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 #:** _____

FUND DETAILS - Attachment G - Revised 10/2/2017

Fund Name and Number	Est. Yr-End Fund Balance June 30, 2016	Est. Yr-End Revenue FY2016-17	GF Completed Transfer's	Est. Yr-End Expenditure/adj FY2016-17	Adjustments to FB	Pre-audit Yr-End Fund Balance June 30, 2017
General Fund 100						
Long Term Receivable -Vehicle Services - Unspendable	(3,971,185.74)					
General Fund Balance - Unrestricted	1,103,219.38	28,171,253.57	(8,094,850.73)	16,442,351.96	340,000.00	(3,971,185.74)
Reserve For Economic Uncertainty (REU) - Committed	3,400,000.00				(355,769.84)	
Operating Reserve (OR) - Committed	452,071.00					
Community Development (FAR) - Committed	159,309.68					
Housing Reserve - Assigned	57,504.00				(159,309.68)	0.00
Tourism Reserve - Assigned	8,385.76				98,896.29	
Transit Reserve - Assigned	241,349.69				(3,385.76)	(0.00)
					33,320.99	
Total General Fund 100 Balance						
Comprehensive Leave Fund 101						
Committed Fund Balance	621,971.87	54,506.51		6,053.09		670,425.29
Measure R Fund 215 (Trails)						
Restricted Fund Balance	453,630.87	803,163.01		369,201.35		887,592.53
Mearure R Fund 216						
Restricted Fund Balance	2,602,887.87	1,334,974.02		1,098,820.89		2,839,041.00
Mearure U Fund 217						
Restricted Fund Balance	2,185,273.99	723,869.02		314,505.40		2,594,637.61
TBID Fund 218						
Restricted Fund Balance	0.00	5,872,673.87		5,872,673.87		0.00
Gas Tax Fund 210						
Restricted Fund Balance	1,726,039.81	6,142,363.28		5,840,422.81		2,027,980.28
Capital Projects Fund 300						
Committed Fund Balance	3,175,411.55	5,169,603.08		6,908,601.86		1,436,412.77
LTC Planning Fund 250						
Restricted Fund Balance	0.00	31,184.23		31,184.23		0.00
Housing & Community Dev Fund 245						
Restricted Fund Balance	293,735.55	504,148.00		672,029.75		125,853.80
Drug Enforcement Fund 230						
Assigned Fund Balance	0.00					0.00

FUND DETAILS - Attachment G - Revised 10/2/2017

Fund Name and Number	Est. Yr-End Fund Balance June 30, 2016	Est. Yr-End Revenue FY2016-17	GF Completed Transfer's	Est. Yr-End Expenditure/adj FY2016-17	Adjustments to FB	Pre-audit Yr-End Fund Balance June 30, 2017
RESTRICTED REVENUE FUNDS						
Airport Fund 220						
Fund Balance - Operating	0.00	361,613.51	753,623.00	1,040,311.23	(74,925.28)	0.00
Fund Balance - Capital - Assigned	1,087,116.19	281,720.00		329,309.28	117,349.84	1,156,876.75
Fund Balance Restricted PFC's	0.00	113,718.75			(42,918.28)	70,800.47
LT Liability-Compensated Absences	(31,538.05)				(3,116.58)	(34,654.63)
Fuel Inventory	3,858.25					3,858.25
A/R Airport Billing	7,952.34				3,610.30	11,562.64
Deferred Pension Outflows	74,011.00					74,011.00
Land	544,316.40					544,316.40
Construction in Progress	1,419,517.35				(1,419,517.35)	0.00
Bldgs net of Depr	4,139,947.77				452,269.95	4,592,217.72
Equip/Veh net of Depr	523,215.90				(94,899.46)	428,316.44
Deferred Pension Inflows	(136,663.00)					(136,663.00)
Net Pension Liability	(735,482.00)					(735,482.00)
Retirement Medical OPEB	(54,504.00)					(54,504.00)
Note Payable	0.00					0.00
Total Airport Funds	6,841,748.15					5,920,656.04
Long Valley Fire Fund 240						
Fund Balance	44,710.25	16,207.76		3,154.28		57,763.73
DEVELOPMENT IMPACT FEE FUNDS - All Restricted						
DIF Admin Fund 830	5,211.04	31.61				5,242.65
DIF General Facilities Fund 831	2,851.34	4,072.99				6,924.33
DIF Law Enforcement Fund 832						
DIF Storm Drains Fund 833						
DIF Parks & Rec Fund 834	164,647.84	4,575.01		150,000.00		19,222.85
DIF MCOE Fund 835	37,715.61	23,959.72		46,749.94		14,925.39
DIF Circulation Fund 836	1,261.99	1,530.04				2,792.03
DIF MCOE Child Care Fund 837						
DIF Fire Fac & Equip Fund 838	34,907.54	20,901.87		30,000.00		25,809.41
DIF Airport Improvements Fund 839	13,618.47	82.62				13,701.09
DIF Public Art Fund 840	61,832.38	375.11				62,207.49
DIF Transit Trails Fund 841	5,647.64	8,007.25				13,654.89

