exercise of the foregoing powers, rights, authority, duties, and responsibilities by the Town, the adoption of ordinances, policies, rules, regulations, and practices in furtherance thereof, and the use of judgment and discretion in connection therewith, shall be limited only by the specific and express terms of this Agreement, and then only to the extent such specific and express terms are in conformance with law.

Included in these Town duties and powers are the exclusive rights to: determine its organization; direct the work of its employees; determine the times and hours of operation; determine the kinds and levels of services to be provided, and the methods and means of providing them; establish its departmental policies, goals, and objectives; insure the rights and privileges of citizens; determine staffing patterns; determine the number and kind of personnel required; maintain the efficiency of Town operations; build, move, or modify facilities; establish budget procedure and determine budgetary allocation; determine the methods of raising revenue; enter into contracts for supplies and services; and take appropriate action in the event of an emergency. In addition, the Town retains the right to hire, classify, assign, transfer, evaluate, promote, demote, suspend, and terminate employees. These rights will be in conformance with the provisions of state and federal laws.

The Town retains its right to waive, for the duration of the cause, pertinent policies and practices referred to in this Agreement in cases of civil defense, natural disasters, epidemics, or acts of God. All rights, powers, and privileges of the Town shall be exercised by the Town Council and the operation of the Town shall be administered by the Town Manager or any other person properly designated by the Town Council or the Town Manager.

ARTICLE 6: Negotiation Procedure

6.1 Either party may utilize the services of outside consultants.

6.2 The Town Council and the Association will discharge their respective duties required by this agreement in compliance with the Meyers-Milias-Brown Act (Government Code, Section 3500-3511).

6.3 Either party may submit a request to begin negotiations. The other party has the obligation to respond to such request promptly, as required by the Meyers-Milias-Brown Act ("MMBA"). Negotiations shall take place at mutually agreeable times and places.

6.4 The Association shall designate a minimum of two (2) representatives to meet with the Town Council's representatives.

6.5 The parties agree to comply with the MMBA and provide all information relevant to the negotiations process. Neither party is obligated to provide documents subject to legal privilege.

ARTICLE 7: Personnel Rules and Grievance and Disciplinary Procedures

7.1 The Personnel Rules established pursuant to Town Council Resolution, or as subsequently modified by Town Council Resolution, are incorporated herein by reference, as are the Grievance and Disciplinary procedures and provisions established pursuant to said Resolution.

7.2 In the event that the Town intends to revise disciplinary and grievance procedures in the Town's Personnel Rules, the Town will meet and confer with the Association.

ARTICLE 8: Comprehensive and Other Leave

8.1 Comprehensive Leave

Comprehensive leave combines several types of leaves, including vacation leave, sick leave, personal leave, and bereavement leave.

8.2 Scheduling/Notification

The scheduling of comprehensive leave for vacation and personal leave purposes and the amount to be taken at any one time shall be determined by the Department Head in accordance with the department's rules and with regard for the needs of the Town primarily and the preferences of the employee secondarily.

In the event an employee finds it necessary to take comprehensive leave which has not been scheduled in advance, such as for illness, bereavement, emergencies, etc., it is the responsibility of the employee to make documented attempt to contact (i.e. by phone, in person, via text message, or email) their supervisor at least one (1) hour prior to the beginning of their work day to inform the supervisor of the unexpected need to utilize comprehensive leave.

It is the responsibility of the employee to maintain an appropriate level of leave sufficient to cover time lost in case of an unforeseeable event. If an employee does not have enough leave left, they will have their benefits prorated accordingly for time missed from work. More than one (1) occurrence of missing work without having enough leave to cover time lost may result in disciplinary action.

8.3 Comprehensive Leave at Termination

At separation of service from the Town, employees with accrued comprehensive leave shall be paid out for the balance at the date of termination, inclusive of a prorated accrual of comprehensive leave based on full-time hours worked in their final month of employment prior to permanent separation. Payment for accrued comprehensive leave shall be at the employee's current regular rate of pay, or as required by law, and shall occur at the next regular pay date following the date of termination.

8.4 Comprehensive Carryover/Payouts

No employee shall be able to accrue comprehensive leave in excess of eight hundred and fifty (850) hours. When an employee reaches a comprehensive leave balance of eight hundred and fifty (850) hours, their accrual shall stop until which time their balance falls below eight hundred and fifty (850) hours.

In the event an employee is not permitted to schedule and take leave as caused by the Town, which would result in the employee exceeding the accumulation limit, the employee may request the Town Manager to consider the reasons for exceeding the cap and may be granted a ninety (90) day extension of time, in which leave time will be scheduled that will bring the employee's accrued time below the eight hundred and fifty (850) hour limit. One (1) additional ninety (90) day extension may be granted.

Employees may request a payout of comprehensive leave twice annually, not to exceed a combined total of two hundred (200) hours, once during the second quarter of the calendar year and again during the fourth quarter of the calendar year. All such requests will be processed, and payouts made in accordance with a schedule established by the Town Manager, or designee. Employees will be provided ample advance notification of the schedule. Members requesting a payout must retain an accrued comprehensive leave balance of not less than two hundred and forty (240) hours. Payouts will be made at the employee's current regular rate of pay. Employees may elect to take their payout as cash or may elect to deposit their payout through payroll into an eligible 457(b) plan pursuant to applicable state and federal laws.

The Town Manager may authorize payouts at other times upon the specific written request of an employee, but only if extraordinary circumstances warrant such consideration.

8.5 Comprehensive Leave Accruals

Employees accrue comprehensive leave based upon their length of continuous service as determined by their anniversary date according to the following schedule:

Date of hire in full-time status until two-year anniversary	16.67 hours/month
Two-year anniversary	18.67 hours/month
Five-year anniversary	20.67 hours/month
Ten-year anniversary	22.67 hours/month

8.6 Parental Leave

The Town and the Association acknowledge that the California Government Code provides a number of employee benefits for pregnancy, childbirth, and related conditions. The Town provides parental leave in accordance with applicable state and federal law. The Town will provide up-to-date information on the benefits provided and shall make all such information available to an employee upon request. Such information will be available from the Human Resources Department.

The requirement for integrated use of leave time to coordinate with the Family and Medical Leave Act (FMLA), the California Family Rights Act (CFRA), or other qualifying event may be limited to allow the employee to retain not more than a combined total of eighty (80) hours of paid leave in their banks.

8.7 Family and Medical Leave

The Town and the Association acknowledge that state and federal law requires employers to grant family and medical leave under specified circumstances. The Town provides family and medical leave in accordance with applicable state and federal law. The Town will provide up-to-date information on the benefits provided and shall make all such information available to an employee upon request. Such information will be available from the Human Resources Department.

Employees that have an FMLA or CFRA-qualifying event will receive FMLA or CFRA benefits. Those who are also eligible for other benefits such as State Disability Insurance (SDI) or Paid Family Leave (PFL) benefits must utilize paid leave in accordance with state and federal law on a prorated basis to supplement their additional payments and continue to receive the benefits provided under the FMLA and CFRA laws.

The requirement for integrated use of leave time to coordinate with FMLA, CFRA, or other qualifying event may be limited to allow the employee to retain not more than a combined total of eighty (80) hours of paid leave in their banks.

8.8 Military Leave

The Town and the Association acknowledge that both state and federal law requires an employer to grant an employee leave for specified military service. The Town and the employees in the unit of representation agree to absolute compliance with the law.

8.9 Jury Duty

Employees shall receive full compensation for serving on Jury Duty, provided Juror Pay (not including mileage) received by the employee is paid to the Town.

8.10 Leave Without Pay

The Department Head may approve an employee's request for up to forty (40) cumulative hours of leave without pay per calendar year. Leave without pay may be granted only after all accrued leave has been exhausted. All benefits, including but not limited to leave accrual, health insurance, and retirement shall be reduced proportionally to the reduction in work hours.

8.11 Unpaid Leave of Absence

The Town Manager may approve an employee's request for up to a six (6) month unpaid leave that will guarantee that the member shall retain permanent status upon return. Requests for a leave of absence will be made in writing to the Town Manager and shall contain all relevant facts and circumstances in support of the request. The Town Manager's approval of a leave of absence is discretionary; however, the primary consideration in reaching a decision to grant or deny a leave of absence shall be the efficient and orderly operation of the Town and the affected department. All benefits, including but not limited to leave accrual, health insurance, and retirement shall be terminated for the duration of the leave of absence, except as otherwise required by law. All accrued leave balances must be exhausted before the employee may go onto an unpaid leave of absence.

8.12 Catastrophic Leave

The Town has a policy that allows employees to donate their leave to other employees that have suffered a catastrophic event and have exhausted all types of leave at their disposal. An employee who is eligible to receive other benefits such as (SDI) or Workers' Compensation benefits may receive Catastrophic Leave on a pro-rated basis not to exceed the employee's normal rate of pay. Information related to Catastrophic Leave shall be available from the Human Resources Department.

ARTICLE 9: Worker's Compensation

9.1 Industrial Accident and Illness Leave

Industrial accident leave shall be granted as required by law.

9.2 On-the-Job Injury

Whenever an employee is absent due to an illness or injury arising out of and in the course of employment, the unit member shall receive full compensation, less any Workers' Compensation insurance benefits received, during the first fifteen (15) working days of such absence without deduction from accrued comprehensive leave. Thereafter, if the employee is still properly absent from duty, they may receive, from accrued comprehensive leave, if any, an amount equal to the difference between the amount the member receives as Workers' Compensation insurance benefits and the amount of their regular compensation until the unit member returns to work or accrued leave is exhausted. If comprehensive leave is exhausted, then the unit member will be compensated at the statutory rate under the current Workers' Compensation regulations by the Town's Workers'

Compensation Insurance carrier. All benefits, including but not limited to leave accrual, health insurance, and retirement, shall be reduced proportionally to the reduction in work hours; exceptions to the proration may be considered by the Town Manager.

ARTICLE 10: Health Insurance Benefits

10.1 Health Insurance Benefits

Employees and their dependents shall be eligible for coverage under the Town's health plan, subject to the plan's terms and conditions.

10.2 Flexible Benefit Section 125 Program and Benefit Stipend

The Town will contract with CalPERS for health insurance for the period of this Agreement. The Town will maintain a flexible benefit program.

a. Employees and their dependents shall be able to participate in the CalPERS Health Program.

b. The Town shall contribute the minimum amount required by state law per month per retired employee as the "employer contribution" to the cost of the premium for the health program, should the employee elect to participate in the plan. This is otherwise known as the PEMHCA minimum.

c. The Town will provide a monthly contribution to each employee in an amount equal to the cost of coverage under the CalPERS Health Insurance Plan based upon the employee's dependent status definition under the CalPERS Health Benefit Program as "employee," "employee plus one," or "employee plus two" for the employee's flexible (cafeteria) account. This amount is inclusive of the "employer contribution" for the CalPERS Health Program premium.

d. Employees who do not elect to take the Town's health insurance must provide proof of health coverage provided by their spouse or domestic partner's employer (or other group coverage in accordance with applicable state and federal law) and shall be eligible to receive a benefit stipend of six hundred dollars ($600) per month. Payments from the Town that the employee receives in lieu of the contribution to the flexible spending (cafeteria) account, shall not be considered an increase in base compensation and shall be taxable pursuant to IRS regulations.

10.3 Vision and Dental Health Reimbursement Arrangement (HRA) Plan

Employees may participate in the Health Reimbursement Arrangement (HRA) Plan as established by the Town to reimburse employees for vision and dental expenses as defined by IRS Publication 502 and the Town's Vision and Dental Policy. Employees who participate shall be eligible for reimbursement up to a total of two thousand dollars ($2,000) for employees and one thousand dollars ($1,000) for each eligible dependent (as defined by HRA guidelines specified in IRS

Publication 969) per fiscal year, which total may be combined for the use of either the employee or any of their eligible dependents. When two (2) regular, full-time Town employees are considered to be eligible dependents of one another, they shall not be covered by each other, and their dependent children may only be covered by one (1) parent.

New employees not employed by the Town for the full fiscal year shall be entitled to a pro-rata reimbursement amount upon hire. Up to eighty percent (80%) of the unused portion of the total benefit, (not to exceed two thousand dollars ($2,000) per year for employees with less than one (1) year of service with the Town) may be "rolled over" from one fiscal year to the next, for a total of not more than three (3) fiscal years. For purposes of identifying the unused portion, receipts for services performed in the previous fiscal year must be submitted within sixty (60) days of the beginning of the new fiscal year. Employees must be in regular, full-time status with the Town at the time the vision/dental services were performed.

The current fiscal year benefit amount will be used to pay all reimbursement requests. Once the current fiscal year benefit amount is exhausted, rollover benefit amounts from previous years will be used to fund the reimbursement requests. "Rollover Year 1" benefit will be accessed first for reimbursement requests. Then, "Rollover Year 2" benefit amount will be accessed for reimbursement requests. Finally, if the current fiscal year and "Rollover Year 1" and "Rollover Year 2" benefits have been exhausted, "Rollover Year 3" will be accessed for reimbursement requests. Any amount remaining in "Rollover Year 3" sixty (60) days after the close of a fiscal year will no longer be available to fund reimbursement requests. Vision and dental services performed in the immediately preceding fiscal year shall be considered reimbursable. Requests for reimbursement for vision/dental services performed in years prior to the immediately preceding fiscal year shall not be eligible.

Eligibility for reimbursement ends on the last paid day of employment for expenses incurred prior to permanent separation from service. Employees must submit a request to Human Resources in writing prior to permanent separation to be eligible for reimbursement of vision or dental services received prior to their permanent separation. Exceptions to reimbursement are subject to HRA guidelines and Town Manager approval. Employees may elect to not participate in the reimbursement program by notifying the Human Resources Department with a written request to opt out of the plan.

ARTICLE 11: Deferred Compensation

The Town shall maintain an IRC Section 457(b) deferred compensation plan in good standing and shall make voluntary participation in the plan available to employees.

The Town shall contribute to a Town Section 457(b) deferred compensation plan for the benefit of the employees. The Town shall contribute fifty dollars ($50) per pay period for twenty-four (24) pay periods per year into an approved deferred compensation plan. The Town shall further contribute to the employees' Section 457(b) plan an amount equal to the amount contributed by that employee up to an additional twenty-five dollars ($25). The maximum employer contribution shall not exceed a total of seventy-five dollars ($75) per pay period, with a minimum employee

contribution of twenty-five dollars ($25) per pay period. Deposits shall occur as part of the first and second payrolls of each month.

Employees shall have sixty (60) days from their hire date to sign up for an eligible 457(b) plan to receive employer contributions retroactive to their hire date. Employees who sign up after sixty (60) days from their hire date will receive employer contributions beginning on the next applicable pay period, and the Town's contributions shall not be retroactive.

ARTICLE 12: Retirement Contribution

12.1 Employees covered by this Agreement will participate in the California Public Employees Retirement System (CalPERS). The Town shall maintain the employer contribution to CalPERS for the term of this Agreement.

Employees participate in CalPERS as follows:

a. Employees hired before January 1, 2013, or "Classic Members" as defined by CalPERS (not new members per CCR 579.1(b)), shall receive the 2.7% @ age 55 retirement formula, highest thirty-six (36) month average final compensation period, the Fourth Level of the 1959 Survivor's Benefit, and a two percent (2%) retirement Cost of Living Adjustment (COLA). These employees shall pay the entire eight percent (8%) of the CalPERS employee's contribution on a pre-tax basis.

b. Non-Classic employees (New Members - CCR 579.1(a)) hired after January 1, 2013 will pay the full CalPERS required amount to this plan in accordance with the Public Employee Pension Reform Act (PEPRA) employee's contribution on a pre-tax basis. Both parties recognize that this contribution will change from time to time and will be adjusted on the first full pay period of each fiscal year. New miscellaneous members will receive the 2% @ age 62 retirement formula, highest thirty-six (36) month average final compensation period, the Fourth Level of the 1959 Survivor's Benefit, and a two percent (2%) retirement COLA.

12.2 The Town agrees to maintain the employer portion of the contribution to CalPERS.

12.3 Participation in the CalPERS plan discontinues employee participation in the Social Security System related to Town employment.

12.4 All participation in CalPERS is subject to the contract between the Town and CalPERS and the interpretation of rules, regulations, and contract by CalPERS.

12.5 Employee "member contributions" shall be made pursuant to Internal Revenue Code (414)(h)(2).

ARTICLE 13: State Disability Insurance

Employees participate in State Disability Insurance (SDI). Under the California Unemployment Insurance Code, "disability" includes any illness or injury, either physical or mental, including pregnancy, childbirth, or related medical condition that prevents a member from doing their regular or customary work. Employee contributions shall be made via payroll on a pre-tax basis.

Employees who are eligible to receive SDI shall utilize paid leave on a prorated basis to supplement their SDI payments, in accordance with the Town's Family and Medical Leave Policy and applicable state and federal law. All benefits shall be reduced proportionally to the reduction in paid leave hours utilized in accordance with the Town's Family and Medical Leave Policy and applicable state and federal law.

ARTICLE 14: Dues Deductions

Employees may sign up for payroll deductions of Association dues with the Association. The Association will certify to the Town any new members of the Association.

Town agrees to deduct dues as established by the Association. The sum so withheld shall be remitted by the Town, without delay, directly to the Association along with a list of employees who have had such amounts deducted. As periodically requested by the Town, the Association agrees to provide a listing of all additions or deletions of membership or requested changes to establish payroll deductions of its members, to the Town.

The employee's earnings must be sufficient after the other legal and required deductions are made to cover the amount of the dues authorized. When an employee is in a non-paid status during only part of the pay period, and the salary is not sufficient to cover the full withholding, no deduction shall be made. All other legal and required deductions have priority over Association dues.

It shall be the sole responsibility of the Association to procure and enforce payroll deduction of dues.

The Association agrees to indemnify, defend, and hold harmless the Town, its officers, employees, and agents acting on its behalf from and against any and all losses, damages, costs, expenses, claims, demands, actions, suits, judgments, and other forms of liability arising out of the application or enforcement of this section. In no event shall the Town be required to pay from its own funds Association dues which the employee was obligated to pay, but failed to pay regardless of the reasons.

Any Association member who notifies the Town of their desire to discontinue dues deductions or otherwise withdraw from Association membership shall be referred back to the Association. The Town agrees to continue all dues deductions until notified of a deduction change by the Association.

ARTICLE 15: Life Insurance

The Town will provide a term life insurance policy for employees in the amount of $50,000, dropping to $25,000 at age seventy (70). Dependents shall be eligible for coverage under the group life insurance policy in the amount of $5,000; premiums will be paid by the Town.

ARTICLE 16: Wellness Program

16.1 The Town shall maintain a corporate membership at an athletic/health club, if available, within the Town limits.

ARTICLE 17: Education Reimbursement

17.1 Education and Training

Continuing Education: Funding for continuing education may be available to employees on a case-by-case basis and is subject to Department Head approval and budget.

Licenses, Certifications, and Professional Development: The Town recognizes the importance of having highly skilled employees and encourages employees to take educational and training courses each year. Management will make every effort to assure that Town funds are provided annually in each budget for these purposes.

17.2 Educational Reimbursement Policy

Education reimbursement will be provided in accordance with the Town's Educational Reimbursement Policy.

ARTICLE 18: Anniversary Awards

The Town Council recognizes the important contribution made by valued long-term employees and wishes to reward their service to the Town. Productive, long-term employees are the Town's most valuable asset and are to be commended for their skill, talent, dedication, and service.

The Town shall award employees for every five (5) years of service to the Town according to the schedule herein provided. The following schedule of awards is intended to accompany a certificate of appreciation from the Town Council:

Years of Service*	Award
5 years	Council recognition and 20 hours of paid administrative leave
10 years	Council recognition and 28 hours of paid administrative leave
15 years	Council recognition and 36 hours of paid administrative leave
20 years	Council recognition and 44 hours of paid administrative leave
25 years	Council recognition and 84 hours of paid administrative leave
30 years	Council recognition and 88 hours of paid administrative leave

**For each following five-year increment, Council recognition and 88 hours of administrative leave.*

Paid administrative leave shall have no cash value and must be used within twelve (12) months of the employee's anniversary date.

ARTICLE 19: Work Schedule

19.1 The normal workweek for employees is forty (40) hours. The standard workweek begins at 12:00 a.m. midnight on Monday and ends at 11:59 p.m. on Sunday, unless an alternative work schedule is approved according to the Alternative Work Schedule Policy. Alternative work schedules and work weeks may be established on a departmental basis with the approval of the Town Manager, with the needs of the department and the Town being the primary consideration and the preferences of the employee being a secondary consideration.

19.2 The normal workday for employees is eight (8) hours per day.

19.3 The Town Manager may designate other normal working hours as required by the needs of the Town. This may include what are referred to as "9/80" or "4-10" work schedules.

19.4 If an employee is required to work overtime because of an emergency declared by the Town Manager or designee, that employee's regular work schedule (other than during the period of emergency) shall remain unchanged. Any such overtime shall be treated as compensatory time and shall be used by the employee at the employee's discretion subject to approval by the employee's supervisor or Department Head. In the event the Town is reimbursed by the State or Federal emergency management systems for overtime earned during an emergency, members may, on their individual discretion, request to exchange earned compensatory time for paid time up to the amount of unused compensatory time earned during the emergency. Should reimbursement be in an amount less than required to totally compensate all eligible employees, the funds shall be used as a pool and all employees requesting reimbursement will receive a pro rata share against total overtime hours worked.

ARTICLE 20: Salaries and Wages

20.1 Salary Scales

The salary scale shall consist of eight (8) steps, as shown in Attachment B.

20.2 Base Annual Salaries

Employees shall receive the following adjustments to base salary effective on the dates as shown. Increases will go into effect on the first full pay period of the month.

July, 2026.....6% pay adjustment

July, 2027.....3% pay adjustment
July, 2028.....3% pay adjustment

20.3 Bilingual Pay

The Town acknowledges that bilingual speaking ability may enhance an employee's ability to contribute to the Town. As such, employees who meet bilingual proficiency qualifications may receive a pay differential of five percent (5%) of their base salary. Approval of bilingual pay shall be tied into demonstrated enhancements from an employee's ability to speak dual languages. The Town Manager and Human Resources shall determine the appropriateness of bilingual pay, designate language and testing requirements, including periodic re-examination of proficiency as deemed appropriate, and which will determine the qualifications for and maintenance of this incentive.

20.4 Special Function Pay

The Town and the Association agree that an employee's possession of certain appropriate certifications, licenses, degrees, and skills which are not a part of the required qualifications for a position (as outlined in the position's job description) may be of value to the Town, and, when utilized, increase the employee's value. Department Heads and/or employees may identify such certifications, licenses, degrees, and skills that could merit special function pay. Employees must actively and regularly utilize certifications, licenses, degrees, and skills that benefit the Town in order to qualify and maintain special function pay status. Special function pay shall be two and one-half percent (2.5%) of an employee's base salary. Final approval of Special Function Pay status shall be determined by the employee's Department Head and Human Resources.

Special function pay may include, but is not limited to:

- Notary
- Special license or certification applicable to job
- Driver's license used but not required for position

20.5 Bonus

Employees shall be eligible for an annual contingent payment based upon Transient Occupancy Tax (TOT) revenues received during the previous fiscal year, in order to allow them to share in the success of the Town. No individual payment shall exceed four thousand dollars ($4,000). The amount will be based on eight percent (8%) of the TOT revenues that are greater than the amount budgeted to be received and retained by the Town (i.e., the amount does not include TOT allocated to outside agencies (Tourism, Housing, and Transit). The revenue sharing payment shall be calculated based on the total year end Town's share of TOT revenues above the original fiscal year TOT budget. This amount shall be divided by the number of all eligible, miscellaneous regular employees at the time of the payment to determine the amount per employee. In order to be eligible for this contingent revenue sharing payment, an employee must be (a) employed with the Town for some part of the fiscal year on which the calculation is based, and (b) be employed with the Town on the date the payment is made. Eligibility for this payment is not complete, and no right

to this payment is earned, unless both of these criteria are satisfied. New employees who join Town service during any year who are not employed by the Town for the full fiscal year, but who are employed when the payments are calculated and paid, are eligible for a pro-rata payment based on regular hours worked, including part-time employment for employees that subsequently became full-time prior to the start of the fiscal year. Payments shall be deposited on the first regular payroll in August following the close of the fiscal year on which the calculation is based. Payments shall be subject to applicable state and federal tax withholdings. Payments shall not be subject to retirement.

ARTICLE 21: Paid Municipal Holidays

All holidays are considered one eight (8)-hour workday. The following are recognized as paid municipal holidays:

- New Year's Day;
- Martin Luther King Jr. Day;
- Presidents' Day;
- Memorial Day;
- Independence Day;
- Labor Day;
- Veterans Day;
- Thanksgiving Day;
- Friday following Thanksgiving Day;
- Christmas Eve;
- Christmas Day;
- New Year's Eve;
- Floating Holiday (one per fiscal year).

If a paid municipal holiday falls upon a Sunday, the Monday following will be considered the observed holiday. If said holidays fall upon a Saturday, the Friday preceding will be considered the observed holiday. If the alternative Monday or Friday is already a different holiday (i.e., in the case of Christmas Eve and Christmas Day), the holiday will be observed on whichever day, Monday or Friday, is not already a holiday. A list of recognized paid municipal holidays shall be established and published by the Human Resources Department in the form of a memorandum to all full-time, regular employees.

Floating holidays shall be taken at the discretion of the employee's supervisor, provided they are not taken in conjunction with another paid municipal holiday, unless the employee is required to work on a paid municipal holiday. The procedure for taking a floating holiday shall be the same as the procedure for using comprehensive leave as outlined in section 8.2 "Scheduling/Notification". The floating holiday shall not roll over to the following fiscal year.

ARTICLE 22: Overtime

22.1 Overtime Policy – Definition

It is the policy of the Town that overtime work is to be kept at a minimum consistent with the protection of the lives and property of Mammoth Lakes citizens and the efficient operation of the Departments and operations of the Town. Overtime must be authorized in advance by both the supervisor and Department Head and is subject to such other rules and procedures as the Town Manager may prescribe.

Overtime shall be defined as time actually worked beyond forty (40) hours per work week. "Time actually worked" is defined as all time during which an employee is necessarily required by the employer to be on the employer's premises, on duty, or at a prescribed workplace. Properly approved travel time for work purposes will be compensated as "hours worked" in compliance with applicable FLSA regulations. Town-paid leaves (e.g., comprehensive leave, holidays, etc.), meal periods, other state or federal paid leaves and release time for Association business, are not considered "time actually worked".

22.2 Overtime Compensation

For hours worked in excess of forty (40) hours in any workweek, one of the following shall occur at the discretion of the Department Head, and in consultation with the employee.

Employee shall accrue compensatory time-off on a time-and-one-half basis; or,

Overtime shall be paid at time-and-one-half the regular hourly rate of pay.

22.3 Maximum Accumulation of Compensatory Time

Employees may accumulate up to one hundred (100) hours of compensatory time. Time off for compensatory time must be approved in advance by the Department Head, or their designee. In the event of a separation from service, the employee shall be entitled to a cash payment of all their accumulated compensatory time, regardless of cause or reason.

22.4 Usage of Compensatory Time

Compensatory time earned shall be used at the employee's discretion with the prior approval of the employee's supervisor or their designee. The employee must be permitted to use the compensatory time off within a reasonable period after making a request if the employee's use of the compensatory time does not unduly disrupt the operation of the department.

22.5 Compensatory Leave at Termination

Upon separation from the Town, employees shall receive payment for all accrued compensatory leave at the employee's current regular rate of pay, or as required by law.

ARTICLE 23: Compensation for Municipal Holidays/Holiday Overtime

23.1 An employee on a leave-of-absence without pay shall not receive any compensation for holidays occurring during such leave.

23.2 An employee must be in a pay status on the workday preceding a holiday to be eligible to be compensated for the holiday.

23.3 All time worked on a paid municipal holiday as defined by the Town, except personal leave, shall be paid at the rate of one and one-half (1 ½) times the employee's regular rate of pay or shift differential rate, whichever is applicable. The employee will also receive time off in an amount equal to up to eight (8) hours of compensatory time for hours actually worked on the paid municipal holiday and shall be deposited into the employee's compensatory leave bank. Hours banked as compensatory time for hours worked on the paid municipal holiday shall be used as outlined in section 22.4. Hours banked as compensatory time in excess of one hundred (100) for hours worked on the paid municipal holiday shall be paid out in accordance with section 22.3. No employee shall be required or authorized to work on a paid municipal holiday without prior mutual agreement between the employee and Department Head, or designee.

ARTICLE 24: Severance

If an employee is laid off by the Town without cause, upon separation agreement approved by the Town which releases all claims against the Town, Town employees, and Town officials, the employee shall be eligible to receive severance payment in accordance with the schedule below. All payments under this section are subject to applicable payroll taxes and withholdings.

Five years of continuous service	Two weeks (80 hours)
Ten or more years of continuous service	Four weeks (160 hours)

ARTICLE 25: Effect of Agreement

25.1 Complete Understanding

The terms and conditions set forth in this Agreement represent the full and complete understanding between the parties hereto. The terms and conditions may be altered, changed, added to, deleted from, or modified only through the voluntary, mutual consent of the parties in a written amendment executed according to the provisions of the Agreement.

25.2 Improvements in Benefits

Improvements in member benefits contained in this Agreement which are brought about by the amendment or addition of statutory mandated guarantees now provided in California law shall be incorporated into this Agreement.

25.3 Savings

If any provision of this Agreement or any application thereof to any member is held by a court of competent jurisdiction to be contrary to law, then such provision or application shall be deemed invalid, to the extent required by such court decision, but all other provisions or applications shall continue in full force and effect.

ARTICLE 26: Severability

Should any section, clause, or provision of this Memorandum of Understanding be declared illegal by final judgment of a court of competent jurisdiction, such invalidation of such section, clause, or provision shall not invalidate the remaining portions thereof, and such remaining portions shall remain in full force and effect.

Upon such invalidation, the parties agree to meet and confer immediately on substitute provisions for such parts or provisions rendered or declared illegal or an unfair labor practice.

ARTICLE 27: Duration

The provisions set forth herein are final. Except as otherwise provided herein, no changes or modifications shall be offered, urged, or otherwise presented by the General Employees Association or the Town of Mammoth Lakes for the duration of this Agreement, provided, however, that nothing herein shall prevent the parties from meeting and conferring and making modifications herein by mutual consent. The provisions herein shall be from July 1, 2026 to June 30 2029.

ATTACHMENT A

List of Classifications Represented by the General Employees' Association

Administrative Coordinator
Assistant Engineer
Assistant Planner
Associate Planner
Building Inspector I
Building Inspector/Plans Examiner
Code Compliance Officer
Community Services Officer
Engineering Assistant
Finance Analyst & Technology Coordinator
Human Resources Analyst
Payroll/Human Resources Specialist
Permit Technician I
Police Services Technician
Program & Facilities Administrator
Records Supervisor
Recreation Supervisor
Revenue Accountant
Revenue Specialist
Senior Accounting Assistant
Senior Public Works Inspector

Attachment B

TOWN OF Mammoth Lakes

Salary Schedules for Town of Mammoth Lakes General Employees' Association (GEA) FY26-27, FY27-28, and FY28-29

FY 2026-27: Effective July, 2026
Rev. July, 2026

Pay Range	Rate Type: Annual								Hourly							
	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H
Permit Technician I	G139	55,492	58,267	61,180	64,239	67,451	70,824	74,365	78,083	26.6788	28.0130	29.4135	30.8841	32.4284	34.0500	35.7524	37.5399
Program & Facilities Administrator	G139	55,492	58,267	61,180	64,239	67,451	70,824	74,365	78,083	26.6788	28.0130	29.4135	30.8841	32.4284	34.0500	35.7524	37.5399
Records Supervisor	G139	55,492	58,267	61,180	64,239	67,451	70,824	74,365	78,083	26.6788	28.0130	29.4135	30.8841	32.4284	34.0500	35.7524	37.5399
Revenue Specialist	G139	55,492	58,267	61,180	64,239	67,451	70,824	74,365	78,083	26.6788	28.0130	29.4135	30.8841	32.4284	34.0500	35.7524	37.5399
Human Resources Analyst	G145	58,905	61,850	64,943	68,190	71,600	75,180	78,939	82,886	28.3197	29.7356	31.2226	32.7837	34.4231	36.1442	37.9514	39.8490
Senior Accounting Assistant	G145	58,905	61,850	64,943	68,190	71,600	75,180	78,939	82,886	28.3197	29.7356	31.2226	32.7837	34.4231	36.1442	37.9514	39.8490
Engineering Assistant	G151	62,529	65,655	68,938	72,385	76,004	79,804	83,794	87,984	30.0620	31.5649	33.1433	34.8005	36.5404	38.3673	40.2856	42.3000
Recreation Supervisor	G151	62,529	65,655	68,938	72,385	76,004	79,804	83,794	87,984	30.0620	31.5649	33.1433	34.8005	36.5404	38.3673	40.2856	42.3000
Administrative Coordinator	G156	65,719	69,005	72,455	76,078	79,882	83,876	88,070	92,474	31.5957	33.1755	34.8341	36.5760	38.4048	40.3250	42.3413	44.4587
Assistant Planner	G156	65,719	69,005	72,455	76,078	79,882	83,876	88,070	92,474	31.5957	33.1755	34.8341	36.5760	38.4048	40.3250	42.3413	44.4587
Building Inspector I	G156	65,719	69,005	72,455	76,078	79,882	83,876	88,070	92,474	31.5957	33.1755	34.8341	36.5760	38.4048	40.3250	42.3413	44.4587
Code Compliance Officer	G156	65,719	69,005	72,455	76,078	79,882	83,876	88,070	92,474	31.5957	33.1755	34.8341	36.5760	38.4048	40.3250	42.3413	44.4587
Community Services Officer	G156	65,719	69,005	72,455	76,078	79,882	83,876	88,070	92,474	31.5957	33.1755	34.8341	36.5760	38.4048	40.3250	42.3413	44.4587
Assistant Engineer	G167	73,322	76,988	80,837	84,879	89,123	93,579	98,258	103,171	35.2510	37.0135	38.8639	40.8072	42.8476	44.9899	47.2394	49.6014
Finance Analyst & Technology Coordinator	G167	73,322	76,988	80,837	84,879	89,123	93,579	98,258	103,171	35.2510	37.0135	38.8639	40.8072	42.8476	44.9899	47.2394	49.6014
Police Services Technician	G167	73,322	76,988	80,837	84,879	89,123	93,579	98,258	103,171	35.2510	37.0135	38.8639	40.8072	42.8476	44.9899	47.2394	49.6014
Associate Planner	G172	77,062	80,915	84,961	89,209	93,669	98,352	103,270	108,434	37.0490	38.9014	40.8466	42.8889	45.0332	47.2846	49.6490	52.1317
Building Inspector/Plans Examiner	G172	77,062	80,915	84,961	89,209	93,669	98,352	103,270	108,434	37.0490	38.9014	40.8466	42.8889	45.0332	47.2846	49.6490	52.1317
Payroll/Human Resources Specialist	G172	77,062	80,915	84,961	89,209	93,669	98,352	103,270	108,434	37.0490	38.9014	40.8466	42.8889	45.0332	47.2846	49.6490	52.1317
Revenue Accountant	G172	77,062	80,915	84,961	89,209	93,669	98,352	103,270	108,434	37.0490	38.9014	40.8466	42.8889	45.0332	47.2846	49.6490	52.1317
Senior Public Works Inspector	G172	77,062	80,915	84,961	89,209	93,669	98,352	103,270	108,434	37.0490	38.9014	40.8466	42.8889	45.0332	47.2846	49.6490	52.1317

FY 2027-28: Effective July, 2027
Rev. July, 2026

Pay Range	Rate Type: Annual								Hourly							
	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H
Permit Technician I	G139	57,155	60,013	63,014	66,165	69,473	72,947	76,594	80,424	27.4784	28.8524	30.2952	31.8101	33.4005	35.0707	36.8240	38.6654
Program & Facilities Administrator	G139	57,155	60,013	63,014	66,165	69,473	72,947	76,594	80,424	27.4784	28.8524	30.2952	31.8101	33.4005	35.0707	36.8240	38.6654
Records Supervisor	G139	57,155	60,013	63,014	66,165	69,473	72,947	76,594	80,424	27.4784	28.8524	30.2952	31.8101	33.4005	35.0707	36.8240	38.6654
Revenue Specialist	G139	57,155	60,013	63,014	66,165	69,473	72,947	76,594	80,424	27.4784	28.8524	30.2952	31.8101	33.4005	35.0707	36.8240	38.6654
Human Resources Analyst	G145	60,672	63,706	66,891	70,236	73,748	77,435	81,307	85,372	29.1692	30.6279	32.1591	33.7673	35.4558	37.2284	39.0899	41.0442
Senior Accounting Assistant	G145	60,672	63,706	66,891	70,236	73,748	77,435	81,307	85,372	29.1692	30.6279	32.1591	33.7673	35.4558	37.2284	39.0899	41.0442
Engineering Assistant	G151	64,405	67,625	71,006	74,556	78,284	82,198	86,308	90,623	30.9639	32.5120	34.1375	35.8442	37.6365	39.5183	41.4942	43.5688
Recreation Supervisor	G151	64,405	67,625	71,006	74,556	78,284	82,198	86,308	90,623	30.9639	32.5120	34.1375	35.8442	37.6365	39.5183	41.4942	43.5688
Administrative Coordinator	G156	67,690	71,075	74,629	78,360	82,278	86,392	90,712	95,248	32.5433	34.1707	35.8793	37.6731	39.5567	41.5346	43.6115	45.7923
Assistant Planner	G156	67,690	71,075	74,629	78,360	82,278	86,392	90,712	95,248	32.5433	34.1707	35.8793	37.6731	39.5567	41.5346	43.6115	45.7923
Building Inspector I	G156	67,690	71,075	74,629	78,360	82,278	86,392	90,712	95,248	32.5433	34.1707	35.8793	37.6731	39.5567	41.5346	43.6115	45.7923
Code Compliance Officer	G156	67,690	71,075	74,629	78,360	82,278	86,392	90,712	95,248	32.5433	34.1707	35.8793	37.6731	39.5567	41.5346	43.6115	45.7923
Community Services Officer	G156	67,690	71,075	74,629	78,360	82,278	86,392	90,712	95,248	32.5433	34.1707	35.8793	37.6731	39.5567	41.5346	43.6115	45.7923
Assistant Engineer	G167	75,520	79,296	83,261	87,424	91,795	96,385	101,204	106,264	36.3077	38.1231	40.0293	42.0308	44.1322	46.3389	48.6558	51.0885
Finance Analyst & Technology Coordinator	G167	75,520	79,296	83,261	87,424	91,795	96,385	101,204	106,264	36.3077	38.1231	40.0293	42.0308	44.1322	46.3389	48.6558	51.0885
Police Services Technician	G167	75,520	79,296	83,261	87,424	91,795	96,385	101,204	106,264	36.3077	38.1231	40.0293	42.0308	44.1322	46.3389	48.6558	51.0885
Associate Planner	G172	79,372	83,341	87,508	91,883	96,477	101,301	106,366	111,684	38.1596	40.0678	42.0712	44.1745	46.3832	48.7024	51.1375	53.6942
Building Inspector/Plans Examiner	G172	79,372	83,341	87,508	91,883	96,477	101,301	106,366	111,684	38.1596	40.0678	42.0712	44.1745	46.3832	48.7024	51.1375	53.6942
Payroll/Human Resources Specialist	G172	79,372	83,341	87,508	91,883	96,477	101,301	106,366	111,684	38.1596	40.0678	42.0712	44.1745	46.3832	48.7024	51.1375	53.6942
Revenue Accountant	G172	79,372	83,341	87,508	91,883	96,477	101,301	106,366	111,684	38.1596	40.0678	42.0712	44.1745	46.3832	48.7024	51.1375	53.6942
Senior Public Works Inspector	G172	79,372	83,341	87,508	91,883	96,477	101,301	106,366	111,684	38.1596	40.0678	42.0712	44.1745	46.3832	48.7024	51.1375	53.6942

FY 2028-29: Effective July, 2028
Rev. July, 2026

Pay Range	Rate Type: Annual								Hourly							
	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H
Permit Technician I	G139	58,867	61,810	64,901	68,146	71,553	75,131	78,888	82,832	28.3014	29.7163	31.2024	32.7625	34.4005	36.1207	37.9269	39.8231
Program & Facilities Administrator	G139	58,867	61,810	64,901	68,146	71,553	75,131	78,888	82,832	28.3014	29.7163	31.2024	32.7625	34.4005	36.1207	37.9269	39.8231
Records Supervisor	G139	58,867	61,810	64,901	68,146	71,553	75,131	78,888	82,832	28.3014	29.7163	31.2024	32.7625	34.4005	36.1207	37.9269	39.8231
Revenue Specialist	G139	58,867	61,810	64,901	68,146	71,553	75,131	78,888	82,832	28.3014	29.7163	31.2024	32.7625	34.4005	36.1207	37.9269	39.8231
Human Resources Analyst	G145	62,491	65,616	68,897	72,342	75,959	79,757	83,745	87,932	30.0438	31.5462	33.1236	34.7798	36.5188	38.3447	40.2620	42.2750
Senior Accounting Assistant	G145	62,491	65,616	68,897	72,342	75,959	79,757	83,745	87,932	30.0438	31.5462	33.1236	34.7798	36.5188	38.3447	40.2620	42.2750
Engineering Assistant	G151	66,335	69,652	73,135	76,792	80,632	84,664	88,897	93,342	31.8918	33.4865	35.1611	36.9192	38.7654	40.7038	42.7389	44.8760
Recreation Supervisor	G151	66,335	69,652	73,135	76,792	80,632	84,664	88,897	93,342	31.8918	33.4865	35.1611	36.9192	38.7654	40.7038	42.7389	44.8760
Administrative Coordinator	G156	69,718	73,204	76,864	80,707	84,742	88,979	93,428	98,099	33.5183	35.1942	36.9538	38.8014	40.7413	42.7784	44.9173	47.1630
Assistant Planner	G156	69,718	73,204	76,864	80,707	84,742	88,979	93,428	98,099	33.5183	35.1942	36.9538	38.8014	40.7413	42.7784	44.9173	47.1630
Building Inspector I	G156	69,718	73,204	76,864	80,707	84,742	88,979	93,428	98,099	33.5183	35.1942	36.9538	38.8014	40.7413	42.7784	44.9173	47.1630
Code Compliance Officer	G156	69,718	73,204	76,864	80,707	84,742	88,979	93,428	98,099	33.5183	35.1942	36.9538	38.8014	40.7413	42.7784	44.9173	47.1630
Community Services Officer	G156	69,718	73,204	76,864	80,707	84,742	88,979	93,428	98,099	33.5183	35.1942	36.9538	38.8014	40.7413	42.7784	44.9173	47.1630
Assistant Engineer	G167	77,780	81,669	85,752	90,040	94,542	99,269	104,232	109,444	37.3942	39.2639	41.2269	43.2885	45.4529	47.7255	50.1115	52.6173
Finance Analyst & Technology Coordinator	G167	77,780	81,669	85,752	90,040	94,542	99,269	104,232	109,444	37.3942	39.2639	41.2269	43.2885	45.4529	47.7255	50.1115	52.6173
Police Services Technician	G167	77,780	81,669	85,752	90,040	94,542	99,269	104,232	109,444	37.3942	39.2639	41.2269	43.2885	45.4529	47.7255	50.1115	52.6173
Associate Planner	G172	81,747	85,834	90,126	94,632	99,364	104,332	109,549	115,026	39.3014	41.2663	43.3298	45.4962	47.7712	50.1596	52.6678	55.3010
Building Inspector/Plans Examiner	G172	81,747	85,834	90,126	94,632	99,364	104,332	109,549	115,026	39.3014	41.2663	43.3298	45.4962	47.7712	50.1596	52.6678	55.3010
Payroll/Human Resources Specialist	G172	81,747	85,834	90,126	94,632	99,364	104,332	109,549	115,026	39.3014	41.2663	43.3298	45.4962	47.7712	50.1596	52.6678	55.3010
Revenue Accountant	G172	81,747	85,834	90,126	94,632	99,364	104,332	109,549	115,026	39.3014	41.2663	43.3298	45.4962	47.7712	50.1596	52.6678	55.3010
Senior Public Works Inspector	G172	81,747	85,834	90,126	94,632	99,364	104,332	109,549	115,026	39.3014	41.2663	43.3298	45.4962	47.7712	50.1596	52.6678	55.3010

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE TOWN OF MAMMOTH LAKES
AND
THE MAMMOTH LAKES
MANAGEMENT EMPLOYEES' ASSOCIATION
July 1, 2026 to June 30, 2029

PREAMBLE

This Memorandum of Understanding is entered into pursuant to the Meyers-Milias-Brown Act (Government Code Section 3500 et seq). The parties to this Memorandum of Understanding are the Town of Mammoth Lakes, State of California, which hereinafter shall be referred to as "Town" and the Mammoth Lakes Management Employees' Association, which hereinafter shall be referred to as "Association." The parties have met and conferred in good faith regarding wages, hours, and other terms and conditions of employment of the employees represented by the Association and have exchanged freely information, opinions, and proposals and have endeavored to reach agreement on all matters relating to the employment, conditions, and employee relations of such employees.

This Memorandum of Understanding has been presented to the Town Council as a joint recommendation of the undersigned for salary, fringe benefits, and other working conditions for the period beginning July 1, 2026 to June 30, 2029, and was ratified by the Town Council on June 17, 2026, and the terms and conditions herein are in full force and effect for affected members of the Mammoth Lakes Management Employees' Association.

TOWN OF MAMMOTH LAKES	MAMMOTH LAKES MANAGEMENT EMPLOYEES' ASSOCIATION
Rob Patterson Town Manager	Kat Kelly Management Employees' Association Representative
Date	Date
Jamie Gray Town Clerk	Riley Griesenbeck Management Employees' Association Representative
Date	Date

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ARTICLE 1: Agreement

The Articles and provisions contained herein constitute a bilateral and binding agreement ("Agreement") by and between the Town Council of the Town of Mammoth Lakes, California ("Town") and the Mammoth Lakes Management Employees' Association ("Association").

ARTICLE 2: Recognition

The Town recognizes the Association as the exclusive representative of all regular employees whose job classifications are listed in Attachment A.

ARTICLE 3: Non-Discrimination

There shall be no discrimination based on an employee's race, religious creed, color, national origin, ancestry, sex, age, physical or mental disability, medical condition, sexual orientation, marital status, gender identity, gender expression, genetic characteristics or information, military or veteran status, and/or any other category protected by federal and/or state law. In addition, Town policy prohibits retaliation because of the employee's opposition to a practice the employee reasonably believes to constitute employment discrimination or harassment or because of the employee's participation in an employment investigation, proceeding, hearing, or legitimate employee organization activities. Employees who believe they have been harassed, discriminated against, or retaliated against, should report that conduct to the Town, and the Town will investigate those complaints.

ARTICLE 4: Association Rights

4.1 The Association shall have the right to post notices of activities and matters of Association concern on bulletin boards located at Town facilities and to use the Town email, meeting rooms, equipment, and supplies to notice and conduct meetings. Use of space must not interfere with any Town needs or use.

4.2 The Town Manager may authorize up to forty (40) hours annually, not to exceed five (5) days per year, for the Association President or their designee to conduct Association business or attend state or national conferences sponsored by employee associations, exclusive of activities directly related to negotiations affecting this MOU. Public agencies shall allow a reasonable number of public agency employee representatives of recognized employee organizations reasonable time off without loss of compensation or other benefits when formally meeting and conferring with representatives of the public agency on matters within the scope of representation. Association members shall provide their supervisors with reasonable notification requesting release time to conduct association business outside of formal negotiations.

4.3 Within thirty (30) days of the ratification of this Agreement, or any subsequent modification thereof, by both parties, the employer agrees to provide an executed copy to the Association and an electronic copy for distribution and placement on the Town's website.

4.4 A representative from the Association shall have the right and the opportunity during normal business hours to speak to a new employee for the purposes of explaining the new employees' contractual rights and introducing them to the Association. No employee is required to attend such meeting.

4.5 The Town agrees to notify the Association at least thirty (30) days prior to the elimination of any position and/or implementing an employee layoff which would impact Association-represented employees. The Association may then request to meet and confer.

ARTICLE 5: Town Rights

It is understood and agreed that the Town Council retains all of its powers and authority to direct, manage, and control the operation of the Town to the full extent of the law. The exercise of the foregoing powers, rights, authority, duties, and responsibilities by the Town, the adoption of ordinances, policies, rules, regulations, and practices in furtherance thereof, and the use of judgment and discretion in connection therewith, shall be limited only by the specific and express terms of this Agreement, and then only to the extent such specific and express terms are in conformance with law.

Included in these Town duties and powers are the exclusive rights to: determine its organization; direct the work of its employees; determine the times and hours of operation; determine the kinds and levels of services to be provided, and the methods and means of providing them; establish its departmental policies, goals, and objectives; insure the rights and privileges of citizens; determine staffing patterns; determine the number and kind of personnel required; maintain the efficiency of Town operations; build, move, or modify facilities; establish budget procedure and determine budgetary allocation; determine the methods of raising revenue; enter into contracts for supplies and services; and take appropriate action in the event of an emergency. In addition, the Town retains the right to hire, classify, assign, transfer, evaluate, promote, demote, suspend, and terminate employees. These rights will be in conformance with the provisions of state and federal laws.

The Town retains its right to waive, for the duration of the cause, pertinent policies and practices referred to in this Agreement in cases of civil defense, natural disasters, epidemics, or acts of God. All rights, powers, and privileges of the Town shall be exercised by the Town Council and the operation of the Town shall be administered by the Town Manager or any other person properly designated by the Town Council or the Town Manager.

ARTICLE 6: Negotiation Procedure

6.1 Either party may utilize the services of outside consultants.

6.2 The Town Council and the Association will discharge their respective duties required by this agreement in compliance with the Meyers-Milias-Brown Act (Government Code, Section 3500-2511).

6.3 Either party may submit a request to begin negotiations. The other party has the obligation to respond to such request promptly, as required by the Meyers-Milias-Brown Act ("MMBA"). Negotiations shall take place at mutually agreeable times and places.

6.4 The Association shall designate a minimum of two (2) representatives to meet with the Town Council's representatives.

6.5 The parties agree to comply with the MMBA and provide all information relevant to the negotiations process. Neither party is obligated to provide documents subject to legal privilege.

ARTICLE 7: Personnel Rules and Grievance and Disciplinary Procedures

7.1 The Personnel Rules established pursuant to Town Council Resolution, or as subsequently modified by Town Council Resolution, are incorporated herein by reference, as are the Grievance and Disciplinary procedures and provisions established pursuant to said Resolution.

7.2 In the event that the Town intends to revise disciplinary and grievance procedures in the Town's Personnel Rules, the Town will meet and confer with the Association.

ARTICLE 8: Comprehensive and Other Leave

8.1 Comprehensive Leave

Comprehensive leave combines several types of leaves, including vacation leave, sick leave, personal leave, and bereavement leave.

8.2 Scheduling/Notification

The scheduling of comprehensive leave for vacation and personal leave purposes and the amount to be taken at any one time shall be determined by the Department Head in accordance with the department's rules and with regard for the needs of the Town primarily and the preferences of the employee secondarily.

In the event an employee finds it necessary to take comprehensive leave which has not been scheduled in advance, such as for illness, bereavement, emergencies, etc., it is the responsibility of the employee to make documented attempt to contact (i.e. by phone, in person, via text message, or email) their supervisor at least one (1) hour prior to the beginning of their work day to inform the supervisor of the unexpected need to utilize comprehensive leave.

It is the responsibility of the employee to maintain an appropriate level of leave sufficient to cover time lost in case of an unforeseeable event. If an employee does not have enough leave left, they will have their benefits prorated accordingly for time missed from work. More than one occurrence of missing work without having enough leave to cover time lost may result in disciplinary action.

8.3 Comprehensive Leave at Termination

Employees leaving municipal service with accrued comprehensive leave shall be paid the amount of accrued comprehensive leave to the date of termination, inclusive of a prorated accrual of comprehensive leave based on full-time hours worked in their final month of employment prior to permanent separation. Payment for accrued comprehensive leave shall be at the employee's current rate of pay, or as required by law, and shall occur at the next regular pay date in the payroll period of the date of termination.

8.4 Comprehensive Carryover/Payouts

No employee shall be able to accrue comprehensive leave in excess of eight hundred and fifty (850) hours. When an employee reaches a comprehensive leave balance of eight hundred and fifty (850) hours, their accrual shall stop until which time their balance falls below eight hundred and fifty (850) hours.

In the event an employee is not permitted to schedule and take leave as caused by the Town, which would result in the employee exceeding the accumulation limit, the employee may request the Town Manager to consider the reasons for exceeding the cap and may be granted a ninety (90) day extension of time, in which leave time will be scheduled that will bring the employee's accrued time below the eight hundred and fifty (850) hour limit. One (1) additional ninety (90) day extension may be granted.

Employees may request a payout of comprehensive leave twice annually, not to exceed a combined total of two hundred (200) hours, once during the second quarter of the calendar year and again during the fourth quarter of the calendar year. All such requests will be processed, and payouts made in accordance with a schedule established by the Town Manager, or designee. Employees will be provided ample advance notification of the schedule. Members requesting a payout must retain an accrued comprehensive leave balance of not less than two hundred and forty (240) hours. Payouts will be made at the employee's current regular rate of pay. Employees may elect to take their payout as cash or may elect to deposit their payout through payroll into an eligible 457(b) plan pursuant to applicable state and federal laws.

The Town Manager may authorize payouts at other times upon the specific written request of an employee, but only if extraordinary circumstances warrant such consideration.

8.5 Comprehensive Leave Accruals

Employees accrue comprehensive leave based upon their length of continuous service as determined by their anniversary date according to the following schedule:

Date of hire in full-time status until two-year anniversary	16.67 hours/month
Two-year anniversary	18.67 hours/month
Five-year anniversary	20.67 hours/month
Ten-year anniversary	22.67 hours/month

8.6 Parental Leave

The Town and the Association acknowledge that the California Government Code provides a number of employee benefits for pregnancy, childbirth, and related conditions. The Town provides parental leave in accordance with applicable state and federal law. The Town will provide up-to-date information on the benefits provided and shall make all such information available to an employee upon request. Such information will be available from the Human Resources Department.

The requirement for integrated use of leave time to coordinate with the Family and Medical Leave Act (FMLA), the California Family Rights Act (CFRA), or other qualifying event may be limited to allow the employee to retain not more than a combined total of eighty (80) hours of paid leave in their leave banks.

8.7 Family and Medical Leave

The Town and the Association acknowledge that state and federal law requires employers to grant family and medical leave under specified circumstances. The Town provides family and medical leave in accordance with applicable state and federal law. The Town will provide up-to-date information on the benefits provided and shall make all such information available to an employee upon request. Such information will be available from the Human Resources Department.

Employees that have an FMLA or CFRA-qualifying event will receive FMLA or CFRA benefits. Those who are also eligible for other benefits such as State Disability Insurance (SDI) or Paid Family Leave (PFL) benefits must utilize paid leave, in accordance with state and federal law on a prorated basis to supplement their additional payments and continue to receive the benefits provided under the FMLA and CFRA laws.

The requirement for integrated use of leave time to coordinate with FMLA, CFRA, or other qualifying event may be limited to allow the employee to retain not more than a combined total of eighty (80) hours of paid leave in their banks.

8.8 Military Leave

The Town and the Association acknowledge that both state and federal law requires an employer to grant an employee leave for specified military service. The Town and the employees in the unit of representation agree to absolute compliance with the law.

8.9 Jury Duty

Employees shall receive full compensation for serving on Jury Duty, provided Juror Pay (not including mileage) received by the employee is paid to the Town.

8.10 Leave Without Pay

The Department Head may approve an employee's request for up to forty (40) cumulative hours of leave without pay per calendar year. Leave without pay may be granted only after all accrued leave has been exhausted. All benefits, including but not limited to leave accrual, health insurance, and retirement shall be reduced proportionally to the reduction in work hours.

8.11 Unpaid Leave of Absence

The Town Manager may approve an employee's request for up to six (6) months' unpaid leave that will guarantee that the member shall retain permanent status upon return. Requests for a leave of absence will be made in writing to the Town Manager and shall contain all relevant facts and circumstances in support of the request. The Town Manager's approval of a leave of absence is discretionary; however, the primary consideration in reaching a decision to grant or deny a leave of absence shall be the efficient and orderly operation of the Town and the affected department. All benefits, including but not limited to leave accrual, health insurance, and retirement shall be terminated for the duration of the leave of absence, except as otherwise required by law. All accrued leave balances must be exhausted before the employee may go onto an unpaid leave of absence.

8.12 Catastrophic Leave

The Town has a policy that allows employees to donate their leave to other employees that have suffered a catastrophic event and have exhausted all types of leave at their disposal. An employee who is eligible to receive other benefits such as SDI or Workers' Compensation benefits may receive Catastrophic Leave on a pro-rated basis not to exceed the employee's normal rate of pay. Information related to Catastrophic Leave shall be available from the Human Resources Department.

8.13 Administrative Leave

Due to the nature of exempt positions, employees shall receive paid administrative leave. The amount of time assigned per fiscal year shall be eighty (80) hours. Administrative leave may not be carried over into the next fiscal year.

ARTICLE 9: Worker's Compensation

9.1 Industrial Accident and Illness Leave

Industrial accident leave shall be granted as required by law.

9.2 On-the-Job Injury

Whenever an employee is absent due to an illness or injury arising out of and in the course of employment, the unit member shall receive full compensation, less any Workers' Compensation insurance benefits received, during the first fifteen (15) working days of such absence without

deduction from accrued comprehensive leave. Thereafter, if the employee is still properly absent from duty, they may receive, from accrued comprehensive leave, if any, an amount equal to the difference between the amount the member receives as Workers' Compensation insurance benefits and the amount of their regular compensation until the unit member returns to work or accrued leave is exhausted. If comprehensive leave is exhausted, then the unit member will be compensated at the statutory rate under the current Workers' Compensation regulations by the Town's Workers' Compensation Insurance carrier. All benefits, including but not limited to leave accrual, health insurance, and retirement, shall be reduced proportionally to the reduction in work hours; exceptions to the proration may be considered by the Town Manager.

ARTICLE 10: Health Insurance Benefits

10.1 Health Insurance Benefits

Employees and their dependents shall be eligible for coverage under the Town's health plan, subject to the plan's terms and conditions.

10.2 Flexible Benefit Section 125 Program and Benefit Stipend

The Town will contract with CalPERS for health insurance for the period of this Agreement. The Town will maintain a flexible benefit program.

a. Employees and their dependents shall be able to participate in the CalPERS Health Program.

b. The Town shall contribute the minimum amount required by state law per month per retired employee as the "employer contribution" to the cost of the premium for the health program, should the employee elect to participate in the plan. This is otherwise known as the PEMHCA minimum.

c. The Town will provide a monthly contribution to each employee in an amount equal to the cost of coverage under the CalPERS Health Insurance Plan based upon the employee's dependent status definition under the CalPERS Health Benefit Program as "employee," "employee plus one," or "employee plus two" for the employee's flexible (cafeteria) account. This amount is inclusive of the "employer contribution" for the CalPERS Health Program premium.

d. Employees who do not elect to take the Town's health insurance must provide proof of health coverage provided by their spouse or domestic partner's employer (or other group coverage in accordance with applicable state and federal law) and shall be eligible to receive a benefit stipend of six hundred dollars ($600.00) per month. Payments from the Town that the employee receives in lieu of the contribution to the flexible spending (cafeteria) account, shall not be considered an increase in base compensation and shall be taxable pursuant to IRS regulations.

10.3 Vision and Dental Health Reimbursement Arrangement (HRA) Plan

Employees may participate in the Health Reimbursement Arrangement (HRA) Plan as established by the Town to reimburse employees for vision and dental expenses as defined by IRS Publication 502 and the Town's Vision and Dental Policy. Employees who participate shall be eligible for reimbursement up to a total of two thousand dollars ($2,000) for employees and one thousand dollars ($1,000) for each eligible dependent (as defined by HRA guidelines specified in IRS Publication 969) per fiscal year, which total may be combined for the use of either the employee or any of their eligible dependents. When two (2) regular, full-time Town employees are considered to be eligible dependents of one another, they shall not be covered by each other, and their dependent children may only be covered by one (1) parent.

New employees not employed by the Town for the full fiscal year shall be entitled to a pro-rata reimbursement amount upon hire. Up to eighty percent (80%) of the unused portion of the total benefit, (not to exceed two thousand dollars ($2,000) per year for employees with less than one (1) year of service with the Town) may be "rolled over" from one fiscal year to the next, for a total of not more than three (3) fiscal years. For purposes of identifying the unused portion, receipts for services performed in the previous fiscal year must be submitted within sixty (60) days of the beginning of the new fiscal year. Employees must be in regular, full-time status with the Town at the time the vision/dental services were performed.

The current fiscal year benefit amount will be used to pay all reimbursement requests. Once the current fiscal year benefit amount is exhausted, rollover benefit amounts from previous years will be used to fund the reimbursement requests. "Rollover Year 1" benefit will be accessed first for reimbursement requests. Then, "Rollover Year 2" benefit amount will be accessed for reimbursement requests. Finally, if the current fiscal year and "Rollover Year 1" and "Rollover Year 2" benefits have been exhausted, "Rollover Year 3" will be accessed for reimbursement requests. Any amount remaining in "Rollover Year 3" sixty (60) days after the close of a fiscal year will no longer be available to fund reimbursement requests. Vision and dental services performed in the immediately preceding fiscal year shall be considered reimbursable. Requests for reimbursement for vision/dental services performed in years prior to the immediately preceding fiscal year shall not be eligible.

Eligibility for reimbursement ends on the last paid day of employment for expenses incurred prior to permanent separation from service. Employees must submit a request to Human Resources in writing prior to permanent separation to be eligible for reimbursement of vision or dental services received prior to their permanent separation. Exceptions to reimbursement are subject to HRA guidelines and Town Manager approval. Employees may elect to not participate in the reimbursement program by notifying the Human Resources Department with a written request to opt out of the plan.

ARTICLE 11: Deferred Compensation

The Town shall maintain an IRC Section 457(b) deferred compensation plan in good standing and shall make voluntary participation in the plan available to employees.

The Town shall contribute to a Town Section 457(b) deferred compensation plan for the benefit of the employees. The Town shall contribute fifty dollars ($50) per pay period for twenty-four (24) pay periods per year into an approved deferred compensation plan. The Town shall further contribute to the employees' Section 457(b) plan an amount equal to the amount contributed by that employee up to an additional twenty-five dollars ($25). The maximum employer contribution shall not exceed a total of seventy-five dollars ($75) per pay period, with a minimum employee contribution of twenty-five dollars ($25) per pay period. Deposits shall occur as part of the first and second payrolls of each month.

Employees shall have sixty (60) days from their hire date to sign up for an eligible 457(b) plan to receive employer contributions retroactive to their hire date. Employees who sign up after sixty (60) days from their hire date will receive employer contributions beginning on the next applicable pay period and the Town's contributions will not be retroactive.

ARTICLE 12: Retirement Contribution

12.1 Employees covered by this Agreement will participate in the California Public Employees Retirement System (CalPERS). The Town shall maintain the employer contribution to CalPERS for the term of this Agreement.

Employees participate in CalPERS as follows:

a. Employees hired before January 1, 2013, or "Classic Members" as defined by CalPERS (not new members per CCR 579.1(b)), shall receive the 2.7% @ age 55 retirement formula, highest thirty-six (36) month average final compensation period, the Fourth Level of the 1959 Survivor's Benefit, and a two percent (2%) retirement Cost of Living Adjustment (COLA). These employees shall pay the entire eight percent (8%) of the CalPERS employees' contribution on a pre-tax basis.

b. Non-Classic employees (New Members - CCR 579.1(a)) hired after January 1, 2013 will pay the full CalPERS required amount to this plan in accordance with the Public Employee Pension Reform Act (PEPRA) employee's contribution on a pre-tax basis. Both parties recognize that this contribution will change from time to time and will be adjusted on the first full pay period of each fiscal year. New miscellaneous members will receive the 2% @ age 62 retirement formula, highest thirty-six (36) month average final compensation period, the Fourth Level of the 1959 Survivor's Benefit, and a two percent (2%) retirement COLA.

12.2 The Town agrees to maintain the employer's portion of the contribution to CalPERS.

12.3 Participation in the CalPERS plan discontinues employee participation in the Social Security System related to Town employment.

12.4 All participation in CalPERS is subject to the contract between the Town and CalPERS and the interpretation of rules, regulations, and contract by CalPERS.

12.5 Employee "member contributions" shall be made pursuant to Internal Revenue Code (414)(h)(2).

ARTICLE 13: State Disability Insurance

Employees participate in State Disability Insurance (SDI). Under the California Unemployment Insurance Code, "disability" includes any illness or injury, either physical or mental, including pregnancy, childbirth, or related medical condition that prevents a member from doing their regular or customary work. Employee contributions shall be made via payroll on a pre-tax basis.

Employees who are eligible to receive SDI shall utilize paid leave on a prorated basis to supplement their SDI payments, in accordance with the Town's Family and Medical Leave Policy and applicable state and federal law. All benefits shall be reduced proportionally to the reduction in paid leave hours utilized in accordance with the Town's Family and Medical Leave Policy and applicable state and federal law.

ARTICLE 14: Dues Deductions

Employees may sign up for payroll deductions of Association dues with the Association. The Association will certify to the Town any new members of the Association.

Town agrees to deduct dues as established by the Association. The sum so withheld shall be remitted by the Town, without delay, directly to the Association along with a list of employees who have had such amounts deducted. As periodically requested by the Town, association agrees to provide a listing of all additions or deletions of membership or requested changes to establish payroll deductions of its members, to the Town.

The employee's earnings must be sufficient after the other legal and required deductions are made to cover the amount of the dues authorized. When an employee is in a non-paid status during only part of the pay period, and the salary is not sufficient to cover the full withholding, no deduction shall be made. All other legal and required deductions have priority over Association dues.

It shall be the sole responsibility of the Association to procure and enforce payroll deduction of dues.

The Association agrees to indemnify, defend, and hold harmless the Town, its officers, employees, and agents acting on its behalf from and against any and all losses, damages, costs, expenses, claims, demands, actions, suits, judgments, and other forms of liability arising out of the application or enforcement of this section. In no event shall the Town be required to pay from its own funds Association dues which the employee was obligated to pay, but failed to pay regardless of the reasons.

Any Association member who notifies the Town of their desire to discontinue dues deductions or otherwise withdraw from Association membership shall be referred back to the Association. The Town agrees to continue all dues deductions until notified of a deduction change by the Association.

ARTICLE 15: Life Insurance

The Town will provide a term life insurance policy for employees in the amount of $50,000, dropping to $25,000 at age seventy (70). Dependents shall be eligible for coverage under the group life insurance policy in the amount of $5,000; premiums will be paid by the Town.

ARTICLE 16: Wellness

16.1 The Town shall maintain a corporate membership at an athletic/health club, if available, within the Town limits.

ARTICLE 17: Education Reimbursement

17.1 Education and Training

Continuing Education: Funding for continuing education may be available to employees on a case-by-case basis and is subject to Department Head approval and budget.

Licenses, Certifications and Professional Development: The Town recognizes the importance of having highly skilled employees and encourages employees to take educational and training courses each year. Management will make every effort to ensure that Town funds are provided annually in each budget for these purposes.

17.2 Educational Reimbursement Policy

Education reimbursement will be provided in accordance with the Town's Educational Reimbursement Policy.

ARTICLE 18: Anniversary Awards

The Town Council recognizes the important contribution made by valued long-term employees and wishes to reward their service to the Town. Productive, long-term employees are the Town's most valuable asset and are to be commended for their skill, talent, dedication, and service.

The Town shall award employees for every five (5) years of service to the Town according to the schedule herein provided. The following schedule of awards is intended to accompany a certificate of appreciation from the Town Council:

Years of Service*	Award
5 years	Council recognition and 20 hours of paid administrative leave
10 years	Council recognition and 28 hours of paid administrative leave
15 years	Council recognition and 36 hours of paid administrative leave
20 years	Council recognition and 44 hours of paid administrative leave
25 years	Council recognition and 84 hours of paid administrative leave
30 years	Council recognition and 88 hours of paid administrative leave

**For each following five-year increment, Council recognition and 88 hours of administrative leave.*

Paid administrative leave shall have no cash value and must be used within twelve (12) months of the employee's anniversary date.

ARTICLE 19: Work Schedule

The normal work week for unit members is from 8:00 a.m. to 5:00 p.m., Monday through Friday. Unit members shall receive no extra compensation for hours worked in excess of the established schedule, Article 8, section 8.13, Administrative Leave, notwithstanding. Alternative work schedules and work weeks may be established on a departmental basis with the approval of the Town Manager, with the needs of the department and the Town being the primary consideration and the preferences of the employee being a secondary consideration. This may include what are referred to as "9/80" or "4-10" work schedules.

ARTICLE 20: Salaries and Wages

20.1 Salary Ranges

The salary ranges shall have a minimum and a maximum, as shown in Attachment B.

20.2 Base Annual Salaries

Employees shall receive the following adjustments to base salary effective on the dates as shown. Increases will go into effect on the first full pay period of the month.

July, 2026.....6% pay adjustment
July, 2027.....3% pay adjustment
July, 2028.....3% pay adjustment

20.3 Bilingual Pay

The Town acknowledges that bilingual speaking ability may enhance an employee's ability to contribute to the Town. As such, employees who meet bilingual proficiency qualifications may receive a pay differential of five percent (5%) of their base salary. Approval of bilingual pay shall be tied into demonstrated enhancements from an employee's ability to speak dual languages. The Town Manager and Human Resources shall determine the appropriateness of bilingual pay, designate language and testing requirements, including periodic re-examination of proficiency as deemed appropriate, and which will determine the qualifications for and maintenance of this incentive.

20.4 Special Function Pay

The Town and the Association agree that an employee's possession of certain appropriate certifications, licenses, degrees, and skills which are not part of the required qualifications for a

position (as outlined in the position's job description) may be of value to the Town, and, when utilized, increase the employee's value. Department Heads and/or employees may identify such certifications, licenses, degrees, and skills that could merit special function pay. Employees must actively and regularly utilize certifications, licenses, degrees, and skills that benefit the Town in order to qualify and maintain special function pay status. Special function pay shall be two and one-half percent (2.5%) of an employee's base salary. Final approval of Special Function Pay status shall be determined by the employee's Department Head and Human Resources.

Special function pay may include, but is not limited to:

- Notary
- Special license or certification applicable to job
- Driver's license used but not needed for position

20.5 Bonus

Employees shall be eligible for an annual contingent payment based upon Transient Occupancy Tax (TOT) revenues received during the previous fiscal year, in order to allow them to share in the success of the Town. No individual payment shall exceed four thousand dollars ($4,000). The amount will be based on eight percent (8%) of the TOT revenues that are greater than the amount budgeted to be received and retained by the Town (i.e., the amount does not include TOT allocated to outside agencies (Tourism, Housing, and Transit). The revenue sharing payment shall be calculated based on the total year end Town's share of TOT revenues above the original fiscal year TOT budget. This amount shall be divided by the number of all eligible, miscellaneous regular employees at the time of the payment to determine the amount per employee. In order to be eligible for this contingent revenue sharing payment, an employee must be (a) employed with the Town for some part of the fiscal year on which the calculation is based, and (b) be employed with the Town on the date the payment is made. Eligibility for this payment is not complete, and no right to this payment is earned, unless both of these criteria are satisfied. New employees who join Town service during any year who are not employed by the Town for the full fiscal year, but who are employed when the payments are calculated and paid, are eligible for a pro-rata payment based on regular hours worked, including part-time employment for employees that subsequently became full-time prior to the start of the fiscal year. Payments shall be deposited on the first regular payroll in August following the close of the fiscal year on which the calculation is based. Payments shall be subject to applicable state and federal tax withholdings. Payments shall not be subject to retirement.

ARTICLE 21: Paid Municipal Holidays

All holidays are considered one eight (8)-hour workday. The following are recognized as paid municipal holidays:

- New Year's Day;
- Martin Luther King Jr. Day;
- Presidents' Day;
- Memorial Day;

- Independence Day;
- Labor Day;
- Veterans Day;
- Thanksgiving Day;
- Friday following Thanksgiving Day;
- Christmas Eve;
- Christmas Day;
- New Year's Eve.

If a paid municipal holiday falls upon a Sunday, the Monday following will be considered the observed holiday. If said holidays fall upon a Saturday, the Friday preceding will be considered the observed holiday. If the alternative Monday or Friday is already a different holiday (i.e., in the case of Christmas Eve and Christmas Day), the holiday will be observed on whichever day, Monday or Friday, is not already a holiday. A list of recognized paid municipal holidays shall be established and published by the Human Resources Department in the form of a memorandum to all full-time, regular employees.

ARTICLE 22: Compensation for Municipal Holidays

22.1 An employee on a leave of absence without pay shall not receive any compensation for holidays occurring during such leave.

22.2 An employee must be in paid status on the workday preceding a holiday to be eligible to be compensated for the holiday.

ARTICLE 23: Safety Equipment

Association employees who work at the airport, in the Office of Outdoor Recreation, and in the engineering, facilities maintenance, fleet maintenance, parks maintenance, or street maintenance divisions shall be entitled to receive the following equipment allowance.

23.1 Safety and Weather Protection Equipment

Employees shall receive new or used replacement safety and weather protection equipment as necessary in the performance of their assignments.

Employees shall be issued and/or have replaced the following minimum issue of safety and weather protection equipment:

- Polarized Sunglasses
- Heavy-duty work gloves
- Heavy-duty cold weather gloves
- Jackets with hoods
- Vests
- Warm-up pants

- Cold weather boots
- Extra boot liners
- Gaiters
- Other safety-related equipment such as reflective vests, hats, etc., as needed.

The following equipment shall be made available to employees on an as needed basis: rain jacket with hood, rain pants, and waders. Safety and weather protection equipment shall remain the property of the Town and all such equipment issued by the Town shall be inventoried on an annual basis.

23.2 Boot and Sunglass Allowance

Employees shall receive reimbursement of up to four hundred and twenty-five dollars ($425) per fiscal year for the purchase of safety boots, sunglasses, and any related items as approved by the employee's supervisor.

Employees shall receive this amount after submitting receipts or other verification of purchase to the Town Manager, or designee.

ARTICLE 24: Effect of Agreement

24.1 Complete Understanding

The terms and conditions set forth in this Agreement represent the full and complete understanding between the parties hereto. The terms and conditions may be altered, changed, added to, deleted from, or modified only through the voluntary, mutual consent of the parties in a written amendment executed according to the provisions of the Agreement.

24.2 Improvements in Benefits

Improvements in member benefits contained in this Agreement which are brought about by the amendment or addition of statutory mandated guarantees now provided in California law shall be incorporated into this Agreement.

24.3 Savings

If any provision of this Agreement or any application thereof to any member is held by a court of competent jurisdiction to be contrary to law, then such provision or application shall be deemed invalid, to the extent required by such court decision, but all other provisions or applications shall continue in full force and effect.

ARTICLE 25: Severability

Should any section, clause, or provision of this Memorandum of Understanding be declared illegal by final judgment of a court of competent jurisdiction, such invalidation of such section, clause,

or provision shall not invalidate the remaining portions thereof, and such remaining portions shall remain in full force and effect.

Upon such invalidation, the parties agree to meet and confer immediately on substitute provisions for such parts or provisions rendered or declared illegal or an unfair labor practice.

ARTICLE 26: Duration

The provisions set forth herein are final. Except as otherwise provided herein, no changes or modifications shall be offered, urged, or otherwise presented by the Management Employees Association or the Town of Mammoth Lakes for the duration of this Agreement, provided, however, that nothing herein shall prevent the parties from meeting and conferring and making modifications herein by mutual consent. The provisions herein shall be from July 1, 2026 to June 30, 2029.

