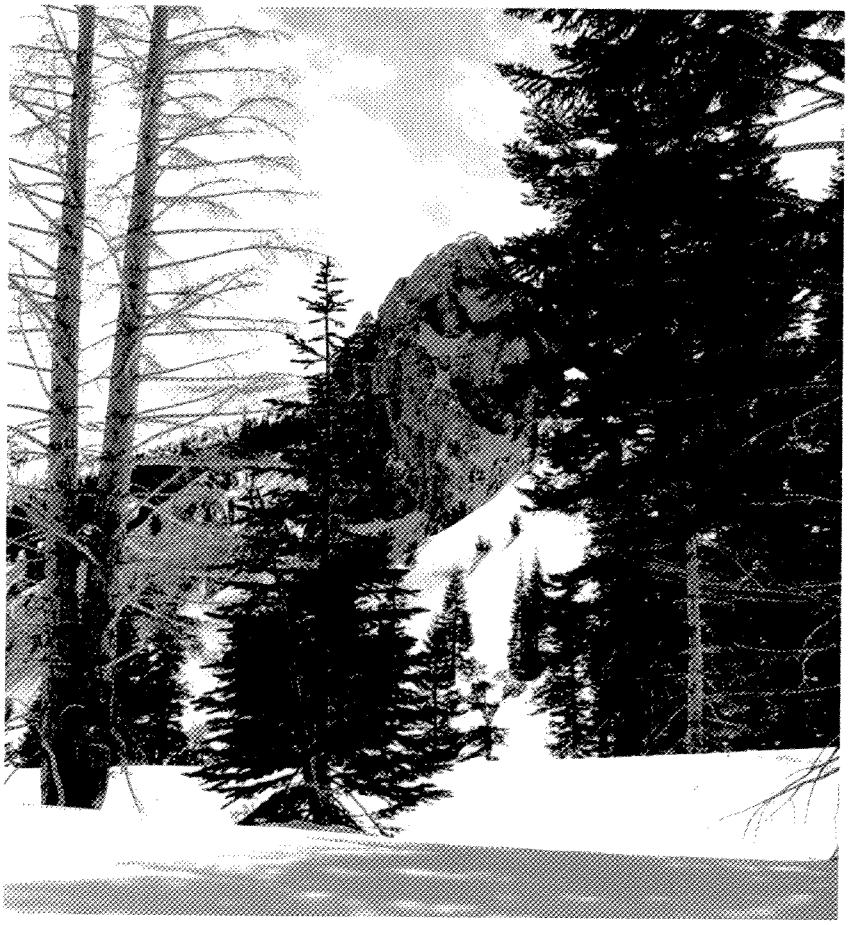
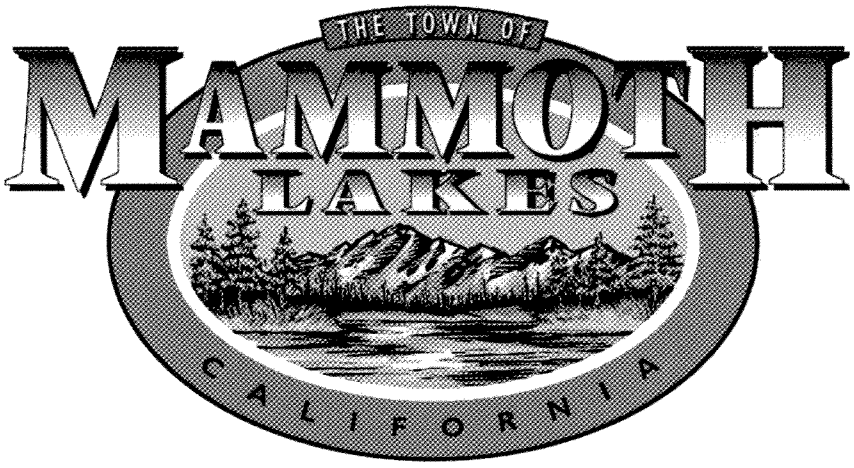


TOWN OF MAMMOTH LAKES
FINAL BUDGET

FISCAL YEAR 2008-2009



THE TOWN OF MAMMOTH LAKES
Fiscal Year 2008-2009 Final Budget

Wendy Sugimura, Mayor
Neil McCarroll, Mayor Pro Tem
Jo Bacon, Councilmember
John Eastman, Councilmember
Skip Harvey, Councilmember

Robert F. Clark, Town Manager
Karen Johnston, Assistant Town Manager

Michael Grossblatt,
Human Resources and Risk Management Director
Anita Hatter, Town Clerk
Raymond Jarvis, Public Works Director
Brad Koehn, Finance Director
Bill Manning, Airport and Transportation Director
Randy Schienle, Chief of Police
Danna Stroud, Tourism and Recreation Director
Peter Tracy, Town Attorney
Mark Wardlaw, Community Development Director

TOWN OF MAMMOTH LAKES
FISCAL YEAR 2008-09 BUDGET
Highlights between Proposed and Final Adopted Budget

On July 2, 2008 Council adopted the Town's Fiscal year 2008-09 budget, but also directed that additional expenditure reductions be brought back to Council on July 16, 2008 for Council consideration.