FUND DETAILS - Attachment G - Revised 10/2/2017

Fund Name and Number	Est. Yr-End Fund Balance June 30, 2016	Est. Yr-End Revenue FY2016-17	GF Completed Transfer's	Est. Yr-End Expenditure/adj FY2016-17	Adjustments to FB	Pre-audit Yr-End Fund Balance June 30, 2017
ASSESSMENT DISTRICT FUNDS - All Restricted						
Assessment - Juniper Fund 850	222,986.32	19,727.72		108,324.91		134,389.13
Assessment - Bluffs Fund 852	428,179.48	222,039.61		354,319.17		295,899.92
Assessment - Bluffs/Maint Fund 853	234,936.10	19,173.27		71,019.04		183,090.33
Assessment - North Village Fund 854	1,955,674.81	545,469.78		992,424.93		1,508,719.66
Assessment - Old Mammoth Road Fund 856	411,208.92	108,130.60		114,850.79		404,488.73
Assessment - Village Benefit Fund 857	805,873.93	23,510.97		244,718.74		584,666.16
Assessment - Fractional Mello Fund 858	125,220.12	289,827.79		313,877.20		101,170.71
Assessment - DIF In Lieu Mello Tx Dist Fund 859	13,274.15	2,504.28		651.27		15,127.16
Assessment - Transit Facilities Fund 860	(2,994.13)	7,656.72		2,072.35		2,590.24
Assessment - Mammoth View Fund 861	15,975.04	247.13		2,153.76		14,068.41
VEHICLE SERVICES						
Vehicle Service Fund 910 Assigned - from General Fund	2,751,117.48	2,592,292.78		1,660,212.51	(95,231.57)	3,587,966.18
Vehicle Service Fund 910 Restricted - from Gas Tax	3,245,310.16				431,960.06	3,677,270.22
Fuel Inventory - Unspendable	44,441.09				(8,369.63)	36,071.46
Parts Inventory - Unspendable	456,860.81				139,715.07	596,575.88
Note Receivable GF - Unspendable	3,851,207.00				(340,000.00)	3,511,207.00
Equip & Vehicles net of Depr - Unspendable	1,401,010.69					1,401,010.69
Compensated Abs LT Liability - Unassigned	(29,569.74)				(5,155.73)	(34,725.47)
Total Vehicle Service Funds	11,720,377.48					12,775,375.96
MISC FUNDS						
Emp 125 & Ins Benefits Fund 930 Committed	263,328.66	279,370.00		191,809.22		350,889.44
Debt Service / Capital Reserve Fund 990	25,752.93	3,250,458.41		2,735,770.02		540,441.32

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. 17-78 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 4th day of October, 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. 17-89

RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
TO MODIFY THE FISCAL YEAR 2017-18 BUDGET IN ORDER TO PURCHASE THE
SHADY REST PARCEL

WHEREAS, the Town Council has identified the need for affordable community housing as a critical priority; and

WHEREAS, the Town Council has entered into an agreement to purchase the Shady Rest Parcels (APN 035-010-020-000 and 035-100-003-000) in order to retain site control for the long-term planning development of community housing; and

WHEREAS, the Town Council has authorized the use of Housing and General Fund reserves to purchase the parcels for $6,545,000; and

WHEREAS, the Town Council in committed to repaying $3.3 million in reserves; and

WHEREAS, the Town Council wishes to modify the FY2017-18 budget and authorize the use of housing and general fund reserves to purchase of the Shady Rest Parcel; and

NOW, THEREFORE, BE IT RESOLVED that the Town Council shall repay $3.301 million in reserves, which includes $701,000 to the Gas Tax Fund, $1.8 million to the General Fund operating reserve and $800,000 to the General Fund undesignated reserve within three years. The Administrative Services/Finance Director is hereby directed to make the following modifications to the FY2017-18 budget, as provided for in Attachments A.

APPROVED AND ADOPTED THIS 20th day of December 2017.

