Agenda Item # _____

File No_____

Mammoth Lakes Town Council
Agenda Action Sheet

Council Meeting Date: June 1, 2016 **Date Prepared**: May 27, 2016

Prepared by: Daniel C. Holler, Town Manager
Cyndi Myrold, Finance Manager

Title: Town of Mammoth Lakes FY16-17 Budget

Agenda: Public Hearing

Recommendation: It is recommended that Council take the following actions:

1. Adopt a resolution establishing the Town of Mammoth Lake's appropriation limit for Fiscal Year 2016-17.
2. Adopt a resolution reaffirming the Town of Mammoth Lakes Investment Policy for Fiscal Year 2016-17.
3. Adopt a resolution approving the Annual Budget the Town of Mammoth Lakes for Fiscal Year 2016-17, as presented or with Council directed modifications.

Background Information: The attached information represents the proposed FY16-17 Town Budget. Adjustments to the budget have been made based on direction received by Council in previous budget discussions. The primary focus has been on the Town's General Fund. The General Fund budget is $19,799,289 inclusive of transfers in and out. Transfers out total 5,461,330, leaving an operating budget of $14,337,959. Transfers in include $87,000 from the TBID Fund. The attached detailed information represents the proposed Town Manager's budget for FY16-17. A final staff report and additional illustrative information will be provided to assist in presenting the budget as part of the public hearing.

Funds Available: N/A **Account #**:

Reviewed by:

_____ Town Manager _____ Finance

RESOLUTION NO. 16-

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ESTABLISHING THE APPROPRIATION LIMIT FOR FISCAL YEAR 2014-15 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 2016-17, 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 2016-17 is $23,877,034 as reflected in Exhibit 1.

APPROVED AND ADOPTED THIS 1st day of June 2016.

_____
MICHAEL RAIMONDO, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

Exhibit 1

ARTICLE XIIIB APPROPRIATIONS LIMIT
Fiscal Year 2016-17

Article XIIIB of the California Constitution was created by the passage of Proposition 4 in November 1979, and establishes a limit on the amount of tax revenue that can be appropriated by government jurisdictions. This limit is popularly known as the Gann Limit. Each year, the limit is recalculated by multiplying the previous year's limit by adjustment factors for population growth and inflation. Proposition 111, passed in June 1990, gave cities the option of using their own growth or the growth of the entire county in which the city is located as the population adjustment factor. Cities were also given the option of using the increase in California Per Capita Income or the increase in the assessed valuation of non-residential property in the City as the inflation adjustment factor. Cities have the option each year of deciding which factor to use. For FY 2014-15, the Town of Mammoth Lakes is using the population growth of Mono County and the increase in California Per Capita Income.

2015-16 Appropriations Limit	$22,719,252

2015-16 Adjustment Factors

Mono County Population Change	= 0.9974 (-.26% change)
California Per Capita Income Change	= 1.0537 (5.37% change)
Combined Change = 0.9974 x 0.0537	= 1.0511

2016-17 Appropriations Limit	$23,877,037

Not all Town appropriations are subject to the limitation of Article XIIIB. The intent of Proposition 4 was to restrict only the appropriation of "proceeds of taxes." Determining which appropriations are subject to the limit requires classifying each funding source as either proceeds of taxes or non-proceeds of taxes. Property tax and local taxes are subject to limitation i.e. TOT, Measure R, and Measure U. State taxes that are subvented to the Town count against the Town's limit if their use is unrestricted, as in the case of sales tax. State subventions that are restricted in use, such as gas tax and state grants, are applied against the State's limit rather than the Town's, so they are considered non-proceeds of taxes for the Town's calculation. Interest income is prorated so that the interest earned on tax revenue is included as proceeds of taxes.

The Town's other revenue sources are classified as non-proceeds of taxes: franchise fees, assessment districts, fines and penalties, license and permit fees, service charges, rentals and concessions, federal grants, internal service revenues and other miscellaneous revenues. Enterprise funds are also exempt from the limitation. Fund transfers are re-appropriations of revenue and have already been included in the calculation of appropriations and are not counted twice.

RESOLUTION NO. 16-

**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 1ST day of June 2016.

_____
MICHAEL RAIMONDO, Mayor

ATTEST:

_____
JAMIE GRAY, Town Clerk

TOWN OF MAMMOTH LAKES
INVESTMENT POLICY
Fiscal Year 2016-17

I. Scope

The Town's Investment Policy establishes a framework for prudent investment of the Town's resources. This Policy is intended to apply to all funds and investment activities under the direct authority of the Town of Mammoth Lakes.

II. Definition of Treasurer

The Finance Director, or Finance Manager as designee to perform the duties, serves as the Town Treasurer.

III. Objectives

A. SAFETY: It is the primary duty and responsibility of the Treasurer to protect, preserve and maintain cash and investments placed in his/her trust on behalf of the citizens of the community.

B. LIQUIDITY: An adequate percentage of the portfolio should be maintained in liquid short-term securities, which can be converted to cash if necessary to meet disbursement requirements. Since all cash requirements cannot be anticipated, investments in securities with active secondary or resale markets is highly recommended. Emphasis should be on marketable securities with low sensitivity to market risk.

C. YIELD: Yield should become a consideration only after the basic requirements of safety and liquidity have been met.

D. MARKET-AVERAGE RATE OF RETURN: The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the Town's risk constraints, the cash flow characteristics of the Town's portfolio, and State and Local laws, ordinances or resolutions that restrict investments.

E. DIVERSIFICATION: The investment portfolio will be diversified to avoid incurring unreasonable and avoidable risk regarding specific security types or individual financial institutions.

F. PRUDENCE: The Town's investment strategies shall adhere to the guidance provided by the "prudent man rule", which obligates a fiduciary to insure that:

"...investment shall be made with the exercise of that degree of judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment considering the probable safety of their capital as well as the probable income to be derived."

G. PUBLIC TRUST: All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust. In a diversified portfolio it must be recognized that occasional measured losses are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

IV. Delegation of Authority

The Treasurer and the Town Manager shall act jointly to make investments on behalf of the Town of Mammoth Lakes. Neither the Treasurer nor the Town Manager has authority to make investments independently of the other. An Investment Summary Sheet (Exhibit A) shall be signed by the Treasurer and Town Manager for all investments other than LAIF. Investments shall be limited to the types of investments specified in Section VII. When specific Town Council approval is required, the investment shall not be made until the Treasurer receives and files with the Town Clerk written evidence of such Council approval.

V. Reporting

The Treasurer shall submit a monthly investment report to the Town Council of Mammoth Lakes. This report may be posted online for the Town Council's and public's view. This report will include all required elements of the monthly report as prescribed by Government Code Section 53646.

Required elements of the monthly report:

- Type of investment.
- Institution.
- Date of maturity.
- Amount of deposit or cost of the security.
- Current market value of securities with maturity in excess of 12 months.
- Rate of interest.
- Statement that there are sufficient and readily available liquid funds to meet the next 30 days' obligations.
- Accrued interest as prescribed by the California Section 53646, if required by the Legislative Body.

VI. Investment Instruments

Authorized investment instruments which may be utilized and which are in accordance with Government Code Section 53601 are as follows:

Permitted Investments/Deposits	Maximum Percentages or Amount	Maximum Maturity
Investment Type A:		
Securities of the US Government	Unlimited	5 years
Certificates of Deposit	Unlimited	5 years
Commercial Paper (A1, P1 only)	30%	180 days
LAIF	$40,000,000	n/a
Mono County Investment Pool	$5,000,000	n/a
Passbook Deposits	----	n/a
Investment Type B:		
Negotiable Certificates of Deposit	30%	5 years
Bankers Acceptances	40%	270 days
Repurchase agreements	----	1 year
Mutual Funds	15%	5 years
Medium Term Notes	30%	5 years

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

VII. Internal Controls

Internal controls are designed to prevent losses of public funds arising from fraud, employee error, misrepresentation of third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the Governmental Agency. A System of Internal Control shall be documented and attached hereto (Exhibit B).

VIII. Maturities

Maturities shall be in conformance with the legal limits as specified in Section VII. Although the allowable maturity limit is up to five years for certain types of investments, the focus the investment should remain within the immediate two-year period for reasons of prudence.

IX. Banks and Securities Dealers

In selecting financial institutions for the deposit or investment of Government Agency funds, the Treasurer shall consider the creditworthiness of institutions. The Treasurer shall continue to monitor financial institutions' credit characteristics and financial history throughout the period in which agency funds are deposited or invested.