ATTACHMENT A

List of Classifications Represented by the Management Employees' Association

Accounting Manager
Airport Compliance Manager
Airport Manager
Arts & Culture Manager
Associate Civil Engineer
Building Division Manager
Building Official
Engineering Manager
Executive Assistant to the Chief of Police
Facilities & Asset Manager
Fleet Manager
Housing Manager
Maintenance Superintendent
Outdoor Recreation Manager
Outdoor Recreation Program Manager
Public Works Maintenance Manager
Recreation Manager
Senior Planner
Trails Program Manager

Attachment B

TOWN OF Mammoth Lakes

Salary Ranges for Town of Mammoth Lakes Management Employees' Association (MEA) FY26-27, FY27-28, and FY28-29

FY 2026-27: Effective July, 2026
Rev. July, 2026

Pay Range	Rate Type: Annual			Monthly			Hourly		
	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max
Airport Compliance Manager	M102	79,018	90,871	102,724	6,584.81	7,572.57	8,560.33	37.9893	43.6879	49.3865
Exec. Assistant to the Chief of Police	M102	79,018	90,871	102,724	6,584.81	7,572.57	8,560.33	37.9893	43.6879	49.3865
Facilities & Asset Manager	M102	79,018	90,871	102,724	6,584.81	7,572.57	8,560.33	37.9893	43.6879	49.3865
Housing Manager	M102	79,018	90,871	102,724	6,584.81	7,572.57	8,560.33	37.9893	43.6879	49.3865
Outdoor Recreation Program Manager	M102	79,018	90,871	102,724	6,584.81	7,572.57	8,560.33	37.9893	43.6879	49.3865
Trails Program Manager	M102	79,018	90,871	102,724	6,584.81	7,572.57	8,560.33	37.9893	43.6879	49.3865
Arts & Culture Manager	M104	88,643	101,940	115,237	7,386.88	8,494.98	9,603.08	42.6166	49.0095	55.4024
Building Division Manager	M104	88,643	101,940	115,237	7,386.88	8,494.98	9,603.08	42.6166	49.0095	55.4024
Fleet Manager	M106	98,269	113,010	127,750	8,189.12	9,417.48	10,645.83	47.2449	54.3316	61.4183
Public Works Maintenance Manager	M106	98,269	113,010	127,750	8,189.12	9,417.48	10,645.83	47.2449	54.3316	61.4183
Recreation Manager	M106	98,269	113,010	127,750	8,189.12	9,417.48	10,645.83	47.2449	54.3316	61.4183
Accounting Manager	M108	103,283	118,777	134,271	8,606.94	9,898.09	11,189.25	49.6554	57.1044	64.5534
Associate Civil Engineer	M108	103,283	118,777	134,271	8,606.94	9,898.09	11,189.25	49.6554	57.1044	64.5534
Senior Planner	M108	103,283	118,777	134,271	8,606.94	9,898.09	11,189.25	49.6554	57.1044	64.5534
Outdoor Recreation Manager	M109	107,472	123,592	139,712	8,956.03	10,299.35	11,642.67	51.6694	59.4193	67.1692
Airport Manager	M112	115,230	132,515	149,800	9,602.54	11,042.94	12,483.33	55.3993	63.7093	72.0192
Building Official	M112	115,230	132,515	149,800	9,602.54	11,042.94	12,483.33	55.3993	63.7093	72.0192
Engineering Manager	M112	115,230	132,515	149,800	9,602.54	11,042.94	12,483.33	55.3993	63.7093	72.0192
Maintenance Superintendent	M112	115,230	132,515	149,800	9,602.54	11,042.94	12,483.33	55.3993	63.7093	72.0192

FY 2027-28: Effective July, 2027
Rev. July, 2026

Pay Range	Rate Type: Annual			Monthly			Hourly		
	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max
Airport Compliance Manager	M102	81,389	93,597	105,806	6,782.38	7,799.77	8,817.17	39.1291	44.9987	50.8683
Exec. Assistant to the Chief of Police	M102	81,389	93,597	105,806	6,782.38	7,799.77	8,817.17	39.1291	44.9987	50.8683
Facilities & Asset Manager	M102	81,389	93,597	105,806	6,782.38	7,799.77	8,817.17	39.1291	44.9987	50.8683
Housing Manager	M102	81,389	93,597	105,806	6,782.38	7,799.77	8,817.17	39.1291	44.9987	50.8683
Outdoor Recreation Program Manager	M102	81,389	93,597	105,806	6,782.38	7,799.77	8,817.17	39.1291	44.9987	50.8683
Trails Program Manager	M102	81,389	93,597	105,806	6,782.38	7,799.77	8,817.17	39.1291	44.9987	50.8683
Arts & Culture Manager	M104	91,302	104,998	118,694	7,608.52	8,749.85	9,891.17	43.8953	50.4799	57.0644
Building Division Manager	M104	91,302	104,998	118,694	7,608.52	8,749.85	9,891.17	43.8953	50.4799	57.0644
Fleet Manager	M106	101,217	116,400	131,583	8,434.76	9,700.00	10,965.25	48.6621	55.9616	63.2611
Public Works Maintenance Manager	M106	101,217	116,400	131,583	8,434.76	9,700.00	10,965.25	48.6621	55.9616	63.2611
Recreation Manager	M106	101,217	116,400	131,583	8,434.76	9,700.00	10,965.25	48.6621	55.9616	63.2611
Accounting Manager	M108	106,381	122,340	138,299	8,865.12	10,195.02	11,524.92	51.1449	58.8174	66.4899
Associate Civil Engineer	M108	106,381	122,340	138,299	8,865.12	10,195.02	11,524.92	51.1449	58.8174	66.4899
Senior Planner	M108	106,381	122,340	138,299	8,865.12	10,195.02	11,524.92	51.1449	58.8174	66.4899
Outdoor Recreation Manager	M109	110,696	127,300	143,903	9,224.68	10,608.30	11,991.92	53.2193	61.2017	69.1841
Airport Manager	M112	118,687	136,490	154,294	9,890.58	11,374.20	12,857.83	57.0610	65.6204	74.1798
Building Official	M112	118,687	136,490	154,294	9,890.58	11,374.20	12,857.83	57.0610	65.6204	74.1798
Engineering Manager	M112	118,687	136,490	154,294	9,890.58	11,374.20	12,857.83	57.0610	65.6204	74.1798
Maintenance Superintendent	M112	118,687	136,490	154,294	9,890.58	11,374.20	12,857.83	57.0610	65.6204	74.1798

FY 2028-29: Effective July, 2028
Rev. July, 2026

Pay Range	Rate Type: Annual			Monthly			Hourly		
	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max
Airport Compliance Manager	M102	83,831	96,405	108,980	6,985.89	8,033.78	9,081.67	40.3032	46.3487	52.3942
Exec. Assistant to the Chief of Police	M102	83,831	96,405	108,980	6,985.89	8,033.78	9,081.67	40.3032	46.3487	52.3942
Facilities & Asset Manager	M102	83,831	96,405	108,980	6,985.89	8,033.78	9,081.67	40.3032	46.3487	52.3942
Housing Manager	M102	83,831	96,405	108,980	6,985.89	8,033.78	9,081.67	40.3032	46.3487	52.3942
Outdoor Recreation Program Manager	M102	83,831	96,405	108,980	6,985.89	8,033.78	9,081.67	40.3032	46.3487	52.3942
Trails Program Manager	M102	83,831	96,405	108,980	6,985.89	8,033.78	9,081.67	40.3032	46.3487	52.3942
Arts & Culture Manager	M104	94,041	108,148	122,255	7,836.76	9,012.34	10,187.92	45.2120	51.9942	58.7764
Building Division Manager	M104	94,041	108,148	122,255	7,836.76	9,012.34	10,187.92	45.2120	51.9942	58.7764
Fleet Manager	M106	104,254	119,892	135,530	8,687.79	9,990.98	11,294.17	50.1219	57.6403	65.1587
Public Works Maintenance Manager	M106	104,254	119,892	135,530	8,687.79	9,990.98	11,294.17	50.1219	57.6403	65.1587
Recreation Manager	M106	104,254	119,892	135,530	8,687.79	9,990.98	11,294.17	50.1219	57.6403	65.1587
Accounting Manager	M108	109,572	126,010	142,448	9,131.04	10,500.85	11,870.67	52.6791	60.5818	68.4846
Associate Civil Engineer	M108	109,572	126,010	142,448	9,131.04	10,500.85	11,870.67	52.6791	60.5818	68.4846
Senior Planner	M108	109,572	126,010	142,448	9,131.04	10,500.85	11,870.67	52.6791	60.5818	68.4846
Outdoor Recreation Manager	M109	114,017	131,118	148,220	9,501.41	10,926.54	12,351.67	54.8158	63.0377	71.2596
Airport Manager	M112	122,248	140,585	158,923	10,187.30	11,715.44	13,243.58	58.7729	67.5891	76.4053
Building Official	M112	122,248	140,585	158,923	10,187.30	11,715.44	13,243.58	58.7729	67.5891	76.4053
Engineering Manager	M112	122,248	140,585	158,923	10,187.30	11,715.44	13,243.58	58.7729	67.5891	76.4053
Maintenance Superintendent	M112	122,248	140,585	158,923	10,187.30	11,715.44	13,243.58	58.7729	67.5891	76.4053

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE TOWN OF MAMMOTH LAKES
AND
THE MAMMOTH LAKES
PUBLIC WORKS EMPLOYEES' ASSOCIATION
July 1, 2026 to June 30, 2029

PREAMBLE

This Memorandum of Understanding is entered into pursuant to the Meyers-Milias-Brown Act (Government Code Section 3500 et seq). The parties to this Memorandum of Understanding are the Town of Mammoth Lakes, State of California, which hereinafter shall be referred to as "Town" and the Mammoth Lakes Public Works Employees' Association, which hereinafter shall be referred to as "Association." The parties have met and conferred in good faith regarding wages, hours, and other terms and conditions of employment of the employees represented by the Association and have exchanged freely information, opinions, and proposals and have endeavored to reach agreement on all matters relating to the employment, conditions, and employee relations of such employees.

This Memorandum of Understanding has been presented to the Town Council as a joint recommendation of the undersigned for salary, fringe benefits, and other working conditions for the period beginning July 1, 2026 to June 30, 2029, and was ratified by the Town Council on, June 17, 2026, and the terms and conditions herein are in full force and effect for affected members of the Mammoth Lakes Public Works Employees' Association.

TOWN OF MAMMOTH LAKES	MAMMOTH LAKES PUBLIC WORKS EMPLOYEES' ASSOCIATION
Rob Patterson Town Manager	Fernando Maldonado Public Works Employees' Association Representative
Date	Date
Jamie Gray Town Clerk	Brian Lemus Public Works Employees' Association Representative
Date	Date

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ARTICLE 1: Agreement

The Articles and provisions contained herein constitute a bilateral and binding agreement ("Agreement") by and between the Town Council of the Town of Mammoth Lakes, California ("Town") and the Mammoth Lakes Public Works Employees' Association ("Association").

ARTICLE 2: Recognition

The Town recognizes the Association as the exclusive representative of all regular employees whose job classifications are listed in Attachment A.

ARTICLE 3: Non-Discrimination

There shall be no discrimination based on an employee's race, religious creed, color, national origin, ancestry, sex, age, physical or mental disability, medical condition, sexual orientation, marital status, gender identity, gender expression, genetic characteristics or information, military or veteran status, and/or any other category protected by federal and/or state law. In addition, Town policy prohibits retaliation because of the employee's opposition to a practice the employee reasonably believes to constitute employment discrimination or harassment or because of the employee's participation in an employment investigation, proceeding, hearing, or legitimate employee organization activities. Employees who believe they have been harassed, discriminated against, or retaliated against, should report that conduct to the Town, and the Town will investigate those complaints.

ARTICLE 4: Association Rights

4.1 The Association shall have the right to post notices of activities and matters of Association concern on bulletin boards located at Town facilities and to use the Town email, meeting rooms, equipment, and supplies to notice and conduct meetings. Use of space must not interfere with any Town needs or use.

4.2 The Town Manager may authorize up to forty (40) hours annually, not to exceed five (5) days per year, for the Association President or their designee to conduct Association business or attend state or national conferences sponsored by employee associations, exclusive of activities directly related to negotiations affecting this MOU. Public agencies shall allow a reasonable number of public agency employee representatives of recognized employee organizations reasonable time off without loss of compensation or other benefits when formally meeting and conferring with representatives of the public agency on matters within the scope of representation. Association members shall provide their supervisors with reasonable notification requesting release time to conduct association business outside of formal negotiations.

4.3 Within thirty (30) days of the ratification of this Agreement, or any subsequent modification thereof, by both parties, the employer agrees to provide an executed copy to the Association and an electronic copy for distribution and placement on the Town's website.

4.4 A representative from the Association shall have the right and the opportunity during normal business hours to speak to a new employee for the purposes of explaining the new employee's contractual rights and introducing them to the Association. No employee is required to attend such meeting.

4.5 The Town agrees to notify the Association at least thirty (30) days prior to the elimination of any position and/or implementing an employee layoff which would impact Association-represented employees. The Association may then request to meet and confer.

ARTICLE 5: Town Rights

It is understood and agreed that the Town Council retains all its powers and authority to direct, manage, and control the operation of the Town to the full extent of the law. The exercise of the foregoing powers, rights, authority, duties, and responsibilities by the Town, the adoption of ordinances, policies, rules, regulations, and practices in furtherance thereof, and the use of judgment and discretion in connection therewith, shall be limited only by the specific and express terms of this Agreement, and then only to the extent such specific and express terms are in conformance with law.

Included in these Town duties and powers are the exclusive rights to: determine its organization; direct the work of its employees; determine the times and hours of operation; determine the kinds and levels of services to be provided, and the methods and means of providing them; establish its departmental policies, goals, and objectives; insure the rights and privileges of citizens; determine staffing patterns; determine the number and kind of personnel required; maintain the efficiency of Town operations; build, move, or modify facilities; establish budget procedure and determine budgetary allocation; determine the methods of raising revenue; enter into contracts for supplies and services; and take appropriate action in the event of an emergency. In addition, the Town retains the right to hire, classify, assign, transfer, evaluate, promote, demote, suspend, and terminate employees. These rights will be in conformance with the provisions of state and federal laws.

The Town retains its right to waive, for the duration of the cause, pertinent policies and practices referred to in this Agreement in cases of civil defense, natural disasters, epidemics, or acts of God. All rights, powers, and privileges of the Town shall be exercised by the Town Council and the operation of the Town shall be administered by the Town Manager or any other person properly designated by the Town Council or the Town Manager.

ARTICLE 6: Negotiation Procedure

6.1 Either party may utilize the services of outside consultants.

6.2 The Town Council and the Association will discharge their respective duties required by this agreement in compliance with the Meyers-Milias-Brown Act (Government Code, Section 3500-2511).

6.3 Either party may submit a request to begin negotiations. The other party has the obligation to respond to such request promptly, as required by the Meyers-Milias-Brown Act ("MMBA"). Negotiations shall take place at mutually agreeable times and places.

6.4 The Association shall designate a minimum of two (2) representatives to meet with the Town Council's representatives.

6.5 The parties agree to comply with the MMBA and provide all information relevant to the negotiations process. Neither party is obligated to provide documents subject to legal privilege.

ARTICLE 7: Personnel Rules and Grievance and Disciplinary Procedures

7.1 The Personnel Rules established pursuant to Town Council Resolution, or as subsequently modified by Town Council Resolution, are incorporated herein by reference, as are the Grievance and Disciplinary procedures and provisions established pursuant to said Resolution.

7.2 In the event that the Town intends to revise disciplinary and grievance procedures in the Town's Personnel Rules, the Town will meet and confer with the Association.

ARTICLE 8: Comprehensive and Other Leave

8.1 Comprehensive Leave

Comprehensive leave combines several types of leaves, including vacation leave, sick leave, personal leave, and bereavement leave.

8.2 Scheduling/Notification

The scheduling of comprehensive leave for vacation and personal leave purposes and the amount to be taken at any one time shall be determined by the Department Head in accordance with the department's rules and with regard for the needs of the Town primarily and the preferences of the employee secondarily.

In the event an employee finds it necessary to take comprehensive leave which has not been scheduled in advance, such as for illness, bereavement, emergencies, etc., it is the responsibility of the employee to make documented attempt to contact (i.e. by phone, in person, via text message, or email) their supervisor at least one (1) hour prior to the beginning of their work day to inform the supervisor of the unexpected need to utilize comprehensive leave.

It is the responsibility of the employee to maintain an appropriate level of leave sufficient to cover time lost in case of an unforeseeable event. If an employee does not have enough leave left, they will have their benefits prorated accordingly for time missed from work. More than one (1) occurrence of missing work without having enough leave to cover time lost may result in disciplinary action.

8.3 Comprehensive Leave at Termination

At separation of service from the Town, employees with accrued comprehensive leave shall be paid out for the balance at the date of termination, inclusive of a prorated accrual of comprehensive leave based on full-time hours worked in their final month of employment prior to permanent separation. Payment for accrued comprehensive leave shall be at the employee's current regular rate of pay, or as required by law, and shall occur at the next regular pay date following the date of termination.

8.4 Comprehensive Carryover/Payouts

No employee shall be able to accrue comprehensive leave in excess of eight hundred and fifty (850) hours. When an employee reaches a comprehensive leave balance of eight hundred and fifty (850) hours, their accrual shall stop until which time their balance falls below eight hundred and fifty (850) hours.

In the event an employee is not permitted to schedule and take leave as caused by the Town, which would result in the employee exceeding the accumulation limit, the employee may request the Town Manager to consider the reasons for exceeding the cap and may be granted a ninety (90) day extension of time, in which leave time will be scheduled that will bring the employee's accrued time below the eight hundred and fifty (850) hour limit. One (1) additional ninety (90) day extension may be granted.

Employees may request a payout of comprehensive leave twice annually, not to exceed a combined total of two hundred (200) hours, once during the second quarter of the calendar year and again during the fourth quarter of the calendar year. All such requests will be processed, and payouts made in accordance with a schedule established by the Town Manager, or designee. Employees will be provided ample advance notification of the schedule. Members requesting a payout must retain an accrued comprehensive leave balance of not less than two hundred and forty (240) hours. Payouts will be made at the employee's current regular rate of pay. Employees may elect to take their payout as cash or may elect to deposit their payout through payroll into an eligible 457(b) plan pursuant to applicable state and federal laws.

The Town Manager may authorize payouts at other times upon the specific written request of an employee, but only if extraordinary circumstances warrant such consideration.

8.5 Comprehensive Leave Accruals

Employees accrue comprehensive leave based upon their length of continuous service as determined by their anniversary date according to the following schedule:

Date of hire in full-time status until two-year anniversary	16.67 hours/month
Two-year anniversary	18.67 hours/month
Five-year anniversary	20.67 hours/month
Ten-year anniversary	22.67 hours/month

8.6 Parental Leave

The Town and the Association acknowledge that the California Government Code provides a number of employee benefits for pregnancy, childbirth, and related conditions. The Town provides parental leave in accordance with applicable state and federal law. The Town will provide up-to-date and current information on the benefits provided and shall make all such information available to an employee upon request. Such information will be available from the Human Resources Department.

The requirement for integrated use of leave time to coordinate with the Family and Medical Leave Act (FMLA), the California Family Rights Act (CFRA), or other qualifying event may be limited to allow the employee to retain not more than a combined total of eighty (80) hours of paid leave in their banks.

8.7 Family and Medical Leave

The Town and the Association acknowledge that state and federal law requires employers to grant family and medical leave under specified circumstances. The Town provides Family and Medical leave in accordance with applicable state and federal law. The Town will provide up-to-date and current information on the benefits provided and shall make all such information available to an employee upon request. Such information will be available from the Human Resources Department.

Employees that have a FMLA or CFRA-qualifying event will receive FMLA or CFRA benefits. Those who are also eligible for other benefits such as State Disability Insurance (SDI) or Paid Family Leave (PFL) benefits must utilize paid leave in accordance with state and federal law on a prorated basis to supplement their additional payments and continue to receive the benefits provided under the FMLA and CFRA laws.

The requirement for integrated use of leave time to coordinate with FMLA, CFRA, or other qualifying event may be limited to allow the employee to retain not more than a combined total of eighty (80) hours of paid leave in their banks.

8.8 Military Leave

The Town and the Association acknowledge that both state and federal law requires an employer to grant an employee leave for specified military service. The Town and the employees in the unit of representation agree to absolute compliance with the law.

8.9 Jury Duty

Employees shall receive full compensation for serving on Jury Duty, provided Juror Pay (not including mileage) received by the employee is paid to the Town.

8.10 Leave Without Pay

The Department Head may approve an employee's request for up to forty (40) cumulative hours of leave without pay per calendar year. Leave without pay may be granted only after all accrued leave has been exhausted. All benefits, including but not limited to leave accrual, health insurance, and retirement shall be reduced proportionally to the reduction in work hours.

8.11 Unpaid Leave of Absence

The Town Manager may approve an employee's request for up to a six (6) months unpaid leave that will guarantee that the member shall retain permanent status upon return. Requests for a leave of absence will be made in writing to the Town Manager and shall contain all relevant facts and circumstances in support of the request. The Town Manager's approval of a leave of absence is discretionary; however, the primary consideration in reaching a decision to grant or deny a leave of absence shall be the efficient and orderly operation of the Town and the affected department. All benefits, including but not limited to leave accrual, health insurance, and retirement shall be terminated for the duration of the leave of absence, except as otherwise required by law. All accrued leave balances must be exhausted before the employee may go onto an unpaid leave of absence.

8.12 Catastrophic Leave

The Town has a policy that allows employees to donate their leave to other employees that have suffered a catastrophic event and have exhausted all types of leave at their disposal. An employee who is eligible to receive other benefits such as SDI or Workers' Compensation benefits may receive Catastrophic Leave on a pro-rated basis not to exceed the employee's normal rate of pay. Information related to Catastrophic Leave shall be available from the Human Resources Department.

ARTICLE 9: Worker's Compensation

9.1 Industrial Accident and Illness Leave

Industrial accident leave shall be granted as required by law.

9.2 On-the-Job Injury

Whenever an employee is absent due to an illness or injury arising out of and in the course of employment, the unit member shall receive full compensation, less any Workers' Compensation insurance benefits received, during the first fifteen (15) working days of such absence without deduction from accrued comprehensive leave. Thereafter, if the employee is still properly absent from duty, they may receive, from accrued comprehensive leave, if any, an amount equal to the difference between the amount the member receives as Workers' Compensation insurance benefits and the amount of their regular compensation until the unit member returns to work or accrued leave is exhausted. If comprehensive leave is exhausted, then the unit member will be compensated at the statutory rate under the current Workers' Compensation regulations by the Town's Workers'

Compensation Insurance carrier. All benefits, including but not limited to, leave accrual, health insurance, and retirement, shall be reduced proportionally to the reduction in work hours; exceptions to the proration may be considered by the Town Manager, or designee.

ARTICLE 10: Health Insurance Benefits

10.1 Health Insurance Benefits

Employees and their dependents shall be eligible for coverage under the Town's health plan, subject to the plan's terms and conditions.

10.2 Flexible Benefit Section 125 Program and Benefit Stipend

The Town will contract with CalPERS for health insurance for the period of this Agreement. The Town will maintain a flexible benefit program.

a. Employees and their dependents shall be able to participate in the CalPERS Health Program.

b. The Town shall contribute the minimum amount required by state law per month per retired employee as the "employer contribution" to the cost of the premium for the health program, should the employee elect to participate in the plan. This is otherwise known as the PEMHCA minimum.

c. The Town will provide a monthly contribution to each employee in an amount equal to the cost of coverage under the CalPERS Health Insurance Plan based upon the employee's dependent status definition under the CalPERS Health Benefit Program as "employee," "employee plus one," or "employee plus two" for the employee's flexible (cafeteria) account. This amount is inclusive of the "employer contribution" for the CalPERS Health Program premium.

d. Employees who do not elect to take the Town's health insurance must provide proof of health coverage provided by their spouse or domestic partner's employer (or other group coverage in accordance with applicable state and federal law) and shall be eligible to receive a benefit stipend of six hundred dollars ($600) per month. Payments from the Town that the employee receives in lieu of the contribution to the flexible spending (cafeteria) account, shall not be considered an increase in base compensation and shall be taxable pursuant to IRS regulations.

10.3 Vision and Dental Health Reimbursement Arrangement (HRA) Plan

Employees may participate in the Health Reimbursement Arrangement (HRA) Plan as established by the Town to reimburse employees for vision and dental expenses as defined by IRS Publication 502 and the Town's Vision and Dental Policy. Employees who participate shall be eligible for reimbursement up to a total of two thousand dollars ($2,000) for employees and one thousand dollars ($1,000) for each eligible dependent (as defined by HRA guidelines specified in IRS

Publication 969) per fiscal year, which total may be combined for the use of either the employee or any of their eligible dependents. When two (2) regular, full-time Town employees are considered to be eligible dependents of one another, they shall not be covered by each other, and their dependent children may only be covered by one (1) parent.

New employees not employed by the Town for the full fiscal year shall be entitled to a pro-rata reimbursement amount upon hire. Up to eighty percent (80%) of the unused portion of the total benefit, (not to exceed two thousand dollars ($2,000) per year for employees with less than one (1) year of service with the Town) may be "rolled over" from one fiscal year to the next, for a total of not more than three (3) fiscal years. For purposes of identifying the unused portion, receipts for services performed in the previous fiscal year must be submitted within sixty (60) days of the beginning of the new fiscal year. Employees must be in regular, full-time status with the Town at the time the vision/dental services were performed.

The current fiscal year benefit amount will be used to pay all reimbursement requests. Once the current fiscal year benefit amount is exhausted, rollover benefit amounts from previous years will be used to fund the reimbursement requests. "Rollover Year 1" benefit will be accessed first for reimbursement requests. Then, "Rollover Year 2" benefit amount will be accessed for reimbursement requests. Finally, if the current fiscal year and "Rollover Year 1" and "Rollover Year 2" benefits have been exhausted, "Rollover Year 3" will be accessed for reimbursement requests. Any amount remaining in "Rollover Year 3" sixty (60) days after the close of a fiscal year will no longer be available to fund reimbursement requests. Vision and dental services performed in the immediately preceding fiscal year shall be considered reimbursable. Requests for reimbursement for vision/dental services performed in years prior to the immediately preceding fiscal year shall not be eligible.

Eligibility for reimbursement ends on the last paid day of employment for expenses incurred prior to permanent separation from service. Employees must submit a request to Human Resources in writing prior to permanent separation to be eligible for reimbursement of vision or dental services received prior to their permanent separation. Exceptions to reimbursement are subject to HRA guidelines and Town Manager approval. Employees may elect to not participate in the reimbursement program by notifying the Human Resources Department with a written request to opt out of the plan.

ARTICLE 11: Deferred Compensation

The Town shall maintain an IRC Section 457(b) deferred compensation plan in good standing and shall make voluntary participation in the plan available to employees.

The Town shall contribute to a Town Section 457(b) deferred compensation plan for the benefit of the employees. The Town shall contribute fifty dollars ($50) per pay period for twenty-four (24) pay periods per year into an approved deferred compensation plan. The Town shall further contribute to the employees' Section 457(b) plan an amount equal to the amount contributed by that employee up to an additional twenty-five dollars ($25). The maximum employer contribution shall not exceed a total of seventy-five dollars ($75) per pay period, with a minimum employee

contribution of twenty-five dollars ($25) per pay period. Deposits shall occur as part of the first and second payrolls of each month.

Employees shall have sixty (60) days from their hire date to sign up for an eligible 457(b) plan to receive employer contributions retroactive to their hire date. Employees who sign up after sixty (60) days from their hire date will receive employer contributions beginning on the next applicable pay period and the Town's contributions will not be retroactive.

ARTICLE 12: Retirement Contribution

12.1 Employees covered by this Agreement will participate in the California Public Employees Retirement System (CalPERS). The Town shall maintain the employer contribution to CalPERS for the term of this Agreement.

Employees participate in CalPERS as follows:

a. Employees hired before January 1, 2013, or "Classic Members" as defined by CalPERS (not new members per CCR 579.1(b)), shall receive the 2.7% @ age 55 retirement formula, highest thirty-six (36) month average final compensation period, the Fourth Level of the 1959 Survivor's Benefit, and a two percent (2%) retirement Cost of Living Adjustment (COLA). These employees shall pay the entire eight percent (8%) of the CalPERS employee's contribution on a pre-tax basis.

b. Non-Classic employees (New Members - CCR 579.1(a)) hired after January 1, 2013 will pay the full CalPERS required amount to this plan in accordance with the Public Employee Pension Reform Act (PEPRA) employee's contribution on a pre-tax basis. Both parties recognize that this contribution will change from time to time and will be adjusted on the first full pay period of each fiscal year. New miscellaneous members will receive the 2% @ age 62 retirement formula, highest thirty-six (36) month average final compensation period, the Fourth Level of the 1959 Survivor's Benefit, and a two percent (2%) retirement COLA.

12.2 The Town agrees to maintain the employer portion of the contribution to CalPERS.

12.3 Participation in the CalPERS plan discontinues employee participation in the Social Security System related to Town employment.

12.4 All participation in CalPERS is subject to the contract between the Town and CalPERS and the interpretation of rules, regulations, and contract by CalPERS.

12.5 Employee "member contributions" shall be made pursuant to Internal Revenue Code (414)(h)(2).

ARTICLE 13: State Disability Insurance

Employees participate in State Disability Insurance (SDI). Under the California Unemployment Insurance Code, "disability" includes any illness or injury, either physical or mental, including pregnancy, childbirth, or related medical condition that prevents a member from doing their regular or customary work. Employee contributions shall be made via payroll on a pre-tax basis.

Employees who are eligible to receive SDI shall utilize paid leave on a prorated basis to supplement their SDI payments, in accordance with the Town's Family and Medical Leave Policy and applicable state and federal law. . . All benefits shall be reduced proportionally to the reduction in paid leave hours utilized in accordance with the Town's Family and Medical Leave Policy and applicable state and federal law.

ARTICLE 14: Dues Deductions

Employees may sign up for payroll deductions of Association dues with the Association. The Association will certify to the Town any new members of the Association.

Town agrees to deduct dues as established by the Association. The sum so withheld shall be remitted by the Town, without delay, directly to the Association along with a list of employees who have had such amounts deducted. As periodically requested by the Town, association agrees to provide a listing of all additions or deletions of membership or requested changes to establish payroll deductions of its members, to the Town.

The employee's earnings must be sufficient after the other legal and required deductions are made to cover the amount of the dues authorized. When an employee is in a non-paid status during only part of the pay period, and the salary is not sufficient to cover the full withholding, no deduction shall be made. All other legal and required deductions have priority over Association dues.

It shall be the sole responsibility of the Association to procure and enforce payroll deduction of dues.

The Association agrees to indemnify, defend, and hold harmless the Town, its officers, employees, and agents acting on its behalf from and against any and all losses, damages, costs, expenses, claims, demands, actions, suits, judgments, and other forms of liability arising out of the application or enforcement of this section. In no event shall the Town be required to pay from its own funds Association dues which the employee was obligated to pay, but failed to pay regardless of the reasons.

Any Association member who notifies the Town of their desire to discontinue dues deductions or otherwise withdraw from Association membership shall be referred back to the Association. The Town agrees to continue all dues deductions until notified of a deduction change by the Association.

ARTICLE 15: Life Insurance

The Town will provide a term life insurance policy for employees in the amount of $50,000, dropping to $25,000 at age seventy (70). Dependents shall be eligible for coverage under the group life insurance policy in the amount of $5,000; premiums will be paid by the Town.

ARTICLE 16: Wellness

16.1 The Town shall maintain a corporate membership at an athletic/health club, if available, within the Town limits.

ARTICLE 17: Education Reimbursement

17.1 Education and Training

Continuing Education: Funding for continuing education may be available to employees on a case-by-case basis and is subject to Department Head approval and budget.

Licenses, Certifications, and Professional Development: The Town recognizes the importance of having highly skilled employees and encourages employees to take educational and training courses each year. Management will make every effort to assure that Town funds are provided annually in each budget for these purposes.

17.2 Educational Reimbursement Policy

Education reimbursement will be provided in accordance with the Town's Educational Reimbursement Policy.

ARTICLE 18: Anniversary Awards

The Town Council recognizes the important contribution made by valued long-term employees and wishes to reward their service to the Town. Productive, long-term employees are the Town's most valuable asset and are to be commended for their skill, talent, dedication, and service.

The Town shall award employees for every five (5) years of service to the Town according to the schedule herein provided. The following schedule of awards is intended to accompany a certificate of appreciation from the Town Council:

Years of Service*	Award
5 years	Council recognition and 20 hours of paid administrative leave
10 years	Council recognition and 28 hours of paid administrative leave
15 years	Council recognition and 36 hours of paid administrative leave
20 years	Council recognition and 44 hours of paid administrative leave
25 years	Council recognition and 84 hours of paid administrative leave
30 years	Council recognition and 88 hours of paid administrative leave

**For each following five-year increment, Council recognition and 88 hours of administrative leave.*

Paid administrative leave shall have no cash value and must be used within twelve (12) months of the employee's anniversary date.

ARTICLE 19: Work Schedule

19.1 The normal workweek for employees is forty (40) hours. The standard workweek begins at 12:00 a.m. midnight on Monday and ends at 11:59 p.m. on Sunday, unless an alternative work schedule is approved according to the Alternative Work Schedule Policy. Alternative work schedules and work weeks may be established on a departmental basis with the approval of the Town Manager, with the needs of the department and the Town being the primary consideration and the preferences of the employee being a secondary consideration.

19.2 The normal workday for employees is eight (8) hours per day.

19.3 The Town Manager may designate other normal working hours as required by the needs of the Town. This may include what are referred to as "9/80" or "4-10" work schedules.

19.4 If an employee is required to work overtime because of an emergency declared by the Town Manager or designee, that employee's regular work schedule (other than during the period of emergency) shall remain unchanged. Any such overtime shall be treated as compensatory time and shall be used by the employee at the employee's discretion subject to approval by the employee's supervisor or Department Head. In the event the Town is reimbursed by the State or Federal emergency management systems for overtime earned during an emergency, members may, on their individual discretion, request to exchange earned compensatory time for paid time up to the amount of unused compensatory time earned during the emergency. Should reimbursement be in an amount less than required to totally compensate all eligible employees, the funds shall be used as a pool and all employees requesting reimbursement will receive a pro rata share against total overtime hours worked.

ARTICLE 20: Salaries and Wages

20.1 Salary Scales

The salary scale shall consist of eight (8) steps, attached as shown in Attachment B.

20.2 Base Annual Salaries

Employees shall receive the following adjustments to base salary effective on the dates as shown. Increases will go into effect on the first full pay period of the month.

July, 2026.....6% pay adjustment

July, 2027.....3% pay adjustment
July, 2028.....3% pay adjustment

20.3 Bilingual Pay

The Town acknowledges that bilingual speaking ability may enhance an employee's ability to contribute to the Town. As such, employees who meet bilingual proficiency qualifications may receive a pay differential of five percent (5%) of their base salary. Approval of bilingual pay shall be tied into demonstrated enhancements from an employee's ability to speak dual languages. The Town Manager and Human Resources shall determine the appropriateness of bilingual pay, designate language and testing requirements, including periodic re-examination of proficiency as deemed appropriate, and which will determine the qualifications for and maintenance of this incentive.

20.4 Special Function Pay

The Town and the Association agree that an employee's possession of certain appropriate certifications, licenses, degrees, and skills which are not a part of the required qualifications for a position (as outlined in the position's job description) may be of value to the Town, and, when utilized, increase the employee's value. Department Heads and/or employees may identify such certifications, licenses, degrees, and skills that could merit special function pay, and present a request to the Town Manager, or designee, for final approval. Employees must actively and regularly utilize certifications, licenses, degrees, and skills that are identified and requested by the Town in order to qualify and maintain special compensation status. Each assignment eligible for special compensation shall be a minimum of two and one-half percent (2.5%) of an employee's base salary. No employee shall be eligible to receive more than five percent (5%) in special compensation, exclusive of Bilingual Pay. Final approval of assignments eligible for special compensation shall be determined by the Town Manager, or designee, as requested by the employee's Department Head and Human Resources. Special compensation exceeding five percent (5%), exclusive of Bilingual Pay, may be authorized at the discretion of the Town Manager, or designee.

Special compensation may include, but is not limited to:

- Water Certification Premium
- Training Premium
- Class A or B commercial driver's license used, but not required for position.

20.5 Bonus

Employees shall be eligible for an annual contingent payment based upon Transient Occupancy Tax (TOT) revenues received during the previous fiscal year, in order to allow them to share in the success of the Town. No individual payment shall exceed four thousand dollars ($4,000). The amount will be based on eight percent (8%) of the TOT revenues that are greater than the amount budgeted to be received and retained by the Town (i.e., the amount does not include TOT allocated to outside agencies (Tourism, Housing, and Transit). The revenue sharing payment shall be

calculated based on the total year end Town's share of TOT revenues above the original fiscal year TOT budget. This amount shall be divided by the number of all eligible, miscellaneous regular employees at the time of the payment to determine the amount per employee. In order to be eligible for this contingent revenue sharing payment, an employee must be (a) employed with the Town for some part of the fiscal year on which the calculation is based, and (b) be employed with the Town on the date the payment is made. Eligibility for this payment is not complete, and no right to this payment is earned, unless both of these criteria are satisfied. New employees who join Town service during any year who are not employed by the Town for the full fiscal year, but who are employed when the payments are calculated and paid, are eligible for a pro-rata payment based on regular hours worked, including part-time employment for employees that subsequently became full-time prior to the start of the fiscal year. Payments shall be deposited on the first regular payroll in August following the close of the fiscal year on which the calculation is based. Payments shall be subject to applicable state and federal tax withholdings. Payments shall not be subject to retirement.

ARTICLE 21: Paid Municipal Holidays

All holidays are considered one eight (8)-hour workday. The following are recognized as paid municipal holidays:

- New Year's Day;
- Martin Luther King Jr. Day;
- Presidents' Day;
- Memorial Day;
- Independence Day;
- Labor Day;
- Veterans Day;
- Thanksgiving Day;
- Friday following Thanksgiving Day;
- Christmas Eve;
- Christmas Day;
- New Year's Eve.

If a paid municipal holiday falls upon a Sunday, the Monday following will be considered the observed holiday. If said holidays fall upon a Saturday, the Friday preceding will be considered the observed holiday. If the alternative Monday or Friday is already a different holiday (i.e., in the case of Christmas Eve and Christmas Day), the holiday will be observed on whichever day, Monday or Friday, is not already a holiday. A list of recognized paid municipal holidays shall be established and published by the Human Resources Department in the form of a memorandum to all full-time, regular employees.

ARTICLE 22: Overtime

22.1 Overtime Policy – Definition

It is the policy of the Town that overtime work is to be kept at a minimum consistent with the protection of the lives and property of Mammoth Lakes citizens and the efficient operation of the Departments and operations of the Town. Overtime must be authorized in advance by both the supervisor and Department Head and is subject to such other rules and procedures as the Town Manager may prescribe.

Overtime shall be defined as time actually worked beyond forty (40) hours per work week. "Time actually worked" is defined as all time during which an employee is necessarily required by the employer to be on the employer's premises, on duty, or at a prescribed workplace. Properly approved travel time for work purposes will be compensated as "hours worked" in compliance with applicable Fair Labor Standards Act (FLSA) regulations. Town paid comprehensive leave and municipal holidays shall be considered "hours worked" and are included for the purposes of calculating overtime. Town paid leave taken as compensatory time, meal periods, other state or federal paid leaves, release time for Association business, and any non-paid leave times are not considered "time actually worked".

22.2 Overtime Compensation

For hours worked in excess of forty (40) hours in any workweek, one of the following shall occur at the discretion of the Department Head, and in consultation with the employee.

Employee shall accrue compensatory time-off on a time-and-one-half basis; or,

Overtime shall be paid at time-and-one-half the regular hourly rate of pay.

22.3 Maximum Accumulation of Compensatory Time

Employees may accumulate up to one hundred and twenty (120) hours of compensatory time. Time off for compensatory time must be approved in advance by the Department Head, or their designee. In the event of a separation from service, the employee shall be entitled to a cash payment of all their accumulated compensatory time, regardless of cause or reason.

22.4 Usage of Compensatory Time

Compensatory time earned shall be used at the employee's discretion with the prior approval of the employee's supervisor or their designee. The employee must be permitted to use the compensatory time off within a reasonable period after making a request if the employee's use of the compensatory time does not unduly disrupt the operation of the department.

22.5 Compensatory Leave at Termination

Upon separation from the Town, employee shall receive payment for all accrued compensatory leave at the employee's current regular rate of pay, or as required by law.

22.6 Overtime Meal Allowance

In the event employees are required to work a twelve (12) hour shift or longer, members shall receive a thirty-dollar ($30) meal allowance per shift worked.

ARTICLE 23: Compensation for Municipal Holidays/Holiday Overtime

23.1 A unit member on a leave of absence without pay shall not receive any compensation for holidays occurring during such leave.

23.2 A unit member must be in a pay status on the workday preceding a holiday to be eligible to be compensated for the holiday.

23.3 All time worked on a paid municipal holiday as defined by the Town, except personal leave, shall be paid at the rate of one and one-half (1 ½) times the employee's regular rate of pay or shift differential rate, whichever is applicable. The employee will also receive time off in an amount equal to up to eight (8) hours of compensatory time for hours actually worked on the paid municipal holiday and shall be deposited into the employee's compensatory leave bank. Hours banked as compensatory time for hours worked on the paid municipal holiday shall be used as outlined in section 22.4. Hours banked as compensatory time in excess of one hundred (120) for hours worked on the paid municipal holiday shall be paid out in accordance with section 22.3.

23.4 During the observed paid municipal holidays of Thanksgiving Day and Christmas Day, each unit member called into work, may elect one of the following as compensation for holiday overtime:

a. Overtime pay at 2.5 times the base hourly pay rate; or,
b. Compensatory time at 2.5 times the hours worked.

ARTICLE 24: Call-In/Standby

24.1 Definitions

"Standby" occurs when a unit member is required to be available for duty.

"Call-in" occurs when unit members, including those on standby, who are not scheduled to work, are called in to work.

24.2 Standby

Standby status must be assigned and is to be paid at one hour at time and one-half the employee's regular rate of pay for every period of twelve (12) hours or less the employee is assigned and two hours at time and one-half for every period of between twelve (12) and twenty-four (24) hours the employee is assigned. A two (2) hour minimum, at time and one-half of the employee's regular rate of pay, shall be paid to all unit members who are called in to work who are on standby. When a unit member is called in again in the same standby period, this would constitute another call-in and the unit member would start another two (2) hour minimum.

24.3 Call-In

Unit members who are not on standby, but who are called in, will be paid as specified in subsection 24.2 above, but will receive a four (4) hour minimum at their applicable overtime rate.

ARTICLE 25: Driver's Physical Examination

When a physical examination is required for the acquisition or renewal of a driver's license required in the performance of Town employment, the examination shall be provided by a doctor designated by the Town at the Town's expense and said examination shall be performed during unit member's regular work hours, without any deduction from pay.

ARTICLE 26: Safety Equipment

26.1 Safety and Weather Protection Equipment

Employees shall receive new or used replacement safety and weather protection equipment as necessary in the performance of their assignments.

Public Works Department field employees shall be issued and/or have replaced the following minimum issue of safety and weather protection equipment:

- Polarized Sunglasses
- Heavy-duty work gloves
- Heavy-duty cold weather gloves
- Jackets with hoods
- Vests
- Warm-up pants
- Cold weather boots
- Extra boot liners
- Gaiters
- Other safety-related equipment such as reflective vests, hats, etc., as needed.

The following equipment shall be made available to employees on an as needed basis: rain jacket with hood, rain pants, and waders. Safety and weather protection equipment shall remain the

property of the Town and all such equipment issued by the Town shall be inventoried on an annual basis.

26.2 Boot and Sunglass Allowance

Employees shall receive reimbursement of up to four hundred and twenty-five dollars ($425) per fiscal year for the purchase of safety boots, sunglasses, and any related items as approved by the employee's supervisor.

Employees shall receive this amount after submitting receipts or other verification of purchase to the Town Manager, or designee.

26.3 Tool Allowance

Employees in the classification of "Equipment Mechanic," "Equipment Mechanic Lead Worker," and "Equipment Mechanic Trainee" shall receive reimbursement of up to one thousand five hundred dollars ($1,500) per fiscal year for the purchase of hand tools. Employees shall receive this amount after submitting receipts or other verification of purchase to the Town Manager, or designee.

ARTICLE 27: Severance

If an employee is laid off by the Town without cause, upon separation agreement approved by the Town which releases all claims against the Town, Town employees, and Town officials, the employee shall be eligible to receive severance payment in accordance with the schedule below. All payments under this section are subject to applicable payroll taxes and withholdings.

Five years of continuous service	Two weeks (80 hours)
Ten or more years of continuous service	Four weeks (160 hours)

ARTICLE 28: Effect of Agreement

28.1 Complete Understanding

The terms and conditions set forth in this Agreement represent the full and complete understanding between the parties hereto. The terms and conditions may be altered, changed, added to, deleted from, or modified only through the voluntary, mutual consent of the parties in a written amendment executed according to the provisions of the Agreement.

28.2 Improvements in Benefits

Improvements in member benefits contained in this Agreement which are brought about by the amendment or addition of statutory mandated guarantees now provided in California law shall be incorporated into this Agreement.

28.3 Savings

If any provision of this Agreement or any application thereof to any member is held by a court of competent jurisdiction to be contrary to law, then such provision or application shall be deemed invalid, to the extent required by such court decision, but all other provisions or applications shall continue in full force and effect.

ARTICLE 29: Severability

Should any section, clause, or provision of this Memorandum of Understanding be declared illegal by final judgment of a court of competent jurisdiction, such invalidation of such section, clause, or provision shall not invalidate the remaining portions thereof, and such remaining portions shall remain in full force and effect.

Upon such invalidation, the parties agree to meet and confer immediately on substitute provisions for such parts or provisions rendered or declared illegal or an unfair labor practice.

ARTICLE 30: Duration

The provisions set forth herein are final. Except as otherwise provided herein, no changes or modifications shall be offered, urged, or otherwise presented by the Public Works Employees' Association or the Town of Mammoth Lakes for the duration of this Agreement, provided, however, that nothing herein shall prevent the parties from meeting and conferring and making modifications herein by mutual consent. The provisions herein shall be from July 1, 2026 to June 30, 2029.

ATTACHMENT A

List Classifications Represented by the Public Works Employees' Association

Airport Maintenance Coordinator
Equipment Mechanic
Equipment Mechanic Lead Worker
Equipment Mechanic Trainee
Parks Maintenance Worker
Parks Maintenance Lead Worker
Parks/Public Works Maintenance Worker – Hybrid
Public Works Facilities Worker
Public Works Maintenance Lead Worker
Public Works Maintenance Worker

Attachment B

TOWN OF Mammoth Lakes

Salary Schedules for Town of Mammoth Lakes Public Works Employees' Association (PWEA) FY26-27, FY27-28, and FY28-29

FY 2026-27: Effective July, 2026
Rev. July, 2026

Pay Range	Rate Type: Annual								Hourly							
	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H
Equipment Mechanic Trainee	PW133	54,130	56,837	59,679	62,663	65,796	69,086	72,540	76,167	26.0240	27.3255	28.6918	30.1264	31.6327	33.2144	34.8750	36.6188
Parks Maintenance Worker	PW133	54,130	56,837	59,679	62,663	65,796	69,086	72,540	76,167	26.0240	27.3255	28.6918	30.1264	31.6327	33.2144	34.8750	36.6188
Public Works Facilities Worker	PW133	54,130	56,837	59,679	62,663	65,796	69,086	72,540	76,167	26.0240	27.3255	28.6918	30.1264	31.6327	33.2144	34.8750	36.6188
Parks/Public Works Maintenance Worker - Hybrid	PW139	57,460	60,333	63,350	66,518	69,844	73,336	77,003	80,853	27.6250	29.0063	30.4567	31.9798	33.5788	35.2577	37.0207	38.8716
Public Works Maintenance Worker	PW139	57,460	60,333	63,350	66,518	69,844	73,336	77,003	80,853	27.6250	29.0063	30.4567	31.9798	33.5788	35.2577	37.0207	38.8716
Parks Maintenance Lead Worker	PW144	60,391	63,411	66,582	69,911	73,407	77,077	80,931	84,978	29.0341	30.4861	32.0106	33.6111	35.2918	37.0563	38.9091	40.8548
Public Works Maintenance Lead Worker	PW144	60,391	63,411	66,582	69,911	73,407	77,077	80,931	84,978	29.0341	30.4861	32.0106	33.6111	35.2918	37.0563	38.9091	40.8548
Airport Maintenance Coordinator	PW149	63,471	66,645	69,977	73,476	77,150	81,008	85,058	89,311	30.5149	32.0409	33.6428	35.3250	37.0913	38.9462	40.8933	42.9380
Equipment Mechanic	PW149	63,471	66,645	69,977	73,476	77,150	81,008	85,058	89,311	30.5149	32.0409	33.6428	35.3250	37.0913	38.9462	40.8933	42.9380
Equipment Mechanic Lead Worker	PW156	68,049	71,451	75,024	78,775	82,714	86,850	91,193	95,753	32.7159	34.3514	36.0692	37.8726	39.7663	41.7548	43.8428	46.0351

FY 2027-28: Effective July, 2027
Rev. July, 2026

Pay Range	Rate Type: Annual								Hourly							
	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H
Equipment Mechanic Trainee	PW133	55,750	58,538	61,465	64,538	67,765	71,153	74,711	78,447	26.8029	28.1433	29.5505	31.0279	32.5793	34.2082	35.9188	37.7149
Parks Maintenance Worker	PW133	55,750	58,538	61,465	64,538	67,765	71,153	74,711	78,447	26.8029	28.1433	29.5505	31.0279	32.5793	34.2082	35.9188	37.7149
Public Works Facilities Worker	PW133	55,750	58,538	61,465	64,538	67,765	71,153	74,711	78,447	26.8029	28.1433	29.5505	31.0279	32.5793	34.2082	35.9188	37.7149
Parks/Public Works Maintenance Worker - Hybrid	PW139	59,180	62,139	65,246	68,508	71,933	75,530	79,307	83,272	28.4519	29.8745	31.3683	32.9365	34.5832	36.3125	38.1284	40.0346
Public Works Maintenance Worker	PW139	59,180	62,139	65,246	68,508	71,933	75,530	79,307	83,272	28.4519	29.8745	31.3683	32.9365	34.5832	36.3125	38.1284	40.0346
Parks Maintenance Lead Worker	PW144	62,200	65,310	68,576	72,005	75,605	79,385	83,354	87,522	29.9038	31.3990	32.9692	34.6178	36.3486	38.1659	40.0740	42.0779
Public Works Maintenance Lead Worker	PW144	62,200	65,310	68,576	72,005	75,605	79,385	83,354	87,522	29.9038	31.3990	32.9692	34.6178	36.3486	38.1659	40.0740	42.0779
Airport Maintenance Coordinator	PW149	65,373	68,642	72,074	75,678	79,462	83,435	87,607	91,987	31.4293	33.0010	34.6510	36.3837	38.2029	40.1130	42.1188	44.2245
Equipment Mechanic	PW149	65,373	68,642	72,074	75,678	79,462	83,435	87,607	91,987	31.4293	33.0010	34.6510	36.3837	38.2029	40.1130	42.1188	44.2245
Equipment Mechanic Lead Worker	PW156	70,089	73,593	77,273	81,137	85,194	89,454	93,927	98,623	33.6966	35.3813	37.1505	39.0082	40.9587	43.0067	45.1572	47.4149

FY 2028-29: Effective July, 2028
Rev. July, 2026

Pay Range	Rate Type: Annual								Hourly							
	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H
Equipment Mechanic Trainee	PW133	57,426	60,297	63,312	66,478	69,802	73,292	76,957	80,805	27.6087	28.9889	30.4385	31.9606	33.5587	35.2365	36.9986	38.8486
Parks Maintenance Worker	PW133	57,426	60,297	63,312	66,478	69,802	73,292	76,957	80,805	27.6087	28.9889	30.4385	31.9606	33.5587	35.2365	36.9986	38.8486
Public Works Facilities Worker	PW133	57,426	60,297	63,312	66,478	69,802	73,292	76,957	80,805	27.6087	28.9889	30.4385	31.9606	33.5587	35.2365	36.9986	38.8486
Parks/Public Works Maintenance Worker - Hybrid	PW139	60,960	64,008	67,208	70,568	74,096	77,801	81,691	85,776	29.3077	30.7731	32.3115	33.9269	35.6231	37.4043	39.2745	41.2385
Public Works Maintenance Worker	PW139	60,960	64,008	67,208	70,568	74,096	77,801	81,691	85,776	29.3077	30.7731	32.3115	33.9269	35.6231	37.4043	39.2745	41.2385
Parks Maintenance Lead Worker	PW144	64,070	67,274	70,638	74,170	77,879	81,773	85,862	90,155	30.8029	32.3433	33.9606	35.6587	37.4418	39.3139	41.2798	43.3438
Public Works Maintenance Lead Worker	PW144	64,070	67,274	70,638	74,170	77,879	81,773	85,862	90,155	30.8029	32.3433	33.9606	35.6587	37.4418	39.3139	41.2798	43.3438
Airport Maintenance Coordinator	PW149	67,339	70,706	74,241	77,953	81,851	85,944	90,241	94,753	32.3745	33.9933	35.6928	37.4774	39.3514	41.3192	43.3851	45.5543
Equipment Mechanic	PW149	67,339	70,706	74,241	77,953	81,851	85,944	90,241	94,753	32.3745	33.9933	35.6928	37.4774	39.3514	41.3192	43.3851	45.5543
Equipment Mechanic Lead Worker	PW156	72,197	75,807	79,597	83,577	87,756	92,144	96,751	101,589	34.7101	36.4457	38.2678	40.1813	42.1904	44.3000	46.5149	48.8409

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Approve and adopt Resolution No. 26-XX establishing the fiscal year 2026-27, 2027-28, and 2028-29 compensation schedules for the Mammoth Lakes General Employees' Association ("GEA"), the Mammoth Lakes Management Employees' Association ("MEA"), and the Mammoth Lakes Public Works Employees' Association

Council Meeting Date: 6/17/2026

Prepared by: Amanda Pelham, Human Resources Manager

Recommended Motion: Approve the Resolution adopting the compensation schedules for the next three fiscal years for the GEA, MEA, and PWEA.

Summary: Town Management has met and conferred in good faith with three of its recognized employee associations, the Mammoth Lakes General Employees' Association, the Mammoth Lakes Management Employees' Association, and the Mammoth Lakes Public Works Employees' Association and recent labor negotiations have seen tentative agreements reached between the Town of Mammoth Lakes and the GEA, MEA, and PWEA. The attached compensation schedules reflect the agreed upon increases to compensation for all positions represented by the associations for the entire term of the agreement.

RESOLUTION NO. 26--XX

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ESTABLISHING SALARIES FOR EMPLOYEES IN POSITIONS REPRESENTED BY RECOGNIZED BARGAINING UNITS, THE MAMMOTH LAKES GENERAL EMPLOYEES' ASSOCIATION, THE MAMMOTH LAKES MANAGEMENT EMPLOYEES' ASSOCIATION, AND THE MAMMOTH LAKES PUBLIC WORKS EMPLOYEES' ASSOCIATION

WHEREAS, the Town of Mammoth Lakes ("Town") recognizes the following bargaining units: the Mammoth Lakes General Employees' Association ("GEA"), the Mammoth Lakes Management Employees' Association ("MEA"), and Mammoth Lakes Public Works Employees' Association ("PWEA"); and

WHEREAS, the Town and the recognized bargaining units have negotiated salary adjustments for the positions represented by the GEA, MEA, and PWEA; and

WHEREAS, the salary schedules provide information essential for required retirement reporting and other purposes; and

WHEREAS, the salary schedules for each of the bargaining units are defined as provided in Attachment A and incorporated herein by and for reference.

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

The attached salary schedules for fiscal years 2026-27, 2027-28, and 2028-29 will be effective July 6, 2026.

APPROVED AND ADOPTED THIS 17th DAY OF JUNE 2026.

_____
AMANDA RICE, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

TOWN OF Mammoth Lakes

Salary Schedules for Town of Mammoth Lakes General Employees' Association (GEA) FY26-27, FY27-28, and FY28-29

FY 2026-27: Effective July, 2026
Rev. July, 2026

Pay Range	Rate Type: Annual								Hourly							
	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H
Permit Technician I	G139	55,492	58,267	61,180	64,239	67,451	70,824	74,365	78,083	26.6788	28.0130	29.4135	30.8841	32.4284	34.0500	35.7524	37.5399
Program & Facilities Administrator	G139	55,492	58,267	61,180	64,239	67,451	70,824	74,365	78,083	26.6788	28.0130	29.4135	30.8841	32.4284	34.0500	35.7524	37.5399
Records Supervisor	G139	55,492	58,267	61,180	64,239	67,451	70,824	74,365	78,083	26.6788	28.0130	29.4135	30.8841	32.4284	34.0500	35.7524	37.5399
Revenue Specialist	G139	55,492	58,267	61,180	64,239	67,451	70,824	74,365	78,083	26.6788	28.0130	29.4135	30.8841	32.4284	34.0500	35.7524	37.5399
Human Resources Analyst	G145	58,905	61,850	64,943	68,190	71,600	75,180	78,939	82,886	28.3197	29.7356	31.2226	32.7837	34.4231	36.1442	37.9514	39.8490
Senior Accounting Assistant	G145	58,905	61,850	64,943	68,190	71,600	75,180	78,939	82,886	28.3197	29.7356	31.2226	32.7837	34.4231	36.1442	37.9514	39.8490
Engineering Assistant	G151	62,529	65,655	68,938	72,385	76,004	79,804	83,794	87,984	30.0620	31.5649	33.1433	34.8005	36.5404	38.3673	40.2856	42.3000
Recreation Supervisor	G151	62,529	65,655	68,938	72,385	76,004	79,804	83,794	87,984	30.0620	31.5649	33.1433	34.8005	36.5404	38.3673	40.2856	42.3000
Administrative Coordinator	G156	65,719	69,005	72,455	76,078	79,882	83,876	88,070	92,474	31.5957	33.1755	34.8341	36.5760	38.4048	40.3250	42.3413	44.4587
Assistant Planner	G156	65,719	69,005	72,455	76,078	79,882	83,876	88,070	92,474	31.5957	33.1755	34.8341	36.5760	38.4048	40.3250	42.3413	44.4587
Building Inspector I	G156	65,719	69,005	72,455	76,078	79,882	83,876	88,070	92,474	31.5957	33.1755	34.8341	36.5760	38.4048	40.3250	42.3413	44.4587
Code Compliance Officer	G156	65,719	69,005	72,455	76,078	79,882	83,876	88,070	92,474	31.5957	33.1755	34.8341	36.5760	38.4048	40.3250	42.3413	44.4587
Community Services Officer	G156	65,719	69,005	72,455	76,078	79,882	83,876	88,070	92,474	31.5957	33.1755	34.8341	36.5760	38.4048	40.3250	42.3413	44.4587
Assistant Engineer	G167	73,322	76,988	80,837	84,879	89,123	93,579	98,258	103,171	35.2510	37.0135	38.8639	40.8072	42.8476	44.9899	47.2394	49.6014
Finance Analyst & Technology Coordinator	G167	73,322	76,988	80,837	84,879	89,123	93,579	98,258	103,171	35.2510	37.0135	38.8639	40.8072	42.8476	44.9899	47.2394	49.6014
Police Services Technician	G167	73,322	76,988	80,837	84,879	89,123	93,579	98,258	103,171	35.2510	37.0135	38.8639	40.8072	42.8476	44.9899	47.2394	49.6014
Associate Planner	G172	77,062	80,915	84,961	89,209	93,669	98,352	103,270	108,434	37.0490	38.9014	40.8466	42.8889	45.0332	47.2846	49.6490	52.1317
Building Inspector/Plans Examiner	G172	77,062	80,915	84,961	89,209	93,669	98,352	103,270	108,434	37.0490	38.9014	40.8466	42.8889	45.0332	47.2846	49.6490	52.1317
Payroll/Human Resources Specialist	G172	77,062	80,915	84,961	89,209	93,669	98,352	103,270	108,434	37.0490	38.9014	40.8466	42.8889	45.0332	47.2846	49.6490	52.1317
Revenue Accountant	G172	77,062	80,915	84,961	89,209	93,669	98,352	103,270	108,434	37.0490	38.9014	40.8466	42.8889	45.0332	47.2846	49.6490	52.1317
Senior Public Works Inspector	G172	77,062	80,915	84,961	89,209	93,669	98,352	103,270	108,434	37.0490	38.9014	40.8466	42.8889	45.0332	47.2846	49.6490	52.1317

FY 2027-28: Effective July, 2027
Rev. July, 2026

Pay Range	Rate Type: Annual								Hourly							
	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H
Permit Technician I	G139	57,155	60,013	63,014	66,165	69,473	72,947	76,594	80,424	27.4784	28.8524	30.2952	31.8101	33.4005	35.0707	36.8240	38.6654
Program & Facilities Administrator	G139	57,155	60,013	63,014	66,165	69,473	72,947	76,594	80,424	27.4784	28.8524	30.2952	31.8101	33.4005	35.0707	36.8240	38.6654
Records Supervisor	G139	57,155	60,013	63,014	66,165	69,473	72,947	76,594	80,424	27.4784	28.8524	30.2952	31.8101	33.4005	35.0707	36.8240	38.6654
Revenue Specialist	G139	57,155	60,013	63,014	66,165	69,473	72,947	76,594	80,424	27.4784	28.8524	30.2952	31.8101	33.4005	35.0707	36.8240	38.6654
Human Resources Analyst	G145	60,672	63,706	66,891	70,236	73,748	77,435	81,307	85,372	29.1692	30.6279	32.1591	33.7673	35.4558	37.2284	39.0899	41.0442
Senior Accounting Assistant	G145	60,672	63,706	66,891	70,236	73,748	77,435	81,307	85,372	29.1692	30.6279	32.1591	33.7673	35.4558	37.2284	39.0899	41.0442
Engineering Assistant	G151	64,405	67,625	71,006	74,556	78,284	82,198	86,308	90,623	30.9639	32.5120	34.1375	35.8442	37.6365	39.5183	41.4942	43.5688
Recreation Supervisor	G151	64,405	67,625	71,006	74,556	78,284	82,198	86,308	90,623	30.9639	32.5120	34.1375	35.8442	37.6365	39.5183	41.4942	43.5688
Administrative Coordinator	G156	67,690	71,075	74,629	78,360	82,278	86,392	90,712	95,248	32.5433	34.1707	35.8793	37.6731	39.5567	41.5346	43.6115	45.7923
Assistant Planner	G156	67,690	71,075	74,629	78,360	82,278	86,392	90,712	95,248	32.5433	34.1707	35.8793	37.6731	39.5567	41.5346	43.6115	45.7923
Building Inspector I	G156	67,690	71,075	74,629	78,360	82,278	86,392	90,712	95,248	32.5433	34.1707	35.8793	37.6731	39.5567	41.5346	43.6115	45.7923
Code Compliance Officer	G156	67,690	71,075	74,629	78,360	82,278	86,392	90,712	95,248	32.5433	34.1707	35.8793	37.6731	39.5567	41.5346	43.6115	45.7923
Community Services Officer	G156	67,690	71,075	74,629	78,360	82,278	86,392	90,712	95,248	32.5433	34.1707	35.8793	37.6731	39.5567	41.5346	43.6115	45.7923
Assistant Engineer	G167	75,520	79,296	83,261	87,424	91,795	96,385	101,204	106,264	36.3077	38.1231	40.0293	42.0308	44.1322	46.3389	48.6558	51.0885
Finance Analyst & Technology Coordinator	G167	75,520	79,296	83,261	87,424	91,795	96,385	101,204	106,264	36.3077	38.1231	40.0293	42.0308	44.1322	46.3389	48.6558	51.0885
Police Services Technician	G167	75,520	79,296	83,261	87,424	91,795	96,385	101,204	106,264	36.3077	38.1231	40.0293	42.0308	44.1322	46.3389	48.6558	51.0885
Associate Planner	G172	79,372	83,341	87,508	91,883	96,477	101,301	106,366	111,684	38.1596	40.0678	42.0712	44.1745	46.3832	48.7024	51.1375	53.6942
Building Inspector/Plans Examiner	G172	79,372	83,341	87,508	91,883	96,477	101,301	106,366	111,684	38.1596	40.0678	42.0712	44.1745	46.3832	48.7024	51.1375	53.6942
Payroll/Human Resources Specialist	G172	79,372	83,341	87,508	91,883	96,477	101,301	106,366	111,684	38.1596	40.0678	42.0712	44.1745	46.3832	48.7024	51.1375	53.6942
Revenue Accountant	G172	79,372	83,341	87,508	91,883	96,477	101,301	106,366	111,684	38.1596	40.0678	42.0712	44.1745	46.3832	48.7024	51.1375	53.6942
Senior Public Works Inspector	G172	79,372	83,341	87,508	91,883	96,477	101,301	106,366	111,684	38.1596	40.0678	42.0712	44.1745	46.3832	48.7024	51.1375	53.6942

FY 2028-29: Effective July, 2028
Rev. July, 2026

Pay Range	Rate Type: Annual								Hourly							
	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H
Permit Technician I	G139	58,867	61,810	64,901	68,146	71,553	75,131	78,888	82,832	28.3014	29.7163	31.2024	32.7625	34.4005	36.1207	37.9269	39.8231
Program & Facilities Administrator	G139	58,867	61,810	64,901	68,146	71,553	75,131	78,888	82,832	28.3014	29.7163	31.2024	32.7625	34.4005	36.1207	37.9269	39.8231
Records Supervisor	G139	58,867	61,810	64,901	68,146	71,553	75,131	78,888	82,832	28.3014	29.7163	31.2024	32.7625	34.4005	36.1207	37.9269	39.8231
Revenue Specialist	G139	58,867	61,810	64,901	68,146	71,553	75,131	78,888	82,832	28.3014	29.7163	31.2024	32.7625	34.4005	36.1207	37.9269	39.8231
Human Resources Analyst	G145	62,491	65,616	68,897	72,342	75,959	79,757	83,745	87,932	30.0438	31.5462	33.1236	34.7798	36.5188	38.3447	40.2620	42.2750
Senior Accounting Assistant	G145	62,491	65,616	68,897	72,342	75,959	79,757	83,745	87,932	30.0438	31.5462	33.1236	34.7798	36.5188	38.3447	40.2620	42.2750
Engineering Assistant	G151	66,335	69,652	73,135	76,792	80,632	84,664	88,897	93,342	31.8918	33.4865	35.1611	36.9192	38.7654	40.7038	42.7389	44.8760
Recreation Supervisor	G151	66,335	69,652	73,135	76,792	80,632	84,664	88,897	93,342	31.8918	33.4865	35.1611	36.9192	38.7654	40.7038	42.7389	44.8760
Administrative Coordinator	G156	69,718	73,204	76,864	80,707	84,742	88,979	93,428	98,099	33.5183	35.1942	36.9538	38.8014	40.7413	42.7784	44.9173	47.1630
Assistant Planner	G156	69,718	73,204	76,864	80,707	84,742	88,979	93,428	98,099	33.5183	35.1942	36.9538	38.8014	40.7413	42.7784	44.9173	47.1630
Building Inspector I	G156	69,718	73,204	76,864	80,707	84,742	88,979	93,428	98,099	33.5183	35.1942	36.9538	38.8014	40.7413	42.7784	44.9173	47.1630
Code Compliance Officer	G156	69,718	73,204	76,864	80,707	84,742	88,979	93,428	98,099	33.5183	35.1942	36.9538	38.8014	40.7413	42.7784	44.9173	47.1630
Community Services Officer	G156	69,718	73,204	76,864	80,707	84,742	88,979	93,428	98,099	33.5183	35.1942	36.9538	38.8014	40.7413	42.7784	44.9173	47.1630
Assistant Engineer	G167	77,780	81,669	85,752	90,040	94,542	99,269	104,232	109,444	37.3942	39.2639	41.2269	43.2885	45.4529	47.7255	50.1115	52.6173
Finance Analyst & Technology Coordinator	G167	77,780	81,669	85,752	90,040	94,542	99,269	104,232	109,444	37.3942	39.2639	41.2269	43.2885	45.4529	47.7255	50.1115	52.6173
Police Services Technician	G167	77,780	81,669	85,752	90,040	94,542	99,269	104,232	109,444	37.3942	39.2639	41.2269	43.2885	45.4529	47.7255	50.1115	52.6173
Associate Planner	G172	81,747	85,834	90,126	94,632	99,364	104,332	109,549	115,026	39.3014	41.2663	43.3298	45.4962	47.7712	50.1596	52.6678	55.3010
Building Inspector/Plans Examiner	G172	81,747	85,834	90,126	94,632	99,364	104,332	109,549	115,026	39.3014	41.2663	43.3298	45.4962	47.7712	50.1596	52.6678	55.3010
Payroll/Human Resources Specialist	G172	81,747	85,834	90,126	94,632	99,364	104,332	109,549	115,026	39.3014	41.2663	43.3298	45.4962	47.7712	50.1596	52.6678	55.3010
Revenue Accountant	G172	81,747	85,834	90,126	94,632	99,364	104,332	109,549	115,026	39.3014	41.2663	43.3298	45.4962	47.7712	50.1596	52.6678	55.3010
Senior Public Works Inspector	G172	81,747	85,834	90,126	94,632	99,364	104,332	109,549	115,026	39.3014	41.2663	43.3298	45.4962	47.7712	50.1596	52.6678	55.3010

TOWN OF Mammoth Lakes

Salary Ranges for Town of Mammoth Lakes Management Employees' Association (MEA) FY26-27, FY27-28, and FY28-29

FY 2026-27: Effective July, 2026
Rev. July, 2026

Pay Range	Rate Type: Annual			Monthly			Hourly		
	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max
Airport Compliance Manager	M102	79,018	90,871	102,724	6,584.81	7,572.57	8,560.33	37.9893	43.6879	49.3865
Exec. Assistant to the Chief of Police	M102	79,018	90,871	102,724	6,584.81	7,572.57	8,560.33	37.9893	43.6879	49.3865
Facilities & Asset Manager	M102	79,018	90,871	102,724	6,584.81	7,572.57	8,560.33	37.9893	43.6879	49.3865
Housing Manager	M102	79,018	90,871	102,724	6,584.81	7,572.57	8,560.33	37.9893	43.6879	49.3865
Outdoor Recreation Program Manager	M102	79,018	90,871	102,724	6,584.81	7,572.57	8,560.33	37.9893	43.6879	49.3865
Trails Program Manager	M102	79,018	90,871	102,724	6,584.81	7,572.57	8,560.33	37.9893	43.6879	49.3865
Arts & Culture Manager	M104	88,643	101,940	115,237	7,386.88	8,494.98	9,603.08	42.6166	49.0095	55.4024
Building Division Manager	M104	88,643	101,940	115,237	7,386.88	8,494.98	9,603.08	42.6166	49.0095	55.4024
Fleet Manager	M106	98,269	113,010	127,750	8,189.12	9,417.48	10,645.83	47.2449	54.3316	61.4183
Public Works Maintenance Manager	M106	98,269	113,010	127,750	8,189.12	9,417.48	10,645.83	47.2449	54.3316	61.4183
Recreation Manager	M106	98,269	113,010	127,750	8,189.12	9,417.48	10,645.83	47.2449	54.3316	61.4183
Accounting Manager	M108	103,283	118,777	134,271	8,606.94	9,898.09	11,189.25	49.6554	57.1044	64.5534
Associate Civil Engineer	M108	103,283	118,777	134,271	8,606.94	9,898.09	11,189.25	49.6554	57.1044	64.5534
Senior Planner	M108	103,283	118,777	134,271	8,606.94	9,898.09	11,189.25	49.6554	57.1044	64.5534
Outdoor Recreation Manager	M109	107,472	123,592	139,712	8,956.03	10,299.35	11,642.67	51.6694	59.4193	67.1692
Airport Manager	M112	115,230	132,515	149,800	9,602.54	11,042.94	12,483.33	55.3993	63.7093	72.0192
Building Official	M112	115,230	132,515	149,800	9,602.54	11,042.94	12,483.33	55.3993	63.7093	72.0192
Engineering Manager	M112	115,230	132,515	149,800	9,602.54	11,042.94	12,483.33	55.3993	63.7093	72.0192
Maintenance Superintendent	M112	115,230	132,515	149,800	9,602.54	11,042.94	12,483.33	55.3993	63.7093	72.0192

FY 2027-28: Effective July, 2027
Rev. July, 2026

Pay Range	Rate Type: Annual			Monthly			Hourly		
	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max
Airport Compliance Manager	M102	81,389	93,597	105,806	6,782.38	7,799.77	8,817.17	39.1291	44.9987	50.8683
Exec. Assistant to the Chief of Police	M102	81,389	93,597	105,806	6,782.38	7,799.77	8,817.17	39.1291	44.9987	50.8683
Facilities & Asset Manager	M102	81,389	93,597	105,806	6,782.38	7,799.77	8,817.17	39.1291	44.9987	50.8683
Housing Manager	M102	81,389	93,597	105,806	6,782.38	7,799.77	8,817.17	39.1291	44.9987	50.8683
Outdoor Recreation Program Manager	M102	81,389	93,597	105,806	6,782.38	7,799.77	8,817.17	39.1291	44.9987	50.8683
Trails Program Manager	M102	81,389	93,597	105,806	6,782.38	7,799.77	8,817.17	39.1291	44.9987	50.8683
Arts & Culture Manager	M104	91,302	104,998	118,694	7,608.52	8,749.85	9,891.17	43.8953	50.4799	57.0644
Building Division Manager	M104	91,302	104,998	118,694	7,608.52	8,749.85	9,891.17	43.8953	50.4799	57.0644
Fleet Manager	M106	101,217	116,400	131,583	8,434.76	9,700.00	10,965.25	48.6621	55.9616	63.2611
Public Works Maintenance Manager	M106	101,217	116,400	131,583	8,434.76	9,700.00	10,965.25	48.6621	55.9616	63.2611
Recreation Manager	M106	101,217	116,400	131,583	8,434.76	9,700.00	10,965.25	48.6621	55.9616	63.2611
Accounting Manager	M108	106,381	122,340	138,299	8,865.12	10,195.02	11,524.92	51.1449	58.8174	66.4899
Associate Civil Engineer	M108	106,381	122,340	138,299	8,865.12	10,195.02	11,524.92	51.1449	58.8174	66.4899
Senior Planner	M108	106,381	122,340	138,299	8,865.12	10,195.02	11,524.92	51.1449	58.8174	66.4899
Outdoor Recreation Manager	M109	110,696	127,300	143,903	9,224.68	10,608.30	11,991.92	53.2193	61.2017	69.1841
Airport Manager	M112	118,687	136,490	154,294	9,890.58	11,374.20	12,857.83	57.0610	65.6204	74.1798
Building Official	M112	118,687	136,490	154,294	9,890.58	11,374.20	12,857.83	57.0610	65.6204	74.1798
Engineering Manager	M112	118,687	136,490	154,294	9,890.58	11,374.20	12,857.83	57.0610	65.6204	74.1798
Maintenance Superintendent	M112	118,687	136,490	154,294	9,890.58	11,374.20	12,857.83	57.0610	65.6204	74.1798

FY 2028-29: Effective July, 2028
Rev. July, 2026

Pay Range	Rate Type: Annual			Monthly			Hourly		
	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max
Airport Compliance Manager	M102	83,831	96,405	108,980	6,985.89	8,033.78	9,081.67	40.3032	46.3487	52.3942
Exec. Assistant to the Chief of Police	M102	83,831	96,405	108,980	6,985.89	8,033.78	9,081.67	40.3032	46.3487	52.3942
Facilities & Asset Manager	M102	83,831	96,405	108,980	6,985.89	8,033.78	9,081.67	40.3032	46.3487	52.3942
Housing Manager	M102	83,831	96,405	108,980	6,985.89	8,033.78	9,081.67	40.3032	46.3487	52.3942
Outdoor Recreation Program Manager	M102	83,831	96,405	108,980	6,985.89	8,033.78	9,081.67	40.3032	46.3487	52.3942
Trails Program Manager	M102	83,831	96,405	108,980	6,985.89	8,033.78	9,081.67	40.3032	46.3487	52.3942
Arts & Culture Manager	M104	94,041	108,148	122,255	7,836.76	9,012.34	10,187.92	45.2120	51.9942	58.7764
Building Division Manager	M104	94,041	108,148	122,255	7,836.76	9,012.34	10,187.92	45.2120	51.9942	58.7764
Fleet Manager	M106	104,254	119,892	135,530	8,687.79	9,990.98	11,294.17	50.1219	57.6403	65.1587
Public Works Maintenance Manager	M106	104,254	119,892	135,530	8,687.79	9,990.98	11,294.17	50.1219	57.6403	65.1587
Recreation Manager	M106	104,254	119,892	135,530	8,687.79	9,990.98	11,294.17	50.1219	57.6403	65.1587
Accounting Manager	M108	109,572	126,010	142,448	9,131.04	10,500.85	11,870.67	52.6791	60.5818	68.4846
Associate Civil Engineer	M108	109,572	126,010	142,448	9,131.04	10,500.85	11,870.67	52.6791	60.5818	68.4846
Senior Planner	M108	109,572	126,010	142,448	9,131.04	10,500.85	11,870.67	52.6791	60.5818	68.4846
Outdoor Recreation Manager	M109	114,017	131,118	148,220	9,501.41	10,926.54	12,351.67	54.8158	63.0377	71.2596
Airport Manager	M112	122,248	140,585	158,923	10,187.30	11,715.44	13,243.58	58.7729	67.5891	76.4053
Building Official	M112	122,248	140,585	158,923	10,187.30	11,715.44	13,243.58	58.7729	67.5891	76.4053
Engineering Manager	M112	122,248	140,585	158,923	10,187.30	11,715.44	13,243.58	58.7729	67.5891	76.4053
Maintenance Superintendent	M112	122,248	140,585	158,923	10,187.30	11,715.44	13,243.58	58.7729	67.5891	76.4053

TOWN OF Mammoth Lakes

Salary Schedules for Town of Mammoth Lakes Public Works Employees' Association (PWEA) FY26-27, FY27-28, and FY28-29

FY 2026-27: Effective July, 2026
Rev. July, 2026

Pay Range	Rate Type: Annual								Hourly							
	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H
Equipment Mechanic Trainee	PW133	54,130	56,837	59,679	62,663	65,796	69,086	72,540	76,167	26.0240	27.3255	28.6918	30.1264	31.6327	33.2144	34.8750	36.6188
Parks Maintenance Worker	PW133	54,130	56,837	59,679	62,663	65,796	69,086	72,540	76,167	26.0240	27.3255	28.6918	30.1264	31.6327	33.2144	34.8750	36.6188
Public Works Facilities Worker	PW133	54,130	56,837	59,679	62,663	65,796	69,086	72,540	76,167	26.0240	27.3255	28.6918	30.1264	31.6327	33.2144	34.8750	36.6188
Parks/Public Works Maintenance Worker - Hybrid	PW139	57,460	60,333	63,350	66,518	69,844	73,336	77,003	80,853	27.6250	29.0063	30.4567	31.9798	33.5788	35.2577	37.0207	38.8716
Public Works Maintenance Worker	PW139	57,460	60,333	63,350	66,518	69,844	73,336	77,003	80,853	27.6250	29.0063	30.4567	31.9798	33.5788	35.2577	37.0207	38.8716
Parks Maintenance Lead Worker	PW144	60,391	63,411	66,582	69,911	73,407	77,077	80,931	84,978	29.0341	30.4861	32.0106	33.6111	35.2918	37.0563	38.9091	40.8548
Public Works Maintenance Lead Worker	PW144	60,391	63,411	66,582	69,911	73,407	77,077	80,931	84,978	29.0341	30.4861	32.0106	33.6111	35.2918	37.0563	38.9091	40.8548
Airport Maintenance Coordinator	PW149	63,471	66,645	69,977	73,476	77,150	81,008	85,058	89,311	30.5149	32.0409	33.6428	35.3250	37.0913	38.9462	40.8933	42.9380
Equipment Mechanic	PW149	63,471	66,645	69,977	73,476	77,150	81,008	85,058	89,311	30.5149	32.0409	33.6428	35.3250	37.0913	38.9462	40.8933	42.9380
Equipment Mechanic Lead Worker	PW156	68,049	71,451	75,024	78,775	82,714	86,850	91,193	95,753	32.7159	34.3514	36.0692	37.8726	39.7663	41.7548	43.8428	46.0351

FY 2027-28: Effective July, 2027
Rev. July, 2026

Pay Range	Rate Type: Annual								Hourly							
	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H
Equipment Mechanic Trainee	PW133	55,750	58,538	61,465	64,538	67,765	71,153	74,711	78,447	26.8029	28.1433	29.5505	31.0279	32.5793	34.2082	35.9188	37.7149
Parks Maintenance Worker	PW133	55,750	58,538	61,465	64,538	67,765	71,153	74,711	78,447	26.8029	28.1433	29.5505	31.0279	32.5793	34.2082	35.9188	37.7149
Public Works Facilities Worker	PW133	55,750	58,538	61,465	64,538	67,765	71,153	74,711	78,447	26.8029	28.1433	29.5505	31.0279	32.5793	34.2082	35.9188	37.7149
Parks/Public Works Maintenance Worker - Hybrid	PW139	59,180	62,139	65,246	68,508	71,933	75,530	79,307	83,272	28.4519	29.8745	31.3683	32.9365	34.5832	36.3125	38.1284	40.0346
Public Works Maintenance Worker	PW139	59,180	62,139	65,246	68,508	71,933	75,530	79,307	83,272	28.4519	29.8745	31.3683	32.9365	34.5832	36.3125	38.1284	40.0346
Parks Maintenance Lead Worker	PW144	62,200	65,310	68,576	72,005	75,605	79,385	83,354	87,522	29.9038	31.3990	32.9692	34.6178	36.3486	38.1659	40.0740	42.0779
Public Works Maintenance Lead Worker	PW144	62,200	65,310	68,576	72,005	75,605	79,385	83,354	87,522	29.9038	31.3990	32.9692	34.6178	36.3486	38.1659	40.0740	42.0779
Airport Maintenance Coordinator	PW149	65,373	68,642	72,074	75,678	79,462	83,435	87,607	91,987	31.4293	33.0010	34.6510	36.3837	38.2029	40.1130	42.1188	44.2245
Equipment Mechanic	PW149	65,373	68,642	72,074	75,678	79,462	83,435	87,607	91,987	31.4293	33.0010	34.6510	36.3837	38.2029	40.1130	42.1188	44.2245
Equipment Mechanic Lead Worker	PW156	70,089	73,593	77,273	81,137	85,194	89,454	93,927	98,623	33.6966	35.3813	37.1505	39.0082	40.9587	43.0067	45.1572	47.4149

