Agenda Item: 8

Mammoth Lakes Town Council
Agenda Action Sheet

Meeting Date: May 17, 2017

Prepared By: Rob Patterson - Administrative Services / Finance Director

Submitting Department: Finance

Title: Adopt the resolution amending the FY2016-17 budget by $5,017,305 in TOT revenue and $3,794,886 in expenses as recommended by the Town Council on the May 3, 2017 meeting.

Recommended Motion: Adopt resolution amending the FY2016-17 budget by $5,017,305 in TOT revenue and $3,794,886 in expenses as recommended by council on the May 3, 2017 meeting. The remaining $1,222,419 is committed to General Fund balance for future allocation.

Background Information: FY2016-17 is expected to have a TOT revenue variance to budget of $5,017,305 which includes a conservative estimate of the 4th quarter to finish out the year.
Staff identified a number of expenses that have exceeded budget this year. Those expenses were divided into Snow Related events, Operational needs and Political Commitments as summarized below:

Snow Related: $ 703,636
Operating: $ 122,250
Political commitments: $ 974,000 - This number is the calculation 2.5% TOT for MLT and 1% TOT for Transit.
Total expenses = $1,799,886

Council deliberated on a number of projects where the additional revenue could be committed. Below are the final decisions made by Council at the May 3, 2017 meeting.

Group #1 Infrastructure Investments $ 1,170,000
(Road projects, sidewalks and drainage)
Group #2 Town Facility Updates $ 300,000
(Parks Maintenance/Capital projects)
Group #3 Town Commitments and Community Projects: $ 525,000
(Parking study, Footsteps, TOT enforcement program, MLR)
Total Projects = $1,995,000

Total revenue over expense allocation for 3rd Quarter left a remaining unassigned fund balance of $1,222,419 that can be allocated to strategic priorities of Council in the future.

Attachments:

-

RESOLUTION NO. 17-27

RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
ACCEPTING THE 3RD QTR UPDATE AND AMENDING THE FY2016-17 BUDGET

WHEREAS, the Town Council has adopted a Fiscal Year 2016-17 Budget; and

WHEREAS, the Town Council wishes to make modifications to that Budget as necessary to the efficient administration of the Town; and

WHEREAS, the Town Council received an update from the Administrative Services/Finance Director at the May 3, 2017 Town Council meeting regarding the current year financial results through the 3rd quarter ending March 31, 2017; and

WHEREAS, the Town Council provided direction to modify revenues and expenses in various funds and departments mostly relating to increased Transient Occupancy Revenue and increased Snow Related Expenses.

NOW, THEREFORE, BE IT RESOLVED that the Administrative Services/Finance Director is hereby directed to make the following modifications to the FY2016-17 budget, as provided for in Attachments A.

APPROVED AND ADOPTED THIS 17th day of May 2017.