X. Risk Tolerance

The Governmental Agency recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to control risk. The Treasurer and Town Manager are expected to display prudence in the selection of securities, as a way to minimize

default risk. No individual investment transaction shall be undertaken which jeopardizes the total capital position of the overall portfolio. Certificates of Deposit shall be limited to FDIC insurance limitations. The Treasurer shall periodically establish guidelines and strategies to control risks of default, market price changes and illiquidity.

In addition to these general policy considerations, the following specific policies will be strictly observed.

A. All transactions will be executed on a delivery versus payment basis.

B. A competitive bid process, when practical, will be used to place all investment purchases.

XI. Safekeeping and Custody

The Treasurer is responsible for maintaining the proper mix of investments, taking into consideration limits imposed by law and the need for liquidity.

All investments shall be held in the name of the Town of Mammoth Lakes. The Town Council shall from time to time execute such documents as are necessary to provide evidence of the Treasurer's and Town Manager's joint trading authority as set forth in this document.

XII. Annual Review and Confirmation of the Investment Policy

The Investment Policy shall be reviewed and confirmed annually by the Town Council of Mammoth Lakes.

EXHIBIT A

INVESTMENT SUMMARY SHEET

THE PURPOSE OF THIS DOCUMENT IS
TO CONFIRM THAT A JOINT DECISION
WAS MADE WHEN INVESTING TOWN FUNDS
IN NON-LAIF INSTRUMENTS

The following investment has been reviewed by both the Treasurer and the Town Mananger and has been found to be in conformance with the Town's investment policy

SETTLEMENT DATE: _____

MATURITY DATE: _____

INVESTMENT: _____

PAR VALUE: _____

PRICE: _____

PRINCIPAL COST: _____

ACCRUED INTEREST: _____

TOTAL COST: _____

DATE INTEREST PAID: _____

CUSIP: _____

YIELD TO MATURITY: _____

INTEREST RATE: _____

We hereby confirm the above investment directive on behalf of the Town of Mammoth Lakes.

_____ _____

Treasurer, Finance Manager Town Manager

EXHIBIT B

INTERNAL CONTROL SYSTEM FOR TREASURY FUNCTION

OBJECTIVES OF INTERNAL CONTROL

Internal control is the plan of organization and all related systems established by the management's objectives of ensuring, as far as practicable:

- The orderly and efficient conduct of business, including adherence to management policies
- The safeguarding of assets
- The prevention or detection of errors and fraud
- The accuracy and completeness of the accounting records
- The timely preparation of reliable financial information

LIMITATION OF INTERNAL CONTROL

No internal control system, however elaborate, can by itself guarantee the achievement of management's objectives. Internal control, because of its inherent limitations, can only provide reasonable assurance that the objectives are met.

Elements of a system of internal control are the means by which the Town of Mammoth Lakes can satisfy the objectives of internal control.

CONTROL ELEMENTS

The Treasurer/Finance Manager and Town Manager will approve investment transactions.

The Treasurer/Finance Manager will execute investment transactions.

Recording of investment transactions in the Town's accounting records should be done by the Town's Finance Manager and approved by the Finance Director/Town Manager.

The Town's Finance Manager should do verification of investment, i.e., match broker confirmation to the Town's Accounting Records.

Periodic review of the investment portfolio as prepared by the Treasurer/Finance Manager, specifically investment types, purchase price, market values, maturity dates, investment yields, conformance to stated investment policy shall be performed on an ongoing basis by the Town Manager, and annually by the external auditors during the course of the annual audit.

Resolution No. 16 - ___

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2016-17

WHEREAS, the Town Manager submitted to the Town Council a proposed Annual Budget for the Town of Mammoth Lakes for the Fiscal Year 2016-17; and

WHEREAS, public notice has been published and a public hearing was held on the proposed Annual Budget on June 1, 2016 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 2016-2017 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 2016-17 for the Town of Mammoth Lakes, CA, effective July 1, 2016:
   a) All revisions and changes which are necessary and in 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.
   e) 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 Finance 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 1st day of June 2016.

_____
Michael Raimondo, Mayor

ATTEST:

_____
Jamie Gray, Town Clerk

TOWN OF MAMMOTH LAKES

PROPOSED FISCAL YEAR 2016-2017

OPERATING BUDGET



PRESENTED JUNE 1, 2016

Account Number	Account Description	(2) Manager Recommended
General Fund		
General Fund		
100-000-30202	Property Tax Secured	2,351,692-
100-000-30204	Property Tax Unsecured	165,000-
100-000-30210	Prior Secured & Escapes	25,000-
100-000-30220	Prior Unsecured Property	1,000-
100-000-30230	Documentary Transfer Tax	100,000-
100-000-30234	Current Supplemental Tax	0
100-000-30250	Homeowners Exemption	25,000-
100-000-30260	Property Tax-In Lieu VLF	770,000-
100-000-30270	ERAF Excess	0
100-000-30402	Sales Tax	2,000,000-
100-000-30404	In-Lieu Sales Tax	0
100-000-30602	TOT: Prior Years Income	0
100-000-30604	TOT: Current Year	11,650,000-
100-000-30606	TOT: Apr-Jun	0
100-000-30608	TOT: Jul-Sep	0
100-000-30610	TOT: Oct-Dec	0
100-000-30640	TOT: Certificates	4,000-
100-000-30644	TOT: Penalties & Interest	65,000-
100-000-30661	TOT: Rev Viol Pen & Interest	10,000-
100-000-30670	TOT: Zoning Violations	0
100-000-30802	Business Tax	250,000-
100-000-30810	Bus Tax Penalties & Interest	6,000-
100-000-30830	Business Lic Application Fee	7,000-
100-000-30840	Business Lic Renewal Fee	18,000-
100-000-31202	Franchise Fees	800,000-
100-000-31212	Franchise Fee: Cable PEG	0
100-000-31410	Encroachment Permits	2,000-
100-000-31414	Grading Permits	15,000-
100-000-31418	Improvement Permits	10,000-
100-000-31420	Building Permits	375,000-
100-000-31430	Sign Permits	2,000-
100-000-31440	Animal Licenses	4,000-

Account Number	Account Description	(2) Manager Recommended
100-000-31444	Animal Licenses Penalties	50-
100-000-31450	Concealed Weapon Permit	3,000-
100-000-31460	Taxi Operator Renewal Fee	0
100-000-31464	Taxicab Driver Permit	380-
100-000-31470	Special Events Permit	6,000-
100-000-31602	Charges for Services	103,800-
100-000-31604	Sale of Documents	2,000-
100-000-31606	Credit Card Service Fee	4,500-
100-000-31610	Facility Rental	204,000-
100-000-31620	Plan Review-New Bus & Home Occ	1,300-
100-000-31624	Planning & Zoning Applications	120,000-
100-000-31626	Master Plan Fees	3,000-
100-000-31628	Map Check Fees	10,000-
100-000-31640	Forest Service Contract	9,000-
100-000-31644	Police Special Service Fees	10,000-
100-000-31646	Vehicle Inspection Fees	0
100-000-31648	Shelter Impound Fees	0
100-000-31652	Transit Fee	100,500-
100-000-31664	Recreation Program Fees	75,000-
100-000-31666	Concessions	750-
100-000-31670	Whitmore Pool Programs	17,000-
100-000-31672	Whitmore Pool Reimb	100,097-
100-000-31674	Recreation Contract Fee	7,220-
100-000-31690	Archival Storage Fee	10,000-
100-000-31692	Fingerprint Service	14,000-
100-000-32440	Housing In Lieu Fees	50,000-
100-000-32810	Municipal Court Fines	10,000-
100-000-32820	Parking Citations	22,500-
100-000-32830	Vehicle Impound Fees	5,000-
100-000-32840	Forfeitures & Seizures	0
100-000-35212	SGC Sustain Communities	0
100-000-35220	COPS-OPTION Public Safety	100,000-
100-000-35224	CERT/MRC	0
100-000-35402	Motor Vehicle In Lieu	3,500-
100-000-36100	EPB Fund/Wood Stove	0
100-000-37002	Interest on Investments	20,000-
100-000-37100	Refunds and Rebates	39,000-
100-000-37104	Officer Training Reimb.	5,000-
100-000-37110	CA Mandated Cost Reimb	0

Account Number	Account Description	(2) Manager Recommended
100-000-37200	Community Partner Funding	0
100-000-39999	Interfund Transfers In	87,000-
Total General Fund:		19,799,289-