FY 2028-29: Effective July, 2028
Rev. July, 2026

Pay Range	Rate Type: Annual								Hourly							
	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H
Equipment Mechanic Trainee	PW133	57,426	60,297	63,312	66,478	69,802	73,292	76,957	80,805	27.6087	28.9889	30.4385	31.9606	33.5587	35.2365	36.9986	38.8486
Parks Maintenance Worker	PW133	57,426	60,297	63,312	66,478	69,802	73,292	76,957	80,805	27.6087	28.9889	30.4385	31.9606	33.5587	35.2365	36.9986	38.8486
Public Works Facilities Worker	PW133	57,426	60,297	63,312	66,478	69,802	73,292	76,957	80,805	27.6087	28.9889	30.4385	31.9606	33.5587	35.2365	36.9986	38.8486
Parks/Public Works Maintenance Worker - Hybrid	PW139	60,960	64,008	67,208	70,568	74,096	77,801	81,691	85,776	29.3077	30.7731	32.3115	33.9269	35.6231	37.4043	39.2745	41.2385
Public Works Maintenance Worker	PW139	60,960	64,008	67,208	70,568	74,096	77,801	81,691	85,776	29.3077	30.7731	32.3115	33.9269	35.6231	37.4043	39.2745	41.2385
Parks Maintenance Lead Worker	PW144	64,070	67,274	70,638	74,170	77,879	81,773	85,862	90,155	30.8029	32.3433	33.9606	35.6587	37.4418	39.3139	41.2798	43.3438
Public Works Maintenance Lead Worker	PW144	64,070	67,274	70,638	74,170	77,879	81,773	85,862	90,155	30.8029	32.3433	33.9606	35.6587	37.4418	39.3139	41.2798	43.3438
Airport Maintenance Coordinator	PW149	67,339	70,706	74,241	77,953	81,851	85,944	90,241	94,753	32.3745	33.9933	35.6928	37.4774	39.3514	41.3192	43.3851	45.5543
Equipment Mechanic	PW149	67,339	70,706	74,241	77,953	81,851	85,944	90,241	94,753	32.3745	33.9933	35.6928	37.4774	39.3514	41.3192	43.3851	45.5543
Equipment Mechanic Lead Worker	PW156	72,197	75,807	79,597	83,577	87,756	92,144	96,751	101,589	34.7101	36.4457	38.2678	40.1813	42.1904	44.3000	46.5149	48.8409

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								
06/04/2026	60426000	M0283311	5517	ALPINE PAINT	210-450-42025	PAINT SUPPLIES	10.34	06/26
Total ALPINE PAINT:							10.34	
AMERICAN BUSINESS MACHINES								
06/04/2026	60426001	870701	19954	AMERICAN BUSINESS	300-531-43031	SECURITY/ACCESS E	91,080.87	06/26
06/04/2026	60426001	870702	19954	AMERICAN BUSINESS	300-531-43031	SECURITY/ACCESS E	6,412.84	06/26
06/04/2026	60426001	870768	19954	AMERICAN BUSINESS	100-416-42002	OFFICE SUPPLIES	241.36	06/26
Total AMERICAN BUSINESS MACHINES:							97,735.07	
BPR CONSULTING GROUP								
06/04/2026	60426002	4279	19259	BPR CONSULTING GR	100-442-43031	04/26-PROFESSIONAL	3,255.00	06/26
Total BPR CONSULTING GROUP:							3,255.00	
BRANDON T JOHNSON								
06/04/2026	60426003	0082	19821	BRANDON T JOHNSO	220-471-43031	ELECTRICAL WORK	7,142.00	06/26
Total BRANDON T JOHNSON:							7,142.00	
CHAMBER MUSIC UNBOUND								
06/04/2026	115366	05182026	6886	CHAMBER MUSIC UNB	217-513-43031	2026/27 MEASURE U A	41,000.00	06/26
Total CHAMBER MUSIC UNBOUND:							41,000.00	
CPS HR CONSULTING								
06/04/2026	115367	0020426	19996	CPS HR CONSULTING	100-413-43031	TOML - TOTAL COMP S	6,485.00	06/26
Total CPS HR CONSULTING:							6,485.00	
DEAN'S PLUMBING & HEATING, INC.								
06/04/2026	115368	59575	2410	DEAN'S PLUMBING &	210-456-43031	HVAC MATERIAL: 1 GA	278.49	06/26
Total DEAN'S PLUMBING & HEATING, INC.:							278.49	
DIY HOME CENTER								
06/04/2026	115369	190075	5476	DIY HOME CENTER	100-438-42007	PARTS/SUPPLIES	21.32	06/26
06/04/2026	115369	190084	5476	DIY HOME CENTER	100-434-45080	PARTS/SUPPLIES	48.46	06/26
06/04/2026	115369	190118	5476	DIY HOME CENTER	210-450-42025	PARTS/SUPPLIES	120.94	06/26
06/04/2026	115369	190128	5476	DIY HOME CENTER	210-450-42022	PARTS/SUPPLIES	24.97	06/26
06/04/2026	115369	190193	5476	DIY HOME CENTER	215-511-42007	PARTS/SUPPLIES	145.45	06/26
06/04/2026	115369	190194	5476	DIY HOME CENTER	100-438-45080	PARTS/SUPPLIES	33.93	06/26
06/04/2026	115369	190302	5476	DIY HOME CENTER	100-464-42007	PARTS/SUPPLIES	25.20	06/26
06/04/2026	115369	190329	5476	DIY HOME CENTER	210-452-42022	PARTS/SUPPLIES	20.78	06/26
06/04/2026	115369	190340	5476	DIY HOME CENTER	910-000-13003	PARTS/SUPPLIES	22.29	06/26
06/04/2026	115369	190377	5476	DIY HOME CENTER	220-471-42007	PARTS/SUPPLIES	29.00	06/26
06/04/2026	115369	190526	5476	DIY HOME CENTER	100-464-42007	PARTS/SUPPLIES	28.27	06/26
06/04/2026	115369	190543	5476	DIY HOME CENTER	100-464-42007	PARTS/SUPPLIES	17.43	06/26
Total DIY HOME CENTER:							538.04	

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EASTERN SIERRA ARTS ALLIANCE								
06/04/2026	115370	05182026	18928	EASTERN SIERRA ART	217-513-43031	2026/27 MEASURE U A	40,000.00	06/26
Total EASTERN SIERRA ARTS ALLIANCE:							40,000.00	
EASTERN SIERRA AVALANCHE CENTER								
06/04/2026	115371	05182026	18198	EASTERN SIERRA AVA	217-513-43031	2026-27 MEASURE U A	11,500.00	06/26
Total EASTERN SIERRA AVALANCHE CENTER:							11,500.00	
ELBERT DISTRIBUTING								
06/04/2026	60426004	PI0060562	19208	ELBERT DISTRIBUTIN	910-000-13003	PARTS	431.77	06/26
Total ELBERT DISTRIBUTING:							431.77	
ELDRIDGE ELECTRIC & SON, INC.								
06/04/2026	60426005	26-1142	6917	ELDRIDGE ELECTRIC	210-450-43031	MERIDIAN & OLD MAM	1,300.79	06/26
Total ELDRIDGE ELECTRIC & SON, INC.:							1,300.79	
EMPIRE SOUTHWEST								
06/04/2026	115372	EMPS7478449	19724	EMPIRE SOUTHWEST	910-000-13003	PARTS	1,278.33	06/26
06/04/2026	115372	EMPS7483638	19724	EMPIRE SOUTHWEST	910-000-13001	PARTS	261.18	06/26
Total EMPIRE SOUTHWEST:							1,539.51	
EMPLOYEE RELATIONS								
06/04/2026	60426006	101267	10338	EMPLOYEE RELATION	100-417-43140	EMPLOYMEE VERIFIC	79.84	06/26
Total EMPLOYEE RELATIONS:							79.84	
ESTA								
06/04/2026	115373	260306-01	7884	ESTA	100-475-43031	TOML ROUTE HOURS	63,432.30	06/26
06/04/2026	115373	260325-01	7884	ESTA	100-475-43031	JOB SHARE REGULAR	1,720.00	06/26
Total ESTA:							65,152.30	
GRAY'S GRASSHOPPER INC.								
06/04/2026	60426007	16682	19659	GRAY'S GRASSHOPPE	210-457-43031	LANDSCAPE SERVICE	6,212.00	06/26
06/04/2026	60426007	16685	19659	GRAY'S GRASSHOPPE	210-450-43031	LANDSCAPING SERVI	3,229.25	06/26
06/04/2026	60426007	16721	19659	GRAY'S GRASSHOPPE	210-457-43031	IRRIGATION REPAIR W	3,414.00	06/26
06/04/2026	60426007	16723	19659	GRAY'S GRASSHOPPE	210-450-43031	CONCCRETE REPAIR	763.00	06/26
Total GRAY'S GRASSHOPPER INC.:							13,618.25	
HANSEN, DANIEL								
06/04/2026	115374	05292026	8373	HANSEN, DANIEL	100-420-43150	PER DIEM 06/21-06/24	302.00	06/26
Total HANSEN, DANIEL:							302.00	
HIGH COUNTRY LUMBER								
06/04/2026	115375	26744	830	HIGH COUNTRY LUMB	210-450-45224	PARTS/SUPPLIES	42.46	06/26
06/04/2026	115375	26936	830	HIGH COUNTRY LUMB	220-471-42007	PARTS/SUPPLIES	102.84	06/26
06/04/2026	115375	26963	830	HIGH COUNTRY LUMB	215-511-42007	PARTS/SUPPLIES	106.16	06/26
06/04/2026	115375	27148	830	HIGH COUNTRY LUMB	220-471-42007	PARTS/SUPPLIES	98.33	06/26
06/04/2026	115375	27208	830	HIGH COUNTRY LUMB	100-434-43031	PARTS/SUPPLIES	49.07	06/26
06/04/2026	115375	27324	830	HIGH COUNTRY LUMB	215-511-45081	PARTS/SUPPLIES	45.23	06/26
06/04/2026	115375	27491	830	HIGH COUNTRY LUMB	220-471-42007	PARTS/SUPPLIES	49.71	06/26

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06/04/2026	115375	27527	830	HIGH COUNTRY LUMB	910-000-13003	PARTS/SUPPLIES	10.75	06/26
06/04/2026	115375	27608	830	HIGH COUNTRY LUMB	220-471-42007	PARTS/SUPPLIES	10.36	06/26
Total HIGH COUNTRY LUMBER:							514.91	
HOT CREEK AVIATION, LLC CAR RENTAL								
06/04/2026	115376	06022026	6622	HOT CREEK AVIATION,	220-471-43031	APRIL 2026 CAR RENT	1,735.74	06/26
Total HOT CREEK AVIATION, LLC CAR RENTAL:							1,735.74	
HUNTSMAN PLUMBING								
06/04/2026	60426008	1007	20014	HUNTSMAN PLUMBIN	100-420-43031	MLPD BACKFLOW PR	210.00	06/26
06/04/2026	60426008	1008	20014	HUNTSMAN PLUMBIN	100-438-43031	Test two backflow preve	295.00	06/26
06/04/2026	60426008	1009	20014	HUNTSMAN PLUMBIN	100-434-43031	Whitmore backflow prev	120.00	06/26
06/04/2026	60426008	1010	20014	HUNTSMAN PLUMBIN	220-471-43031	Test two backflow preve	240.00	06/26
Total HUNTSMAN PLUMBING:							865.00	
INTRAWEST CALIFORNIA HOLDINGS, LLC								
06/04/2026	115377	3741593	18333	INTRAWEST CALIFOR	100-442-43031	PLAN CHECK	412.50	06/26
Total INTRAWEST CALIFORNIA HOLDINGS, LLC:							412.50	
JIM CHARLON FORD, INC.								
06/04/2026	114293	66759	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	269.63-	06/26
Total JIM CHARLON FORD, INC.:							269.63-	
KAYLOR, LARA								
06/04/2026	115378	018	19702	KAYLOR, LARA	100-413-43031	COMMUNICATION SER	3,467.00	06/26
Total KAYLOR, LARA:							3,467.00	
KIMBALL-MIDWEST								
06/04/2026	60426009	104508493	4812	KIMBALL-MIDWEST	910-000-13003	PARTS	1,053.17	06/26
06/04/2026	60426009	104508711	4812	KIMBALL-MIDWEST	910-000-13003	PARTS	325.98	06/26
06/04/2026	60426009	104515301	4812	KIMBALL-MIDWEST	910-000-13003	PARTS	196.37	06/26
Total KIMBALL-MIDWEST:							1,575.52	
LEMUS, BRIAN								
06/04/2026	115379	05262026	19130	LEMUS, BRIAN	210-450-42030	PER DIEM 05/19-05/20	172.00	06/26
Total LEMUS, BRIAN:							172.00	
LIEBERT CASSIDY WHITMORE								
06/04/2026	115380	322940	19919	LIEBERT CASSIDY WH	100-412-43031	Client/Matter No.: MA05	1,697.50	06/26
Total LIEBERT CASSIDY WHITMORE:							1,697.50	
LUTTRELL HOLDINGS IIM LLC								
06/04/2026	60426010	24518	19462	LUTTRELL HOLDINGS	100-442-43031	BUILDING TEMP	1,200.00	06/26
06/04/2026	60426010	24648	19462	LUTTRELL HOLDINGS	100-442-43031	CLERK - BUILDING DE	1,200.00	06/26
Total LUTTRELL HOLDINGS IIM LLC:							2,400.00	
MAMMOTH LAKES CREATIVE								
06/04/2026	60426011	1646	18437	MAMMOTH LAKES CR	205-490-42030	DESIGN SERVICES BO	118.75	06/26

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06/04/2026	60426011	1691	18437	MAMMOTH LAKES CR	100-413-43031	WEBSITE CONTENT -	1,955.64	06/26
Total MAMMOTH LAKES CREATIVE:							2,074.39	
MAMMOTH MOUNTAIN SKI AREA								
06/04/2026	60426012	06012026	330	MAMMOTH MOUNTAIN	001-000-10765	REFUND OF DESIGN R	1,407.00	06/26
Total MAMMOTH MOUNTAIN SKI AREA:							1,407.00	
MCGLOTHLIN, ROSS								
06/04/2026	115381	11MML-2	19857	MCGLOTHLIN, ROSS	245-445-43035	LEASE TO LOCALS FIN	6,750.00	06/26
Total MCGLOTHLIN, ROSS:							6,750.00	
MONO ARTS COUNCIL								
06/04/2026	115382	05182026	8370	MONO ARTS COUNCIL	217-513-43031	2026/27 MEASURE U A	50,587.50	06/26
Total MONO ARTS COUNCIL:							50,587.50	
MONO COUNTY INFORMATION TECHNOLOGY								
06/04/2026	115383	IT-TOML-CLO	10069	MONO COUNTY INFOR	100-418-48900	CLOUDFLARE RENEW	10.13	06/26
Total MONO COUNTY INFORMATION TECHNOLOGY:							10.13	
PERFORMANCE TOWING								
06/04/2026	115384	13914	19062	PERFORMANCE TOWI	910-000-13047	2019 FORD F250 PAIN	461.46	06/26
Total PERFORMANCE TOWING:							461.46	
PETERBILT TRUCK PARTS & EQUIPMENT, LLC								
06/04/2026	60426013	X101333351:0	8484	PETERBILT TRUCK PA	910-000-13003	PARTS	516.94	06/26
Total PETERBILT TRUCK PARTS & EQUIPMENT, LLC:							516.94	
PLACEMATE, INC.								
06/04/2026	60426014	1986	19701	PLACEMATE, INC.	245-445-43035	Lease to Locals Progra	6,600.00	06/26
Total PLACEMATE, INC.:							6,600.00	
PRICE PAIGE & CO.								
06/04/2026	115385	38794	19277	PRICE PAIGE & CO.	100-415-43100	PROFESSIONAL SERV	2,699.00	06/26
Total PRICE PAIGE & CO.:							2,699.00	
ROHR, BRANDON								
06/04/2026	114213	09162025	19434	ROHR, BRANDON	220-471-43150	PER DIEM	195.00-	06/26
Total ROHR, BRANDON:							195.00-	
SAWTOOTH INDUSTRIAL LLC								
06/04/2026	115386	438	19391	SAWTOOTH INDUSTRI	910-000-13047	PARTS & LABOR	6,951.80	06/26
06/04/2026	115386	439	19391	SAWTOOTH INDUSTRI	910-000-13047	PARTS & LABOR	6,721.20	06/26
06/04/2026	115386	440	19391	SAWTOOTH INDUSTRI	910-000-13047	PARTS & LABOR	6,448.68	06/26
06/04/2026	115386	441	19391	SAWTOOTH INDUSTRI	910-000-13047	PARTS/SERVICE	7,612.55	06/26
Total SAWTOOTH INDUSTRIAL LLC:							27,734.23	

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SIERRA CLASSIC THEATER								
06/04/2026	115387	05182026	7014	SIERRA CLASSIC THE	217-513-43031	2026/27 MEASURE U A	9,000.00	06/26
Total SIERRA CLASSIC THEATER:							9,000.00	
SPRING, SOIBIAN								
06/04/2026	114219	09152025	10374	SPRING, SOIBIAN	220-471-43150	PER DIEM	195.00-	06/26
Total SPRING, SOIBIAN:							195.00-	
STEVE'S AUTO & TRUCK PARTS								
06/04/2026	115388	174763	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	62.05	06/26
06/04/2026	115388	175104	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	10.78	06/26
Total STEVE'S AUTO & TRUCK PARTS:							72.83	
THOMAS PETROLEUM, LLC								
06/04/2026	60426015	1581673-IN	7891	THOMAS PETROLEUM	220-471-42016	FUEL SERVICES	1,481.58	06/26
06/04/2026	60426015	1581676-IN	7891	THOMAS PETROLEUM	220-471-42016	FUEL SERVICES	1,391.78	06/26
06/04/2026	60426015	1584085-IN	7891	THOMAS PETROLEUM	910-000-13001	FUEL SERVICES	5,218.07	06/26
06/04/2026	60426015	1584093-IN	7891	THOMAS PETROLEUM	910-000-13001	FUEL SERVICES	18,604.40	06/26
06/04/2026	60426015	1587344-IN	7891	THOMAS PETROLEUM	910-000-13001	FUEL SERVICES	29,516.09	06/26
06/04/2026	60426015	1587346-IN	7891	THOMAS PETROLEUM	910-000-13001	FUEL SERVICES	13,603.32	06/26
Total THOMAS PETROLEUM, LLC:							69,815.24	
VERIZON								
06/04/2026	115389	6144404505	5637	VERIZON	100-420-43404	05/26 WIRELESS SERV	1,083.84	06/26
Total VERIZON:							1,083.84	
WATERDOGS RESTORATION								
06/04/2026	60426016	2159	19776	WATERDOGS RESTOR	100-464-43031	CUSTODIAL SVCS - 5/8	9,641.50	06/26
Total WATERDOGS RESTORATION:							9,641.50	
WESTERN NEVADA SUPPLY CO.								
06/04/2026	60426017	12276873	155	WESTERN NEVADA SU	100-438-45080	PARTS/SUPPLIES	2,183.25	06/26
06/04/2026	60426017	52286361	155	WESTERN NEVADA SU	220-471-42007	PARTS	82.95	06/26
06/04/2026	60426017	52286429	155	WESTERN NEVADA SU	220-471-42007	PARTS	36.64	06/26
Total WESTERN NEVADA SUPPLY CO.:							2,302.84	
WHARTON CONCRETE FORMING SUPPLY OF NV								
06/04/2026	115390	23290A	19961	WHARTON CONCRET	210-450-42025	TOOLS/SUPPLIES	2,580.52	06/26
Total WHARTON CONCRETE FORMING SUPPLY OF NV:							2,580.52	
Grand Totals:							495,886.36	

Signature: Jamie Gray Date 6/4/26

Signature: Nolan Bobroff Date 6-4-2026

Signature: Haislip Hayes Date 6.4.26

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ALPINE PAINT								
06/11/2026	61126000	M0283745	5517	ALPINE PAINT	220-471-42007	PAINT/SUPPLIES	196.89	06/26
06/11/2026	61126000	M0283853	5517	ALPINE PAINT	220-471-42007	PAINT/SUPPLIES	347.21	06/26
Total ALPINE PAINT:							544.10	
BISHOP AUTOMOTIVE CENTER								
06/11/2026	61126001	1-GS83990	18309	BISHOP AUTOMOTIVE	910-000-13003	PARTS	779.35	06/26
Total BISHOP AUTOMOTIVE CENTER:							779.35	
BLUEBIRD IMAGING								
06/11/2026	115400	7454	8182	BLUEBIRD IMAGING	300-531-43031	BLUEPRINTS MACC	2,017.08	06/26
Total BLUEBIRD IMAGING:							2,017.08	
BRANDON T JOHNSON								
06/11/2026	61126002	0087	19821	BRANDON T JOHNSO	100-438-42007	ELECTRICAL WORK	4,503.00	06/26
Total BRANDON T JOHNSON:							4,503.00	
BROKASKI, DAVID								
06/11/2026	115401	06082026	20021	BROKASKI, DAVID	100-413-43031	Travel Reimbursement -	472.02	06/26
Total BROKASKI, DAVID:							472.02	
BROWN'S SUPPLY, INC.								
06/11/2026	61126003	51793	41	BROWN'S SUPPLY, INC	100-438-45080	PARTS/SUPPLIES	31.11	06/26
Total BROWN'S SUPPLY, INC.:							31.11	
CALIFORNIA BROADBAND COOP (CBC)								
06/11/2026	115402	20000101075	10416	CALIFORNIA BROADB	100-418-43404	MONTHLY CHARGES	2,722.55	06/26
Total CALIFORNIA BROADBAND COOP (CBC):							2,722.55	
CALIFORNIA CONSULTING, INC.								
06/11/2026	61126004	8050	19212	CALIFORNIA CONSULT	100-416-43031	GRANT WRITING SER	4,250.00	06/26
Total CALIFORNIA CONSULTING, INC.:							4,250.00	
CARUSO, TYLER								
06/11/2026	115403	06082026	20023	CARUSO, TYLER	001-000-10765	RELEASE OF SURETY	1,540.00	06/26
Total CARUSO, TYLER:							1,540.00	
CONSOLIDATED ELECTRICAL DISTRIBUTORS								
06/11/2026	61126005	0965-1021946	18818	CONSOLIDATED ELEC	100-434-42007	LED Light replacement	1,423.11	06/26
Total CONSOLIDATED ELECTRICAL DISTRIBUTORS:							1,423.11	
DAGAN, JEFF								
06/11/2026	115404	06032026	20019	DAGAN, JEFF	001-000-10765	TTM 25-001 REMAININ	5,412.18	06/26

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Total DAGAN, JEFF:							5,412.18	
DAYSMART SOFTWARE								
06/11/2026	115405	INV01697072	19303	DAYSMART SOFTWAR	100-432-43031	MONTHLY DASH SUBS	733.66	06/26
Total DAYSMART SOFTWARE:							733.66	
DIY HOME CENTER								
06/11/2026	115406	190247	5476	DIY HOME CENTER	858-436-45080	PARTS/SUPPLIES	15.00	06/26
06/11/2026	115406	190352	5476	DIY HOME CENTER	100-438-45080	PARTS/SUPPLIES	63.97	06/26
06/11/2026	115406	190565	5476	DIY HOME CENTER	100-434-45080	PARTS/SUPPLIES	11.62	06/26
06/11/2026	115406	190702	5476	DIY HOME CENTER	100-432-42008	Velcro for A-Frame Sign	26.11	06/26
06/11/2026	115406	190739	5476	DIY HOME CENTER	210-450-42022	PARTS/SUPPLIES	115.34	06/26
06/11/2026	115406	190766	5476	DIY HOME CENTER	100-438-42007	PARTS/SUPPLIES	20.72	06/26
06/11/2026	115406	190979	5476	DIY HOME CENTER	100-464-42007	PARTS/SUPPLIES	4.16	06/26
06/11/2026	115406	191113	5476	DIY HOME CENTER	220-471-42007	PARTS/SUPPLIES	69.87	06/26
06/11/2026	115406	191232	5476	DIY HOME CENTER	210-450-42025	PARTS/SUPPLIES	14.70	06/26
06/11/2026	115406	191381	5476	DIY HOME CENTER	220-471-42007	PARTS/SUPPLIES	20.35	06/26
Total DIY HOME CENTER:							361.84	
DUDEK								
06/11/2026	115407	202605474	19981	DUDEK	205-490-43031	PROFESSIONAL SERV	20,173.00	06/26
Total DUDEK:							20,173.00	
EL SOL DE LA SIERRA								
06/11/2026	61126006	00003993	7831	EL SOL DE LA SIERRA	100-413-43130	DYK - MAY 2026	209.16	06/26
Total EL SOL DE LA SIERRA:							209.16	
EMANUELS JONES AND ASSOCIATES LLC								
06/11/2026	61126007	F26 06 07	19350	EMANUELS JONES AN	100-416-43031	LOBBYING FEES	3,450.00	06/26
Total EMANUELS JONES AND ASSOCIATES LLC:							3,450.00	
EMPIRE SOUTHWEST								
06/11/2026	115408	EPPS0893748	19724	EMPIRE SOUTHWEST	910-000-13003	PARTS INVOICE	446.71	06/26
Total EMPIRE SOUTHWEST:							446.71	
FIRE ASIDE INC								
06/11/2026	115409	1112	19851	FIRE ASIDE INC	100-413-43031	2026 50% of Annual 202	11,000.00	06/26
Total FIRE ASIDE INC:							11,000.00	
FRONTIER COMMUNICATIONS								
06/11/2026	115410	05/26-7493	10869	FRONTIER COMMUNIC	100-464-43404	05/26-TOWN	119.57	06/26
06/11/2026	115410	06/26-3636	10869	FRONTIER COMMUNIC	100-420-43404	06/26-PD	401.63	06/26
Total FRONTIER COMMUNICATIONS:							521.20	
GARNICA, VICTOR								
06/11/2026	115411	06072026	18535	GARNICA, VICTOR	210-452-42030	OT MEAL ALLOWANCE	138.00	06/26
06/11/2026	115411	06102026	18535	GARNICA, VICTOR	210-454-43031	PER DIEM 06/05-06-05	55.00	06/26

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
Total GARNICA, VICTOR:							193.00	
GRAY'S GRASSHOPPER INC.								
06/11/2026	61126008	16725	19659	GRAY'S GRASSHOPPE	210-450-43031	LANDSCAPING SERVI	7,080.00	06/26
06/11/2026	61126008	16727	19659	GRAY'S GRASSHOPPE	856-450-43031	LANDSCAPING SERVI	72,207.50	06/26
Total GRAY'S GRASSHOPPER INC.:							79,287.50	
GREAT BASIN UNIFIED AIR POLLUTION CONTRO								
06/11/2026	115412	06082026	4136	GREAT BASIN UNIFIED	300-531-43031	TOWN CIVIC CENTER	200.00	06/26
Total GREAT BASIN UNIFIED AIR POLLUTION CONTRO:							200.00	
HIGH COUNTRY LUMBER								
06/11/2026	115413	27690	830	HIGH COUNTRY LUMB	210-450-42022	PARTS/SUPPLIES	45.22	06/26
06/11/2026	115413	27728	830	HIGH COUNTRY LUMB	220-471-42007	PARTS/SUPPLIES	60.80	06/26
06/11/2026	115413	27807	830	HIGH COUNTRY LUMB	220-471-42007	PARTS/SUPPLIES	43.06	06/26
06/11/2026	115413	27961	830	HIGH COUNTRY LUMB	910-000-13003	PARTS/SUPPLIES	20.46	06/26
06/11/2026	115413	28191	830	HIGH COUNTRY LUMB	210-450-42022	PARTS/SUPPLIES	68.84	06/26
06/11/2026	115413	28219	830	HIGH COUNTRY LUMB	220-471-42007	PARTS/SUPPLIES	40.65	06/26
06/11/2026	115413	28231	830	HIGH COUNTRY LUMB	220-471-42007	PARTS/SUPPLIES	20.81	06/26
06/11/2026	115413	28263	830	HIGH COUNTRY LUMB	210-450-42022	PARTS/SUPPLIES	2.59	06/26
Total HIGH COUNTRY LUMBER:							302.43	
HMC GROUP								
06/11/2026	61126009	184928	10804	HMC ARCHITECTS	300-531-43031	PROFESSIONAL SERV	15,000.00	06/26
06/11/2026	61126009	184929	10804	HMC ARCHITECTS	300-531-43031	PROFESSIONAL SERV	10,386.25	06/26
06/11/2026	61126009	184931	10804	HMC ARCHITECTS	300-531-43031	PROFESSIONAL SERV	27,070.17	06/26
Total HMC GROUP:							52,456.42	
HORIZON CALIFORNIA PUBLICATIONS, INC.								
06/11/2026	61126010	300357905	6100	HORIZON CALIFORNIA	100-413-43130	DYK JANUARY	260.00	06/26
06/11/2026	61126010	300357912	6100	HORIZON CALIFORNIA	205-490-42030	PRINT AD: PLASTIC B	221.00	06/26
06/11/2026	61126010	300359265	6100	HORIZON CALIFORNIA	100-413-43130	DYK FEBRUARY 2026	260.00	06/26
06/11/2026	61126010	300361282	6100	HORIZON CALIFORNIA	100-413-43130	DYK APRIL 2026	260.00	06/26
06/11/2026	61126010	300361307	6100	HORIZON CALIFORNIA	100-413-43130	PRINT AD: MEET A TR	215.00	06/26
06/11/2026	61126010	300362867	6100	HORIZON CALIFORNIA	100-413-43130	DYK MAY 2026	260.00	06/26
06/11/2026	61126010	300357891	6100	HORIZON CALIFORNIA	205-490-42030	PRINT AD: PLASTIC B	221.00	06/26
06/11/2026	61126010	300357899	6100	HORIZON CALIFORNIA	205-490-42030	PRINT AD: PLASTIC B	221.00	06/26
Total HORIZON CALIFORNIA PUBLICATIONS, INC.:							1,918.00	
HOT CREEK AVIATION, LLC								
06/11/2026	115414	5425	6335	HOT CREEK AVIATION,	220-531-43031	RUNWAY CLOSURE S	10,260.00	06/26
Total HOT CREEK AVIATION, LLC:							10,260.00	
HUNTSMAN PLUMBING								
06/11/2026	61126011	1011	20014	HUNTSMAN PLUMBIN	100-438-42007	PLUMBING SERVICES	590.00	06/26
Total HUNTSMAN PLUMBING:							590.00	
INTERWEST CONSULTING GROUP								
06/11/2026	61126012	3741593	18150	INTERWEST CONSULT	100-442-43031	04/26-PLAN CHECK	412.50	06/26

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
Total INTERWEST CONSULTING GROUP:							412.50	
JIM CHARLON FORD, INC.								
06/11/2026	115415	70256FOW	19138	JIM CHARLON FORD, I	910-000-13003	PARTS	449.35	06/26
Total JIM CHARLON FORD, INC.:							449.35	
KIMLEY-HORN AND ASSOC., INC.								
06/11/2026	61126013	35840562	18739	KIMLEY-HORN AND AS	300-531-43031	MAMMOTH SAP 04/26 -	4,154.80	06/26
Total KIMLEY-HORN AND ASSOC., INC.:							4,154.80	
KMMT-FM								
06/11/2026	115416	142-00082-000	3050	KMMT-FM	100-413-43130	DEFENSIBLE SPACE C	275.00	06/26
06/11/2026	115416	142-00084-000	3050	KMMT-FM	100-432-43130	P & R MEMBERSHIP S	500.00	06/26
Total KMMT-FM:							775.00	
KNORR SYSTEMS, INC								
06/11/2026	61126014	310071	18390	KNORR SYSTEMS, INC	100-434-42009	PARTS/SUPPLIES	813.76	06/26
Total KNORR SYSTEMS, INC:							813.76	
MAMMOTH LAKES CREATIVE								
06/11/2026	61126015	1692	18437	MAMMOTH LAKES CR	100-413-42030	NAME BADGES	1,717.34	06/26
Total MAMMOTH LAKES CREATIVE:							1,717.34	
MAMMOTH LAKES TOURISM-TBID								
06/11/2026	61126016	JUNE-2026	8858	MAMMOTH LAKES TO	218-480-49020	TBID PASS THROUGH	420,904.24	06/26
Total MAMMOTH LAKES TOURISM-TBID:							420,904.24	
MAMMOTH SPA CREATIONS								
06/11/2026	115417	159408	19143	MAMMOTH SPA CREA	100-434-45080	SUPPLIES - WHITMOR	89.41	06/26
06/11/2026	115417	159415	19143	MAMMOTH SPA CREA	100-434-45080	SUPPLIES	75.94	06/26
06/11/2026	115417	159422	19143	MAMMOTH SPA CREA	100-434-45080	SUPPLIES	75.94	06/26
Total MAMMOTH SPA CREATIONS:							241.29	
MISSION LINEN SUPPLY, INC								
06/11/2026	115418	526154833	6482	MISSION LINEN SUPPL	210-454-42006	LINEN SERVICE/SUPP	278.64	06/26
Total MISSION LINEN SUPPLY, INC:							278.64	
MOLINA JANITORIAL SERVICE								
06/11/2026	115419	7525	8617	MOLINA JANITORIAL S	220-471-43031	JANITORIAL SERVICE	2,210.00	06/26
Total MOLINA JANITORIAL SERVICE:							2,210.00	
MULFORD, ANDREW								
06/11/2026	115420	06112026	18764	MULFORD, ANDREW	215-511-42007	REIBURSEMENT FOR	376.48	06/26
Total MULFORD, ANDREW:							376.48	
PETERBILT TRUCK PARTS & EQUIPMENT, LLC								
06/11/2026	61126017	X101334511:01	8484	PETERBILT TRUCK PA	910-000-13003	PARTS	145.82	06/26

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
06/11/2026	61126017	X101334657:0	8484	PETERBILT TRUCK PA	910-000-13003	PARTS	270.61	06/26
Total PETERBILT TRUCK PARTS & EQUIPMENT, LLC:							416.43	
QUILL CORPORATION								
06/11/2026	61126018	49167027	2090	QUILL CORPORATION	100-416-42002	OFFICE SUPPLIES	603.41	06/26
Total QUILL CORPORATION:							603.41	
QUINN, TREVOR MICHAEL								
06/11/2026	115421	1002	20018	QUINN, TREVOR MICH	100-432-43031	BOULDER ROUTE SET	1,059.33	06/26
Total QUINN, TREVOR MICHAEL:							1,059.33	
SHAFER EQUIPMENT CO. INC.								
06/11/2026	61126019	10046321	18540	SHAFER EQUIPMENT	910-000-13003	PARTS	348.50	06/26
Total SHAFER EQUIPMENT CO. INC.:							348.50	
SPIESS CONSTRUCTION CO., INC.								
06/11/2026	61126020	06092026	2906	SPIESS CONSTRUCTI	300-531-43031	PROGRESS PAYMENT	463,391.29	06/26
Total SPIESS CONSTRUCTION CO., INC.:							463,391.29	
STEVE'S AUTO & TRUCK PARTS								
06/11/2026	115422	175202	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	13.43	06/26
06/11/2026	115422	175203	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	14.80	06/26
06/11/2026	115422	175204	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	10.24	06/26
06/11/2026	115422	175229	1221	STEVE'S AUTO & TRU	910-000-13003	PARTS	181.87	06/26
Total STEVE'S AUTO & TRUCK PARTS:							220.34	
TITUS TOOLS LLC								
06/11/2026	115423	06092642820	19153	TITUS TOOLS LLC	210-455-46200	TOOL PURCHASE	3,428.07	06/26
Total TITUS TOOLS LLC:							3,428.07	
TRIAD/HOLMES ASSOCIATES								
06/11/2026	115424	1022855	336	TRIAD/HOLMES ASSO	300-531-43031	SGS INVOICE 311099 -	10,193.13	06/26
Total TRIAD/HOLMES ASSOCIATES:							10,193.13	
WARREM, LAUREN								
06/11/2026	115425	06082026	20022	WARREM, LAUREN	100-413-43031	Travel Reimbursement -	544.04	06/26
Total WARREM, LAUREN:							544.04	
WEST, QWINA								
06/11/2026	115426	06092026	18760	WEST, QWINA	210-452-43031	CDL MED CERT	198.10	06/26
Total WEST, QWINA:							198.10	
WOOD SIMONETTI								
06/11/2026	115427	5060	19924	WOOD SIMONETTI	245-445-43030	PROFESSIONAL SERV	200.00	06/26
Total WOOD SIMONETTI:							200.00	

Check Issue Date	Check Nu	Invoice Number	Vendor Nu	Payee	Invoice GL Account	Description	Amount	GL Period
ZUMAR INDUSTRIES, INC.								
06/11/2026	61126021	57126	159	ZUMAR INDUSTRIES, I	210-450-45224	PARTS/SUPPLIES	422.79	06/26
Total ZUMAR INDUSTRIES, INC.:							422.79	
Grand Totals:							1,119,156.25	

Signature: Jamie Gray Date 6/11/26

Signature: Nolan Bobroff Date 6-11-2026

Signature: Haislip Hayes Date 6·11·26

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

TOWN COUNCIL STAFF REPORT

Title: Approval of Appropriations Limit, Investment Policy, Reserve Policy, Debt Policy, and Annual Budget for Fiscal Year 26-27

Meeting Date: June 17, 2026

Prepared by: Rob Patterson, Town Manager

RECOMMENDATION:

It is recommended that Council take the following actions:

1. Adopt a resolution establishing the Town of Mammoth Lakes appropriations limit for Fiscal Year 26-27.
2. Adopt a resolution reaffirming the Town of Mammoth Lakes Investment Policy for Fiscal Year 26-27.
3. Adopt a resolution reaffirming the Town of Mammoth Lakes Reserve Policy for Fiscal Year 26-27.
4. Adopt a resolution reaffirming the Town of Mammoth Lakes Debt Policy for Fiscal Year 26-27.
5. Adopt a resolution approving the Annual Budget for the Town of Mammoth Lakes for Fiscal Year 26-27, as presented or with Council directed modifications.

APPROPRIATION LIMIT:

The California Constitution sets limits on the amount of Tax Revenues that may be appropriated by local government. Each year the Town of Mammoth Lakes must adopt a resolution setting the appropriation limit that will be applied in the adoption of the operating budget. The State provides guidelines for the calculation which allow the limit to be adjusted by defined factors. The Town's limit is adjusted by the combination of the change in the County population and the California per Capita Income. The population of Mono County decreased by 1.6% and California per capita income increased by 4.95% for a combined adjustment of 1.0327% in FY25-26. The appropriations limit for the Town increased from $33,798,726 to $34,904,215 for FY26-27. The Town's appropriation of tax revenues subject to the limit are under the allowed amount.

INVESTMENT POLICY:

Each year the staff reviews the Town's Investment Policy and has the Council take action to reaffirm the policy and to approve any changes. Over time minor adjustments are made to the policy to better meet the needs of the Town, to meet regulatory changes, to adopt best practices, or to allow added flexibility in managing the Town's portfolio. Staff do not recommend any adjustments to the Investment Policy for FY26-27. The attached resolution will reaffirm the previously adopted Investment Policy parameters. The Town Council may amend the policy, as it deems appropriate from time to time in the prudent management of the debt of the Town.

RESERVE POLICY:

The adopted reserve policy includes four elements, Reserve for Economic Uncertainty (REU), Operating Reserve (OR), Debt Reserve (DR), and Contingency. Both REU and OR are tied to a percentage of base operating revenue, which should approximate the General Fund revenue per policy. This baseline revenue is updated annually, and staff recommend an increase from $33.35M to $38.8M for FY26-27. The policy rates of 20% and 5% for REU and OR respectively remain unchanged for FY26-27. Direction from the Town Council in previous years has been to fund any required reserves from the current revenues in the operating budget. Due to the significant revenue adjustment required to balance FY26-27 budget, staff were unable to accomplish this requirement in the FY26-27 operating budget. The current balance of $8,409,890 compared to policy requirement of $9,700,000 leaves an unfunded reserve requirement of $1,290,110 or 87% funded reserves. A $100,000 contingency amount is included in the proposed budget.

The reserve policy also includes a section for debt reserve. This element will provide funding to pay debt service obligations of the General Fund in the event of a funding shortfall. This last fiscal year, the Town took on additional debt from the Town Hall Bond sale of $29M. This bond repayment schedule is structured to allow for accelerated repayment once the airport settlement debt is paid off in FY35-36. The current debt service of $1,460,000 for the Town Hall bond and average of $1,870,000 for Taxable Judgement Obligation Bond bring the total annual debt service, funded by the General Fund, to $3,330,000. The current policy requires 50% reserve for a total of $1,665,000. The current balance of Debt Reserve is $1,620,000 requiring an additional $45,000 to bring the reserve into compliance. Staff will make recommendations during quarterly budget review to bring both reserves into compliance with adopted policy, permitting adequate funds are available for this purpose.

Reserve Policy

- **Baseline Revenue is established on an annual basis during the budget process. Baseline Revenue must meet or exceed the General Fund Revenue in the Adopted Budget of the Fiscal Year**

- **FY26-27 Baseline Revenue $38,800,000 to be used in the calculation of both REU and OR**

- **Baseline General Fund Revenue: $38,800,000**

Reserve for Economic Uncertainty (REU) Target:	20% of $38,800,000 =	$7,760,000
Operating Reserve (OR) Target:	5% of $38,800,000 =	$1,940,000
	Targeted Minimum Reserve Balance =	$9,700,000

Current balance of REU and OR = $8,409,890
Required Additional Reserves = $1,290,110

- **Debt Reserve 50% Annual Payment - Taxable Judgment Obligation Bonds (2017) (Average Annual Payment $1,870,000 = $935,000**

- **Debt Reserve 50% Annual Payment - Certificates of Particiation Town Hall (2024) (Average Annual Payment $1,460,000 = $730,000**

Current Debt Reserves (rounded) = $1,620,000
Required Additional Reserves = $ 45,000

Total Reserves = $10,029,890

General Fund Required to fund these Reserves: $1,335,110 (not reflected in this budget)

DEBT POLICY:

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

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

Staff do not recommend any adjustments to the Debt Policy for FY26-27. Council may amend the policy, as it deems appropriate from time to time in the prudent management of the debt of the Town.

BACKGROUND:

The Budget: A Policy, Financial, Management and Planning Tool

The budget is the Town's financial plan used to achieve policy goals and the established work program for the fiscal year through the allocation of financial resources. The budget reflects directed investment in people, equipment, technology, capital projects and service improvements which are managed to achieve Town priorities and policy objectives. Although it is important to express the budget in monetary terms because of the need for a common denominator, a budget should be looked upon as more than just a set of numbers for the Fiscal Year.

The budget represents public policy incorporating legislative direction and oversite and administrative and legal controls. Budgeting is the process used for organizing human resources, equipment, materials, and other resources necessary to implement public policy directives, legal mandates, provide for public enjoyment and quality of life and to ensure public safety. The resources provided through the budget process are the means to achieve these objectives. The budget is also a management tool as it supports the work program designed to accomplish organizational objectives. The Strategic Priorities of the Town Council are reflected in the budget as are the ongoing provision of core services and enhanced services and programs for residents and guests.

The financial plan incorporated into the budget supports the current fiscal year requirements but also looks to maintain future financial stability and investment. This includes setting and funding reserves, managing ongoing costs, and planning for and incrementally funding capital investments. The process incorporates financial plans for major equipment replacement and maintenance and update to operational systems. The Budget reflects planning for the operational costs of new facilities, maintenance of capital improvements, and incremental costs of ongoing services. The Town's tourism reliant economy requires planning for investment in public amenities and experiences within our natural landscape in partnership with federal agencies and other partners.

Budgetary Basis

The effective period of a budget is one fiscal year: July 1 to June 30. Certain services and activities are required by law, and several revenues are restricted for specific purposes. The budget is organized by "fund", as the Town utilizes the principles of fund accounting to manage financial resources. A fund is a collection of accounts that record resources together with related requirements for a specific type of activity or objective. The Town maintains hundreds of revenue and expenditure accounts within 40 funds.

The budget may be the most important managerial tool available to local government, given that almost everything local government does is reflected in the budget. Virtually all governmental activities are funded through the budget, and budgeting and financial management are continuous processes. This makes the budget an effective tool for public officials, provides an effective resource allocation system, and is used at every level of governmental activity.

The budget is prepared on a line-item (account) basis by fund and departments using historical trends, outside agency and consultant information, and management experience. A review of each

revenue and expenditure is completed in preparing the budget. The Town's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP). The Town's accounting system is organized and operated on a fund basis. As previously mentioned, funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with policy direction, special regulations, or legal restrictions.

All governmental funds are accounted for using the modified accrual basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the fiscal period. Expenditures, except for un-matured interest on long-term debt, are recognized in the accounting period in which the liability is incurred. For example, sales and use taxes are considered "measurable revenue" when they are received by the Town. Revenues earned in the prior fiscal year are considered measurable and available if received by the Town within 60 days after year-end. The accounting records for enterprise and internal service funds are maintained on a full accrual basis. Accordingly, revenues are recognized in the accounting period earned and expenses are recognized in the period incurred. Trust and agency funds are accounted for on a cash basis (these funds are not included in this presentation).

Town Manager Budget Guidelines and Direction

The Town has enjoyed continued strong growth of revenues following the pandemic impacts of a few years ago. Visitation remains strong and the demand for lodging has kept the average daily rates high for the lodging community. The needs of the community and growth of Town core services have also grown with the addition of departments and expanded growth of the services they provide.

Department Heads have worked to develop their budgets to reflect the core services and anticipated impacts of the coming fiscal year. We have several large projects in process for the next year and some of those impacts are reflected in the budget as estimates. Actual impact, expense and revenue, is yet to be determined. The budget reflects investments to achieve Town Council Strategic Priorities including funding for the Housing Now! initiative, investments in sustainable recreation partnerships and projects, infrastructure planning and construction, community facilities, and enhanced municipal services. The budget continues to reflect a conservative approach in current and long-term operational costs.

Budget Assumptions and Direction

The following assumptions and direction were used in developing the FY26-27 Budget:

1. Base General Fund operating budget includes $23.0 Million in base transient occupancy tax (TOT). This reflects a continuation of our conservative approach to budgeting this revenue source to allow for ongoing investment in priority capital programs and current service levels.
2. TOT collected as part of the Measure L initiative is not included in base TOT of $23.0M. Measure L TOT is accounted for in Housing Now! fund 245. The budget calculation for TOT collection in fund 245 is based on the equivalent of $25M in baseline TOT collection, resulting in an expected revenue of $3,850,000 for housing programs.
3. The Town is in the third year of the Certified Properties program, producing $920,000 in annual operating revenue from license renewal.

4. TOT allocation to Tourism, Transit and Housing remained at 18.08%, 6.54%, and 6.54% respectively for FY26-27. Agencies supported receive a flat amount, based on their contract with the Town with additional revenues used to meet defined operational programs, capital requirements and to investment in Town priorities such as the Housing Now! initiative. These additional investments are determined by Town Council action during quarterly budget review.
5. Programs previously funded through the direct allocation of funding to Mammoth Lakes Tourism are included as part of the Town's budget, including Mammoth Lakes Chamber of Commerce ($324,000), Community/Trail Host program ($100,000), LA King's Hockey Marketing ($100,000), and fish stocking ($50,000).
6. The Town continued utilization of Tourism reserve to fund wildfire protection efforts ($500,000). The effort will serve to protect the investment the Town has recently made in Housing Now! with new facilities. The wildfire protection efforts will also serve to reduce potential impacts to income earning potential from our visitor-based economy.
7. The Town incorporated another new initiative to augment the ambulance services within Town. The current advanced life support (ALS) rig is part of the Mono County Emergency Management Services. The Mammoth Lakes Fire Protection District (MLFPD) also fields a basic life support rig, that is capable of providing surge capacity and transport. Partnering with Mono County, MLFPD and Mammoth Hospital, the addition of $100,000 from Tourism Reserve will enable the community to field a second ALS ambulance rig in the Town of Mammoth Lakes, providing a higher degree of service for both visitors and residents.
8. Continued allocation of $580,000 for Road rehabilitation and related capital projects supported by reserves.
9. Measure U budget includes $180,000 in debt service payment for a portion of the land acquired from the Mammoth Lakes Foundation for MACC construction.

The budget includes a robust capital program focused on achieving Town Council Strategic Priorities using a mix of revenues sources. Specific areas are noted and discussed in more detail throughout the budget information provided below. These assumptions and Council direction provide the base for preparing the recommended final budget.

Town of Mammoth Lakes Chart of Accounts

General Fund :	**Used to account for activities primarily supported by taxes, grants, and similar revenue sources**

100 General Fund
101 General Fund Comprehensive Leave

Capital Projects :	**Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets**

300 Capital Projects
830 DIF Admin
831 DIF General Facilities & Equipment
832 DIF Law Enforcement
833 DIF Storm Drains
834 DIF Parks & Recreation
835 DIF MCOE Library
836 DIF Streets & Circulation
837 DIF Child Care
838 DIF Fire Facilities & Equipment
841 DIF Transit & Trails

Restricted Revenue :	**Restricted for specific uses and funds remain in accounts until appropriate uses are designated by State law or voter initiative**

205 Solid Waste
210 Gas Tax
215 Measure R Trails
216 Measure R
217 Measure U
218 TBID
220 Airport
245 Housing & Community Development
250 LTC

Internal Service :	**Used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments on a cost-reimbursement basis.**

910 Garage Services
915 Vehicle Replacement
930 EE 125 & Insurance Benefits

Trust & Agency :	**Fiduciary funds are used to account for resources that a government holds as a trustee or agent on behalf of an outside party and that cannot be used to support government's own programs**

850 Juniper Ridge AD
853 Bluff's Maint District 1996-4
854 North Village CFD 2001-1
856 Old Mammoth Rd BAD 2002-01
857 North Village BAD 2002-2
858 Fractional Mello CDF 2004-01
859 Mello Roos CFD 2005-01 In Lieu
860 Transit Facilities CFD 2013-3
861 Mammoth View BAD 2014-01

Enterprise Funds :	**Similar to business -used to account for activities that receive significant support from fees & charges**

240 Long Valley Pit

Debt Service :	**Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal & interest, restriction based on Council policy**

990 Debt Service

Note: Total 37 Funds with Activity

Town of Mammoth Lakes - Combined Fund Statement
Fiscal Year 26-27

Fund #	Name	Revenue	Transfer In	Total Resources	Expenditures	Transfer Out	Total Appropriations	Change in Fund Balance
100	General Fund	$ 38,114,950	$ 685,000	$ 38,799,950	$ 28,872,501	$ 9,927,449	$ 38,799,950	$ -
101	Comprehensive Leave	$ 379,024	$ -	$ 379,024	$ -	$ -	$ -	$ 379,024
205	Solid Waste	$ 665,000	$ -	$ 665,000	$ 208,652	$ -	$ 208,652	$ 456,348
210	Gas Tax	$ 2,088,691	$ 3,668,958	$ 5,757,649	$ 5,457,508	$ 300,141	$ 5,757,649	$ -
215	Measure R - Trails	$ -	$ 300,000	$ 300,000	$ 300,000	$ -	$ 300,000	$ -
216	Measure R - Sales Tax	$ 2,000,000	$ -	$ 2,000,000	$ 138,500	$ 1,202,126	$ 1,340,626	$ 659,374
217	Measure U - Utility Tax	$ 1,110,000		$ 1,110,000	$ 289,500	$ 530,000	$ 819,500	$ 290,500
218	Tourism Business Improvement District (TBID)	$ 7,400,000		$ 7,400,000	$ 7,400,000	$ -	$ 7,400,000	$ -
220	Airport Operations	$ 2,898,278	$ 1,350,406	$ 4,248,684	$ 4,248,684	$ -	$ 4,248,684	$ -
240	Long Valley Pit	$ -		$ -	$ -	$ -	$ -	$ -
245	Housing & Community Development	$ 3,850,000	$ 941,334	$ 4,791,334	$ 500	$ -	$ 500	$ 4,790,834
250	Local Transit Committee (LTC)	$ 75,000		$ 75,000	$ 40,306	$ -	$ 40,306	$ 34,694
300	Capital Projects	$ 25,240,900	$ 187,691	$ 25,428,591	$ 27,215,900	$ -	$ 27,215,900	$ (1,787,309)
830	DIF Admin	$ -	$ 25,360	$ 25,360	$ -	$ -	$ -	$ 25,360
831	DIF General Facilities & Equipment	$ 70,000	$ -	$ 70,000	$ -	$ 2,800	$ 2,800	$ 67,200
832	DIF Law Enforcement	$ 42,000	$ -	$ 42,000	$ -	$ 1,680	$ 1,680	$ 40,320
833	DIF Storm Drains	$ 42,000	$ -	$ 42,000	$ -	$ 1,680	$ 1,680	$ 40,320
834	DIF Parks & Recreation	$ 50,000	$ -	$ 50,000	$ -	$ 2,000	$ 2,000	$ 48,000
835	DIF Mono County Office of Education - Library	$ 45,000	$ -	$ 45,000	$ 43,200	$ 1,800	$ 45,000	$ -
836	DIF Streets & Circulation	$ 35,000	$ -	$ 35,000	$ -	$ 1,400	$ 1,400	$ 33,600
837	DIF Mono County Office of Education - Child Care	$ 60,000		$ 60,000		$ 2,400	$ 2,400	$ 57,600
838	DIF Fire Facility, Vehicle & Equipment	$ 200,000		$ 200,000	$ 192,000	$ 8,000	$ 200,000	$ -
839	DIF Airport Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
840	DIF Public Art	$ -	$ -	$ -	$ -	$ -	$ -	$ -
841	DIF Transit & Trails	$ 90,000	$ -	$ 90,000	$ -	$ 3,600	$ 3,600	$ 86,400
850	Juniper Ridge	$ 48,000	$ 29,250	$ 77,250	$ 76,000	$ -	$ 76,000	$ 1,250
852	Bluffs - Debt	$ -		$ -	$ -	$ -	$ -	$ -
853	Bluffs - Operations	$ 165,900	$ 33,200	$ 199,100	$ 79,000	$ -	$ 79,000	$ 120,100
854	North Village - CFD	$ 522,899		$ 522,899	$ 522,899	$ -	$ 522,899	$ -
856	Old Mammoth Road -Budget Assessment District	$ 211,100	$ 25,000	$ 236,100	$ 92,400	$ -	$ 92,400	$ 143,700
857	North Village - Budget Assessment District	$ 151,609	$ 25,000	$ 176,609	$ 72,000	$ -	$ 72,000	$ 104,609
858	Fractional Mello-Roos - Community Facility District	$ 838,750	$ 392,875	$ 1,231,625	$ 1,231,625	$ -	$ 1,231,625	$ -
859	InLieu Mello-Roos - Community Facility District	$ 2,470	$ -	$ 2,470	$ 1,094	$ -	$ 1,094	$ 1,376
860	Transit Facilities - Community Facility District	$ 7,800	$ -	$ 7,800	$ 3,483	$ -	$ 3,483	$ 4,317
861	Mammoth View - Budget Assessment District	$ 6,500	$ -	$ 6,500	$ 6,500	$ -	$ 6,500	$ -
910	Garage Services	$ 1,815,000	$ -	$ 1,815,000	$ 1,963,224	$ 60,000	$ 2,023,224	$ (208,224)
915	Vehicle Replacement	$ 958,070	$ -	$ 958,070	$ -	$ -	$ -	$ 958,070
930	Employee Insurance Benefits	$ 329,376	$ -	$ 329,376	$ 257,000	$ -	$ 257,000	$ 72,376
980	Future Capital	$ 125,000	$ -	$ 125,000	$ -	$ -	$ -	$ 125,000
990	Debt Service	$ -	$ 3,949,232	$ 3,949,232	$ 3,949,232	$ -	$ 3,949,232	$ -
	Reserve Accounts (REU, OR, Transit)		$ 431,770					
	Total	**$ 89,638,317**	**$ 12,045,076**	**$ 101,251,623**	**$ 82,661,709**	**$ 12,045,076**	**$ 94,706,785**	**$ 6,544,839**

Labor / Staff Updates

Labor costs are the largest component of the Town's annual operating budget. Labor costs include salary, health insurance, retirement contribution, and required insurance. Salary adjustments are determined based on negotiated agreements between the employee associations and management. These agreements, typically 3-years in duration, outline the timing and percentage of salary adjustments required in the operating budget. In addition to these salary modifications, employees who are not at the top of their salary range can earn a merit increase, up to 5% annually as they gain knowledge and experience, progressing through the approved salary range. Employees who are at the top of range, can only increase their salary through the negotiated annual increases noted above. On occasion, the Town will conduct salary surveys with comparative agencies to determine that salaries remain competitive in the current market.

Other elements, health insurance, retirement contribution, and required insurances are also adjusted annually. These adjustments are determined by providers based on required market conditions. The Town has no control over these modifications, which can be significant at times. Staff are closely monitoring these adjustments and have included the latest updates into the current proposed budget.

The final determination of labor cost is any planned addition to core staff, which is an increase in labor, measured in full time equivalents (FTE), based on a standard 2,080 hours per year. Any increase in core staff is determined based on the strategic priorities of the Town Council and is designed to address current needs of the organization. Below you will find a comparison of labor cost adjustments noted in FY26-27 budget:

Employee Count Comparison

Full Time Equivalent (FTE) = 1 FTE is 2,080 hours

Employee Statistics	FY26-27 Budget Count	FY25-26 Budget Count	Change
Full Time Employees	100.00	98.50	1.50
Part Time Employees - Measured in Full Time Equivalents (FTE)			
Admin	0.5	0.5	0.00
Police	0.3	0.0	0.30
Recreation Programs	11.6	11.1	0.46
Parks Maintenance	0.5	0.5	0.00
Finance	0.9	0.9	0.00
Arts & Culture	1.0	0.0	1.00
Planning & Building	0.0	0.0	0.00
Capital Projects	0.8	0.8	0.00
Airport Operations	1.7	1.7	0.00
Measure R - Trails	1.9	1.9	0.00
Outdoor Recreation	1.9	1.9	0.00
Roads & Snow Removal	0.5	0.5	0.00
Facilities Maintenance	0.9	0.9	0.00
Total Part Time Employees (FTE)	22.4	20.7	1.76
Total Employee (FTE)	122.4	119.2	3.3

Full Time Adjustments

The FY26-27 includes two new full-time positions, Arts & Cultural Manager and Public Works Senior Inspector and a number of part-time staff updates connected to new facilities and growing services. There is also a reduction of .5 FTE for full-time positions with the mid-year retirement of our Fleet Superintendent, which occurred in FY25-26. The Town Council authorized a structure modification for the fleet department that would allow for full complement of staff, under the new leadership structure in addition to the Fleet Superintendent. As the retirement occurred in December 2025, the .5 FTE has been removed from the FY26-27 budget.

Full Time Employee	FTE Adjustment	
Arts & Culture Manager	1.00	
Public Works Senior Inspector	1.00	
Fleet Superintendent - Retirement	(0.50)	Retired Mid-year FY25-26
	1.50	

Arts and Cultural Manager – 1 FTE

The Arts and Culture Manager is responsible for the overall administration, operation, and management of the Dave and Roma McCoy Arts and Cultural Center. The Arts and Culture Manager will lead a high-performing team, develop partnerships with local arts and culture organizations, and position the venue as the premier regional hub for performing arts in the Eastern Sierra. This position oversees all aspects of facility scheduling, staffing, and daily operations to ensure the facility functions as a professional, safe, and inviting venue for patrons, artists, and community members. Working collaboratively with Town staff, community partners, and local arts and culture organizations, the Arts and Culture Manager, where appropriate, will support the Town-wide delivery of diverse and community-centric programming to foster a vibrant and inclusive cultural experience. The Center is expected to open in late spring of 2027; however the Manager position should be filled by July 2026 to assist in planning and operational development, required prior to opening.

Public Works Senior Inspector – 1 FTE

The Public Works Senior Inspector has a critical role that supports the Engineering team in capital projects and general inspection. The Town had this position up until 2020 when the Senior Public Works Inspector retired. The technical functions of the position include: to lead, conduct and manage construction inspections related to grading, permits, subdivisions, landscaping, and capital improvements. Perform the most complex inspections in support of Public Works Department's Engineering division. Ensure projects conform to plans, specifications, and department standards, regulations and codes; and perform other related work as assigned. Supports the Community and Economic Development Department's Code Compliance division and Mammoth Lakes Police Department as needed. This is the advanced, journey- level classification in the Public Works Department. The Senior Public Works Inspector is regularly assigned projects that are more complex and require a higher level of expertise than those generally assigned to Public Works Inspector I.

Part-Time Staff Adjustments

The part-time staff adjustments recommended for the FY26-27 budget are mainly tied to the opening of the Arts and Cultural Center. The facility will require operational staff to support performances, ticket sales, concessions, and general facility care and maintenance. The Parks and Recreation Department is responsible for the facility and the same model of site coordinator supported by facility staff will

accomplish these tasks. The Parks and Recreation Department is also making minor modifications to the existing facility plan for care and maintenance of programs. This includes the Whitmore Pool, our Summer Recreation programs and operations of the Community Recreation Center (CRC). These modifications are approximately .5 FTE listed below. The Town is also budgeting for efforts in the Crossing Guard program. In the past, these positions have not been filled do to a lack of employees that can service the split work times. The budget for these positions has dropped off in recent years and due to the need for improvement in intersection management, we have included them in the budget for FY26-27. In total these part-time staff modifications, measured in full-time equivalent (FTE) are 1.76 or 3,660 additional hours of work.

Part Time Employee	FTE Adjustment
Arts & Culture Asst Site Coordinator - PT	0.50
Arts & Culture Rec Facility Staff II - PT	0.25
Arts & Culture Rec Facility Staff II - PT	0.25
Police - Crossing Guards - PT (3)	0.30
Whitmore Pool various positons - PT	0.10
Rec Programs - various positions PT	0.08
CRC - various positions - PT	0.28
	1.76

Other Labor Factors

In preparation for FY26-27 budget, there were a number of prior year budget elements that had an impact on the overall increase the Town is realizing in FY26-27. These effects, catching up on budget forecast misses for FY25-26 have contributed to the larger than expected increase in labor expense. The first is the salary for FY25-26 did not include the negotiated salary adjustment for July 2025, approximately 2-3% depending on labor group. The impact of this omission was approximately $420,000 for the FY25-26 budget. Those modifications have been included in FY26-27 budget. The second factor of significance for FY25-26 budget comparison is estimate of health insurance increases, forecast for the last half of the year. This factor has traditionally been around 3% and that factor was used in development of the FY25-26 budget. However, the actual rate was 14.52% resulting in an underestimation of $375,000 for prior year increase to health care. In total these elements related to FY25-26 budget were almost $800,000.

Health insurance continues to increase at a rate that is unsustainable for our organization. In addition to the 14.52% increase in 2025, the cost of health insurance also increased 13.24% for 2026. The Town is locked into these health insurance plans as a member of CalPers, we only have limited options in our remote area. These increases are frankly unaffordable, and staff are working on options to mitigate these impacts moving forward. All the published increases are reflected in the FY26-27 budget, with the exception of 2027 rates which will not be published until August 2026 and take effect January 2027.

FY26-27 is the first year of the impacts from the current contract negotiations. The first year of any labor contract period is usually the highest as initial pay adjustments are factored into overall costs. The FY26-27 budget contains an estimate of 6% for year 1 adjustment for most employee associations and a 10% increase for our Police Officer Association. The salary impacts estimated from these modifications is $700,000.

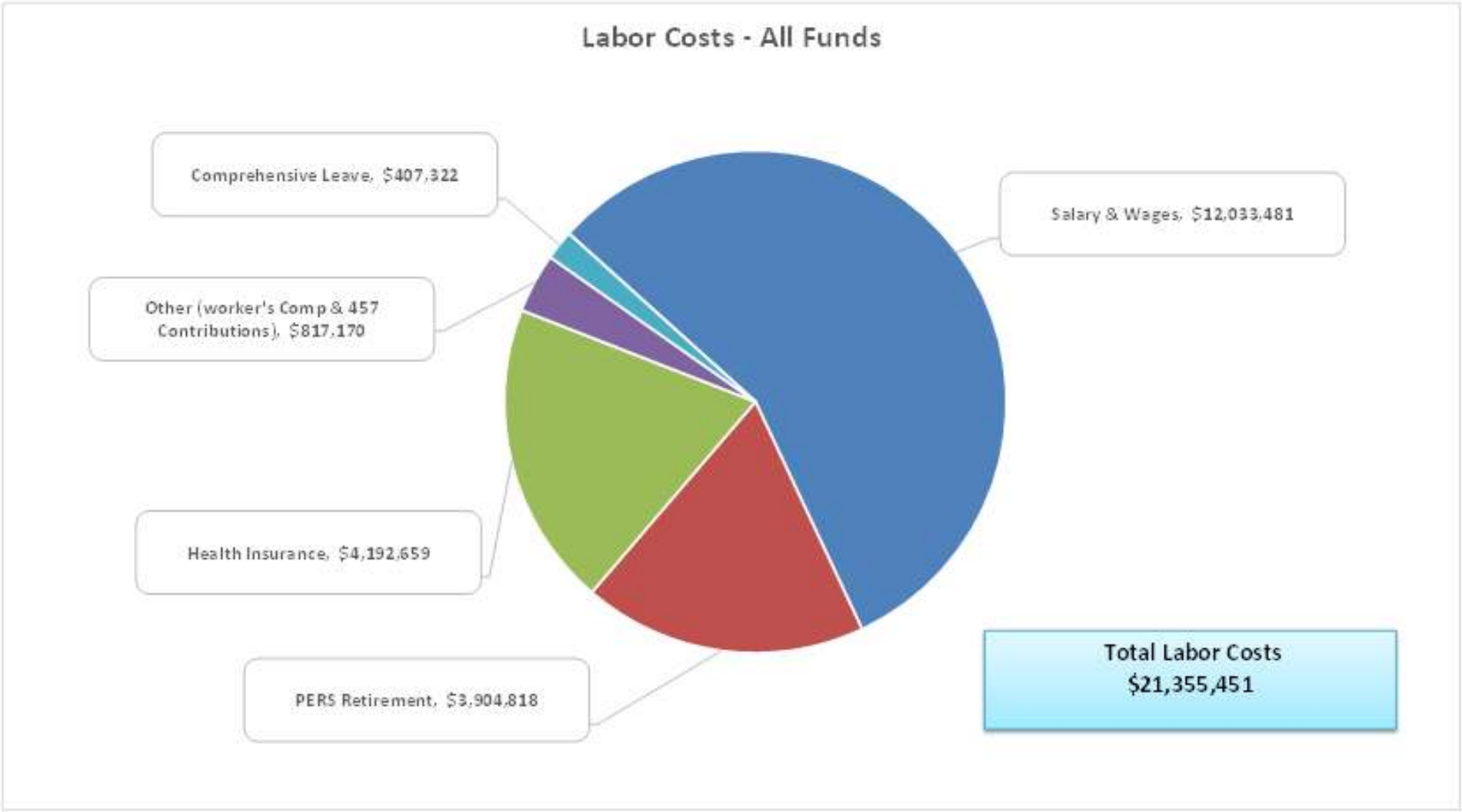
Retirement costs, both the planned retirement and unfunded liability portion of retirement, are included in one line item, Pers Retirement. The calculation is a factor of salary so each $1 of salary paid will equal approximately $.33 of retirement expense.

The cost of workers' compensation is also increasing at a high rate annually based on the high cost of health care outlined above. The claims that are initiated year over year remain consistent but the cost increases reflected are associated with higher costs.

