TOWN OF MAMMOTH LAKES

Annual Report For:

Assessment District 93-4, Zone 1 (The Bluffs) Maintenance District No. 1

Fiscal Year 2019/20

Prepared by:

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helping communities fund tomorrow

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1. EXECUTIVE SUMMARY

WHEREAS, the Town Council of the Town of Mammoth Lakes (the "Town") previously established the Assessment District 93-4, Zone 1 (The Bluffs) – Maintenance District No. 1 (the "District") in 1993 pursuant to the Improvement Act of 1911; and

WHEREAS, the Town desires to provide for the levy and collection of District assessments for the 2019/20 Fiscal Year; and

WHEREAS, the Town has directed NBS to prepare and file an annual report describing the general nature, location and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations and servicing of the improvements, a diagram showing the area and properties to be assessed and an estimate of the costs of the maintenance, operations and servicing of the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

NOW THEREFORE, the following assessment, levied in accordance with the assessment methodology adopted and approved by the Town Council at the time of District formation, is made to cover the portion of the estimated costs of maintenance, operation and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received:

SUMMARY OF ASSESSMENT

Description	Amount
Total District Budget	$122,700.00
Add: Snow Management Reserve	60,000.00
Less: Town Contribution for Snow Removal	(17,000.00)
Less: Contribution from District Funds	0.00
Balance to Assessment	**$165,700.00**
Fiscal Year 2019/20 Maximum Assessment Rate Per Lot	**$2,100.00**
Fiscal Year 2019/20 Actual Assessment Rate Per Lot	**$2,097.47**

2. PLANS AND SPECIFICATIONS

2.1 Description of the Boundaries of the District

The District is located within the Town's boundaries. The District is described generally as east of Old Mammoth Road and consisting of the residential parcels on Pine Street, Fir Street, and LeVerne Street.

2.2 Description of Improvements and Services

The following are the improvements authorized for construction within Zone 1 of the District, but not necessarily maintained the District:

- Roadway, drainage, sewer, power, street light, telephone, television cable and gas line improvements on Benz Way, Fir Street, LeVerne Street, and Pine Street. Offsite road rehabilitation work is also included on Old Mammoth Road from Engineer's Station 12+00 to LeVerne Street, as well as offsite construction on Fir Street and LeVerne Street from Old Mammoth Road to the project.

2.3 Description of Maintenance

The following improvements are to be maintained entirely by the District.

Within the boundaries of the District, and on LeVerne Street from Old Mammoth Road to the west boundary of the District, and on Fir Street from Old Mammoth Road to the west boundary of the District:

- Roadways and Roadway related improvements included but not limited to paving, road shoulders, snow stakes, traffic and street signs, earth fills appurtenant to the roadway construction and erosion protection.
- Power and maintenance costs for the streetlights at the intersection of Old Mammoth Road and LeVerne Street, and Old Mammoth Road and Fir Street (street light at Old Mammoth Road and Red Fir to be maintained by the Town.
- Drainage improvements including swales, drywells, culverts, and inlet structures.
- The responsibility for raising to new grade, utility, manhole, and monument covers within the roadway at such time as the roadway grade is changes. With the exception of the monument well covers, such utility and manhole covers remain the property of the utility company for which they were constructed.
- Snow removal and storage at the level prescribed by and to the specifications of the Town's Public Works Department.

Old Mammoth Road, from the westerly intersection with Red Fir to LeVerne Street.

- Snow removal and storage at the level prescribed by and to the specifications of the Town's Public Works Department.

The following improvements are to have maintenance shared by the District and the Town:

- Old Mammoth Road, from the westerly intersection with Red Fir to the southerly end of pavement (snow closure gate).
- Roadways and Roadway related improvements included but not limited to paving, road shoulders, snow stakes, traffic and street signs, earth fills appurtenant to the roadway construction and erosion protection.
- Drainage improvements including swales, drywells, culverts, and inlet structures.
- The responsibility for raising to new grade, utility, manhole, and monument covers within the roadway at such time as the roadway grade is changes. With the exception of the monument well covers, such utility and manhole covers remain the property of the utility company for which they were constructed.