Town Council

100-410-40111	Temporary Wages	45,820
100-410-41002	Health Ins Premiums	88,236
100-410-41028	PARS (Part Time Retirement)	1,833
100-410-43031	Contractual Services	10,000
100-410-43110	Mem'ships, Dues, Subscr, Publi	0
100-410-43150	Training, Ed, Conf & Mtgs	10,000
100-410-44220	Community Support Fund	17,150
Total Town Council:		173,039

Legal Services

100-412-43031	Contractual Services	235,000
Total Legal Services:		235,000

Town Manager

100-413-40000	Regular Salaries	265,652
100-413-40130	Comprehensive Leave	8,520
100-413-41002	Health Ins Premiums	50,070
100-413-41012	Workers Comp Insurance	13,974
100-413-41020	PERS (Retirement)	82,470
100-413-42030	Special Operational	10,000
100-413-43031	Contractual Services	70,000
100-413-43060	Garage Vehicle Service	0
100-413-43066	Vehicle & Equip Replacement	0
100-413-43110	Mem'ships, Dues, Subscr, Publi	8,500

Account Number	Account Description	(2) Manager Recommended
100-413-43130	Advertising & Legal Notices	3,500
100-413-43150	Training, Ed, Conf & Mtgs	5,900
100-413-44520	Emergency Preparedness	0
100-413-45050	Equip Maint Agreements	0
Total Town Manager:		518,586

Town Clerk

100-414-40000	Regular Salaries	103,517
100-414-40130	Comprehensive Leave	0
100-414-41002	Health Ins Premiums	31,336
100-414-41012	Workers Comp Insurance	5,517
100-414-41020	PERS (Retirement)	32,573
100-414-42030	Special Operational	5,000
100-414-43110	Mem'ships, Dues, Subscr, Publi	235
100-414-43130	Advertising & Legal Notices	1,500
100-414-43150	Training, Ed, Conf & Mtgs	2,500
100-414-44600	Codification	4,500
100-414-44620	Municipal Election	9,000
Total Town Clerk:		195,678

Finance

100-415-40000	Regular Salaries	570,842
100-415-40111	Temporary Wages	0
100-415-40130	Comprehensive Leave	23,798
100-415-41002	Health Ins Premiums	161,534
100-415-41012	Workers Comp Insurance	30,264
100-415-41020	PERS (Retirement)	165,597
100-415-43031	Contractual Services	18,000
100-415-43100	Audit Services	42,725
100-415-43110	Mem'ships, Dues, Subscr, Publi	1,100
100-415-43130	Advertising & Legal Notices	1,300
100-415-43150	Training, Ed, Conf & Mtgs	8,000
100-415-43422	SB 1559 Tax Admin Fee	83,000

Account Number	Account Description	(2) Manager Recommended
Total Finance:		1,106,160

General Services

100-416-40111	Temporary Wages	0
100-416-41028	PARS (Part Time Retirement)	0
100-416-42002	Office Supplies	20,000
100-416-42005	Postal Supplies & Postage	15,000
100-416-42030	Special Operational	0
100-416-43031	Contractual Services	23,260
100-416-43060	Garage Vehicle Service	18,170
100-416-43066	Vehicle & Equip Replacement	5,110
100-416-43106	Insurance Premiums	811,207
100-416-43114	Credit Card Fees	15,000
100-416-43180	Contingency	30,500
100-416-43404	Public Utilities	70,000
100-416-44220	Community Support Fund	5,000
100-416-45010	Facility Lease	329,542
100-416-46010	Equipment Lease	35,000
Total General Services:		1,377,789

Human Resources

100-417-40000	Regular Salaries	55,388
100-417-40130	Comprehensive Leave	731
100-417-41002	Health Ins Premiums	25,035
100-417-41012	Workers Comp Insurance	2,989
100-417-41020	PERS (Retirement)	15,153
100-417-42030	Special Operational	5,200
100-417-43031	Contractual Services	0
100-417-43106	Insurance Premiums	0
100-417-43140	Recruiting & Other HR	14,500
100-417-43150	Training, Ed, Conf & Mtgs	14,500

Account Number	Account Description	(2) Manager Recommended
Total Human Resources:		133,496
Information Systems		
100-418-43033	Computer Support Services	228,100
100-418-45050	Equipment Maint Agreements	124,600
100-418-48800	Computer Hardware - Capital	51,000
100-418-48900	Computer Software - Capital	12,000
Total Information Systems:		415,700
Police Services		
100-420-40000	Regular Salaries	1,428,182
100-420-40111	Temporary Wages	50,000
100-420-40113	Overtime Wages	235,000
100-420-40115	Police Holiday Pay	68,351
100-420-40130	Comprehensive Leave	51,697
100-420-41002	Health Ins Premiums	295,785
100-420-41012	Workers Comp Insurance	76,350
100-420-41020	PERS (Retirement)	697,772
100-420-41024	PARS (Retirement Enhanced)	12,000
100-420-41028	PARS (Part Time Retirement)	891
100-420-42002	Office Supplies	5,000
100-420-42003	Misc Supplies	3,000
100-420-42005	Postal Supplies & Postage	1,000
100-420-42006	Uniforms	15,000
100-420-42007	Maintenance Supplies	2,500
100-420-42030	Special Operational	15,000
100-420-43031	Contractual Services	40,000
100-420-43032	Dispatch Services	285,460
100-420-43060	Garage Vehicle Service	149,000
100-420-43066	Vehicle & Equip Replacement	62,000
100-420-43110	Mem'ships, Dues, Subscr, Publi	2,500
100-420-43114	Credit Card Fees	700
100-420-43120	Printing & Reproduction	2,000

Account Number	Account Description	(2) Manager Recommended
100-420-43130	Advertising & Legal Notices	500
100-420-43140	Recruiting & Other HR	0
100-420-43150	Training, Ed, Conf & Mtgs	35,000
100-420-43154	CERT	0
100-420-43156	DOJ Fingerprint Live	7,500
100-420-43404	Public Utilities	46,500
100-420-44400	Drug Enforcement	0
100-420-44520	Emergency Preparedness	0
100-420-45010	Facility Lease	63,270
100-420-45060	Gen'l Facilities Maint	3,000
100-420-45400	Communication Equip Maint	2,000
100-420-46010	Equipment Lease	5,000
100-420-46200	Machinery & Equip - Non Cap	0
100-420-46300	Communic Equip - Non Cap	2,000
100-420-46440	Office Equip & Furniture	3,000
100-420-46450	Firearms	15,000
Total Police Services:		3,681,958

Wildlife Management

100-426-42007	Maintenance Supplies	2,500
100-426-43031	Contractual Services	66,855
Total Wildlife Management:		69,355

Recreation Programs

100-432-40000	Regular Salaries	201,628
100-432-40111	Temporary Wages	59,889
100-432-40130	Comprehensive Leave	9,639
100-432-41002	Health Ins Premiums	73,019
100-432-41012	Workers Comp Insurance	10,792
100-432-41016	Unemployment Assessment	2,000
100-432-41018	Unemployment Assess -Don't use	0
100-432-41020	PERS (Retirement)	62,254
100-432-41028	PARS (Part Time Retirement)	1,164

Account Number	Account Description	(2) Manager Recommended
100-432-42006	Uniforms	1,000
100-432-42008	Recreation Supplies	6,500
100-432-42030	Special Operational	4,000
100-432-43031	Contractual Services	16,000
100-432-43060	Garage Vehicle Service	0
100-432-43066	Vehicle & Equip Replacement	0
100-432-43110	Mem'ships, Dues, Subscr, Publi	800
100-432-43114	Credit Card Fees	0
100-432-43120	Printing & Reproduction	2,500
100-432-43130	Advertising & Legal Notices	4,500
100-432-43150	Training, Ed, Conf & Mtgs	2,500
100-432-43164	Excursions & Field Trips	500
100-432-44300	Fishing Enhancement	54,000
100-432-44310	Community Youth Programs	28,800
100-432-44320	Fireworks Display	15,000
100-432-46460	Computer Hardware - Non Cap	500
	Total Recreation Programs:	556,985

Whitmore Pool & Rec Area

100-434-40000	Regular Salaries	29,436
100-434-40111	Temporary Wages	56,569
100-434-40130	Comprehensive Leave	495
100-434-41002	Health Ins Premiums	11,249
100-434-41012	Workers Comp Insurance	1,529
100-434-41016	Unemployment Assessment	1,000
100-434-41020	PERS (Retirement)	9,035
100-434-41028	PARS (Part Time Retirement)	1,102
100-434-42006	Uniforms	1,000
100-434-42007	Maintenance Supplies	2,000
100-434-42008	Recreation Supplies	1,000
100-434-42009	Pool Supplies	5,000
100-434-42030	Special Operational	2,000
100-434-43031	Contractual Services	10,000
100-434-43060	Garage Vehicle Service	13,364
100-434-43066	Vehicle & Equip Replacement	7,315
100-434-43110	Mem'ships, Dues, Subscr, Publi	0