JOHN WENTWORTH, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

ATTACHMENT A

BUDGET TRANSFER

Date of Request: December 20, 2017
For Fiscal Year: 2017-18

Requested By: Dan Holler
Department: Town Manager

	Account Name	Fund	Dept.	Account	Object	CR Revenue Increase	DR Revenue Decrease	DR Expense Increase	CR Expense Decrease
1	Increase Capital Land Acquisition	990 -	590 -	48300 -				6,545,000	
2	Increase Transient Occupancy Tax Revenue	100	000	30604		1,400,000			
2	Increase Refunds Rebates & Reimbursements GF	100	000	37100		54,000			
3	Increase Refunds/Rebates/Reimbursements (Housing In Lieu)	990 -	000 -	37100 -		593,755			
4	Increase Transfer's Out GF Housing Reserve to Capital/Debt	100	599	49999			156,400		
5	Increase Transfer's Out GF to Capital/Debt (Opr. Reserve)	100 -	599 -	49999 -			450,000		
6	Increase Transfer's Out GF to Capital/Debt (Undesignated FB)	100 -	599 -	49999 -			2,901,146		
7	Increase Transfer's Out GF Housing-FY2017-18 Reserve	100 -	599 -	49999 -			354,339		
8	Increase Transfer's Out GF FY17-18 TOT Excess	100 -	599 -	49999 -			963,846		
9	Increase Transfer's Out Gas Tax Reserve	210 -	599 -	49999 -			701,000		
10	Increase Transfer's Out Housing (245) Undesignated Reserve	245 -	599 -	49999 -			100,663		
11	Increase Transfer's Out GF	100 -	599 -	49999 -			54,000		
12	Increase Transfer's In Capital/Debt Land Purchase	990 -	000 -	39999 -		5,681,394			
13		-	-	-					
14		-	-	-					
15		-	-	-					
16		-	-	-					
17		-	-	-					
18		-	-	-					
					Totals	$ 7,729,149	$ 5,681,394	$ 6,545,000	$ -
					Net Change	$	13,410,543		6,545,000

Reason for Transfer:
To purchase Shady Rest Parcel & recognize revenue received as a reimbursement.

Reason Budget Available:

Additional Information:
Funds currently available in Fund 990
1. Use of Reserve set aside for Housing $69,851 2. Use of Reserve set aside for future capital $200,000

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. 17-89 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 20th day of December, 2017, by the following vote:

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

Jamie Gray

JAMIE GRAY, Town Clerk

RESOLUTION NO. 18-06

RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
ACCEPTING THE 2nd QTR UPDATE AND AMENDING THE FY2017-18 BUDGET

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 received an update from the Administrative Services/Finance Director at the February 7, 2018 Town Council meeting regarding the current year financial results through the 2nd quarter ending December 31, 2017; 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 FY2017-18 budget, as provided for in Attachments A.

APPROVED AND ADOPTED THIS 7th day of February 2018.

JOHN WENTWORTH, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

ATTACHMENT A

BUDGET TRANSFER

Date of Request: February 7, 2018
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 Transient Occupancy Tax Revenue	100	000	30604		1,000,000			
2	Increase Revenue Violaiton Revenue	100	000	30660		20,000			
3	Increase Zoning Violation Revenue	100	000	30670		80,000			
4	Increase TOT Zoning Violations P&I	100	000	30671		20,000			
5	Increase Civil Penalties Municipal Code	100	000	32860		57,000			
6	Increase Building Permit Revenue	100	000	31420		100,000			
7	Increase ERAF-Property Tax Revenue	100	000	30270		47,000			
8	General Fund Cash Transfer to Capital Police Facility	100	599	49999				250,000	
9	General Fund Cash Transfer to Capital Volcom Skate Park	100	599	49999				3,303	
10	General Fund Cash Transfer to MMTH CRK Playground	100	599	49999				75,000	
11	Recognize Debt Proceeds for "New" Multi Use Facility	216	000	37500		5,500,000			
12	Measure R Transfer to Capital "New" Multi Use Facility	216	599	49999				5,500,000	
13	Capital Projects Transfer In Police Facility	300	000	39999		250,000			
14	Capital Projects Transfer In Volcom Skate Park	300	000	39999		3,303			
15	Capital Projects Transfer In MMTH CRK Playground	300	000	39999		75,000			
16	Capital Projects Transfer In "New" Multi Use Facility	300	000	39999		5,500,000			
17	Increase Contract Services for Building	100	442	43031				57,000	
18	Increase Contract Services for Capital Projects	300	531	43031				328,303	
19	Increase Gas Tax Snow Removal Reimb Revneue	210	000	35412		406,148			
20	Increase Transfer's Out to Assmnt Districts Snow Removal	210	599	49999					59,646
21	Increase Transfer's in Juniper Ridge Assmnt District	850	000	39999		2,856			
22	Increase Transfer's in Bluff's Maintenance	853	000	39999		2,195			
23	Increase Transfer's in for OMR Assmnt District	856	000	39999		24,942			
24	Increase Transfer's in NV CFD Assmnt District	857	000	39999		29,653			
25									
					Totals	$ 13,118,097	$ -	$ 6,213,606	$ 59,646
					Net Change	$ 13,118,097			6,153,960