3. ESTIMATED COSTS

3.1 District Budget

The estimated cost of maintenance, operations, servicing the improvements, and administration as described in the Plans and Specifications are summarized below. Each year, as part of the assessment district levy calculation process, the Town reviews the previous year's costs and expenses and estimates the annual costs for the following fiscal year.

Description	Proposed Fiscal Year 2019/20 Costs
Annual Maintenance	
Snow Management	$65,000.00
Striping	3,000.00
Incidentals	0.00
Street Maintenance	0.00
Subtotal Annual Maintenance Costs	**$68,000.00**
Major Maintenance Costs:	
Slurry Seal – Accrual	$7,000.00
Asphalt - Accrual	40,000.00
Fogseal - Accrual	0.00
Subtotal Maintenance Costs	**$47,000.00**
Administration Costs:	
Personnel/Overhead/Consultant	$7,500.00
County Collection Fees	200.00
Subtotal Administration Costs	**$7,700.00**
Total District Budget	**$122,700.00**
Add: Snow Management Reserve	$60,000.00
Less: Town Contribution for Snow Removal	(17,000.00)
District Property Owner Participation and Reserves	**$165,700.00**
Less: Contribution from District Funds	0.00
Fiscal Year 2019/20 District Assessment	**$165,700.00**

3.2 Definitions of Budget Items

The following definitions describe the services and costs included in the District budget:

3.2.1 MAINTENANCE COSTS

Snow Management: Includes the clearing and hauling of snow from the District improvements. The annual snow management budget is based upon a 200-inch snow year.

Striping: Includes expenses of any kind of device or material that is used on a road surface in order to convey official information.

Incidentals: Includes expenses such as engineering and attorney fees, printing, advertising, superintendent fees, investigation and report fees, and other associated fees defined in Section 5024 of the Improvement Act of 1911.

Street Maintenance: Includes the required maintenance costs necessary for a contractor or Town staff member to maintain the street improvements, including the power of street lights, annual asphalt repair, striping of the road, maintenance of road signs, maintenance of retaining walls, maintenance of guard rails, and sweeping, as necessary.

Slurry Seal - Accrual: Includes the accrual for costs to provide for periodic asphalt sealing of the street improvements within the District. The asphalt sealing has a finite life expectancy and will need to be completed approximately every six years in the future.

Asphalt - Accrual: Includes the cost to provide for periodic asphalt replacement of the street improvements within the District. The asphalt has a finite life expectancy and will need to be replaced approximately every 20 years in the future.

Fogseal – Accrual: Includes the accrual for costs to provide for periodic fog seal treatment of the asphalt of the street improvements within the District. The asphalt fogseal has a finite life expectancy and will need to be completed approximately every two (2) years. Every 6 years the asphalt will be slurry sealed, rather than fogsealed.

3.2.2 ADMINISTRATION COSTS

Personnel/Overhead/Consultant: This item includes the cost to all particular departments and staff of the Town, and consultants for providing the administration, coordination and management of District services, operations, and incidental expenses related to the District. This item also includes creation of an annual report, resolutions and placing the assessment amounts onto the County tax roll each year, along with responding to any public inquiries.

County Collection Fees: include the actual cost to the District for Mono County to collect the assessments on the property tax bills and distribute the collections to the Town.

4. METHOD OF ASSESSMENT

4.1 Method of Assessment Spread

The total assessment for Fiscal Year 2019/20 shall be levied against each assessable parcel within the District according to benefit received. Exempt, or non-assessable parcels, include all public streets and easements, public rights-of-ways, public agency-owned properties and easements, and all federally owned properties. Within the District, there are a total of 81 lots, two of which are exempt from assessments, as specified in the Final Engineer's Report dated July 2, 2014. The remaining parcels are single-family residential lots that benefit from the improvements. Some parcels span across multiple lots. On the basis that each lot benefits equally from the maintained public improvements, the net total assessment is divided equally amount the 79 residential lots.

The assessment for Fiscal Year 2019/20 is $2,097.47 per residential lot.

4.2 Time and Manner of Collecting Assessments

The Town will levy and collect the District assessments in the same manner and at the same time as ordinary ad valorem property taxes.