Account Number	Account Description	(2) Manager Recommended
100-434-43120	Printing & Reproduction	0
100-434-43130	Advertising & Legal Notices	1,500
100-434-43150	Training, Ed, Conf & Mtgs	1,000
100-434-43404	Public Utilities	26,000
100-434-43420	Taxes & Fees	1,600
100-434-45080	Park Grounds & Bldgs Maint	9,000
100-434-46010	Equipment Lease	500
100-434-46200	Machinery & Equip - Non Cap	8,000
100-434-46460	Computer Hardware - Non Cap	500
	Total Whitmore Pool & Rec Area:	200,194

Parks, Bldgs & Trails Maint

100-438-40000	Regular Salaries	90,992
100-438-40111	Temporary Wages	53,038
100-438-40130	Comprehensive Leave	3,768
100-438-41002	Health Ins Premiums	31,107
100-438-41012	Workers Comp Insurance	4,839
100-438-41016	Unemployment Assessment	0
100-438-41020	PERS (Retirement)	27,199
100-438-41028	PARS (Part Time Retirement)	1,031
100-438-42002	Office Supplies	0
100-438-42003	Misc Supplies	1,500
100-438-42006	Uniforms	1,600
100-438-42007	Maintenance Supplies	12,000
100-438-43031	Contractual Services	30,000
100-438-43060	Garage Vehicle Service	40,093
100-438-43066	Vehicle & Equip Replacement	21,944
100-438-43150	Training, Ed, Conf & Mtgs	2,000
100-438-43404	Public Utilities	60,000
100-438-45010	Facility Lease	25,128
100-438-45080	Park Grounds & Bldgs Maint	12,000
100-438-46200	Machinery & Equip - Non Cap	5,000
100-438-48200	Machinery & Equip - Capital	0
	Total Parks, Bldgs & Trails Maint:	423,239

Account Number	Account Description	(2) Manager Recommended
Planning Division (Cont.)		
100-440-40000	Regular Salaries	285,490
100-440-40111	Temporary Wages	15,800
100-440-40130	Comprehensive Leave	2,823
100-440-41002	Health Ins Premiums	93,220
100-440-41012	Workers Comp Insurance	14,733
100-440-41020	PERS (Retirement)	82,090
100-440-41028	PARS (Part Time Retirement)	632
100-440-43030	Professional Services	0
100-440-43031	Contractual Services	0
100-440-43060	Garage Vehicle Service	0
100-440-43066	Vehicle & Equip Replacement	0
100-440-43110	Mem'ships, Dues, Subscr, Publi	1,500
100-440-43130	Advertising & Legal Notices	1,000
100-440-43150	Training, Ed, Conf & Mtgs	8,200
100-440-44470	Records Management	0
100-440-44500	Air Quality Management	25,500
Total Planning Division:		530,988
Building Division		
100-442-40000	Regular Salaries	241,422
100-442-40130	Comprehensive Leave	9,717
100-442-41002	Health Ins Premiums	62,699
100-442-41012	Workers Comp Insurance	12,831
100-442-41020	PERS (Retirement)	73,817
100-442-42006	Uniforms	500
100-442-43031	Contractual Services	130,000
100-442-43060	Garage Vehicle Service	0
100-442-43066	Vehicle & Equip Replacement	0
100-442-43110	Mem'ships, Dues, Subscr, Publi	3,840
100-442-43130	Advertising & Legal Notices	300
100-442-43150	Training, Ed, Conf & Mtgs	4,000
Total Building Division:		539,126

Account Number	Account Description	(2) Manager Recommended
Code Compliance (Cont.)		
100-444-40000	Regular Salaries	52,847
100-444-40130	Comprehensive Leave	0
100-444-41002	Health Ins Premiums	31,336
100-444-41012	Workers Comp Insurance	2,699
100-444-41020	PERS (Retirement)	13,691
100-444-43110	Mem'ships, Dues, Subscr, Publi	100
100-444-43150	Training, Ed, Conf & Mtgs	500
Total Code Compliance:		101,173
Housing Progs & Planning		
100-445-40000	Regular Salaries	7,181
100-445-40130	Comprehensive Leave	35
100-445-41002	Health Ins Premiums	3,322
100-445-41012	Workers Comp Insurance	369
100-445-41020	PERS (Retirement)	1,892
100-445-43031	Contractual Services	400,893
100-445-43130	Advertising & Legal Notices	500
Total Housing Progs & Planning:		414,192
Street Maintenance		
100-450-40000	Regular Salaries	0
100-450-40130	Comprehensive Leave	0
100-450-41002	Health Ins Premiums	0
100-450-41012	Workers Comp Insurance	0
100-450-41020	PERS (Retirement)	0
100-450-42007	Maintenance Supplies	0
100-450-43031	Contractual Services	0
Total Street Maintenance:		0

Account Number	Account Description	(2) Manager Recommended
Eng, Public Works & Admin		
100-460-40000	Regular Salaries	251,069
100-460-40113	Overtime Wages	0
100-460-40130	Comprehensive Leave	7,448
100-460-41002	Health Ins Premiums	69,579
100-460-41012	Workers Comp Insurance	13,363
100-460-41020	PERS (Retirement)	73,667
100-460-42005	Postal Supplies & Postage	200
100-460-42006	Uniforms	100
100-460-42007	Maintenance Supplies	250
100-460-43031	Contractual Services	40,000
100-460-43060	Garage Vehicle Service	0
100-460-43066	Vehicle & Equip Replacement	0
100-460-43150	Training, Ed, Conf & Mtgs	5,000
100-460-46480	Computer Software -Non Capital	1,000
Total Eng, Public Works & Admin:		461,676
Facilities Maintenance		
100-464-40000	Regular Salaries	36,968
100-464-40111	Temporary Wages	14,662
100-464-40130	Comprehensive Leave	0
100-464-41002	Health Ins Premiums	13,865
100-464-41012	Workers Comp Insurance	1,888
100-464-41020	PERS (Retirement)	9,583
100-464-41028	PARS (Part Time Retirement)	285
100-464-42007	Maintenance Supplies	6,000
100-464-43031	Contractual Services	2,000
100-464-43404	Public Utilities	10,000
100-464-43420	Taxes & Fees	1,450
100-464-45100	Bus Shelter Maintenance	2,000
Total Facilities Maintenance:		98,701

Account Number	Account Description	(2) Manager Recommended
Transit Services		
100-475-40000	Regular Salaries	16,533
100-475-40130	Comprehensive Leave	528
100-475-41002	Health Ins Premiums	4,240
100-475-41012	Workers Comp Insurance	898
100-475-41020	PERS (Retirement)	5,302
100-475-42002	Office Supplies	200
100-475-42007	Maintenance Supplies	400
100-475-43031	Contractual Services	780,000
100-475-43404	Public Utilities	20,000
100-475-45224	Street Sign Replacement	2,000
Total Transit Services:		830,101
Tourism & Bus Dev't		
100-480-44810	Promotion & Tourism	2,274,823
Total Tourism & Bus Dev't:		2,274,823
Interfund Transfers		
100-599-49999	Transfers Out	5,461,330
Total Interfund Transfers:		5,461,330
General Fund Revenue Total:		19,799,289-
General Fund Expenditure Total:		19,799,289
Total General Fund:		0

Account Number	Account Description	(2) Manager Recommended
Comprehensive Leave		
Comprehensive Leave		
101-000-32260	Comprehensive Leave Charge	159,996-
	Total Comprehensive Leave:	159,996-
EE Benefits		
101-591-40000	Regular Salaries	75,000
	Total EE Benefits:	75,000
	Comprehensive Leave Revenue Total:	159,996-
	Comprehensive Leave Expenditure Total:	75,000
	Total Comprehensive Leave:	84,996-