Reason for Transfer:

Recognize increased revenues that have already been realized and allocate funding for capital projects that are in progress. Recognize increased building permit activity and realize the increased revenue and associated expenditures.

Reason Budget Available:

Additional Information:

2nd Quarter budget financial review

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. 18-06 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 7th day of January, 2018, 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, Town Clerk

RESOLUTION NO. 18-32

RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
ACCEPTING THE 3rd QUARTER UPDATE AND AMENDING THE
FISCAL YEAR 2017-18 BUDGET

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 received an update from the Administrative Services/Finance Director at the May 16, 2018 Town Council meeting regarding the current year financial results through the 3rd quarter ending March 31, 2018; 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 FY2017-18 budget, as provided for in Attachments A.

APPROVED AND ADOPTED THIS 16th day of May 2018.

JOHN WENTWORTH, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

BUDGET TRANSFER

Date of Request: 05/16/18
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	Current Year Transient Occupancy Tax	100 -	000 -	30604 -		1,100,000			
2	Sales Tax	100 -	000 -	30402 -		225,000			
3	Property Tax Secured	100	000	30202			208,000		
4	Property Tax Unsecured	100	000	30204		7,500			
5	Property Tax Secured & Escapes	100	000	30210		13,800			
6	Documentary Transfer Tax	100	000	30230		44,000			
7	Current Supplemental Tax	100	000	30234		21,900			
8	Homeowner's Exemption	100	000	30250		22,900			
9	Property Tax-In Lieu VLF	100	000	30260		42,800			
10	Business Tax	100 -	000 -	30802 -		40,000			
11	Business Lic. Application Fee	100 -	000 -	30830 -		10,000			
12	Encroachment Permits	100 -	000 -	31410 -		4,000			
13	Grading Permits	100 -	000 -	31414 -		5,000			
14	Building Permits	100 -	000 -	31420 -		125,000			
15	Planning & Zoning Applications	100 -	000 -	31624 -			60,000		
16	Master Plan Fees	100 -	000 -	31626 -		15,000			
17	Map Check Fees	100	000	31628			20,000		
18	Interest on Investments	100 -	000 -	37002 -		60,000			
19	Refunds & Rebates	100 -	000 -	37100 -		65,000			
20	Contrace Services-Town Manager	100	413	43031				25,000	
21	Advertising & Legal Notices-Town Clerk	100	414	43130				4,000	
22	Insurance Premiums-General Services	100	416	43106					25,000
23	Public Utilities-General Services	100	416	43404					30,000
24	Contract Services-Police	100	420	43031				25,000	
25	Vehicle & Equipment Replacement-Police	100	420	43066				7,100	
26	Regular Salaries-Parks, Bldgs & Trail Maintenance	100	438	40000				15,000	
27	Vehicle & Equipment Replacement-Parks Maintenance	100	438	43066				7,400	
28	Regular Salaries - Engineering	100	460	40000				60,000	
29	Temporary Wages-Engineering	100	460	40111				11,000	
30	Contract Services-Engineering	100	460	43031				60,000	
31	Public Utilities-Snow Removal	210	452	43404				15,000	
32	Vehicle Maintenance Parts-Summer Equipment	210	454	42017				5,000	
33	Vehicle Replacement-Summer Equipment	210	454	43066					13,000
34	Vehicle Maintenance Parts-Winter Equipment	210	455	42017				45,000	
35	Mem'ships, Dues, Subscr-Winter Equipment	210	455	43110				6,000	
36	Vehicle Replacement-Winter Equipment	210	455	43066					9,000
37	Regular Salaries-Garage Operations	210	456	40000				6,000	
38	Health Ins Premiums-Garage Operations	210	456	41002				5,000	
39	Contract Services-Garage Operations	210	456	43031				10,000	
40	Public Utilities-Garage Operations	210 -	456 -	43404 -				10,000	
					Totals	$ 1,801,900	$ 288,000	$ 316,500	$ 77,000
					Net Change	$ 2,089,900			239,500