SHIELDS RICHARDSON, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

ATTACHMENT A
PG. 1

BUDGET ADJUSTMENTS

Date of Request: 05-17-17
For Fiscal Year: 2016-17

Requested By: Rob Patterson
Department: Finance

	Account Name	Fund	Dept.	Account	Object	CR Revenue Increase	DR Revenue Decrease	DR Expense Increase	CR Expense Decrease
1	Increase Transfer's Out General Fund (to Capital 300)	100	599	49999				270,000	
2	Increase Transfer's In Capital (from General Fund)	100	000	39999		270,000			
3	Increase Contract Services Capital Projects	300	530	43031				270,000	
4	Increase Transfer's Out General Fund (to Gas Tax)	100	599	49999				900,000	
5	Increase Transfer's In Gas Tax (From General Fund	210	000	39999		900,000			
6	Increase Road Rehab (Enhanced Level of Road Work	210	450	45228				500,000	
7	Increase Road Rehab (Sidewalks, Curbs, Gutters)	210	450	45228				200,000	
8	Increase Road Rehab (Drainage Improvements	210	450	45228				200,000	
9	Increase Machinery & Equipment Capital (Parks Maint)	100	438	48200				300,000	
10	Increase Transfer's Out General Fund (to Capital/Debt 990)	100	599	49999				200,000	
11	Increase Transfer's In Capital/Debt (from General Fund)	990	000	39999		200,000			
12	Increase Town Manager Contract Services (Footsteps)	100	413	43031				50,000	
13	Increase Finance Contract Services (TOT Enhancement)	100	415	43031				50,000	
14	Increase Contract Services General Services (MLR Director)	100	416	43031				225,000	
15	Increase General Services Facility Lease	100	416	45010				15,000	
16	Increase Police Overtime	100	420	40113				20,000	
17	Increase Police Contract Services	100	420	43031				40,000	
18	Increase Professional Services	100	452	43030				5,000	
19	Increase Contract Services (General Fund Snow Removal)	100	452	43031				80,000	
20	Increase Temporary Wages PWE	100	460	40111				7,200	
21	Increase PWE Overtime Wages	100	460	40113				2,000	
					Totals	$ 1,100,000	$ -	$3,064,200	$ -
					Net Change	$	1,100,000		3,064,200

Reason for Transfer:

Reason Budget Available:

Additional Information:

Department Head Signature: _____

Town Manager or Administrative Services/Finance Director Signature: _____

Town Council Approval Date (if required) : Date, Item # - _____

Finance Department's Use Only

Reviewed By: _____ **Date:** _____
Finance Manager

CASH ENTRY REQD: _____Yes _____No **Done by:** _____

Keyed By: _____ **Date:** _____ **Journal #:** _____

ATTACHMENT A
Pg. 2

BUDGET ADJUSTMENT

Date of Request: 05-17-17
For Fiscal Year: 2016-17

Requested By: Rob Patterson
Department: Finance

	Account Name	Fund	Dept.	Account	Object	CR Revenue Increase	DR Revenue Decrease	DR Expense Increase	CR Expense Decrease
1	Increase Contract Services Facilities Maintenance	100	464	43031				15,000	
2	Increase Overtime Facilities Maintenance	100	464	40113				2,100	
3	Increase Contract Services-Transit Facilities Maintenance	100	475	43031				3,000	
4	Increase Overtime Street Maintenance	210	450	40113				5,000	
5	Increase Street Sign Replacement	210	450	45224				10,000	
6	Increase Transfer's Out General Fund (to Gas Tax)	100	599	49999				432,336	
7	Increase Transfer's In Gas Tax (from General Fund)	210	000	39999		432,336			
8	Increase Regular Salaries Gas Tax Snow Removal	210	452	40000				59,200	
9	Decrease Temporary Wages Gas Tax Snow Removal	210	452	40111					24,000
10	Increase Overtime Wages Gas Tax Snow Removal	210	452	40113				125,200	
11	Decrease Comprehensive Leave	210	452	40130					6,000
12	Decrease Health Insurance Premiums	210	452	41002					43,500
13	Decrease PARS Part-time	210	452	41028					900
14	Increase Contract Services Snow Removal	210	452	43031				121,336	
15	Increase Public Utilities Snow Removal	210	452	43404				5,000	
16	Increase Gasoline & Diesel Winter Equipment Garage	210	455	42016				90,000	
17	Increase Vehicle Maint Parts Winter Equipment Garage	210	455	42017				20,000	
18	Increase Contract Services Winter Equipment Garage	210	455	43031				6,000	
19	Increase Regular Salaries Gas Tax Garage Operations	210	456	40000				4,500	
20	Increase Health insurance Premiums Garage Operations	210	456	41002				4,000	
21	Increase PERS Retirement Garage Operations	210	456	41020				1,500	
					Totals	$ 432,336	$ -	$ 778,172	$ 74,400
					Net Change	$	432,336		703,772

Reason for Transfer:

Reason Budget Available:

Additional Information:

Department Head Signature:

Town Manager or Administrative Services/Finance Director Signature:

Town Council Approval Date (if required) : Date, Item # -

Finance Department's Use Only

Reviewed By: _____ **Date:** _____
Finance Manager

CASH ENTRY REQD: ____Yes ____ No **Done by:** _____

Keyed By: _____ **Date:** _____ **Journal #:** _____

ATTACHMENT A
Pg. 3

BUDGET AMENDMENT

Date of Request: 05-17-17
For Fiscal Year: 2016-17

Requested By: Rob Patterson
Department: Finance

	Account Name	Fund	Dept.	Account	Object	CR Revenue Increase	DR Revenue Decrease	DR Expense Increase	CR Expense Decrease
1	Increase Transfer's Out General Fund (Airport Operations)	100 -	599 -	49999 -				122,000	
2	Increase Transfer's In Airport (from General Fund)	220 -	000 -	39999 -		122,000			
3	Increase Overtime Wages Airport Operations	220 -	471 -	40113 -				15,000	
4	Increase Maintenance Supplies Airport	220 -	471 -	42007 -				62,000	
5	Increase Contract Services Airport Operations	220 -	471 -	43031 -				20,000	
6	Increase Audit Services in Finance GASB 68	100 -	415 -	43100 -				9,150	
7	Increase ICMA VantageCare Police Negoations	100 -	420 -	41018 -				50,000	
8	Increase Dispatch Services Contract Police	100 -	420 -	43031 -				15,000	
9	Increase Equipment Lease Police	100 -	420 -	46010 -				8,100	
10	Increase Contract Services Airport Operations	220 -	471 -	43031 -				25,000	
11	Increase Transit Services	100 -	475 -	43031 -				225,000	
12	Increase MLT Contract	100 -	480 -	44810 -				749,000	
13	Increase Contract Services Gas Tax Tree Removal	210 -	450 -	43031 -				15,000	
14	Increase Traffic Safety Supplies	210 -	452 -	42025 -				40,000	
15	Increase TOT Revenue	100 -	000 -	30604 -		5,017,305			
		-	-	-					
					Totals	$ 122,000	$ -	$1,355,250	$ -
					Net Change	$	122,000		1,355,250

Reason for Transfer:

Reason Budget Available:

Additional Information:

Department Head Signature: _____

Town Manager or Administrative Services/Finance Director Signature: _____

Town Council Approval Date (if required) : Date, Item # - _____

Finance Department's Use Only

Reviewed By: _____ **Date:** _____
Finance Manager

CASH ENTRY REQD: ____Yes ____ No **Done by:** _____

Keyed By: _____ **Date:** _____ **Journal #:** _____

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. 17-27 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 17th day of May, 2017, by the following vote:

AYES:	Councilmembers Fernie, Hoff, Sauser, Mayor Pro Tem Wentworth, and Mayor Richardson
NOES:	None
ABSENT:	None
ABSTAIN:	None
DISQUALIFICATION:	None

JAMIE GRAY, Town Clerk

RESOLUTION NO. 17-50

RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
ACCEPTING THE 4th QTR UPDATE AND AMENDING THE FY2016-17 BUDGET

WHEREAS, the Town Council has adopted a Fiscal Year 2016-17 Budget; and

WHEREAS, the Town Council wishes to make modifications to that Budget as necessary to the efficient administration of the Town; and

WHEREAS, the Town Council received an update from the Administrative Services/Finance Director at the June 21, 2017 Town Council meeting regarding the current year financial budget needs; and

WHEREAS, the Town Council provided direction to modify revenues and expenses in various funds and departments; and

NOW, THEREFORE, BE IT RESOLVED that the Administrative Services/Finance Director is hereby directed to make the following modifications to the FY2016-17 budget, as provided for in Attachments A.

APPROVED AND ADOPTED THIS 21st day of June 2017.