Account Number	Account Description	(2) Manager Recommended
Gas Tax		
Gas Tax		
210-000-31602	Charges for Services	10,000-
210-000-35404	State Gas Tax 2103	20,400-
210-000-35406	State Gas Tax 2105	52,525-
210-000-35408	State Gas Tax 2106	30,440-
210-000-35410	State Gas Tax 2107	60,000-
210-000-35412	State Gas Tax 2107 Snow	1,200,000-
210-000-35414	State Gas Tax 2107.5	2,000-
210-000-37100	Refunds and Rebates	13,000-
210-000-39999	Interfund Transfers In	2,015,311-
Total Gas Tax:		3,403,676-
Street Maintenance		
210-450-40000	Regular Salaries	245,471
210-450-40111	Temporary Wages	0
210-450-40113	Overtime Wages	15,000
210-450-40130	Comprehensive Leave	9,855
210-450-41002	Health Ins Premiums	88,797
210-450-41012	Workers Comp Insurance	13,042
210-450-41020	PERS (Retirement)	76,762
210-450-41028	PARS (Part Time Retirement)	0
210-450-42002	Office Supplies	200
210-450-42006	Uniforms	5,000
210-450-42022	Street Maintenance Supplies	5,000
210-450-42025	Traffic Safety Supplies	20,000
210-450-42030	Special Operational	300
210-450-43031	Contractual Services	10,000
210-450-43066	Vehicle & Equip Replacement	0
210-450-43150	Training, Ed, Conf & Mtgs	2,000

Account Number	Account Description	(2) Manager Recommended
210-450-43180	Contingency	0
210-450-43404	Public Utilities	11,000
210-450-43420	Taxes & Fees	8,000
210-450-45200	Traffic Signal Maintenance	6,000
210-450-45220	Street Lights	3,000
210-450-45224	Street Sign Replacement	8,000
210-450-45228	Road, Curbs, Gutter Rehab	580,000
210-450-46200	Machinery & Equip - Non Cap	1,000
210-450-46460	Computer Hardware - Non Cap	1,000
Total Street Maintenance:		1,109,427

Snow Removal

210-452-40000	Regular Salaries	307,556
210-452-40111	Temporary Wages	124,899
210-452-40113	Overtime Wages	72,000
210-452-40130	Comprehensive Leave	11,459
210-452-41002	Health Ins Premiums	111,752
210-452-41012	Workers Comp Insurance	16,309
210-452-41018	Unemployment Assessment	0
210-452-41020	PERS (Retirement)	96,026
210-452-41028	PARS (Part Time Retirement)	2,428
210-452-42002	Office Supplies	100
210-452-42006	Uniforms	10,000
210-452-42007	Maintenance Supplies	100
210-452-42022	Street Maintenance Supplies	9,500
210-452-42025	Traffic Safety Supplies	70,000
210-452-42030	Special Operational	3,000
210-452-43031	Contractual Services	43,000
210-452-43150	Training, Ed, Conf & Mtgs	2,000
210-452-43404	Public Utilities	28,000
210-452-45200	Traffic Signal Maintenance	5,000
210-452-45220	Street Lights	2,500
210-452-46200	Machinery & Equip - Non Cap	8,000
Total Snow Removal:		923,629

Account Number	Account Description	(2) Manager Recommended
Summer Equip Garage (Cont.)		
210-454-42003	Misc Supplies	300
210-454-42006	Uniforms	2,000
210-454-42016	Gasoline & Diesel	42,000
210-454-42017	Vehicle Maintenance Parts	30,000
210-454-42030	Special Operational	200
210-454-43031	Contractual Services	4,000
210-454-43060	Garage Vehicle Service	78,014
210-454-43066	Vehicle & Equip Replacement	146,648
210-454-43110	Mem'ships, Dues, Subscr, Publi	4,000
210-454-46200	Machinery & Equip - Non Cap	4,000
Total Summer Equip Garage:		311,162
Winter Equip Garage		
210-455-42006	Uniforms	4,000
210-455-42016	Gasoline & Diesel	65,000
210-455-42017	Vehicle Maintenance Parts	160,000
210-455-42030	Special Operational	100
210-455-43060	Garage Vehicle Service	155,000
210-455-43066	Vehicle & Equip Replacement	322,402
210-455-43110	Mem'ships, Dues, Subscr, Publi	500
210-455-43150	Training, Ed, Conf & Mtgs	500
210-455-46200	Machinery & Equip - Non Cap	5,000
210-455-49496	Debt Service HELP Loan	0
Total Winter Equip Garage:		712,502
Garage Operations		
210-456-40000	Regular Salaries	9,242
210-456-40111	Temporary Wages	2,587
210-456-40130	Comprehensive Leave	0
210-456-41002	Health Ins Premiums	3,466
210-456-41012	Workers Comp Insurance	472

Account Number	Account Description	(2) Manager Recommended
210-456-41020	PERS (Retirement)	2,396
210-456-41028	PARS (Part Time Retirement)	50
210-456-42002	Office Supplies	500
210-456-42007	Maintenance Supplies	3,000
210-456-43031	Contractual Services	8,000
210-456-43404	Public Utilities	80,000
210-456-45060	Gen'l Facilities Maint	1,000
210-456-49491	Debt Service CEC BOI	10,243
	Total Garage Operations:	120,956

Promenade Maintenance

210-457-42007	Maintenance Supplies	1,000
210-457-43031	Contractual Services	31,000
210-457-43404	Public Utilities	2,000
	Total Promenade Maintenance:	34,000

Interfund Transfers

210-599-49999	Transfers Out	192,000
	Total Interfund Transfers:	192,000
	Gas Tax Revenue Total:	3,403,676-
	Gas Tax Expenditure Total:	3,403,676
	Total Gas Tax:	0

Account Number	Account Description	(2) Manager Recommended
Measure R Trails		
Measure R Trails		
215-000-39999	Interfund Transfers In	300,000-
Total Measure R Trails:		300,000-
Measure R Trails		
215-511-40000	Regular Salaries	57,750
215-511-40130	Comprehensive Leave	0
215-511-41002	Health Ins Premiums	23,502
215-511-41012	Workers Comp Insurance	2,771
215-511-41020	PERS (Retirement)	16,927
215-511-42002	Office Supplies	250
215-511-42007	Maintenance Supplies	1,000
215-511-43031	Contractual Services	193,900
215-511-43034	Public Utilities	750
215-511-43110	Mem'ships, Dues, Subscr, Publi	250
215-511-43150	Training, Ed, Conf & Mtgs	2,000
215-511-43404	Public Utilities	900
Total Measure R Trails:		300,000
Measure R Trails Revenue Total:		300,000-
Measure R Trails Expenditure Total:		300,000
Total Measure R Trails:		0

Account Number	Account Description	(2) Manager Recommended
Measure R Sales Tax		
Measure R Sales Tax		
216-000-30406	Sales Tax: Measure R	1,100,000-
216-000-37100	Refunds and Rebates	0
	Total Measure R Sales Tax:	1,100,000-
Recreation Programs		
216-432-43031	Contractual Services	2,000
	Total Recreation Programs:	2,000
Parks, Bldgs & Trails Maint		
216-438-40000	Regular Salaries	12,612
216-438-40111	Temporary Wages	7,843
216-438-40130	Comprehensive Leave	436
216-438-41002	Health Ins Premiums	3,354
216-438-41012	Workers Comp Insurance	510
216-438-41020	PERS (Retirement)	4,399
216-438-41028	PARS (Part Time Retirement)	246
216-438-42007	Maintenance Supplies	1,000
216-438-43031	Contractual Services	2,600
216-438-45080	Park Grounds & Bldgs Maint	1,000
216-438-45600	MLTS Projects	0
216-438-46200	Machinery & Equip - Non Cap	3,000
	Total Parks, Bldgs & Trails Maint:	37,000

Account Number	Account Description	(2) Manager Recommended
Measure R		
216-510-43031	Contractual Services	200,000
216-510-43100	Audit Services	4,000
216-510-46200	Machinery & Equip - Non Cap	0
216-510-48900	Computer Software - Capital	0
Total Measure R:		204,000
Interfund Transfers		
216-599-49999	Transfers Out	300,000
Total Interfund Transfers:		300,000
Measure R Sales Tax Revenue Total:		1,100,000-
Measure R Sales Tax Expenditure Total:		543,000
Total Measure R Sales Tax:		557,000-