Reason for Transfer:
3rd Quarter Update

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. 18-32 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 16th day of May, 2018, 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, Town Clerk

RESOLUTION NO. 18-61

RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA,
ACCEPTING THE FOURTH QUARTER UPDATE AND AMENDING THE FISCAL
YEAR 2017-18 AND FISCLA YEAR 2018-19 BUDGETS

WHEREAS, the Town Council has adopted Fiscal Year 2017-18 and FY 2018-19 Budgets; and

WHEREAS, the Town Council wishes to make modifications to those budgets 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 August 15, 2018 Town Council meeting regarding the prior and 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 FY2017-18 and FY2018-19 budgets, as provided for in Attachments A and B.

APPROVED AND ADOPTED this 15th day of August, 2018.

V. CLELAND HOFF, Mayor

ATTEST:

JAMIE GRAY, Town Clerk

Attachment A

BUDGET TRANSFER

Date of Request: August 15, 2018
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	TOT Current Year	100	000	30604		1,472,000			
2	TOT Revenue Violations	100	000	30660			14,000		
3	TOT Revenue P&I	100	000	30661		21,300			
4	TOT Zoning Violations	100	000	30670		47,300			
5	TOT Zoning P&I	100	000	30671		21,600			
6	Business Tax	100	000	30802		7,390			
7	Business Tax P&I	100	000	30810		5,000			
8	Business Lic Application Fee	100	000	30830		3,480			
9	Business Lic Renewal Fee	100	000	30840		2,470			
10	Franchise Fee-Solid Waste	100	000	31204		27,400			
11	Franchise Fee-Electricity	100	000	31206		24,750			
12	Franchise Fee-Gas	100	000	31208		13,840			
13	Franchise Fee-Cable	100	000	31210		30,500			
14	Documentary Transfer Tax	100	000	30230		24,400			
15	Sales Tax	100	000	30402			47,000		
16	Grading Permits	100	000	31414		3,800			
17	Sign Permits	100	000	31430			1,000		
18	Concealed Weapon Permit	100	000	31450		1,090			
19	Special Event Permits	100	000	31470		1,470			
20	Charges for Services	100	000	31602			14,000		
21	Credit Card Service Fee	100	000	31606		4,500			
22	Facility Rental	100	000	31610			5,000		
23	Plan Review New Business & Home Occ	100	000	31620		1,300			
24	Planning & Zoning Apps	100	000	31624		9,300			
25	Master Plan Fees	100	000	31626		6,500			
26	Engineering Fees	100	000	31630		2,800			
27	Forest Service Contract	100	000	31640			2,770		
28	Recreation Program Fees	100	000	31664		13,000			
29	Concessions	100	000	31666			1,000		
30	Whitmore Master	100	000	31670		8,550			
31	Fingerprinting Services	100	000	31692			4,400		
32	Municipal Court Fines	100	000	32810			3,950		
33	Parking citations	100	000	32820			3,600		
34	Civil Penalties	100	000	32860		17,770			
35	FEMA Federal Assistance	100	000	34201		54,200			
36	Refunds & Rebates	100	000	37100		214,000			
					Totals	$ 2,039,710	$ 96,720	$ -	$ -
					Net Change	$	1,942,990		-

Reason for Transfer:
4th Qtr Update

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 B

BUDGET TRANSFER

Date of Request: August 15, 2018
For Fiscal Year: 2018-19

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	Regular Salaries	100	413	40000				6,000	
2	Regular Salaries	100	414	40000				3,000	
3	Regular Salaries	100	415	40000				13,615	
4	Regular Salaries	100	417	40000				6,000	
5	Regular Salaries	100	420	40000				12,865	
6	Regular Salaries	100	432	40000				12,000	
7	Regular Salaries	100	438	40000				12,000	
8	Regular Salaries	100	440	40000				15,000	
9	Regular Salaries	100	442	40000				6,000	
10	Regular Salaries	100	444	40000				3,000	
11	Regular Salaries	100	460	40000				15,000	
12	Regular Salaries	100	464	40000				3,000	
13	Regular Salaries	210	450	40000				24,000	
14	Regular Salaries	220	471	40000				12,000	
15	Regular Salaries	910	456	40000				12,000	
16									
					Totals	$ -	$ -	$ 155,480	$ -
					Net Change	$	-		155,480

Reason for Transfer:
Employee Bonus achieved by exceeding the prior year budgeted TOT per the MOU's

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. 18-61 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 15th day of August, 2018, by the following vote:

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

JAMIE GRAY, Town Clerk