5. APPENDICES

Assessment Diagram **A**

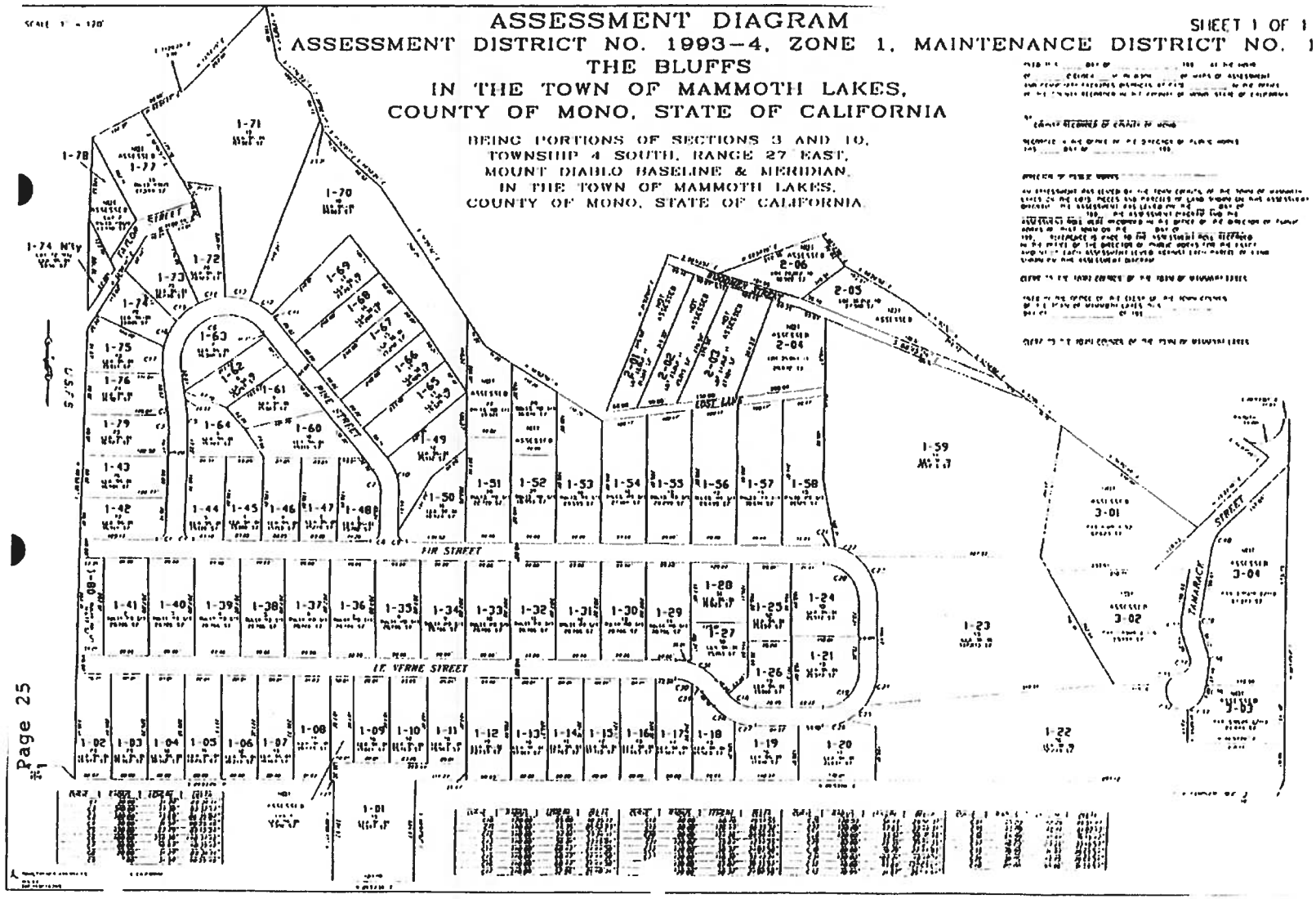
Assessment Roll **B**

5.1 Appendix A – Assessment Diagram

An Assessment Diagram for the District is shown on the following page. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the County Assessor, at the time this report was prepared, and are incorporated by reference herein and made part of this report.

