Attachment 4

MAMMOTH LAKES
RECREATION

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Date: May 11, 2021

To: Mammoth Lakes Recreation Board of Directors

RE: Discussion and Possible Action on Measure R and Measure U Funding Allocations for Fiscal Year 2021/22

Background

The Mammoth Lakes Recreation Board is the Town Council designated body for taking public input on proposed allocation and use of Measure R and Measure U revenues, ensuring the strategic use of said revenues to develop and support recreation, arts and culture, mobility, capital projects and special projects for the Town of Mammoth Lakes (TOML). The stated broad objective of the funding process is as follows: "Measure R & U Funds will be recommended, or funds invested to create, implement and support a branded high-performance destination that includes a thriving arts & culture community and enhanced recreation opportunities." The Board is then required to make recommendations on the allocation of funding to the Town Council. The public hearing process allows for the public to provide input and comments on the proposed Fiscal Year 2021/22 use of these dedicated revenues.

Over the past few years, the process has been refined and includes a review of previous commitments to ongoing programs such as the Mammoth Lakes Trail System (MLTS), the maintenance of facilities and debt service. The recommendation for Measure U Programming funds is conducted through an application process reviewed in public meetings by MLR Allocations Committee. The MLTS funding recommendation is reviewed in public meetings by MLR Mammoth Trails Committee (MTC). The remaining allocations for Fiscal Year 2021/22 proposed by TOML include ongoing administrative and program funding. The proposed allocations include specific requests for consideration as noted and can be clarified with TOML staff.

Measure U is funded from Utility User Taxes. The estimated revenue for Fiscal Year 2021/22 is $870,000. The proposed allocation is $824,470. The details are provided below. The details include the proposed programing allocations to specific entities as recommended by the Allocations Committee.

Measure R is funded from a half percent Transactions and Use Tax (Sales Tax). The estimated revenue for Fiscal Year 2021/20 is $1,300,000. The proposed allocation is $1,239,691. The details include the proposed MLTS allocation as recommended by the MTC. Additional details are provided below.

The proposed budget was prepared based on information provided by Town staff.

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Measure U Proposed Fiscal Year 2021-22 Allocations for Consideration			
Revenue			
	Utility User Tax	$	870,000.00
Expenses			
	Town Ongoing:		
	Recreational Equipment	$	2,000.00
	Permit Processing	$	7,220.00
	Eastern Sierra Sustainable Recreation Coordinator	$	75,000.00
	Audit	$	4,250.00
	Sub Total	**$**	**88,470.00**
Projects and Programs			
	Event Transit Support	$	20,000.00
	Special Projects	$	25,000.00
	Programming	$	166,000.00
	Sub Total	**$**	**211,000.00**
MACC Funding			
	Operations - To Capital	$	300,000.00
Total Base Expenses		**$**	**599,470.00**
Proposed Additions:			
	Rec Officer	$	25,000.00
	MACC Capital Funding	$	200,000.00
	Sub Total	**$**	**225,000.00**
Total For Consideration		**$**	**824,470.00**
Add to Fund Balance		**$**	**45,530.00**

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Detail for Programming Funding Recommendations

Measure U - Programming Allocations		
Wok N Nature	$	3,400
Eastern Sierra Avalanche Center	$	9,500
Mammoth Lakes Foundation	$	40,000
Sierra Classic Theater	$	12,000
Chamber Music Unbound	$	26,000
Eastern Sierra Symphony	$	14,500
Mono Arts Council	$	30,000
Mono County Library System	$	2,500
Eastern Sierra Interpretive Association	$	3,500
Forest Island Project	$	-
Friends of the Inyo	$	8,000
Southern Mono Historical Society	$	5,000
Total Allocations	$	154,400

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Measure R Proposed Fiscal Year 2021-22 Allocation For Consideration

Revenue			
	Sales Tax (TUT)	$	**1,300,000.00**
Expenses			
	Town Ongoing:		
	Recreational Equipment	$	4,000.00
	Whitmore & Trails End Parks	$	37,000.00
	Audit	$	4,250.00
	Community Recreation Center Support	$	75,000.00
	Sub Total	$	120,250.00
	Debt Service:		
	Community Recreation Center	$	614,441.00
	Mammoth Lakes Trail System	$	300,000.00
	Administration & Projects		
	Mammoth Lakes Recreation Contract	$	80,000.00
	Special Projects	$	25,000.00
	Sub Total	$	105,000.00
	Total Base Expenses	$	**1,139,691.00**
Proposed Additional Expenses			
	Mammoth Lakes Trail System	$	50,000.00
	Special Projects	$	25,000.00
	Town of Mammoth Lakes Recreation Officer	$	25,000.00
	Sub Total	$	**100,000.00**
	Total for Consideration	$	**1,239,691.00**
	Add to Fund Balance	$	**60,309.00**