Breakdown of Labor Increase		Amount	% total increase	Notes
New Employees (Full Time and Part Time)	$	341,359	11.4%	Salary, PERS, Health Insurance, 457 Contributions
Merit Increases (5% step for developing employees	$	170,023	5.7%	Salary and PERS
Employee Contract - Salary Adjustments	$	962,329	32.2%	6-10% depending on employee MOU, captures 2025 increases as well 3%
Pers Retirement	$	542,342	18.1%	
Health Insurance	$	741,254	24.8%	Changes in Health Insurance Cost, 13.24% this year, 14.52% against 3% estimate 2025
Worker's Comp and 457 Contributions	$	196,406	6.6%	Changes in Worker's Compensation Cost
Comprehensive Leave	$	35,384	1.2%	
	$	2,989,099		

Labor Costs - All Funds

Item		FY26-27 Budget Total		FY25-26 Budget Total	Variance by Item	% of Total Labor
Salary & Wages	$	12,033,481	$	10,692,549	12.5%	56.3%
PERS Retirement	$	3,904,818	$	3,326,593	17.4%	18.3%
Health Insurance	$	4,192,659	$	3,379,162	24.1%	19.6%
Other (worker's Comp & 457 Contributions)	$	817,170	$	607,791	34.4%	3.8%
Comprehensive Leave	$	407,322	$	359,610	13.3%	1.9%
	$	21,355,451	$	18,365,705	16.3%	100.0%
		Variance	$	2,989,746		
		%		16.28%		


Labor Costs - All Funds
Comprehensive Leave, $407,322
Salary & Wages, $12,033,481
Other (worker's Comp & 457 Contributions), $817,170
Health Insurance, $4,192,659
PERS Retirement, $3,904,818
Total Labor Costs
$21,355,451

Full-Time Staff

Account	Department	FTE	Salary	Comp Leave	Health Insurance	457 Contribution	Total Health Ins	Worker's Comp	PERS	Total
100-413	Town Manager	2.0	$ 403,480	$ 30,051	$ 99,030	$ 4,680	$ 103,710	$ 25,484	$ 126,994	$ 689,719
100-414	Town Clerk	2.0	$ 236,090	$ 3,558	$ 101,878	$ 4,200	$ 106,078	$ 14,283	$ 82,672	$ 442,681
100-415	Finance	7.9	$ 737,782	$ 47,072	$ 380,161	$ 14,770	$ 394,930	$ 46,763	$ 213,819	$ 1,440,366
100-417	Personnel	3.0	$ 305,595	$ 16,705	$ 140,951	$ 6,000	$ 146,951	$ 19,210	$ 87,835	$ 576,295
100-420	Police	23.0	$ 3,110,466	$ 99,407	$ 808,122	$ 9,600	$ 817,722	$ 191,140	$ 1,561,960	$ 5,780,696
100-432	Parks & Recreation Programs	3.9	$ 457,106	$ 21,166	$ 165,165	$ 7,620	$ 172,785	$ 28,391	$ 146,389	$ 825,838
100-434	Whitmore Recreation & Ball Field	0.5	$ 40,238	$ 2,918	$ 8,586	$ 900	$ 9,486	$ 2,572	$ 11,761	$ 66,975
100-435	Whitmore Pool	0.7	$ 52,352	$ 3,550	$ 15,483	$ 1,260	$ 16,743	$ 3,332	$ 15,235	$ 91,211
100-436	Arts & Culture	1.0	$ 108,772	$ 8,240	$ 44,926	$ 1,800	$ 46,726	$ 6,974	$ 31,889	$ 202,602
100-438	Parks Maintenance	4.3	$ 329,645	$ 16,642	$ 115,388	$ 7,668	$ 123,056	$ 20,639	$ 106,931	$ 596,913
100-440	Planning	4.6	$ 568,207	$ 18,588	$ 180,979	$ 8,910	$ 189,889	$ 34,974	$ 174,550	$ 986,208
100-442	Building	5.0	$ 478,258	$ 13,660	$ 230,307	$ 8,964	$ 239,271	$ 29,468	$ 146,214	$ 906,871
100-444	Code Compliance	1.0	$ 80,074	$ -	$ 56,951	$ 1,800	$ 58,751	$ 4,773	$ 21,822	$ 165,421
100-445	Housing	1.2	$ 121,558	$ 1,113	$ 33,778	$ 2,166	$ 35,944	$ 7,311	$ 34,040	$ 199,966
100-460	Engineering	6.8	$ 796,704	$ 31,282	$ 287,180	$ 12,738	$ 299,918	$ 49,350	$ 240,331	$ 1,417,585
100-464	Facilities Maintenance	1.3	$ 102,506	$ 2,183	$ 55,146	$ 2,250	$ 57,396	$ 6,240	$ 28,530	$ 196,856
100-467	Office of Outdoor Recreation	3.0	$ 319,534	$ 3,771	$ 81,835	$ 5,400	$ 87,235	$ 19,270	$ 88,109	$ 517,918
100-475	Transit	0.0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund		71.0	$ 8,248,367	$ 319,906	$ 2,805,868	$ 100,726	$ 2,906,593	$ 510,173	$ 3,119,081	$ 15,104,121

Full-Time Staff - continued

Account	Department	FTE	Salary	Comp Leave	Health Insurance	457 Contribution	Total Health Ins	Worker's Comp	PERS	Total
205-490	Solid Waste	0.1	$ 7,241	$ 366	$ 2,848	$ 120	$ 2,968	$ 453	$ 2,624	$ 13,652
Solid Waste		0.1	$ 7,241	$ 366	$ 2,848	$ 120	$ 2,968	$ 453	$ 2,624	$ 13,652
210-450	Maintenance Streets (May-Sept)	5.1	$ 397,761	$ 10,693	$ 203,517	$ 9,180	$ 212,697	$ 24,345	$ 119,258	$ 764,754
210-452	Snow Removal (Oct-April)	8.8	$ 688,131	$ 22,469	$ 336,409	$ 15,750	$ 352,159	$ 42,353	$ 212,052	$ 1,317,165
210-456	Facilities Maintenance	0.1	$ 6,699	$ 291	$ 5,695	$ 180	$ 5,875	$ 417	$ 1,905	$ 15,187
Gas Tax		14.0	$ 1,092,591	$ 33,453	$ 545,622	$ 25,110	$ 570,732	$ 67,114	$ 333,215	$ 2,097,105
215-511	Measure R - Trails	0.0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Measure R -		0.0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
220-471	Airport	4.8	$ 472,418	$ 21,364	$ 215,507	$ 8,640	$ 224,147	$ 29,430	$ 134,568	$ 881,927
220-531	Airport AIP Capital Projects	0.2	$ 23,179	$ 1,616	$ 10,188	$ 360	$ 10,548	$ 1,478	$ 6,757	$ 43,577
Airport		5.0	$ 495,597	$ 22,980	$ 225,695	$ 9,000	$ 234,695	$ 30,908	$ 141,325	$ 925,504
250-540	LTC	0.1	$ 12,534	$ 986	$ 4,556	$ 168	$ 4,724	$ 806	$ 4,377	$ 23,426
Local		0.1	$ 12,534	$ 986	$ 4,556	$ 168	$ 4,724	$ 806	$ 4,377	$ 23,426
300-530	Capital Projects - Streets	0.0	$ 3,499	$ 234	$ 1,712	$ 61	$ 1,773	$ 222	$ 1,017	$ 6,745
300-531	Capital Projects - Other	0.9	$ 119,956	$ 3,747	$ 50,502	$ 1,723	$ 52,225	$ 7,373	$ 35,652	$ 218,953
Capital Projects		1.0	$ 123,454	$ 3,981	$ 52,214	$ 1,784	$ 53,998	$ 7,595	$ 36,669	$ 225,698
856-452	OMR Assessment Snow Removal	0.2	$ 17,019	$ 444	$ 8,745	$ 396	$ 9,141	$ 1,041	$ 5,096	$ 32,741
856-531	OMR Capital	0.0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
857-452	OMR Assessment Snow Removal	0.2	$ 17,019	$ 444	$ 8,745	$ 396	$ 9,141	$ 1,041	$ 5,096	$ 32,741
858-436	Fractional MelloRoos	1.8	$ 161,218	$ 2,523	$ 80,862	$ 3,240	$ 84,102	$ 9,759	$ 44,623	$ 302,225
Assessment		2.2	$ 195,256	$ 3,411	$ 98,352	$ 4,032	$ 102,384	$ 11,841	$ 54,816	$ 367,707
910-456	Garage Facility Maintenance	6.7	$ 569,665	$ 22,240	$ 228,884	$ 12,060	$ 240,944	$ 35,279	$ 167,747	$ 1,035,874
Garage Services		6.7	$ 569,665	$ 22,240	$ 228,884	$ 12,060	$ 240,944	$ 35,279	$ 167,747	$ 1,035,874
Worksheet Total		100.0	$ 10,744,705	$ 407,322	$ 3,964,038	$ 153,000	$ 4,117,038	$ 664,170	$ 3,859,853	$ 19,793,088

Part-Time Staff

Account	Department	Salary	FTE	Health Insurance	PARS	Total
100-410	Town Council	$ 71,310	-	$ 228,621	$ 2,460	$ 302,392
100-413	Town Manager	$ 28,773	0.47	$ -	$ 993	$ 29,765
100-415	Finance	$ 62,235	0.94	$ -	$ 2,147	$ 64,382
100-420	Police	$ 14,281	0.29	$ -	$ 493	$ 14,774
100-432	Recreation Programs	$ 233,373	4.23	$ -	$ 8,051	$ 241,425
100-434	Whitmore Recreation & Ball Field	$ -	-	$ -	$ -	$ -
100-435	Whitmore Pool	$ 122,948	2.36	$ -	$ 4,242	$ 127,189
100-436	Arts & Culture	$ 44,965	0.95	$ -	$ 1,551	$ 46,516
100-438	Parks Maintenance	$ 20,170	0.46	$ -	$ 696	$ 20,865
100-464	Facilities	$ 52,433	0.94	$ -	$ 1,809	$ 54,242
100-467	Office of Outdoor Rec	$ 81,116	1.89	$ -	$ 2,799	$ 83,915
		$ 731,603	12.54	$ 228,621	$ 25,240	$ 985,465
210-452	Temp Snow Removal	$ 30,211	0.47	$ -	$ 1,042	$ 31,253
215-438	Measure R - Trails	$ 102,667	1.86	$ -	$ 3,542	$ 106,209
220-471	Airport Operations	$ 107,508	1.67	$ -	$ 3,709	$ 111,217
300-530	Capital Projects - Streets	$ 17,311	0.38	$ -	$ 848	$ 18,159
300-531	Capital Projects - Other	$ 17,311	0.38	$ -	$ 848	$ 18,159
		$ 275,008	4.77	$ -	$ 9,990	$ 284,998
858-436	Fractional MelloRoos	$ 282,165	5.00	$ -	$ 9,735	$ 291,899
		$ 1,288,776	22.3	$ 228,621	$ 44,965	$ 1,562,362

Number of Employees	
Full-time employment	100.0
Part-time employment (FTE)	22.3

Fund 100 - General Fund

Revenue

The budget revenue projections presented to the Town Council on June 3rd included a review of changes in budget from the preliminary budget to the tentative budget based upon additional research and analysis. Since the Tentative budget presentation, staff have continued to work to ensure all aspects of the budget are addressed. Adjustments include trend analysis adjustments to Certified Property Fee, Building Permits, and Facility Rental. Staff also incorporated estimated revenue from the Dave and Roma McCoy Arts and Cultural Center, expected to open in FY26-27. In total revenue has increased $211,600 since the tentative budget, bringing the General Fund revenue to $38,799,950 for FY26-27. Below is a summary of General Fund revenue adjustments:

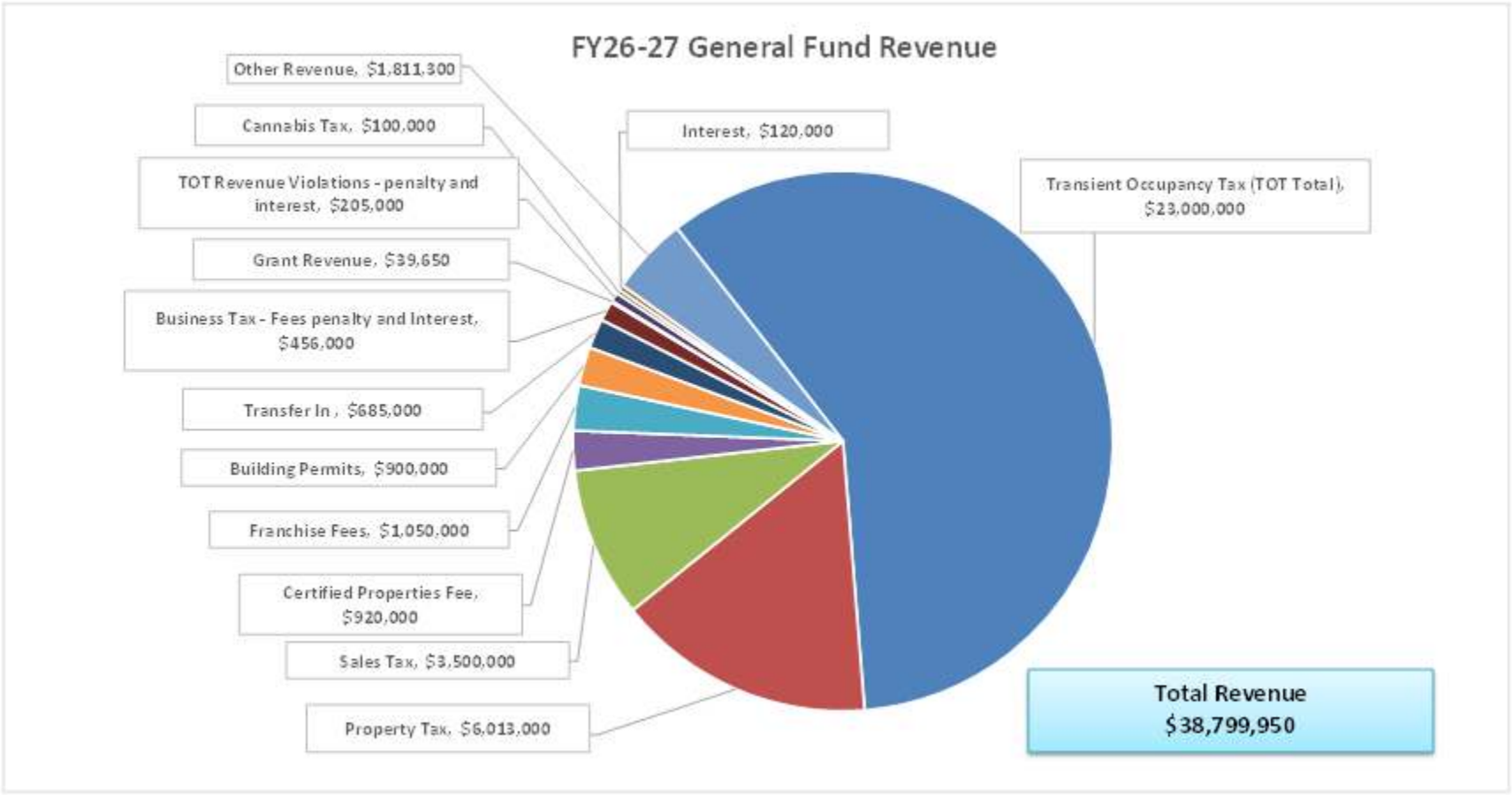
Fund 100 - General Fund

Revenue Adjustments since Revenue Projections

Tentative Budget Presentation - June 3rd				**$ 38,588,350**	
Account	**Description**	**Original Amount**	**New Amount**	**change amount**	**Notes**
100-000-30642	Certified Property Fee	$ 875,000	$ 900,000	$ 25,000	Trend
100-000-39999	Interfund Transfers In	$ 700,000	$ 685,000	$ (15,000)	Remove Edison Theater Support from Fund 217, overal MACC Support $300k
100-000-31420	Building Permits	$ 850,000	$ 920,000	$ 70,000	
100-000-31671	Edison Master	$ 5,000	$ 90,100	$ 85,100	DRMACC Admission Operating Revenue
100-000-31610	Facility Rental	$ 160,000	$ 170,000	$ 10,000	Trend Analysis
100-000-31666	Concessions	$ 500	$ 16,500	$ 16,000	Edison theater
100-000-31670	Whitmore Master	$ 24,000	$ 30,000	$ 6,000	
100-000-31664	Recreation Program Fees	$ 178,000	$ 187,000	$ 9,000	
100-000-37100	Refunds and Rebates	$ 125,000	$ 130,500	$ 5,500	
Total Revenue Changes				$ 211,600	
Final Budget - General Fund Revenue				**$ 38,799,950**	

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)	$ 26,643,209	$ 29,482,552	$ 19,500,000	$ 23,000,000	$ 3,500,000	17.9%	59.3%
TOT Revenue Violations	$ 201,286	$ 199,485	$ 80,000	$ 80,000	$ -	0.0%	0.2%
TOT Penalty and Interest	$ 257,665	$ 367,017	$ 125,000	$ 125,000	$ -	0.0%	0.3%
Total TOT Revenue	$ 27,102,161	$ 30,049,055	$ 19,705,000	$ 23,205,000	$ 3,500,000	17.8%	59.8%
Property Tax	$ 4,736,931	$ 5,374,261	$ 5,270,000	$ 6,013,000	$ 743,000	14.1%	15.5%
Sales Tax	$ 3,358,773	$ 3,766,418	$ 3,350,000	$ 3,500,000	$ 150,000	4.5%	9.0%
Franchise Fees	$ 918,042	$ 989,217	$ 1,000,000	$ 1,050,000	$ 50,000	5.0%	2.7%
Certified Properties Fee	$ -	$ -	$ 837,500	$ 920,000	$ 82,500	9.9%	2.4%
Other Revenue							
Building Permits	$ 1,219,892	$ 877,731	$ 850,000	$ 900,000	$ 50,000	5.9%	2.3%
Business Tax (New, Renewal, and Penalties)	$ 393,892	$ 427,688	$ 421,000	$ 456,000	$ 35,000	8.3%	1.2%
Cannabis Tax	$ 158,723	$ 127,765	$ 75,000	$ 100,000	$ 25,000	33.3%	0.3%
Interest	$ 129,617	$ 924,642	$ 120,000	$ 120,000	$ -	0.0%	0.3%
Grant Revenue	$ 297,213	$ 195,664	$ 100,000	$ 39,650	$ (60,350)	-60.4%	0.1%
Transfer In	$ 160,027	$ 3,157,449	$ 440,000	$ 685,000	$ 245,000		1.8%
Misc Revenue	$ 1,675,544	$ 2,354,051	$ 1,508,000	$ 1,811,300	$ 303,300	20.1%	4.7%
Total Budgeted Revenue (General Fund	$ 40,150,815	$ 48,243,942	$ 33,676,500	$ 38,799,950	$ 5,123,450	15.2%	100.0%


FY26-27 General Fund Revenue
Other Revenue, $1,811,300
Cannabis Tax, $100,000
TOT Revenue Violations - penalty and interest, $205,000
Grant Revenue, $39,650
Business Tax - Fees penalty and Interest, $456,000
Transfer In , $685,000
Building Permits, $900,000
Franchise Fees, $1,050,000
Certified Properties Fee, $920,000
Sales Tax, $3,500,000
Property Tax, $6,013,000
Interest, $120,000
Transient Occupancy Tax (TOT Total), $23,000,000
Total Revenue
$38,799,950

Expenditures

There were several updates to expenditures since the June 3rd tentative budget presentation. Staff continued to work on balancing efforts, along with analysis that was still in process. The balancing efforts included a review of any recommended increases from prior budget presentation as well as analysis of current trends. Two key elements of the budget were not incorporated into the tentative budget, Community Recreation Center and Information Technology. Those components have been added to the final budget, with modifications noted below. In total, these expenditure adjustments increased expense by $89,125 for the General Fund bringing the total expenditures to $38,799,950 for FY26-27. The chart below reconciles these changes:

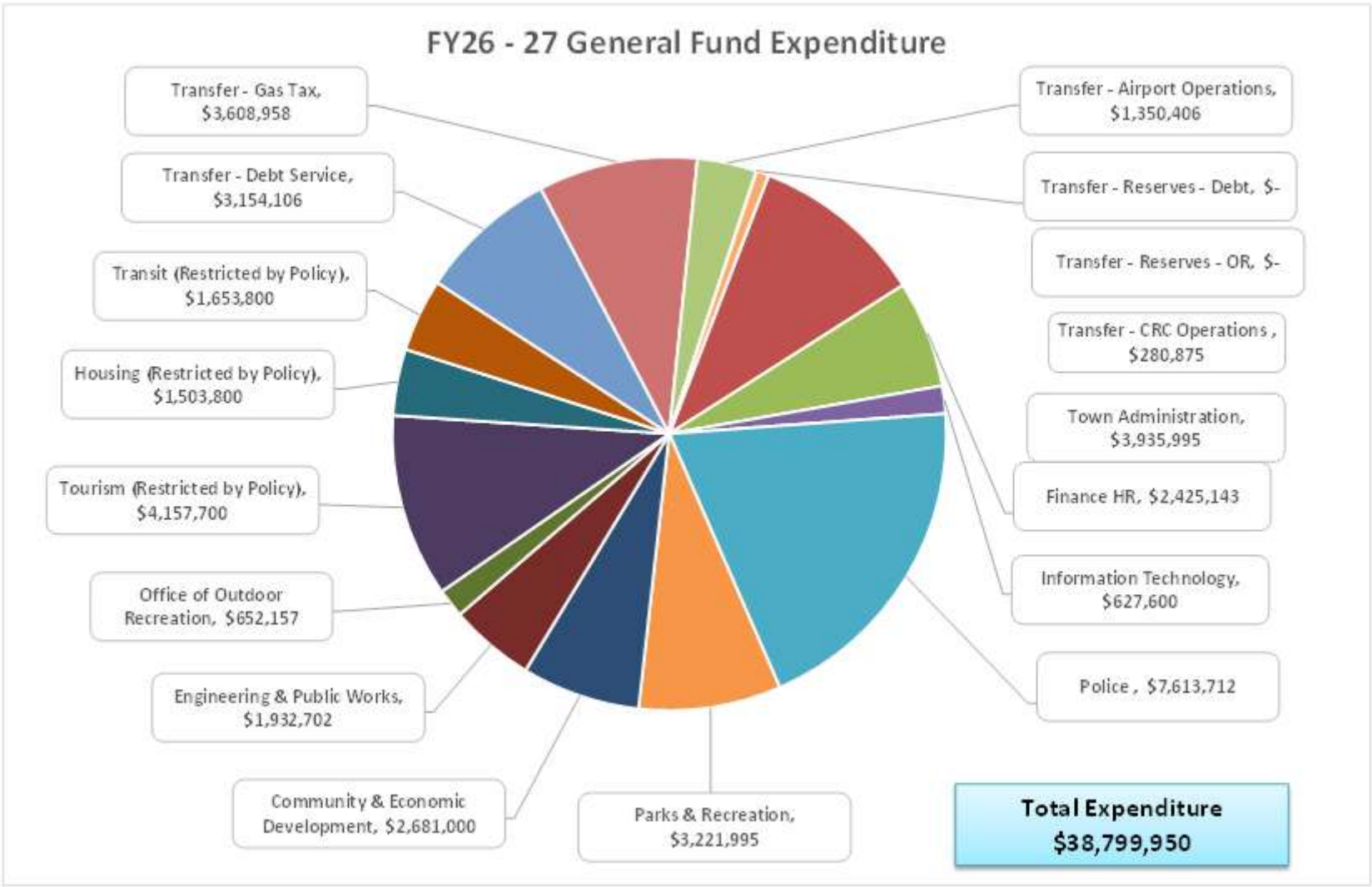
Fund 100 - General Fund
Expense Adjustments since Preliminary Budget presentation

Tentative Budget Presentation - June 3rd				**$ 38,710,824**	
Account	**Description**	**Original Amount**	**New Amount**	**change amount**	**Notes**
100-416-44220	Community Support Fund	$ 76,000	$ 26,000	$ (50,000)	Reduction in support, carry over current year budget.
100-416-42030	Special Operational	$ 10,000	$ 3,756	$ (6,244)	Reduction in Funding allocation based on trend and savings needs
100-416-43031	Contractual Services	$ 30,000	$ 25,000	$ (5,000)	ESCOG - No increase
100-467-40111	Temporary Wages	$ 141,331	$ 81,116	$ (60,215)	Reduction in hours
100-418-43404	Public Utilities	$ 30,000	$ 50,000	$ 20,000	Modifications provided by Mono County
100-418-48900	Computer Software - Capital	$ 23,000	$ 53,000	$ 30,000	Modifications provided by Mono County
100-418-45050	Equipment Maint Agreements	$ 153,600	$ 129,600	$ (24,000)	Modifications provided by Mono County
100-418-48800	Computer Hardware - Capital	$ 31,000	$ 107,000	$ 76,000	Significant cost increases forecast due to lack of computer chips and cost escalation for basic computer needs
100-420-45060	Gen'l Facilities Maint	$ 25,000	$ 15,000	$ (10,000)	Reduction in requested increase
100-436-43031	Contractual Services	$ 106,000	$ 131,000	$ 25,000	Annual Support Mammoth Lakes Performing Arts Foundation not included in Tentative
100-460-46480	Computer Software -Non Capital	$ 40,000	$ -	$ (40,000)	Included in Department 100-418
100-467-42007	Facility Maintenance/Supplies	$ 15,000	$ 10,000	$ (5,000)	Reduction in Funding allocation based on trend and savings needs
100-467-45081	Signage Maintenance	$ 20,000	$ 10,000	$ (10,000)	Reduction in Funding allocation based on trend and savings needs
100-599-49999	Transfers Out	$ 3,671,508	$ 3,668,958	$ (2,550)	Reduction for Gas Tax
100-599-49999	Transfers Out	$ 129,741	$ 280,875	$ 151,134	General Fund Support for CRC
Total Expenditure Changes				$ 89,125	
Final Budget - General Fund Expense				**$ 38,799,950**	

Department Expense Summary

General Fund Expenditures by Department

Department	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	FY26-27 Budget	Variance to Prior Year Budget	
DEPT 410 - TOWN COUNCIL	$ 138,125	$ 194,586	$ 260,981	$ 308,392	$ 47,411	18.2%
DEPT 412 - LEGAL SERVICES	$ 277,591	$ 212,397	$ 225,000	$ 225,000	$ -	0.0%
DEPT 413 - TOWN ADMINISTRATION	$ 573,130	$ 619,708	$ 670,419	$ 881,319	$ 210,900	31.5%
DEPT 414 - TOWN CLERK	$ 335,621	$ 358,151	$ 415,577	$ 481,431	$ 65,854	15.8%
DEPT 415 - FINANCE	$ 1,386,671	$ 1,418,079	$ 1,652,936	$ 1,808,348	$ 155,413	9.4%
DEPT 416 - GENERAL SERVICES	$ 1,616,879	$ 1,253,026	$ 2,020,532	$ 2,039,853	$ 19,321	1.0%
DEPT 417 - HUMAN RESOURCES	$ 291,336	$ 385,239	$ 505,264	$ 616,795	$ 111,531	22.1%
DEPT 418 - INFORMATION SERVICES	$ 525,705	$ 557,601	$ 525,600	$ 627,600	$ 102,000	19.4%
DEPT 420 - POLICE SERVICES	$ 4,527,650	$ 5,096,686	$ 6,385,551	$ 7,613,712	$ 1,228,161	19.2%
DEPT 432 - RECREATION PROGRAMS	$ 811,031	$ 921,970	$ 1,251,326	$ 1,407,762	$ 175,436	14.0%
DEPT 434 - WHITMORE BALL FIELD	$ 331,217	$ 363,599	$ 423,908	$ 176,085	$ (247,823)	-58.5%
DEPT 435 - WHITMORE POOL	$ -	$ -	$ -	$ 294,200	$ 294,200	100.0%
DEPT 436 - ARTS & CULTURE	$ -	$ 55,608	$ 172,829	$ 489,961	$ 317,132	183.5%
DEPT 438 - PARKS, BLDGS & TRAIL MAINT	$ 716,727	$ 726,606	$ 878,801	$ 853,986	$ (24,815)	-2.8%
DEPT 440 - PLANNING DIVISION	$ 1,240,216	$ 1,335,462	$ 1,273,399	$ 1,384,608	$ 175,973	13.8%
DEPT 442 - BUILDING DIVISION	$ 703,303	$ 809,806	$ 876,072	$ 1,128,121	$ 252,049	28.8%
DEPT 444 - CODE COMPLIANCE	$ 114,605	$ 121,946	$ 143,827	$ 168,271	$ 24,443	17.0%
DEPT 445 - HOUSING PROGRAMS & PLANNING	$ 1,859,209	$ 1,819,554	$ 1,274,665	$ 1,503,800	$ 229,135	18.0%
DEPT 460 - ENG, PUBLIC WORKS & ADMIN	$ 540,015	$ 893,163	$ 1,069,825	$ 1,506,605	$ 436,779	40.8%
DEPT 464 - FACILITIES MAINTENANCE	$ 123,505	$ 156,762	$ 365,031	$ 426,098	$ 61,066	16.7%
DEPT 467 - OFFICE OF OUTDOOR RECREATION	$ 250,400	$ -	$ 663,694	$ 652,157	$ (11,537)	-1.7%
DEPT 475 - TRANSIT SERVICES	$ 2,017,091	$ 1,184,605	$ 1,425,000	$ 1,653,800	$ 228,800	16.1%
DEPT 480 - TOURISM & BUSINESS DEVELOPMENT	$ 5,801,303	$ 5,222,506	$ 3,525,000	$ 4,157,700	$ 632,700	17.9%
Sub-Total	**$ 24,181,330**	**$ 23,707,058**	**$ 26,005,238**	**$ 30,405,604**	**$ 4,484,130**	**17.2%**
Transfer Out	$ 17,762,279	$ 18,928,668	$ 7,635,370	$ 8,394,346	$ 758,975	9.9%
Total General Fund	**$ 41,943,609**	**$ 42,635,726**	**$ 33,640,609**	**$ 38,799,950**	**$ 5,243,106**	**15.6%**


FY26 - 27 General Fund Expenditure
Transfer - Gas Tax, $3,608,958
Transfer - Debt Service, $3,154,106
Transit (Restricted by Policy), $1,653,800
Housing (Restricted by Policy), $1,503,800
Tourism (Restricted by Policy), $4,157,700
Office of Outdoor Recreation, $652,157
Engineering & Public Works, $1,932,702
Community & Economic Development, $2,681,000
Parks & Recreation, $3,221,995
Transfer - Airport Operations, $1,350,406
Transfer - Reserves - Debt, $-
Transfer - Reserves - OR, $-
Transfer - CRC Operations , $280,875
Town Administration, $3,935,995
Finance HR, $2,425,143
Information Technology, $627,600
Police , $7,613,712
Total Expenditure
$38,799,950

Fund 205 Solid Waste

The Solid Waste Fund accounts for restricted revenues related to providing solid waste related services and programs and was established in FY18-19. The majority of the solid waste programs and services are provided by Mammoth Disposal under a Solid Waste Franchise Agreement. The Fund supports recycling and trash services for Town facilities, Town clean up, and staff time associated with managing the Solid Waste Franchise agreement and services. The renewal of the Solid Waste Franchise Agreement in FY 19-20 adjusted the franchise fees by 4.5% from 5% to 9.5%. Two percent of the increase was retained in the General Fund, and 2.5% percent is deposited in the Solid Waste Fund. The fees deposited here represent an AB939 fee collected under the new franchise agreement and are estimated at $150,000 for FY26-27. AB 939 fees are dedicated to meeting recycling mandates by funding facilities and programs to divert waste from landfills and increase recycling efforts. Previously an amount equal to 2% was being received and set aside to assist in the development of new solid waste facilities, this amount was formally incorporated into the franchise fee with the new agreement resulting in a net franchise fee increase of 2.5%. A Solid Waste Parcel fee is levied in Mono County and was shared with the Town by the County under a previous agreement. The parcel fee may be used to fund solid waste-related infrastructure and operations, as well as closing costs associated with Benton Crossing Landfill. The Town generates close to $500,000 for solid waste services from the fee for County solid waste operations.

Fund 210 Gas Tax

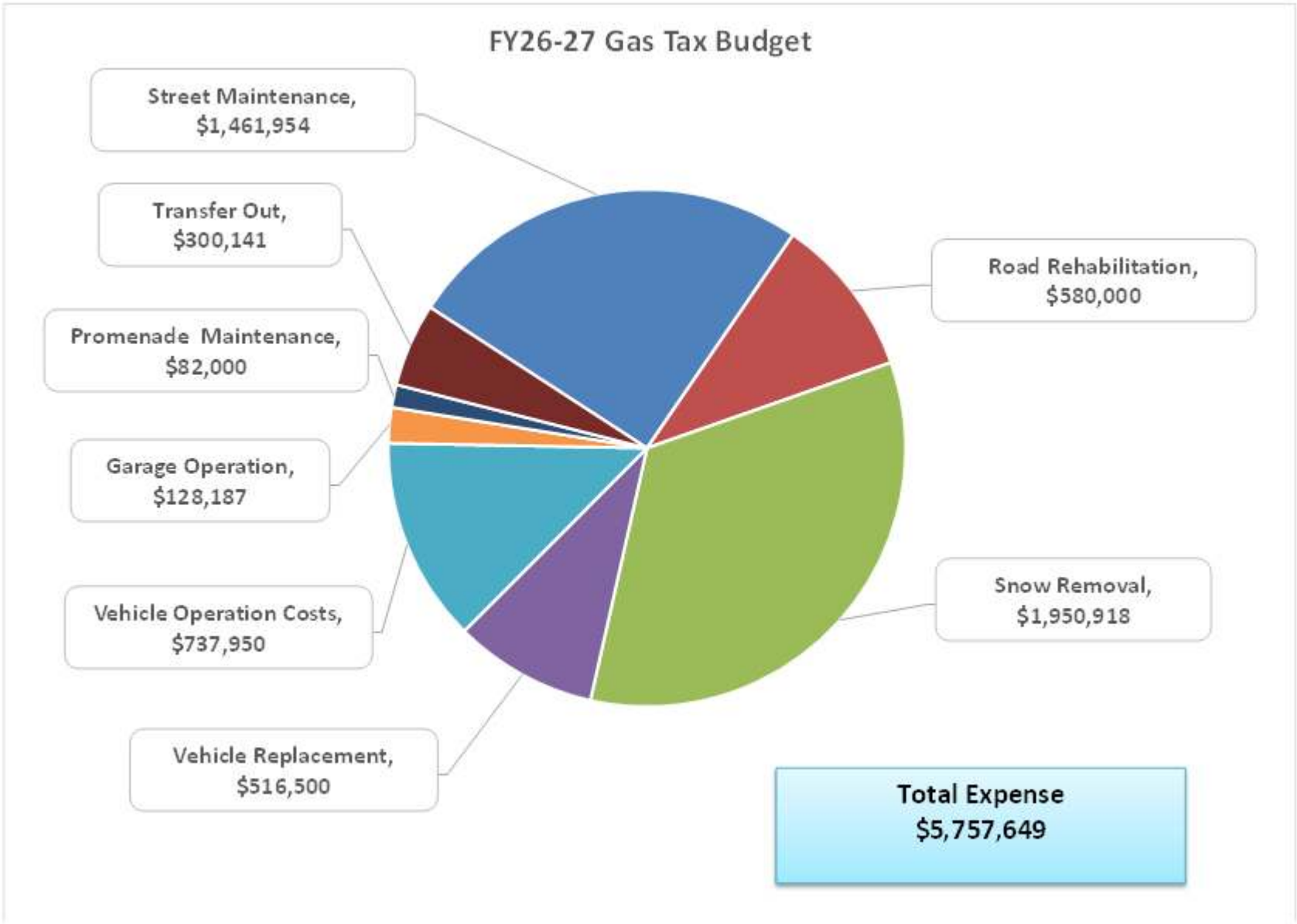
Gas Tax Fund only has minor edits from the tentative budget, related to modifications in the transfer to Assessment Districts for snow removal costs. The reduction in General Fund expenditure is the result of a reduction in the General Fund contribution to support Gas Tax for balancing purposes. The Gas Tax fund was reduced by $2,550 and is in balance with total revenue of $5,757,649 matching expenditures for FY26-27.

Gas Tax Fund Revenue by Category

Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Variance to Prior Year Budget	
Gas Tax	$ 223,898	$ 220,269	$ 236,633	$ 230,342	$ 238,000	$ 7,658	3.3%
Gas Tax - Snow Removal	$ 1,531,985	$ 1,495,924	$ 2,992,632	$ 1,550,000	$ 1,550,000	$ -	0.0%
Gas Tax - SB1	$ 161,785	$ 162,561	$ 196,390	$ 187,691	$ 187,691	$ -	0.0%
Total Gas Tax	$ 1,917,669	$ 1,878,754	$ 3,425,655	$ 1,968,033	$ 1,975,691	$ 7,658	0.4%
Transfer In - General Fund & Garage	3,040,926	3,506,199	4,079,611	3,254,654	3,668,958	$ 414,304	12.7%
Misc Revenue	137,112	168,058	89,474	23,000	113,000	$ 90,000	391.3%
Total Gas Tax Revenue	**$ 5,095,707**	**$ 5,553,011**	**$ 7,594,741**	**$ 5,245,687**	**$ 5,757,649**	**$ 511,962**	**9.8%**

Gas Tax Fund Expenditures by Category

Department	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Variance to Prior Year Budget	
Street Maintenance	$ 1,499,890	$ 999,718	$ 1,200,840	$ 1,383,204	$ 1,461,954	$ 78,750	5.7%
Road Rehabilitation	$ 68,208	$ 44,363	$ 11,715	$ 580,000	$ 580,000	$ -	0.0%
Snow Removal	$ 1,145,689	$ 2,246,726	$ 1,831,236	$ 1,848,191	$ 1,950,918	$ 102,727	5.6%
Vehicle Replacement	$ 738,020	$ 770,364	$ 228,203	$ 220,000	$ 516,500	$ 296,500	134.8%
Vehicle Operation Costs	$ 677,500	$ 1,201,992	$ 953,208	$ 737,250	$ 737,950	$ 700	0.1%
Garage Operation	$ 174,984	$ 150,225	$ 137,308	$ 123,651	$ 128,187	$ 4,536	3.7%
Promenade Maintenance	$ 48,323	$ 33,727	$ 52,901	$ 50,000	$ 82,000	$ 32,000	64.0%
Operational Costs	**$ 4,352,615**	**$ 5,447,115**	**$ 4,415,410**	**$ 4,942,295**	**$ 5,457,508**	**$ 515,213**	**10.4%**
Transfer Out - Assessment District Snow	$ 77,251	$ 112,096	$ -	$ 115,000	$ 112,450	$ (2,550)	-2.2%
Transfer Out - SB1 & Road funds for Capit	$ 1,210,000	$ 50,000	$ -	$ 187,691	$ 187,691	$ -	0.0%
Total Transfers Outs	**$ 1,287,251**	**$ 162,096**	**$ -**	**$ 302,691**	**$ 300,141**	**$ (2,550)**	**-0.8%**
Total Gas Tax Expenditures	**$ 5,639,866**	**$ 5,609,211**	**$ 4,415,410**	**$ 5,244,986**	**$ 5,757,649**	**$ 512,663**	**9.8%**


FY26-27 Gas Tax Budget
Street Maintenance, $1,461,954
Transfer Out, $300,141
Promenade Maintenance, $82,000
Garage Operation, $128,187
Vehicle Operation Costs, $737,950
Vehicle Replacement, $516,500
Road Rehabilitation, $580,000
Snow Removal, $1,950,918
Total Expense $5,757,649

Measure R and U – Restricted Funding

Revenues generated from two voter initiatives commonly referred to as Measure R and Measure U are restricted in use by the language of the initiatives. The Town Council has designated Mammoth Lakes Recreation (MLR) to be the body to take public input on the proposed use of these funds and to make recommendations to the Town Council for consideration. The MLR Board met on June 8, 2026, for the review and recommendation of the proposed budget allocations of Measure R and U funds for FY26-27.

Measure R - Trails (Fund 215) receives a transfer of $300,000 from Measure R (Fund 216) where sales tax proceeds are received. This allocation remains consistent with the prior year's allocation. The Trails fund is separated from the Measure R fund in order to provide clarity on expenditures for this important recreation amenity, as well as accumulate a fund balance to help with future trail construction projects. With the creation of the General Fund department 467 – Office of Outdoor Recreation in FY22-23, many of the trails administrative expenses have been moved to this new department. The only remaining labor expense in this fund is used specifically for trail construction. The FY 26-27 budget has balanced revenue and expenditure with no planned change in fund balance.

Measure R Trails

Revenue		Amount	Notes
Transfer In - Fund 216	$	300,000	Measure R - Trails Construction support
	$	300,000	
Expenditures			
Staff and Labor	$	106,209	Trail Construction Labor
Contractual Services	$	143,191	Funds available for contract trails production
Misc Expenses	$	30,600	
Trail Signage	$	20,000	SHARP
Total Expenditures	$	300,000	

Change in Fund Balance	$	-

Measure R (Fund 216) is budgeted to receive $2,000,000 in Sales Transactions and Use Tax revenues for FY26-27. The fund has operating expenditures of $725,500 for FY26-27. The Community Recreation Center (CRC) has been in operation since FY23-24, and the operational plan includes $112,000 in annual support from Measure R. This support helps reduce the fees required by the public and therefore the affordability of the new center. The budget includes support for the Office of Outdoor Recreation in the form of $100,000 for the Trails Manager, $50,000 for the Trails Program Manager, formerly the Recreation Coordinator, and $25,000 for the Office of Outdoor Recreation Manager. These positions are critical for the management of trails and other outdoor recreation amenities and are the primary Town staff supporting Mammoth

Lakes Recreation. The budget includes $105,000 for the contract with Mammoth Lakes Recreation to fund operations for FY26-27.

Measure R - Annual Revenue		
Sales Tax: Measure R	$	2,000,000
Total Annual Revenue	$	2,000,000

Measure R - Annual Expenses		
Transfer to Fund 215 - Trails	$	300,000
Community Recreation Center Support	$	112,000
Transfer to Fund 100 - Trails Manager	$	100,000
MLR Town Agreement - Administration	$	105,000
Transfer to Fund 100 - Trails Program Manager	$	50,000
Transfer to Fund 100 - Office of Outdoor Recreation Manager	$	25,000
Special Projects	$	25,000
Audit Services	$	4,500
Equipment Replacement	$	2,000
Equipment Maintenance	$	2,000
Total Annual Expenses	$	725,500

Measure R - Fund Balance Allocation (One-Time)		
Measure R - One-Time Funding	$	-

Measure R - Debt Service		
CRC Financing	$	615,126
Measure R - Total Expense	$	1,340,626

Change in Fund Balance	659,374

In October 2017, the Town acquired $5.5 million in debt secured by Measure R for construction of a multi-use facility. The annual payment for this 10-year bond is based on a payment schedule and includes $615,126 for FY26-27. This payment is included in the FY26-27 budget as a transfer out to fund 990 Debt Service, where all debt payments are made. Below is the debt service schedule for this debt.

Installment Sales Agreement (2017) - Multi Use Facility

Schedule C

Amount	$	5,500,000
Interest Rate		2.230%
Term		10 Years

Date	Beginning Balance	Annual Interst Accrued	Payment - Principal	Payment - Interest	Total Payment	Annual Debt Service	Ending Balance
19-Oct-17	$ 5,500,000	$ -	$ -	$ -	$ -		$ 5,500,000
1-Apr-18	$ 5,500,000	$ 55,193	$ -	$ 55,193	$ 55,193	$ 55,193	$ 5,500,000
1-Oct-18	$ 5,500,000	$ 61,325	$ 495,000	$ 61,325	$ 556,325		$ 5,005,000
1-Apr-19	$ 5,005,000	$ 55,806	$ -	$ 55,806	$ 55,806	$ 612,131	$ 5,005,000
1-Oct-19	$ 5,005,000	$ 55,806	$ 510,000	$ 55,806	$ 565,806		$ 4,495,000
1-Apr-20	$ 4,495,000	$ 50,119	$ -	$ 50,119	$ 50,119	$ 615,925	$ 4,495,000
1-Oct-20	$ 4,495,000	$ 50,119	$ 520,000	$ 50,119	$ 570,119		$ 3,975,000
1-Apr-21	$ 3,975,000	$ 44,321	$ -	$ 44,321	$ 44,321	$ 614,441	$ 3,975,000
1-Oct-21	$ 3,975,000	$ 44,321	$ 530,000	$ 44,321	$ 574,321		$ 3,445,000
1-Apr-22	$ 3,445,000	$ 38,412	$ -	$ 38,412	$ 38,412	$ 612,733	$ 3,445,000
1-Oct-22	$ 3,445,000	$ 38,412	$ 545,000	$ 38,412	$ 583,412		$ 2,900,000
1-Apr-23	$ 2,900,000	$ 32,335	$ -	$ 32,335	$ 32,335	$ 615,747	$ 2,900,000
1-Oct-23	$ 2,900,000	$ 32,335	$ 555,000	$ 32,335	$ 587,335		$ 2,345,000
1-Apr-24	$ 2,345,000	$ 26,147	$ -	$ 26,147	$ 26,147	$ 613,482	$ 2,345,000
1-Oct-24	$ 2,345,000	$ 26,147	$ 565,000	$ 26,147	$ 591,147		$ 1,780,000
1-Apr-25	$ 1,780,000	$ 19,847	$ -	$ 19,847	$ 19,847	$ 610,994	$ 1,780,000
1-Oct-25	$ 1,780,000	$ 19,847	$ 580,000	$ 19,847	$ 599,847		$ 1,200,000
1-Apr-26	$ 1,200,000	$ 13,380	$ -	$ 13,380	$ 13,380	$ 613,227	$ 1,200,000
1-Oct-26	$ 1,200,000	$ 13,380	$ 595,000	$ 13,380	$ 608,380		$ 605,000
1-Apr-27	$ 605,000	$ 6,746	$ -	$ 6,746	$ 6,746	$ 615,126	$ 605,000
1-Oct-27	$ 605,000	$ 6,746	$ 605,000	$ 6,746	$ 611,746	$ 611,746	$ -
Totals		**$ 690,743**	**$ 5,500,000**	**$ 690,743**	**$ 6,190,743**	**$ 6,190,743**	

Measure U (Fund 217) is projected to receive revenue of $1,110,000 in collection of User Utility Tax for FY26-27. This budgeted revenue is consistent with prior year's estimates and remains conservative as the average revenue collected is slightly higher than these estimates and does not include any estimate for interest revenue. Interest is determined by available interest rates from standard investment tools as well as the balance on hand. Both components are highly variable and therefore not included as a revenue estimate. Any interest received will contribute to covering expenditure and ultimately will end up contributing to fund balance increases.

The bulk of the expenditure remained unchanged for FY26-27 except for the removal of $15,000 in support of the Edison Theater operations. The $15,000 was budgeted to support the Edison Theater during construction of the new facility. The Dave and Roma McCoy Arts and Culture Center (MACC) is expected to be operational in FY26-27 and therefore the committed operational support of $300,000 will be transferred to the General Fund. The $300,000 is the full amount committed to support of the facility, and staff have removed $15,000 from the FY26-27 budget.

The purchase of the Mammoth Lakes Foundation (MLF) property is a critical aspect of building the MACC. The Town financed this purchase as part of the larger Civic Center project, issuing Certificate of Participation - Lease Structured debt in July 2024. The total land cost is $4.5 million, which will be paid to MLF to secure the land. In this agreement, the Foundation would retain $1.5 million of the sale proceeds and donate $3.0 million to the construction of the MACC. Based on authorization from MLR in 2024, Measure U funds will contribute $180,000 annually to the debt service for the first 13 years. This debt service payment is indicated in the annual budget for Measure U and will be transferred to Fund 990 where all debt payments are made.

The difference between planned revenue and expenditure should produce an additional fund balance of $290,500 for the year.

Measure U - Annual Revenue		
Utility Tax: Telephone	$	70,000
Utility Tax: Electricity	$	800,000
Utility Tax: Gas	$	240,000
Total Annual Revenue	$	1,110,000

Measure U - Annual Expenses		
DRMACC Operating Support - Transfer to General Fund	$	300,000
Programming	$	225,000
Transfer to Fund 100 - Trails Program Mananger	$	25,000
Transfer to Fund 100 - Office of Outdoor Recreation Manager	$	25,000
Special Projects	$	25,000
Transit Services - Special Events	$	25,000
MLR Town Agreement - Administration	$	10,000
Audit Services	$	4,500
Total Annual Expenses	$	639,500

Measure U - One-Time Expenses		
Total Annual Expenses	$	-

Measure U - Debt Service		
Land Acquisition MACC (13 Years)	$	180,000
Measure U - Total Expense	$	819,500

Change in Fund Balance	290,500

Fund 218 – Tourism Business Improvement District (TBID)

The TBID fund projections include revenues of $7,400,000 for FY26-27. These numbers were calculated in conjunction with Mammoth Lakes Tourism (MLT) annual budget process. The TBID account is a pass-through account, and most of these funds are transferred to MLT for marketing, advertising, promotion and MLT administration costs. The Town is budgeted to receive 2% of the revenue for collection and administration costs ($148,000). In FY25-26 the TBID renewal increased rates for Ski Area and Golf Course to 2.5% which will produce additional funding that can be used to support programs outlined in the TBID Management District Plan.

Airport Operational Fund (220)

The Airport budget is comprised of two components, operating budget and capital projects. The capital projects for the airport are accounted for separately from standard capital improvement projects (Fund 300) due to restricted funding sources (FAA). The inclusion of capital projects can cause the annual budget to fluctuate depending on the size and scope of the project. FAA funding for capital improvements is typically more than 91% of any approved project, with a required match, from the Town, to fund the remainder. In the FY26-27 budget, both elements are represented in revenue and expenditure.

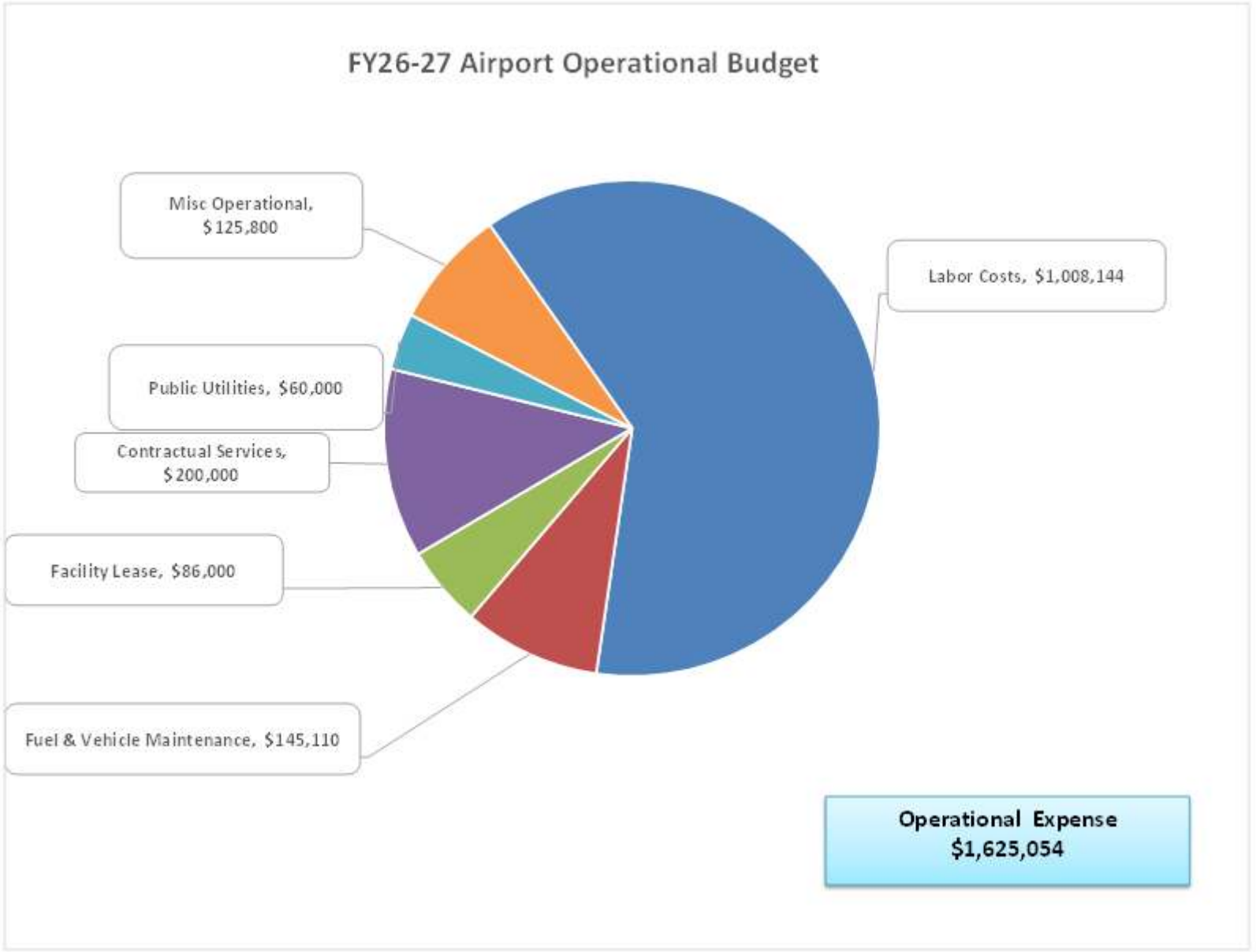
The airport staff continue to evolve the function and utilization of the airport, aligned perfectly with the scheduled charter service and high value general aviation customers. The crew constantly strive for operational improvements that will have a positive influence on all airport customers while seeking efficiencies to keep the size of the operation nimble. In FY26-27 there have been significant staff level modifications to deliver on these stated goals, including promotion of an Airport Manager and other modifications to support personnel and administrative efforts. Subsequently the General Fund contribution increased for FY26-27.

Airport Fund Revenue by Category

Item	FY22-23 Actual	FY23-24 Actual	FY25-26 Budget	FY26-27 Budget	Variance to Prior Year Budget	
Airport Passenger Facility Fee	$ -	$ -	$ -	$ -	$ -	0.0%
Car Rental Fee	$ 63,581	$ 90,341	$ 55,803	$ 55,803	$ -	0.0%
Commercial Terminal Rent	$ 1,750	$ 4,200	$ -	$ -	$ -	0.0%
Hanger Ground Lease	$ 117,254	$ 113,185	$ 110,000	$ 110,000	$ -	0.0%
FAA: Operations Grant CARES Act	$ -	$ -	$ -	$ -	$ -	0.0%
FAA: Operations Grant (AIP 45 - ACRGP)	$ 766,413	$ 239,472	$ -	$ -	$ -	0.0%
FAA: Operations Grant (AIP 47 - ACRGP)	$ -	$ 461,802	$ -	$ -	$ -	#DIV/0!
FAA: Capital Project Grants	$ 3,586,379	$ 442,513	$ 2,428,000	$ 2,623,630	$ 195,630	100.0%
Other Revenues	$ 51,919	$ 177,830	$ 108,846	$ 108,846	$ -	0.0%
Total Airport Revenue	**$ 4,587,296**	**$ 1,529,342**	**$ 2,702,648**	**$ 2,898,278**	**$ 195,630**	**7.2%**
Transfer In - General Fund	493,089	1,225,000	1,164,095	1,350,406	$ 186,311	16.0%
Total Airport Revenues	**$ 5,080,385**	**$ 2,754,342**	**$ 3,866,744**	**$ 4,248,684**	**$ 381,941**	**9.9%**

Airport Fund Expenditures by Category

Department	FY22-23 Actual	FY23-24 Actual	FY25-26 Budget	FY26-27 Budget	Variance to Prior Year Budget	
Labor Costs	$ 405,196	$ 783,808	$ 828,944	$ 1,008,144	$ 179,201	21.6%
Fuel & Vehicle Maintenance	$ 103,493	$ 119,335	$ 138,000	$ 145,110	$ 7,110	5.2%
Facility Lease	$ 112,008	$ 74,036	$ 86,000	$ 86,000	$ -	0.0%
Contractual Services	$ 150,231	$ 185,756	$ 200,000	$ 200,000	$ -	0.0%
Public Utilities	$ 76,470	$ 97,989	$ 60,000	$ 60,000	$ -	0.0%
Misc Operational	$ 329,483	$ 302,197	$ 119,500	$ 125,800	$ 6,300	5.3%
Operational Costs	**$ 1,176,881**	**$ 1,563,121**	**$ 1,432,444**	**$ 1,625,054**	**$ 192,611**	13.4%
Labor Costs - Capital Projects	$ 36,837	$ 16,040	$ 37,287	$ 43,577	$ 6,290	100.0%
Contractual Services - Capital Projects	$ 231,905	$ 549,761	$ 2,390,713	$ 2,580,053	$ 189,340	7.9%
Capital Project Costs	**$ 268,742**	**$ 565,801**	**$ 2,428,000**	**$ 2,623,630**	**$ 195,630**	8.1%
Total Airport Expenditures	**$ 1,445,622**	**$ 2,128,922**	**$ 3,860,444**	**$ 4,248,684**	**$ 388,241**	**10.1%**


FY26-27 Airport Operational Budget
Misc Operational, $125,800
Labor Costs, $1,008,144
Public Utilities, $60,000
Contractual Services, $200,000
Facility Lease, $86,000
Fuel & Vehicle Maintenance, $145,110
Operational Expense $1,625,054

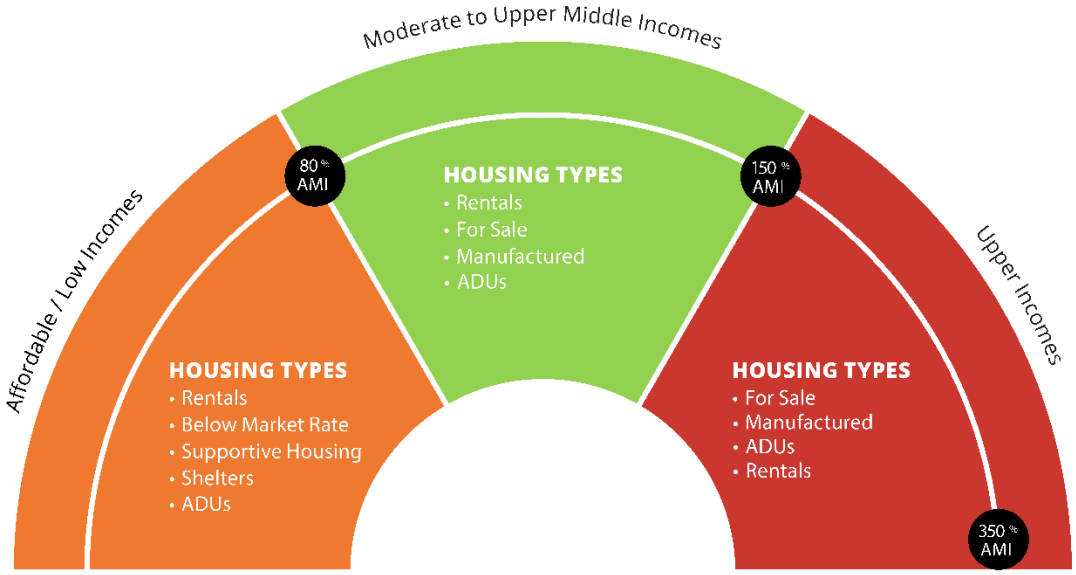
Fund 245 – Housing Now! Initiative

The biggest difference for Fund 245 is the inclusion of a dedicated funding source through Measure L. Measure L was passed by voters in November 2024 to increase the Transient Occupancy Tax rate from 13% to 15% as part of a general tax initiative. The Town Council voted in January 2025 to dedicate 100% of the proceeds from Measure L to Housing Now! initiatives. The collection of this revenue began in January and is accumulating in the undesignated section of Fund 245. That means the revenue is unrestricted and can be used for any housing needs under the program. As the budget for Fund 245 was developed for FY25-26, staff used a baseline TOT of $25.0M as the basis to determine the budget for revenue expected in Fund 245 from Measure L. The calculation below illustrates this methodology.

Baseline TOT	$	25,000,000	Solid year for baseline TOT
Lodging Revenue	$	192,307,692	Gross Recipts necessary to achieve $25.0M at 13%
Measure L	$	3,850,000	2% of Gross Receipts (rounded)

In addition to Measure L revenue, Fund 245 receives any unallocated Housing Reserve funds from the General Fund budget. That number is $730,478 for FY25-26 bringing the total revenue to $4,580,478.

Since 2021, the Town has committed significant funding and resources under the Housing Now! initiative. The goal of Housing Now! is to provide housing that is available and affordable to those working in the community, with both rental units and for-sale ownership units. To date, approximately 270 new affordable workforce units have been created under Housing Now! with 108 new units built, 14 units converted to affordable from existing market-rate units, 75 under construction and will be completed within the next 6 months, and 72 units in pre-development. Almost all of these units are in the low-income category (≤80% AMI) [Orange area on the Housing Bridge figure below]. This is due to available federal and state funding sources and a significant need for additional workforce housing at all income levels as documented in the Town's 2017 Housing Needs Assessment. A handful of rental and for-sale units have also been created in the middle-income category (81% AMI - 150% AMI) [Green area on the Housing Bridge].



As staff begin to look beyond projects currently underway, there is a need to develop a housing strategy to assist staff with prioritizing housing projects for funding. The initial step in this effort is complete with a Housing Needs Study completed in March 2026. The updated needs study identified that the Town has made significant progress in recent years in providing new units to address the low-income housing need, and now the current highest need is for middle-income rental housing in the 81% AMI to 120% AMI income range, with one-bedroom units the priority unit type.

In the upcoming year, the following housing projects will continue to be worked on:

- The conversion of for-sale market-rate units to deed-restricted workforce housing units under the Bridge program
- Completion of the initial 75 low-income rental units in Phase 2 of the Parcel (Kingfisher)), and the start of construction for an additional 72 low-income rental units (Kingfisher II) to complete Phase 2 by 2028.
- Planning efforts for developing the remaining phases of the Parcel providing a capacity of up to 220 new units, with a focus on middle-income rental housing.

Missing Middle Project (AF5)

Staff have been evaluating options for the development of a large scale missing middle rental project. The Town Council has made a focus on missing middle housing a key strategic priority. Starting in May Staff began a series of informational and educational presentations at Town Council intended to ultimately develop consensus on a future project.

Fund 300 – Capital Projects

Capital Improvement Plan

Project Description		Funding FY26-27
Airport - Multipurpose Building Phase 1 - Site Work	$	2,234,630
CalFire Crew Quarters Upfit and Temporary Ops Office	$	90,000
Airport - Multipurpose Building Phase 2 - SRE Bays - Repackage and Design	$	79,000
Airport - Water Distribution System, Fire Pump Replacement	$	220,000
Mammoth Arts and Cultural Center (MACC)	$	18,970,000
Town Hall Construction	$	33,763,000
Shady Rest Restrooms	$	200,000
Park Signage	$	100,000
Old Mammoth Road Beautification	$	500,000
Main Street South Side MUP Gap Closure (Town Loop)	$	200,000
Hwy 203 / Mountain Blvd Pedestrian Beacon (HSIP)	$	350,000
Minaret / Meridian Round-a-bout Design	$	400,000
TBID Kiosk Project	$	100,000
2026 Slurry Seal Project	$	500,000
2026 Townwide Striping Project	$	125,000
2026 Asphalt and Concrete Maintenance Project	$	150,000
Minaret MUP	$	3,000,000
Intelligent Transit System Improvements - Real-time Transit Information	$	80,000

Multipurpose Building Phase 1 - Construction

The Multi-Purpose Building at Mammoth Yosemite Airport has been a concept since 2007, when TOML Staff moved out of their office and equipment storage building to accommodate a passenger terminal for commercial flights. The current Multi-Purpose Building is being built in phases or "usable units of work" as Federal Aviation Administration (FAA) calls stand-alone portions of a project. Phase 1 is comprised of 4 usable units of work that have been funded by Airport Improvement Program (AIP) and Airport Infrastructure Grant (AIG) monies, along with the TOML sponsor match of 5%, all totaling $2,234,630. The first unit is installing a vehicle access road to the Corporate Hangar row, which will separate vehicle traffic off of an aircraft movement area and be the public access road to the Multi-Purpose Building once built. The second and third phases involve removing an existing taxiway connector and installing a new one 400 ft. to the west. This will prevent aircraft from having direct access from hangars to the runway and will eventually align with the Aircraft Rescue and Firefighting (ARFF) engine bay, providing direct emergency response to the runway. The final usable unit is the purchase of two Lighted Xs for use during the required runway closure associated with the taxiway construction. These are generator trailers with 12' tall flashing Xs that are placed over the runway numbers to let pilots know not to land on the runway. These can be used for any type of runway closure (maintenance or incident). They can also be used as portable generators. These were funded due to the acknowledgement that runway closures impact the Fixed-Based Operator (FBO) financially and must be kept to a minimum. These Xs allow us to close the runway in the morning and re-open in the evening rather

than leave the runway closed 24 hours a day for weeks at a time, which is typical. This project began on April 27th, 2026, and will be completed by July 10th, 2026.





CalFire Crew Quarters Upfit and Temporary Ops Office
Due to the year-round threat of fire and other challenges to the region, Staff have been pursuing the concept of a Public Safety Campus/Fire Base at Mammoth Yosemite Airport. One of the agencies responding to this year-round threat, along with 800,000 acres of increased responsibility area, is the California Department of Forestry. MMH is endeavoring to situate CalFire on the airfield by providing crew and engine quarters for a 3-year term. This enables the organization to test the location for a permanent purpose-built heli-tac facility. It requires Staff to relocate from their current office to a temporary construction office trailer and to upfit the current office to livable crew quarters. Combined, this will cost approximately $90,000. The Exclusive Use helicopter associated with this mobilization will be on the airport and ready for response on June 1st, 2026. The CalFire Mammoth Station will be ready for occupancy shortly after.

Multipurpose Building Phase 2-SRE Bays-Repackage/Design
Phase 2 of the Multi-Purpose Building was intended as the total building itself, including snow removal equipment bays, the ARFF storage and Maintenance bays required by FAA, administrative offices and a small public facing lobby to facilitate public access to the airport. Without sufficient enplanements, the FAA warned that it could take years to build up enough discretionary funding to facilitate this building. At the beginning of 2026, our FAA planning group made us aware of Airport Resiliency funding and flagged us worthy recipients. We are on track to

be awarded $1.5 million toward a building. Because this is not enough to build the entire project, we spent $79,000 to have the plans repackaged into a smaller "usable unit of work". This will be in the form of a Snow Removal Equipment storage building. This project will go out to bid on May 29, 2026.

MMH Water Distribution System Fire Pump Replacement
The Mammoth Yosemite Airport Water Distribution is 25 years old. The fire pump, motor and controller have lived their useful lives and must be replaced. With equipment, retrofitting and installation, this project is estimated to cost $220,000. This work will commence in September of 2026.

Dave and Roma McCoy Mammoth Arts and Cultural Center (MACC) (GF9)
The MACC project is the result of a partnership between the Mammoth Lakes Foundation, Town of Mammoth Lakes, Cerro Coso/Kern Community College, and private donors, and is intended to be a year-round venue for performing arts events, including live theater, musical performances, films, lectures, conferences, and community activities. The MACC will be constructed as an addition to the existing Edison Hall located at 100 College Parkway on property recently purchased from the Mammoth Lakes Foundation (MLF), and includes the addition of a single-story, approximately 7,482 square-foot, 239-seat performing arts theatre with support spaces, a new trash enclosure, reconfiguration of the existing parking lot, and other site improvements such as walkway connections and landscape/revegetation of the disturbed site. On July 3rd, 2024, the Town Council authorized the Town Manager to execute a purchase and sale agreement (PSA) with Mammoth Lakes Foundation (MLF) for the acquisition of the property, and various minor amendments which were authorized on May 7, 2025. The Town broke ground on the project in late 2025 and expects to open the facility in summer of 2027. Funding sources for the new Performing Arts Auditorium project include Measure U Capital funding reserves of $4.5 M, $3M MLF contribution, Kern Community College District (local bond measure) funding of $7,500,000, and private donations.
Total Budget FY26-27 $18,970,000



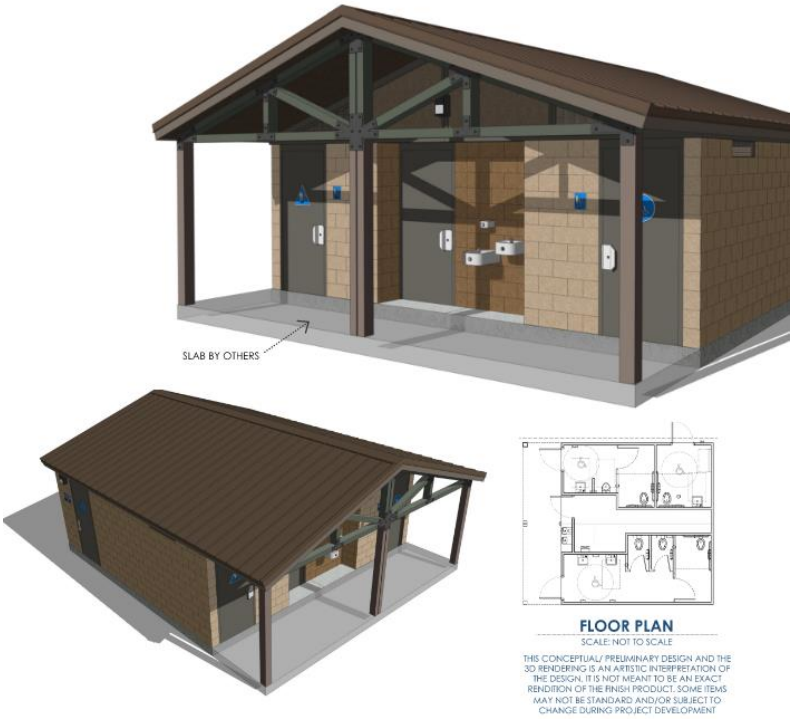
Town Hall (GF14a and GF14b)
In February of 2024 the Town Council authorized bonding for the new Town Hall. Staff have been working with HMC Architects since 2022 on designs for the new facility. The project includes a new Town Hall with community spaces and offices for administrative staff. The schematic design included an emergency operations center (EOC). The Town hall project design was approved by the planning department in April 2024, and a construction contract was awarded in July of 2024. Construction began shortly after and work will continue through summer 2026. Funding for the design came from American Rescue Plan Act (ARPA). Construction of the project is funded by municipal bonds.
Total Budget FY26-27 Construction: $33,763,000



Shady Rest Restroom (PR15)

In fall of 2023 the Parks and Recreation Commission recommended replacing the existing bathroom at Shady Rest Park. The existing facility is inadequate for our needs and is past its useful life. The existing structure may be repurposed for storage. A new building will be designed to be year-round, ADA compliant and meet the changing needs of the facility. Funding for the design has been set aside. No funds for construction have been allocated. Thus far a topo survey has been completed as well as preliminary designs. Work will continue during the summer/fall of 2025. The project is expected to cost upwards of $1m to complete. Construction funding is proposed to be spread over two years. The 2026-27 recommended appropriation is $300,000 and $400,000 in 2027-28.

Total Budget FY26-27 $900,000



Park Signage (PR16)
Funding was set aside to construct three new park monument signs. These signs will be consistent with the municipal signage and wayfinding program. The signs will be located at Mammoth Creek Park West, the Dog Park, and Shady Rest Park. Work will begin in summer 2026. The contract will be combined with the TBID signage and some informational signs at Mammoth Creek Park

Total Budget FY26-27 $100,000



Old Mammoth Road Beautification
Funded by the Old Mammoth Road Assessment District, this project is intended to restore irrigation and provide landscape plantings like those along Main Street. For a few years the Town attempted to identify a contractor to work on the project. After an unsuccessful bid the Town directly negotiated with a local contractor to work on the project. Significant progress is expected in summer 2026. In spring of 2026 the irrigation was dug up, repaired and tested. Plantings are expected when weather permits.
Total Budget FY26-27: $500,000

Main Street South Side MUP (TR2)
The Main Street MUP (multi-use path) will close a gap between the Lakes Basin Path and the Town Loop MUP located at Callahan Way. The project is located on the south side of SR203 within the Caltrans right-of-way (ROW). The project includes 1700LF of separated ADA compliant asphalt multi-use path, drainage improvements, slope protection, transit improvements, lighting, signage and wayfinding, and other supportive infrastructure. Thus far only the design phase has been funded. Construction funding is anticipated to come from future State Transportation Improvement Program (STIP) shares. Staff and Council have only authorized the consultant to advance of series of alternatives for consideration. Staff are advocating funding this project for the 2027-28 construction season.
Total Budget FY26-27: $200,000

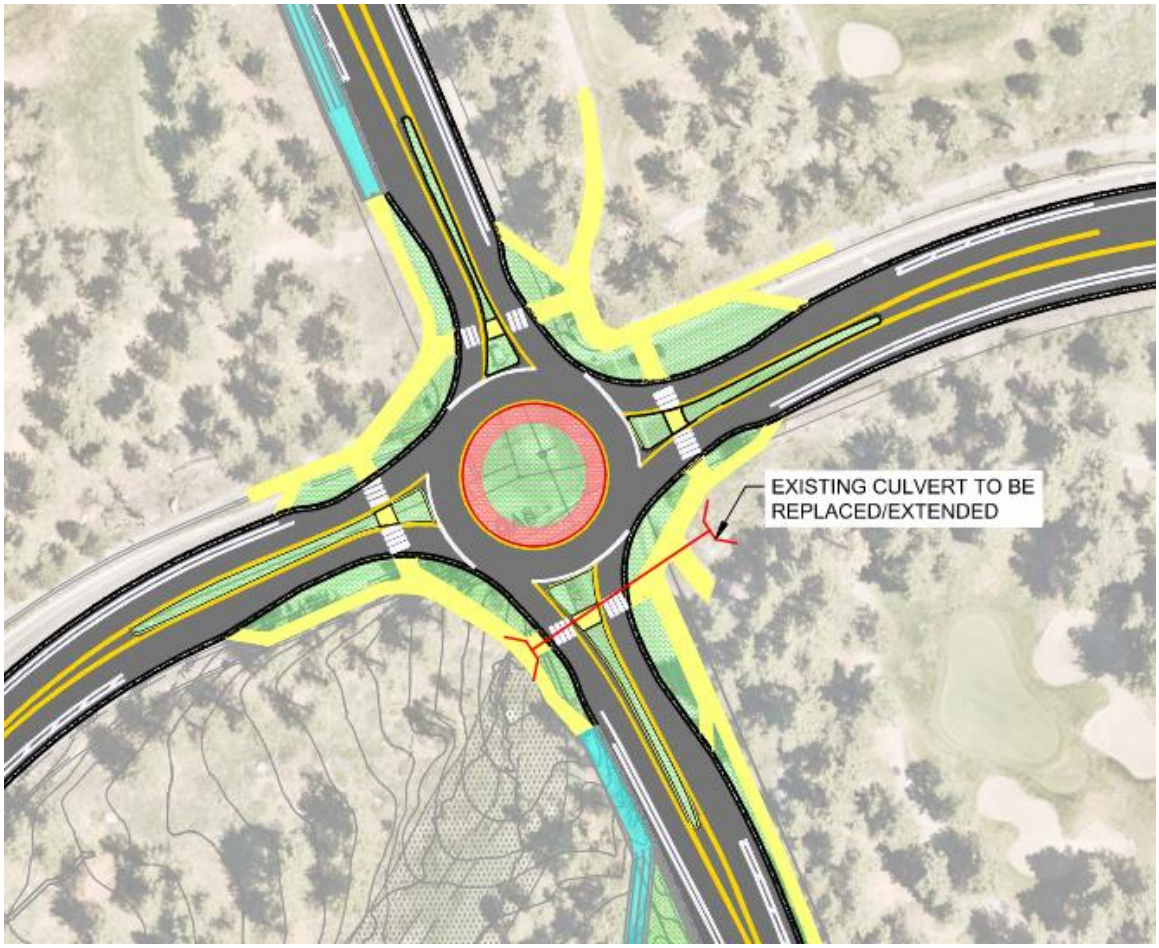


203 / Mountain Blvd Pedestrian Beacon (HSIP) (ST3)
The Town of Mammoth Lakes applied for and was awarded an HSIP (Highway Safety Improvement Program) grant to install crosswalk improvements at Mountain Boulevard. The installation will be similar to other pedestrian-activated crosswalks along Main Street. The new crosswalk will include the reconstruction of the north ADA ramp, the construction of a new ADA ramp on the south landing, striping, and installation of new posts, mast arms, and a rectangular rapid flashing beacon (RRFB) system to match other recently upgraded SR 203 crosswalks. The design will be coordinated with the South Main Street MUP which is currently in development.
Total Budget FY26-27: $350,000

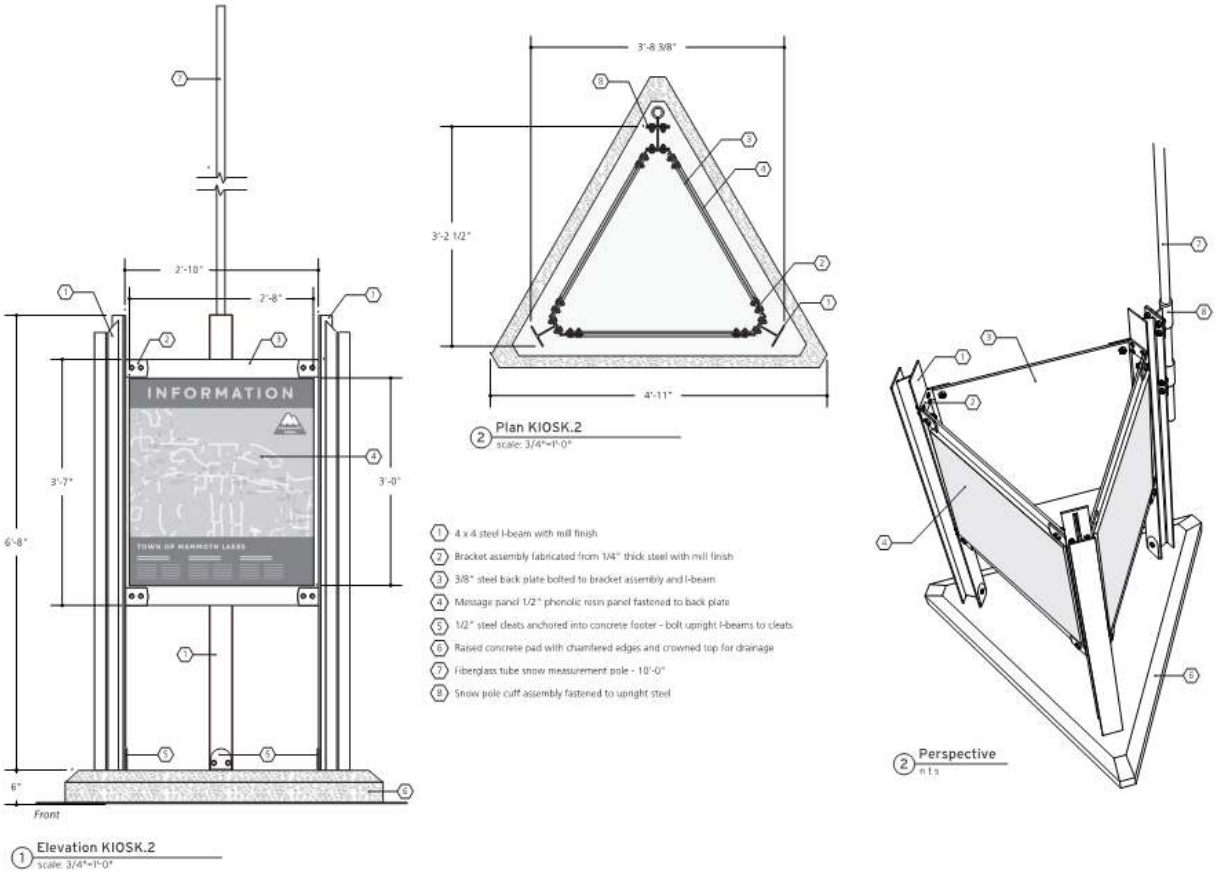
Minaret / Meridian Round-a-Bout (ST15)

During the development and design of the Minaret MUP project Staff and its consultant re-evaluated the possibility of a round-a-bout at the intersection of Meridian and Minaret. A round-a-bout has been contemplated in this location for at least two decades. The Mobility Element identified this location for a round-a-bout. The initial alignment looked viable, so staff commissioned the completion of a project study report (PSR). The PSR was used to program funds to complete the project design. The project to be designed consists of roadway reconstruction and reconfiguration for approximately 400'-600' along each of the four intersection legs at which point the improvements will tie into the existing roadways with existing lane configurations and striping. Asphalt concrete will be removed, the roadway re-graded, and new asphalt pavement installed for the roundabout alignment. Additionally, medians and curb and gutter will be added, and existing utilities will be adjusted to match new finish grade. MUPs and cart paths along with appropriate crossings will be integrated into the design. In Late winter of 2026 Kimley-Horn presented initial concepts and simulations to the Town Council. The design phase of the project is funded by $180,000 in STIP and $220,000 in General Fund. Construction funding is anticipated to come from future STIP shares.

Total Budget FY26-27: $400,000



TBID Kiosk (TBID1)
In partnership with MLT the Town would install informational kiosks at strategic locations around the Town. The kiosks were designed and engineered as part of the Municipal Signage and Wayfinding Project. Messaging would be developed to complement the target user groups and needs of the location. Messaging may be different in tourist vs resident areas. The three-sided signs provide opportunities for maps, special events, marketing and other messaging the Town and MLT are trying to communicate to residents and visitors. The project will be bid with the parks monument signs.
Total Budget FY26-27: $TBD



2026 Slurry Seal Project
In 2024 the Town started an annual slurry and fog seal program. In this initial year treatments were tested and evaluated. Based on the general success of the treatments we developed a plan to treat all of the roads in Town once every 5 years. In 2025 the Town bid and awarded a slurry project to treat roads in the Knolls neighborhood. This was the first section of Town to be treated. For 2026 the Town has bid the slopes neighborhood. In advance of the work the Town road department crack sealed and patched all of the roads within the extent of the work. Work is expected to be completed over the summer and is funded by road rehabilitation dollars
Total Budget FY26-27: $700,000

2026 Townwide Striping Project
The Town of Mammoth Lakes traditionally performs annual maintenance on the linear striping of roads due to excessive wear from snow removal operations during our winter season. Typically, all linear striping within the Town of Mammoth Lakes has been re-painted by Public Works staff each year in the spring. This work requires both hours of labor and specialized equipment to complete and takes time away from our crew performing other duties and maintenance tasks around the Town. Furthermore, linear striping layouts have varied slightly year after year since the Town has never had a detailed set of plans showing exact layout and dimensioning. Over time, this has created the appearance of multiple layers of linear striping on the road which can lead to confusion on where exactly the lanes are supposed to be. By developing a plan set for the linear striping and contracting externally for this work, the Town can coordinate to have all of its linear striping completed annually in a timely manner once spring weather permits, while freeing up PW staff to complete other needed maintenance projects throughout Town. The proposed work also involves having the old linear striping removed where it conflicts with the official plan set / layout to reduce any confusion. The project is expected to be completed by late spring 2026
Total Budget FY26-27: $200,000

2026 Asphalt and Concrete Maintenance Project
Each winter damage is done to roads, MUPs, sidewalks, drainage infrastructure and other Town owned elements in the public right-of-way. The Town set aside funds during the 2nd quarter to address any issues that arose from the winter of 25-26. The scope of work has not yet been developed for this effort as winter damage assessments have not yet been completed. These funds will supplement the road rehabilitation budget to make repairs to infrastructure as needed.
Total Budget FY26-27: $150,000

Minaret multi-use path (MUP)
The Minaret multi-use path (MUP) project involves the construction of an approximately 6,800-LF path along the west side of Minaret Road. The MUP will close the gap between the Town Loop trail along Old Mammoth and Minaret Roads and the Lakes Basin MUP, North Village, and mountain resort facilities near the intersection of Main Street and Minaret Road. The need for this path has long been identified within the Town's Trail System Master Plan. Separated bicycle and pedestrian facilities will provide for a more legitimate option for people to change their mode of travel from motorized vehicles to other self-propelled modes, increasing health and reducing environmental impacts. The MUP will also incorporate Americans with Disabilities Act (ADA)-compliant ramps and will connect residential and multi-family housing to other MUPs and sidewalks that access school facilities at the east end of the Town. The project was awarded in March of 2026 and will be completed in late summer of 2026.
Total Budget FY26-27: $3,000,000

Intelligent Transit System Improvements - Real Time Transit Information
In April of 2026 the Town installed 2 real-time transit signs as a demo. In the months leading up to the installation the Town, the Eastern Sierra Transit Authority (ESTA) and Caltrans worked together to test and coordinate the various independent systems that make this project work. If the field test is successful, the Town will procure and install similar signage in all of the Town transit shelters. During the Q2 adjustment the Town set aside $80k for this effort.
Total Budget FY26-27: $80,000



Development Impact Fees Fund (830 - 841)
The fees are restricted to capital projects and as fees come in and an appropriate project is moving forward, the budget will be amended based on actual funds received and passed through upon request from the proper agencies. The Town retains 4% of all funds received for administrative purposes. The fees in previous years have had significant increases based on large projects permitted within the Town. For FY26-27, staff expect to reflect a normal construction cycle for both building permit revenue and revenue for these DIF Accounts. Currently 10 of the funds have anticipated revenues and expenditures see chart below:

Fund Balance - DIF Accounts

As of June 30, 2026

The Development Impact Fees have been adopted to defray the cost of new development impacts on existing infrastructure that cannot be accommodated by the existing community. The fees are only for the reasonable incremental cost of new facilities that are required as the result of new development.		
Developmental Impact Fees	Estimated Fund Balance (Year End)	FY26-27 Budgeted Revenue
Fund 830 - DIF Town Admin Overhead	$ 222,000	$ 25,360
Purpose - This fee covers the cost of general administration of the article and any resolution adopted pursuant hereto. Administrative overhead includes, but is not limited to, performance of accounting tasks associated herewith, supervision and handling of funds, preparation and/or updating of master facilities plans, capital financing plans, justification reports and special studies related to development impact fee funded projects.		
Fund 831 - DIF General Facilities & Equipment	$ 190,000	$ 70,000
Purpose - A development impact fee is established for general facilities, vehicles, equipment, and new town administrative offices.		

Developmental Impact Fees	Estimated Fund Balance (Year End)	FY26-27 Budgeted Revenue
Fund 832 - DIF Law Enforcement	$ 75,000	$ 42,000
Purpose - A development impact fee is hereby established for police facilities, vehicles, and equipment.		
Fund 833 - DIF Storm Drains	$ 487,000	$ 42,000
Purpose - A development impact fee is established for storm drainage facilities.		
Fund 834 - DIF Parks and Recreation	$ 495,000	$ 50,000
Purpose - A development impact fee is established for park land, parks, and recreation facilities.		
Fund 835 - DIF MCOE - Library	$ 465,000	$ 45,000
Purpose - The Town collects the fees on behalf of the MCOE and the Town does not have jurisdiction over the amount or use of the fee.		
Fund 836 - DIF Streets & Circulation	$ 206,000	$ 35,000
Purpose - This fee is the pro-rata share for new development for street infrastructure projects to maintain a circulation level LOS D for streets and intersections as described in the General Plan EIR.		
Fund 837 - DIF MCOE Childcare	$ 171,000	$ 60,000
Purpose - The Town collects the fees on behalf of the MCOE and the Town does not have jurisdiction over the amount or use of the fee.		
Fund 838 - DIF Fire Facilities, Vehicles & Equipment	$ (29,500)	$ 200,000
Purpose - This fee is for new apparatus and Fire Station. The Town collects the fee on behalf of the Mammoth Lakes Fire Protection District and the Town does not have jurisdiction over the amount or use of the fee.		
Fund 841 - DIF Transit & Trails	$ 1,025,000	$ 90,000
Purpose - A development impact fee is established for trail construction and transit facilities.		

Budget Assessment Districts Fund (850 - 861)

There are a number of assessment districts within the Town. The districts provide and ensure the continued maintenance, servicing, administration, and operation of various improvements and associated appurtenances located within the public right-of-way. 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 Town contracts with NBS to perform annual Engineer's reports on each of the assessment districts. These reports outline the current fund balance against anticipated maintenance and capital improvement projects. If a variance exists between available funds and anticipated needs, a district assessment is recommended.

Fund Balance - Assessment Districts

As of June 30, 2026

Assessment District	Est. Fund Balance as of June 30, 2026	FY26-27 Assessment Rates
Fund 850 - Juniper Ridge	**$ 190,837**	**$ 1,200 - Per Lot**
Purpose - Maintenance of landscaping, ornamental street lighting, street signs, snow stakes , and the decorative walls at the entrance.		
Budget - Total Budget $76,000 for FY26-27, including Snow removal of $ 70,000 and Contractual Services of $6,000. The Town is contributing $35,000 for Snow Removal / Gas Tax. Total of 40 lots within the district with a maximum assessment per lot of $1,200 totaling $48,000.		
Fund 853 - Bluffs Maintenance	**$ 834,727**	**$ 2,100 - Per Lot**
Purpose - Roadway, drainage, sewer, power, street light, telephone, television cable and gas line improvements on streets within the Bluff's subdivision and between subdivision entrances.		
Budget - Total Budget $271,697 for FY26-27 with Town contributing $33,200 for Snow Removal with planned projects of $192,697 and snow removal expense of $70,000. Maximum assessment per lot is $2,100 charged to 79 residential lots producing $165,900 in revenue.		
Fund 854 - North Village	**$ 720,667**	**Avg $1,005 per parcel**
Purpose - Debt Service for the District improvements include the installation, upgrade, construction, or reconstruction of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and appurtenant facilities.		
Budget - Debt Service payment for FY26-27 is $510,369 and contractual services of $10,000 bring the total budget to $520,369 for FY26-27. Revenue includes assessment of $1,004.6 per parcel will generate $520,369 in tax assessment. Total 518 units in the district.		
Fund 856 - Old Mammoth Road	**$ 1,061,696**	**$28.56 - Per Linear Foot**
Purpose - Maintenance of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and limited appurtenant services.		
Budget - Total Budget $294,400 for FY26-27 with Town contributing $25,000 for snow removal. Planned maintenance of $31,400 and $50,000 for snow removal. Planned projects of $202,000. Total District linier front footage is 7,390.210 resulting in a charge of $28.56 per linear foot for a district assessment of $211,100.		
Fund 857 - Village Benefit	**$ 1,033,915**	**Various Rates see in Budget**
Purpose - Maintenance of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and appurtenant facilities.		
Budget - Total Budget $151,609 for FY26-27 with Town contributing $25,000 for Snow Removal. Total of 523 parcels in the district with the following rates: Condominium - $217.62 - $463.79 per unit, Commercial / Gondola - $.29 per square foot, Apartment and Hotel - $217.62 per room. In addition to snow removal, there is a capital project of $104,609 planned for FY26-27.		