JOHN WENTWORTH, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

BUDGET TRANSFER

Date of Request: 06/21/17
For Fiscal Year: 2016-17

Requested By: Rob Patterson
Department: Admin Service/Finance Director

	Account Name	Fund	Dept.	Account	Object	CR Revenue Increase	DR Revenue Decrease	DR Expense Increase	CR Expense Decrease
1	Sales Tax	100	000	30402		324,000			
2	Property Taxes - ERAF excess'	100	000	30270		54,000			
3	In Lieu Sales Tax	100	000	30404		239,400			
4	Revenue Violations	100	000	30661		140,147			
5	Zoning Violations	100	000	30670		25,641			
6	Zoning Violations, Penalty & Interest	100	000	30671		3,272			
7	Business Tax	100	000	30802		21,254			
8	Business Tax, Penalty & Interest	100	000	30810		7,500			
9	Business Lic Renewal Fee	100	000	30840		7,880			
10	PEG Revenue	100	000	31212		2,575			
11	Planning & Zoning Apps	100	000	31624			20,000		
12	Transit Fee	100	000	31652		1,803			
13	Archival Fee	100	000	31690		8,000			
14	Housing in Lieu Fees	100	000	32440			39,000		
15	Parking Citations	100	000	32820		18,300			
16	Civil Penalties	100	000	32860		22,000			
17	COPS Option Public Safety	100	000	35220		15,000			
18	Refunds and Rebates	100	000	37100			5,000		
19	Intertest	100	000	37002		10,000			
20	Interest from County	100	000	37004		10,000			
21	Charges for Services	100	000	31602		23,000			
22	TBID-Lodging	218	000	32614		343,771			
23	TBID-Retail	218	000	32618		208,897			
24	TBID-Restaurant	218	000	32622		199,588			
25	TBID-Ski Area Tickets	218	000	32626		367,926			
26	TBID Penalties & Interest	218	000	32630		29,818			
27	Gas Tax Transfer in from the General Fund	210	000	39999		564,131			
28	Airport Transfer in from the General Fund	220	000	39999		59,300			
29	Fractional Mello Roos Transfer in from the General Fund	858	000	39999		10,428			
30	Increase Equipment Replacement Charge	910	000	32230		338,700			
31	Vehicle Replacement	210	455	43066				107,234	
32	Vehicle Replacement	210	454	43066				105,398	
33	Vehicle Replacement	210	454	43066					10,262
34	Vehicle Replacement	210	455	43066				101,396	
35	Vehicle Replacement	100	438	43066					844
36	Vehicle Replacement	100	434	43066					281
37	Vehicle Replacement	858	436	43066				1,928	
38	Vehicle Replacement	100	420	43066				19,324	
39	Vehicle Replacement	100	416	43066				14,807	
40	Contingency	100	416	43180					44,960
41	Promotion & Tourism	100	480	44810				53,136	
42	Contract Services	100	475	43031				14,556	
43	PEG Purchases	100	418	48801				2,575	
44	Part Time Wages	100	440	40111				8,000	
45	Regular Salaries	100	445	40000				5,000	
46	Contract Services	100	445	43031					39,000
47	Regular Salaries	100	432	40000				2,500	
48	Regular Salaries	100	438	40000				27,000	
49	Overtime	100	438	40113				11,000	
50	Health Insurance	100	438	41002				7,000	
51	Worker's Comp	100	438	41012				1,100	
52	Pers (retirement)	100	438	41020				9,000	
53	Machinery & Equipment - Non Cap	100	438	46200				8,000	
54	Regular Salaries	100	460	40000				79,000	
55	Worker's Comp	100	460	41012				3,000	
56	Pers (retirement)	100	460	41020				26,000	
57	Contract Services	100	460	43031				30,000	
58	Regular Salaries	210	452	40000				42,000	
59	Overtime	210	452	40113				2,000	
60	Health Insurance	210	452	41002				9,950	
61	Worker's Comp	210	452	41012				2,400	
62	Pers (retirement)	210	452	41020				1,325	
63	Special Operational	210	452	42030				10,170	
64	Vehicle Maintenance & Parts	210	455	42017				107,700	
65	Contract Services	210	455	43031				2,240	