MLTS Budget for FY 2122
Last Updated 21.04.08

	START Q1
	7/1/2019
Program:	$ 330,000.00
Capital:	$ 55,000.00
Grant:	$ 140,000.00
Fund Balance:	$ 683,519.56
Total FY2021:	$ 1,208,519.56

PROGRAM (Measure R) FUNDING

FOCUS AREA	PROJECT	START Q1
		1-Jul
PLANNING		
Focused Planning Efforts	Shady Rest Inyo Craters (SRIC) Planning	$ 5,000.00
	Sherwins Area (SHARP) Planning	$ 1,000.00
	Walk, Bike Ride (WBR) Planning	$ -
	TOTAL PLANNING:	**$ 6,000.00**
		BALANCE
DESIGN		
Guidelines & Standards	Standards Manual	$ 1,000.00
	TOTAL DESIGN :	**$ 1,000.00**
		BALANCE
IMPLEMENTATION		
Implementation/Construction	Signage & Wayfinding	$ 6,000.00
	Sherwins Egress	$ -
	TOTAL IMPLEMENTATION :	**$ 6,000.00**
		BALANCE
OPERATIONS		
Governance	Trails Manager - TOML	$ 100,000.00
	Project Management Support	$ 62,000.00
	Action Plan & Budget	$ 3,000.00
Interagency Coordination	Communications	$ 1,000.00
Website	Website Operations & Maintenance	$ 3,000.00
	Website Operations, Maintenance & Support - TOML	$ 5,000.00
	Website Content Development	$ 5,000.00
Information Systems	GIS and Data	$ 30,000.00
	GIS and Data - TOML	$ 1,000.00
	Photo and Image Library	$ 2,000.00
	TOTAL OPERATIONS:	**$ 212,000.00**
		BALANCE
MAINTENANCE		
	Soft Surface Trail Maintenance - TOML	$ 15,000.00
Nordic Trail Maintenance	Winter Grooming - TOML	$ 15,000.00
Trailhead Maintenance	Trailhead Maintenance - TOML	$ 8,000.00
Equipment Purchase / Maintenance	Tools/Equipment - TOML	$ 5,000.00
	TOTAL MAINTENANCE:	**$ 43,000.00**
		ALLOCATED
STEWARDSHIP		
Soft Surface Trail Maintenance	Trail Days	$ 10,000.00
	Mammoth Trails Stakeholder Meeting	$ 2,000.00
	Adopt A Trail	$ 3,000.00
	Host	$ 45,000.00
	TOTAL STEWARDSHIP:	**$ 60,000.00**
		ALLOCATED
MARKETING/PROMOTION		
	Maps & Trail Guides Development	$ 2,000.00
	TOTAL STEWARDSHIP:	**$ 2,000.00**
		ALLOCATED
	TOTAL PROGRAM:	**$ 330,000.00**
		ALLOCATED

MLTS Budget for FY 2122
Last Updated 21.04.08

CAPITAL FUNDING

FOCUS AREA	PROJECT	START Q1
		1-Jul
IMPLEMENTATION		
Environmental - Project	SHARP Environmental Review	$ -
Implementation/ Construction	Lakes Basin Connector Trails Construction	$ 50,000.00
	Signage & Wayfinding - TOML	$ 5,000.00
	TOTAL TOML/USFS IMPLEMENTATION:	**$ 55,000.00**
		ALLOCATED
	TOTAL CAPITAL:	**$ 55,000.00**
		ALLOCATED
	PROGRAM + CAPITAL	**$ 385,000.00**
		ALLOCATED

GRANT/OTHER FUNDING

FOCUS AREA	PROJECT	START Q1
		1-Jul
PLANNING		
	SRIC OHV Grant	$ 30,000.00
	SRIC OHV Grant - TOML Manager	$ 10,000.00
	SRIC OHV Grant - TOML Supplies	$ -
	Host (funding from MLT)	$ 100,000.00
		ALLOCATED
	TOTAL GRANT:	**$ 140,000.00**
		ALLOCATED
	PROGRAM + CAPITAL + GRANT	**$ 525,000.00**
		ALLOCATED