Assessment District	Est. Fund Balance as of June 30, 2026	FY26-27 Assessment Rates
Fund 858 - CFD 2004-01 (Fractional Use)	**$ 181,342**	**Avg - $752 per parcel**
Purpose - Finance the costs and expenses of providing enhanced services and facilities to the Town including police protection services, criminal justice, recreation program operations and maintenance, library services, museums, cultural facilities, parks, parkways and various other facilities and equipment.		
Budget - Total Budget $1,231,625 for contribution Incremental Town Services for FY26-27. Total district parcels is 286 with 266 units with a levy amount from $571.44 - 1,142.88 for a average of $752 per parcel. Total tax assessment is $200,000. The CRC is expected to generate $563,750 in revenue, $75,000 LA Kings Sponsorhip with another $392,875 transferred in from Measure R and General Fund.		
Fund 859 - DIF in Lieu Mello Roos Tax	**$ 33,289**	**$2,470 - per one parcel**
Purpose - Developer's have the option to pay an annual assessment rather than pay Development Impact Fees upfront. These fees may be used for public benefit facilities. The Town currently has one property within this assessment district.		
Budget - Total Budget $2,470 for FY26-27. Total of 1 parcel in the district		
Fund 860 - Transit Facilities	**$ 133,006**	**Avg $80 per parcel**
Purpose - Contributes to the town-wide transit system.		
Budget - Total Budget $7,800 for FY26-27. Estimate of total units in the district is 97.		
Fund 861 - Mammoth View	**$ 97,088**	**$19.91 - Per Special Benefit Point**
Purpose - The improvements maintained by the District include Viewpoint Road, the Viewpoint condominium emergency access area located to the north of the Viewpoint condominiums, sidewalks fronting the District along Main Street, Mountain Boulevard, and Alpine Circle, and appurtenant facilities.		
Budget - Total Budget $6,500 for FY26-27. Total of 326.41 Special Benefit Points for a total of $19.91 per Special Benefit Point		

Fractional Mello Roos Fund (858)

The district was created to provide funding enhanced levels of service for designated Town functions. To determine the baseline of services by which "enhanced levels of service" could be defined, FY04-05 services are used as a basis of comparison. In order to be eligible, services would need to be above and beyond those services provided by the Town in that year. Due to the reduction of service areas following the MLLA legal settlement, these funds are not available for use in most service areas. The one exception has been recreation where new amenities have been constructed providing levels of service beyond the baseline and therefore an opportunity to use the funds. The tax revenue is received from fractional ownership projects and was put in place to offset the loss of TOT revenue from such projects. This Fund has $1,231,625 in anticipated revenues for FY26-27 generated by charges for estimated tax revenue ($200,000), facility fees ($563,750), LA Kings sponsorship ($75,000), transfer-in ($392,875) and interest ($2,000). The Transfer-In is an allocation from Measure R and General Fund to support CRC operations.

Fund 910 – Garage Services

The Vehicle Service Fund, also referred to as the Garage, is used to track cost of maintenance for our vehicle fleet. The garage staff is comprised of five mechanics, one mechanic trainee, and one fleet manager. The staff maintains all vehicles in the Town's fleet, including most repairs, fuel, and periodic maintenance. When work is performed on a vehicle, the department where that vehicle is assigned will be charged the cost of repair including staff time. This type of account is known as internal service fund where expenses are covered by work performed for other departments. The list of estimated charges within the FY26-27 budget are listed below:

Garage Services

Fuel and Repairs

Fund / Department	Description	Garage Services
100-416	General Fund - General Services	$ 40,000
100-420	General Fund - Police	$ 75,000
100-434	General Fund - Whitmore Rec Area	$ 14,000
100-438	General Fund - Parks Maintenance	$ 40,000
210-454	Gas Tax - Summer Equipment	$ 110,000
210-455	Gas Tax - Winter Equipment	$ 120,000
220-471	Airport - Operations	$ 45,000
858-436	Fractional - Parks & Rec	
		$ 444,000

In addition to internal service, this department services outside entities that use our repair and fuel services. These outside agencies include Eastern Sierra Transit Authority, Schools, Fire, and some county vehicles. The Town updated the billing rate last year to $125 per hour. Staff are continuing to work through analysis on the impact of this change as well as the recent implementation of garage billing software. The fund has projected revenues of $1,815,000 and expenditure of $2,023,224 for FY26-27. These expenditures include a transfer out to Gas Tax of $60,000 to cover 50% of maintenance for the garage facility. The proposed budget has a negative fund balance of $208,224 for the year and staff expect to have this analysis completed by mid-year with a solution on the revenue vs expenditure discrepancy also resolved.

Fund 915 – Vehicle Replacement

The vehicle replacement fund was new for FY21-22, separating vehicle replacement from garage services as noted above. This change was made to separate two diverse but equally important motor pool functions and provide clarity on the cost of operations for the cost of vehicle replacement. The vehicle replacement portion supports the purchase of a replacement vehicle once the existing piece of equipment is all used up. This is accomplished using a calculation to estimate required annual set aside to cover future replacement costs based on expected lifespan, original vehicle costs and annual CPI increases. The vehicle is assigned to a division, within departments that use the vehicle, which is charged funds necessary for replacement. Below is a list of charges for the FY26-27 budget by operating department:

Vehicle Replacement

Department Charges

Fund / Department	Description	Vehicle Replacement
100-416	General Fund - General Services	$ 33,100
100-420	General Fund - Police	$ 172,480
100-434	General Fund - Whitmore Rec Area	$ 27,810
100-438	General Fund - Parks Maintenance	$ 82,270
210-454	Gas Tax - Summer Equipment	$ 134,580
210-455	Gas Tax - Winter Equipment	$ 381,920
220-471	Airport - Operations	$ 20,110
858-436	Fractional - Parks & Rec	$ 5,800
		$ 858,070

Staff did increase the annual inflation charge from 3% to 3.5% for FY25-26, as recent vehicle purchases show the cost of acquisition rising faster than our estimates. The Town is also implementing a different monitoring process for our vehicle replacement, utilizing Quickbase software and our existing fleet management program. This change will allow for better monitoring of vehicle replacement costs and rapid analysis.

Staff have not identified any vehicle purchase needs for the initial budget. With changing regulations and mandates, staff will utilize more time to analyze needs and strategize for replacement in FY26-27. This can be accomplished during any of the quarterly budget reviews.

Debt Service Fund (990)

The Town has a variety of debts including the bond payment for the MLLA settlement, Installment Sales Agreement for the Multi use facility, Certificates of Participation for construction of the Town Hall, as well as Refunding Bonds for North Village Development. The chart below reflects the debt payments made to external entities. A summary of the Town's operating debt service is as follows:

Town of Mammoth Lakes - Debt Schedule

Town of Mammoth Lakes - Debt Schedule

DEBT	PURPOSE	INITIAL DEBT AMOUNT	Current Balance	ANNUAL PAYMENT FY26-27	TERM	END DATE	INTEREST RATE	SOURCE OF PAYMENT
Installment Sales Agreement (2017)	Multi Use Facility	$ 5,500,000	$ 1,200,000	$ 615,126	10 Years	FY2027-28	2.23%	Measure R Fund 216
Taxable Judgment Obligation Bonds (2017)	MLLA Debt	$ 23,995,000	$ 15,195,000	$ 1,867,856	18 Years	FY2035-36	1.750% increasing 0.25% each Year to a maximum interest rate of 4.375%	General Fund Fund 100
Certificates of Participation, Series 2024	Town Hall Construction	$ 29,670,000	$ 29,670,000	$ 1,461,250	18.5 Years	FY2048-49	Avg. 4.487%	General Fund Fund 100
CFD 2001-1 Refunding Bonds, (2016)	North Village Development	$ 6,626,919	$ 3,593,402	$ 510,369	17 Years	FY2033-34	3.31%	North Village Assessment District Fund 854
Total		**$ 65,791,919**		**$ 4,794,601**				
	General Fund Debt			**$ 3,329,106**				
	Measure R Debt			**$ 615,126**				
	Assessment District Debt			**$ 510,369**				

FUTURE CAPITAL

This fund was modified to remove most of the future capital components. These elements were moved to Fund 980 – Future Capital. Fund 980 does not have any operating revenue or expenditure from a budget standpoint. Adjustments to this fund are made during quarterly budget reviews, when resources are committed through Town Council action. Appropriations may also be made from the same mechanism or related to a capital project close our or bid award. All of those activities are accomplished through an agendized public discussion and Town Council approval.

CONCLUSION

This concludes our annual budget process for FY26-27. In total, the Town's budget is comprised of $101,249,093 in total resources (Revenue and Transfer In) and $94,704,255 in total appropriations leaving a change in fund balance of $6,544,839 across 37 Funds. Staff 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. Attached to the staff report is a line-item detail of the proposed budget. Staff have put considerable effort in delivering a thorough and thoughtful budget through a collaborative process including Town leadership as well as Council direction. Once a final budget is adopted, staff will begin work on a budget book to aid in public understanding of our budget details along with department goals and objectives for FY26-27.

Final Budget Presentation
Fiscal Year 26-27

Rob Patterson

Town Manager

June 17, 2026

FY26-27 Final Budget - Resolutions and Policy for consideration

- Adopt Resolution Establishing the Town of Mammoth Lakes - Appropriations Limit for FY26-27. The limit has increased by 3.27% to $34,904,215

- Adopt a resolution amending the Town of Mammoth Lakes - Investment Policy for FY26-27. No adjustments proposed to the Investment Policy

- Adopt a resolution amending the Town of Mammoth Lakes - Reserve Policy for FY26-27. The policy updated baseline revenue to $38.8M while retaining funding percentages. Reserve **not** funded to policy through budget allocation

- Adopt a resolution reaffirming the Town of Mammoth Lakes - Debt Policy. No adjustments have been made to the policy for FY26-27.

- Adopt a resolution approving the Town of Mammoth Lakes annual budget for FY26-27 as presented or with the Town Council directed modifications

Budget FY26-27 – Combined Fund Statement

Fund #	Name	Revenue	Transfer In	Total Resources	Expenditures	Transfer Out	Total Appropriations	Change in Fund Balance
100	General Fund	$ 38,114,950	$ 685,000	$ 38,799,950	$ 28,872,501	$ 9,927,449	$ 38,799,950	$ -
101	Comprehensive Leave	$ 379,024	$ -	$ 379,024	$ -	$ -	$ -	$ 379,024
205	Solid Waste	$ 665,000	$ -	$ 665,000	$ 208,652	$ -	$ 208,652	$ 456,348
210	Gas Tax	$ 2,088,691	$ 3,668,958	$ 5,757,649	$ 5,457,508	$ 300,141	$ 5,757,649	$ -
215	Measure R - Trails	$ -	$ 300,000	$ 300,000	$ 300,000	$ -	$ 300,000	$ -
216	Measure R - Sales Tax	$ 2,000,000	$ -	$ 2,000,000	$ 138,500	$ 1,202,126	$ 1,340,626	$ 659,374
217	Measure U - Utility Tax	$ 1,110,000		$ 1,110,000	$ 289,500	$ 530,000	$ 819,500	$ 290,500
218	Tourism Business Improvement District (TBID)	$ 7,400,000		$ 7,400,000	$ 7,400,000	$ -	$ 7,400,000	$ -
220	Airport Operations	$ 2,898,278	$ 1,350,406	$ 4,248,684	$ 4,248,684	$ -	$ 4,248,684	$ -
240	Long Valley Pit	$ -		$ -	$ -	$ -	$ -	$ -
245	Housing & Community Development	$ 3,850,000	$ 941,334	$ 4,791,334	$ 500	$ -	$ 500	$ 4,790,834
250	Local Transit Committee (LTC)	$ 75,000		$ 75,000	$ 40,306	$ -	$ 40,306	$ 34,694
300	Capital Projects	$ 25,240,900	$ 187,691	$ 25,428,591	$ 27,215,900	$ -	$ 27,215,900	$ (1,787,309)
830	DIF Admin	$ -	$ 25,360	$ 25,360	$ -	$ -	$ -	$ 25,360
831	DIF General Facilities & Equipment	$ 70,000	$ -	$ 70,000	$ -	$ 2,800	$ 2,800	$ 67,200
832	DIF Law Enforcement	$ 42,000	$ -	$ 42,000	$ -	$ 1,680	$ 1,680	$ 40,320
833	DIF Storm Drains	$ 42,000	$ -	$ 42,000	$ -	$ 1,680	$ 1,680	$ 40,320
834	DIF Parks & Recreation	$ 50,000	$ -	$ 50,000	$ -	$ 2,000	$ 2,000	$ 48,000
835	DIF Mono County Office of Education - Library	$ 45,000	$ -	$ 45,000	$ 43,200	$ 1,800	$ 45,000	$ -
836	DIF Streets & Circulation	$ 35,000	$ -	$ 35,000	$ -	$ 1,400	$ 1,400	$ 33,600
837	DIF Mono County Office of Education - Child Care	$ 60,000		$ 60,000		$ 2,400	$ 2,400	$ 57,600
838	DIF Fire Facility, Vehicle & Equipment	$ 200,000		$ 200,000	$ 192,000	$ 8,000	$ 200,000	$ -
841	DIF Transit & Trails	$ 90,000	$ -	$ 90,000	$ -	$ 3,600	$ 3,600	$ 86,400
850	Juniper Ridge	$ 48,000	$ 29,250	$ 77,250	$ 76,000	$ -	$ 76,000	$ 1,250
853	Bluffs - Operations	$ 165,900	$ 33,200	$ 199,100	$ 79,000	$ -	$ 79,000	$ 120,100
854	North Village - CFD	$ 520,369		$ 520,369	$ 520,369	$ -	$ 520,369	$ -
856	Old Mammoth Road -Budget Assessment District	$ 211,100	$ 25,000	$ 236,100	$ 92,400	$ -	$ 92,400	$ 143,700
857	North Village - Budget Assessment District	$ 151,609	$ 25,000	$ 176,609	$ 72,000	$ -	$ 72,000	$ 104,609
858	Fractional Mello-Roos - Community Facility District	$ 838,750	$ 392,875	$ 1,231,625	$ 1,231,625	$ -	$ 1,231,625	$ -
859	InLieu Mello-Roos - Community Facility District	$ 2,470	$ -	$ 2,470	$ 1,094	$ -	$ 1,094	$ 1,376
860	Transit Facilities - Community Facility District	$ 7,800	$ -	$ 7,800	$ 3,483	$ -	$ 3,483	$ 4,317
861	Mammoth View - Budget Assessment District	$ 6,500	$ -	$ 6,500	$ 6,500	$ -	$ 6,500	$ -
910	Garage Services	$ 1,815,000	$ -	$ 1,815,000	$ 1,963,224	$ 60,000	$ 2,023,224	$ (208,224)
915	Vehicle Replacement	$ 958,070	$ -	$ 958,070	$ -	$ -	$ -	$ 958,070
930	Employee Insurance Benefits	$ 329,376	$ -	$ 329,376	$ 257,000	$ -	$ 257,000	$ 72,376
980	Future Capital	$ 125,000	$ -	$ 125,000	$ -	$ -	$ -	$ 125,000
990	Debt Service	$ -	$ 3,949,232	$ 3,949,232	$ 3,949,232	$ -	$ 3,949,232	$ -
	Reserve Accounts (REU, OR, Transit)		$ 431,770					
	Total	**$ 89,635,787**	**$ 12,045,076**	**$ 101,249,093**	**$ 82,659,179**	**$ 12,045,076**	**$ 94,704,255**	**$ 6,544,839**

All Funds – Employees

Employee Count Comparison

Full Time Equivalent (FTE) = 1 FTE is 2,080 hours

Employee Statistics	FY26-27 Budget Count	FY25-26 Budget Count	Change
Full Time Employees	100.00	98.50	1.50
Part Time Employees - Measured in Full Time Equivalents (FTE)			
Admin	0.5	0.5	0.00
Police	0.3	0.0	0.30
Recreation Programs	11.6	11.1	0.46
Parks Maintenance	0.5	0.5	0.00
Finance	0.9	0.9	0.00
Arts & Culture	1.0	0.0	1.00
Planning & Building	0.0	0.0	0.00
Capital Projects	0.8	0.8	0.00
Airport Operations	1.7	1.7	0.00
Measure R - Trails	1.9	1.9	0.00
Outdoor Recreation	1.9	1.9	0.00
Roads & Snow Removal	0.5	0.5	0.00
Facilities Maintenance	0.9	0.9	0.00
Total Part Time Employees (FTE)	22.4	20.7	1.76
Total Employee (FTE)	122.4	119.2	3.3

Labor Costs - All Funds

Item	FY26-27 Budget Total	FY25-26 Budget Total	Variance by Item	% of Total Labor
Salary & Wages	$ 12,033,481	$ 10,692,549	12.5%	56.3%
PERS Retirement	$ 3,904,818	$ 3,326,593	17.4%	18.3%
Health Insurance	$ 4,192,659	$ 3,379,162	24.1%	19.6%
Other (worker's Comp & 457 Contributions)	$ 817,170	$ 607,791	34.4%	3.8%
Comprehensive Leave	$ 407,322	$ 359,610	13.3%	1.9%
	$ 21,355,451	$ 18,365,705	16.3%	100.0%
Variance	$ 2,989,746			
%	16.28%			

All Funds – Labor Distribution – Full-Time

Full-Time Staff

Account	Department	FTE	Salary	Comp Leave	Health Insurance	457 Contribution	Total Health Ins	Worker's Comp	PERS	Total
100-413	Town Manager	2.0	$ 403,480	$ 30,051	$ 99,030	$ 4,680	$ 103,710	$ 25,484	$ 126,994	$ 689,719
100-414	Town Clerk	2.0	$ 236,090	$ 3,558	$ 101,878	$ 4,200	$ 106,078	$ 14,283	$ 82,672	$ 442,681
100-415	Finance	7.9	$ 737,782	$ 47,072	$ 380,161	$ 14,770	$ 394,930	$ 46,763	$ 213,819	$ 1,440,366
100-417	Personnel	3.0	$ 305,595	$ 16,705	$ 140,951	$ 6,000	$ 146,951	$ 19,210	$ 87,835	$ 576,295
100-420	Police	23.0	$ 3,110,466	$ 99,407	$ 808,122	$ 9,600	$ 817,722	$ 191,140	$ 1,561,960	$ 5,780,696
100-432	Parks & Recreation Programs	3.9	$ 457,106	$ 21,166	$ 165,165	$ 7,620	$ 172,785	$ 28,391	$ 146,389	$ 825,838
100-434	Whitmore Recreation & Ball Field	0.5	$ 40,238	$ 2,918	$ 8,586	$ 900	$ 9,486	$ 2,572	$ 11,761	$ 66,975
100-435	Whitmore Pool	0.7	$ 52,352	$ 3,550	$ 15,483	$ 1,260	$ 16,743	$ 3,332	$ 15,235	$ 91,211
100-436	Arts & Culture	1.0	$ 108,772	$ 8,240	$ 44,926	$ 1,800	$ 46,726	$ 6,974	$ 31,889	$ 202,602
100-438	Parks Maintenance	4.3	$ 329,645	$ 16,642	$ 115,388	$ 7,668	$ 123,056	$ 20,639	$ 106,931	$ 596,913
100-440	Planning	4.6	$ 568,207	$ 18,588	$ 180,979	$ 8,910	$ 189,889	$ 34,974	$ 174,550	$ 986,208
100-442	Building	5.0	$ 478,258	$ 13,660	$ 230,307	$ 8,964	$ 239,271	$ 29,468	$ 146,214	$ 906,871
100-444	Code Compliance	1.0	$ 80,074	$ -	$ 56,951	$ 1,800	$ 58,751	$ 4,773	$ 21,822	$ 165,421
100-445	Housing	1.2	$ 121,558	$ 1,113	$ 33,778	$ 2,166	$ 35,944	$ 7,311	$ 34,040	$ 199,966
100-460	Engineering	6.8	$ 796,704	$ 31,282	$ 287,180	$ 12,738	$ 299,918	$ 49,350	$ 240,331	$ 1,417,585
100-464	Facilities Maintenance	1.3	$ 102,506	$ 2,183	$ 55,146	$ 2,250	$ 57,396	$ 6,240	$ 28,530	$ 196,856
100-467	Office of Outdoor Recreation	3.0	$ 319,534	$ 3,771	$ 81,835	$ 5,400	$ 87,235	$ 19,270	$ 88,109	$ 517,918
100-475	Transit	0.0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund		71.0	$ 8,248,367	$ 319,906	$ 2,805,868	$ 100,726	$ 2,906,593	$ 510,173	$ 3,119,081	$ 15,104,121

All Funds – Labor Distribution – Full-Time continued

Full-Time Staff - continued

Account	Department	FTE	Salary	Comp Leave	Health Insurance	457 Contribution	Total Health Ins	Worker's Comp	PERS	Total
205-490	Solid Waste	0.1	$ 7,241	$ 366	$ 2,848	$ 120	$ 2,968	$ 453	$ 2,624	$ 13,652
Solid Waste		0.1	$ 7,241	$ 366	$ 2,848	$ 120	$ 2,968	$ 453	$ 2,624	$ 13,652
210-450	Maintenance Streets (May-Sept)	5.1	$ 397,761	$ 10,693	$ 203,517	$ 9,180	$ 212,697	$ 24,345	$ 119,258	$ 764,754
210-452	Snow Removal (Oct-April)	8.8	$ 688,131	$ 22,469	$ 336,409	$ 15,750	$ 352,159	$ 42,353	$ 212,052	$ 1,317,165
210-456	Facilities Maintenance	0.1	$ 6,699	$ 291	$ 5,695	$ 180	$ 5,875	$ 417	$ 1,905	$ 15,187
Gas Tax		14.0	$ 1,092,591	$ 33,453	$ 545,622	$ 25,110	$ 570,732	$ 67,114	$ 333,215	$ 2,097,105
215-511	Measure R - Trails	0.0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Measure R -		0.0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
220-471	Airport	4.8	$ 472,418	$ 21,364	$ 215,507	$ 8,640	$ 224,147	$ 29,430	$ 134,568	$ 881,927
220-531	Airport AIP Capital Projects	0.2	$ 23,179	$ 1,616	$ 10,188	$ 360	$ 10,548	$ 1,478	$ 6,757	$ 43,577
Airport		5.0	$ 495,597	$ 22,980	$ 225,695	$ 9,000	$ 234,695	$ 30,908	$ 141,325	$ 925,504
250-540	LTC	0.1	$ 12,534	$ 986	$ 4,556	$ 168	$ 4,724	$ 806	$ 4,377	$ 23,426
Local		0.1	$ 12,534	$ 986	$ 4,556	$ 168	$ 4,724	$ 806	$ 4,377	$ 23,426
300-530	Capital Projects - Streets	0.0	$ 3,499	$ 234	$ 1,712	$ 61	$ 1,773	$ 222	$ 1,017	$ 6,745
300-531	Capital Projects - Other	0.9	$ 119,956	$ 3,747	$ 50,502	$ 1,723	$ 52,225	$ 7,373	$ 35,652	$ 218,953
Capital Projects		1.0	$ 123,454	$ 3,981	$ 52,214	$ 1,784	$ 53,998	$ 7,595	$ 36,669	$ 225,698
856-452	OMR Assessment Snow Removal	0.2	$ 17,019	$ 444	$ 8,745	$ 396	$ 9,141	$ 1,041	$ 5,096	$ 32,741
856-531	OMR Capital	0.0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
857-452	OMR Assessment Snow Removal	0.2	$ 17,019	$ 444	$ 8,745	$ 396	$ 9,141	$ 1,041	$ 5,096	$ 32,741
858-436	Fractional MelloRoos	1.8	$ 161,218	$ 2,523	$ 80,862	$ 3,240	$ 84,102	$ 9,759	$ 44,623	$ 302,225
Assessment		2.2	$ 195,256	$ 3,411	$ 98,352	$ 4,032	$ 102,384	$ 11,841	$ 54,816	$ 367,707
910-456	Garage Facility Maintenance	6.7	$ 569,665	$ 22,240	$ 228,884	$ 12,060	$ 240,944	$ 35,279	$ 167,747	$ 1,035,874
Garage Services		6.7	$ 569,665	$ 22,240	$ 228,884	$ 12,060	$ 240,944	$ 35,279	$ 167,747	$ 1,035,874
Worksheet Total		100.0	$ 10,744,705	$ 407,322	$ 3,948,830	153,000	$ 4,117,038	$ 664,170	$ 3,859,853	$ 19,793,088

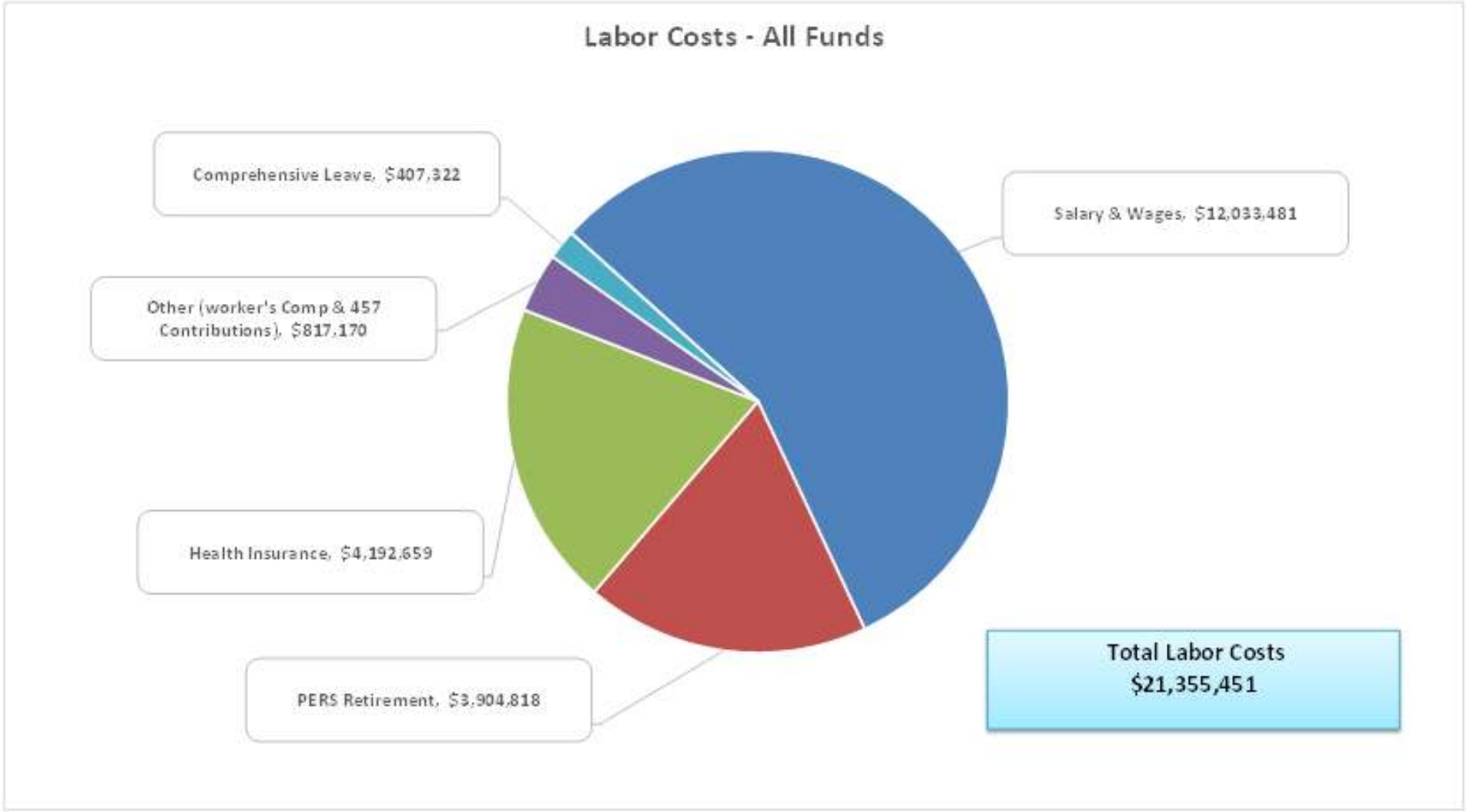
All Funds – Labor Distribution – Part-Time

Part-Time Staff

Account	Department	Salary	FTE	Health Insurance	PARS	Total
100-410	Town Council	$ 71,310	-	$ 228,621	$ 2,460	$ 302,392
100-413	Town Manager	$ 28,773	0.47	$ -	$ 993	$ 29,765
100-415	Finance	$ 62,235	0.94	$ -	$ 2,147	$ 64,382
100-420	Police	$ 14,281	0.29	$ -	$ 493	$ 14,774
100-432	Recreation Programs	$ 233,373	4.23	$ -	$ 8,051	$ 241,425
100-434	Whitmore Recreation & Ball Field	$ -	-	$ -	$ -	$ -
100-435	Whitmore Pool	$ 122,948	2.36	$ -	$ 4,242	$ 127,189
100-436	Arts & Culture	$ 44,965	0.95	$ -	$ 1,551	$ 46,516
100-438	Parks Maintenance	$ 20,170	0.46	$ -	$ 696	$ 20,865
100-464	Facilities	$ 52,433	0.94	$ -	$ 1,809	$ 54,242
100-467	Office of Outdoor Rec	$ 81,116	1.89	$ -	$ 2,799	$ 83,915
		$ 731,603	12.54	$ 228,621	$ 25,240	$ 985,465
210-452	Temp Snow Removal	$ 30,211	0.47	$ -	$ 1,042	$ 31,253
215-438	Measure R - Trails	$ 102,667	1.86	$ -	$ 3,542	$ 106,209
220-471	Airport Operations	$ 107,508	1.67	$ -	$ 3,709	$ 111,217
300-530	Capital Projects - Streets	$ 17,311	0.38	$ -	$ 848	$ 18,159
300-531	Capital Projects - Other	$ 17,311	0.38	$ -	$ 848	$ 18,159
		$ 275,008	4.77	$ -	$ 9,990	$ 284,998
858-436	Fractional MelloRoos	$ 282,165	5.00	$ -	$ 9,735	$ 291,899
		$ 1,288,776	22.3	$ 228,621	$ 44,965	$ 1,562,362

Number of Employees	
Full-time employment	100.0
Part-time employment (FTE)	22.3

All Funds – Labor Distribution – Summary

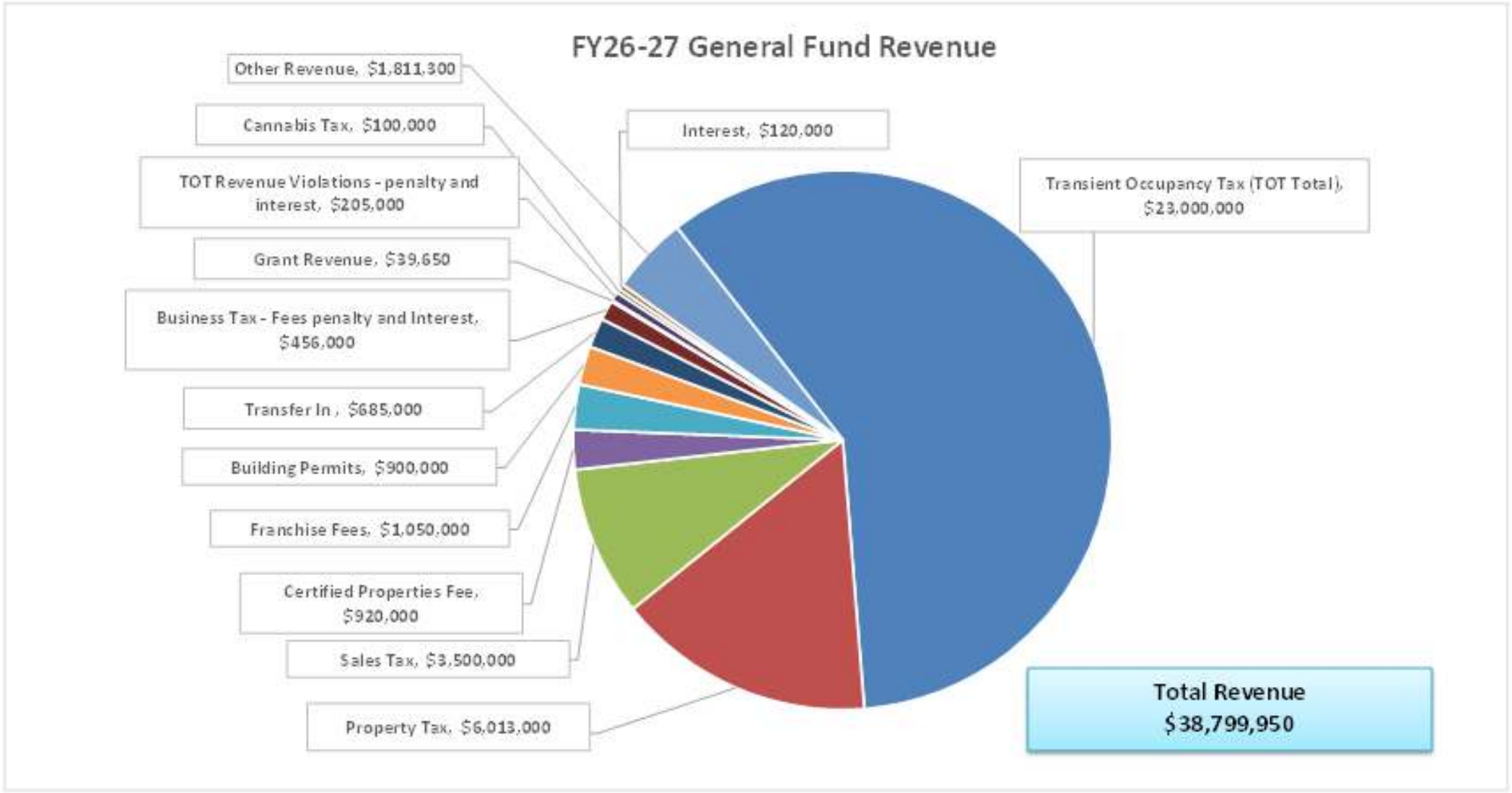


General Fund Revenue – Major Components

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)	$ 26,643,209	$ 29,482,552	$ 19,500,000	$ 23,000,000	$ 3,500,000	17.9%	59.3%
TOT Revenue Violations	$ 201,286	$ 199,485	$ 80,000	$ 80,000	$ -	0.0%	0.2%
TOT Penalty and Interest	$ 257,665	$ 367,017	$ 125,000	$ 125,000	$ -	0.0%	0.3%
Total TOT Revenue	$ 27,102,161	$ 30,049,055	$ 19,705,000	$ 23,205,000	$ 3,500,000	17.8%	59.8%
Property Tax	$ 4,736,931	$ 5,374,261	$ 5,270,000	$ 6,013,000	$ 743,000	14.1%	15.5%
Sales Tax	$ 3,358,773	$ 3,766,418	$ 3,350,000	$ 3,500,000	$ 150,000	4.5%	9.0%
Franchise Fees	$ 918,042	$ 989,217	$ 1,000,000	$ 1,050,000	$ 50,000	5.0%	2.7%
Certified Properties Fee	$ -	$ -	$ 837,500	$ 920,000	$ 82,500	9.9%	2.4%
Other Revenue							
Building Permits	$ 1,219,892	$ 877,731	$ 850,000	$ 900,000	$ 50,000	5.9%	2.3%
Business Tax (New, Renewal, and Penalties)	$ 393,892	$ 427,688	$ 421,000	$ 456,000	$ 35,000	8.3%	1.2%
Cannabis Tax	$ 158,723	$ 127,765	$ 75,000	$ 100,000	$ 25,000	33.3%	0.3%
Interest	$ 129,617	$ 924,642	$ 120,000	$ 120,000	$ -	0.0%	0.3%
Grant Revenue	$ 297,213	$ 195,664	$ 100,000	$ 39,650	$ (60,350)	-60.4%	0.1%
Transfer In	$ 160,027	$ 3,157,449	$ 440,000	$ 685,000	$ 245,000		1.8%
Misc Revenue	$ 1,675,544	$ 2,354,051	$ 1,508,000	$ 1,811,300	$ 303,300	20.1%	4.7%
Total Budgeted Revenue (General Fund	$ 40,150,815	$ 48,243,942	$ 33,676,500	$ 38,799,950	$ 5,123,450	15.2%	100.0%

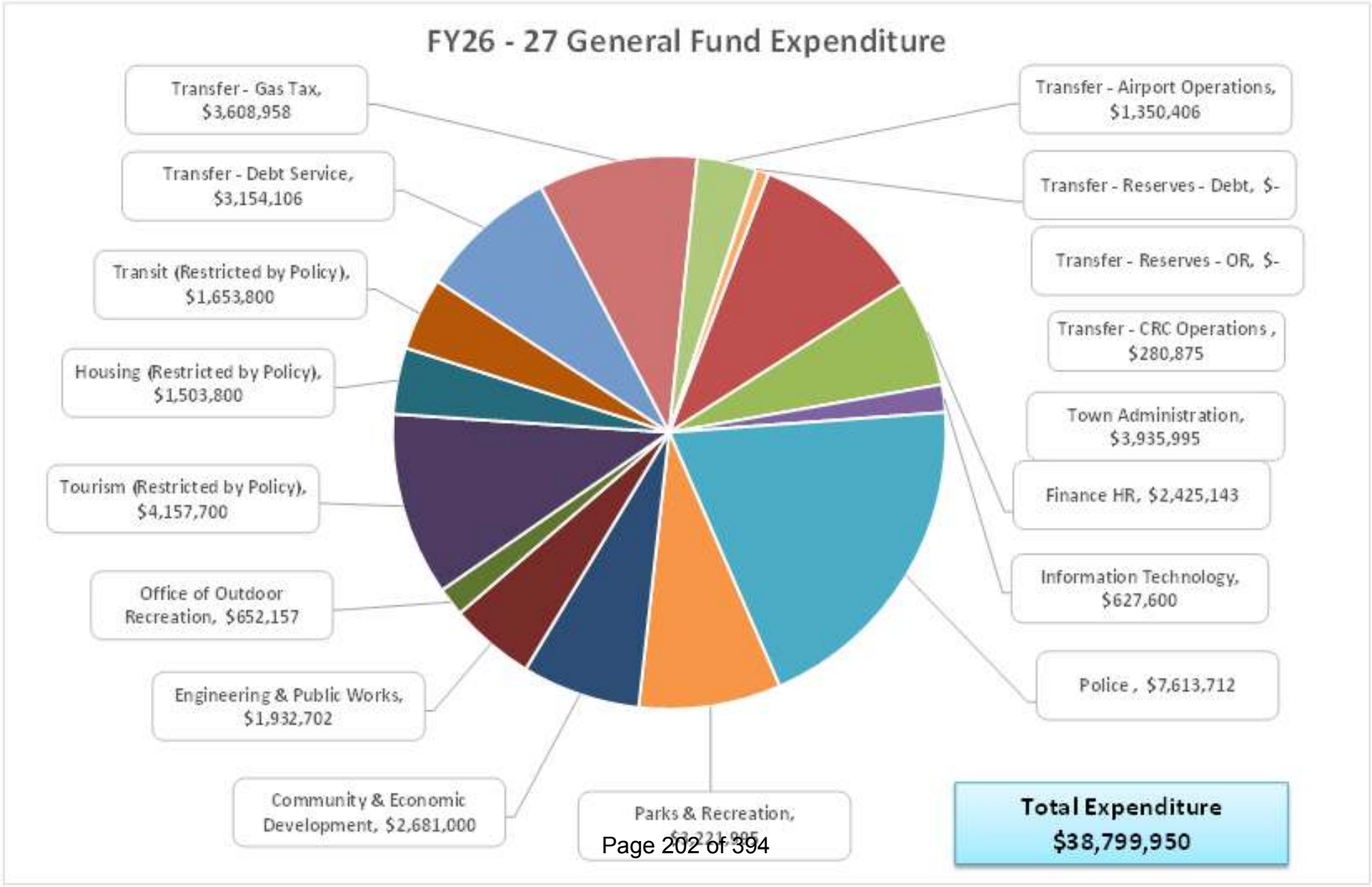
General Fund Revenue - Summary



General Fund Expenditure – Summary by Department

Department	FY23-24 Actual	FY24-25 Budget	FY25-26 Budget	FY26-27 Budget	Variance to Prior Year Budget	
DEPT 410 - TOWN COUNCIL	$ 138,125	$ 194,586	$ 260,981	$ 308,392	$ 47,411	18.2%
DEPT 412 - LEGAL SERVICES	$ 277,591	$ 212,397	$ 225,000	$ 225,000	$ -	0.0%
DEPT 413 - TOWN ADMINISTRATION	$ 573,130	$ 619,708	$ 670,419	$ 881,319	$ 210,900	31.5%
DEPT 414 - TOWN CLERK	$ 335,621	$ 358,151	$ 415,577	$ 481,431	$ 65,854	15.8%
DEPT 415 - FINANCE	$ 1,386,671	$ 1,418,079	$ 1,652,936	$ 1,808,348	$ 155,413	9.4%
DEPT 416 - GENERAL SERVICES	$ 1,616,879	$ 1,253,026	$ 2,020,532	$ 2,039,853	$ 19,321	1.0%
DEPT 417 - HUMAN RESOURCES	$ 291,336	$ 385,239	$ 505,264	$ 616,795	$ 111,531	22.1%
DEPT 418 - INFORMATION SERVICES	$ 525,705	$ 557,601	$ 525,600	$ 627,600	$ 102,000	19.4%
DEPT 420 - POLICE SERVICES	$ 4,527,650	$ 5,096,686	$ 6,385,551	$ 7,613,712	$ 1,228,161	19.2%
DEPT 432 - RECREATION PROGRAMS	$ 811,031	$ 921,970	$ 1,251,326	$ 1,407,762	$ 175,436	14.0%
DEPT 434 - WHITMORE BALL FIELD	$ 331,217	$ 363,599	$ 423,908	$ 176,085	$ (247,823)	-58.5%
DEPT 435 - WHITMORE POOL	$ -	$ -	$ -	$ 294,200	$ 294,200	100.0%
DEPT 436 - ARTS & CULTURE	$ -	$ 55,608	$ 172,829	$ 489,961	$ 317,132	183.5%
DEPT 438 - PARKS, BLDGS & TRAIL MAINT	$ 716,727	$ 726,606	$ 878,801	$ 853,986	$ (24,815)	-2.8%
DEPT 440 - PLANNING DIVISION	$ 1,240,216	$ 1,335,462	$ 1,273,399	$ 1,384,608	$ 175,973	13.8%
DEPT 442 - BUILDING DIVISION	$ 703,303	$ 809,806	$ 876,072	$ 1,128,121	$ 252,049	28.8%
DEPT 444 - CODE COMPLIANCE	$ 114,605	$ 121,946	$ 143,827	$ 168,271	$ 24,443	17.0%
DEPT 445 - HOUSING PROGRAMS & PLANNING	$ 1,859,209	$ 1,819,554	$ 1,274,665	$ 1,503,800	$ 229,135	18.0%
DEPT 460 - ENG, PUBLIC WORKS & ADMIN	$ 540,015	$ 893,163	$ 1,069,825	$ 1,506,605	$ 436,779	40.8%
DEPT 464 - FACILITIES MAINTENANCE	$ 123,505	$ 156,762	$ 365,031	$ 426,098	$ 61,066	16.7%
DEPT 467 - OFFICE OF OUTDOOR RECREATION	$ 250,400	$ -	$ 663,694	$ 652,157	$ (11,537)	-1.7%
DEPT 475 - TRANSIT SERVICES	$ 2,017,091	$ 1,184,605	$ 1,425,000	$ 1,653,800	$ 228,800	16.1%
DEPT 480 - TOURISM & BUSINESS DEVELOPMENT	$ 5,801,303	$ 5,222,506	$ 3,525,000	$ 4,157,700	$ 632,700	17.9%
Sub-Total	**$ 24,181,330**	**$ 23,707,058**	**$ 26,005,238**	**$ 30,405,604**	**$ 4,484,130**	**17.2%**
Transfer Out	$ 17,762,279	$ 18,928,668	$ 7,635,370	$ 8,394,346	$ 758,975	9.9%
Total General Fund	**$ 41,943,609**	**$ 42,635,726**	**$ 33,640,609**	**$ 38,799,950**	**$ 5,243,106**	**15.6%**

General Fund Expenditure – Summary



Tourism Allocation Requests

- **Whitebark Institute** - Request to support ESCCRP project for $500,000 for FY26-27 - Included In recommended Budget. Provides unrestricted funds to advance project. Seeking additional community contributions from partners

- **Mammoth lakes Fire Protection District** - Request to support a partnership to provide one additional Advanced Life Support (ALS) Ambulance in the Town for $100,000, 5-year committment - Included In recommended Budget FY26-27. Agreement to be adopted by Town Council July 2026

- **Air Subsidy** - Request to support Minimum Revenue Guarantee (MRG) in the amount of $300,000 for charter air service at (MMH) and $200,000 for commercial air service at BIH in FY26-27

- **Mammoth Lakes Tourism** - Request to support Welcome Center Staffing for $70,000 for FY26-27

Gas Tax Fund 210

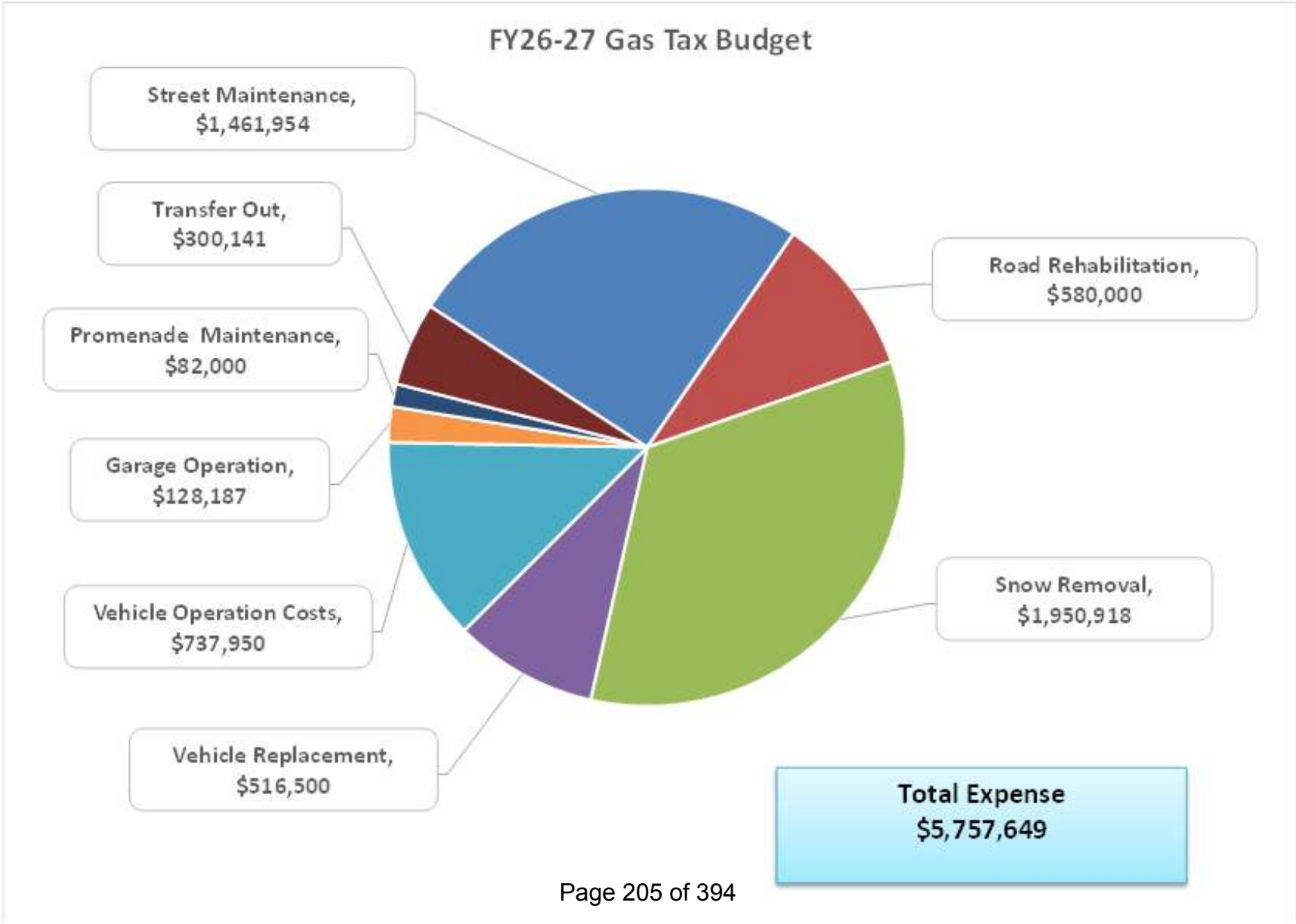
Gas Tax Fund Revenue by Category

Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Variance to Prior Year Budget	
Gas Tax	$ 223,898	$ 220,269	$ 236,633	$ 230,342	$ 238,000	$ 7,658	3.3%
Gas Tax - Snow Removal	$ 1,531,985	$ 1,495,924	$ 2,992,632	$ 1,550,000	$ 1,550,000	$ -	0.0%
Gas Tax - SB1	$ 161,785	$ 162,561	$ 196,390	$ 187,691	$ 187,691	$ -	0.0%
Total Gas Tax	$ 1,917,669	$ 1,878,754	$ 3,425,655	$ 1,968,033	$ 1,975,691	$ 7,658	0.4%
Transfer In - General Fund & Garage	3,040,926	3,506,199	4,079,611	3,254,654	3,668,958	$ 414,304	12.7%
Misc Revenue	137,112	168,058	89,474	23,000	113,000	$ 90,000	391.3%
Total Gas Tax Revenue	**$ 5,095,707**	**$ 5,553,011**	**$ 7,594,741**	**$ 5,245,687**	**$ 5,757,649**	**$ 511,962**	**9.8%**

Gas Tax Fund Expenditures by Category

Department	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Budget	FY26-27 Budget	Variance to Prior Year Budget	
Street Maintenance	$ 1,499,890	$ 999,718	$ 1,200,840	$ 1,383,204	$ 1,461,954	$ 78,750	5.7%
Road Rehabilitation	$ 68,208	$ 44,363	$ 11,715	$ 580,000	$ 580,000	$ -	0.0%
Snow Removal	$ 1,145,689	$ 2,246,726	$ 1,831,236	$ 1,848,191	$ 1,950,918	$ 102,727	5.6%
Vehicle Replacement	$ 738,020	$ 770,364	$ 228,203	$ 220,000	$ 516,500	$ 296,500	134.8%
Vehicle Operation Costs	$ 677,500	$ 1,201,992	$ 953,208	$ 737,250	$ 737,950	$ 700	0.1%
Garage Operation	$ 174,984	$ 150,225	$ 137,308	$ 123,651	$ 128,187	$ 4,536	3.7%
Promenade Maintenance	$ 48,323	$ 33,727	$ 52,901	$ 50,000	$ 82,000	$ 32,000	64.0%
Operational Costs	**$ 4,352,615**	**$ 5,447,115**	**$ 4,415,410**	**$ 4,942,295**	**$ 5,457,508**	**$ 515,213**	**10.4%**
Transfer Out - Assessment District Snow	$ 77,251	$ 112,096	$ -	$ 115,000	$ 112,450	$ (2,550)	-2.2%
Transfer Out - SB1 & Road funds for Capit	$ 1,210,000	$ 50,000	$ -	$ 187,691	$ 187,691	$ -	0.0%
Total Transfers Outs	**$ 1,287,251**	**$ 162,096**	**$ -**	**$ 302,691**	**$ 300,141**	**$ (2,550)**	**-0.8%**
Total Gas Tax Expenditures	**$ 5,639,866**	**$ 5,609,211**	**$ 4,415,410**	**$ 5,244,986**	**$ 5,757,649**	**$ 512,663**	**9.8%**

Gas Tax Fund 210



Measure R – Fund 215 & 216

Measure R - Annual Revenue		
Sales Tax: Measure R	$	2,000,000
Total Annual Revenue	$	2,000,000

Measure R - Annual Expenses		
Transfer to Fund 215 - Trails	$	300,000
Community Recreation Center Support	$	112,000
Transfer to Fund 100 - Trails Manager	$	100,000
MLR Town Agreement - Administration	$	105,000
Transfer to Fund 100 - Trails Program Manager	$	50,000
Transfer to Fund 100 - Office of Outdoor Recreation Manager	$	25,000
Special Projects	$	25,000
Audit Services	$	4,500
Equipment Replacement	$	2,000
Equipment Maintenance	$	2,000
Total Annual Expenses	$	725,500

Measure R - Fund Balance Allocation (One-Time)		
Measure R - One-Time Funding	$	-

Measure R - Debt Service		
CRC Financing	$	615,126
Measure R - Total Expense	$	1,340,626

Change in Fund Balance	659,374

Measure R Trails

Revenue		Amount	Notes
Transfer In - Fund 216	$	300,000	Measure R - Trails Construction support
	$	300,000	
Expenditures			
Staff and Labor	$	106,209	Trail Construction Labor
Contractual Services	$	143,191	Funds available for contract trails production
Misc Expenses	$	30,600	
Trail Signage	$	20,000	SHARP
Total Expenditures	$	300,000	

Change in Fund Balance	$	-

Measure U - Fund 217

Measure U - Annual Revenue		
Utility Tax: Telephone	$	70,000
Utility Tax: Electricity	$	800,000
Utility Tax: Gas	$	240,000
Total Annual Revenue	$	1,110,000

Measure U - Annual Expenses		
DRMACC Operating Support - Transfer to General Fund	$	300,000
Programming	$	225,000
Transfer to Fund 100 - Trails Program Mananger	$	25,000
Transfer to Fund 100 - Office of Outdoor Recreation Manager	$	25,000
Special Projects	$	25,000
Transit Services - Special Events	$	25,000
MLR Town Agreement - Administration	$	10,000
Audit Services	$	4,500
Total Annual Expenses	$	639,500

Measure U - One-Time Expenses		
Total Annual Expenses	$	-

Measure U - Debt Service		
Land Acquisition MACC (13 Years)	$	180,000
Measure U - Total Expense	$	819,500

Change in Fund Balance	290,500

Airport Operations Fund 220

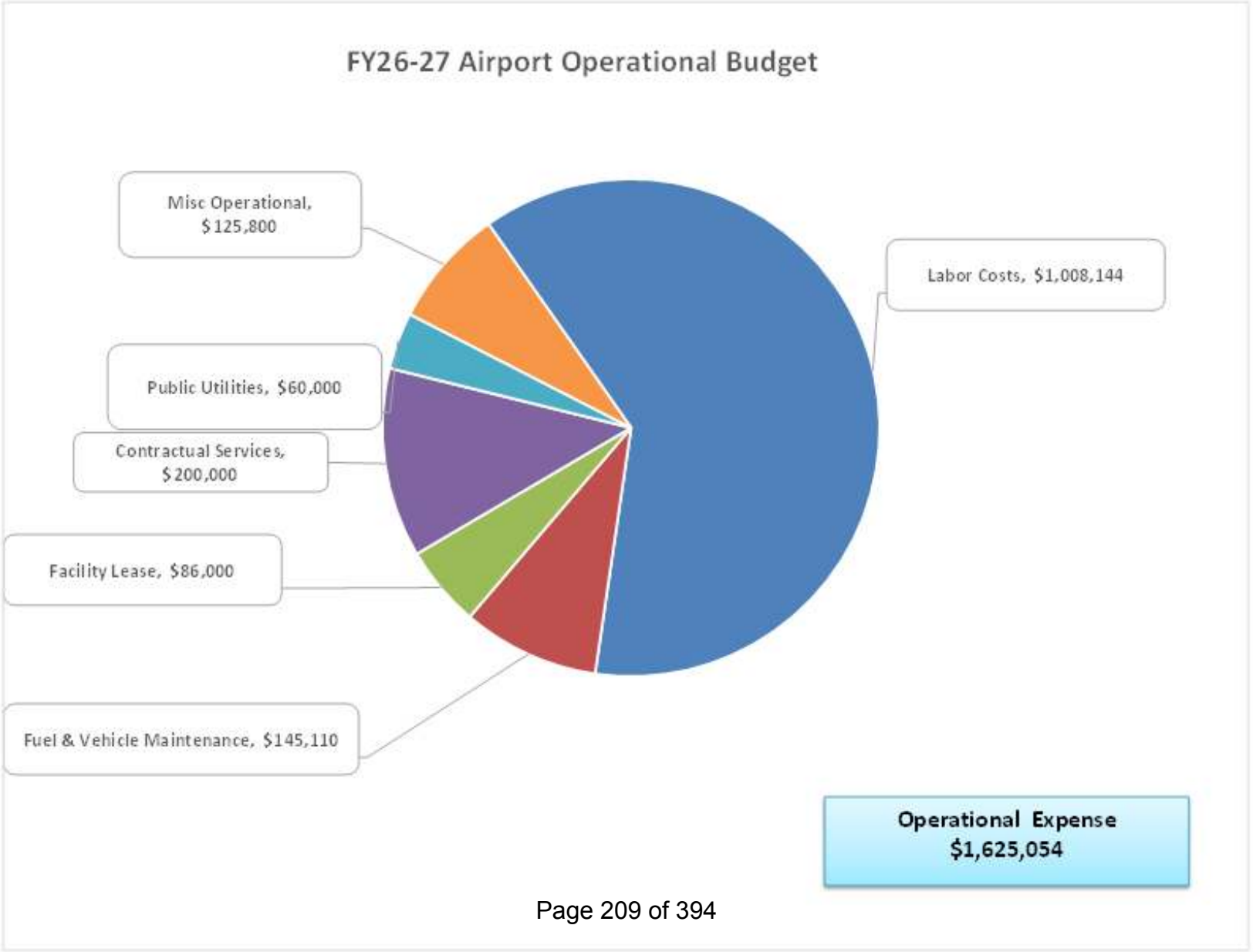
Airport Fund Revenue by Category

Item	FY22-23 Actual	FY23-24 Actual	FY25-26 Budget	FY26-27 Budget	Variance to Prior Year Budget	
Airport Passenger Facility Fee	$ -	$ -	$ -	$ -	$ -	0.0%
Car Rental Fee	$ 63,581	$ 90,341	$ 55,803	$ 55,803	$ -	0.0%
Commercial Terminal Rent	$ 1,750	$ 4,200	$ -	$ -	$ -	0.0%
Hanger Ground Lease	$ 117,254	$ 113,185	$ 110,000	$ 110,000	$ -	0.0%
FAA: Operations Grant CARES Act	$ -	$ -	$ -	$ -	$ -	0.0%
FAA: Operations Grant (AIP 45 - ACRGP)	$ 766,413	$ 239,472	$ -	$ -	$ -	0.0%
FAA: Operations Grant (AIP 47 - ACRGP)	$ -	$ 461,802	$ -	$ -	$ -	#DIV/0!
FAA: Capital Project Grants	$ 3,586,379	$ 442,513	$ 2,428,000	$ 2,623,630	$ 195,630	100.0%
Other Revenues	$ 51,919	$ 177,830	$ 108,846	$ 108,846	$ -	0.0%
Total Airport Revenue	**$ 4,587,296**	**$ 1,529,342**	**$ 2,702,648**	**$ 2,898,278**	**$ 195,630**	**7.2%**
Transfer In - General Fund	493,089	1,225,000	1,164,095	1,350,406	$ 186,311	16.0%
Total Airport Revenues	**$ 5,080,385**	**$ 2,754,342**	**$ 3,866,744**	**$ 4,248,684**	**$ 381,941**	**9.9%**

Airport Fund Expenditures by Category

Department	FY22-23 Actual	FY23-24 Actual	FY25-26 Budget	FY26-27 Budget	Variance to Prior Year Budget	
Labor Costs	$ 405,196	$ 783,808	$ 828,944	$ 1,008,144	$ 179,201	21.6%
Fuel & Vehicle Maintenance	$ 103,493	$ 119,335	$ 138,000	$ 145,110	$ 7,110	5.2%
Facility Lease	$ 112,008	$ 74,036	$ 86,000	$ 86,000	$ -	0.0%
Contractual Services	$ 150,231	$ 185,756	$ 200,000	$ 200,000	$ -	0.0%
Public Utilities	$ 76,470	$ 97,989	$ 60,000	$ 60,000	$ -	0.0%
Misc Operational	$ 329,483	$ 302,197	$ 119,500	$ 125,800	$ 6,300	5.3%
Operational Costs	**$ 1,176,881**	**$ 1,563,121**	**$ 1,432,444**	**$ 1,625,054**	**$ 192,611**	13.4%
Labor Costs - Capital Projects	$ 36,837	$ 16,040	$ 37,287	$ 43,577	$ 6,290	100.0%
Contractual Services - Capital Projects	$ 231,905	$ 549,761	$ 2,390,713	$ 2,580,053	$ 189,340	7.9%
Capital Project Costs	**$ 268,742**	**$ 565,801**	**$ 2,428,000**	**$ 2,623,630**	**$ 195,630**	8.1%
Total Airport Expenditures	**$ 1,445,622**	**$ 2,128,922**	**$ 3,860,444**	**$ 4,248,684**	**$ 388,241**	**10.1%**

Airport Operations Fund 220



Capital Projects - Fund 300

Project Description		Funding FY26-27
Airport - Multipurpose Building Phase 1 - Site Work	$	2,234,630
CalFire Crew Quarters Upfit and Temporary Ops Office	$	90,000
Airport - Multipurpose Building Phase 2 - SRE Bays - Repackage and Design	$	79,000
Airport - Water Distribution System, Fire Pump Replacement	$	220,000
Mammoth Arts and Cultural Center (MACC)	$	18,970,000
Town Hall Construction	$	33,763,000
Shady Rest Restrooms	$	200,000
Park Signage	$	100,000
Old Mammoth Road Beautification	$	500,000
Main Street South Side MUP Gap Closure (Town Loop)	$	200,000
Hwy 203 / Mountain Blvd Pedestrian Beacon (HSIP)	$	350,000
Minaret / Meridian Round-a-bout Design	$	400,000
TBID Kiosk Project	$	100,000
2026 Slurry Seal Project	$	500,000
2026 Townwide Striping Project	$	125,000
2026 Asphalt and Concrete Maintenance Project	$	150,000
Minaret MUP	$	3,000,000
Intelligent Transit System Improvements - Real-time Transit Information	$	80,000

Development Impact Fees

Fund	Fee Description	Budgeted Revenue	Town Administration Fees
830	Town Admin Overhead	$ 25,360	$ -
831	General Facilities & Equipment	$ 70,000	$ 2,800
832	Law Enforcement	$ 42,000	$ 1,680
833	Storm Drains	$ 42,000	$ 1,680
834	Parks and Recreation	$ 50,000	$ 2,000
835	MCOE - Library	$ 45,000	$ 1,800
836	Streets & Circulation	$ 35,000	$ 1,400
837	MCOE - Child Care	$ 60,000	$ 2,400
838	Fire Facilities, Vehicles & Equipment	$ 200,000	$ 8,000
841	Transit and Trails	$ 90,000	$ 3,600
	Total	$ 659,360	$ 25,360

Assessment Districts

Fund	District	Revenue	Expenditure	Change in Fund Balance
850	Juniper Ridge - AD 1993-1	$ 77,250	$ 76,000	$ 1,250
853	Bluffs - Maint Dist 1996-4	$ 199,100	$ 79,000	$ 120,100
854	North Village CFD 2001-1	$ 520,369	$ 520,369	$ -
856	Old Mammoth Road - BAD 2002-01	$ 236,100	$ 92,400	$ 143,700
857	North Village - BAD 2002-2	$ 176,609	$ 72,000	$ 104,609
859	In Lieu Mello-Roos CFD 2005-01	$ 2,470	$ 1,094	$ 1,376
860	Transit Facilities CFD 2013-3	$ 7,800	$ 3,483	$ 4,317
861	Mammoth View BAD 2014-01	$ 6,500	$ 6,500	$ -
	Total	$ 1,226,198	$ 850,845	$ 375,353

Garage Services

Fuel and Repairs

Fund / Department	Description	Garage Services
100-416	General Fund - General Services	$ 40,000
100-420	General Fund - Police	$ 75,000
100-434	General Fund - Whitmore Rec Area	$ 14,000
100-438	General Fund - Parks Maintenance	$ 40,000
210-454	Gas Tax - Summer Equipment	$ 110,000
210-455	Gas Tax - Winter Equipment	$ 120,000
220-471	Airport - Operations	$ 45,000
858-436	Fractional - Parks & Rec	
		$ 444,000

Vehicle Replacement

Department Charges

Fund / Department	Description	Vehicle Replacement
100-416	General Fund - General Services	$ 33,100
100-420	General Fund - Police	$ 172,480
100-434	General Fund - Whitmore Rec Area	$ 27,810
100-438	General Fund - Parks Maintenance	$ 82,270
210-454	Gas Tax - Summer Equipment	$ 134,580
210-455	Gas Tax - Winter Equipment	$ 381,920
220-471	Airport - Operations	$ 20,110
858-436	Fractional - Parks & Rec	$ 5,800
		$ 858,070

Town of Mammoth Lakes - Debt Schedule

Town of Mammoth Lakes - Debt Schedule

DEBT	PURPOSE	INITIAL DEBT AMOUNT	Current Balance	ANNUAL PAYMENT FY26-27	TERM	END DATE	INTEREST RATE	SOURCE OF PAYMENT
Installment Sales Agreement (2017)	Multi Use Facility	$ 5,500,000	$ 1,200,000	$ 615,126	10 Years	FY2027-28	2.23%	Measure R Fund 216
Taxable Judgment Obligation Bonds (2017)	MLLA Debt	$ 23,995,000	$ 15,195,000	$ 1,867,856	18 Years	FY2035-36	1.750% increasing 0.25% each Year to a maximum interest rate of 4.375%	General Fund Fund 100
Certificates of Participation, Series 2024	Town Hall Construction	$ 29,670,000	$ 29,670,000	$ 1,461,250	18.5 Years	FY2048-49	Avg. 4.487%	General Fund Fund 100
CFD 2001-1 Refunding Bonds, (2016)	North Village Development	$ 6,626,919	$ 3,593,402	$ 510,369	17 Years	FY2033-34	3.31%	North Village Assessment District Fund 854
Total		**$ 65,791,919**		**$ 4,794,601**				
	General Fund Debt			**$ 3,329,106**				
	Measure R Debt			**$ 615,126**				
	Assessment District Debt			**$ 510,369**				

ARTICLE XIIIB APPROPRIATIONS LIMIT
Fiscal Year 2026-27

Article XIIIB of the California Constitution was created by the passage of Proposition 4 in November 1979 and establishes a limit on the amount of tax revenue that can be appropriated by government jurisdictions. This limit is popularly known as the Gann Limit. Each year, the limit is recalculated by multiplying the previous year's limit by adjusting factors for population growth and inflation. Proposition 111, passed in June 1990, gave cities the option of using their own growth or the growth of the entire county in which the city is located as the population adjustment factor. Cities were also given the option of using the increase in California Per Capita Income or the increase in the assessed valuation of non-residential property in the City as the inflation adjustment factor. Cities have the option each year of deciding which factor to use. For 2026-27, the Town of Mammoth Lakes is using the population growth of Mono County and the increase in California Per Capita Income.

2025-26 Appropriations Limit	$33,759,798

2025-26 Adjustment Factors

Mono County Population Change	= 0.984 (-1.6% change)
California Per Capita Income Change	= 1.0495 (4.95% change)
Combined Change = 0.984 x 1.0495	=1.032708

2026-27 Appropriations Limit	$34,864,013

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

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

RESOLUTION NO. 26-

**RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
ESTABLISHING THE APPROPRIATION LIMIT
FOR FISCAL YEAR 2026-27 PURSUANT TO ARTICLE XIIIB
OF THE STATE OF CALIFORNIA CONSTITUTION**

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

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

WHEREAS, for Fiscal Year 2026-27, the Town chose to use the Mono County population change and the increase to the California per capita income as the adjustment factors;

NOW, THEREFORE, BE IT RESOLVED that the Appropriation Limit of the Town of Mammoth Lakes for Fiscal Year 2025-26 is $34,904,215.

APPROVED AND ADOPTED THIS 17th day of June 2026.

_____
AMANDA RICE, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

Town of Mammoth Lakes, California

Investment Policy

FY2026-27

TOWN OF MAMMOTH LAKES
INVESTMENT POLICY
Fiscal Year 2026-27

I. Scope

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

II. Definition of Treasurer

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

III. Objectives

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

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

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

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

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

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

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

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

IV. Delegation of Authority

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

V. Reporting

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

Required elements of the monthly report:

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

VI. Investment Instruments

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

Permitted Investments/Deposits	Maximum Percentages or Amount	Maximum Maturity
Investment Type A:		
Securities of the US Government	Unlimited	5 years
Certificates of Deposit	Unlimited	5 years
Commercial Paper (A1, P1 only)	30%	180 days
LAIF	$75,000,000	n/a
CAMP	$50,000,000	n/a
Mono County Investment Pool	$8,000,000	n/a
Passbook Deposits	----	n/a
Investment Type B:		
Negotiable Certificates of Deposit	30%	5 years
Bankers Acceptances	40%	270 days
Repurchase agreements	----	1 year
Mutual Funds	15%	5 years
Medium Term Notes	30%	5 years

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

VII. Internal Controls

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

VIII. Maturities

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

IX. Banks and Securities Dealers

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

X. Risk Tolerance

The Governmental Agency recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to control risk. The Treasurer and Town Manager are expected to display prudence in the selection of securities, as a way to minimize default risk. No individual investment transaction shall be undertaken, which jeopardizes the total capital position of the overall portfolio. Certificates of Deposit shall be limited to FDIC insurance limitations. The Treasurer shall periodically establish guidelines and strategies to control risks of default, market price changes and illiquidity.

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

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

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

XI. Safekeeping and Custody

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

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

XII. Annual Review and Confirmation of the Investment Policy

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

EXHIBIT A

INVESTMENT SUMMARY SHE

THE PURPOSE OF THIS DOCUME
TO CONFIRM THAT A JOINT DEC
WAS MADE WHEN INVESTING TOW
IN NON-LAIF INSTRUMENT

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

SETTLEMENT DATE:	_____
MATURITY DATE:	_____
INVESTMENT:	_____
PAR VALUE:	_____
PRICE:	_____
PRINCIPAL COST:	_____
ACCRUED INTEREST:	_____
TOTAL COST:	_____
DATE INTEREST PAID:	_____
CUSIP:	_____
YIELD TO MATURITY:	_____
INTEREST RATE:	_____

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

_____ _____

Finance Director Town Ma

EXHIBIT B

INTERNAL CONTROL SYSTEM FOR TREASURY FUNCTION

OBJECTIVES OF INTERNAL CONTROL

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

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

LIMITATION OF INTERNAL CONTROL

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

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

CONTROL ELEMENTS

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

The Treasurer/Accounting Manager will execute investment transactions.

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

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

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

RESOLUTION NO. 26-

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

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

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

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

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

APPROVED AND ADOPTED THIS 17th day of June 2026.

_____
AMANDA RICE, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

Reserve Policy – Town of Mammoth Lakes

Updated June 2026

General Provision:

A comprehensive reserve strategy is a crucial part of sound financial management for any municipality. This is true for the Town of Mammoth Lakes and is particularly highlighted because of the heavy reliance on the single revenue stream of Transient Occupancy Tax (TOT). Revenue from TOT accounts for over 60% of the Town's General Fund budgeted revenue. To prepare for and respond to unknown adverse financial conditions, it is recommended that the Town's Reserve for Economic Uncertainty and the Operating Reserve combined be funded at an amount equal to or greater than 25% of Total General Fund Revenue.

The Reserve Policy is comprised of four components, three for operational needs and one for debt service payments, all combine for a comprehensive reserve strategy. The components include Reserve for Economic Uncertainty (REU), Operating Reserve (OR), Contingency, and Debt Reserve. This policy is reviewed on an annual basis during final budget adoption to review the established baseline revenue used in calculating REU and OR.

Baseline Revenue is established on an annual basis during the budget process. Baseline Revenue must meet or exceed the General Fund Revenue in the Adopted Budget of the Fiscal Year

FY26-27 Baseline Revenue $38,800,000 to be used in the calculation of both REU and OR

Baseline General Fund Revenue: $38,800,000

Reserve for Economic Uncertainty (REU) Target:	20% of $38,800,000 =	$7,760,000
Operating Reserve (OR) Target:	5% of $38,800,000 =	$1,940,000
	Targeted Minimum Reserve Balance =	$9,700,000

Component #1 – Reserve for Economic Uncertainty (REU)

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

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

Funding Target: $7,760,000 for FY26-27 based on 20% of Baseline Revenue established for FY26-27. Baseline must meet or exceed the General Fund Revenue in the adopted budget for the Fiscal Year.

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

from such an emergency, Town Council would determine priorities of funding depending on current Town needs.

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

Component #2 – Operating Reserve (OR)

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

Engagement Timing: This tool may be engaged when revenues fall short of needs in any year, which are not offset by a reduction in expenses. The funds are authorized for use by the Town Council, usually in response to a request from staff. This fund will be fully depleted in advance of engaging the REU.

Funding Target: $1,940,000 for FY26-27 based on 5% of Baseline Revenue established for FY26-27. Baseline must meet or exceed the General Fund Revenue in the adopted budget for the Fiscal Year.

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

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

Component #3 – Contingency

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

Engagement Timing: This tool is generally allocated at the Town Manager's designation as needed or as authorized by Town Council direction.

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

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

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

Component #4 – Debt Reserve

Purpose: This reserve secures money to cover the Town's debts in the event of a long-term revenue shortfall from an economic downturn or other localized event that negatively affects the Town's revenue sources.

Engagement Timing: This reserve can only be engaged at Town Council direction, who would determine that a qualifying event has occurred and the level of impact from the emergency warrants the use of the REU for operational needs and employ this reserve to cover debt payments made by the General Fund.

Funding Target: $1,665,000 which is 50% of the annual payments for debt service paid by the General Fund. The chart below was used to establish the funding target. Any additional debt secured by the Town and serviced by payments from the General Fund would be added to this calculation.

Debt Reserve 50% Annual Payment - Taxable Judgment Obligation Bonds (2017) (Average Annual Payment $1,870,000 = $935,000

Debt Reserve 50% Annual Payment - Certificates of Particiation Town Hall (2024) (Average Annual Payment $1,460,000 = $730,000

Current Debt Reserves (rounded) = $1,620,000
Required Additional Reserves = $ 45,000

Funding Priority: This component is fully funded, and any new General Fund debt would require immediate increase to remain within policy.

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

Conclusion:

This policy outlines a secure plan for funding unknown circumstances, loss of revenue or substantial unfunded expenditures. When fully funded this reserve policy will provide 25% or more of the Town's General Fund operating budget with an additional 50% of annual debt payments made from the General Fund. Town administration and Finance leadership believe this policy provides a financially sound reserve capacity to support the Town should the need arise. This policy outlines the recommended amounts for each category. There is nothing in the policy that prohibits the Town Council from allocating funds beyond the currently stated targets.

RESOLUTION NO. 26-

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

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

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

WHEREAS, the annual review includes update of the baseline revenue used to determine policy parameters; and

WHEREAS, Finance Director recommends a change in baseline revenue, to approximate General Fund revenue for FY2026-27, increasing baseline to $38,800,000; and

WHEREAS, no other adjustments to rates or structure are recommended for the Town's reserve policy update.

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

APPROVED AND ADOPTED THIS 17th day of June 2026.

_____
AMANDA RICE, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

Town of Mammoth Lakes, California

Debt Management Policy

FY2026-27

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

EXECUTIVE SUMMARY

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

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

This Debt Policy was approved by the Town Council on 6/21/2023. The Debt Policy may be amended by the Town Council as it deems appropriate from time to time in the prudent management of the debt of the Town.

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"FINDINGS"

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

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

"POLICIES"

"Purposes for Which Debt May Be Issued"

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

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

"Long-Term Debt"

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

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

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

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

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

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

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

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

"Financings on Behalf of Other Entities"

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

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

"TYPES OF DEBT"

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

"General Obligation (GO) Bonds"

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

"Revenue Bonds"

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

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

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

"Special Assessment/Special Tax District Debt"

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

"Tax Allocation Bonds"

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

"Multi-Family Mortgage Revenue Bonds"

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

"HUD Section 108 Loan Guarantee Program"

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

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

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

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

"Internal Debt"

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

"METHOD OF SALE"

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

"Competitive Sale"

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

"Negotiated Sale"

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

"Direct Placement"

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

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

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

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

"RELATIONSHIP OF DEBT TO CAPITAL IMPROVEMENT PROGRAM AND BUDGET"

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

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

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

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

"POLICY GOALS RELATED TO PLANNING GOALS AND OBJECTIVES"

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

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

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

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

"INTERNAL CONTROL PROCEDURES"

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

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

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

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

"WAIVERS OF DEBT POLICY"

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

RESOLUTION NO. 26-

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

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

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

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

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

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

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

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

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

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

SECTION 1. The above recitals are true and correct.

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

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

APPROVED AND ADOPTED THIS 17th day of June 2026.