Account Number	Account Description	(2) Manager Recommended
Measure U Utility Users Tax		
Measure U Utility Users Tax		
217-000-30910	Utility Tax: Telephone	65,000-
217-000-30920	Utility Tax: Electricity	465,000-
217-000-30930	Utility Tax: Gas	270,000-
	Total Measure U Utility Users Tax:	800,000-
Parks, Bldgs & Trails Maint		
217-438-40000	Regular Salaries	0
217-438-40130	Comprehensive Leave	0
217-438-41002	Health Ins Premiums	0
217-438-41012	Workers Comp Insurance	0
217-438-41020	PERS (Retirement)	0
217-438-42007	Maintenance Supplies	0
	Total Parks, Bldgs & Trails Maint:	0
Measure U		
217-513-43031	Contractual Services	31,220
217-513-43100	Audit Services	4,000
217-513-46200	Machinery & Equip - Non Cap	0
	Total Measure U:	35,220

Account Number	Account Description	(2) Manager Recommended
Interfund Transfers		
217-599-49999	Transfers Out	0
	Total Interfund Transfers:	0
	Measure U Utility Users Tax Revenue Total:	800,000-
	Measure U Utility Users Tax Expenditure Total:	35,220
	Total Measure U Utility Users Tax:	764,780-

Account Number	Account Description	(2) Manager Recommended
TBID		
TBID		
218-000-32614	TBID-Lodging	1,020,000-
218-000-32618	TBID-Retail	930,000-
218-000-32622	TBID-Restaurant	870,000-
218-000-32626	TBID-Ski Area Tickets	1,530,000-
218-000-32630	TBID Penalties & Interest	0
218-000-32900	TBID Previous Years	0
Total TBID:		4,350,000-
Finance		
218-415-40000	Regular Salaries	0
218-415-40130	Comprehensive Leave	0
218-415-41002	Health Ins Premiums	0
218-415-41012	Workers Comp Insurance	0
218-415-41020	PERS (Retirement)	0
218-415-42002	Office Supplies	0
218-415-42005	Postal Supplies & Postage	0
218-415-43031	Contractual Services	87,000
218-415-43033	Computer Support Services	0
218-415-43180	Contingency	0
Total Finance:		87,000
Tourism & Bus Dev't		
218-480-49020	TBID Pass Through	4,263,000

Account Number	Account Description	(2) Manager Recommended
	Total Tourism & Bus Dev't:	4,263,000
	TBID Revenue Total:	4,350,000-
	TBID Expenditure Total:	4,350,000
	Total TBID:	0

Account Number	Account Description	(2) Manager Recommended
Airport		
Airport		
220-000-31610	Facility Rental	2,400-
220-000-31802	Airport Passenger Facility Fee	42,697-
220-000-31804	Commissions	3,000-
220-000-31806	Car Rental Fee	80,000-
220-000-31810	Schat.net Fee	3,000-
220-000-31814	Taxi Services	3,500-
220-000-31830	Vehicle Parking: Overnight	18,000-
220-000-31840	Aviation Fuel	16,000-
220-000-31842	Non-Aviation Fuel	1,800-
220-000-31850	Commercial Terminal Rent	130,000-
220-000-31862	Hanger Ground Lease	88,000-
220-000-34404	FAA: ACIP Grant Entitlement	441,998-
220-000-34427	Airport Improvement Plan #27	0
220-000-37002	Interest on Investments	0
220-000-37300	Other Revenue	12,000-
220-000-39999	Interfund Transfers In	572,323-
Total Airport:		1,414,718-
Airport Admin & Ops		
220-471-40000	Regular Salaries	275,046
220-471-40111	Temporary Wages	49,960
220-471-40113	Overtime Wages	3,000
220-471-40130	Comprehensive Leave	7,466
220-471-41002	Health Ins Premiums	106,273
220-471-41012	Workers Comp Insurance	14,351
220-471-41020	PERS (Retirement)	83,356
220-471-41028	PARS (Part Time Retirement)	971
220-471-42002	Office Supplies	1,000

Account Number	Account Description	(2) Manager Recommended
220-471-42005	Postal Supplies & Postage	750
220-471-42006	Uniforms	5,000
220-471-42007	Maintenance Supplies	30,000
220-471-42016	Gasoline & Diesel	22,000
220-471-42017	Vehicle Maintenance Parts	22,000
220-471-42030	Special Operational	300
220-471-43031	Contractual Services	100,000
220-471-43060	Garage Vehicle Service	40,007
220-471-43106	Insurance Premiums	10,000
220-471-43110	Mem'ships, Dues, Subscr, Publi	1,200
220-471-43130	Advertising & Legal Notices	1,500
220-471-43150	Training, Ed, Conf & Mtgs	10,000
220-471-43404	Public Utilities	60,000
220-471-43420	Taxes & Fees	3,000
220-471-45010	Facility Lease	80,000
220-471-46440	Office Equip & Furniture	1,000
220-471-49100	Airport Loan MNO-4-98	0
Total Airport Admin & Ops:		928,180

Capital Projects - Other

220-531-40000	Regular Salaries	52,993
220-531-40111	Temporary Wages	0
220-531-40130	Comprehensive Leave	2,111
220-531-41002	Health Ins Premiums	10,560
220-531-41012	Workers Comp Insurance	2,860
220-531-41020	PERS (Retirement)	16,171
220-531-41028	PARS (Part Time Retirement)	0
220-531-43031	Contractual Services	400,000
Total Capital Projects - Other:		484,695

Interfund Transfers

220-599-49999	Transfers Out	0

Account Number	Account Description	(2) Manager Recommended
	Total Interfund Transfers:	0
	Airport Revenue Total:	1,414,718-
	Airport Expenditure Total:	1,412,875
	Total Airport:	1,843-

Account Number	Account Description	(2) Manager Recommended
Drug Enforcement		
Drug Enforcement		
230-000-32480	Forfeitures & Seizures	1,000-
	Total Drug Enforcement:	1,000-
	Drug Enforcement Revenue Total:	1,000-
	Drug Enforcement Expenditure Total:	0
	Total Drug Enforcement:	1,000-

Account Number	Account Description	(2) Manager Recommended
Long Valley Pit		
Long Valley Pit		
240-000-31650	Load Charge	20,000-
Total Long Valley Pit:		20,000-
Long Valley Pit		
240-477-43031	Contractual Services	5,000
240-477-43060	Garage Vehicle Service	0
240-477-43066	Vehicle & Equip Replacement	0
Total Long Valley Pit:		5,000
Long Valley Pit Revenue Total:		20,000-
Long Valley Pit Expenditure Total:		5,000
Total Long Valley Pit:		15,000-

Account Number	Account Description	(2) Manager Recommended
Housing & Community Dev't		
Housing & Community Dev't		
245-000-33010	Home Program Loan	694,500-
245-000-33014	Home Program Income	0
245-000-33030	BEGIN Reuse	0
245-000-33050	14-CDBG-9903	928,900-
	Total Housing & Community Dev't:	1,623,400-
Planning Division		
245-440-43031	Contractual Services	0
245-440-49140	Home Program	694,500
245-440-49160	CDBG Program	928,900
	Total Planning Division:	1,623,400
	Housing & Community Dev't Revenue Total:	1,623,400-
	Housing & Community Dev't Expenditure Total:	1,623,400
	Total Housing & Community Dev't:	0

Account Number	Account Description	(2) Manager Recommended
Local Transportation Commiss'n		
Local Transportation Commiss'n		
250-000-35416	LTC: PPM & RPA Planning	200,000-
250-000-35418	LTC: RSTP	0
	Total Local Transportation Commiss'n:	200,000-
Streets - LTC Programs		
250-540-40000	Regular Salaries	51,330
250-540-40111	Temporary Wages	38,643
250-540-40130	Comprehensive Leave	1,426
250-540-41002	Health Ins Premiums	11,473
250-540-41012	Workers Comp Insurance	2,698
250-540-41020	PERS (Retirement)	15,208
250-540-41028	PARS (Part Time Retirement)	751
250-540-43031	Contractual Services	78,471
250-540-43130	Comprehensive Leave	0
	Total Streets - LTC Programs:	200,000
	Local Transportation Commiss'n Revenue Total:	200,000-
	Local Transportation Commiss'n Expenditure Total:	200,000
	Total Local Transportation Commiss'n:	0

Account Number	Account Description	(2) Manager Recommended

Capital Projects

Capital Projects

Account Number	Account Description	(2) Manager Recommended
Capital Projects - Other		

Account Number	Account Description	(2) Manager Recommended
DIF Parks & Rec		
Department: 599		
834-599-49999	Transfers Out	0
Total Department: 599:		0
DIF Parks & Rec Revenue Total:		0
DIF Parks & Rec Expenditure Total:		0
Total DIF Parks & Rec:		0