BUDGET TRANSFER

Date of Request: 06/21/17
For Fiscal Year: 2016-17

Requested By: Rob Patterson
Department: Admin Service/Finance Director

					CR	DR	DR	CR
66	Garage Vehicle Services	210 -	455 -	43060 -			1,740	
67	Due's & Membership	210 -	455 -	43101 -			8,350	
68	Vehicle Maintenance & Parts	210 -	454 -	42017 -			6,290	
69	Machinery & Equipment - Non Cap	210 -	454 -	46200 -			38,400	
70	Contractual Services	210	457	43031			27,800	
71	General Fund Transfer Out to Gas Tax	100 -	599 -	49999 -			564,131	
72	Contractual Services	218 -	415 -	43031 -			23,000	
73	TBID Pass Trough	218 -	480 -	49020 -			1,127,000	
74	Regular Salaries	220 -	471 -	40000 -			45,000	
75	Worker's Comp	220 -	471 -	41012 -			3,000	
76	Pers (retirement)	220 -	471 -	41020 -			3,000	
77	Gas & Diesel	220 -	471 -	42016 -			8,300	
78	General Fund Transfer Out to Airport	100 -	599 -	49999 -			59,300	
79	Contractual Services	858 -	436 -	43031 -			8,500	
80	General Fund Transfer Out to Mello Roos	100 -	599 -	49999 -			10,428	
		-	-	-				
		-	-	-				
		-	-	-				
				Totals	$ 3,056,331	$ 64,000	$ 2,748,978	$ 95,347
				Net Change	$ 3,120,331			2,653,631

Reason for Transfer:

Reason Budget Available:

Additional Information:

Department Head Signature: _____

Town Manager or Administrative Services/Finance Director Signature: _____

Town Council Approval Date (if required) : Date, Item # - _____

Finance Department's Use Only

Reviewed By: _____ **Date:** _____
Finance Manager

CASH ENTRY REQD: ____**Yes** ____ **No** **Done by:** _____

Keyed By: _____ **Date:** _____ **Journal #:** _____

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. 17-50 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 21st day of June, 2017, by the following vote:

AYES:	Councilmembers Fernie, Richardson, Sauser, Mayor Pro Tem Hoff, and Mayor Wentworth
NOES:	None
ABSENT:	None
ABSTAIN:	None
DISQUALIFICATION:	None

Jamie Gray

JAMIE GRAY, Town Clerk

RESOLUTION NO. 17-78

RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ACCEPTING THE PRE-AUDIT FINANCIAL RESULTS FOR FISCAL YEAR 2016-17; AND MODIFYING THE FISCAL YEAR 2017-18 OPERATING BUDGET

WHEREAS, the Town Council received an update from the Administrative Services/Finance Director at the October 4, 2017 Town Council meeting regarding the year-end financial results for FY2016-17; and

WHEREAS, the Town closed the books for FY2016-17 requiring ending fund balances to be adjusted; and

WHEREAS, the Town Council has adopted a Fiscal Year 2017-18 Budget; and

WHEREAS, the Town Council wishes to make modifications to that Budget as necessary to the efficient administration of the Town; and

WHEREAS, the Town Council wishes to make modifications to the current year reserves; and

WHEREAS, the Town Council wishes to modify revenues and expenditures in various funds and departments mostly relating to previously committed projects and programs.

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 Town Council approve the appropriation of carryover of General Fund commitments from FY2016-17 that represent contracts, encumbered expenditures and ongoing projects for which prior year funds were allocated. The total of these carryover commitments is $903,655, as provided for in attachment A.