_____
AMANDA RICE, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

RESOLUTION NO. 26-

RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ADOPTING
THE ANNUAL BUDGET FOR FISCAL YEAR 2026-27

WHEREAS, The Town Manager submitted to the Town Council a proposed Annual Budget for the Town of Mammoth Lakes for Fiscal Year 2026-27; and

WHEREAS, public notice has been published and a public hearing was held on the proposed Annual Budget on June 17, 2026, at the Town Council Chamber at which time interested persons desiring to be heard were given such opportunity; and

WHEREAS, after the conclusion of the public hearing, the Town Council further considered the proposed Annual Budget and directed revisions as warranted.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, as follows:

1. That the foregoing statements are true and correct.
2. The document entitled "Town of Mammoth Lakes Proposed Fiscal Year 2026-27 Operating Budget," which is incorporated herein by reference only, is hereby adopted with the following revisions, modifications, and policy limitations as the Annual Budget for Fiscal Year 2026-27 for the Town of Mammoth Lakes, CA, effective July 1, 2026:
   a) All revisions and changes which are necessary and accordance with the Town Council's direction during consideration and review are incorporated as part of the adoption of said budget.
   b) Any adjustment of estimated year-end reserves (Fund Balance) to actual.
   c) Incorporation of encumbered funds by contracts, purchase orders, grants, funds held in trust, authorized projects, programs, or capital projects.
   d) Any corrections of mathematical or typographical errors.
   e) Any adjustments authorized pursuant to Town Council action or resolution that changes or set salaries, benefits, or terms and conditions of employment for any position, employee, or unit of employees.
   f) Any adjustments to revenue estimates as a result of adopted changes to the Town's fee schedule.
   g) Any adjustments to revenues and expenditures due to the receipt of specific dedicated funds.

3. Grant funds are continuously appropriated for the purpose approved during the term of the grant agreement and pursuant to the budget established in each grant application and contract as approved by the Town.

4. Funds held in trust are continuously appropriated for the purposes for which such funds have been placed in trust and are restricted to those purposes.

5. Capital Project revenues and expenditures for governmental and enterprise appropriations may be distributed between individual project accounts within

the Capital Project Fund as recommended by the Public Works Director and approved by the Town Manager to properly manage and account for the project's financial activity. Capital Project funds appropriated by the Town Council are continuously appropriated until the completion of the project.

6. The Town Manager and Finance Director are authorized to administer said adopted budget in accordance with the provisions of the Town's Municipal Code, Town Council actions, and administrative policies and regulations.

7. Appropriations to departments as authorized by the Annual Budget are subject to receipt of adequate revenues or appropriated reserves. Such appropriations may be limited to available revenues. The Town Manager is authorized to transfer funds within the budget to ensure expenditures of the Town are properly accounted for and expenses properly funded.

8. The staffing allocations as provided for in the budget are authorized, with current and future vacant positions to be filled by direction of the Town Manager, including the under-filling of any position. The Town Manager is authorized to manage the staffing allocations within the approved budget.

9. The budget may be amended from time to time by action of the Town Council.

APPROVED AND ADOPTED THIS 17th day of June 2026.

_____
AMANDA RICE, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

Town of Mammoth Lakes

Proposed Fiscal Year 2026-27

Operating Budget

TOML BUDGET WORKSHEET
BUDGET 2026-27

Fund 100 - General Fund

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		44,536,831	57,959,610	33,326,314	33,576,500	38,076,500	38,799,950
TOTAL TOML EXPENDITURES		42,485,875	38,001,135	23,971,105	33,372,415	48,705,465	38,799,950
NET TOML REV - EXP		2,050,956	19,958,475	9,355,209	204,085	(10,628,965)	0
REVENUE							
100-000-30202	Property Tax Secured	3,550,237	4,372,901	-	3,500,000	3,500,000	$ 4,160,000
100-000-30204	Property Tax Unsecured	223,961	293,217	-	225,000	225,000	$ 225,000
100-000-30210	Prior Secured & Escapes	38,236	44,325	-	30,000	30,000	$ 30,000
100-000-30230	Documentary Transfer Tax	219,502	216,546	167,389	145,000	145,000	$ 200,000
100-000-30234	Current Supplemental Tax	108,027	94,182	-	105,000	105,000	$ 100,000
100-000-30250	Homeowners Exemption	90,301	99,218	-	52,000	52,000	$ 85,000
100-000-30260	Property Tax-In Lieu VLF	1,215,010	646,263	-	1,100,000	1,100,000	$ 1,100,000
100-000-30270	ERAF Excess	-	169,001	-	113,000	113,000	$ 113,000
100-000-30402	Sales Tax	3,616,593	3,521,532	739,117	3,350,000	3,350,000	$ 3,500,000
100-000-30604	TOT: Current Year	27,666,698	28,245,850	27,116,092	19,500,000	23,500,000	$ 23,000,000
100-000-30640	TOT: Certificates	6,984	135	23	7,000	7,000	$ 7,000
100-000-30642	Certified Property Fee	-	1,270,841	925,083	837,500	837,500	$ 920,000
100-000-30644	TOT: Penalties & Interest	209,559	316,725	262,442	100,000	100,000	$ 100,000
100-000-30660	TOT: Revenue Violations	75,701	87,780	135,727	80,000	80,000	$ 80,000
100-000-30661	TOT: Rev Viol Pen & Interest	31,373	58,032	78,046	25,000	25,000	$ 25,000
100-000-30670	TOT: Zoning Violations	585	507	-	1,000	1,000	$ 1,000
100-000-30671	TOT: Zoning Viol Pen & Interes	219	231	-	500	500	$ 500
100-000-30802	Business Tax	414,348	449,324	447,179	400,000	400,000	$ 425,000
100-000-30803	Cannabis Tax	119,694	111,828	89,742	75,000	75,000	$ 100,000
100-000-30810	Bus Tax Penalties & Interest	23,152	16,371	22,567	8,000	8,000	$ 18,000
100-000-30830	Business Lic Application Fee	21,353	21,903	16,178	13,000	13,000	$ 13,000
100-000-30835	Cannabis Business Registration	24,270	-	1,200	3,000	3,000	$ 3,000
100-000-30840	Business Lic Renewal Fee	41,040	41,817	40,472	35,000	35,000	$ 35,000
100-000-31204	Franchise Fee: Solid Waste	359,037	387,119	338,912	325,000	325,000	$ 350,000
100-000-31206	Franchise Fee: Electricity	374,354	376,951	-	300,000	300,000	$ 350,000
100-000-31208	Franchise Fee: Gas	184,008	-	165,610	145,000	145,000	$ 150,000
100-000-31210	Franchise Fee: Cable	227,187	177,941	244,476	230,000	230,000	$ 200,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
100-000-31410	Encroachment Permits	7,875	11,625	4,000	4,000	4,000	$ 4,000
100-000-31414	Grading Permits	12,975	12,425	8,225	7,000	7,000	$ 7,000
100-000-31420	Building Permits	1,702,958	1,164,790	487,520	850,000	850,000	$ 900,000
100-000-31440	Animal Licenses	1,326	1,106	-	2,000	2,000	$ 3,700
100-000-31444	Animal Licenses Penalties	-	-	-	200	200	$ 200
100-000-31450	Concealed Weapon Permit	2,355	2,290	-	1,500	1,500	$ 1,500
100-000-31464	Taxicab Driver Permit	64	-	-	300	300	$ 300
100-000-31470	Special Events Permit	6,720	7,230	7,000	8,000	8,000	$ 8,000
100-000-31602	Charges for Services	222,143	83,590	-	193,000	193,000	$ 173,000
100-000-31604	Sale of Documents	1,064	210	315	500	500	$ 500
100-000-31606	Credit Card Service Fee	25,587	31,122	45,936	16,000	16,000	$ 16,000
100-000-31610	Facility Rental	180,145	164,222	187,582	160,000	160,000	$ 170,000
100-000-31615	P&R Facility Rental	22,905	22,058	2,656	18,000	18,000	$ 18,000
100-000-31620	Plan Review-New Bus & Home Occ	3,191	3,560	2,230	2,500	2,500	$ 2,500
100-000-31624	Planning & Zoning Applications	818,259	60,086	184,103	350,000	350,000	$ 350,000
100-000-31626	Master Plan Fees	60,192	12,059	51,601	25,000	25,000	$ 25,000
100-000-31630	Engineering Fees	8,795	-	5,800	10,000	10,000	$ 10,000
100-000-31652	Transit Fee	147,191	136,335	166,891	150,000	150,000	$ 150,000
100-000-31664	Recreation Program Fees	167,972	159,102	3,072	178,000	178,000	$ 187,000
100-000-31666	Concessions	-	1,840	1,169	500	500	$ 16,500
100-000-31668	Amenities Enhancement Program	-	-	-	10,000	10,000	$ 10,000
100-000-31670	Whitmore Master	36,313	27,083	12,194	24,000	24,000	$ 30,000
100-000-31671	Edison Master	2,625	-	-	5,000	5,000	$ 90,100
100-000-31672	Whitmore Pool Reimb	69,960	-	31,250	58,000	58,000	$ 178,000
100-000-31684	Recreation Donations	-	-	8,000	8,000	8,000	$ 8,000
100-000-31690	Archival Storage Fee	-	-	92,178	10,000	10,000	$ 10,000
100-000-31692	Fingerprint Service	22,332	24,018	20,944	15,000	15,000	$ 15,000
100-000-32810	Superior Court Fines	15,639	24,918	-	8,000	8,000	$ 8,000
100-000-32820	Parking Citations	60,131	90,654	74,236	30,000	30,000	$ 75,000
100-000-32830	Vehicle Impound Fees	4,350	5,750	5,000	4,000	4,000	$ 4,000
100-000-32860	Civil Penalties:Municipal Code	54,781	13,927	75,157	40,000	40,000	$ 40,000
100-000-35210	State Grants: Misc	(61,081)	2,820	14,723	-	-	$ 39,650
100-000-35221	Officer Training Reimb	26,117	19,693	37,919	15,000	15,000	$ 15,000
100-000-35403	Vehicle License Fee in Excess	8,984	11,384	-	8,000	8,000	$ 8,000
100-000-37002	Interest on Investments	1,432,008	960,552	623,818	100,000	600,000	$ 100,000
100-000-37004	Interest from County	229,256	30,948	-	20,000	20,000	$ 20,000
100-000-37100	Refunds and Rebates	(35,686)	218,033	382,543	100,000	100,000	$ 130,500

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
100-000-39999	Interfund Transfers In	437,959	13,635,638	-	440,000	440,000	$ 685,000
TOTAL REVENUE		44,536,831	57,959,610	33,326,314	33,576,500	38,076,500	38,799,950

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 410	**TOWN COUNCIL**						
EXPENSES							
100-410-40111	Temporary Wages	62,635	70,567	59,923	61,740	61,740	$ 71,310
100-410-41002	Health Ins Premiums	177,246	204,132	208,286	186,006	186,006	$ 228,621
100-410-41028	PARS (Part Time Retirement)	1,235	1,327	1,245	1,235	1,235	$ 2,460
100-410-43150	Training, Ed, Conf & Mtgs	4,165	4,963	1,296	12,000	12,000	$ 6,000
TOTAL EXPENSES		245,281	280,989	270,750	260,981	260,981	308,392
DEPT 412	**LEGAL SERVICES**						
EXPENSES							
100-412-43030	Professional Services	-	433	890	-	-	
100-412-43031	Contractual Services	261,342	283,073	130,770	225,000	225,000	$ 225,000
TOTAL EXPENSES		261,342	283,506	131,659	225,000	225,000	225,000
DEPT 413	**TOWN MANAGER**						
EXPENSES							
100-413-40000	Regular Salaries	438,315	371,176	345,160	355,869	355,869	$ 403,480
100-413-40111	Temporary Wages	-	24,504	32,694	-	-	$ 30,000
100-413-40130	Comprehensive Leave	(37,434)	3,679	-	25,984	25,984	$ 30,051
100-413-41002	Health Ins Premiums	73,759	84,218	85,705	88,129	88,129	$ 103,710
100-413-41012	Workers Comp Insurance	24,650	19,556	-	19,338	19,338	$ 25,484
100-413-41020	PERS (Retirement)	131,633	101,315	117,320	103,099	103,099	$ 126,994
100-413-41028	PARS (Part Time Retirement)	-	-	446	-	-	$ 600
100-413-42006	Uniforms & Personal Equip	-	199	-	2,000	2,000	$ 2,000
100-413-42030	Special Operational	21,759	59,665	26,724	15,000	15,000	$ 20,000
100-413-43031	Contractual Services	15,080	207,357	114,026	26,000	301,000	$ 103,000
100-413-43130	Advertising & Legal Notices	13,918	18,618	10,047	10,000	10,000	$ 10,000
100-413-43150	Training, Ed, Conf & Mtgs	1,399	3,855	5,874	10,000	10,000	$ 6,000
100-413-44520	Emergency Preparedness	-	-	-	15,000	15,000	$ 20,000
TOTAL EXPENSES		683,081	894,140	737,997	670,419	945,419	881,319

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 414	**TOWN CLERK**						
EXPENSES							
100-414-40000	Regular Salaries	198,291	205,000	197,679	203,264	203,264	$ 236,090
100-414-40113	Overtime Wages	245	103	2	5,000	5,000	$ 1,000
100-414-40130	Comprehensive Leave	(976)	10,864	-	3,625	3,625	$ 3,558
100-414-41002	Health Ins Premiums	78,840	86,677	88,221	89,341	89,341	$ 106,078
100-414-41012	Workers Comp Insurance	12,525	10,375	-	10,563	10,563	$ 14,283
100-414-41020	PERS (Retirement)	74,028	67,177	84,052	66,034	66,034	$ 82,672
100-414-42030	Special Operational	16,397	14,431	11,857	15,000	15,000	$ 15,000
100-414-43110	Mem'ships, Dues, Subscr, Publi	685	195	729	500	500	$ 500
100-414-43130	Advertising & Legal Notices	3,769	2,890	2,765	2,750	2,750	$ 2,750
100-414-43150	Training, Ed, Conf & Mtgs	2,825	1,240	3,343	5,500	5,500	$ 5,500
100-414-44600	Codification	14,631	13,741	1,593	5,000	5,000	$ 5,000
100-414-44620	Municipal Election	567	7,108	977	9,000	9,000	$ 9,000
TOTAL EXPENSES		401,827	419,800	391,218	415,577	415,577	481,431

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 415	**FINANCE**						
EXPENSES							
100-415-40000	Regular Salaries	613,460	583,862	604,795	707,871	707,871	$ 737,782
100-415-40111	Temporary Wages	28,648	26,226	33,464	57,545	57,545	$ 62,235
100-415-40113	Overtime Wages	12,069	13,182	8,730	10,000	10,000	$ 15,000
100-415-40130	Comprehensive Leave	1,940	7,726	-	16,550	16,550	$ 47,072
100-415-41002	Health Ins Premiums	261,972	260,041	315,706	358,530	358,530	$ 394,930
100-415-41012	Workers Comp Insurance	44,924	40,358	-	36,988	36,988	$ 46,763
100-415-41020	PERS (Retirement)	210,246	183,511	194,181	183,156	183,156	$ 213,819
100-415-41028	PARS (Part Time Retirement)	525	514	656	696	696	$ 2,147
100-415-42006	Uniforms & Personal Equip	-	-	459	1,500		$ 2,500
100-415-42030	Special Operational	0	939	36	300	300	$ 300
100-415-43031	Contractual Services	121,897	5,006	247,490	110,000	190,000	$ 110,000
100-415-43100	Audit Services	83,360	59,016	86,060	75,000	75,000	$ 85,000
100-415-43110	Mem'ships, Dues, Subscr, Publi	225	234	155	300	300	$ 300
100-415-43130	Advertising & Legal Notices	2,245	-	-	2,500	2,500	$ 500
100-415-43150	Training, Ed, Conf & Mtgs	3,127	5,811	1,646	10,000	10,000	$ 8,000
100-415-43422	SB 1559 Tax Admin Fee	81,681	-	-	82,000	82,000	$ 82,000
TOTAL EXPENSES		1,466,319	1,186,426	1,493,379	1,652,936	1,731,436	1,808,348

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 416	**GENERAL SERVICES**						
EXPENSES							
100-416-42002	Office Supplies	29,214	27,347	17,873	28,000	28,000	$ 32,000
100-416-42005	Postal Supplies & Postage	19,048	13,741	13,673	20,000	20,000	$ 20,000
100-416-42030	Special Operational	4,890	449	106	10,000	10,000	$ 3,756
100-416-43030	Professional Services	-	13,500	12,000	-	-	$ 12,000
100-416-43031	Contractual Services	201,845	136,746	130,337	207,180	207,180	$ 192,180
100-416-43060	Garage Vehicle Service	51,978	28,827	30,222	40,000	40,000	$ 40,000
100-416-43066	Vehicle & Equip Replacement	31,481	27,848	-	35,000	35,000	$ 33,100
100-416-43106	Insurance Premiums	729,128	888,770	1,594,937	889,352	889,352	$ 1,280,817
100-416-43114	Credit Card Fees	66,627	73,325	5,479	50,000	50,000	$ 70,000
100-416-43180	Contingency	-	-	-	100,000	100,000	$ 100,000
100-416-43404	Public Utilities	38,947	40,737	57,061	70,000	70,000	$ 70,000
100-416-44220	Community Support Fund	59,419	65,482	12,380	71,000	71,000	$ 26,000
100-416-45010	Facility Lease	413,202	486,062	475,390	465,000	465,000	$ 120,000
100-416-46010	Equipment Lease	33,718	41,042	32,248	35,000	35,000	$ 40,000
TOTAL EXPENSES		1,679,498	1,843,876	2,381,705	2,020,532	2,020,532	2,039,853
DEPT 417	**HUMAN RESOURCES**						
EXPENSES							
100-417-40000	Regular Salaries	177,656	249,796	266,210	261,048	261,048	$ 305,595
100-417-40113	Overtime Wages	893	159	229	-	-	$ 1,000
100-417-40130	Comprehensive Leave	(1,078)	2,700	-	15,852	15,852	$ 16,705
100-417-41002	Health Ins Premiums	61,182	110,694	121,706	108,962	108,962	$ 146,951
100-417-41012	Workers Comp Insurance	13,119	11,263	-	14,138	14,138	$ 19,210
100-417-41020	PERS (Retirement)	62,772	59,781	85,263	68,264	68,264	$ 87,835
100-417-42030	Special Operational	4,453	2,621	1,727	10,000	10,000	$ 10,000
100-417-43110	Mem'ships, Dues, Subscr, Publi	1,002	120	1,429	2,000	2,000	$ 2,500
100-417-43140	Recruiting & Other HR	23,292	21,521	14,824	20,000	20,000	$ 20,000
100-417-43150	Training, Ed, Conf & Mtgs	1,920	5,585	9,040	5,000	5,000	$ 7,000
TOTAL EXPENSES		345,210	464,241	500,428	505,264	505,264	616,795

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 418	**INFORMATION SYSTEMS**						
EXPENSES							
100-418-43031	Contractual Services	11,876	105,088	7,625	8,000	8,000	$ 8,000
100-418-43033	Computer Support Services	250,000	250,000	187,500	280,000	280,000	$ 280,000
100-418-43404	Public Utilities	35,133	48,216	32,698	30,000	30,000	$ 50,000
100-418-45050	Equip Maint Agreements	135,469	240,356	188,517	153,600	153,600	$ 129,600
100-418-48800	Computer Hardware - Capital	46,917	74,925	88,775	31,000	31,000	$ 107,000
100-418-48900	Computer Software - Capital	68,245	105,519	27,353	23,000	23,000	$ 53,000
TOTAL EXPENSES		547,640	824,103	532,469	525,600	525,600	627,600
DEPT 420	**POLICE SERVICES**						
EXPENSES							
100-420-40000	Regular Salaries	2,272,857	2,675,231	2,386,849	2,667,601	2,667,601	$ 2,950,580
100-420-40111	Temporary Wages	14,709	5,423	982	25,000	25,000	$ 14,281
100-420-40113	Overtime Wages	246,010	315,575	325,725	150,000	150,000	$ 300,000
100-420-40115	Police Holiday Pay	82,232	79,055	105,408	7,539	7,539	$ 159,886
100-420-40130	Comprehensive Leave	36,335	12,941	-	95,704	95,704	$ 99,407
100-420-41002	Health Ins Premiums	505,839	593,941	539,912	635,493	635,493	$ 817,722
100-420-41012	Workers Comp Insurance	165,246	140,882	2,016	141,435	141,435	$ 191,140
100-420-41016	Unemployment Assessment	-	-	-	5,000	5,000	$ 5,000
100-420-41018	ICMA VantageCare	61,875	64,875	58,500	62,000	62,000	$ 62,000
100-420-41020	PERS (Retirement)	1,172,528	1,393,781	1,311,553	1,425,552	1,425,552	$ 1,561,960
100-420-41024	PARS (Retirement Enhanced)	-	-	-	15,000	15,000	$ 15,000
100-420-41028	PARS (Part Time Retirement)	47	-	-	3,009	3,009	$ 1,693
100-420-42002	Office Supplies	5,280	4,828	7,057	5,000	5,000	$ 7,500
100-420-42005	Postal Supplies & Postage	1,390	1,334	1,280	1,500	1,500	$ 2,000
100-420-42006	Uniforms & Personal Equip	28,192	41,560	19,913	40,000	40,000	$ 40,000
100-420-42007	Facility Maintenance/Supplies	1,878	841	14,067	2,000	2,000	$ 5,000
100-420-42030	Special Operational	28,219	73,056	18,793	30,000	30,000	$ 40,000
100-420-43031	Contractual Services	145,604	295,954	271,366	237,000	237,000	$ 285,000
100-420-43032	Dispatch Services	471,202	510,013	510,718	510,718	510,718	$ 591,562
100-420-43060	Garage Vehicle Service	50,987	103,266	64,774	75,000	75,000	$ 75,000
100-420-43066	Vehicle & Equip Replacement	44,783	24,316	-	60,000	60,000	$ 172,480
100-420-43110	Mem'ships, Dues, Subscr, Publi	3,892	7,462	3,894	6,500	6,500	$ 6,500
100-420-43120	Printing & Reproduction	5,274	3,736	2,556	5,500	5,500	$ 5,500
100-420-43130	Advertising & Legal Notices	33	-	27	1,000	1,000	$ 1,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
100-420-43150	Training, Ed, Conf & Mtgs	59,521	85,631	56,635	60,000	60,000	$ 80,000
100-420-43156	DOJ Fingerprint Live	10,173	6,740	6,533	10,000	10,000	$ 10,000
100-420-43404	Public Utilities	52,509	57,473	50,014	60,000	60,000	$ 60,000
100-420-45060	Gen'l Facilities Maint	4,991	4,586	16,667	10,000	30,000	$ 15,000
100-420-45400	Communication Equip Maint	-	-	-	1,000	1,000	$ 1,000
100-420-46010	Equipment Lease	2,660	810	5,621	2,000	2,000	$ 2,500
100-420-46300	Communic Equip - Non Cap	876	889	-	5,000	5,000	$ 5,000
100-420-46440	Office Equip & Furniture	5,137	3,516	2,572	5,000	5,000	$ 5,000
100-420-46450	Firearms	14,802	41,937	40,024	25,000	25,000	$ 25,000
TOTAL EXPENSES		5,495,080	6,549,651	5,823,457	6,385,551	6,405,551	7,613,712

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 432	**RECREATION PROGRAMS**						
EXPENSES							
100-432-40000	Regular Salaries	408,584	397,075	391,156	444,678	444,678	$ 457,106
100-432-40111	Temporary Wages	105,311	151,473	137,283	199,284	199,284	$ 233,373
100-432-40113	Overtime Wages	5,046	8,117	7,560	3,000	3,000	$ 8,000
100-432-40130	Comprehensive Leave	5,640	7,863	-	25,853	25,853	$ 21,166
100-432-41002	Health Ins Premiums	117,254	106,427	130,618	120,557	120,557	$ 172,785
100-432-41012	Workers Comp Insurance	26,647	23,532	-	23,980	23,980	$ 28,391
100-432-41020	PERS (Retirement)	140,857	125,400	152,919	131,374	131,374	$ 146,389
100-432-41028	PARS (Part Time Retirement)	2,500	3,306	2,969	2,799	2,799	$ 8,051
100-432-42006	Uniforms & Personal Equip	2,524	1,944	111	2,750	2,750	$ 10,500
100-432-42008	Recreation Supplies	11,656	11,274	4,883	13,000	13,000	$ 13,000
100-432-42009	Amenities Enhancement Program	7,115	914	-	10,000	10,000	$ 10,000
100-432-42030	Special Operational	6,546	4,737	3,176	6,000	6,000	$ 7,000
100-432-43031	Contractual Services	19,911	41,966	208,867	40,250	340,250	$ 55,000
100-432-43110	Mem'ships, Dues, Subscr, Publi	1,723	1,969	2,158	3,300	3,300	$ 2,500
100-432-43120	Printing & Reproduction	3,685	598	1,013	3,000	3,000	$ 2,500
100-432-43130	Advertising & Legal Notices	3,203	4,546	5,563	6,000	6,000	$ 7,000
100-432-43150	Training, Ed, Conf & Mtgs	4,557	1,956	2,622	6,000	6,000	$ 6,000
100-432-43164	Excursions & Field Trips	2,022	2,192	1,141	5,500	5,500	$ 6,000
100-432-44300	Fishing Enhancement	107,460	109,162	108,500	111,000	111,000	$ 113,000
100-432-44310	Community Youth Programs	48,478	45,800	49,745	49,000	49,000	$ 50,000
100-432-44320	Fireworks Display	55,632	23,287	45,503	44,000	44,000	$ 50,000
TOTAL EXPENSES		1,086,352	1,073,538	1,255,785	1,251,326	1,551,326	1,407,762

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 434	**WHITMORE RECREATION AND BALL FIELD**						
EXPENSES							
100-434-40000	Regular Salaries	124,570	117,253	109,867	88,480	88,480	$ 40,238
100-434-40113	Overtime Wages	5,542	3,821	4,511	1,000	1,000	$ 1,000
100-434-40130	Comprehensive Leave	(2,089)	18,569	-	2,471	2,471	$ 2,918
100-434-41002	Health Ins Premiums	22,992	19,156	15,201	39,198	39,198	$ 9,486
100-434-41012	Workers Comp Insurance	5,827	4,488	-	4,644	4,644	$ 2,572
100-434-41020	PERS (Retirement)	31,474	20,503	22,913	22,422	22,422	$ 11,761
100-434-42007	Facility Maintenance/Supplies	5,697	5,378	2,272	8,000	18,000	$ 7,000
100-434-42008	Recreation Supplies	4,104	1,867	407	3,000	3,000	$ 1,000
100-434-43031	Contractual Services	9,624	11,134	36,190	9,000	9,000	$ 6,000
100-434-43060	Garage Vehicle Service	13,779	17,464	9,711	14,000	14,000	$ 14,000
100-434-43066	Vehicle & Equip Replacement	24,861	19,858	-	22,000	22,000	$ 27,810
100-434-43404	Public Utilities	29,607	32,809	15,013	55,000	55,000	$ 25,000
100-434-43420	Taxes & Fees	5,986	2,157	-	2,000	2,000	$ 2,000
100-434-45010	Facility Lease	2,783	4,040	463	1,500	1,500	$ 2,300
100-434-45080	Park Grounds & Bldgs Maint	15,496	15,581	13,728	21,000	21,000	$ 23,000
TOTAL EXPENSES		300,252	294,079	230,276	293,715	303,715	176,085

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 435	**WHITMORE POOL**						
EXPENSES							
100-435-40000	Regular Salaries	-	-	-	-	-	$ 52,352
100-435-40111	Temporary Wages	-	-	-	-	-	$ 122,948
100-435-40113	Overtime Wages	-	-	-	-	-	$ 1,000
100-435-40130	Comprehensive Leave	-	-	-	-	-	$ 3,550
100-435-41002	Health Ins Premiums	-	-	-	-	-	$ 16,743
100-435-41012	Workers Comp Insurance	-	-	-	-	-	$ 3,332
100-435-41020	PERS (Retirement)	-	-	-	-	-	$ 15,235
100-435-41028	PARS (Part Time Retirement)	-	-	-	-	-	$ 4,242
100-435-42006	Uniforms & Personal Equip	-	-	-	-	-	$ 8,000
100-435-42007	Facility Maintenance/Supplies	-	-	-	-	-	$ 2,000
100-435-42008	Recreation Supplies	-	-	-	-	-	$ 2,000
100-435-42009	Pool Supplies	-	-	-	-	-	$ 13,000
100-435-42030	Special Operational	-	-	-	-	-	$ 1,500
100-435-43031	Contractual Services	-	-	-	-	-	$ 2,000
100-435-43120	Printing & Reproduction	-	-	-	-	-	$ 1,000
100-435-43130	Advertising & Legal Notices	-	-	-	-	-	$ 1,000
100-435-43150	Training, Ed, Conf & Mtgs	-	-	-	-	-	$ 4,000
100-435-43404	Public Utilities	-	-	744	-	-	$ 35,000
100-435-43420	Taxes & Fees	-	-	-	-	-	$ 500
100-435-45010	Facility Lease	-	-	-	-	-	$ 800
100-435-45080	Park Grounds & Bldgs Maint	-	-	-	-	-	$ 2,000
100-435-46200	Machinery & Equip - Non Cap	-	-	-	-	-	$ 2,000
TOTAL EXPENSES		-	-	744	-	-	294,200

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 436	**Arts & Culture**						
EXPENSES							
100-436-40000	Regular Salaries	272	141	875	-	-	$ 108,772
100-436-40111	Temporary Wages	592	-	-	44,787	44,787	$ 44,965
100-436-40130	Comprehensive Leave	-	-	-	-	-	$ 8,240
100-436-41002	Health Ins Premiums	-	-	-	-	-	$ 46,726
100-436-41012	Workers Comp Insurance	-	-	-	-	-	$ 6,974
100-436-41020	PERS (Retirement)	-	-	-	-	-	$ 31,889
100-436-41028	PARS (Part Time Retirement)	-	-	-	3,542	3,542	$ 1,551
100-436-42006	Uniforms & Personal Equip	-	-	-	500	500	$ 1,500
100-436-42007	Facility Maintenance/Supplies	-	50	-	2,000	2,000	$ 1,000
100-436-42008		-	-	-	-	-	$ 2,000
100-436-42030	Special Operational	-	-	-	-	-	$ 9,843
100-436-43031	Contractual Services	1,940	-	41,640	45,000	45,000	$ 131,000
100-436-43114	Credit Card Fees	-	-	-	-	-	$ 1,500
100-436-43120	Printing & Reproduction						$ 10,000
100-436-43130	Training, Ed, Conf & Mtgs						$ 6,000
100-436-43110	Mem'ships, Dues, Subscr, Publi	-	-	-	1,000	1,000	$ 2,000
100-436-43150	Training, Ed, Conf & Mtgs	195	-	-	3,000	3,000	$ 4,000
100-436-43404	Public Utilities	3,793	5	342	60,000	60,000	$ 50,000
100-436-45050		-	-	-	-	-	$ 7,500
100-436-45080	Park Grounds & Bldgs Maint	-	-	-	-	-	$ 2,000
100-436-46200	Machinery & Equip - Non Cap	-	-	12,988	4,000	4,000	$ 2,500
100-436-46460	Computer Hardware - Non Cap	-	-	-	8,000	8,000	$ 10,000
TOTAL EXPENSES		6,792	195	55,845	171,829	171,829	489,961

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 438	**PARKS, BLDGS & TRAIL MAINT**						
EXPENSES							
100-438-40000	Regular Salaries	298,053	392,194	341,482	321,734	321,734	$ 329,645
100-438-40111	Temporary Wages	15,311	10,056	14,245	20,170	20,170	$ 20,170
100-438-40113	Overtime Wages	54,082	37,541	50,757	10,000	10,000	$ 50,000
100-438-40130	Comprehensive Leave	(3,915)	(1,623)	-	9,909	9,909	$ 16,642
100-438-41002	Health Ins Premiums	85,456	109,695	89,602	126,426	126,426	$ 123,056
100-438-41012	Workers Comp Insurance	17,677	17,002	-	16,933	16,933	$ 20,639
100-438-41016	Unemployment Assessment	-	4,020	-	5,000	5,000	$ 5,000
100-438-41020	PERS (Retirement)	96,008	95,086	108,506	91,828	91,828	$ 106,931
100-438-41028	PARS (Part Time Retirement)	408	191	300	-	-	$ 403
100-438-42003	Misc Supplies	3,013	4,539	-	10,000	10,000	$ 5,000
100-438-42006	Uniforms & Personal Equip	6,297	4,454	1,227	6,800	6,800	$ 7,500
100-438-42007	Facility Maintenance/Supplies	16,578	19,110	5,668	23,000	23,000	$ 25,000
100-438-43031	Contractual Services	7,392	11,861	27,394	18,000	18,000	$ 20,000
100-438-43150	Training, Ed, Conf & Mtgs	712	-	-	3,000	3,000	$ 2,000
100-438-43404	Public Utilities	92,221	95,308	52,414	90,000	90,000	$ 95,000
100-438-45080	Park Grounds & Bldgs Maint	16,347	24,913	38,078	21,000	51,000	$ 24,000
100-438-45081	Signage Maintenance				3,000	3,000	$ 3,000
TOTAL EXPENSES		705,639	824,347	729,673	776,801	806,801	853,986

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 440	**PLANNING DIVISION**						
EXPENSES							
100-440-40000	Regular Salaries	487,779	543,901	528,552	505,862	505,862	$ 568,207
100-440-40130	Comprehensive Leave	4,014	9,983	-	19,334	19,334	$ 18,588
100-440-41002	Health Ins Premiums	121,552	154,366	157,727	172,478	172,478	$ 189,889
100-440-41012	Workers Comp Insurance	32,915	26,850	-	26,816	26,816	$ 34,974
100-440-41020	PERS (Retirement)	151,124	143,459	166,888	142,509	142,509	$ 174,550
100-440-42006	Uniforms & Personal Equip	-	-	-	900	900	$ 900
100-440-43031	Contractual Services	664,412	237,533	228,355	350,000	530,000	$ 350,000
100-440-43110	Mem'ships, Dues, Subscr, Publi	1,111	-	448	3,000	3,000	$ 3,000
100-440-43130	Advertising & Legal Notices	2,870	4,398	3,061	3,000	3,000	$ 3,000
100-440-43150	Training, Ed, Conf & Mtgs	4,134	412	9,709	12,000	12,000	$ 12,000
100-440-44500	Air Quality Management	63,000	77,000	34,918	37,500	37,500	$ 29,500
TOTAL EXPENSES		1,532,911	1,197,903	1,129,657	1,273,399	1,453,399	1,384,608
DEPT 442	**BUILDING DIVISION**						
EXPENSES							
100-442-40000	Regular Salaries	388,197	392,769	409,654	449,994	449,994	$ 478,258
100-442-40113	Overtime Wages	51	-	889	500	500	$ 500
100-442-40130	Comprehensive Leave	1,728	(4,796)	-	15,467	15,467	$ 13,660
100-442-41002	Health Ins Premiums	150,410	164,089	179,583	218,678	218,678	$ 239,271
100-442-41012	Workers Comp Insurance	23,233	20,869	-	23,859	23,859	$ 29,468
100-442-41020	PERS (Retirement)	119,413	109,092	145,529	126,124	126,124	$ 146,214
100-442-42003	Misc Supplies	599	1,043	623	2,000	2,000	$ 2,000
100-442-42006	Uniforms & Personal Equip	465	680	590	750	750	$ 750
100-442-43031	Contractual Services	271,843	336,409	106,611	20,700	270,000	$ 200,000
100-442-43110	Mem'ships, Dues, Subscr, Publi	1,136	1,842	8,752	7,000	7,000	$ 7,000
100-442-43130	Advertising & Legal Notices	1,596	-	-	3,000	3,000	$ 3,000
100-442-43150	Training, Ed, Conf & Mtgs	7,342	4,811	7,402	8,000	8,000	$ 8,000
TOTAL EXPENSES		966,012	1,026,809	859,633	876,072	1,125,372	1,128,121

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 444	**CODE COMPLIANCE**						
EXPENSES							
100-444-40000	Regular Salaries	58,787	70,277	68,646	71,944	71,944	$ 80,074
100-444-41002	Health Ins Premiums	38,677	48,410	49,331	47,624	47,624	$ 58,751
100-444-41012	Workers Comp Insurance	4,832	3,850	-	3,673	3,673	$ 4,773
100-444-41020	PERS (Retirement)	20,757	17,480	18,979	17,736	17,736	$ 21,822
100-444-42006	Uniforms & Personal Equip	45	-	-	150	150	$ 150
100-444-43130	Advertising & Legal Notices	-	-	-	600	600	$ 600
100-444-43110	Mem'ships, Dues, Subscr, Publi	100	-	-	100	100	$ 100
100-444-43150	Training, Ed, Conf & Mtgs	-	-	-	2,000	2,000	$ 2,000
TOTAL EXPENSES		123,198	140,016	136,956	143,827	143,827	168,271
DEPT 445	**HOUSING PROGRAMS & PLANNING**						
EXPENSES							
100-445-40000	Regular Salaries	85,150	32,664	82,586	99,878	99,878	$ 121,558
100-445-40130	Comprehensive Leave	4,942	-	-	954	954	$ 1,113
100-445-41002	Health Ins Premiums	34,592	10,528	31,980	54,306	54,306	$ 35,944
100-445-41012	Workers Comp Insurance	8,567	6,426	-	5,148	5,148	$ 7,311
100-445-41020	PERS (Retirement)	41,129	24,691	30,765	25,401	25,401	$ 34,040
100-445-43031	Contractual Services	386,525	346,350	266,352	357,500	617,850	$ 361,500
100-445-43130	Advertising & Legal Notices	1,139	105	396	1,000	1,000	$ 1,000
100-445-49999	Transfers Out - Housing	810,694	1,200,000	-	730,478	1,780,478	$ 941,334
TOTAL EXPENSES		1,372,737	1,620,763	412,080	1,274,665	2,585,015	1,503,800

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 460	**ENG, PUBLIC WORKS & ADMIN**						
EXPENSES							
100-460-40000	Regular Salaries	590,966	640,859	652,016	582,535	582,535	$ 796,704
100-460-40111	Temporary Wages	23,440	22,446	18,913	11,000	11,000	$ 11,000
100-460-40113	Overtime Wages	2,856	1,637	3,098	5,000	5,000	$ 5,000
100-460-40130	Comprehensive Leave	4,209	(5,751)	-	13,047	13,047	$ 31,282
100-460-41002	Health Ins Premiums	177,001	198,189	234,489	161,694	161,694	$ 299,918
100-460-41012	Workers Comp Insurance	37,193	36,999	-	30,410	30,410	$ 49,350
100-460-41020	PERS (Retirement)	193,836	180,012	202,172	159,620	159,620	$ 240,331
100-460-41028	PARS (Part Time Retirement)	440	470	398	220	220	$ 220
100-460-42005	Postal Supplies & Postage	26	43	-	200	200	$ 200
100-460-42006	Uniforms & Personal Equip	2,514	999	1,436	3,500	3,500	$ 5,000
100-460-42007	Facility Maintenance/Supplies	18	29	363	600	600	$ 600
100-460-43031	Contractual Services	8,448	66,452	43,957	65,000	165,000	$ 65,000
100-460-43150	Training, Ed, Conf & Mtgs	1,614	1,866	1,067	2,000	2,000	$ 2,000
TOTAL EXPENSES		1,042,560	1,144,250	1,157,910	1,034,825	1,134,825	1,506,605
DEPT 464	**FACILITIES MAINTENANCE**						
EXPENSES							
100-464-40000	Regular Salaries	53,103	79,540	85,358	85,363	85,363	$ 102,506
100-464-40111	Temporary Wages	17,149	5,794	84	52,433	52,433	$ 52,433
100-464-40130	Comprehensive Leave	(171)	603	-	3,359	3,359	$ 2,183
100-464-41002	Health Ins Premiums	18,058	26,259	40,940	29,650	29,650	$ 57,396
100-464-41012	Workers Comp Insurance	2,723	4,685	-	4,530	4,530	$ 6,240
100-464-41020	PERS (Retirement)	12,364	21,681	24,973	21,873	21,873	$ 28,530
100-464-41028	PARS (Part Time Retirement)	334	100	-	824	824	$ 1,809
100-464-42007	Facility Maintenance/Supplies	5,811	5,127	14,767	35,000	35,000	$ 35,000
100-464-43031	Contractual Services	35,992	87,427	50,896	65,000	71,000	$ 65,000
100-464-43404	Public Utilities	80,349	114,755	69,449	55,000	55,000	$ 55,000
100-464-43420	Taxes & Fees	15,872	7,456	52,808	12,000	12,000	$ 20,000
TOTAL EXPENSES		241,585	353,428	339,275	365,031	371,031	426,098

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 467	**OFFICE OF OUTDOOR RECREATION**						
EXPENSES							
100-467-40000	Regular Salaries	261,667	283,649	275,769	281,532	281,532	$ 319,534
100-467-40111	Temporary Wages	53,569	81,815	61,330	140,150	140,150	$ 81,116
100-467-40130	Comprehensive Leave	3,260	5,188	-	8,116	8,116	$ 3,771
100-467-41002	Health Ins Premiums	58,960	64,070	64,449	78,396	78,396	$ 87,235
100-467-41012	Workers Comp Insurance	16,650	14,271	-	14,789	14,789	$ 19,270
100-467-41020	PERS (Retirement)	78,883	72,429	81,124	71,407	71,407	$ 88,109
100-467-41028	PARS (Part Time Retirement)	1,007	1,674	2,299	2,803	2,803	$ 1,622
100-467-42006	Uniforms & Personal Equip	1,490	4,048	833	3,000	3,000	$ 3,000
100-467-42007	Facility Maintenance/Supplies	1,858	8,337	2,841	5,000	5,000	$ 10,000
100-467-43031	Contractual Services	60,781	38,915	15,564	25,000	25,000	$ 20,000
100-467-43110	Mem'ships, Dues, Subscr, Publi	890	391	665	1,500	1,500	$ 1,500
100-467-43150	Training, Ed, Conf & Mtgs	2,270	1,652	5,282	5,000	5,000	$ 5,000
100-467-43404	Public Utilities	1,409	2,889	1,645	2,000	2,000	$ 2,000
100-467-45081	Signage Maintenance	1,159	1,665	4,635	25,000	25,000	$ 10,000
TOTAL EXPENSES		543,852	580,993	516,436	663,694	663,694	652,157
DEPT 475	**TRANSIT SERVICE**						
EXPENSES							
100-475-40111	Temporary Wages	-	-	-	30,000	30,000	$ 30,000
100-475-41028		-	-	-	-	-	$ 600
100-475-42007	Facility Maintenance/Supplies	-	-	70	500	500	$ 500
100-475-43031	Contractual Services	1,090,862	1,114,610	976,646	1,093,550	3,473,550	$ 1,285,630
100-475-43404	Public Utilities	2,953	1,563	1,374	15,000	15,000	$ 3,000
100-475-45100	Bus Shelter Maintenance	-	-	-	3,000	3,000	$ 3,000
100-475-45224	Street Sign Replacement	-	-	-	3,000	3,000	$ 3,000
100-475-49999	Transfers Out - Transit	-	-	-	279,950	279,950	$ 328,070
TOTAL EXPENSES		1,093,815	1,116,173	978,090	1,425,000	3,805,000	1,653,800

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 23-24	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 480	**TOURISM & BUS DEV'T**						
EXPENSES							
100-480-43031	Contractual Services	73,654	82,256	1,310,682	200,000	1,210,000	$ 700,000
100-480-44810	Promotion & Tourism	2,025,000	2,025,000	2,595,000	3,165,000	3,165,000	$ 3,194,000
100-480-49999	Transfers Out - Tourism	1,835,800	1,300,000	-	160,000	2,160,000	$ 263,700
TOTAL EXPENSES		3,934,454	3,407,256	3,905,682	3,525,000	6,535,000	4,157,700
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
100-599-49999	Transfers Out	18,410,437	12,474,654	-	7,635,370	15,019,270	$ 8,394,346
TOTAL EXPENSES		18,410,437	12,474,654	-	7,635,370	15,019,270	$ 8,394,346

TOML BUDGET WORHSHEET

BUDGET 2026-27 **Fund 101 - Comprehensive Leave**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		45,167	22,190	-	379,024	379,024	379,024
TOTAL TOML EXPENDITURES		-	-	-	-	-	-
NET TOML REV - EXP		45,167	22,190	-	379,024	379,024	379,024
REVENUE							
101-000-32260	Comprehensive Leave Charge	45,167	22,190	-	379,024	379,024	379,024
TOTAL REVENUE		45,167	22,190	-	379,024	379,024	379,024

TOML BUDGET WORKSHEET
BUDGET 2026-27 **Fund 205 - Solid Waste**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		253,282	223,596	230,130	415,000	415,000	665,000
TOTAL TOML EXPENDITURES		143,143	230,116	279,106	217,070	217,070	208,652
NET TOML REV - EXP		110,140	(6,520)	(48,975)	197,930	197,930	456,348
REVENUE							
205-000-31205	AB 939 FEE	199,904	163,310	184,024	150,000	150,000	150,000
205-000-31206	Solid Waste Parcel Fee-County	-	-	-	250,000	250,000	500,000
205-000-31610	Facility Rental	9,831	14,400	8,400	15,000	15,000	15,000
TOTAL REVENUE		253,282	223,596	230,130	415,000	415,000	665,000
DEPT 490	**Solid Waste**						
EXPENSES							
205-490-40000	Regular Salaries	6,001	6,845	6,354	6,633	6,633	7,241
205-490-40130	Comprehensive Leave	-	-	-	416	416	366
205-490-41002	Health Ins Premiums	1,848	2,420	2,466	2,411	2,411	2,968
205-490-41012	Workers Comp Insurance	407	359	-	360	360	453
205-490-41020	PERS (Retirement)	2,348	2,246	2,807	2,250	2,250	2,624
205-490-42030	Special Operational	5,576	51,929	24,876	35,000	35,000	35,000
205-490-43031	Contractual Services	78,251	72,547	129,838	60,000	60,000	60,000
205-490-43404	Public Utilities	47,652	93,769	112,764	100,000	100,000	100,000
TOTAL EXPENSES		143,143	230,116	279,106	217,070	217,070	208,652

TOML BUDGET WORKSHEET
BUDGET 2026-27 **Fund 210 - Gas Tax**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		5,635,640	7,750,718	214,690	5,245,687	5,479,187	5,757,649
TOTAL TOML EXPENDITURES		5,609,211	9,274,904	3,890,175	5,244,986	5,478,486	5,757,649
NET TOML REV - EXP		26,429	(1,524,186)	(3,675,486)	701	701	-
REVENUE							
210-000-31490	Snow Management Permit	-	-	-	-		
210-000-31602	Charges for Services	154,437	89,375	2,019	10,000	10,000	100,000
210-000-35404	State Gas Tax 2103	60,026	69,058	19,022	72,997	72,997	70,000
210-000-35406	State Gas Tax 2105	41,925	44,897	11,329	47,327	47,327	45,000
210-000-35408	State Gas Tax 2106	59,183	64,749	16,491	58,018	58,018	65,000
210-000-35410	State Gas Tax 2107	57,136	55,930	16,424	50,000	50,000	56,000
210-000-35412	State Gas Tax 2107 Snow	1,495,924	2,992,632	-	1,550,000	1,550,000	1,550,000
210-000-35414	State Gas Tax 2107.5	2,000	2,000	-	2,000	2,000	2,000
210-000-35416	State Gas Tax RMRA (SB-1)	162,561	196,390	132,749	187,691	187,691	187,691
210-000-37100	Refunds and Rebates	13,621	99	16,656	13,000	13,000	13,000
210-000-39999	Interfund Transfers In	3,506,199	4,079,611	-	3,254,654	3,488,154	3,668,958
TOTAL REVENUE		5,635,640	7,750,718	214,690	5,245,687	5,479,187	5,757,649

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 450	**STREET MAINTENANCE**						
EXPENSES							
210-450-40000	Regular Salaries	333,001	406,346	376,479	411,030	411,030	397,761
210-450-40113	Overtime Wages	28,068	64,953	57,735	-	-	55,000
210-450-40130	Comprehensive Leave	4,250	2,438	-	15,212	15,212	10,693
210-450-41002	Health Ins Premiums	86,831	184,669	174,972	182,373	182,373	212,697
210-450-41012	Workers Comp Insurance	23,923	22,145	-	21,763	21,763	24,345
210-450-41020	PERS (Retirement)	121,646	119,278	134,390	114,625	114,625	119,258
210-450-42002	Office Supplies	-	172	298	200	200	200
210-450-42006	Uniforms & Personal Equip	4,638	3,267	7,259	3,500	3,500	6,500
210-450-42022	Street Maintenance Supplies	3,778	7,743	2,315	10,000	10,000	10,000
210-450-42025	Traffic Safety Supplies	29,108	34,180	22,802	50,000	50,000	50,000
210-450-43031	Contractual Services	287,276	247,837	236,042	475,000	475,000	475,000
210-450-43150	Training, Ed, Conf & Mtgs	112	793	1,000	2,000	2,000	3,000
210-450-43404	Public Utilities	34,672	42,968	28,254	15,000	15,000	15,000
210-450-43420	Taxes & Fees	4,973	-	-	12,000	12,000	12,000
210-450-45200	Traffic Signal Maintenance	7,684	-	2,069	6,000	6,000	6,000
210-450-45220	Street Lights	(1,053)	16	1,033	3,000	3,000	3,000
210-450-45224	Street Sign Replacement	27,755	38,230	38,940	55,000	55,000	55,000
210-450-45228	Road, Curbs, Gutter Rehab	44,363	11,715	9,265	580,000	730,000	580,000
210-450-46200	Machinery & Equip - Non Cap	-	21,322	13,789	6,500	18,500	6,500
TOTAL EXPENSES		1,044,081	1,212,555	1,108,337	1,963,204	2,125,204	2,041,954

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 452	**SNOW REMOVAL**						
EXPENSES							
210-452-40000	Regular Salaries	551,784	621,352	590,804	682,457	682,457	688,131
210-452-40111	Temporary Wages	35,567	29,010	25,232	30,211	30,211	30,211
210-452-40113	Overtime Wages	287,703	144,248	118,338	125,000	125,000	150,000
210-452-40130	Comprehensive Leave	5,148	7,878	-	23,221	23,221	22,469
210-452-41002	Health Ins Premiums	176,052	275,542	315,871	307,921	307,921	352,159
210-452-41012	Workers Comp Insurance	31,297	37,479	-	36,031	36,031	42,353
210-452-41020	PERS (Retirement)	169,013	200,286	231,071	190,849	190,849	212,052
210-452-41028	PARS (Part Time Retirement)	582	458	-	-	-	1,042
210-452-42006	Uniforms & Personal Equip	8,545	12,711	11,586	13,000	13,000	13,000
210-452-42022	Street Maintenance Supplies	850	4,073	1,180	10,000	10,000	10,000
210-452-42025	Traffic Safety Supplies	95,919	135,256	23,698	155,000	155,000	155,000
210-452-42030	Special Operational	27,800	20,274	15,920	15,000	15,000	15,000
210-452-43031	Contractual Services	769,723	320,141	606,343	200,000	200,000	200,000
210-452-43150	Training, Ed, Conf & Mtgs	886	800	2,404	2,000	2,000	2,000
210-452-43404	Public Utilities	81,740	15,876	6,522	45,000	45,000	45,000
210-452-45200	Traffic Signal Maintenance	-	1,446	492	5,000	5,000	5,000
210-452-45220	Street Lights	-	1,022	360	4,500	4,500	4,500
210-452-46200	Machinery & Equip - Non Cap	2,339	2,473	1,783	3,000	3,000	3,000
TOTAL EXPENSES		2,246,726	1,831,236	1,951,772	1,848,191	1,848,191	1,950,918
DEPT 454	**SUMMER EQUIP GARAGE**						
EXPENSES							
210-454-42002	Office Supplies	678	747	572	700	700	700
210-454-42006	Uniforms & Personal Equip	3,408	4,673	5,810	3,000	3,000	3,000
210-454-42016	Gasoline & Diesel	248,145	108,659	50,948	65,000	65,000	65,000
210-454-42017	Vehicle Maintenance Parts	108,241	155,846	88,214	40,000	40,000	40,000
210-454-43031	Contractual Services	2,529	7,850	28,640	15,000	15,000	15,000
210-454-43060	Garage Vehicle Service	99,304	168,282	75,500	110,000	110,000	110,000
210-454-43066	Vehicle & Equip Replacement	179,737	65,133	-	80,000	80,000	134,580
210-454-43110	Mem'ships, Dues, Subscr, Publi	5,272	4,498	4,863	7,000	7,000	7,000
210-454-46200	Machinery & Equip - Non Cap	3,727	9,725	48,780	11,000	51,500	11,000
TOTAL EXPENSES		650,476	525,412	302,756	331,000	371,500	386,280

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 455	**WINTER EQUIP GARAGE**						
EXPENSES							
210-455-42006	Uniforms & Personal Equip	4,211	6,255	-	6,000	6,000	6,000
210-455-42016	Gasoline & Diesel	224,839	32,905	14,832	90,000	90,000	90,000
210-455-42017	Vehicle Maintenance Parts	475,906	272,927	98,760	250,000	250,000	250,000
210-455-42030	Special Operational	75	370	-	250	250	250
210-455-43031	Contractual Services	4,513	7,063	600	5,000	5,000	5,000
210-455-43060	Garage Vehicle Service	15,336	153,402	64,877	120,000	120,000	120,000
210-455-43066	Vehicle & Equip Replacement	590,627	163,070	-	140,000	140,000	381,920
210-455-43110	Mem'ships, Dues, Subscr, Publi	2,425	4,808	5,158	8,500	8,500	8,500
210-455-43150	Training, Ed, Conf & Mtgs	-	176	-	2,500	2,500	2,500
210-455-46200	Machinery & Equip - Non Cap	3,949	15,022	494	4,000	4,000	4,000
TOTAL EXPENSES		1,321,880	655,999	184,719	626,250	626,250	868,170
DEPT 456	**GARAGE OPERATIONS**						
EXPENSES							
210-456-40000	Regular Salaries	4,267	5,787	6,032	5,932	5,932	6,699
210-456-40130	Comprehensive Leave	112	-	-	448	448	291
210-456-41002	Health Ins Premiums	1,387	1,966	4,224	2,372	2,372	5,875
210-456-41012	Workers Comp Insurance	422	341	-	326	326	417
210-456-41020	PERS (Retirement)	1,918	1,430	1,773	1,573	1,573	1,905
210-456-42007	Maintenance Supplies	4,538	4,183	3,668	5,000	5,000	5,000
210-456-43031	Contractual Services	28,055	19,824	44,304	32,000	32,000	32,000
210-456-43404	Public Utilities	109,186	102,612	93,741	75,000	75,000	75,000
210-456-45060	Gen'l Facilities Maint	-	10	25,288	1,000	32,000	1,000
TOTAL EXPENSES		150,225	137,308	179,644	123,651	154,651	128,187

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 457	**PROMENADE MAINTENANCE**						
EXPENSES							
210-457-43031	Contractual Services	33,727	52,901	85,154	48,000	48,000	80,000
210-457-43404	Public Utilities	-	-	-	2,000	2,000	2,000
TOTAL EXPENSES		33,727	52,901	85,154	50,000	50,000	82,000
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
210-599-49999	Transfers Out	162,096	4,859,494	77,793	302,691	302,691	300,141
TOTAL EXPENSES		162,096	4,859,494	77,793	302,691	302,691	300,141

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 215 - Measure R Trails**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		319,089	345,430	13,653	300,000	300,000	300,000
TOTAL TOML EXPENDITURES		256,187	300,343	332,357	299,999	299,999	300,000
NET TOML REV - EXP		62,902	45,087	(318,704)	1	1	(0)
REVENUE							
215-000-39999	Interfund Transfers In	305,038	300,000	-	300,000	300,000	300,000
TOTAL REVENUE		319,089	345,430	13,653	300,000	300,000	300,000
DEPT 511	**MEASURE R TRAILS**						
EXPENSES							
215-511-40111	Temporary Wages	46,087	104,107	97,227	102,667	102,667	102,667
215-511-41028	PARS (Part Time Retirement)	948	1,955	1,944	-	-	3,542
215-511-42006	Uniforms & Personal Equip	976	3,177	1,698	1,500	1,500	1,500
215-511-42007	Maintenance Supplies	5,603	17,225	4,017	13,500	13,500	13,500
215-511-42026	Trail Facility Supplies	7,504	11,194	27,143	12,600	12,600	12,600
215-511-43031	Contractual Services	161,715	121,815	180,380	146,732	146,732	143,191
215-511-43150	Training, Ed, Conf & Mtgs	54	477	4,504	2,000	2,000	2,000
215-511-45081	Signage Maintenance	1,444	18,939	14,193	20,000	20,000	20,000
215-511-43404	Public Utilities	2,782	26	616	1,000	1,000	1,000
TOTAL EXPENSES		256,187	300,343	332,357	299,999	299,999	300,000

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 216 - Measure R**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		2,281,553	2,397,794	1,166,025	2,000,000	2,000,000	2,000,000
TOTAL TOML EXPENDITURES		1,669,196	1,447,637	122,703	1,331,727	1,331,727	1,340,626
NET TOML REV - EXP		612,357	950,157	1,043,322	668,273	668,273	659,374
REVENUE							
216-000-30406	Sales Tax: Measure R	2,154,985	2,190,124	950,316	2,000,000	2,000,000	2,000,000
TOTAL REVENUE		2,281,553	2,397,794	1,166,025	2,000,000	2,000,000	2,000,000
DEPT 432	**RECREATION PROGRAMS**						
EXPENSES							
216-432-42008	Recreation Supplies	2,337	3,545	-	4,000	4,000	4,000
TOTAL EXPENSES		2,420	3,545	-	4,000	4,000	4,000
DEPT 510	**MEASURE R**						
EXPENSES							
216-510-43031	Contractual Services	108,325	136,625	87,450	123,000	123,000	$130,000
216-510-43100	Audit Services	4,250	9,360	4,680	4,500	4,500	$4,500
TOTAL EXPENSES		112,575	145,985	92,130	127,500	127,500	134,500
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
216-599-49999	Transfers Out	1,552,747	1,297,994	-	1,200,227	1,200,227	1,202,126
TOTAL EXPENSES		1,552,747	1,297,994	-	1,200,227	1,200,227	1,202,126

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 217 - Measure U**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		1,415,277	1,571,855	627,969	1,110,000	1,110,000	1,110,000
TOTAL TOML EXPENDITURES		1,282,675	1,486,356	2,256,768	534,500	534,500	819,500
NET TOML REV - EXP		132,602	85,499	(1,628,799)	575,500	575,500	290,500
REVENUE							
217-000-30910	Utility Tax: Telephone	139,785	16,129	103,922	70,000	70,000	70,000
217-000-30920	Utility Tax: Electricity	917,262	791,470	42,581	800,000	800,000	800,000
217-000-30930	Utility Tax: Gas	244,282	545,495	413,310	240,000	240,000	240,000
TOTAL REVENUE		1,415,277	1,571,855	627,969	1,110,000	1,110,000	1,110,000
DEPT 513	**MEASURE U**						
EXPENSES							
217-513-43031	Contractual Services	278,425	246,996	452,088	285,000	285,000	$285,000
217-513-43100	Audit Services	4,250	9,360	4,680	4,500	4,500	$4,500
TOTAL EXPENSES		282,675	256,356	456,768	289,500	289,500	289,500
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
217-599-49999	Transfers Out	1,000,000	1,230,000	1,800,000	245,000	245,000	530,000
TOTAL EXPENSES		1,000,000	1,230,000	1,800,000	245,000	245,000	530,000

TOML BUDGET WORKSHEET
BUDGET 2026-27

Fund 218 - Tourism Business Improvement District (TBID)

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		7,121,827	7,098,944	6,568,895	7,400,000	7,400,000	7,400,000
TOTAL TOML EXPENDITURES		7,442,894	6,700,270	6,363,529	7,400,000	7,400,000	7,400,000
NET TOML REV - EXP		(321,067)	398,674	205,367	-	-	-
REVENUE							
218-000-32610	TBID - Tier 2 & 3	7,400	7,400	5,850	8,300	8,300	8,300
218-000-32614	TBID-Lodging	2,245,063	2,120,642	2,058,795	2,275,000	2,275,000	2,275,000
218-000-32618	TBID-Retail	1,684,563	1,429,185	1,243,966	1,576,700	1,576,700	1,576,700
218-000-32622	TBID-Restaurant	1,504,994	1,461,045	1,298,796	1,475,000	1,475,000	1,475,000
218-000-32626	TBID-Ski Area Tickets	1,604,704	1,948,603	1,892,628	2,065,000	2,065,000	2,065,000
TOTAL REVENUE		7,121,827	7,098,944	6,568,895	7,400,000	7,400,000	7,400,000
DEPT 415	**FINANCE**						
EXPENSES							
218-415-43031	Contractual Services	142,216	79,419	-	148,000	148,000	148,000
TOTAL EXPENSES		142,216	79,419	-	148,000	148,000	148,000
DEPT 480	**TOURISM & BUS DEV'T**					-	
EXPENSES							
218-480-49020	TBID Pass Through	7,300,678	6,620,851	6,363,529	7,252,000	7,252,000	7,252,000
TOTAL EXPENSES		7,300,678	6,620,851	6,363,529	7,252,000	7,252,000	7,252,000

TOML BUDGET WORKSHEET
BUDGET 2026-27 **Fund 220 - Airport Operations**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		2,892,975	1,857,733	295,553	3,866,744	2,857,334	4,248,684
TOTAL TOML EXPENDITURES		2,006,173	3,382,096	2,685,723	3,866,744	2,420,362	4,248,684
NET TOML REV - EXP		886,802	(1,524,363)	(2,390,170)	0	436,972	-
REVENUE							
220-000-31610	Facility Rental	27,060	45,054	52,831	53,266	60,600	53,266
220-000-31804	Commissions	2,560	2,919	4,031	2,000	1,800	2,000
220-000-31806	Car Rental Fee	90,341	63,435	88,057	55,803	55,000	55,803
220-000-31810	Schat.net Fee	3,093	4,080	4,338	4,080	4,080	4,080
220-000-31814	Taxi Services	240	240	240	500	500	500
220-000-31840	Fuel Flowage Fee	29,234	29,027	2,490	30,000	27,000	30,000
220-000-31842	Non-Aviation Fuel	13,580	6,828	7,196	10,000	10,000	10,000
220-000-31862	Hanger Ground Lease	113,185	122,757	115,428	110,000	110,000	110,000
	Phase 1 - Site Work FAA						2,013,030
	General Fund - Project Support						610,600
220-000-37002	Interest on Investments	33,311	122,221	7,225	4,000	4,000	4,000
220-000-37300	Other Revenue	55,254	5,495	7,012	5,000	5,000	5,000
220-000-39999	Interfund Transfers In	1,225,000	1,015,462	-	1,164,095	1,533,007	1,350,406
TOTAL REVENUE		2,892,975	1,857,733	295,553	3,866,744	2,857,334	4,248,684

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 471	**AIRPORT ADMIN & OPS**						
EXPENSES							
220-471-40000	Regular Salaries	434,558	380,679	388,469	416,898	386,909	472,418
220-471-40111	Temporary Wages	53,934	63,378	92,963	100,992	56,091	107,508
220-471-40113	Overtime Wages	27,486	25,143	35,036	15,000	15,000	15,000
220-471-40130	Comprehensive Leave	(14,180)	3,560	-	23,861	10,107	21,364
220-471-41002	Health Ins Premiums	130,450	127,405	148,719	141,027	153,615	224,147
220-471-41012	Workers Comp Insurance	24,237	23,352	-	22,505	25,453	29,430
220-471-41020	PERS (Retirement)	126,791	108,122	117,926	108,661	117,926	134,568
220-471-41028	PARS (Part Time Retirement)	532	1,082	1,777	-	1,106	3,709
220-471-42002	Office Supplies	219	445	735	500	1,500	500
220-471-42005	Postal Supplies & Postage	337	80	21	300	1,000	300
220-471-42006	Uniforms & Personal Equip	9,455	8,891	3,681	8,000	8,000	8,000
220-471-42007	Facility Maintenance/Supplies	123,505	67,766	168,399	70,000	60,000	70,000
220-471-42016	Gasoline & Diesel	64,764	23,589	34,220	40,000	55,000	40,000
220-471-42017	Vehicle Maintenance Parts	41,232	54,212	9,189	40,000	40,000	40,000
220-471-42030	Special Operational	239	5,067	3,995	2,000	500	2,000
220-471-43031	Contractual Services	185,756	219,502	164,820	200,000	225,000	200,000
220-471-43060	Garage Vehicle Service	9,075	51,201	32,892	45,000	45,000	45,000
220-471-43066	Vehicle & Equip Replacement	4,265	4,398	-	13,000	4,429	20,110
220-471-43106	Insurance Premiums	16,820	19,380	20,350	20,000	16,000	20,000
220-471-43110	Mem'ships, Dues, Subscr, Publi	1,408	2,773	2,280	2,500	2,000	2,500
220-471-43130	Advertising & Legal Notices	2,162	1,469	-	500	500	500
220-471-43150	Training, Ed, Conf & Mtgs	20,466	26,348	12,452	15,000	16,000	15,000
220-471-43404	Public Utilities	97,989	76,867	59,385	60,000	80,000	60,000
220-471-43420	Taxes & Fees	2,095	30	60	5,000	5,000	5,000
220-471-45010	Facility Lease	74,036	94,088	86,957	86,000	80,000	86,000
220-471-46010	Equipment Lease	538	-	-	2,000	-	2,000
TOTAL EXPENSES		1,440,372	1,455,637	1,441,685	1,438,744	1,555,135	1,625,054

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 531	**CAPITAL PROJECTS - OTHER**						
EXPENSES							
220-531-40000	Regular Salaries	10,898	7,906	5,485	22,494	19,507	23,179
220-531-40130	Comprehensive Leave	-	-	-	1,573	582	1,616
220-531-41002	Health Ins Premiums	-	-	-	6,058	6,410	10,548
220-531-41012	Workers Comp Insurance	1,081	1,237	-	1,229	1,288	1,478
220-531-41020	PERS (Retirement)	4,061	3,820	4,607	5,933	5,967	6,757
220-531-43031	Contractual Services	549,761	1,899,264	1,233,946	2,390,713	831,472	2,580,053
TOTAL EXPENSES		565,801	1,912,227	1,244,039	2,428,000	865,227	2,623,630

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 245 - Housing Programs**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		9,540,947	10,101,396	5,637,826	730,478	6,280,478	4,791,334
TOTAL TOML EXPENDITURES		1,550,407	5,047,668	1,808,633	4,545,500	4,545,500	500
NET TOML REV - EXP		7,990,540	5,053,728	3,829,193	(3,815,022)	1,734,978	4,790,834
REVENUE							
245-000-30620	Measure L	-	1,472,696	4,317,066	3,850,000	3,850,000	3,850,000
245-000-39999	Interfund Transfers In	8,768,832	4,500,000	-	730,478	6,280,478	941,334
TOTAL REVENUE		9,540,947	10,101,396	5,637,826	730,478	6,280,478	4,791,334

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 250 - LTC**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		51,631	79,688	(37,987)	75,000	75,000	75,000
TOTAL TOML EXPENDITURES		33,602	43,508	57,303	35,000	35,000	40,306
NET TOML REV - EXP		18,029	36,180	(95,290)	40,000	40,000	34,694
REVENUE							
250-000-35416	LTC: PPM & RPA Planning	51,631	79,688	(37,987)	75,000	75,000	75,000
TOTAL REVENUE		51,631	79,688	(37,987)	75,000	75,000	75,000
DEPT 540	**STREETS - LTC PROGRAMS**						
EXPENSES							
250-540-40000	Regular Salaries	13,047	17,992	4,767	11,409	11,409	12,534
250-540-40130	Comprehensive Leave	-	-	-	387	387	986
250-540-41002	Health Ins Premiums	-	-	-	2,211	2,211	4,724
250-540-41012	Workers Comp Insurance	-	626	-	602	602	806
250-540-41020	PERS (Retirement)	-	2,024	2,727	3,511	3,511	4,377
250-540-43031	Contractual Services	20,555	5,871	3,940	16,880	16,880	16,880
TOTAL EXPENSES		33,602	43,508	57,303	35,000	35,000	40,306

TOML BUDGET WORKSHEET
BUDGET 2026-27 **Fund 300 - Capital Projects**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		17,220,291	20,822,527	3,166,139	367,691	5,577,691	25,428,591
TOTAL TOML EXPENDITURES		17,220,291	20,822,527	25,272,825	367,691	5,577,691	27,215,900
NET TOML REV - EXP		-	-	(22,106,686)	-	-	(1,787,309)
REVENUE							
300-000-35230	CalTrans State Grants	2,072,608	-	-	180,000	180,000	3,730,000
300-000-37500	Proceeds of Debt						21,510,900
300-000-39999	Interfund Transfers In	15,124,210	19,921,685	3,150,000	187,691	5,397,691	187,691
TOTAL REVENUE		17,220,291	20,822,527	3,166,139	367,691	5,577,691	25,428,591
DEPT 530	**CAPITAL PROJECTS - STREETS**						
EXPENSES							
300-530-40000	Regular Salaries	-	-	-	3,258	3,258	3,499
300-530-40111	Temporary Wages	-	-	-	16,806	16,806	17,311
300-530-40130	Comprehensive Leave	-	-	-	162	162	234
300-530-41002	Health Ins Premiums	-	-	-	1,423	1,423	1,773
300-530-41012	Workers Comp Insurance	154	-	-	175	175	222
300-530-41020	PERS (Retirement)	579	-	655	843	843	1,017
300-530-41028	PARS (Part Time Retirement)	-	-	-	-	-	848
300-530-43031	Contractual Services	98,418	-	807	5,097,333	5,097,333	4,700,096
TOTAL EXPENSES		99,151	-	1,462	5,120,000	5,120,000	4,725,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 531	**CAPITAL PROJECTS - OTHER**						
EXPENSES							
300-531-40000	Regular Salaries	11,400	303	3,734	110,149	110,149	119,956
300-531-40111	Temporary Wages	-	-	-	16,806	16,806	17,311
300-531-40130	Comprehensive Leave	-	-	-	2,958	2,958	3,747
300-531-41002	Health Ins Premiums	-	-	-	38,187	38,187	52,225
300-531-41012	Workers Comp Insurance	5,759	-	-	5,775	5,775	7,373
300-531-41020	PERS (Retirement)	21,634	-	22,966	29,574	29,574	35,652
300-531-41028	PARS (Part Time Retirement)	-	-	-	-	-	848
300-531-43031	Contractual Services	10,632,047	23,742,735	24,836,501	39,450,000	40,260,000	22,253,788
TOTAL EXPENSES		10,670,958	23,743,037	25,271,363	39,653,449	40,463,449	22,490,900

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 830 - DIF Town Admin Overhead**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		43,869	48,315	3,982	21,040	21,040	25,360
TOTAL TOML EXPENDITURES		-	-	-	-	-	-
NET TOML REV - EXP		43,869	48,315	3,982	21,040	21,040	25,360
REVENUE							
830-000-39999	Interfund Transfers In	41,743	40,848	-	21,040	21,040	25,360
TOTAL REVENUE		43,869	48,315	3,982	21,040	21,040	25,360

TOML BUDGET WORKSHEET

BUDGET 2026-27

Fund 831 - DIF General Facilities & Equipment

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		99,094.13	120,394.40	61,062.30	70,000.00	70,000	70,000
TOTAL TOML EXPENDITURES		3,710.35	4,039.78	-	(2,800.00)	2,800	2,800
NET TOML REV - EXP		95,383.78	116,354.62	61,062.30	72,800.00	67,200.00	67,200.00
REVENUE							
831-000-32404	DIF General Facilities & Equip	92,758.65	102,798.38	51,646.98	70,000.00	70,000.00	$ 70,000
TOTAL REVENUE		99,094.13	120,394.40	61,062.30	70,000.00	70,000	70,000
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
831-599-49999	Transfers Out	3,710.35	4,039.78	-	(2,800.00)	2,800.00	2,800
TOTAL EXPENSES		3,710.35	4,039.78	-	(2,800.00)	2,800.00	2,800

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 832 - DIF Law Enforcement**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		60,935.85	23,441.59	40,609.16	42,000	42,000	42,000
TOTAL TOML EXPENDITURES		2,320.92	904.95	-	1,680	1,680	1,680
NET TOML REV - EXP		58,614.93	22,536.64	40,609.16	40,320.00	40,320.00	40,320.00
REVENUE							
832-000-32406	DIF-Police	58,023.06	22,804.66	39,308.17	42,000.00	42,000.00	42,000
TOTAL REVENUE		60,935.85	23,441.59	40,609.16	42,000	42,000	42,000
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
832-599-49999	Transfers Out	2,320.92	904.95	-	1,680	1,680	1,680
TOTAL EXPENSES		2,320.92	904.95	-	1,680	1,680	1,680

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 833 - DIF Storm Drains**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		97,813.89	106,745.49	40,499.87	42,000	42,000	42,000
TOTAL TOML EXPENDITURES		3,687.81	3,594.67	-	1,680	1,680	1,680
NET TOML REV - EXP		94,126.08	103,150.82	40,499.87	40,320.00	40,320.00	40,320.00
REVENUE							
833-000-32408	DIF Storm Drainage	92,195.33	91,296.81	32,256.31	42,000	42,000	42,000
TOTAL REVENUE		97,813.89	106,745.49	40,499.87	42,000	42,000	42,000
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
833-599-49999	Transfers Out	3,687.81	3,594.67	-	1,680	1,680	1,680
TOTAL EXPENSES		3,687.81	3,594.67	-	1,680	1,680	1,680

TOML BUDGET WORKSHEET

BUDGET 2026-27

Fund 834 - DIF Parks and Recreation

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		114,694	127,369	75,677	35,000	35,000	50,000
TOTAL TOML EXPENDITURES		4,393	4,486	-	1,400	1,400	2,000
NET TOML REV - EXP		110,301	122,883	75,677	33,600	33,600	48,000
REVENUE							
834-000-32410	DIF Parkland & Recreation	109,827	113,960	68,012	35,000	35,000	50,000
TOTAL REVENUE		114,694	127,369	75,677	35,000	35,000	50,000
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
834-599-49999	Transfers Out	4,393	4,486	-	1,400	1,400	2,000
TOTAL EXPENSES		4,393	4,486	-	1,400	1,400	2,000

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 835 - DIF MCOE - Library**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		100,513	101,632	56,270	32,000	32,000	45,000
TOTAL TOML EXPENDITURES		3,792	3,442	-	32,000	32,000	45,000
NET TOML REV - EXP		96,721	98,191	56,270	-	-	-
REVENUE							
835-000-32416	DIF MCOE Library Fees	94,798	86,382	48,707	32,000	32,000	45,000
835-000-37002	Interest on Investments	5,715	15,251	7,563	-	-	
TOTAL REVENUE		100,513	101,632	56,270	32,000	32,000	45,000
DEPT 531	**DIF MCOE - LIBRARY**						
EXPENSES							
835-531-43031	Contractual Services	-	-	-	30,720	30,720	43,200
TOTAL EXPENSES		-	-	-	30,720	30,720	43,200
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
835-599-49999	Transfers Out	3,792	3,442	-	1,280	1,280	1,800
TOTAL EXPENSES		3,792	3,442	-	1,280	1,280	1,800

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 836 - DIF Streets & Circulation**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		37,679	20,885	33,459	35,000	35,000	35,000
TOTAL TOML EXPENDITURES		1,416	555	-	1,400	1,400	1,400
NET TOML REV - EXP		36,263	20,331	33,459	33,600	33,600	33,600
REVENUE							
836-000-32412	DIF Vehicle Circulation	35,408	14,077	29,808	35,000	35,000	35,000
TOTAL REVENUE		37,679	20,885	33,459	35,000	35,000	35,000
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
836-599-49999	Transfers Out	1,416	555	-	1,400	1,400	1,400
TOTAL EXPENSES		1,416	555	-	1,400	1,400	1,400

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 837 - DIF MCOE Childcare**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		124,056	95,327	68,247	40,000	40,000	60,000
TOTAL TOML EXPENDITURES		164,805	3,746	-	1,600	1,600	2,400
NET TOML REV - EXP		(40,748)	91,581	68,247	38,400	38,400	57,600
REVENUE							
837-000-32418	DIF MCOE Child Care	120,113	94,273	66,374	40,000	40,000	60,000
837-000-37002	Interest on Investments	3,943	1,054	1,873	-	-	
TOTAL REVENUE		124,056	95,327	68,247	40,000	40,000	60,000
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
837-599-49999	Transfers Out	164,805	3,746	-	1,600	1,600	2,400
TOTAL EXPENSES		164,805	3,746	-	1,600	1,600	2,400

TOML BUDGET WORKSHEET

BUDGET 2026-27

Fund 838 - DIF Fire Facilities, Vehicles & Equipment

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		256,923	399,237	227,560	140,000	140,000	200,000
TOTAL TOML EXPENDITURES		770,197	371,205	356,602	140,000	140,000	200,000
NET TOML REV - EXP		(513,274)	28,032	(129,042)	-	-	-
REVENUE							
838-000-32414	DIF Fire District Fees	254,927	393,156	224,235	140,000	140,000	200,000
838-000-37002	Interest on Investments	1,995	6,081	3,325	-	-	
TOTAL REVENUE		256,923	399,237	227,560	140,000	140,000	200,000
DEPT 531	**DIF Fire**						
EXPENSES							
838-531-43031	Contractual Services	760,000	356,602	356,602	134,400	134,400	192,000
TOTAL EXPENSES		760,000	356,602	356,602	134,400	134,400	192,000
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
838-599-49999	Transfers Out	10,197	14,604	-	5,600	5,600	8,000
TOTAL EXPENSES		10,197	14,604	-	5,600	5,600	8,000

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 841 - DIF Transit & Trails**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		197,533	171,218	122,087	90,000	90,000	90,000
TOTAL TOML EXPENDITURES		7,421	5,478	-	3,600	3,600	3,600
NET TOML REV - EXP		190,113	165,740	122,087	86,400	86,400	86,400
REVENUE							
841-000-32420	DIF Multi-Modal Circulation	185,517	138,071	103,874	90,000	90,000	90,000
841-000-37002	Interest on Investments	12,016	33,147	18,212	-	-	
TOTAL REVENUE		197,533	171,218	122,087	90,000	90,000	90,000
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
841-599-49999	Transfers Out	7,421	5,478	-	3,600	3,600	3,600
TOTAL EXPENSES		7,421	5,478	-	3,600	3,600	3,600

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 850 - Juniper Ridge - AD 1993-1**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		71,647	168,948	29,464	83,000	83,000	77,250
TOTAL TOML EXPENDITURES		294,090	56,373	62,208	76,000	76,000	76,000
NET TOML REV - EXP		(222,443)	112,575	(32,744)	7,000	7,000	1,250
REVENUE							
850-000-30202	Property Tax Secured	-	-	-	-	-	
850-000-30280	Tax Assessment	48,031	55,626	-	48,000	48,000	48,000
850-000-37002	Interest on Investments	2,052	3,082	3,204	-	-	
850-000-39999	Interfund Transfers In	21,564	110,240	26,260	35,000	35,000	29,250
TOTAL REVENUE		71,647	168,948	29,464	83,000	83,000	77,250
DEPT 450	**STREET MAINTENANCE**						
EXPENSES							
850-450-43031	Contractual Services	4,231	3,655	3,730	6,000	6,000	6,000
TOTAL EXPENSES		4,341	3,853	3,847	6,000	6,000	6,000
DEPT 452	**SNOW REMOVAL**						
EXPENSES							
850-452-43031	Contractual Services	289,677	52,520	58,361	70,000	70,000	70,000
TOTAL EXPENSES		289,749	52,520	58,361	70,000	70,000	70,000