EXHIBIT "B"

ASSESSMENT DISTRICT 93-4, ZONE 1, MAINTENANCE DISTRICT NO 1



5.2 Appendix B – Assessment Roll

The following pages show the assessment roll for Fiscal Year 2019/20 for the District.

Town of Mammoth Lakes

Assessment District 93-4, Zone 1 (The Bluffs)
Maintenance District No. 1

Fiscal Year 2019/20 Assessment Roll

Assessor's Parcel Number	Number of Lots	Annual Assessment
022-300-015-000	0	$0.00
022-300-017-000	0	0.00
022-300-049-000	1	2,097.47
022-300-050-000	1	2,097.47
022-300-051-000	1	2,097.47
022-300-052-000	1	2,097.47
022-300-053-000	1	2,097.47
022-300-054-000	1	2,097.47
022-300-057-000	1	2,097.47
022-300-058-000	1	2,097.47
022-300-059-000	1	2,097.47
022-300-060-000	1	2,097.47
022-300-061-000	1	2,097.47
022-300-062-000	1	2,097.47
022-300-063-000	1	2,097.47
022-300-064-000	1	2,097.47
022-300-065-000	1	2,097.47
022-300-066-000	1	2,097.47
022-300-067-000	1	2,097.47
022-300-069-000	2	4,194.94
022-381-002-000	1	2,097.47
022-381-021-000	1	2,097.47
022-381-022-000	1	2,097.47
022-381-023-000	1	2,097.47
022-381-024-000	1	2,097.47
022-381-025-000	1	2,097.47
022-381-026-000	1	2,097.47
022-381-027-000	1	2,097.47
022-381-028-000	1	2,097.47
022-381-029-000	1	2,097.47
022-382-004-000	1	2,097.47
022-382-030-000	1	2,097.47
022-382-031-000	1	2,097.47
022-382-032-000	1	2,097.47
022-382-033-000	1	2,097.47
022-382-034-000	1	2,097.47
022-382-035-000	1	2,097.47
022-382-036-000	1	2,097.47
022-382-037-000	1	2,097.47
022-382-039-000	1	2,097.47
022-382-040-000	1	2,097.47
022-382-041-000	1	2,097.47
022-382-042-000	1	2,097.47

Town of Mammoth Lakes

Assessment District 93-4, Zone 1 (The Bluffs)
Maintenance District No. 1

Fiscal Year 2019/20 Assessment Roll

Assessor's Parcel Number	Number of Lots	Annual Assessment
022-382-043-000	1	2,097.47
022-382-044-000	1	2,097.47
022-382-045-000	1	2,097.47
022-382-046-000	1	2,097.47
022-382-047-000	1	2,097.47
022-382-048-000	1	2,097.47
022-382-049-000	1	2,097.47
022-382-050-000	1	2,097.47
022-382-051-000	1	2,097.47
022-382-053-000	1	2,097.47
022-382-054-000	1	2,097.47
022-392-001-000	1	2,097.47
022-392-010-000	1	2,097.47
022-392-011-000	1	2,097.47
022-392-012-000	1	2,097.47
022-392-013-000	1	2,097.47
022-392-014-000	1	2,097.47
022-393-012-000	1	2,097.47
022-393-013-000	1	2,097.47
022-393-014-000	1	2,097.47
022-393-041-000	1	2,097.47
022-393-042-000	1	2,097.47
022-393-043-000	1	2,097.47
022-393-044-000	1	2,097.47
022-393-045-000	1	2,097.47
022-393-046-000	1	2,097.47
022-393-047-000	1	2,097.47
022-393-048-000	1	2,097.47
022-393-049-000	1	2,097.47
022-393-050-000	1	2,097.47
022-393-051-000	1	2,097.47
022-393-052-000	1	2,097.47
022-393-053-000	1	2,097.47
022-400-016-000	1	2,097.47
022-400-021-000	1	2,097.47
022-400-022-000	1	2,097.47
022-400-025-000	1	2,097.47
80 Parcels	**79**	**$165,700.00**