3. The Town Council approves capital project financing from General Fund to close out completed projects of FY2016-17. The total funding for capital projects from the General Fund is $76,699, as provided in attachment B.

4. The Town Council approves the allocation of $500,000 toward the MLLA Judgement Bond Debt Reserve from General Fund balance, as provided for in attachment F.

5. The Town Council approves the carryover of Gas Tax fund commitments from FY2016-17 that represent ongoing projects for which prior year funds were allocated. The total of these carryover commitments for Gas Tax are $900,000, as provided for in attachment C.

6. The Town Council approves the final project financing adjustments to the Gas Tax Fund to close out completed capital projects of FY2016-17. The total of these completed projects for Gas Tax are $81,293, as provided in attachment D.

7. The Town Council approves the final project financing adjustments to the Measure R Sales Tax Fund to close out completed projects of FY2016-17. The total of these completed projects for Measure R Sales Tax fund are $6,320, as provided in attachment E.

8. The Town Council approves the use of $100,000 from capital reserve as a grant match for the 2017 Healthy Play Grant for the Mammoth Creek Park West Playground construction, as provided for in attachment F.

9. The Town Council approves the updated beginning fund balances for FY2017-18 as presented in attachment G.

APPROVED AND ADOPTED THIS 4th day of October 2017.

JOHN WENTWORTH, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

BUDGET TRANSFER

Attachment A

Date of Request: October 4, 2017
For Fiscal Year: 2017-18

Requested By: Rob Patterson
Department: Finance

	Account Name	Fund	Dept.	Account	Activity	CR Revenue Increase	DR Revenue Decrease	DR Expense Increase	CR Expense Decrease
1	Town Manager Special Operational (Cal Trans Audit)	100	413	43030				97,222	
2	Town Manager Contract SVCS LEC-MGT Final EOP	100	413	43031				7,500	
3	Town Manager Contract SVCS Tishler Bise DIF Update	100	413	43031				3,140	
4	TM Contract SVCS Momenta Communications Audit	100	413	43031				15,000	
5	Finance Contract SVCS TOT Search Engine	100	415	43031				50,000	
6	General Services Prof SVCS-Crowdbrite,Alta Planning	100	416	43030				46,492	
7	General SVCS Contract SVCS MLR Ex Dir Support	100	416	43031				225,000	
8	General SVCS Contract SVCS Special Event Funding	100	416	43031				13,500	
9	IT Contract SVCS Broadband Taskforce	100	418	43031				32,405	
10	CERT	100	420	43154				1,877	
11	Community Youth Programs	100	432	44310				610	
12	Parks Maint Contract SVCS Tennis Court Repair	100	438	43031				19,909	
13	Parks Maint Machinery/Equip Bleacher Replacement	100	438	46200				27,000	
14	Parks Maintenance Machinery/Equip Deferred Maint	100	438	46200	60001			300,000	
15	Facilities Maint Condo Repairs	100	464	43031				15,000	
16	Facilities Maint Small Kitchen Town Offices	100	464	43031				15,000	
17	Town Attorney Contract Services	100	412	43031				25,000	
18	Municipal Elections	100	414	44620				9,000	
					Totals	$ -	$ -	$ 903,655	$ -
					Net Change	$	-		903,655

Reason for Transfer:
Budget Carry Over from FY2016-17 to FY2017-18 for ongoing contracts and/or Council direction for specific ongoing projects

Reason Budget Available:

Additional Information:

Department Head Signature: _____

Town Manager or Administrative Services/Finance Director Signature: _____

Town Council Approval Date (if required) : Date, Item # - _____

Finance Department's Use Only

Reviewed By: _____ **Date:** _____
Finance Manager

CASH ENTRY REQD: ____Yes ____ No **Done by:** _____

Keyed By: _____ **Date:** _____ **Journal #: BUD 4 #1-18**

BUDGET TRANSFER

Attachment B

Date of Request: October 4, 2017
For Fiscal Year: 2017-18

Requested By: Rob Patterson
Department: Finance

	Account Name	Fund	Dept.	Account	Object	CR Revenue Increase	DR Revenue Decrease	DR Expense Increase	CR Expense Decrease
1	General Fund Cash Transfer	100	599	59999				78,443	
2	North Village CFD - Sidewalk and Transit Stop	300	000	39999		34,247			
3	Sarbanes Lake George Path and Planning	300	000	39999		32,726			
4	Storm Water Management Plan (IRWMP)	300	000	39999		9,113			
5	Trails End Park	300	000	39999		1,226			
6	Whitmore Snack Shack	300	000	39999		696			
7	Meridian Multi-Use Path	300	000	39999		435			
8	SR2S - Middle School Path	300	599	59999				1,744	
9	General Fund Cash Transfer	100	000	39999		1,744			
10									
11									
12									
13									
14									
15									
16									
					Totals	$ 80,187	$ -	$ 80,187	$ -
					Net Change	$	80,187		80,187

Reason for Transfer:
General Fund Project Close Out for Projects completed FY2016-17

Reason Budget Available:

Additional Information:

Department Head Signature: _____

Town Manager or Administrative Services/Finance Director Signature: _____

Town Council Approval Date (if required) : Date, Item # - _____

Finance Department's Use Only

Reviewed By: _____ **Date:** _____
Finance Manager

CASH ENTRY REQD: ____Yes ____No **Done by:** _____

Keyed By: _____ **Date:** _____ **Journal #:** _____

BUDGET TRANSFER

Attachment C

Date of Request: October 4, 2017
For Fiscal Year: 2017-18

Requested By: Rob Patterson
Department: Finance

	Account Name	Fund	Dept.	Account	Object	CR Revenue Increase	DR Revenue Decrease	DR Expense Increase	CR Expense Decrease
1	Increase Road Rehab (Road Rehab and Enhancements)	210	450	45228				500,000	
2	Increase Road Rehab (Sidewalks, Curbs and Gutters)	210	450	45228				200,000	
3	Increase Road Rehab (Drainage Improvements)	210	450	45228				200,000	
4		-	-	-					
5		-	-	-					
6		-	-	-					
7		-	-	-					
8		-	-	-					
9		-	-	-					
10		-	-	-					
11		-	-	-					
12		-	-	-					
13		-	-	-					
14		-	-	-					
15		-	-	-					
16		-	-	-					
					Totals	$ -	$ -	$ 900,000	$ -
					Net Change	$	-		900,000

Reason for Transfer:
Carry Over itmes from FY2016-17 assigned by council but not completed

Reason Budget Available:

Additional Information:

Department Head Signature:

Town Manager or Administrative Services/Finance Director Signature:

Town Council Approval Date (if required) : Date, Item # -

Finance Department's Use Only

Reviewed By: _____ **Date:** _____
Finance Manager

CASH ENTRY REQD: ____Yes ____No **Done by:** _____

Keyed By: _____ **Date:** _____ **Journal #:** _____

BUDGET TRANSFER

Attachment D

Date of Request: October 4, 2017
For Fiscal Year: 2017-18

Requested By: Rob Patterson
Department: Finance

	Account Name	Fund	Dept.	Account	Object	CR Revenue Increase	DR Revenue Decrease	DR Expense Increase	CR Expense Decrease
1	Gas Tax Cash Transfer In	210	000	39999		81,786			
2	Old Mammoth Road Paving	300	599	59999				50,415	
3	Hillside Parking	300	599	59999				31,064	
4	Waterford Path	300	599	59999				307	
5	SR2S - Sierra Park Gap	300	000	39999		493			
6	Gas Tax Cash Transfer Out	210	599	59999				493	
7		-	-	-					
8		-	-	-					
9		-	-	-					
10		-	-	-					
11		-	-	-					
12		-	-	-					
13		-	-	-					
14		-	-	-					
15		-	-	-					
16		-	-	-					
					Totals	$ 82,279	$ -	$ 82,279	$ -
					Net Change	$	82,279		82,279