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 853 - Bluffs - Maint Dist 1996-4**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		195,833	254,291	47,056	190,900	190,900	199,100
TOTAL TOML EXPENDITURES		332,353	74,373	73,797	79,000	79,000	79,000
NET TOML REV - EXP		(136,520)	179,918	(26,742)	111,900	111,900	120,100
REVENUE							
853-000-30280	Tax Assessment	166,027	166,503	-	165,900	165,900	165,900
853-000-39999	Interfund Transfers In	22,874	63,767	33,387	25,000	25,000	33,200
TOTAL REVENUE		195,833	254,291	47,056	190,900	190,900	199,100
DEPT 450	**STREET MAINTENANCE**						
EXPENSES							
853-450-43031	Contractual Services	5,033	7,443	7,263	9,000	9,000	9,000
TOTAL EXPENSES		8,245	7,598	7,380	9,000	9,000	9,000
DEPT 452	**SNOW REMOVAL**						
EXPENSES							
853-452-43031	Contractual Services	233,036	66,774	66,418	70,000	70,000	70,000
TOTAL EXPENSES		233,108	66,774	66,418	70,000	70,000	70,000

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 854 - North Village CFD 2001-1**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		541,600	559,309	11,039	522,899	522,899	520,369
TOTAL TOML EXPENDITURES		528,346	523,475	523,152	522,899	522,899	520,369
NET TOML REV - EXP		13,254	35,834	(512,113)	-	-	-
REVENUE							
854-000-30280	Tax Assessment	529,296	539,191	-	522,899	522,899	520,369
TOTAL REVENUE		541,600	559,309	11,039	522,899	522,899	520,369
DEPT 590	**DEBT SERVICE**						
EXPENSES							
854-590-43031	Contractual Services	-	188	10,253	10,000	10,000	10,000
854-590-49490	Debt Service	514,136	510,408	512,899	512,899	512,899	510,369
TOTAL EXPENSES		514,136	510,596	523,152	522,899	522,899	520,369

TOML BUDGET WORKSHEET
BUDGET 2026-27 **Fund 856 - Old Mammoth Road - BAD 2002-01**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		236,468	352,521	26,220	241,100	241,100	236,100
TOTAL TOML EXPENDITURES		96,490	84,356	187,136	112,400	112,400	92,400
NET TOML REV - EXP		139,978	268,165	(160,916)	128,700	128,700	143,700
REVENUE							
856-000-30280	Tax Assessment	188,072	245,380	-	211,100	211,100	211,100
856-000-39999	Interfund Transfers In	38,522	72,031	6,336	30,000	30,000	25,000
TOTAL REVENUE		236,468	352,521	26,220	241,100	241,100	236,100
DEPT 450	**STREET MAINTENANCE**						
EXPENSES							
856-450-43031	Contractual Services	12,887	71,354	179,427	42,400	42,400	42,400
TOTAL EXPENSES		13,566	71,684	179,638	42,400	42,400	42,400
DEPT 452	**SNOW REMOVAL**						
EXPENSES							
856-452-40000	Regular Salaries	8,891	2,472	1,670	16,482	16,482	17,019
856-452-40130	Comprehensive Leave	409	-	-	590	590	444
856-452-41002	Health Ins Premiums	-	-	-	7,514	7,514	9,141
856-452-41012	Workers Comp Insurance	1,460	1,314	-	872	872	1,041
856-452-41020	PERS (Retirement)	5,486	4,107	-	4,528	4,528	5,096
856-452-45440	Snow Removal & Maint	21,199	-	-	40,014	40,014	17,259
TOTAL EXPENSES		82,631	12,672	7,498	70,000	70,000	50,000

TOML BUDGET WORKSHEET
BUDGET 2026-27 **Fund 857 - North Village - BAD 2002-2**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		97,355	232,580	29,154	180,852	180,852	176,609
TOTAL TOML EXPENDITURES		78,966	47,954	34,403	72,000	72,000	72,000
NET TOML REV - EXP		18,389	184,626	(5,249)	108,852	108,852	104,609
REVENUE							
857-000-30280	Tax Assessment	54,247	135,038	-	155,852	155,852	151,609
857-000-37002	Interest on Investments	13,972	31,703	17,344	-	-	
857-000-39999	Interfund Transfers In	29,136	65,839	11,810	25,000	25,000	25,000
TOTAL REVENUE		97,355	232,580	29,154	180,852	180,852	176,609
		68,218.99	166,741.42	17,343.83	155,852.00	155,852.00	151,609.00
DEPT 450	**STREET MAINTENANCE**						
EXPENSES							
857-450-43031	Contractual Services	15,288	8,678	6,359	22,000	22,000	22,000
TOTAL EXPENSES		18,139	24,334	14,651	22,000	22,000	22,000
DEPT 452	**SNOW REMOVAL**						
EXPENSES							
857-452-40000	Regular Salaries	5,958	2,788	2,056	16,482	16,482	17,019
857-452-40130	Comprehensive Leave	313	-	-	590	590	444
857-452-41002	Health Ins Premiums	-	-	-	7,514	7,514	9,141
857-452-41012	Workers Comp Insurance	1,273	1,155	-	872	872	1,041
857-452-41020	PERS (Retirement)	4,781	3,597	7,033	4,528	4,528	5,096
857-452-45440	Snow Removal & Maint	83	-	-	20,014	20,014	17,259
TOTAL EXPENSES		58,938	23,620	19,752	50,000	50,000	50,000

TOML BUDGET WORKSHEET
BUDGET 2026-27

Fund 858 - Fractional Mello CFD 2004-01

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		449,689	1,046,858	181,756	1,050,741	1,075,741	1,231,625
TOTAL TOML EXPENDITURES		522,679	906,515	1,050,096	1,050,740	1,075,740	1,231,625
NET TOML REV - EXP		(72,990)	140,343	(868,339)	1	1	(0)
REVENUE							
858-000-30280	Tax Assessment	200,264	198,578	-	200,000	200,000	200,000
858-000-31666	Food Sales - Rec	-	5,523	4,326	6,500	6,500	6,750
858-000-31676	Ice Rink Master	84,341	509,703	71,051	425,000	425,000	450,000
858-000-31678	RecZone Master	815	6,170	789	25,000	25,000	15,000
858-000-31682	Advertising Charge	-	9,400	1,750	45,000	45,000	46,000
858-000-37002	Interest on Investments	2,270	11,962	3,841	2,000	2,000	2,000
858-000-37100	Refunds and Rebates	-	21	-	500	500	500
858-000-37204	Community Donations	-	20,000	25,000	30,000	30,000	43,500
858-000-37210	Corporate Sponsorship	-	98,500	75,000	75,000	75,000	75,000
858-000-39999	Interfund Transfers In	162,000	187,000	-	241,741	266,741	392,875
TOTAL REVENUE		449,689	1,046,858	181,756	1,050,741	1,075,741	1,231,625

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 436	**MULTI-USE FACILITY**						
EXPENSES							
858-436-40000	Regular Salaries	62,882	170,359	162,978	145,604	145,604	161,218
858-436-40111	Temporary Wages	62,633	208,886	242,512	244,629	244,629	282,165
858-436-40113	Overtime Wages	7,902	1,981	1,465	5,000	5,000	5,000
858-436-40130	Comprehensive Leave	1,196	1,209	-	4,250	4,250	2,523
858-436-41002	Health Ins Premiums	11,550	68,329	70,398	55,861	55,861	84,102
858-436-41012	Workers Comp Insurance	6,295	7,939	-	7,651	7,651	9,759
858-436-41020	PERS (Retirement)	26,756	41,715	44,925	36,944	36,944	44,623
858-436-41028	PARS (Part Time Retirement)	1,080	3,475	3,989	-	-	9,735
858-436-42006	Uniforms & Personal Equip	1,419	3,114	2,313	2,500	2,500	$ 6,000
858-436-42007	Facility Maintenance/Supplies	11,026	14,150	17,094	13,000	13,000	$ 14,000
858-436-42008	Recreation Supplies	5,840	10,519	21,021	11,000	11,000	$ 13,000
858-436-42030	Special Operational	2,404	6,633	6,981	4,000	4,000	$ 6,000
858-436-43031	Contractual Services	184,067	144,003	192,127	200,000	200,000	$ 240,000
858-436-43110	Mem'ships, Dues, Subscr, Publi	275	2,143	3,716	2,000	2,000	$ 3,500
858-436-43120	Printing & Reproduction	610	13,857	9,541	14,000	14,000	$ 15,000
858-436-43130	Advertising & Legal Notices	2,686	6,958	2,781	9,000	9,000	$ 8,000
858-436-43150	Training, Ed, Conf & Mtgs	1,822	6,073	9,562	8,000	8,000	$ 8,000
858-436-43404	Public Utilities	16,617	166,912	210,922	250,000	250,000	$ 280,000
858-436-45050	Equip Maint Agreements	-	3,356	1,655	13,000	13,000	$ 13,000
858-436-45080	Park Grounds & Bldgs Maint	2,273	4,985	5,556	5,000	5,000	$ 5,000
858-436-46200	Machinery & Equip - Non Cap	-	6,777	40,373	12,000	37,000	$ 20,000
858-436-46460	Computer Hardware - Non Cap	783	2,416	185	3,000	3,000	$ 1,000
TOTAL EXPENSES		453,350	903,736	1,050,096	1,050,740	1,075,740	1,231,625

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 859 - In Lieu Mello-Roos CFD 2005-01**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		3,342	4,169	614	2,470	2,470	2,470
TOTAL TOML EXPENDITURES		1,402	1,228	1,244	1,042	1,042	1,094
NET TOML REV - EXP		1,940	2,941	(630)	1,428	1,428	1,376
REVENUE							
859-000-30280	Tax Assessment	2,747	2,911	-	2,470	2,470	2,470
TOTAL REVENUE		3,342	4,169	-	2,470	2,470	2,470
DEPT 460	---						
EXPENSES							
859-460-43031	Contractual Services	1,402	1,228	1,244	1,042	1,042	1,094
TOTAL EXPENSES		1,402	1,228	1,244	1,042	1,042	1,094

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 860 - Transit Facilities CFD 2013-3**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		73,288	31,994	2,478	7,800	7,800	7,800
TOTAL TOML EXPENDITURES		29,879	3,901	3,951	3,317	3,317	3,483
NET TOML REV - EXP		43,409	28,093	(1,473)	4,483	4,483	4,317
REVENUE							
860-000-30280	Tax Assessment	61,950	27,399	-	7,800	7,800	7,800
TOTAL REVENUE		73,288	31,994	2,478	7,800	7,800	7,800
DEPT 475	---						
EXPENSES							
860-475-43031	Contractual Services	29,879	3,901	3,951	3,317	3,317	3,483
TOTAL EXPENSES		29,879	3,901	3,951	3,317	3,317	3,483

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 861 - Mammoth View BAD 2014-01**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		6,343	9,826	1,819	6,000	6,000	6,500
TOTAL TOML EXPENDITURES		4,321	4,085	3,809	6,000	6,000	6,500
NET TOML REV - EXP		2,021	5,741	(1,990)	-	-	-
REVENUE							
861-000-30280	Tax Assessment	4,476	5,986	-	6,000	6,000	6,500
TOTAL REVENUE		6,343	9,826	1,819	6,000	6,000	6,500
DEPT 450	**STREET MAINTENANCE**						
EXPENSES							
861-450-43031	Contractual Services	4,321	4,085	3,809	6,000	6,000	6,500
TOTAL EXPENSES		4,321	4,085	3,809	6,000	6,000	6,500

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 910 - Garage Services**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		1,628,247	1,553,755	1,263,419	1,562,653	1,653,053	1,815,000
TOTAL TOML EXPENDITURES		1,426,311	1,452,470	1,515,821	1,784,565	1,812,965	2,023,224
NET TOML REV - EXP		201,936	101,285	(252,402)	(221,912)	(159,912)	(208,224)
REVENUE							
910-000-31602	Charges for Services	369,744	431,674	268,586	444,000	444,000	475,000
910-000-31922	Garage-ESTA	897,854	891,540	785,008	900,000	900,000	1,000,000
910-000-31924	Garage Services: County	41,980	35,054	19,479	40,000	40,000	70,000
910-000-31926	Garage Services: MLFPD	102,761	77,345	76,722	60,000	60,000	140,000
910-000-31928	Garage: Schools	180,908	118,141	113,625	110,000	110,000	130,000
TOTAL REVENUE		1,628,247	1,553,755	1,263,419	1,562,653	1,653,053	1,815,000
DEPT 456	**STREET MAINTENANCE**						
EXPENSES							
910-456-40000	Regular Salaries	517,388	564,917	582,125	541,916	541,916	569,665
910-456-40113	Overtime Wages	59,568	76,316	68,774	-	-	75,000
910-456-40130	Comprehensive Leave	18,042	(1,380)	-	29,717	29,717	22,240
910-456-41002	Health Ins Premiums	187,804	193,386	197,066	212,021	212,021	240,944
910-456-41012	Workers Comp Insurance	31,466	25,968	-	29,187	29,187	35,279
910-456-41020	PERS (Retirement)	(314,515)	(38,748)	166,792	148,574	148,574	167,747
910-456-42006	Uniforms & Personal Equip	9,508	10,580	10,323	10,000	10,000	13,000
910-456-43031	Contractual Services	12,201	(68,916)	1,038	20,000	20,000	20,000
910-456-43150	Training, Ed, Conf & Mtgs	1,200	-	-	150	150	3,000
910-456-46200	Machinery & Equip - Non Cap	482	14,212	47,368	10,000	38,400	30,000
910-456-46480	Computer Software - Non Cap	-	-	-	2,000	2,000	2,000
TOTAL EXPENSES		542,808	817,665	1,099,057	1,003,565	1,031,965	1,178,874

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 580	**GENERAL FLEET GARAGE**						
EXPENSES							
910-580-42016	Gasoline & Diesel	17,145	6,505	-	11,000	11,000	12,650
910-580-42017	Vehicle Maintenance Parts	8,681	4,300	-	5,000	5,000	5,000
TOTAL EXPENSES		25,825	10,805	-	16,000	16,000	17,650
DEPT 582	**MONO COUNTY SCHOOLS**						
EXPENSES							
910-582-42016	Gasoline & Diesel	7,365	6,568	4,581	8,000	8,000	9,200
TOTAL EXPENSES		7,365	6,568	4,581	8,000	8,000	9,200
DEPT 583	**MONO COUNTY GARAGE**						
EXPENSES							
910-583-42016	Gasoline & Diesel	26,935	25,621	8,204	20,000	20,000	28,750
TOTAL EXPENSES		26,935	25,621	8,204	20,000	20,000	28,750
DEPT 584	**TRANSIT GARAGE SERVICES**						
EXPENSES							
910-584-42016	Gasoline & Diesel	45,528	47,233	31,186	75,000	75,000	86,250
910-584-42017	Vehicle Maintenance Parts	14,389	20,986	24,748	35,000	35,000	35,000
TOTAL EXPENSES		59,917	68,219	55,934	110,000	110,000	121,250
DEPT 585	**ESTA GARAGE**						
EXPENSES							
910-585-42016	Gasoline & Diesel	295,419	268,386	167,199	250,000	250,000	287,500
910-585-42017	Vehicle Maintenance Parts	145,936	156,987	117,064	150,000	150,000	150,000
TOTAL EXPENSES		441,355	425,374	284,263	400,000	400,000	437,500

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
DEPT 586	**FIRE DEPT - GARAGE**						
EXPENSES							
910-586-42016	Gasoline & Diesel	38,654	25,212	17,245	20,000	20,000	23,000
910-586-42017	Vehicle Maintenance Parts	12,011	14,082	16,545	15,000	15,000	15,000
TOTAL EXPENSES		50,665	39,293	33,790	35,000	35,000	38,000
DEPT 587	**MAMMOTH UNIFIED SCHOOL**						
EXPENSES							
910-587-42016	Gasoline & Diesel	21,025	39,530	21,344	27,000	27,000	27,000
910-587-42017	Vehicle Maintenance Parts	50,674	13,950	7,952	20,000	20,000	20,000
TOTAL EXPENSES		71,698	53,479	29,296	47,000	47,000	47,000
DEPT 588	**PUBLIC SAFETY GARAGE**						
EXPENSES							
910-588-42016	Gasoline & Diesel	66,839	5,446	696	45,000	45,000	45,000
910-588-42017	Vehicle Maintenance Parts	35,911	-	-	40,000	40,000	40,000
TOTAL EXPENSES		102,750	5,446	696	85,000	85,000	85,000
DEPT 599	**INTERFUND TRANSFERS**						
EXPENSES							
910-599-49999	Transfers Out	75,113	-	-	60,000	60,000	60,000
TOTAL EXPENSES		75,113	-	-	60,000	60,000	60,000

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 915 - Vehicle Replacememt**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		1,650,350	744,209	138,852	516,300	846,300	958,070
TOTAL TOML EXPENDITURES		422,174	1,198,163	1,227,006	-	330,000	-
NET TOML REV - EXP		1,228,176	(453,954)	(1,088,154)	516,300	516,300	958,070
REVENUE							
915-000-32230	Equip Replacement Charge	966,284	373,014	13,201	416,300	416,300	858,070
915-000-37002	Interest on Investments	129,066	219,195	95,651	100,000	100,000	100,000
TOTAL REVENUE		1,650,350	744,209	138,852	516,300	846,300	958,070

TOML BUDGET WORKSHEET

BUDGET 2026-27 **Fund 990 - Debt Service**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 22-23	ACTUAL 24-25	ACTUAL 25-26	APPROVED BUDGET 25-26	MODIFIED BUDGET 25-26	ADOPTED BUDGET 26-27
TOTAL TOML REVENUE		7,526,291	4,051,067	-	3,849,799	3,849,799	3,949,232
TOTAL TOML EXPENDITURES		5,713,261	16,834,076	3,828,559	3,864,799	3,864,799	3,949,232
NET TOML REV - EXP		1,813,030	(12,783,009)	(3,828,559)	(15,000)	(15,000)	0
REVENUE							
990-000-39999	Interfund Transfers In	7,526,291	4,051,067	-	3,849,799	3,849,799	3,949,232
TOTAL REVENUE		7,526,291	4,051,067	-	3,849,799	3,849,799	3,949,232
DEPT 590	**DEBT SERVICES**						
EXPENSES							
990-590-43031	Contractual Services	6,170	6,680	3,500	5,000	5,000	5,000
990-590-49490	Debt Svc 2024 CIP CivCtr	-	1,191,194	2,914,163	1,361,250	1,361,250	1,461,250
990-590-49494	Debt SVCE-Multi Use Facility	615,747	565,000	580,000	613,227	613,227	615,126
990-590-49498	Debt Service MLLA Settlement	1,868,406	1,868,498	320,309	1,870,322	1,870,322	1,867,856
TOTAL EXPENSES		2,980,873	3,655,162	3,828,559	3,864,799	3,864,799	3,949,232

TOWN COUNCIL STAFF REPORT

Title: Town of Mammoth Lakes FY26-27 Master Fee Schedule Update

Meeting Date: June 17, 2026

Prepared by: Rob Patterson, Town Manager

RECOMMENDATION:

Staff are recommending that the Town Council conduct a public hearing on the proposed fees and charges. After taking public comments and consideration of the proposed fees, adopt the attached resolution establishing and updating a master schedule of fees and charges for Town services for FY26-27.

BACKGROUND:

Proposition 4 was approved by the California voters in 1979 and amended Article XIIIB of the California Constitution. Article XIIIB limits government appropriations and defines proceeds of taxes as all tax revenue and the proceeds to an entity of government from regulatory licenses, user charges, and user fees to the extent that those proceeds exceed the costs reasonably borne by that entity in providing the regulation, product, or service. In 2006 the voters adopted Proposition 218 which further limited local government's ability to set fees and charges and required specific types of fees and charges to go through more involved public process. In line with the California Constitution and subsequent court rulings, the Town of Mammoth Lakes Municipal Code Chapter 3.39 Fee and Service Charge Revenue/Cost Comparison System details Town services provided that are to receive a subsidy from the General Fund and defines "costs reasonably borne".

The cost recovery for eligible fee supported services range from 0% to 100% of the "costs reasonably borne" to provide the service. The Town has established a policy of a range of cost recovery to encourage certain activities and compliance with Town codes. For example, there is only partial cost recovery for recreation services. The cost of a film permit is also partially recovered as the use of the area for this purpose is desired and Town costs should not be a hindrance for compliance or to conducting business. The vast majority of development-related services are designed for full cost recovery. The "costs reasonably borne" include but are not limited to; direct costs such as wages and benefits, indirect costs such as computer costs, communication expenses, services and supplies, insurance, and both department and general overhead costs. The proposed fees and charges have been reviewed by staff and meet the statutory requirements.

The fees that the Town collects for services provided can be categorized into two broad areas. The first is variable fees. For variable fees a deposit is collected, and staff time and costs are tracked against the deposit (cost accounting.). This method is especially useful for large or complicated projects. The fees listed on the updated fee schedule with the designation of "Cost Accounted" are the variable fees. Cost accounting includes charging for direct pass-through costs such as consultant charges, hourly salary and benefit rate for employees plus an overhead charge. The

second category is fixed fees. A fixed fee simplifies the collection process and saves the customer the cost that is generated from the time involved doing the "cost accounting". The general method that is used to determine a fixed fee is to first identify each service-by-service type. Second, staff time is tracked for the majority of fees, and an average amount of time is calculated then multiplied by the staff billable rate. Some fixed rates are also set more based on the market and the desire to provide community services such as those provided through the recreation department and are not necessarily designed for full cost recovery.

The list below includes a summary of changes made to the Town of Mammoth Lakes fee schedule proposed for FY26-27:

Financial Services / Administration Fees

Staff reviewed the fees charged for services, identifying a few minor edits that are required. The following revision is proposed for the Financial Services / Administrative Fee schedule:

- Credit Card Processing Fee was listed as 2.3% when it is in fact 2.25%. The decimal was increased to show the correct amount.

- Update to the second or subsequent enforcement charge for illegal TOT cases at $2,500 + incurred costs. This modification reflects recent changes to the Municipal Code and current enforcement practices. It is only engaged for repeat offenders for our enforcement efforts.

Community and Economic Development – Building Division

The following revisions are proposed for the Building Division Fee Schedule:

- New Structures and Additions (*Section 1*): The International Code Council (ICC) Building Valuation Table has been updated to the most recent ICC valuation table published in February 2026.
- The Development Impacts Fees (DIF) and Affordable Housing Fees are proposed to be increased by 3.9% in accordance with the Construction Cost Index as published by Engineer News Record for the preceding twelve months.

Community and Economic Development – Planning Division

There are no updates to the Planning Division Fee Schedule.

Public Safety Fees

The following revisions are proposed for the Public Safety Fee Schedule:

- Services no longer provided by Mammoth Lakes Police Department were removed from the fee schedule.
- Vehicle Impound Fee was increased to $400 to match current towing contract and practices.

Airport Fees

The following revisions are proposed for the Airport Fee Schedule:

- Implement fee for parking illegally (overnight or parking in an unauthorized area without a permit. $110
- Boot Attach and Detach Fee – Parking violators $110
- Food concession - Established a rate of 10% of gross receipts (currently waived)
- Airline Landing Fee - $325 per landing. (currently waived)

Public Works / Engineering Fees
There are no recommended changes to the Public Works / Engineering Division Fees at this time.

Public Art
Staff is proposing that the fee be reduced to $0 through July 31, 2027, to allow staff time to evaluate the program and provide options to reinstate the program/fee. Staff have been meeting with various art community stakeholders and reviewing art programs from other jurisdictions, with the goal of bringing back a renewed public art program in 2027.

Parks and Recreation Fees
The Parks and Recreation Department brings the program fee to Town Council annually in February or March, ahead of the program sign up season. The fee increases were approved on March 18, 2026.

Other Fees and Charges
The Master Fee Schedule includes the majority of the service-related fees and charges for the Town but is not all-inclusive. There are some fees and charges specifically enumerated by ordinance and tied to specific permits or licenses. It does not include taxes, fines or penalties.

OPTIONS ANALYSIS
Option 1: Approve the attached resolutions establishing and updating a schedule of fees and charges for Town services

Option 2: Provide alternative direction on proposed fees.

FINANCIAL CONSIDERATIONS:
The proposed modifications to the Town's fees and charges are designed to achieve proper cost recovery for the services provided and to enhance efficiency in the process. The lack of proper fees and charges will mean a redirection of other revenue from Town General Fund to support Town services that should be fee supported. The proposed fees and charges provide a balance between full and partial cost recovery based on the type of fee and services provided.

ADMINISTRATIVE & FINANCE FEE SCHEDULE FY 26-27

Item	Note	Fee	Description
Business Tax Annual Renewal Fee[1]	Annual Renewal Business Tax Certificate Processing	$20	Per certificate
Certified Properties Renewal Fee	Annual Renewal Certified Property Certificate Proces	$250	Per Certificate
Certified Access Specialist program (CASp)	New or Renewal Business Tax Certificate - Required F	$4	Per certificate
Card Room Application Fee	Card Room Application	$353	Permit
Copy Fee for Maps / Large documents	Large Map Reproduction / Printing	$20	Per Sheet
Duplicate B.T.C. Fee	Duplicate B.T.C.	$15	Per certificate
Insurance Application Processing Charge	Special Event Insurance Processing (After 1st Hour)	Cost Accounted	
Business Application Fee[1]	New or Re-opened Business Application Processing	$75	Per certificate
Business Application Fee Home Occupancy[1]	New, Moved or Re-opened Business Application: Hor	$35	Per certificate
Business Application Fee Planning Review[1]	New, Moved or Re-opened Business Application: Pla	$10	Per certificate
Certified Properties Application Fee	Initial Charge for Certified Property Processing	$250	Per Certificate
Outdoor Festival Fee	Festival Fee	ee Finance -Varies	Permit
Photo Copy Fee / PDF	Photo copy/ or PDF document preparation Fee - per	$0.10	Per page
Credit Card Processing Fee	All Credit Card used on Xpress Bill Pay online payment portal and any charges within the Town	2.25%	Transaction Amount
Returned Check (NSF) Charges	Returned Check (NSF) Processing	$25	
Returned check (NSF) Fee	Returned Check (NSF): Repeated Attempts at Collecti	$60	ndary collection efforts
Sales of Maps, Copies & Publications	Printed Materials/Maps Prod./Sale	Cost Accounted	
B.T.C. Listing Fee	B.T.C. Listing (Selected or Total List)	$20	Report
Town Municipal Code Update Fee	Town Municipal Code Update	Cost Accounted	
Cannabis Business Registration Fee	Cannabis Business Certificate	$1,000	Annual per certificate
Enforcement Charges	Charged on all illegal Transient Occupancy Tax cases, whether zoning or revenue violators, $500 minimum plus Town incurred costs of enforcement	)0 + incurred costs	Per case
Enforcement Charges	Transient Occupancy Tax cases, whether zoning or revenue violators, $2,500 minimum plus Town	$2,500 + incurred	Per case

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

Highlight = Fee Change from Prior Year

AIRPORT FEE SCHEDULE FY 26-27

Item	Operational Fees	
Damaged Airplane Removal Fee*	Cost Accounted	
Damage to Asphalt Due to Fuel Spillage or other Mishap	Cost Accounted	
Parking Illegally (not parked in an authorized area or overnigh	$110.00	
Overnight Auto Parking (Each Night) By Permit	$0.00	
Boot Attach and Detach Fee (Parking Fee Violators)**	$110.00	
Fuel Flowage Fees	Cost Accounted	
Fuel Flowage Full Service Jet A or low Lead*	12 cents per gallon	
Fuel Flowage Low Lead Self Serve*	5 cents per gallon	
Fuel Flowage Military and Airline*	12 cents per gallon	
Film or Event Productions at Airport**	Cost Accounted	

Item	Miscellaneous Fees	Notes
Initial Security Threat Assessment*	$40.00	
Ground Transportation - Airport Use Pick up / Drop Off	$100.00	per month
Ground Transportation - Kisok location and Storage (Optional	$76.00	per month
Ground Transportation - Posted Signage (Optional)	$35.00	per month
Vehicle Access Card*	$20.00	
Annual Renewal Airport Identification Badge*	$30.00	
Replacement of Lost or Stolen ID Badge*	$50.00	
Replacement of Lost or Stolen Vehicle Access Card*	$50.00	
Replacement of Lost Identification Card	$30.00	
Food Concession	$0.00	ypically 10% of Gross
Rental Car Concessions	15% of Gross	
Airline Landing Fee	$0.00	$325/landing not to exceed

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

Highlight = Fee Change from Prior Year

COMMUNITY & ECONOMIC DEVELOPMENT FEE SCHEDULE FY 26-27

Permit/Service Title	Fee[1]
Adjustment (ADJ)	$1,058
Administrative Permit (AP)	$651
Administrative Permit - Mobile Business (AP)	$476
Administrative Permit - Temporary Outdoor Display and Sales (AP)	$98
Administrative Permit - Permanent Outdoor Display (AP)	$150
Administrative Permit - Two-Unit Project	$1,096
Advisory Design Panel (ADP)	Per Advisory Design Panel Rates
Appeal Planning & Economic Development Commission Decision to Tc	$1,942
Appeal Staff Decision to Planning & Economic Development Commissi	$2,310
Certificate of Compliance (COC)	Cost Accounted, $500 Deposit
CEQA - Environmental Impact Report (EIR)	Per Consultant's Cost
CEQA - Negative Declaration / Initial Study (ND / IS)	Cost Accounted, $10,000 Deposit
Concept Review (CR)	Cost Accounted, $2,500 Deposit
Design Review - Administrative (New Single Family) (ADR)	$1,071
Design Review - Administrative (Not New Single Family)	$582
Design Review - (Repaint Only) (ADR)	$222
Design Review - Major (DR)	Cost Accounted, $2,500 Deposit
Design Review - Minor (DR)	$1,407
Development Agreement (DA)	Cost Accounted, $10,000 Deposit
District Zoning Amendment - Map Amendment (DZA)	Cost Accounted, $6,000 Deposit
Film Permit (FP)	$50
General Plan Amendment (GPA)	Cost Accounted, $10,000 Deposit
Landscape Document Package (LDP)	$152
Lot Line Adjustment (LLA)	$1,096
New Construction Fee (Collected at Building Permit)	$.20 sq. ft. of Habitable Space
Planning Services Review / Investigation (PSR)	Cost Accounted, $500 Deposit
Sign Permit - Master Sign Program (New) (SP)	Cost Accounted, $1,000 Deposit
Sign Permit - Master Sign Program (Amendment) (SP)	Cost Accounted, $1,000 Deposit
Sign Permit - Permanent Sign (SP)	$334
Sign Permit - Temporary Sign (SP)[2]	$77
Tentative Parcel Map (Includes TPM amendments) (TPM)	Cost Accounted, $6,000 Deposit
Tentative Tract Map (Includes TTM amendments) (TTM)	Cost Accounted, $6,000 Deposit
Parcel Map - Urban Lot Split	$1,096
Time Extension Request - Major (TER)	$1,053
Time Extension Request - Minor (TER)	$200
Tree Removal Permit (TRP)	$10
Tree Management Plan (TRP)	$100
Use Permit Application (Includes UPA amendments) (UPA)	Cost Accounted, $2,500 Deposit
Variance (VAR)	Cost Accounted, $6,000 Deposit
Zone Code Amendment - Text Amendment (ZCA)	Cost Accounted, $6,000 Deposit

[1] Flat fees are applicable when a project does not have a cost accounted component. If any portion of a project is cost accounted, the entire project is billed as a cost accounted project. Only the largest

Permit/Service Title	Fee[1]

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

PUBLIC WORKS/ENGINEERING FEE SCHEDULE FY 26-27

Type	Note	Fee
Grading - Driveway	Includes driveway modification (Review,	$225
Grading - Driveway Residential - Engineered		$1,000
Grading - Driveway Commercial - Engineered		Cost Acct. - $1,000 Deposit
Grading - Standard	Limited grading based on limits in Municipal	$550
Grading / Improvement Permits - Engineered		Cost Acct. - $1,000 Deposit
Address Change/New		$750
Easement Review		$1,000
Encroachment - Major (Engineered Improvements)		Cost Acct. - $1,000 Deposit
Encroachment - Minor (Non Engineered)		$375
Penalties	If work commences prior to permit issuance	Fees will be doubled
Engineering Services - Investigation		Cost Acct - $300 deposit
Final Map Amendment		$1,350
Final Parcel Map	Plus time and material after 3rd check	$5,800 + cost accounted after
Final Tract Map	Plus $33.00 per lot/street/easement plus T & M	$8,630 +
Flood Plain Development/Partial/Full	Cost Accounted	Cost Accounted - $300 deposit
Street/Right of Way Abandonment	Cost Accounted	Cost Acct - $300 deposit
New Construction (Long-range planning)	Subdivision Ordinance Section 17.08.035	$550 Per unit - collected prior
Annexation into special districts	Annexation for transit, fractional or in-lieu DIF	Cost Accounted - not to exceed
The following fees are for sites where the Town collects the fee / At locations where a private contractor collects the fee the charges may be different		
Snow Storage Lot - Load Fee	Dump Truck or Trailer - 20 Cubic Yards or Less	$55 per load + 5% USFS
Snow Storage Lot - Load Fee	Dump Truck or Trailer - 20 Cubic Yards to 40	$75 per load + 5% USFS
Snow Storage Lot - Load Fee	Dump Truck or Trailer - 40 Cubic Yards or More	$85 per load + 5% USFS
Snow Storage - Land Lease for Town owned property	Annual lease for snowfall of less than 200"	$.12 per SF of area to be
Snow Storage - Land Lease for Town owned property	Annual lease for snowfall of greator than 200"	$.24 per SF of area to be
The following Fees are currently being waived per Council Policy		
Snow Removal Equipment Use	Annual permit for snow removal equipment to utilize public rights of way. Determination if	
Snow Storage, Off-Site	Annual permit - Determination if off-site snow removal sites are safe and properly maintained	

Highlight = Fee Change from Prior Year

PUBLIC SAFETY FEE SCHEDULE FY 26-27

Item	Note	Adopted	Per Unit
Abandoned Vehicle Abatement Charg	Abandoned Vehicle Removal	Cost Acct	Vehicle
Animal Control Calls for Service Fee	Calls for Animal Control Service	$0	Call
Animal Control Citations	Animal Control Citations	$150	Citation
Animal Control Fee	Unlicensed dog release from impound fee	$100	Animal
Animal Control Reports Filed Fee	Animal Control Reports Filed	$10	Report
Animal Control Warnings	Animal Control Warnings	$0	Warning
Animal License Fee	Annual Dog License (Altered)	$20	Animal
Animal License Fee	Annual Dog License (Unaltered)	$50	Animal
Animal License Fee	Late penalty for dog license	$5	License
Animal License Fee	Kennel License Fee	$300	License
Animal License Fee	Kennel License Late Penalty	$50	License
Animal Quarantine Fee	Animal Quarantine	$275	Animal
Clearance Letter Fee	Clearance Letter Processing	$20	Letter
Concealed Weapon Permit Fee: Amer	Concealed Weapon Permit Processing: Amendment	$10	Permit
Concealed Weapon Permit Fee: New	Concealed Weapon Permit Processing: New	$150	Permit
Concealed Weapon Permit Fee: Rene	Concealed Weapon Permit Processing: Renewal	$25	Permit
Fingerprint Service Fee	Fingerprint Processing	$40	Livescan
Garage Sale Permit Fee	Garage Sale Regulation	$0	Permit
Noise Disturbance Response Call Bacl	Fourth Call for Special Police Security Private Parties/Gat	$750	4th & Each sub. call within
Noise Disturbance Response Call Bacl	Second Call for Special Police Security Private Parties/Ga	$250	2nd call in 12 month period
Noise Disturbance Response Call Bacl	Third Call for Special Police Security Private Parties/Gath	$500	3rd call in 12 month period
Police Accident Investigation & Repor	Written Report: Limited Investigation	$10	Accident
Police Accident Investigation & Repor	Written Report: Significant Investigation	$10	Accident
Police False Alarm Charge	Police False Alarm-Business 1st Call in 6 Months	$0	Incident
Police False Alarm Charge	Police False Alarm-Business 2nd Call in 6 Months	$52	Incident
Police False Alarm Charge	Police False Alarm-Business 3rd Call in 6 Months	$104	Incident
Police False Alarm Charge	Police False Alarm-Business 4th Call in 6 Months	$208	Incident
Police False Alarm Charge	Police False Alarm-Business 5th & Subsequent Calls in 6 I	$416	Incident
Police False Alarm Charge	Police False Alarm-Residential 1st Call in 6 Months	$0	Incident
Police False Alarm Charge	Police False Alarm-Residential 2nd Call in 6 Months	$34	Incident
Police False Alarm Charge	Police False Alarm-Residential 3rd Call in 6 Months	$68	Incident
Police False Alarm Charge	Police False Alarm-Residential 4th Call in 6 Months	$136	Incident
Police False Alarm Charge	Police False Alarm-Residential 5th & Subsequent Calls in	$272	Incident
Police Report Fee	Police Report Copying	$0.10	Per page
Special Police Service Fee	Special Service-Film Traffic Control	$48.50	Per Hour
Taxicab Driver Permit Fee	Taxicab Driver Permit Processing	$64	Permit
Taxicab Permit Fee	Taxicab Permit Processing	$346	Permit
Taxicab Vehicle Inspection Fee	Taxicab Vehicle Inspection	$10	Vehicle
Traffic Collision Photo	Photo Copying - First Photo	$10	Photo (new fee)
Traffic Collision Photo	Photo Copying - Multiple Photos	$20	Two or more photos (new f
Vehicle Impound Fee	Administration of Vehicle Impound/Storage Fee	$400	Vehicle
Vehicle Inspection	Vehicle Citation Issuance	$0	Vehicle
Video Copy Fee	Copy of In-Car Video and BWC Video	$30	Incident

PUBLIC SAFETY FEE SCHEDULE FY 26-27

Item	Note	Adopted	Per Unit
Vehicle Inspection	Vehicle Citation Issuance-Arrest	$0	Vehicle
Vehicle Inspection Fee	Vehicle Equipment Citation Inspection	$10	Vehicle
Vehicle Inspection Fee	VIN Verification ($20 Increase)	$50	Vehicle
Wild Animal Call Fee	Wild Animal Call	$0	Call
Parking Citations:			
Parking Citations	4000a CVC Unregistered Vehicle	$110	
Parking Citations	5200a Missing License Plate	$110	
Parking Citations	5204a CVC No Current Tab Displayed	$110	
Parking Citations	21209a CVC Parked in a Bicycle Lane	$110	
Parking Citations	22500a CVC Parked in Intersection	$110	
Parking Citations	22500b CVC Parked in Crosswalk	$110	
Parking Citations	22500d Parked Within 15ft of Fire Department Driveway	$110	
Parking Citations	22500e CVC Blocking Driveway	$110	
Parking Citations	22500f CVC Parked on Sidewalk	$110	
Parking Citations	22500H CVC Double Parking	$110	
Parking Citations	22500i CVC Bus Zone	$110	
Parking Citations	22502a CVC Parking over 18" from Right Curb or Wrong	$110	
Parking Citations	22507.8a CVC Parking in Handicapped Zone	$550	
Parking Citations	22514 CVC Parked at Fire Hydrant	$150	
Parking Citations	22500.1 CVC Parked in Fire Lane	$150	
Parking Citations	22505a1 CVC Interfere With Traffic	$110	
Parking Citations	22505b CVC Park/Stand/Stop on State Highways	$110	
Parking Citations	22523a CVC Abandoned Vehicle	$110	
Parking Citations	MC 10.12.100 No Street Parking Nov 1-April 30	$110	
Parking Citations	MC 10.12.106 Obstructing Snow Removal	$220	
Parking Citations	MC 10.12.30 72-hour Parking	$110	
Parking Citations	MC 10.12.040 No Parking Zones Designated	$110	
Parking Citations	MC 10.12.080 Angle Parking Prohibited	$110	
Parking Citations	MC 10.12.082 Time Restricted Parking	$110	
Parking Citations	MC 10.12.084 Designated Zone	$110	
Parking Citations	MC 10.32.020 No Camping Town Roads	$110	

Highlight = Fee Change from Prior Year

Highlight = Fee and service removed from Prior Year

2026/27 Parks and Recreation Department Master Fee Schedule

Updated: 2/24, PRC Approved: 3/3/2026 TC Approved: 3/18/2026

	Item	Note	Programming Facility Rental	Non-Profit/Govt. Fee (-20%)	50% Discount	Monthly Membership Fee	2025/26FEES FEES	PROPOSED 2026/27 FEES	Change/Notes
	Administrative Permit for Events	Administrative Permit for Events		NA			$ 250.00	$ 250.00	per event
	Administrative Permit for Events	Administrative Permit for Events that require a road closure		NA			$ 500.00	$ 500.00	Includes road closure requiring council resolution
	Special Event Equipment Use Deposit	Event organizers use town purchased equipment		NA			$ 250.00	$ 250.00	per event
	Amenities Enhancement Program	Park bench with back - includes plaque and installation		NA			########	$2,500.00	Renews after 10 years
	Amenities Enhancement Program	Amenity installation fee		NA			NA	$ 35.00	Per hour fee
	Community Programming Fee	For use at specified Parks and Recreation Facilities		NA			$ 5.00	$ 5.00	For individuals/organizations to utilize Town-owned or managed parks and facilities for multi-day recreational programs and activities. Liability insurance required.
65090	PICKLEBALL COURTS/MULTI-USE COMPLEX								
	Tournament Rental Fee	6 Courts/entire rink area		$ 48.00			$ 60.00	$ 60.00	Per hour - must have approval from Director, includes 2 employees
	Pickleball Court Rental	1 court		$ 14.00			$ 17.50	$ 17.50	Per court per hour for exclusive use ONLY
	Cleaning Fee	Facility Cleaning Fee		NA			$ 100.00	$ 100.00	Cleaning Fee
60010	COMMUNITY CENTER								
	Contractual Agreement	Any org. with a contractual arrangement with TOML							As specified by contract
	Community room	Rental Fee	$ 5.00	$ 27.20			$ 34.00	$ 34.00	Per hour - 2 hour min.
	Community room	Rental Fee		$ 176.00			$ 220.00	$ 220.00	Per day (8 hours)
	Set Up Charge	Setup Fee		NA			$ 50.00	$ 50.00	Added to reservation if facility set-up required
	Cleaning Fee	Facility Cleaning Fee		NA			$ 100.00	$ 100.00	Cleaning Fee added to every reservation
	Deep Cleaning Fee	Facility Deep Cleaning Fee		NA			NA	$ 250.00	Deep cleaning fee charged to renter if required
	Parking Lot	Parking Lot Rental		$ 16.00			$ 20.00	$ 20.00	Per hour
56815	DAVE AND ROMA McCOY ARTS AND CULTURAL CENTER								
	Contractual Agreement	Any org. with a contractual arrangement with TOML							As specified by contract
	Facility Fee	Rental Fee		NA	NA		NA	$ 5.00	Ticket fee added to cost of every third party ticket
	The Library/Conference Room	Rental Fee		$ 28.00	$ 17.50		NA	$ 35.00	Per hour - min. 2 hr rental
	The Large Theatre Lobby	Rental Fee		$ 28.00	$ 17.50		NA	$ 35.00	Per hour - min. 2 hr rental (included with Large theatre rental)
	Edison Theatre (38 seats) Show	Rental Fee		$ 200.00	$ 125.00		NA	$ 250.00	Half day (4 hours)
	Edison Theatre (38 seats) Show	Rental Fee		$ 400.00	$ 250.00		NA	$ 500.00	Per day (8 hours)
	Edison Theatre (38 seats) Rehearsal	Rental Fee		$ 100.00	$ 62.50		NA	$ 125.00	Half day (4 hours)
	Edison Theatre (38 seats) Rehearsal	Rental Fee		$ 200.00	$ 125.00		NA	$ 250.00	Per day (8 hours)
	Large Theatre (239 seats) Show	Rental Fee		$ 400.00	$ 250.00		NA	$ 500.00	Half day (4 hours)
	Large Theatre (239 seats) Show	Rental Fee		$ 800.00	$ 500.00		NA	$1,000.00	Per day (8 hours)
	Large Theatre (239 seats) Rehearsal	Rental Fee		$ 200.00	$ 125.00		NA	$ 250.00	Half day (4 hours)
	Large Theatre (239 seats) Rehearsal	Rental Fee		$ 400.00	$ 250.00		NA	$ 500.00	Per day (8 hours)
	Technical Assistance	Stage, sound, lights, etc.		$ 35.00	$ 35.00		NA	$ 35.00	Per hour
	Parking Lot	Parking Lot Rental		$ 16.00	$ 10.00		$ 20.00	$ 20.00	Per hour (excludes Cero Coso College Parking Lot)
	Cleaning Fee	Facility Cleaning Fee		NA	NA		$ 100.00	$ 100.00	Cleaning Fee
	Deep Cleaning Fee	Facility Deep Cleaning Fee		NA	NA		NA	$ 250.00	Deep cleaning fee charged to renter if required
60012	COMMUNITY CENTER TENNIS COURTS								
	Contractual Agreement	Any org. with a contractual arrangement with TOML							As specified by contract
	Tennis Courts Rental Fee	Rental Fee		$ 14.00			$ 17.50	$ 17.50	Per court per hour for exclusive use
	Tournament Rental Fee	1-4 Courts		$ 48.00			$ 60.00	$ 60.00	Per hour - must have approval from Director, includes 2 employee
60020	SHADY REST PARK								
	Contractual Agreement	Any org. with a contractual arrangement with TOML							As specified by contract
	Picnic Shelter - Rental Fee	Rental Fee		$ 27.20			$ 34.00	$ 34.00	Per hour - 2 hr. min
	Cleaning Fee	Facility Cleaning Fee		NA			$ 100.00	$ 100.00	Cleaning Fee
	Softball Field - Rental Fee	Rental Fee		$ 14.00			$ 17.50	$ 17.50	Per hour - 2 hour min.
	Skate Park	Rental Fee		$ 14.00			$ 17.50	$ 17.50	Per hour - 2 hour min.
	Volleyball Court - Rental Fee	Rental Fee		$ 14.00			$ 17.50	$ 17.50	Per hour - 2 hour min.
	Basketball Court - Rental Fee	Rental Fee		$ 14.00			$ 17.50	$ 17.50	Per hour - 2 hour min.
	Soccer Field - Rental Fee	Rental Fee		$ 14.00			$ 17.50	$ 17.50	Per hour - 2 hour min.
	Shady Rest DiscGolfPark - Rental Fee	Rental Fee		$ 14.00			$ 17.50	$ 17.50	Per hour - 2 hour min.
	Parking Lot Rental Fee	Parking Lot Rental		$ 16.00			$ 20.00	$ 20.00	Per hour
	Tournament Rental Fee	Rental Fee		$ 48.00			$ 60.00	$ 60.00	Per hour - must have approval from Director, includes one amenity rental and 2 employee
60022	MAMMOTH CREEEK PARK								
	Contractual Agreement	Any org. with a contractual arrangement with TOML							As specified by contract
	Grass Area	Rental Fee		$ 14.00			$ 17.50	$ 17.50	Per hour - 2 hr. min
	Picnic Shelter Rental Fee	Picnic Shelter Rental (Large, 20x30)		$ 16.00			$ 20.00	$ 20.00	Per hour - 2 hr. min
	Parking Lot Rental Fee	Parking Lot Rental		$ 16.00			$ 20.00	$ 20.00	Per hour
66200	TRAILS END PARK								
	Picnic Shelter - Contractual Agreement	Any org. with a contractual arrangement with TOML							As specified by contract
	Picnic Shelter Rental Fee	Picnic Shelter Rental		$ 16.00			$ 20.00	$ 20.00	Per hour - 2 hr. min
	Parking Lot Rental Fee	Parking Lot Rental		$ 16.00			$ 20.00	$ 20.00	Per hour
	Picnic Shelter/Parking Lot Cleaning Fee	Cleaning fee		NA			$ 100.00	$ 100.00	one time fee
65100	PARK AT THE PARCEL								
	Picnic Shelter - Contractual Agreement	Any org. with a contractual arrangement with TOML							As specified by contract
	Picnic Shelter Rental Fee	Picnic Shelter Rental		$ 16.00			$ 20.00	$ 20.00	Per hour - 2 hr. min
56811	WHITMORE RECREATION AREA								
	Track and Sports Field - Contractual Agr	Any org. with a contractual arrangement with TOML							As specified by contract
	Track Rental Fee	Track & Sports Field Rental		$ 27.20			$ 34.00	$ 34.00	Per hour - 2 hour min
	Synthetic Turf Rental Fee			$ 27.20			$ 34.00	$ 34.00	Per hour - 2 hour min
	Ball Field Rental Fee	Ball Field Rental		$ 14.00			$ 17.50	$ 17.50	Per hour - 2 hour min
	Tournament Rental Fee	Rental Fee		$ 48.00			$ 60.00	$ 60.00	Per hour - must have approval from Director, includes one amenity rental and 2 employee
	Parking Lot Rental Fee	Parking Lot Rental		$ 16.00			$ 20.00	$ 20.00	Per hour
	Facility Cleaning Fee	Cleaning Fee		NA			$ 100.00	$ 100.00	One time fee
56118	WHITMORE POOL								

	Whitmore Pool	Any org. with a contractual arrangement with TOML							As specified by contract
	Whitmore Pool	Admission - Adult (18-64)		NA			$ 7.00	$ 7.00	Per entry
	Whitmore Pool	Admission - Senior (65-79 yrs.)/Military/College student/First Responder		NA			$ 6.00	$ 6.00	Per entry
	Whitmore Pool	Admission - Infant (4 and under)		NA			FREE	FREE	FREE with paid adult
	Whitmore Pool	Admission - Senior (80+ yrs./ID)		NA			FREE	FREE	Per entry
	Whitmore Pool	Admission - Youth (5-17)		NA			$ 5.00	$ 5.00	Per entry
	Whitmore Pool	Inyo/Mono K-12 Student w/School ID		NA			$ 4.00	$ 4.00	Per entry
	Whitmore Pool	Community Special		NA			$ 5.00	$ 5.00	Per entry
	Whitmore Pool	Season membership - must be paid member of Mammoth Lakes Swim Team		NA			$ 45.00	$ 45.00	Per season
	Whitmore Pool, RecZone & Ice Rink	Membership - Fully Transferable		NA	NA	NA	$ 450.00	$ 450.00	Includes Open Play + Public swim sessions + Skate sessions
	Whitmore Pool, RecZone & Ice Rink	Membership - Family (2 Adult Passes - Kids Swim, Play and Skate for FREE)		NA	$ 300.00	$ 60.00	$ 600.00	$ 600.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Whitmore Pool, RecZone & Ice Rink	Membership - Adult (18-64 yrs.)		NA	$ 150.00	$ 30.00	$ 300.00	$ 300.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Whitmore Pool, RecZone & Ice Rink	Membership - Senior (65-79 yrs.), Military, College students and First Responders		NA	$ 130.00	$ 26.00	$ 260.00	$ 260.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Whitmore Pool, RecZone & Ice Rink	Membership - Senior (80+ yrs.)		NA	$ -	$ -	$ -	$ -	Includes Open Play + Public swim sessions + Skate sessions
	Whitmore Pool, RecZone & Ice Rink	Membership - Youth (5-17 yrs.)		NA	$ 115.00	$ 23.00	$ 230.00	$ 230.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Whitmore Pool, RecZone & Ice Rink	Membership - Infant (<4 yrs.)		NA	$ -	$ -	$ -	$ -	Includes Open Play + Public swim sessions + Skate sessions
	Whitmore Pool, RecZone & Ice Rink	Membership - Inyo/Mono K-12 Student w/School ID		NA	$ 50.00	$ 10.00	$ 100.00	$ 100.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Whitmore Pool	Punch Pass (5) Adult "Swim Pass"		NA			$ 28.00	$ 28.00	5th swim FREE
	Whitmore Pool	Punch Pass (5) Senior (65-79)/Military/College student and First Responder "Swim I		NA			$ 24.00	$ 24.00	5th swim FREE
	Whitmore Pool	Punch Pass (5) Inyo/Mono K-12 Student "Swim Pass"		NA			$ 16.00	$ 16.00	5th swim FREE
	Whitmore Pool	Punch Pass (5) Youth "Swim Pass"		NA			$ 20.00	$ 20.00	6th swim FREE
	Whitmore Pool	Water Polo League		NA			$ 125.00	$ 125.00	per team
	Whitmore Pool	Shower		NA			$ 3.00	$ 3.00	Per entry
	Whitmore Pool	Organized Group Rate (10+ people) - All ages		NA			$ 5.00	$ 5.00	Per entry
	Whitmore Pool	Organized Group Rate - Child for Husky Club		NA			$ 2.50	$ 2.50	Husky Club
	Whitmore Pool	Tournament Rental fee (pool rental/swim meet)		NA			$ 60.00	$ 60.00	Per hour - must have approval from Director
	Whitmore Pool	Pool Rental Fee		$ 128.00			$ 160.00	$ 160.00	Per hour - includes 2 lifeguards
	Whitmore Pool	Single Lane Pool Rental		$ 24.00			$ 30.00	$ 30.00	Per hour - includes 2 lifeguards
	Whitmore Pool	Pool Rental Fee - MLST Practice Sessions		NA			$ 37.50	$ 37.50	Per hour - includes 1 lifeguard
	Whitmore Pool	Group/Party Area Rental Space		$ 20.00			$ 25.00	$ 25.00	Per hour, includes 2 tables + chairs (2 hr. minimum)
	Whitmore Pool	Instructional Program		NA			$ 16.00	$ 16.00	New per session
	Whitmore Pool	Group Swim Lessons		NA			$ 70.00	$ 70.00	8-day session, for 30 minutes/day
	Whitmore Pool	Private Swim Lessons		NA			$ 50.00	$ 50.00	Per 30 minutes
	Whitmore Pool	Recreational Program Fee		NA			$ 12.00	$ 12.00	per session
	Whitmore Pool	Water Safety Program		NA			$ 10.00	$ 10.00	per session
	Parking Lot	Parking Lot Rental		$ 16.00			$ 20.00	$ 20.00	Per hour
56120	Community Recreation Center /LA Kings Ice at Mammoth Lakes								
	Ice Rink	Any org. with a contractual arrangement with TOML							As specified by contract
	Ice Rink	Adult Admission (18-64 yrs.)		NA			$ 17.00	$ 19.00	Per session - $24 with rental
	Ice Rink	Youth Admission (5-17 yrs.)		NA			$ 13.00	$ 15.00	Per session - $20 with rental
	Ice Rink	Senior (65-79 yrs.), Military, College students and First Responders Admission		NA			$ 14.00	$ 15.00	Per session - $20 with rental
	Ice Rink	Senior (80+ yrs./ID) Admission		NA			FREE	FREE	Per session - skate rental not included
	Ice Rink	Community Special (5+) Admission		NA			$ 10.00	$ 10.00	Per session (includes rental)
	Ice Rink	Infant Admission (4 and under)		NA			FREE	FREE	FREE with paid adult - skate rental not included
	Ice Rink	Skate Rental		NA			$ 6.00	$ 5.00	Per session
	Ice Rink	Skate Assist Aids		NA			$ 15.00	$ 15.00	Per session
	Ice Rink	Helmet Rental		NA			FREE	FREE	FREE with paid admission/rentals
	Ice Rink	Organized Group Rate (Youth+) - min. 10		NA			$ 13.00	$ 15.00	Per session (includes rental) - limited to available sessions
	Ice Rink	Inyo/Mono K-12 Student w/School ID Admission		NA			$ 5.00	$ 5.00	Per session use, includes rental
	Ice Rink	Skate Sharpening		NA			$ 15.00	$ 15.00	Per pair (hockey/figure skates)
	Ice Rink	Private Skating Lessons		NA			$ 50.00	$ 50.00	Per 30 minute session based on age/ability level of student
	Ice Rink	Instructional Programs - per session		NA			$ 20.00	$ 20.00	per session: includes skating, curling, hockey, etc.
	Ice Rink	Recreational Programs - per session		NA			$ 15.00	$ 15.00	per session
	Ice Rink	Adult Play Fee - non instructional (hockey/curling)		NA			$ 15.00	$ 15.00	Per session
	Ice Rink	Adult Play Pass - non instructional (hockey/curling)		NA			$ 60.00	$ 60.00	5th session free
	Ice Rink	Adult Ten Play Pass		NA			$ 120.00	$ 120.00	10 sessions including: Drop-in hockey, stick-time, curling ($200 value)
	Ice Rink	Youth Play Fee - non instructional (hockey/curling)		NA			$ 7.50	$ 7.50	Per session
	Ice Rink	Youth Play Pass - non instructional (hockey/curling)		NA			$ 30.00	$ 30.00	5th session free
	Ice Rink	Adult Hockey League - Fall (6+2 weeks)		NA			$ 150.00	$ 175.00	Per Player + USA Hockey Membership
	Ice Rink	Adult Hockey League - Winter (10+2 weeks)		NA			$ 250.00	$ 260.00	Per Player + USA Hockey Membership
	Ice Rink	Adult Curling League - Fall		NA			$ 250.00	$ 250.00	Per team
	Ice Rink	Adult Curling League - Winter		NA			NA	$ 325.00	Per team
	Ice Rink	League Team Late Fee					NA	$ 100.00	Per team
	Ice Rink	League Team Per Player Late Fee					NA	$ 20.00	Per player
	Ice Rink, Whitmore Pool & RecZone	Membership - Fully Transferable		NA	NA	NA	$ 450.00	$ 450.00	Includes Open Play + Public swim sessions + Skate sessions
	Ice Rink, Whitmore Pool & RecZone	Membership - Family (2 Adult Passes - Kids Swim, Play and Skate for FREE)		NA	$ 300.00	$ 60.00	$ 600.00	$ 600.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Ice Rink, Whitmore Pool & RecZone	Membership - Adult (18-64 yrs.)		NA	$ 150.00	$ 30.00	$ 300.00	$ 300.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Ice Rink, Whitmore Pool & RecZone	Membership - Senior (65-79 yrs.), Military, College students and First Responders		NA	$ 130.00	$ 26.00	$ 260.00	$ 260.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Ice Rink, Whitmore Pool & RecZone	Membership - Senior (80+ yrs.)		NA	$ -	$ -	$ -	FREE	Includes Open Play + Public swim sessions + Skate sessions
	Ice Rink, Whitmore Pool & RecZone	Membership - Youth (5-17 yrs.)		NA	$ 115.00	$ 23.00	$ 230.00	$ 230.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Ice Rink, Whitmore Pool & RecZone	Membership - Infant (<4 yrs.)		NA	$ -	$ -	$ -	FREE	Includes Open Play + Public swim sessions + Skate sessions
	Ice Rink, Whitmore Pool & RecZone	Membership - Inyo/Mono K-12 Student w/School ID		NA	$ 50.00	$ 10.00	$ 100.00	$ 100.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Ice Rink	Ice Rental - non-peak		$ 280.00			$ 350.00	$ 350.00	Per hour - prior to noon and after 8:00pm (subject to availability). Includes skate rentals for 2
	Ice Rink	Ice Rental - peak time	$250.00	$ 400.00			$ 500.00	$ 500.00	Per hour rate - between noon and 8:00pm (subject to availability). Includes skate rentals for 2
	Ice Rink	Ice Rental - MLYH Practice Sessions		NA			$ 90.00	$ 90.00	Per hour rate - subject to availability and Facility Use Agreement
	Ice Rink	Ice Rental - Third Party Camp rate		NA			NA	$ 250.00	Per hour rate - subject to Parks and Recreation Director approval and ice availability
	Ice Rink	Curling Sheet rental		NA			$ 130.00	$ 96.00	Per hour - includes one lane, stones, equipment and ice prep
	Ice Rink	Curling Sheet rental set-up		NA			$ 70.00	$ 70.00	Per hour - includes one lane, stones, equipment and ice prep
	Ice Rink	Curling Sheet non-members rate		NA			NA	$ 12.00	Per hour
	Ice Rink	Birthday Party Packages		NA			$ 100.00	$ 100.00	2 hours. Includes party space, tables, chairs, linens ($6 skate rental fee/child) - no cost for mer

	Ice Rink	Small Multi-Purpose Space		$ 24.00			$ 30.00	$ 30.00	Per hour, includes 2 tables + chairs (2 hr. minimum) - $30 FEE matches pickleball court fee (ma
	Ice Rink	Large Multi-Purpose Space		$ 40.00			$ 50.00	$ 50.00	Per hour, includes 6 tables + chairs (2 hr. minimum) - max. 8hrs
	Parking Lot	Parking Lot Rental		$ 16.00			NA	$ 20.00	Per hour - subject to availability. Tesla charging stations on north side must remain accessible
60002	Community Recreation Center /Summer								
	RecZone	Any org. with a contractual arrangement with TOML							As specified by contract
	RecZone	1 Court Rental		$ 24.00			$ 30.00	$ 30.00	Per court / per hour, includes equipment
	RecZone	3 Court/Rink Rental		$ 60.00			$ 75.00	$ 75.00	Per hour, includes equipment
	RecZone	Small Multi-Purpose Space (Birthday party for 12 children)		$ 20.00			$ 25.00	$ 25.00	Per hour, includes 2 tables + chairs (2 hr. minimum)
	RecZone	Large Multi-Purpose Space (Birthday party for 12+ children)		$ 40.00			$ 50.00	$ 50.00	Per hour, includes 6 tables + chairs (2 hr. minimum)
	RecZone	Facility Rental - subject to availability		$ 200.00			$ 250.00	$ 250.00	Per hour, includes equipment (4hr min rental - max. 12 hr. rental). 50% deposit required at
	RecZone	Admission - Adult (18-64 yrs.)		NA			$ 7.00	$ 7.00	Per entry + equipment
	RecZone	Admission - Senior (65-79 yrs.), Military, College students and First Responders		NA			$ 6.00	$ 6.00	Per entry + equipment
	RecZone	Admission - Senior (80+ yrs./ID)		NA			FREE	FREE	Per entry + equipment
	RecZone	Admission - Youth (5-17)		NA			$ 5.00	$ 5.00	Per entry + equipment
	RecZone	Admission - Infant (4 and under)		NA			FREE	FREE	With paying adult
	RecZone	Community Special		NA			$ 5.00	$ 5.00	Per entry + equipment
	RecZone	Inyo/Mono K-12 Student w/School ID		NA			$ 4.00	$ 4.00	Per entry + equipment
	RecZone	Five Fun Pass - Adult		NA			$ 28.00	$ 28.00	5th visit Free
	RecZone	Five Fun Pass - Senior (65-79 yrs.)/Military/College student and First Responders		NA			$ 24.00	$ 24.00	5th visit Free
	RecZone	Five Fun Pass - Youth		NA			$ 20.00	$ 20.00	5th visit Free
	RecZone	Five Fun Pass - Inyo/Mono K-12 Student		NA			$ 16.00	$ 16.00	6th visit Free
	Ice Rink, Whitmore Pool & RecZone	Membership - Fully Transferable		NA	NA	NA	$ 450.00	$ 450.00	Includes Open Play + Public swim sessions + Skate sessions
	Ice Rink, Whitmore Pool & RecZone	Membership - Family (2 Adult Passes - Kids Swim/Play for FREE)		NA	$ 300.00	$ 60.00	$ 600.00	$ 600.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Ice Rink, Whitmore Pool & RecZone	Membership - Adult (18-64 yrs.)		NA	$ 150.00	$ 30.00	$ 300.00	$ 300.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Ice Rink, Whitmore Pool & RecZone	Membership - Senior (65-79 yrs.)/Military/College/First Responders		NA	$ 130.00	$ 26.00	$ 260.00	$ 260.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Ice Rink, Whitmore Pool & RecZone	Membership - Senior (80+ yrs.)		NA	$ -	$ -	$ -	$ -	Includes Open Play + Public swim sessions + Skate sessions
	Ice Rink, Whitmore Pool & RecZone	Membership - Youth (5-17 yrs.)		NA	$ 115.00	$ 23.00	$ 230.00	$ 230.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	Ice Rink, Whitmore Pool & RecZone	Membership - Infant (<4 yrs.)		NA	$ -		$ -	$ -	Includes Open Play + Public swim sessions + Skate sessions
	Ice Rink, Whitmore Pool & RecZone	Membership - Inyo/Mono K-12 Student w/School ID		NA	$ 50.00	$ 10.00	$ 100.00	$ 100.00	Includes Open Play + Public swim sessions + Skate sessions (Min. 2-month purchase)
	RecZone	Kids Club (After camp program at Mammoth RecZone (Monday-Thursday, 4-6pm)		NA			$ 15.00	$ 15.00	per session
	RecZone	Recreation Programs - Drop In		NA			$ 12.00	$ 12.00	Kids Club/session
	RecZone	Instructional Program - Drop In		NA			$ 16.00	$ 16.00	Per person, per session
	RecZone	Private Lessons		NA			$ 50.00	$ 50.00	Per 30 minute session
	RecZone	Youth Leagues (self-regulated)		NA			$ 5.00	$ 5.00	Per child/session
	RecZone	Youth Leagues (with officials)		NA			$ 10.00	$ 10.00	Per child/session
	RecZone	Adult/Youth Tournaments		NA			$ 125.00	$ 125.00	Per team. Includes Volleyball, Basketball, Futsal and Dodgeball
	RecZone	Adult Leagues (self-regulated)		NA			$ 250.00	$ 250.00	Per team. 10 weeks. Includes Volleyball and Dodgeball.
	RecZone	Adult Leagues (with officials)		NA			$ 400.00	$ 400.00	Per team. 10 weeks. Includes Basketball and Futsal.
	RecZone	Birthday Party Package		NA			$ 60.00	$ 60.00	2 hours. Includes party space, tables, chairs, linens + One court (admission/rentals included
	RecZone	Pickleball Court Rental		NA			NA	$ 30.00	Per 60 minute session
	RecZone	Pickleball Court Rental - additional non-member fee		NA			NA	$ 5.00	
	RecZone	Batting/Shooting Cage Rental		NA			NA	$ 15.00	Per 30 minute session
	RecZone	Batting/Shooting Cage Rental - additional non-member fee		NA			NA	$ 5.00	
	RecZone	Youth Special Event Participant Fee		NA			$ 5.00	$ 5.00	Per entry
	Parking Lot	Parking Lot Rental		$ 16.00			NA	$ 20.00	Per hour - subject to availability. Tesla charging stations on north side must remain accessible
432	RECREATION PROGRAMS								
	ADULT								
	Adult Beach Volleyball Tournament	Shady Rest Park Volleyball Courts		NA			$ 80.00	$ 100.00	Per team
	Adult Soccer League	Indoor / Outdoor		NA			$ 475.00	$ 500.00	Per team
	Adult Softball League	Whitmore/Shady Rest		NA			$ 770.00	$ 800.00	Per team
	Indoor Volleyball League	Indoors / self regulated		NA			$ 250.00	$ 275.00	Per team
	League Players	League Team Late Fee						$ 100.00	Per team
	League Registration Late Fee	League Team per Player Late Fee					NA	$ 20.00	Per Player
	Private Lesson (30 mins)	30 minutes		NA			$ 50.00	$ 50.00	Per session
	Instructional Programs - DROP IN			NA			$ 16.00	$ 16.00	Per session. Includes Tennis
	Recreational Programs - Drop In	La		NA			$ 12.00	$ 12.00	Per session. Includes Tennis
	YOUTH								
	Summer Camps	4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA			$ 185.00	$ 194.00	Includes Bike Camp, Camp Mammoth, Nature Camp
	Signature Summer Camps	4.5-day session (Mon-Thu 9am-4pm, Fri 9am-12pm)		NA			$ 254.00	$ 268.00	Includes Adventure, Aquatics, Art, Backpacking, C.I.T., Climbing, Mountain Biking, Wilderness, & Youth Theatre Camps
	Explorer Camps	5-day session (Mon-Fri 9am-12pm)		NA			$ 163.00	$ 172.00	
	Wave Rave Camp	3-day session (Wed-Fri 9am-4pm)		NA			$ 163.00	$ 172.00	
	Wave Rave Camp - Explorer	3-day session (Wed-Fri 9am-12pm)		NA			$ 100.00	$ 105.00	
	Youtheatre	10-day session (all-day)		NA			$ 254.00	$ 536.00	Fees set by Instructor/Town Staff - per contract
	Instructional Programs			NA			$ 16.00	$ 17.00	Per session
	Recreational Programs - per session			NA			$ 12.00	$ 12.50	per session
	Private Lesson (30 mins)			NA			$ 50.00	$ 52.50	Per Session. Includes up to 3 students. Includes Tennis

BUILDING DIVISION FEE SCHEDULE
Fiscal Year 2026-2027

Building Valuation

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

Building Division Fees

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

1. New Structures and Additions

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

Square Foot Construction Costs [a, b, c]

Group (2024 International Building Code)	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	357.33	344.89	333.96	321.01	300.49	291.98	310.03	280.47	269.61
A-1 Assembly, theaters, without stage	328.57	316.12	305.20	292.25	271.49	262.97	281.27	251.46	240.61
A-2 Assembly, nightclubs	277.44	269.30	260.84	250.89	234.99	228.61	242.28	213.69	205.58
A-2 Assembly, restaurants, bars, banquet halls	276.44	268.30	258.84	249.89	232.99	227.61	241.28	211.69	204.58
A-3 Assembly, churches	331.74	319.29	308.36	295.42	275.14	266.62	284.43	255.12	244.26
A-3 Assembly, general, community halls, libraries, museums	276.12	263.67	251.75	239.80	218.28	210.76	228.82	198.26	188.40
A-4 Assembly, arenas	327.57	315.12	303.20	291.25	269.49	261.97	280.27	249.46	239.61
B Business	309.01	297.89	287.04	274.77	250.17	241.34	264.17	223.59	213.27
E Educational	296.02	285.47	275.84	264.24	245.34	232.84	255.15	214.74	207.79
F-1 Factory and industrial, moderate hazard	169.11	160.95	150.84	145.13	129.25	122.95	138.37	107.18	99.77
F-2 Factory and industrial, low hazard	168.11	159.95	150.84	144.13	129.25	121.95	137.37	107.18	98.77
H-1 High Hazard, explosives	157.75	149.59	140.48	133.77	119.20	111.90	127.00	97.13	N.P.
H234 High Hazard	157.75	149.59	140.48	133.77	119.20	111.90	127.00	97.13	88.73
H-5 HPM	309.01	297.89	287.04	274.77	250.17	241.34	264.17	223.59	213.27
I-1 Institutional, supervised environment	283.25	273.10	263.35	253.39	231.93	225.70	252.86	208.88	201.43
I-2 Institutional, hospitals	485.04	473.91	463.07	450.80	425.24	N.P.	440.20	398.66	N.P.
I-2 Institutional, nursing homes	334.61	323.48	312.64	300.37	277.75	N.P.	289.77	251.17	N.P.
I-3 Institutional, restrained	325.77	314.64	303.80	291.53	269.89	260.06	280.93	263.64	230.99
I-4 Institutional, day care facilities	283.25	273.10	263.35	253.39	231.93	225.70	252.86	208.88	201.43
M Mercantile	207.08	198.94	189.48	180.53	164.30	158.91	171.92	143.00	135.89
R-1 Residential, hotels	286.53	276.38	266.63	256.68	234.71	228.48	256.15	211.66	204.20
R-2 Residential, multiple family	239.24	229.09	219.34	209.38	188.69	182.45	208.85	165.63	158.18
R-3 Residential, one- and two-family [d]	224.62	218.65	213.40	208.84	201.86	194.67	213.06	187.70	175.92
R-4 Residential, care/assisted living facilities	283.25	273.10	263.35	253.39	231.93	225.70	252.86	208.88	201.43
S-1 Storage, moderate hazard	156.75	148.59	138.48	132.77	117.20	110.90	126.00	95.13	87.73
S-2 Storage, low hazard	155.75	147.59	138.48	131.77	117.20	109.90	125.00	95.13	86.73
U Utility, miscellaneous	125.18	118.05	109.33	104.91	93.46	87.55	99.89	74.38	71.07

a. Private Garages use Utility, miscellaneous
b. For shell only buildings deduct 20 percent
c. N.P. = not permitted
d. Unfinished basements (Group R-3) = $31.50 per sq. ft.

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

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

Building Division Valuation Table

Valuation	Fee
$0.00 - $10,000	$225.00
$10,001 - $50,000	$520.00 + 0.01926 x valuation over $10,000
$50,001 - $300,000	$1,390.00 + 0.01526 x valuation over $50,000
$300,001 - $1,000,000	$5,210.00 + 0.01326 x valuation over $300,000
$1,000,001 - $3,000,000	$14,495.00 + 0.01318 x valuation over $1,000,000
$3,000,001 - $6,000,000	$40,860.00 + 0.01238 x valuation over $3,000,000
$6,000,001 - $9,999,999	$78,005.00 + 0.00840 x valuation over $6,000,000

3. Large Project Permit Fees

The building permit fee for large projects, as defined below, will be a deposit collected at the time of permit submittal, unless the Town approves an alternative fee payment schedule in writing for a specific project. The project will be cost accounted, and any unused funds will be refunded to the applicant upon finalization. Each separate building or structure will be calculated individually for qualification.[1]

Project type	Valuation	Cost accounted, deposit amount
New Structures and Additions	Permits at or above $5,000,000 valuation	$160,000.00
Alterations, Repairs, Remodels, and all other projects	Permits at or above $10,000,000 valuation	$111,604.95

4. Manufactured/Mobile Home Installation

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

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

[1] Cost accounted projects require an executed Agreement for Payment of Costs of Development Application Processing Form prior to issuance of a building permit.

5. Re-Roofing / Siding Permit

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

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

6. Special Service Fees

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

Service	Fee
Appeals Board Application	$200.00
Demolition Permit – Up to $10,000 demo value	$90.00
Demolition Permit - Greater than $10,000 demo value	$225.00
Inspection Request – one (1) inspection – Misc.	$45.00
Issuance of Duplicate Certificate of Occupancy or Final Letter	$45.00
LPG Upgrade (new tank, change line, change tank, etc.)	$90.00 per tank
Permit Research / Miscellaneous Services	Cost Accounted $90.00 Deposit
Re-inspection Fee	$45.00
Change of Use or Occupancy Permit – no new construction proposed	$225.00
Temporary Certificate of Occupancy	$225.00
Water Heater Permit	$45.00
Woodstove Permit	$90.00
Work Done without a Permit	Double the building permit fee
* Limited Scope Permit – Value of less than $1,000 - No formal plan check	$45.00
* Limited Scope Permit – Value of $1,000 – to $40,000 - No formal plan check	$60.00
* Limited Scope Permit – Value of more than $40,000 - No formal plan check	$225.00 for every $100,000 valuation or fraction thereof
Pool or Spa Permit – excluding any structural work or accessary structures	$225.00

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

7. Document Management / Archive Fee

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

8. Strong Motion Instrumentation Program, State of California (SMIP)

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

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

9. California Building Standards Administration Special Revolving (BSASRF)

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

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

10. Certified Access Specialist program (CASp) Fee

Per Senate Bill 1186, a four-dollar ($4) additional fee is to be paid by any applicant for a local business license, permit or similar instrument when it is issued or renewed. **If no such instrument exists, the fee is to be paid by an applicant for a building permit.** The fee is divided between the local entity that collected the funds, which retains 90 percent, and DSA, which receives 10 percent.

11. New Development Fee (MC Section 15.16.020)

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

($0.20 x square footage of habitable area)

12. Fees for Rooftop Solar Energy Systems (Government Code Section 66015)

A. Residential rooftop solar energy system that produces current electricity: $450 plus $15 per kilowatt for each kilowatt above 15kw.
B. Commercial rooftop solar energy system that produces current electricity: $1,000 plus $7 per kilowatt between 51kw and 250kw, plus $5 per kilowatt for each kilowatt above 250kw.

13. Public Art Fee

The Town's public art fee is established and explained in Section 15.18.070 of the Municipal Code. Please refer to that Code section for a detailed explanation. In general, a project applicant is either required to install an artwork approved by the Town or to pay an in -lieu fee. The in -lieu fee is a percentage of building valuation data: 1 % for new commercial, office, and industrial construction; 1% for remodel and reconstruction projects involving existing commercial, office, or industrial property resulting in the addition of habitable square feet and /or a change in use; and 0.5% for new construction of two or more units of single - family housing (transient or nontransient), mobile homes, and multi -unit housing (transient or nontransient). Nothing in this fee schedule shall be deemed to supersede Section 15.18.070, and the provisions of the ordinance shall prevail in the event of any inconsistency between the ordinance and this fee schedule. **The Town's Public Art Fee is reduced to $0.00 through July 31, 2027, for all projects pursuant to Town Council Resolution 26-__.**

DEVELOPMENTAL IMPACT FEE SCHEDULE

Refer to Municipal Code Section 15.16 and Resolution 15-32 (Adopted by Town Council 7/1/2015) and Ordinance 19-01 (Adopted by Town Council 4/3/2019) for Details

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

A studio or one-bedroom unit shall be considered one-half unit for the purposes of calculating DIF fees.

Facility	Single Family (Per Unit)	Mobile Home (Per Unit)	Multi-Unit (Per Unit)	Lodging (Per Room)	Commercial (Per Square Foot)	Offices & Other Services (Per Square Foot)	Industrial (Per Square Foot)	Institutional (Per Square Foot)
Police	$222	$189	$231	$446	$1.53	$0.60	$0.39	$0.84
Vehicle Circulation	$395	$206	$273	$246	$0.85	$0.33	$0.22	$0.46
Multi-Modal Circulation	$2,058	$1,077	$1,437	$1,290	$4.46	$1.75	$1.10	$2.44
Storm Drainage	$1,251	$681	$869	$647	$0.12	$0.12	$0.41	$0.47
General Facilities & Equipment	$1,048	$891	$1,096	$640	$0.98	$0.98	$0.41	$0.53
Parkland and Recreation	$1,056	$900	$1,104	$790	$0.00	$0.00	$0.00	$0.00
Subtotal Town Fees	$6,030	$3,944	$5,010	$4,059	$7.94	$3.78	$2.52	$4.74

Development Impact Fee for Other Districts

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

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

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

HOUSING IMPACT MITIGATION FEE SCHEDULE

The Housing Impact Mitigation Fee Schedule set forth below is established pursuant to Municipal Code Chapter 17.132, and Resolution 25-36 (Adopted by Town Council 6/18/2025) and Ordinance 15-03 (Adopted by Town Council 6/3/2015).

Housing Impact Mitigation Fees apply to new development, non-residential additions, and conversions of uses that are not exempt pursuant to Section 17.132.100. Credit for housing mitigation may be applied consistent with Section 17.132.030.B.