Account Number	Account Description	(2) Manager Recommended
DIF MCOE - Library		
DIF MCOE - Library		
835-000-32416	DIF MCOE Library	15,000-
Total DIF MCOE - Library:		15,000-
DIF MCOE - Library Revenue Total:		15,000-
DIF MCOE - Library Expenditure Total:		0
Total DIF MCOE - Library:		15,000-

Account Number	Account Description	(2) Manager Recommended
DIF Fire Fac, Veh & Equip		
DIF Fire Fac, Veh & Equip		
838-000-32414	DIF Fire Fac, Veh/Equip	25,000-
	Total DIF Fire Fac, Veh & Equip:	25,000-
	DIF Fire Fac, Veh & Equip Revenue Total:	25,000-
	DIF Fire Fac, Veh & Equip Expenditure Total:	0
	Total DIF Fire Fac, Veh & Equip:	25,000-

Account Number	Account Description	(2) Manager Recommended
Public Art		
Public Art		
840-000-32430	Public Art Fee	0
	Total Public Art:	0
	Public Art Revenue Total:	0
	Public Art Expenditure Total:	0
	Total Public Art:	0

Account Number	Account Description	(2) Manager Recommended
AD 1993-1 Juniper Ridge		
AD 1993-1 Juniper Ridge		
850-000-30202	Property Tax Secured	0
850-000-30280	Tax Assessment	48,000-
850-000-39999	Interfund Transfers In	20,149-
Total AD 1993-1 Juniper Ridge:		68,149-
Street Maintenance		
850-450-40000	Regular Salaries	1,036
850-450-41002	Health Ins Premiums	362
850-450-41012	Workers Comp Insurance	53
850-450-41020	PERS (Retirement)	313
850-450-43031	Contractual Services	20,000
850-450-43130	Advertising & Legal Notices	100
850-450-43404	Public Utilities	2,000
Total Street Maintenance:		23,864
Snow Removal		
850-452-40000	Regular Salaries	3,297
850-452-41002	Health Ins Premiums	1,412
850-452-41012	Workers Comp Insurance	168
850-452-41020	PERS (Retirement)	996
850-452-43031	Contractual Services	45,000
850-452-43404	Public Utilities	300
Total Snow Removal:		51,173
AD 1993-1 Juniper Ridge Revenue Total:		68,149-

Account Number	Account Description	(2) Manager Recommended
	AD 1993-1 Juniper Ridge Expenditure Total:	75,037
	Total AD 1993-1 Juniper Ridge:	6,888

Account Number	Account Description	(2) Manager Recommended
AD 1993-4 Bluffs		
AD 1993-4 Bluffs		
852-000-30280	Tax Assessment	214,000-
	Total AD 1993-4 Bluffs:	214,000-
Debt Service		
852-590-49490	Debt Service	0
	Total Debt Service:	0
	AD 1993-4 Bluffs Revenue Total:	214,000-
	AD 1993-4 Bluffs Expenditure Total:	0
	Total AD 1993-4 Bluffs:	214,000-

Account Number	Account Description	(2) Manager Recommended
Bluffs Maint District 1996-4		
Bluffs Maint District 1996-4		
853-000-30280	Tax Assessment	104,490-
853-000-39999	Interfund Transfers In	0
	Total Bluffs Maint District 1996-4:	104,490-
Street Maintenance		
853-450-43031	Contractual Services	35,000
853-450-43130	Advertising & Legal Notices	100
	Total Street Maintenance:	35,100
Snow Removal		
853-452-43031	Contractual Services	50,000
	Total Snow Removal:	50,000
	Bluffs Maint District 1996-4 Revenue Total:	104,490-
	Bluffs Maint District 1996-4 Expenditure Total:	85,100
	Total Bluffs Maint District 1996-4:	19,390-

Account Number	Account Description	(2) Manager Recommended
North Village CFD 2001-1		
North Village CFD 2001-1		
854-000-30280	Tax Assessment	690,000-
	Total North Village CFD 2001-1:	690,000-
Capital Projects - Other		
854-531-43031	Contractual Services	0
	Total Capital Projects - Other:	0
Debt Service		
854-590-43031	Contractual Services	0
854-590-49490	Debt Service	660,000
	Total Debt Service:	660,000
Department: 599		
854-599-49999	Transfers Out	675,000
	Total Department: 599:	675,000
	North Village CFD 2001-1 Revenue Total:	690,000-
	North Village CFD 2001-1 Expenditure Total:	1,335,000

Account Number	Account Description	(2) Manager Recommended
Total North Village CFD 2001-1:		645,000

Account Number	Account Description	(2) Manager Recommended
Old Mammoth Rd BAD 2002-01		
Old Mammoth Rd BAD 2002-01		
856-000-30280	Tax Assessment	206,920-
856-000-39999	Interfund Transfers In	39,375-
Total Old Mammoth Rd BAD 2002-01:		246,295-
Street Maintenance		
856-450-40000	Regular Salaries	960
856-450-40130	Comprehensive Leave	59
856-450-41002	Health Ins Premiums	394
856-450-41012	Workers Comp Insurance	52
856-450-41020	PERS (Retirement)	307
856-450-43031	Contractual Services	40,000
856-450-43130	Advertising & Legal Notices	100
856-450-43404	Public Utilities	2,400
856-450-45220	Street Lights	0
Total Street Maintenance:		44,272
Snow Removal		
856-452-40000	Regular Salaries	12,752
856-452-40130	Comprehensive Leave	571
856-452-41002	Health Ins Premiums	5,157
856-452-41012	Workers Comp Insurance	681
856-452-41020	PERS (Retirement)	4,021
856-452-43031	Contractual Services	15,000
856-452-43404	Public Utilities	8,000

Account Number	Account Description	(2) Manager Recommended
	Total Snow Removal:	46,182
	Old Mammoth Rd BAD 2002-01 Revenue Total:	246,295-
	Old Mammoth Rd BAD 2002-01 Expenditure Total:	90,454
	Total Old Mammoth Rd BAD 2002-01:	155,841-

Account Number	Account Description	(2) Manager Recommended
North Village BAD 2002-2		
North Village BAD 2002-2		
857-000-30280	Tax Assessment	160,000-
857-000-39999	Interfund Transfers In	118,388-
Total North Village BAD 2002-2:		278,388-
Street Maintenance		
857-450-40000	Regular Salaries	543
857-450-41002	Health Ins Premiums	173
857-450-41012	Workers Comp Insurance	28
857-450-41020	PERS (Retirement)	164
857-450-43031	Contractual Services	40,000
857-450-43404	Public Utilities	3,000
857-450-45220	Street Lights	3,000
Total Street Maintenance:		46,908
Snow Removal		
857-452-40000	Regular Salaries	10,176
857-452-40130	Comprehensive Leave	84
857-452-41002	Health Ins Premiums	3,311
857-452-41012	Workers Comp Insurance	524
857-452-41020	PERS (Retirement)	3,098
857-452-42007	Maintenance Supplies	5,000
857-452-43031	Contractual Services	60,000
857-452-43404	Public Utilities	1,500
857-452-45440	Snow Removal & Maint	0

Account Number	Account Description	(2) Manager Recommended
	Total Snow Removal:	83,693
	North Village BAD 2002-2 Revenue Total:	278,388-
	North Village BAD 2002-2 Expenditure Total:	130,601
	Total North Village BAD 2002-2:	147,787-

Account Number	Account Description	(2) Manager Recommended
Fractional Mello CDF 2004-01		
Fractional Mello CDF 2004-01		
858-000-30280	Tax Assessment	250,000-
858-000-31610	Facility Rental	7,500-
858-000-31666	Food Sales - Rec	2,500-
858-000-31676	Admission & Rentals	0
858-000-31678	Roller Rink Fees	2,000-
858-000-31682	Advertising Charge	0
858-000-37100	Refunds and Rebates	0
858-000-39999	Interfund Transfers In	0
	Total Fractional Mello CDF 2004-01:	262,000-
Multi-Use Facility		
858-436-40000	Regular Salaries	40,664
858-436-40111	Temporary Wages	47,437
858-436-40130	Comprehensive Leave	1,144
858-436-41002	Health Ins Premiums	16,462
858-436-41012	Workers Comp Insurance	2,136
858-436-41016	Unemployment Assessment	0
858-436-41020	PERS (Retirement)	12,619
858-436-41028	PARS (Part Time Retirement)	923
858-436-42002	Office Supplies	0
858-436-42005	Postal Supplies & Postage	0
858-436-42006	Uniforms	1,000
858-436-42007	Maintenance Supplies	5,000
858-436-42008	Recreation Supplies	7,500
858-436-42030	Special Operational	4,000
858-436-43031	Contractual Services	20,000
858-436-43066	Vehicle & Equip Replacement	0
858-436-43120	Printing & Reproduction	2,500