Reason for Transfer:
Gas Tax Fund Project Close Out for Projects completed FY2016-17

Reason Budget Available:

Additional Information:

Department Head Signature:

Town Manager or Administrative Services/Finance Director Signature:

Town Council Approval Date (if required) : Date, Item # -

Finance Department's Use Only

Reviewed By: _____ **Date:** _____
Finance Manager

CASH ENTRY REQD: ____Yes ____No **Done by:** _____

Keyed By: _____ **Date:** _____ **Journal #:** _____

BUDGET TRANSFER

Attachment E

Date of Request: October 4, 2017
For Fiscal Year: 2017-18

Requested By: Rob Patterson
Department: Finance

	Account Name	Fund		Dept.		Account		Object	CR Revenue Increase	DR Revenue Decrease	DR Expense Increase	CR Expense Decrease
1	Measure R Cash Transfer In	216	-	000	-	39999	-		6,320			
2	Interpretative Panels / Content	300	-	599	-	59999	-				6,320	
3			-		-		-					
4			-		-		-					
5			-		-		-					
6			-		-		-					
7			-		-		-					
8			-		-		-					
9			-		-		-					
10			-		-		-					
11			-		-		-					
12			-		-		-					
13			-		-		-					
14			-		-		-					
15			-		-		-					
16			-		-		-					
								Totals	$ 6,320	$ -	$ 6,320	$ -
								Net Change	$	6,320		6,320

Reason for Transfer:
Measure R - Sales Tax Fund Project Close Out for Projects completed FY2016-17

Reason Budget Available:

Additional Information:

Department Head Signature:

Town Manager or Administrative Services/Finance Director Signature:

Town Council Approval Date (if required) : Date, Item # -

Finance Department's Use Only

Reviewed By: _____ **Date:** _____
Finance Manager

CASH ENTRY REQD: ____Yes ____No **Done by:** _____

Keyed By: _____ **Date:** _____ **Journal #:** _____

BUDGET TRANSFER

Attachment F

Date of Request: October 4, 2017
For Fiscal Year: 2017-18

Requested By: Rob Patterson
Department: Finance

	Account Name	Fund	Dept.	Account	Object	CR Revenue Increase	DR Revenue Decrease	DR Expense Increase	CR Expense Decrease
1	Increase Town Manager Contractual Svcs (MLLA Debt Reserve	100 -	413 -	43031 -				500,000	
2	Capital Reserve - Transfer Out	990 -	599 -	59999 -				100,000	
3	General Fund - Transfer In	100 -	000 -	39999 -		100,000			
4	Increase Contractual Services - (Grant Matching Funds)	100 -	438 -	43031 -				100,000	
5		-	-	-					
6		-	-	-					
7		-	-	-					
8		-	-	-					
9		-	-	-					
10		-	-	-					
11		-	-	-					
12		-	-	-					
13		-	-	-					
14		-	-	-					
15		-	-	-					
					Totals	$ 100,000	$ -	$ 700,000	$ -
					Net Change	$	100,000		700,000

Reason for Transfer:

Increase Town Manager Contractual Services for MLLA Debt Reserve
$100,000 from Future Captial for Grant Match required for Parks contstruction.

Reason Budget Available:

Additional Information:

Department Head Signature: _____

Town Manager or Administrative Services/Finance Director Signature: _____

Town Council Approval Date (if required) : Date, Item # - _____

Finance Department's Use Only

Reviewed By: _____ **Date:** _____
Finance Manager

CASH ENTRY REQD: ____**Yes** ____ **No** **Done by:** _____

Keyed By: _____ **Date:** _____ **Journal #:** _____