Use Category	Use Types[i]	Fee[ii],[iii]	Additional Information
Residential	Single family homes, multi-family (MF) units	$9,252 per unit	Exemptions include additions, RMF-1 Zone MF projects of 4 or fewer units where average habitable s.f. does not exceed 1,300 per unit[iv], legal secondary units, and apartments
Lodging	Hotels, motels	$6,169 per room	Room = a hotel or motel key Fee includes accessory uses in a lodging project (e.g., retail, restaurant, conference, etc.)
Retail/ Restaurants	General retail, bars, cafés, restaurants, coffee shops	$3.39 per gross square foot	Any non-residential development that would not contribute new demand for employment or housing (e.g., replacement of an existing use or addition of non-habitable s.f.) or would generate no more than one total new employee is exempt
Office	Offices providing accounting, advertising, architectural, counseling, research, graphic design, interior design, legal, and/or similar services	$3.39 per gross square foot	
Light Industrial	Manufacturing, recycling facility	$1.69 per gross square foot	
Service Uses	Banks, day care centers, maintenance services, medical services, personal services	$3.39 per gross square foot	

[i] Use types identify examples included within each use category. Use types do not list every type of development or use that would be included within each use category. The Community and Economic Development Director shall determine the appropriate use category(ies) for a project (Section 17.132.040.B).

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

[iii] Instead of paying the fee, housing mitigation can be satisfied through the provision of on-site or off-site housing, conveyance of land, or an alternate housing mitigation plan in accordance with Chapter 17.132.

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

RESOLUTION NO. 26-

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

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

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

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

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

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

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

WHEREAS, it is the intention of the Town Council to develop a schedule of fees and charges based on the Town's budget and projected costs reasonably borne for Fiscal Year beginning July 1, 2026; and

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

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

Section 1. Fee Schedule Adoption. The attached schedule of fees and charges are hereby directed to be computed by and filed by the various Town departments effective July 1, 2026, and to be collected by all Town Departments for the listed special services when provided by the Town or its designated contractors.

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

Section 3. Fees. The attached fees shall be charged and collected for the enumerated services starting on July 1, 2026.

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

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

Section 6. Effective Date. This resolution shall go into full force and effect on July 1, 2026, but shall be subject to the terms and conditions as provided for in this resolution and Chapter 3.39 of the Municipal Code.

PASSED, APPROVED AND ADOPTED this 17th day of June 2026.

_____
AMANDA RICE, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

RESOLUTION NO. 26-__

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, TEMPORARILY REDUCING THE PUBLIC ARTS FEE THROUGH JULY 31, 2027

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

WHEREAS, the Town Council has determined that a temporary reduction in the Public Arts Fee is warranted through July 31, 2026 to allow Town staff to evaluate and update the Public Arts Fee and Program; and

WHEREAS, the Town Council considered, without limitation:

1. The staff report dated June 17, 2026 to the Town Council;

2. Oral testimony received at the hearing; and

3. Written evidence submitted at the hearing.

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

SECTION 1. FINDINGS.

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

SECTION 2. TOWN COUNCIL ACTIONS. The Town Council hereby temporarily reduces, but does not eliminate, the Public Arts Fee until July 31, 2027, as follows:

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

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

projects that have submitted a complete building permit application on or before July 31, 2027.

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

SECTION 3. JUDICIAL ACTION TO CHALLENGE THIS RESOLUTION

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

SECTION 4. SEVERABILITY

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

SECTION 5. CEQA EXEMPTION

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

APPROVED AND ADOPTED this 17th day of June 2026.

_____
AMANDA RICE, Mayor

ATTEST:

_____
Jamie Gray, Town Clerk

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Services Agreement with Mammoth Lakes Recreation (FY26-27 – FY28-29)

Council Meeting Date: 6/17/2026

Prepared by: Andy Morris, Town Attorney

Recommended Motion: Approve a 3-year Services Agreement with Mammoth Lakes Recreation to provide professional services related to Management of Measure R and U funding for Recreation, Arts and Culture, and Mobility.

Summary: The Town of Mammoth Lakes ("Town") has contracted with local nonprofit Mammoth Lakes Recreation ("MLR") for many years to perform and assume responsibility for certain services pertaining to recreation, arts and culture, and mobility, required by the Town. These services include providing stewardship, implementation, communication, and management of advisory committees and funding recommendations for Measure R and U.

The proposed Services Agreement with MLR is consistent with similar agreements the Town has with other nonprofit organizations. The term of the proposed agreement will begin July 1, 2026, and expire June 30, 2029. The compensation will be $115,000 for year 1 with a 3% annual increase for years 2 and 3. The source of funding for the agreement will be an allocation of Measure R for most of the funding, with $10,000 annual contribution from Measure U.

Exhibit A contains the base scope and deliverables for the duration of the contract. Both the Town and MLR desire to review the services provided on occasion to ensure alignment with strategic priorities that may change during the agreement. During the agreement, MLR may seek additional funding by presenting special projects to the Town Council for review and approval.

TOWN OF MAMMOTH LAKES SERVICES AGREEMENT BETWEEN THE TOWN OF MAMMOTH LAKES AND MAMMOTH LAKES RECREATION (MLR)

1. PARTIES AND DATE.

This Agreement is made and entered into effective as of July 1, 2026, by and between the Town of Mammoth Lakes, a municipal corporation, organized under the laws of the State of California, with its principal place of business at 437 Old Mammoth Rd., Suite 230, Mammoth Lakes, California, 93546 ("Town") and Mammoth Lakes Recreation, a California nonprofit public benefit corporation, with its principal place of business at P.O. Box 8562 Mammoth Lakes CA, 93546 ("Contractor"). Town and Contractor are sometimes individually referred to herein as "Party" and collectively as "Parties."

2. RECITALS.

2.1 Contractor.

Contractor desires to perform and assume responsibility for certain services pertaining to recreation, required by the Town on the terms and conditions set forth in this Agreement.

2.2 Sources of Funding.

Contractor acknowledges that all of the funds to be provided to Contractor by Town pursuant to this Agreement are public funds, that some or all of such funds are restricted in the uses to which they may be put, and that the expenditure of such funds by the Contractor is restricted in the same manner as if the Town was expending the funds. This includes but is not limited to funds from Town tax Measures R and U.

3. TERMS.

3.1 Scope of Services and Term.

3.1.1 Scope of Services. Contractor promises and agrees to furnish to the Town all labor, materials, equipment, services, and incidental and customary work necessary to fully and adequately supply the services and deliverables as provided for in Exhibit A.

3.1.2 Term. The term of this Agreement shall commence on July 1, 2026 and expire on June 30, 2029. Notwithstanding the foregoing, this Agreement may be terminated as provided herein. The scope of services and deliverables will be reviewed and updated for each fiscal year.

3.1.3 No Limitation on Other Activities. Nothing in this Agreement shall be deemed to prevent Contractor from engaging in other work or activities beyond those set forth herein, either on its own initiative or at the behest of other parties, provided that Town shall not be

required to fund any such work or activities. No funds received from Town shall be used to secure such work or to pay for work that is not within Contractor's scope of services hereunder and in compliance with restrictions on Town revenue sources, including but not limited to funds from Measures R and U.

3.2 Responsibilities of Contractor.

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

3.2.2 [reserved]

3.2.3 Town's Representative. The Town hereby designates the Town Manager or designee, to act as its representative in all matters pertaining to the administration and performance of this Agreement ("Town's Representative"). Town's Representative shall have the power to act on behalf of the Town but not the authority to change the total compensation due to Contractor under this Agreement. Contractor shall not accept direction or orders from any person representing the Town other than the Town Manager or Town Council.

3.2.4 Contractor's Representative. Contractor may designate an employee to act as its representative for the performance of this Agreement ("Contractor's Representative"). In the absence of designating an employee, the Board Chair is designated as Contractor's Representative. Contractor's Representative shall have full authority to represent and act on behalf of the Contractor for all purposes under this Agreement. The Contractor's Representative shall supervise and direct the Services, using his/her best skill and attention, and shall be responsible for all means, methods, techniques, sequences, and procedures and for the satisfactory coordination of all portions of the Services under this Agreement.

3.2.5 Coordination of Services. Contractor agrees to work closely with Town staff in the performance of Services and shall be available to Town's staff, contractors and other staff at reasonable times.

3.2.6 Standard of Care; Performance of Employees. Contractor shall perform all

Services under this Agreement in a skillful and competent manner. Contractor warrants that all employees and subcontractors shall have sufficient skill and experience to perform the Services assigned to them. Contractor represents that it, its employees and subcontractors have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services, and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Contractor shall perform, at its own cost and expense and without reimbursement from the Town, any services necessary to correct errors or omissions which are caused by the Contractor's failure to comply with the standard of care provided for herein.

3.2.7 Laws and Regulations. 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, and shall give all notices required by law. Contractor shall be liable for all violations of such laws and regulations in connection with Services. If Contractor performs any work knowing it to be contrary to such laws, rules and regulations, Contractor shall be solely responsible for all costs arising therefrom. Contractor shall defend, indemnify and hold Town, its officials, directors, officers, employees, agents, and volunteers free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

3.2.8 Insurance:

3.2.8.1 Time for Compliance. Contractor shall not commence work under this Agreement until it has provided evidence satisfactory to the Town that it has secured all insurance required under this section. In addition, Contractor shall not allow any subcontractor to commence work on any subcontract until it has provided evidence satisfactory to the Town that the subcontractor has secured all insurance required under this section. Contractor shall provide immediate written notice if: (i) any of the required insurance policies is terminated; (ii) the limits of any of the required policies are reduced; or (iii) the deductible or self-insured retention is increased.

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

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

(B) Automobile Liability Insurance: Automobile Liability Insurance with coverage at least as broad as Insurance Services Office Form CA 0001 covering "Any Auto" (Symbol 1), or the exact equivalent, covering bodily injury and property damage for all activities shall be in an amount of not less than $1,000,000 combined limit for each occurrence. This provision shall apply to vehicles owned and operated by MLR. MLR employees shall maintain at a minimum, the State required insurance on any personal vehicles used in the course of work.

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

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

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

(A) The policy or policies of insurance required by Section 3.2.8.2(A), Commercial General Liability shall be endorsed to provide the following:

(1) Additional Insured: Contractor agrees to endorse the third party general liability coverage required herein to include as additional insured the Town, its officials, employees and agents, using standard ISO endorsement No. CG 2010. Contractor also agrees to require all contractors, subcontractors, and anyone else involved in any way with the Services contemplated by this Agreement to do likewise.

(B) The policy or policies of insurance required by Section 3.2.8.2(C), Workers' Compensation, shall be endorsed to provide the following:

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

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

endorsed to contain such provisions.

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

3.2.8.6 Deductible. Any deductible or self-insured retention must be approved in writing by the Town and shall protect the parties indemnified by Section 3.5.8.1 in the same manner and to the same extent as they would have been protected had the policy or policies not contained a deductible or self-insured retention.

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

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

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

3.2.8.10 Insurance for Subcontractors. All subcontractors shall be included as additional insureds under the Contractor's policies, or the Contractor shall be responsible for causing subcontractors to purchase the appropriate insurance in compliance with the terms of these Insurance Requirements, including adding the Town as an Additional Insured to the subcontractor's policies. Contractor shall provide to Town satisfactory evidence as required under Section 3.2.8.1 of this Agreement.

3.2.9 Compliance with Laws; Safety. Contractor shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the

Contractor shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations, and shall exercise all necessary precautions for the safety of employees appropriate to the nature of the work and the conditions under which the work is to be performed.

3.3 Compensation and Accounting.

3.3.1 Compensation. Town shall compensate Contractor in the following amount for each fiscal year during the term of this agreement:

Fiscal Year	Annual Compensation	Quarterly Payments
FY26-27	$ 115,000	$ 28,750.0
FY27-28	$ 118,450	$ 29,612.5
FY28-29	$ 122,000	$ 30,500.0

Payments will be made quarterly in July, October, January and April of the Town's fiscal year (July 1 to June 30). Contractor shall submit an invoice for payment by the 15th of the previous month. This compensation is provided for the delivery of the scope of services and specified deliverables as provided for in Exhibit A. Town shall provide Contractor with office space for one employee at no charge to assist Contractor in providing the services and specified deliverables as provided herein and to enhance coordination with Town employees.

3.3.2 Reimbursement for Expenses. The compensation provided for in this Agreement constitutes the total compensation to be provided to Contractor. Contractor shall not be granted additional reimbursement for any expenses.

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

3.3.4 Extra Work. At any time during the term of this Agreement, Town may request that Contractor perform Extra Work to be agreed upon in writing between the parties in exchange for additional compensation to be agreed upon between the parties. As used herein, "Extra Work" means any work which is determined by Town to be necessary or desirable, but which is not set forth in Exhibit A or offset by reduction in other services. Contractor shall not perform, nor be compensated for Extra Work without written authorization from the Town. The parties may agree to extra work that has other funding sources such as grants, donations, from other agencies. Extra work may be agreed to by the parties as provided for in Exhibit A.

3.4 Contracting, Conflicts of Interest, Transparency and Harassment.

3.4.1. Public Contracting Requirements. Contractor shall comply with all bidding and contracting requirements applicable to public entities in general and/or to the Town in particular in the course of awarding subcontracts or procuring goods and services pursuant to this Agreement, to the same extent as the Town would be required to comply if the Town itself were undertaking such activities. Such requirements include, without limitation: (i) the requirements of Public Contract Code Section 20160 et seq regarding competitive bidding for "public projects" in excess of $5,000; (ii) the requirements of Labor Code Section 1720 et seq regarding payment of prevailing wages for "public works" projects in excess of $1,000; (iii) the provisions of Government Code Section 4525 et seq regarding procurement of engineering, environmental, and certain other types of professional services; and (iv) the provisions of the Mammoth Lakes Municipal Code regarding procurement and expenditures of funds, as they may be amended. Contractor shall maintain records evidencing its compliance with all applicable requirements for a period of five years after each expenditure of funds received from the Town, and shall provide Town with copies of such records not less than four times annually (approximately quarterly) and otherwise upon request.

3.4.2 Conflicts of Interest. Contractor, and its board members and employees, shall fully comply with the provisions of the California Political Reform Act regarding conflicts of interest, and with such regulations as may be adopted by any government agency to implement and enforce the Political Reform Act, to the same extent as such statutes and regulations apply to the Town. No member of Contractor's board of directors may participate in the review or recommendations of Measure R or Measure U restricted funds if that member or the member's immediate family serves on the board of an organization, or is employed by an organization, which has submitted an application for Measure R or Measure U funding, or that may be affected by the recommendation(s) made by Contractor to the Town Council for consideration. Specific conflict standards for Contractor's board and staff shall be defined in an adopted conflict of interest policy.

3.4.3 Ethics Training. Contractor shall cause its board members and employees to obtain the training in ethics and laws governing local governments required by Government Code Section 53234 et seq as if Contractor provides compensation or reimbursement to its board members, regardless of whether Contractor actually does so.

3.4.4 Brown Act and Public Records Act. At all times during the term of this Agreement, Contractor's board of directors shall comply fully with the Ralph M. Brown Act, Government Code Section 7920 et seq. Contractor's obligation hereunder shall not be limited to complying with the Brown Act with respect to the Services, but rather such obligations shall apply to all activities of Contractor and/or its board during the term of this Agreement. Contractor shall comply with the California Public Records Act (PRA) (Government Code Section 6250 et seq).

3.4.5 Harassment Training. Contractor's management staff and board shall attend similar harassment and ethics training as required of Town elected officials and management staff at least every two years and within six months of taking on their respective

position. Such training shall be received by attending Town or other governmental agency sponsored training or a similar online training program. Documentation of training shall be maintained by Contractor. Contractor shall notify the Town Clerk of any board vacancy and the name(s) of all new board members.

3.5 General Provisions.

3.5.1 Termination of Agreement.

3.5.1.1 Grounds for Termination. Town may, by written notice to Contractor, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Contractor of such termination, and specifying the effective date thereof, at least thirty (30) days before the effective date of such termination. Upon termination, Contractor shall be compensated only for those services which have been adequately rendered to Town, and Contractor shall be entitled to no further compensation. Contractor may not terminate this Agreement except for cause, which shall consist solely of a breach by Town that remains uncured following thirty (30) day notice from Contractor to Town specifying the nature of the alleged breach. Contracts entered into by Contractor which: (i) are supported by Measure R or Measure U funds; (ii) are for a project or service which was approved through the public recommendation process by the Town Council; and (iii) had funds allocated to them, will be recognized by the Town and honored to the extent possible through the term of this Agreement if this Agreement is terminated without cause.

3.5.1.2 Effect of Termination. If this Agreement is terminated as provided herein, Town may require Contractor to provide all finished or unfinished Documents and Data and other information of any kind prepared by Contractor in connection with the performance of Services under this Agreement. Contractor shall be required to provide such document and other information within fifteen (15) days of the request. All unexpended Town funds provided to the Contractor will be returned to the Town. In the event Contractor ceases to exist, all unexpended Town funds held by Contractor will be returned to the Town and any equipment and/or materials purchased with such funds.

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

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

Contractor: Mammoth Lakes Recreation
P.O. Box 8562
Mammoth Lakes, CA 93546
ATTN: Executive Director/Board Chair

Town: Town of Mammoth Lakes

P.O. Box 1609
437 Old Mammoth Rd., Suite 230
Mammoth Lakes, CA 93546
ATTN: Town Manager

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

3.5.3 Ownership of Materials and Confidentiality.

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

3.5.4 Clerking Support and Board Meetings. As additional compensation to Contractor, Town shall, at its own expense, provide clerking support services to include preparation of agendas, clerking meetings, preparing minutes and coordination of compliance with the above laws and similar support for standing committees that are subject to the Brown Act. All of Contractor's public meetings shall be held in the Town Council Chambers and broadcast though the system used by Town for its public meetings, which may include cable TV government channel broadcasting, or other electronic means unless there is a conflict for meeting space and meetings cannot be rescheduled. Notwithstanding the foregoing, Contractor may conduct its meetings online to the extent Town itself is allowed to do so by a gubernatorial executive order or legislative act and shall comply with any requirements imposed on the conduct of such meetings.

3.5.5 No Monetary Damages. Contractor acknowledges that Town would not have entered into this Agreement if it were to be subject to liability for monetary damages. Accordingly, Contractor hereby waives any right to seek or obtain monetary damages from the Town in connection with any actual or alleged breach of this Agreement by Town. Contractor's remedy for a breach by Town shall be limited to seeking specific performance or other injunctive relief.

3.5.6 Cooperation; Further Acts. The Parties shall fully cooperate with one

another and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement.

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

3.5.8 Indemnification.

3.5.8.1 Scope of Indemnity. 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, or willful misconduct of Contractor, its officials, officers, employees, subcontractors, Contractors or agents in connection with the performance of the Contractor's Services or this Agreement, including without limitation the payment of all consequential damages, expert witness fees and attorney's fees and other related costs and expenses.

3.5.8.2 Additional Indemnity Obligations. Contractor shall defend, with counsel of Town's choosing and at Contractor's own cost, expense and risk, any and all claims, suits, actions or other proceedings of every kind covered by Section 3.5.8.1 that may be brought or instituted against Town or its directors, officials, officers, employees, volunteers and agents. Contractor shall pay and satisfy any judgment, award or decree that may be rendered against Town or its directors, officials, officers, employees, volunteers and agents as part of any such claim, suit, action or other proceeding. Contractor shall also reimburse Town for the cost of any settlement paid by Town or its directors, officials, officers, employees, agents or volunteers as part of any such claim, suit, action or other proceeding. Such reimbursement shall include payment for Town's attorney's fees and costs, including expert witness fees. Contractor shall reimburse Town and its directors, officials, officers, employees, agents, and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Contractor's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the Town, its directors, officials, officers, employees, agents, or volunteers.

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

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

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

3.5.12 Town's Right to Employ Other Contractors. Town reserves the right to employ other Contractors to provide services of any kind.

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

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

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

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

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

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

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

3.5.20 Prohibited Interests. Contractor maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Contractor, to solicit or secure this Agreement. Further, Contractor warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Contractor, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, Town shall have the right to rescind this Agreement without liability. For the

term of this Agreement, no member, officer or employee of Town, during the term of his or her service with Town, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

3.5.21 Equal Opportunity Employment. Contractor represents that it is an equal opportunity employer and it shall not discriminate against any subcontractor, employee or applicant for employment because of race, religion, color, national origin, handicap, ancestry, sex or age. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination.

3.5.22 Labor Certification. 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 Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and agrees to comply with such provisions before commencing the performance of the Services.

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

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

3.6 Subcontracting.

3.6.1 To the extent that Contractor subcontracts any portion of the work required by this Agreement, each such subcontract shall contain a provision making it subject to all provisions stipulated in this Agreement.

TOWN OF MAMMOTH LAKES

By: _____
Rob Patterson
Town Manager

Attest:

By: _____
Jamie Gray, Town Clerk

Approved as to Form:

By: _____
Andrew Morris, Town Attorney

MAMMOTH LAKES RECREATION

By: _____
Craig Albright, Board President

By: _____
Heather Schaubmayer, Treasurer

Exhibit A

Scope of Services and Deliverables

1. Stewardship and Implementation of Recreation, Arts and Culture, and Mobility
    a. Support for Office of Outdoor Recreation
        i. Weekly coordination meeting to optimize Measure R resources, and link TOML to regional efforts: TOML, MLR, USFS, BLM, MoCo
        ii. Support and coordination to implement work program as needed
    b. Coordination with TOML Arts and Culture Department in the development of a vibrant arts and culture community in Mammoth Lakes

2. Communications and Outreach
    a. Regular public communications on sustainable outdoor recreation, arts and culture, and mobility opportunities in and around Mammoth Lakes through the monthly MLR newsletter.
    b. Convene Mammoth Trails Community Meetings twice a year to inform and update a diverse recreational audience on related projects and programs in coordination with Town staff.
    c. Develop, host, and maintain webpages for TOML projects and programs.
    d. Develop, host, and maintain Measure R and Measure U information (application, process, documents, reporting, partners, and awardees).

3. Management of Advisory Committees and Funding Recommendations
    a. Mammoth Trails Committee
        i. Convene up to six (6) meetings annually to provide design, development and operational recommendations to Town in coordination with Town staff.
    b. Measure U
        i. Allocations Committee - Measure U Programming Grant Awards
            1. Convene at least one (1) but no more than four (4) public meetings for review and recommended allocations of Measure U Programming funds.
            2. Provide staff assistance to Measure U applicants ensuring applications are complete and align with restricted use of these funds.
            3. Work with awardees to leverage grant award
            4. Review mid-year progress reports and end of year performance reports.
        ii. Conduct at least one public hearing on the proposed allocation and use of Measure U funds
        iii. Conduct public meeting(s) on the specific allocations of Measure U funds for special projects.

iv. Conduct public meetings on the proposed use of non-committed reserve funds.
v. Provide recommendations to the Town Council for all uses of Measure U funds following the public hearing/meeting process.

c. Measure R
   i. Conduct at least one public meeting on the proposed allocation and use of Measure R funds.
   ii. Conduct public meeting(s) on the specific allocations of Measure R funds for special projects.
   iii. Conduct public meetings on the proposed use of non-committed reserve funds.
   iv. Provide recommendations to the Town Council for all uses of Measure R funds following the public meeting process.
d. Review and update Measure R & U allocation process as needed.

4. Town Updates
   a. Provide updates and information to Town staff, Council, and Commissions on MLR work program and progress on implementation of scope of work.

Additional Contracted Services

1) The Town may request extra work outside of the scope of services provided herein which will require the following:
   a) MLR to provide a proposal estimating the hours required to complete the work,
   b) The overall time frame in which the work will be completed,
   c) The impact on achieving the scope of services provided herein, and
   d) Other requirements to determine the ability of MLR to perform the work.
2) Compensation for extra work will be negotiated and established according to the scope of the project. Payment will be made based on invoices documenting the hours worked and services provided.

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Services Agreement with Eastern Sierra Community Housing (FY2026-27)

Council Meeting Date: 6/17/2026

Prepared by: Rob Patterson, Town Manager; Nolan Bobroff, Community and Economic Development Director; Marcus Sproll, Housing Manager

Recommended Motion: Approve the FY2026-27 Services Agreement with Eastern Sierra Community Housing to provide professional services related to improving community access to housing and ensuring ongoing performance of deed-restricted housing, pending final legal review.

Summary: The Town of Mammoth Lakes ("Town") has contracted with local nonprofit Eastern Sierra Community Housing ("ESCH") for many years to provide housing related services to the community (*previously provided under the name Mammoth Lakes Housing*). These services include providing housing navigation, homebuyer counseling, income verification, and compliance monitoring.

The proposed FY2026-27 Services Agreement with ESCH is consistent with similar agreements the Town has with other nonprofit organizations. In terms of compensation, there is a "base fixed amount" of $250,000 for core housing navigation and homebuyer counseling services. The remainder of the compensation is on a "per unit basis" for income verification and compliance monitoring services provided and a "per project basis" for rental property certification monitoring, with an estimated $100,000 based on current need. This compensation for services could be lesser or greater than the estimate dependent on the amount of services provided; less if all of the estimated services are not provided, and greater if additional work is completed or needed. This is a change from the prior contract with ESCH in that the prior contract guaranteed compensation of $350,000 in exchange for providing a variety of housing services that were outlined in the scope of work; however, there were no clear deliverables associated with the provision of the compensation.

At the April 6, 2026 ESCH Board Meeting, the ESCH Board Members discussed whether ESCH should continue to have the Town of Mammoth Lakes and Mono County appoint an elected official to the ESCH Board. These appointments trigger the open meeting requirements of the Brown Act state law. Resolution 2006-04 was approved by the ESCH Board, at the April 6, 2026 meeting, to amend the organization's bylaws to remove this requirement. This change brings ESCH in line with best practice for a nonprofit organization's governance and meeting structure. The ESCH Board may still invite elected officials to become an ESCH Board Member, but the participation of an elected official as an ESCH Board Member would be voluntary.

The previous Town agreement for services with ESCH included a section requiring the Brown Act. To support the ESCH Board action to transition to a meeting structure that is not subject to the Brown Act, the Town's FY2026-27 Services Agreement with ESCH removes this requirement. This is the same as the Services Agreement the Town has with the Chamber of Commerce. The removal of the Brown Act requirement will result in some significant changes to the way the ESCH Board meetings are conducted, such as the Town will no longer provide Clerk services for the meetings, the agendas will not be posted on the Town's eScribe website, the meetings will not be conducted in the Town's Council chamber, the meetings will not be recorded/live-streamed by the Town, and a Town Council representative will no longer be appointed to the Board. The change will allow for greater flexibility in the way ESCH conducts their meetings and will allow for broader regional representation on their Board as they expand throughout the region (e.g., Alpine County representatives; Inyo County representatives, etc.).

SERVICES AGREEMENT BETWEEN THE TOWN OF MAMMOTH LAKES AND EASTERN SIERRA COMMUNITY HOUSING, INC.

1. PARTIES AND DATE.

This Agreement is made and entered into effective on the 1st day of July 2026, by and between the Town of Mammoth Lakes, a municipal corporation, organized under the laws of the State of California, with its principal place of business at 437 Old Mammoth Rd., Suite 230, Mammoth Lakes, California, 93546 ("Town") and Eastern Sierra Community Housing, Inc. a California public benefit nonprofit corporation and Federal 501(c)(3) nonprofit organization, with its principal place of business at 587 Old Mammoth Road, Unit #4, Mammoth Lakes CA, 93546 ("Contractor" or "ESCH"). Town and Contractor are sometimes individually referred to herein as "Party" and collectively as "Parties".

2. RECITALS.

2.1 Contractor.

Contractor desires to perform and assume responsibility for providing services as defined in this Agreement on the terms and conditions set forth in this Agreement.

2.2 Project.

Town desires to engage Contractor to provide professional services related to improving community access to housing and ensuring ongoing performance of deed-restricted housing, by providing housing navigation services, homebuyer counseling services, income verification services, and compliance monitoring services, as set forth in Exhibit "A".

2.3 Grants.

The Town will continue to partner with ESCH to pursue federal and state grants that support additional housing opportunities for low-income and moderate-income households. Any services performed by ESCH to implement a specific federal or state grant-funded program are separate from the services described in this Agreement and would be subject to the terms of a separate grant agreement and/or a separate agreement between the Town and ESCH.

3. TERMS.

3.1 Scope of Services and Term.

3.1.1 General Scope of Services. Contractor promises and agrees to furnish to the Town all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply the professional services related to the Scope of Services as provided more particularly described in Exhibit "A" attached hereto and incorporated herein by reference ("Services"). All Services shall be subject to, and performed in accordance with, this Agreement, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations. Exhibit "A" sets forth the deliverables under the scope of work. In the event this Agreement is extended, Exhibit "A" may be updated to reflect changes in specific deliverables.

3.1.2 Term. The term of this Agreement shall commence on July 1, 2026, and terminate on June 30, 2027, and may be extended upon mutual written agreement by the Parties for a term not to exceed one year. Such term will be based on the Town's fiscal year. Notwithstanding the foregoing, this Agreement may be terminated as provided herein.

3.2 Responsibilities of Contractor.

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

3.2.2 Key Personnel. Contractor has represented to Town that certain key personnel will perform and coordinate the Services under this Agreement. The key personnel for performance of this Agreement are as follows: Executive Director, under direction of the ESCH Board of Directors.

3.2.3 Town's Representative. The Town hereby designates the Town Manager or designee, to act as its representative in all matters pertaining to the administration and performance of this Agreement ("Town's Representative"). Town's Representative shall have the power to act on behalf of the Town but not the authority to change the total compensation due to Contractor under this Agreement. Any official communication from the Town of Mammoth Lakes with respect to the performance of this contract by the Contractor must come from either the Town Manager or the Town Council, and no other party.

3.2.4 Contractor's Representative. Contractor hereby designates the Executive Director or his/her designee, to act as its representative for the performance of this Agreement ("Contractor's Representative"). Contractor's Representative shall have full authority to represent and act on behalf of the Contractor for all purposes under this Agreement at the direction of the ESCH Board. The Contractor's Representative shall supervise and direct the Services, using his/her best skill and attention, and shall be responsible for all means, methods, techniques, sequences, and procedures and for the satisfactory coordination of all portions of the Services under this Agreement.

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

3.2.6 Standard of Care; Performance of Employees. Contractor shall perform all Services under this Agreement in a skillful and competent manner. Contractor warrants that all employees and subcontractors shall have sufficient skill and experience to perform the Services assigned to them. As provided for in the indemnification provisions of this Agreement, Contractor shall perform, at its own cost and expense and without reimbursement from the Town, any services necessary to correct errors or omissions which are caused by the Contractor's failure to comply with the standard of care provided for herein.

3.2.7 Laws and Regulations. 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, and shall give all notices required by law. Contractor shall be liable for all violations of such laws and regulations in connection with Services. If Contractor performs any work knowing it to be contrary to such laws, rules and regulations, Contractor shall be solely responsible for all costs arising therefrom. Contractor shall defend, indemnify and hold Town, its officials, directors, officers, employees, agents, and volunteers free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations

3.2.8 Insurance:

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

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

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

(B) Workers’ Compensation: Workers' Compensation Insurance, as

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

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

(A) The policy or policies of insurance required by Section 3.2.8.2(A), Commercial General Liability shall be endorsed to provide the following:

(1) Additional Insured: Contractor agrees to endorse the third party general liability coverage required herein to include as additional insured the Town, its officials, employees and agents, using standard ISO endorsement No. CG 2010. Contractor also agrees to require all contractors, subcontractors, and anyone else involved in any way with the Services contemplated by this Agreement to do likewise.

(2) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the Town except ten (10) days shall be allowed for non-payment of premium.

(B) The policy or policies of insurance required by Section 3.2.8.2(B) Workers' Compensation, shall be endorsed to provide the following:

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

(2) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the Town except ten (10) days shall be allowed for non-payment of premium.

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

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

3.2.8.6 Deductible. Any deductible or self-insured retention must be approved in writing by the Town and shall protect the indemnified parties in the same manner and

to the same extent as they would have been protected had the policy or policies not contained a deductible or self-insured retention.

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

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

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

3.2.8.10 Insurance for Subcontractors. All subcontractors shall be included as additional insureds under the Contractor's policies, or the Contractor shall be responsible for causing subcontractors to purchase the appropriate insurance in compliance with the terms of these Insurance Requirements, including adding the Town as an Additional Insured to the subcontractor's policies. Contractor shall provide to Town satisfactory evidence as required under Section 3.2.8.1 of this Agreement.

3.2.9 Compliance with Applicable Law. In carrying out its Services, the Contractor shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations.

3.3 Fees and Payments.

3.3.1 Compensation. As outlined in the attached Scope of Services (Exhibit "A"), the Town will provide compensation to Contractor in the amount of $250,000 per year, and additional compensation upon performance of services. Payment will be made quarterly upon receipt of an invoice from the Contractor. Invoices shall include a report of the work undertaken by Contractor in the previous quarter. Payment will be made in the month of October, January,

April, and July of each year, provided the Contractor has submitted an invoice, together with the required supporting documentation, not later than October 5th, January 5th, April 5th, and July 5th, respectively. Notwithstanding the foregoing or any other provision of this Agreement, the annual allocation of funding for the Agreement is subject to appropriation by Town's Town Council, and Town shall have no obligation to provide the compensation set forth herein except to the extent funds therefor are appropriated by the Town Council in its sole discretion. Contractor acknowledges that funding to be appropriated hereunder comes from visitor-related revenues generated from transient occupancy tax, which is subject to fluctuation due to a number of factors outside Town's control.

3.3.3 Reimbursement for Expenses. The compensation provided for in this Agreement constitutes the total compensation to be provided to Contractor. Contractor shall not be granted additional reimbursement for any expenses.

3.3.4 Extra Work. At any time during the term of this Agreement, Town may request that Contractor perform Extra Work as agreed upon between the parties in exchange for additional compensation to be agreed upon between the parties. As used herein, "Extra Work" means any work which is determined by Town to be necessary for the proper completion of the agreed upon task, service or project, but which the Parties did not reasonably anticipate would be necessary at the execution of this Agreement. Contractor shall not perform, nor be compensated for, Extra Work without written authorization from the Town.

3.4 Accounting Records.

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

3.5 General Provisions.

3.5.1 Termination of Agreement.

3.5.1.1 Grounds for Termination. Town may by written notice to Contractor, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Contractor of such termination, and specifying the effective date thereof, at least sixty (60) days before the effective date of such termination. Upon termination, Contractor shall be compensated only for those services which have been adequately rendered to Town, and Contractor shall be entitled to no further compensation. Contractor may not terminate this Agreement except for cause, which shall consist solely of a breach by Town that remains uncured following sixty (60) days notice from Contractor to Town specifying the nature of the alleged breach. Contracts entered into by Contractor which are supported by funds provided under this Agreement, which are consistent with the purposes of this Agreement, and for which the project or service was approved through the a public process approved by Contractor's Board of Directors

and for which funds were allocated shall continue to be funded by the Town to the extent possible, subject to the availability of funding and ability for the Town to assume the contractual obligations, through what would otherwise have been the expiration date of this Agreement if this Agreement is terminated without cause.

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

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

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

Contractor: Eastern Sierra Community Housing, Inc.
ATTN: Executive Director
PO Box 260
Mammoth Lakes, CA 93546

Town: Town of Mammoth Lakes
ATTN: Town Manager
PO Box 1609
Mammoth Lakes, CA 93546

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

3.5.3 Ownership of Materials and Confidentiality.

3.5.3.1 Documents & Data; Licensing of Intellectual Property. This Agreement creates a non-exclusive and perpetual license for Town to copy, use, modify, reuse, or sublicense any and all copyrights, designs, and other intellectual property embodied in plans, specifications, studies, drawings, estimates, and other documents or works of authorship fixed in any tangible medium of expression, including but not limited to, physical drawings or data magnetically or otherwise recorded on computer diskettes, which are prepared or caused to be prepared by Contractor under this Agreement ("Documents & Data"). Contractor shall require all subcontractors to agree in writing that Town is granted a non-exclusive and perpetual license for any Documents & Data the subcontractor prepares under this Agreement. Contractor represents

and warrants that Contractor has the legal right to license any and all Documents & Data. Contractor makes no such representation and warranty in regard to Documents & Data which were prepared by design professionals other than Contractor or provided to Contractor by the Town. Town shall not be limited in any way in its use of the Documents & Data at any time, provided that any such use not within the purposes intended by this Agreement shall be at Town's sole risk.

3.5.3.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents & Data either created by or provided to Contractor in connection with the performance of this Agreement shall be held confidential by Contractor. Such materials shall not, without the prior written consent of Town, be used by Contractor for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services. Nothing furnished to Contractor which is otherwise known to Contractor or is generally known, or has become known, to the related industry shall be deemed confidential.

3.5.3.3 Public Records. Contractor acknowledges that all documents and records of any kind pertaining to Contractor's Services shall be public records pursuant to the California Public Records Act. Contractor shall, upon from request from Town, furnish Town with copies of any, and all, such records. Contractor acknowledges that Town may disclose such records to any person.

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

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

3.5.6 Indemnification.

3.5.6.1 Scope of Indemnity. To the fullest extent permitted by law, 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, or willful misconduct of Contractor, its officials, officers, employees, subcontractors, Contractors or agents in connection with the performance of the Contractor's Services or this Agreement, including without limitation the payment of all consequential damages, expert witness fees and attorneys fees and other related costs and expenses.

3.5.6.2 Additional Indemnity Obligations. Contractor shall defend, with counsel of Town's choosing and at Contractor's own cost, expense and risk, any and all claims, suits, actions or other proceedings of every kind covered by Section 3.5.8.1 that may be brought

or instituted against Town or its directors, officials, officers, employees, volunteers and agents. Contractor shall pay and satisfy any judgment, award or decree that may be rendered against Town or its directors, officials, officers, employees, volunteers and agents as part of any such claim, suit, action or other proceeding. Contractor shall also reimburse Town for the cost of any settlement paid by Town or its directors, officials, officers, employees, agents or volunteers as part of any such claim, suit, action or other proceeding. Such reimbursement shall include payment for Town's attorney's fees and costs, including expert witness fees. Contractor shall reimburse Town and its directors, officials, officers, employees, agents, and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Contractor's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the Town, its directors, officials officers, employees, agents, or volunteers.

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

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

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

3.5.10 Town's Right to Employ Other Contractors. Town reserves the right to employ other Contractors.

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

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

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

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

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

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

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

3.5.18 Prohibited Interests. Contractor maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Contractor, to solicit or secure this Agreement. Further, Contractor warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Contractor, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, Town shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of Town, during the term of his or her service with Town, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

3.5.19 Equal Opportunity Employment. Contractor represents that it is an equal opportunity employer and it shall not discriminate against any subcontractor, employee or applicant for employment because of race, religion, color, national origin, handicap, ancestry, sex or age. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination.

3.5.20 Labor Certification. 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 Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and agrees to comply with such provisions before commencing the performance of the Services.

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

3.5.22 Counterparts. This Agreement may be signed in counterparts, each of

which shall constitute an original.

3.6 Subcontracting.

3.6.1 To the extent that Contractor subcontracts any portion of the work required by this Agreement, each such subcontract shall contain a provision making it subject to all provisions stipulated in this Agreement.

Town of Mammoth Lakes

By: _____
Rob Patterson
Town Manager

Eastern Sierra Community Housing, Inc.

By: _____
Dana Totman
Interim Executive Director

_____
Tom Hodges
Board Chair

Attest:

By: _____
Jamie Gray, Town Clerk

Approved as to Form:

By: _____
Andrew Morris, Town Attorney

EXHIBIT "A"

SCOPE OF SERVICES

Core Services *(Core fixed amount)*			**Core Subtotal**
1. Housing navigation services			$170,000
2. Homebuyer counseling services			$80,000
		Base Subtotal	**$250,000**
Per Unit Services - *(Payment upon delivery of services, only limited by demand/inventory)*	Estimated Units	Per Unit Amount	**Estimated Subtotal**
3. Income and Eligibility Verification - *Rental*	4	$2,500	$10,000
4. Income and Eligibility Verification - *Homebuyer*	7	$2,500	$17,500
5. Annual homeowner unit compliance monitoring	80	$750	$60,000
6. Annual rental property certification monitoring	5	$2,500	$12,500
Per Unit Subtotal	96		**$100,000**
Combined Total			**$350,000**

Note: Quarterly invoices with report of services provided required.

1. Housing Navigation Services assist those experiencing housing instability by finding and securing housing. Core services include assessing client needs, creating individualized housing plans, education/counseling to prepare clients to be responsible tenants, benefits and services navigation, searching for appropriate rental units, assisting with rental applications, and mediating with landlords.
Target Population & Goals
Housing navigation can support members of the community who experience housing instability. The core goal is to improve stability by connecting residents to housing.
Key Components of Housing Navigation Services
Assessment & Planning: Identifying housing needs, barriers, and preferences to create an individualized housing support plan.
Education & Counseling: Budgeting and financial literacy, tenant rights and responsibilities, landlord communication, home maintenance.
Housing Search & Acquisition: Searching for available units, attending viewings, and assisting with housing applications.
Documentation Support: Helping clients gather necessary documents for housing applications.
Landlord Engagement: Developing relationships with landlords, negotiating leases, and mediating issues.
Benefits & Services Navigation: Connecting individuals to income, health care (including behavioral health), and public benefits, such as SSI/SSDI, rental assistance, or those available

through Medi-Cal.
Move-In Assistance: Assisting with housing inspections, setting up utilities, and initial moving logistics.
System Coordination: Coordinating with Coordinated Entry Systems (CES), shelters, safe parking sites, and other interim housing providers to facilitate transition to permanent housing.

2. Homebuyer Counseling Services assist workforce homebuyers with essential guidance for purchasing a home. Core services include financial literacy and planning, credit improvement, and mortgage education.
Target Population & Goals
Housing counseling can support members of the community who want to purchase a home. The core goal is to prepare residents for homeownership.
Key Components of Homebuyer Education Services
Pre-purchase Counseling: One-on-one sessions to evaluate mortgage readiness, credit scores, and budgeting.
Homebuyer Education Workshops: Quarterly classes on the home-buying process, from loan application to closing.
Assistance Navigation: Guidance on locating grants, loans, and special programs.
Credit and Budget Counseling: Strategies to improve credit scores and manage debt.

3 & 4. Income and Eligibility Verification Services involve reviewing applications for Town homebuyer or rental programs and verifying eligibility of prospective homebuyers. Town will manage application lotteries and refer applications to ESCH for review.
Target Population & Goals
Applicants for Town workforce homeowner or rental programs must meet program requirements. These include income and asset limits, and a local residency and employment requirement, among other requirements (e.g. homebuyer criteria) outlined in the program guidelines
Key Components of Income and Eligibility Verification Services
Collect Documentation: Meet with applicants, collect income and asset documentation, obtain employment verification.
Verifying Income & Assets: Review income and asset documentation and calculate household gross income.
Eligibility Determination: Make eligibility determination using the Town program guidelines.

Notice and File: Notify Town Housing Manager of determination and provide complete supporting file documentation

5 & 6. Compliance Monitoring Services involve reviewing property/units to ensure occupants meet the requirements of the recorded deed restriction(s). This includes site inspections, file reviews, and annual reports submitted to the Town. The Town will provide ESCH with a list of units requiring compliance monitoring.
Target Population & Goals
Occupants of Town workforce homeowner or rental unit must meet ongoing program occupancy requirements outlined in the recorded deed restriction and the program guidelines. The goal is to ensure the Town's investment in restricted housing units is serving the appropriate households.
Key Components of Income and Eligibility Verification Services
Review: Review annual certification and supporting materials to determine compliance with deed restriction and program guidelines.
Conduct Site Visit: For rental properties, conduct a site visit to inspect property condition and review tenant files.
Report to Town: Submit a report to Town Housing Manager indicating the compliance status of each property with supporting documentation.

Jamie Gray

From: Jen Burrows <jen@burrows-consulting.com>
Sent: Tuesday, June 16, 2026 11:11 AM
To: Amanda Rice; Bill Sauser; John Wentworth; Chris Bubser; Brent Truax; Jamie Gray
Subject: Housing Open Forum

[EXTERNAL EMAIL]

Mammoth Lakes Town Council,

I am writing in support of maintaining public notice, public access, and opportunities for public input at Eastern Sierra Community Housing (ESCH) meetings.

As the Healthcare Industry Sector Coordinator for Sierra Jobs First, I work closely with healthcare providers, educational institutions, workforce development partners, and employers throughout the Eastern Sierra and broader Sierra region. Across every workforce initiative we undertake, housing consistently emerges as one of the most significant barriers to recruiting and retaining employees. This challenge affects not only healthcare organizations, but also education, public safety, hospitality, local government, and small businesses throughout Mammoth Lakes and the surrounding communities.

Housing is not simply a community issue; it is a workforce issue, an economic development issue, and a quality-of-life issue. The shortage of attainable housing directly impacts our ability to attract and retain nurses, physicians, allied health professionals, teachers, first responders, and other essential workers who are critical to maintaining services in our rural communities.

Because ESCH plays a significant role in administering housing-related programs, overseeing deed-restricted housing compliance, and supporting initiatives that directly affect residents, employers, and the local workforce, it is essential that its activities remain transparent and accessible to the public. These decisions have far-reaching implications for the future of our community and are supported through public resources and partnerships.

Given the severity of the housing shortage and its impact on the local workforce, it is more important than ever that discussions regarding housing occur in an open forum where stakeholders can remain informed and engaged. Employers, residents, community organizations, healthcare providers, educators, and workforce development partners all have a vested interest in housing solutions and should have the opportunity to participate in the conversation. Public notice, open meetings, and opportunities for public comment help ensure that diverse perspectives are considered and that housing strategies reflect the needs of the entire community.

Maintaining transparency and public engagement also strengthens public trust and confidence in the decisions being made. Open governance fosters collaboration, accountability, and better outcomes for the residents and workforce that Mammoth Lakes depends upon.

I respectfully request that the Town Council retain requirements that provide public notice of ESCH meetings and opportunities for public attendance and comment.

Thank you for your consideration and for your continued commitment to addressing one of the most pressing challenges facing our community.

Jennifer Burrows Ed.D, MSN, PHN, RN
HealthCare Industry Sector Coordinator/Consultant
Jen@Burrows-Consulting.com
760-715-1294



To: Mayor Rice, Mayor Pro-Tem Truax, and Town Council Members
Re: Item 11.2, ESCH Contract

I am writing this to comment on the Eastern Sierra Community Housing contract. Particularly, in that the staff report notes that this contract would drop the appointment of a Council Member, and thus drop the Brown Act requirements. In reading the contract itself, no mention of this appears. I briefly reviewed the MLT contract, as well as the MLR contract, and neither appears to require the Brown Act. Yet these, as well as ESTA, all of which depend on taxpayer funding, all have Brown Act requirements. As a once- appointed Mobility Commissioner, I understand the Brown Act and its goals, and that it, in fact, presents some requirements that at times may be difficult for each organization or agency. However, these are meant to keep the public informed as to how its funds are being used.

I am now a retired federal public servant, where we were not bound by Brown Act requirements. After retirement, I served on a number of public Boards (LTC, YARTS, Mobility Commission) where we followed the Brown Act requirements. These included posting on the Town's website of agenda and staff reports to allow for public comment, public meetings, posting of decisions, even recorded meetings now, and great transparency overall. This is particularly important now to folks like me who follow many agendas, often watch all or portions of meetings, and understand decisions that are made by these Boards. We sometimes provide written or telephone comments, and it is educational for all to see or hear other's comments.

If similar requirements will be in place absent the Brown Act, which will offer the transparency and public ability to review agendas, staff reports, as well as let us offer comments before or during the meetings, then perhaps the appointment of a Town Council member may not be necessary, in light of the expanded county coverage of Inyo and Alpine Counties. However, this may mean that an amendment to the contract must be developed, until such time as the attendance of the Council member and the Brown Act, is no longer required.

I have been a supporter of ESCH, formerly MLH, since it was established following, as I recall, the 2000 election, where we voted for Tourism, Transit and Housing as our big priorities. I have given it donations, my attendance at events, and my whole-hearted support, and want to continue to be able to follow its meetings through public agendas, public comment, and its decisions. Therefore, I support the spirit of the Brown Act, and many of its requirements. Please see that these are in place in the contract, or through an amendment.

Thanks for your consideration of this matter, Sandy Hogan, 31-year resident

Mammoth Lakes Town Council
Agenda Action Sheet

Title: Services Agreement with Mammoth Lakes Tourism (FY26-27 – FY30-31)

Council Meeting Date: 6/17/2026

Prepared by: Rob Patterson, Town Manager

Recommended Motion: Approve a 5-year Services Agreement with Mammoth Lakes Tourism to provide professional services related to tourism marketing and branding services, pending final legal review.

Summary: The Town of Mammoth Lakes ("Town") has contracted with local nonprofit Mammoth Lakes Tourism ("MLT") for many years to perform and assume responsibility for the provision of the Town's tourism attraction, marketing and branding services, required by the Town. These services include visitor attraction, marketing, branding, public relations and visitor experiences ("Services"). The Services are more particularly described in Exhibit "A".

The proposed Services Agreement with MLT is consistent with similar agreements the Town has with other nonprofit organizations. The term of the proposed agreement will begin July 1, 2026, and expire June 30, 2031. The compensation will be $2,300,000 for year 1 with an annual review of both goals and compensation to ensure alignment with strategic priorities of both agencies.

Components of the agreement:

- Legal Description and General Provisions of the Agreement
- Exhibit A – Scope of Services – in place for the duration of the agreement.
    - Access & Transportation Awareness
    - Amplify Marketing
    - Regional Events and Attractions
    - Community Engagement
    - Administration
- Exhibit B – Goals - Annual
    - Updated on an annual basis through a strategic planning session conducted by the MLT Board, during which goals for the upcoming fiscal year will be reviewed and established. Each goal will align directly with the Scope of Services outlined in Exhibit A and will be designed to be specific, measurable, attainable, relevant, and timely, ensuring they serve as a clear and effective measure of success.
- Exhibit C – Compensation – Annual
    - Based on level of effort required and available funding
- Exhibit D – Annual Planning Calendar

SERVICES AGREEMENT BETWEEN THE TOWN OF MAMMOTH LAKES AND MAMMOTH LAKES TOURISM

1. PARTIES AND DATE.

This Agreement is made and entered into effective on the 1st day of July 2026, by and between the Town of Mammoth Lakes, a municipal corporation, organized under the laws of the State of California, with its principal place of business at 437 Old Mammoth Rd., Suite 230, Mammoth Lakes, California, 93546 ("Town") and Mammoth Lakes Tourism, a California mutual benefit corporation and Federal 501(c)(6) nonprofit, with its principal place of business at 2520 Main Street, Mammoth Lakes CA, 93546 ("Contractor" or "MLT"). Town and Contractor are sometimes individually referred to herein as "Party" and collectively as "Parties."

2. RECITALS.

2.1 Contractor.

Contractor desires to perform and assume responsibility for the provision of Town's tourism attraction, marketing and branding services, required by the Town on the terms and conditions set forth in this Agreement. Contractor represents that it is experienced in providing said professional services and is familiar with the plans of Town.

2.2 Project.

Town desires to engage Contractor to render such professional services related to Town's visitor attraction, marketing, branding, and visitor experience as set forth in this Agreement.

3. TERMS.

3.1 Scope of Services and Term.

3.1.1 General Scope of Services. Contractor promises and agrees to furnish to the Town all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply the professional services related to visitor attraction, marketing, branding, public relations and visitor experiences ("Services"). The Services are more particularly described in Exhibit "A" attached hereto and incorporated herein by reference. All Services shall be subject to, and performed in accordance with, this Agreement, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations. Exhibit "B" sets forth the deliverables under the scope of work which will be reviewed annually by the parties and updated by written mutual agreement. Town and Contractor shall endeavor meet each year during the term of this Agreement according to the schedule set forth in Exhibit "D" attached hereto and incorporated herein by reference.

3.1.2 Term. The term of this Agreement shall commence on July 1, 2026 and terminate June 30, 2031, The Town and MLT may agree to extend the term of this agreement for up to one additional year by written mutual agreement. Notwithstanding the foregoing, this

Agreement may be terminated as provided herein.

3.2 Responsibilities of Contractor.

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

3.2.2 Key Personnel. Contractor has represented to Town that certain key personnel will perform and coordinate the Services under this Agreement. The key personnel for performance of this Agreement are as follows: Executive and the Board of Directors.

3.2.3 Town's Representative. The Town hereby designates the Town Manager or designee, to act as its representative in all matters pertaining to the administration and performance of this Agreement ("Town's Representative"). Town's Representative shall have the power to act on behalf of the Town but not the authority to change the total compensation due to Contractor under this Agreement. Any official communication from the Town of Mammoth Lakes with respect to the performance of this contract by the Contractor must come from either the Town Manager or the Town Council, and no other party.

3.2.4 Contractor's Representative. Contractor hereby designates Brian Wright, President & CEO or his/her designee, or the executive director as may be filled during the term of this agreement, to act as its representative for the performance of this Agreement ("Contractor's Representative"). Contractor's Representative shall have full authority to represent and act on behalf of the Contractor for all purposes under this Agreement at the direction of the MLT Board. The Contractor's Representative shall supervise and direct the Services, using his/her best skill and attention, and shall be responsible for all means, methods, techniques, sequences, and procedures and for the satisfactory coordination of all portions of the Services under this Agreement.

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

3.2.6 Standard of Care; Performance of Employees. Contractor shall perform all

Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California. Contractor represents and maintains that it is skilled in the professional calling necessary to perform the Services. Contractor warrants that all employees and subcontractors shall have sufficient skill and experience to perform the Services assigned to them. Finally, Contractor represents that it, its employees and subcontractors have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services, and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Contractor shall perform, at its own cost and expense and without reimbursement from the Town, any services necessary to correct errors or omissions which are caused by the Contractor's failure to comply with the standard of care provided for herein.

3.2.7 Laws and Regulations. 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 and shall give all notices required by law. Contractor shall be liable for all violations of such laws and regulations in connection with Services. If Contractor performs any work knowing it to be contrary to such laws, rules and regulations, Contractor shall be solely responsible for all costs arising therefrom. Contractor shall defend, indemnify and hold Town, its officials, directors, officers, employees, agents, and volunteers free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations

3.2.8 Insurance:

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

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

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

(B) Automobile Liability Insurance: Automobile Liability Insurance

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

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

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

(A) The policy or policies of insurance required by Section 3.2.8.2(A), Commercial General Liability shall be endorsed to provide the following:

(1) Additional Insured: Contractor agrees to endorse the third-party general liability coverage required herein to include as additional insured the Town, its officials, employees and agents, using standard ISO endorsement No. CG 2010 with an edition date of 1985. Contractor also agrees to require all contractors, subcontractors, and anyone else involved in any way with the Services contemplated by this Agreement to do likewise.

(2) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the Town except ten (10) days shall be allowed for non-payment of premium.

(B) The policy or policies of insurance required by Section 3.2.10.2(B) Automobile Liability shall be endorsed to provide the following:

(1) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the Town except ten (10) days shall be allowed for non-payment of premium.

(C) The policy or policies of insurance required by Section 3.2.8.2(C), Workers' Compensation, shall be endorsed to provide the following:

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

(2) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of

cancellation has been served upon the Town except ten (10) days shall be allowed for non-payment of premium.

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

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

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

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

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

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

3.2.8.10 Insurance for Subcontractors. All subcontractors shall be included as additional insureds under the Contractor's policies, or the Contractor shall be responsible for causing subcontractors to purchase the appropriate insurance in compliance with the terms of these Insurance Requirements, including adding the Town as an Additional Insured

to the subcontractor's policies. Contractor shall provide to Town satisfactory evidence as required under Section 3.2.8.1 of this Agreement.

3.2.9 Safety. Contractor shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the Contractor shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations, and shall exercise all necessary precautions for the safety of employees appropriate to the nature of the work and the conditions under which the work is to be performed.

3.3 Fees and Payments.

3.3.1 Compensation. The Town will provide to Contractor compensation under the terms and conditions as provided for in Exhibit "C". Exhibit "C" will be updated each fiscal year to reflect the current year compensation for MLT based on the Town's adopted base budget for Transient Occupancy Tax (TOT) revenues.

3.3.2 Reserved.

3.3.3 Reimbursement for Expenses. The compensation provided for in this Agreement constitutes the total compensation to be provided to Contractor. Contractor shall not be granted additional reimbursement for any expenses.

3.3.4 Extra Work. At any time during the term of this Agreement, Town may request that Contractor perform Extra Work to be agreed upon in writing between the parties in exchange for additional compensation to be agreed upon between the parties. As used herein, "Extra Work" means any work which is determined by Town to be necessary for the proper completion of the agreed upon task, service or project, but which the Parties did not reasonably anticipate would be necessary at the execution of this Agreement. Contractor shall not perform, nor be compensated for, Extra Work without written authorization from the Town.

3.4 Accounting Records.

3.4.1 Maintenance and Inspection. Contractor shall maintain complete and accurate records with respect to all costs and expenses incurred under this Agreement. All such records shall be clearly identifiable. Contractor shall allow a representative of Town during normal business hours to examine, audit, and make transcripts or copies of such records and any other documents created pursuant to this Agreement. Contractor shall allow inspection of all work, data, documents, proceedings, and activities related to the Agreement for a period of five (5) years from the date of final payment under this Agreement.

3.5 General Provisions.

3.5.1 Termination of Agreement.

3.5.1.1 Grounds for Termination. Town may by written notice to Contractor, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Contractor of such termination, and specifying the effective date thereof, at least sixty (60) days before the effective date of such termination. Upon termination, Contractor

shall be compensated only for those services which have been actually rendered to Town, and Contractor shall be entitled to no further compensation. Contractor may not terminate this Agreement except for cause, which shall consist solely of a breach by Town that remains uncured following sixty (60) days notice from Contractor to Town specifying the nature of the alleged breach. Contracts entered into by Contractor which are supported by funds provided under this Agreement, which are consistent with the purposes of this Agreement, and for which the project or service was approved through the a public process approved by Contractor's Board of Directors and for which funds were allocated shall continue to be funded by the Town to the extent possible, subject to the availability of funding and ability for the Town to assume the contractual obligations, through what would otherwise have been the expiration date of this Agreement if this Agreement is terminated without cause.

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

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

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

Contractor: Mammoth Lakes Tourism
2520 Main Street
P.O. Box 48
Mammoth Lakes, CA 93546
Attn: President & CEO

Town: Town of Mammoth Lakes
Old Mammoth Rd., Suite 230
P.O. Box 1609
Mammoth Lakes, CA 93546
ATTN: Town Manager

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

3.5.3 Ownership of Materials and Confidentiality.

3.5.3.1 Documents & Data; Licensing of Intellectual Property. This Agreement creates a non-exclusive and perpetual license for Town to copy, use, modify, reuse, or

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

3.5.3.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents & Data either created by or provided to Contractor in connection with the performance of this Agreement shall be held confidential by Contractor. Such materials shall not, without the prior written consent of Town, be used by Contractor for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services. Nothing furnished to Contractor which is otherwise known to Contractor or is generally known, or has become known, to the related industry shall be deemed confidential.

3.5.4 Brown Act, Public Records Act, Conflict of Interest and Harassment Training and Compliance. At all times during the term of this Agreement Contractor's board of directors shall comply fully with the Ralph M. Brown Act, Government Code Section 54950 et seq. Contractor's obligation hereunder shall not be limited to complying with the Brown Act with respect to the Services, but rather such obligations shall apply to all activities of Contractor and/or its board during the term of this Agreement. Contractor shall comply with the California Public Records Act (PRA) (Government Code Section 7920 et seq). Contractor shall comply with the provisions of the Political Reform Act and the related regulations adopted by California Fair Political Practices Commission, including without limitation the provisions and regulations concerning conflicts of interest. Specific conflict standards for the Board and Staff will be defined in an adopted conflict of interest policy. Contractor's management staff and board shall attend similar harassment and ethics training as required of elected officials at least every two years and within six months of taking on their respective position. Contractor staff and board will attend similar harassment training as required of Town elected officials and staff, by attending Town or, other governmental agency sponsored training or similar online training program. Documentation of training will be maintained by the contractor. MLT shall notify the Town Clerk of any Board vacancy and the name(s) of all new Board members. The Town, with costs funded from the Tourism Reserve as provided for in Exhibit C will provide clerking support services to include preparation of agendas, clerking meetings, preparing minutes and coordination of compliance with the above laws and similar support for standing committees that are subject to the Brown Act. All of Contractor's public meetings shall be held in the Town Council Chambers and broadcast though

the Granicus system, which may include cable TV government channel broadcasting, unless there is a conflict for meeting space and meetings cannot be rescheduled.

3.5.5 Reserved

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

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

3.5.8 Indemnification.

3.5.8.1 Scope of Indemnity. 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, or willful misconduct of Contractor, its officials, officers, employees, subcontractors, Contractors or agents in connection with the performance of the Contractor's Services or this Agreement, including without limitation the payment of all consequential damages, expert witness fees and attorney’s fees and other related costs and expenses.

3.5.8.2 Additional Indemnity Obligations. Contractor shall defend, with counsel of Town’s choosing and at Contractor's own cost, expense and risk, any and all claims, suits, actions or other proceedings of every kind covered by Section 3.5.8.1 that may be brought or instituted against Town or its directors, officials, officers, employees, volunteers and agents. Contractor shall pay and satisfy any judgment, award or decree that may be rendered against Town or its directors, officials, officers, employees, volunteers and agents as part of any such claim, suit, action or other proceeding. Contractor shall also reimburse Town for the cost of any settlement paid by Town or its directors, officials, officers, employees, agents or volunteers as part of any such claim, suit, action or other proceeding. Such reimbursement shall include payment for Town's attorney's fees and costs, including expert witness fees. Contractor shall reimburse Town and its directors, officials, officers, employees, agents, and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Contractor's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the Town, its directors, officials officers, employees, agents, or volunteers.

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

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

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

3.5.12 Town's Right to Employ Other Contractors. Town reserves the right to employ other Contractors.

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

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

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

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

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

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

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

3.5.20 Prohibited Interests. Contractor maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Contractor, to solicit or secure this Agreement. Further, Contractor warrants that it has not

paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Contractor, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, Town shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of Town, during the term of his or her service with Town, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

3.5.21 Equal Opportunity Employment. Contractor represents that it is an equal opportunity employer and it shall not discriminate against any subcontractor, employee or applicant for employment because of race, religion, color, national origin, handicap, ancestry, sex or age. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination.

3.5.22 Labor Certification. 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 Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and agrees to comply with such provisions before commencing the performance of the Services.

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

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

3.6 Subcontracting.

3.6.1 To the extent that Contractor subcontracts any portion of the work required by this Agreement, each such subcontract shall contain a provision making it subject to all relevant provisions stipulated in this Agreement.

TOWN OF MAMMOTH LAKES	**MAMMOTH LAKES TOURISM**
By: _____	By: _____
Robert Patterson Town Manager	Brian Wright President & CEO/MLT

By: _____
Pat Foster, Chairman

Attest:
By: _____
Jamie Gray, Town Clerk

Approved as to Form:

By: _____
Andrew Morris, Town Attorney

EXHIBIT "A"
SCOPE OF SERVICES

Mammoth Lakes Tourism (MLT) invites visitors to align with community values – through the responsible promotion and stewardship of our mountain destination – to bring economic vitality to Mammoth Lakes. MLT is the collaborative, adaptable, and responsive voice of the local tourism industry and tasked with enhancing the tourism industry in the Town of Mammoth Lakes by increasing quality visitation and enhancing the overall visitor experience. This Scope of Services outlines the core areas of work. Specific, measurable deliverables will be developed annually by MLT and presented to the Town Council as part of the budget and operating plan process.

Both the Town of Mammoth Lakes and Mammoth Lakes Tourism recognize the importance of maintaining their respective organizational autonomy and strategic priorities, while continuing to strengthen alignment through shared initiatives, consistent communication at the leadership and staff levels, and coordinated long-term planning. As strategic partners, the Town and MLT will work together with clearly understood roles and responsibilities that help guide shared priorities, inform future projects, and advance the long-term success of Mammoth Lakes. This partnership supports Mammoth Lakes' continued success as a visitor destination, while also contributing to a resilient, economically diverse community.

Access & Transportation Awareness

This service category focuses on increasing awareness and utilization of travel access to the destination. MLT will lead outbound communication and marketing efforts to improve understanding of transportation options to and within Mammoth Lakes, while also evaluating the effectiveness of programs that support regional access. Examples of Access and Transportation Awareness activities include, but are not limited to:

- Air Connectivity and Development
    - Continue to support air service growth by strengthening airline partnerships, advancing future route development opportunities, and expanding collaboration with the Eastern Sierra Air Service Alliance
    - Support retention of existing air service and reduce risk of service loss
    - Monitor and report on air service performance, load factors, and the effectiveness of promotional and subsidy programs
- Utilize data to inform air service development and retention strategies
- Air Service Promotion
    - Develop and execute marketing and communication strategies that promote regional air service in MMH

  - Collaborate with airline partnerships on programs, such as the local discount program and more
  - Partner with local businesses and organizations to extend air service promotion to their customers
- In-Town & Airport Transportation
  - Develop and execute marketing and communication strategies to increase the visibility and understanding of local transportation options to both visitors and residents
- Regional Mobility
  - Support and communicate broader regional transportation initiatives that improve access to and within Mammoth Lakes as it relates to air service and ground transportation strategies
  - Coordinate with the Town, regional partners, and transportation providers to align air service and mobility strategies

Amplify Marketing

This service category focuses on developing, maintaining, and strengthening the Mammoth Lakes brand to ensure a clear, consistent, and compelling identity across all channels and audiences. As a destination and a brand, the Town of Mammoth Lakes engages MLT to develop and articulate a tourism voice that attracts visitors while reflecting the needs of diverse audiences. MLT will lead the evolution and execution of the destination brand to support long-term positioning and recognition. Examples of Amplify Marketing activities include, but are not limited to:

- Brand Strategy and Positioning
  - Continue to refine brand voice, messaging and positioning
  - Ensure consistency across all marketing channels and partner platforms with an emphasis on stewardship and cultural tourism
  - Execute domestic and international marketing campaigns to drive targeted visitation
  - Promote visitation during key periods including non-peak times and midweek

- Campaigns and Content Development
  - Maintain and evolve owned channels including website and visitor-facing platforms
  - Manage key assets such as the Visitor Guide
  - Support storytelling across recreation, events, business, and community experiences
- Communications and Public Relations
  - Lead public relations and media efforts
  - Manage communications that support brand awareness and destination reputation

- Performance and Data Insights
    - Leverage data collection and technology to inform decision-making and guide strategic investment
    - Provide regular reporting on marketing effectiveness and visitation drivers

Regional Events & Attractions

Mammoth Lakes' primary drivers of visitation are the regional experiences, events, and recreation opportunities available throughout the area. MLT is tasked with increasing awareness of and supporting the development of high-quality experiences that drive visitation. This includes leveraging partnerships to expand recreation opportunities across surrounding public lands, while also supporting programs and events that enhance the overall destination offering. Some examples include but are not limited to:

- Event Promotion, Development & Support
    - Manage Special Event Funding
    - Support and promote both local and regional events that generate visitation and strengthen Mammoth Lakes' position as a year-round destination
    - Encourage a diverse mix of year-round and non-peak events
    - Work with appropriate regional partners to develop, grow, and cultivate Mammoth Lakes as a premier events destination
- Product Development & Education
    - Collaborate with local businesses and regional partners to align product development with broader destination goals
    - Evaluate how key experiences perform across the destination to identify strengths, gaps, and opportunities
    - Capture and analyze visitor sentiment to understand successes, pain points, and areas for improvement
    - Use data and insights to guide product development, inform investment, and enhance the overall visitor experience

- Attractions & Experiences
    - Highlight local attractions including outdoor recreation, arts, culture, and community assets
    - Support visibility of local businesses and destination draws
    - Align messaging with responsible use and sustainable visitation
    - Evaluate performance of events, attractions, and experiences to inform future investment and development

Community Engagement

MLT will lead efforts to engage visitors, local businesses, and the broader community through clear communication, outreach, and partnership development. This includes enhancing the visitor

experience within the destination while supporting a well-informed and connected local tourism industry. Examples of this include, but are not limited to:

- Visitor and Local Communication
    - Support alignment between tourism efforts and community priorities
    - Develop and maintain visitor-facing tools such as maps, guides, signage, and wayfinding
    - Support in-destination communication through banners, local promotion, and on-the-ground presence
    - Provide visitor services and engagement through channels such as the California Welcome Center
- Community Outreach and Partnerships
    - Develop resources that support the education of residents and local business owners on how tourism benefits their lives
    - Conduct public engagement and outreach to share information and gather feedback
    - Maintain partnerships with local organizations including the Chamber, MLR, and other stakeholders
    - Share data and insights with local stakeholders to support transparency and informed decision-making

Administration

MLT is responsible for program oversight and financial management to ensure resources are effectively allocated in support of destination priorities. This includes administration of funding programs and coordination with partners to maintain accountability and alignment with strategic goals. Programs and funding managed by MLT include:

- TBID Administration
- Event Allocations

EXHIBIT "B"
FY 2026-2027 Goals

This exhibit will be updated on an annual basis through a strategic planning session conducted by the MLT Board, during which goals for the upcoming fiscal year will be reviewed and established. Each goal will align directly with the Scope of Services outlined in Exhibit A and will be designed to be specific, measurable, attainable, relevant, and timely, ensuring they serve as a clear and effective measure of success.

Mammoth Lakes Tourism
FY 2026_2027 Town Deliverables

The FY 2026-27 deliverables reflect MLT's commitment to a community-first approach in representing the Town of Mammoth Lakes to our residents and visitors, and in maintaining our brand awareness in existing and emerging destination markets. Stewardship for residents, community and environment are paramount.

Purpose: Mammoth Lakes Tourism invites visitors to align with our community's values through the responsible promotion and stewardship of our mountain destination to bring economic vitality to Mammoth Lakes.

Sustainable Revenue Generation
The Town of Mammoth Lakes continues to thrive as a tourism-based destination but not without challenges. Mammoth Lakes Tourism will work to maximize revenues for our businesses and the Town while being the leading voice of education, stewardship, and responsible travel. Balancing residents' quality of life, environmental protection, and economic prosperity will be the ongoing focus. Considering housing and staffing challenges throughout the town, more people or 100% occupancy is no longer the goal. Instead, focus will be on enhancing the quality of life for our residents as well as the experience of our visitors while maximizing revenues and increasing need-time occupancy.

Overarching Organizational Strategy and Performance Goals

A. Mammoth Lakes Tourism will remain nimble and flexible with the ability to shift messaging to best suit the needs of our community at any time based on market challenges and opportunities.
B. Community outreach and resident quality of life will continue to be a major focus including infrastructure enhancements in collaboration with TOML with funding assistance from MLT.
C. Continue to refine The Real Unreal brand tone and voice across paid media while prioritizing peak-time messaging that educates visitors to respect Mammoth Lakes residents, community, and environment.

D. Mammoth Lakes Tourism will work in direct coordination with the Town of Mammoth Lakes to strengthen alignment through shared initiatives, consistent leadership and staff communication, and clearly understood roles and responsibilities that advance the long-term success of Mammoth Lakes as a visitor destination and resilient, economically diverse community.
E. Formalize partner-led review processes for regional events and confirm a long-term venue solution by fiscal year-end.
F. Achieve $28m in TOT revenues for FY 2026-27 with 6 months at $2m+ and 5 months at $1m+. (based on apples-to-apples comparison excluding Measure L revenues).
G. Achieve $7.4m in TBID revenues for FY 2026-27 via filling need times, increased length of stay, and visitor spend.
H. Enplanement goals for FY 2026-27 of 4,000 at MMH and 13,000 at BIH.

1. **Expand Community Engagement & Collaboration**
   A. Continue to implement the MLT Community Engagement Plan completed in 2025.
   B. By fiscal year-end, create and promote at least 12 in-person community outreach events, including at least 2 coordinated with the Hispanic Business Association, to engage residents in community spaces and highlight locations supported by tourism dollars when possible.
   C. By fiscal year-end, improve resident sentiment around the community value of visitation by increasing the share of residents who believe visitation's positive benefits outweigh its negative impacts from 41% to 50%, agree that TOT supports local services from 48% to 55%, and agree that visitor-paid taxes compensate for infrastructure wear and tear from 28% to 35%.
   D. Partner to establish a Destination Stewardship Council and support implementation of the Destination Stewardship vision.
   E. Develop a cohesive visitor and resident stewardship rewards program by fiscal year-end, including program structure, partner participation, incentive model, and a 2027 launch plan.
   F. By fiscal year-end, launch a "Visitation = Vitality" ambassador program with defined messaging, recruited ambassadors, storytelling content, and organic channel distribution to increase resident awareness of tourism's local benefits.
   G. Collaborate and coordinate with the Town of Mammoth Lakes including, but not limited to:
      a. Work with TOML Public Works to continue adding identified TBID-funded infrastructure projects to TOML's 5-year CIP and coordinating on small-scale projects to address needs cited by TBID remitters for visitor and resident benefit.

b. Continued collaboration with TOML on community messaging through resident-facing channels.
c. Participate in the TOML Parks & Recreation Master Plan Advisory Committee.
d. Participate in the Town's Climate Action and Adaptation Plan Advisory Committee.

2. **Advance Destination Stewardship**
   A. Strengthen multi-agency partnerships and projects with entities like MLR, Mammoth Trails/TOML, and MMSA by collaborating on at least one new stewardship initiative.
   B. Expand website content by adding at least six new pieces focused on stewardship, local history, and culture to deepen community connection and visitor understanding.
   C. Maintain advertising creative ratings above 4.2 (excellent) for visitors inspired to keep Mammoth Lakes beautiful.

3. **Amplify Marketing & Promotion**
   A. Increase paid website sessions by 5% year over year.
   B. Increase paid media air service referrals by 5% year over year.
   C. Increase paid media placements specifically targeting families by 50%, capitalizing on the growing trend of multigenerational and family travel.
   D. Increase ad-influenced trips in the Northeast by 5% year over year.
   E. Diversify and expand Certified Unreal paid placements to support midweek and need period visitation.
   F. Achieve 8K visits to the MLT events landing page during the first year of our paid advertising campaign for special events.
   G. Increase Meta social media audience by 5% year over year and maintain 100K interactions year over year.
   H. Increase TikTok social media audience by 5% year over year and maintain a monthly posting cadence of at least 2-3 posts.
   I. Increase website traffic by 5% percent year over year, continue to optimize content and structure for AI search health, and grow the amount of user messages through GuideGeek by 10% year over year.
   J. Grow newsletter database by 5% year over year.
   K. Achieve an average open rate of 30% for newsletters in both the community and consumer email lists.
   L. Vet and coordinate 6-10 high-impact domestic media visits along with support of 1-2 partner led media visits, targeting priority themes such as air service, year-round travel, stewardship, endurance season, and fall colors all while focusing on need period visitation.

M. Represent MLT at 8-10 domestic and international trade and media sales missions / industry conferences to promote Mammoth Lakes as a California year-round destination.
N. Coordinate and host 7-10 high-impact international media placements with a focus on Mammoth Lakes as a year-round California destination.
O. Identify at least one new domestic travel trade opportunity in partnership with Visit California to help amplify Mammoth Lakes' brand messaging, strengthen industry relationships, and drive sales.
P. By fiscal year-end, update and implement a revised domestic and international travel trade and sales strategy that aligns with Visit California's market priorities and defines target markets, partner engagement tactics, and sales activity goals.

4. **Leverage Partnerships**
   A. Engage with MLCC on initiatives to engage the local business community to increase sentiment that TBID provides a positive impact on them, their business, and the community from 33% to 40%.
   B. Partner on five marketing initiatives with local partners with a goal of increasing TBID dollars to restaurants and retailers, including a strategy for Hispanic owned businesses.
   C. By fiscal year-end, launch a public-facing Datafy dashboard integrating visitor intelligence, occupancy data, and deliver recurring "State of the Market" board presentations that benchmark Mammoth Lakes against its competitive set - giving MLT, external partners, and TBID stakeholders a shared, data informed view of destination performance.
   D. Promote endurance season through hosting a minimum of 10 athlete visits at the Mammoth Lakes Endurance Crib, leveraging athlete content through MLT digital channels, Mammoth Track Club collaborations, and domestic media opportunities during endurance season.
   E. Continue to be active in the China market through 1-2 project-based opportunities in partnership with Visit California and The Alterra Mountain Company / MMSA.

EXHIBIT "C"
COMPENSATION

This exhibit will be updated annually based on the Town budget, approved Transient Occupancy Tax (TOT) revenue, and any adjustments to allocation or reserve rates approved by Town Council. The Town of Mammoth Lakes will provide an updated Exhibit C by May 1 of each year.

Section 1: Payments and Financial Accounting and Reporting

(a) Funding Amount for FY 2026-2027: The budgeted allocation to Contractor for FY 2026–2027 is $2.3 million. Town shall make quarterly payments to Contractor in accordance with this amount. Payments will be submitted in July, October, January, and April in equal amounts per quarter: $575,000

If this Agreement is terminated prior to the end of a quarter for which payment has been made, Contractor shall refund to Town a prorated amount for the remainder of the quarter, in accordance with the termination provisions of the Agreement.

The Town has established a Town-held "Tourism Reserve" to account for TOT revenues received, consisting of 18.076923% of such revenues. MLT may request the use of this reserve fund, but Town shall not be required to grant any such request. The use of this reserve requires Council approval via adoption of a resolution, appropriation of the funds and a budget amendment.

(b) MLT may carry over not more than 15% of the payments received from Town in one fiscal year to the next fiscal year to assist in meeting cash flow needs of MLT. A carryover of any amount in excess of 15% from one fiscal year to the next requires Town approval prior to August 31st and requires the specific use of such funds to be defined and made a part of the deliverables provided for in this Agreement. To the extent MLT performs an unapproved carryover of funds, Town shall retain funds that would otherwise be due to MLT in the following fiscal year, in an amount equal to the unapproved carryover. Any such funds retained by the Town shall be used for tourism related purposes as determined in the Town's sole discretion. MLT will provide a proposed budget to the Town in May of each fiscal year. In addition to withholding funds as a result of an unapproved carryover, the Town may at its sole discretion reduce funding in future years if uncommitted reserves exceed 25% of the payments made by Town to MLT in any fiscal year.

(c) By January 30th of each year, MLT will provide to the Town an accounting, plus a copy of any audit, of expenditures showing the use of Town provided funding for the previous fiscal year, July 1 to June 30.

(d) Funds received from non-Town sources shall be identified and accounted for separately. Separation of sources and uses of funds is necessary to provide accounting of the use of restricted funds in compliance with any restrictions placed on funding.

Section 2: The Town may in its sole discretion provide additional funding to MLT in amounts approved by a resolution of the Town Council. The resolution will set forth the purpose of the funding, the source, any restrictions, and other matters relating thereto.

Section 3. In the event MLT ceases to operate or exist, all unexpended Town funds held by MLT shall be returned to the Town.

EXHIBIT "D"
ANNUAL PLANNING CALENDAR

July
- Kick off TOML + MLT Staff Meeting to set goals & topics for team meetings throughout the year

September
- TOML + MLT Team Meeting

November
- TOML + MLT Staff Meeting
- Joint Town Council Meeting with prior fiscal year KPI Review

January
- TOML + MLT Staff Meeting
- Joint Town Council + MLT Six Month Update Focused on Travel Tends, Data & Health of Visitation

February:
- March TOML + MLT Staff Meeting
- Strategy & Goal Setting – Town & BOD

April:
- TOML + MLT Staff Meeting

May and/or June:
- TOML + MLT Staff Meeting
- Joint Town Council Meeting to Review KPIs & Budget Adoption

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.