Account Number	Account Description	(2) Manager Recommended
858-436-43130	Advertising & Legal Notices	5,000
858-436-43150	Training, Ed, Conf & Mtgs	500
858-436-43404	Public Utilities	35,000
858-436-45010	Facility Lease	37,800
858-436-45080	Park Grounds & Bldgs Maint	3,000
858-436-46460	Computer Hardware - Non Cap	500
Total Multi-Use Facility:		243,185

Parks, Bldgs & Trails Maint

858-438-40000	Regular Salaries	11,160
858-438-40111	Temporary Wages	2,821
858-438-40113	Overtime Wages	0
858-438-40130	Comprehensive Leave	554
858-438-41002	Health Ins Premiums	4,209
858-438-41012	Workers Comp Insurance	598
858-438-41020	PERS (Retirement)	3,535
858-438-41028	PARS (Part Time Retirement)	55
858-438-42007	Maintenance Supplies	0
858-438-43031	Contractual Services	0
858-438-43404	Public Utilities	0
858-438-45080	Park Grounds & Bldgs Maint	0
Total Parks, Bldgs & Trails Maint:		22,932

Department: 599

858-599-49999	Transfers Out	0
Total Department: 599:		0
Fractional Mello CDF 2004-01 Revenue Total:		262,000-
Fractional Mello CDF 2004-01 Expenditure Total:		266,117

Account Number	Account Description	(2) Manager Recommended
Total Fractional Mello CDF 2004-01:		4,117

Account Number	Account Description	(2) Manager Recommended
In Lieu Mello-Roos CFD 2005-01		
In Lieu Mello-Roos CFD 2005-01		
859-000-30280	Tax Assessment	2,600-
	Total In Lieu Mello-Roos CFD 2005-01:	2,600-
	In Lieu Mello-Roos CFD 2005-01 Revenue Total:	2,600-
	In Lieu Mello-Roos CFD 2005-01 Expenditure Total:	0
	Total In Lieu Mello-Roos CFD 2005-01:	2,600-

Account Number	Account Description	(2) Manager Recommended
Transit Facilities CFD 2013-3		
Transit Facilities CFD 2013-3		
860-000-30280	Tax Assessment	1,413-
	Total Transit Facilities CFD 2013-3:	1,413-
	Transit Facilities CFD 2013-3 Revenue Total:	1,413-
	Transit Facilities CFD 2013-3 Expenditure Total:	0
	Total Transit Facilities CFD 2013-3:	1,413-

Account Number	Account Description	(2) Manager Recommended
Mammoth View BAD 2014-01		
Mammoth View BAD 2014-01		
861-000-30280	Tax Assessment	16,300-
	Total Mammoth View BAD 2014-01:	16,300-
	Mammoth View BAD 2014-01 Revenue Total:	16,300-
	Mammoth View BAD 2014-01 Expenditure Total:	0
	Total Mammoth View BAD 2014-01:	16,300-

Account Number	Account Description	(2) Manager Recommended
Vehicle Service		
Vehicle Service		
910-000-31602	Charges for Services	519,787-
910-000-31922	Garage-ESTA	521,788-
910-000-31924	Garage Services: County	5,500-
910-000-31926	Garage Services: MLFPD	79,285-
910-000-31928	Garage: Schools	104,849-
910-000-32230	Equip Replacement Charge	566,078-
910-000-39999	Interfund Transfers In	0
Total Vehicle Service:		1,797,287-
Garage Operations		
910-456-40000	Regular Salaries	306,937
910-456-40113	Overtime Wages	0
910-456-40130	Comprehensive Leave	2,712
910-456-41002	Health Ins Premiums	99,062
910-456-41012	Workers Comp Insurance	16,073
910-456-41020	PERS (Retirement)	93,340
910-456-42002	Office Supplies	500
910-456-42003	Misc Supplies	300
910-456-42016	Gasoline & Diesel	100
910-456-43031	Contractual Services	10,000
910-456-43110	Mem'ships, Dues, Subscr, Publi	200
910-456-43150	Training, Ed, Conf & Mtgs	2,000
910-456-43404	Public Utilities	100
910-456-46010	Equipment Lease	100
910-456-46200	Machinery & Equip - Non Cap	3,000
910-456-46460	Computer Hardware - Non Cap	1,000
910-456-46480	Computer Software - Non Cap	5,000

Account Number	Account Description	(2) Manager Recommended
	Total Garage Operations:	540,424
Vehicle & Equip Replace		
910-570-48100	Vehicles - Capital	100,000
910-570-48200	Machinery & Equip - Capital	70,000
	Total Vehicle & Equip Replace:	170,000
General Fleet Garage		
910-580-42016	Gasoline & Diesel	5,000
910-580-42017	Vehicle Maintenance Parts	5,000
	Total General Fleet Garage:	10,000
Parks Maintenance Garage		
910-581-42016	Gasoline & Diesel	13,000
910-581-42017	Vehicle Maintenance Parts	10,000
	Total Parks Maintenance Garage:	23,000
Mono County Schools		
910-582-42016	Gasoline & Diesel	8,000
	Total Mono County Schools:	8,000
Mono County Garage		
910-583-42016	Gasoline & Diesel	5,000
910-583-42017	Vehicle Maintenance Parts	500

Account Number	Account Description	(2) Manager Recommended
Total Mono County Garage:		5,500
Transit Garage Services		
910-584-42016	Gasoline & Diesel	75,000
910-584-42017	Vehicle Maintenance Parts	35,000
Total Transit Garage Services:		110,000
ESTA Garage		
910-585-42016	Gasoline & Diesel	150,000
910-585-42017	Vehicle Maintenance Parts	75,000
Total ESTA Garage:		225,000
Fire Dept - Garage		
910-586-42016	Gasoline & Diesel	20,000
910-586-42017	Vehicle Maintenance Parts	15,000
Total Fire Dept - Garage:		35,000
Mammoth Unified School		
910-587-42016	Gasoline & Diesel	35,000
910-587-42017	Vehicle Maintenance Parts	20,000
Total Mammoth Unified School:		55,000

Account Number	Account Description	(2) Manager Recommended
Public Safety Garage		
910-588-42016	Gasoline & Diesel	45,000
910-588-42017	Vehicle Maintenance Parts	40,000
Total Public Safety Garage:		85,000
Interfund Transfers		
910-599-49999	Transfers Out	61,000
Total Interfund Transfers:		61,000
Vehicle Service Revenue Total:		1,797,287-
Vehicle Service Expenditure Total:		1,327,924
Total Vehicle Service:		469,363-

Account Number	Account Description	(2) Manager Recommended
EE 125 & Insurance Benefits		
EE 125 & Insurance Benefits		
930-000-37002	Interest on Investments	0
930-000-38100	Premiums Retirement & Health	94,380-
930-000-38110	Premiums Dental & Vision	191,100-
930-000-38200	Medical Flex Spending	10,000-
930-000-38204	Dependent Flex Spending	5,000-
	Total EE 125 & Insurance Benefits:	300,480-
EE Benefits		
930-591-41002	Health Ins Premiums	45,300
930-591-41006	Flexible Spending Accounts	15,000
930-591-41010	EE Dental & Vision	163,800
930-591-41030	Retiree Health Benefit Trust	49,080
	Total EE Benefits:	273,180
	EE 125 & Insurance Benefits Revenue Total:	300,480-
	EE 125 & Insurance Benefits Expenditure Total:	273,180
	Total EE 125 & Insurance Benefits:	27,300-

Account Number	Account Description	(2) Manager Recommended
Debt Service		
Debt Service		
990-000-37500	Proceeds of Debt	0
990-000-39999	Interfund Transfers In	2,934,696-
Total Debt Service:		2,934,696-
Debt Service		
990-590-49491	Garage Service Loan	340,000
990-590-49492	Debt Service 2000 CO	0
990-590-49493	Debt Service SWRCB	78,987
990-590-49496	Debt Service HELP Loan	0
990-590-49497	Debt Svce Lease Rev Bond 2015	315,709
990-590-49498	Debt Service MLLA Settlement	2,000,000
Total Debt Service:		2,734,696
Interfund Transfers		
990-599-49999	Transfers Out	0
Total Interfund Transfers:		0
Debt Service Revenue Total:		2,934,696-
Debt Service Expenditure Total:		2,734,696
Total Debt Service:		200,000-