The funding direction and modifications to the proposed budget approved by Council on July 2, 2008 are as follows:

Revenues:

Reduce the TOT Trend line used for projecting TOT revenue from 93% to 92%. This reduced the TOT revenue $125,788. Because of the TOT funding formula commitments that are based on TOT revenue funding was reduced to the following departments: Tourism ($24,190), Transit ($9,676), and Housing ($9,676), the funding was $43,000 impacts these programs.

Expenditures:

Policy Decision #5 High Sierra Energy Foundation (HSEF). Council directed $12,500 from Council Discretionary and will consider at midyear if an additional $12,500 will be used to fund HSEF.

Policy Decision #6 Mammoth Lakes Chamber of Commerce. Council directed funding of $12,500. $10,000 funded from Local Programs and $2,500 from Tourism Contractual. Council will consider at midyear if an additional $12,500 will be funded from Tourism Contractual.

Policy Decision #8 Forest Fire Fuel Reduction. Funding was approved from the Self Insurance Fund for $15,000 instead of $30,000. The appropriation is in the Town Manager Emergency Preparedness line item.

Policy Decision #9 Self-Insurance Funding of Retirement Health. Council directed that $6,000 would be appropriated from the Self-Insurance Fund to fund the cost of an actuarial and will consider funding the retiree health liability with the balance of the Self-Insurance Fund not needed for the fuel reduction program after the actuarial has been completed. The appropriation has been included in Fund 930.

Policy Decision #28 Workforce Housing. Council directed that the cost of the transitional work force housing (L'Abri) and any associated rent be moved from the Housing Fund (465) to the General Fund (001). Council also approved a contract cost increase of 15% (50,220) with Mammoth Lakes Housing.

Policy Decision #29 Housing Element. Council decided to put funding on hold until the scope and costs are better known. Funding alternatives include: TOT housing allocation, TOT housing allocation funded loan, housing mitigation funding, long-term planning fees.

Policy Decision #32 Jazz Jubilee. Council directed funding of $20,000. The Council Discretionary line item was increased for this appropriation.

Policy Decision #34 Wildlife Management Funding. Council directed $10,000 from the Council Discretionary line item and will consider another $5,000 from Council Discretionary if and when the "Bear With Us" committee presents a progress and funding report to Council.

Council's decision on the other policy decisions did not change the proposed budget amounts.

The Council did create a subcommittee to report back to Council on August 20th with additional budget recommendations for the proposed fee increases for Planning, Building and Development Impact Fees, and any potential mitigations to any proposed fee increases by reductions in other fee types or further expenditure reductions to fund the shortfall in development fee revenues if the fee increases are less than what was proposed.

On July 17th, Council adopted a total of $116,500 in net expenditure reductions. The table on the next page itemizes those changes:

Department	Expenditure Reductions
Town Council	$5,700 Conferences and Meetings
Town Council	$4,300 Training and Education
Local Programs	$5,000 General Fund Support for Programs/Community Organizations--same funding as prior fiscal year
Town Clerk	$1,000 Conferences and Meetings
Town Clerk	$500 Mileage
Town Clerk	$2,000 Training and Education
Finance	$4,350 Conferences and Meetings
Finance	$2,300 Training and Education
Personnel	$2,500 Conferences and Meetings
Personnel	$2,000 Training and Education
Information Systems	$1,000 Conferences and Meetings
Public Safety	$38,939 Recently announced police officer vacancy. Leave vacant for 13 weeks.
Park Maintenance	$1,550 Nutrition
Park Maintenance	$2,000 Conferences and Meetings
Whitmore Recreation Area	$500 Nutrition
Whitmore Recreation Area	$3,000 Grounds Maintenance
Recreation Programs	$3,000 Conferences and Meetings
Community Development	$12,727 Building Official Retirement delay replacement 6 weeks.
Development Engineering	$3,510 Contractual Services
Development Engineering	$500 Office Equipment & Furniture
Public Works Engineering	$125 Membership & Dues
Public Works Facilities	$400 Contractual Services
Public Works Facilities	$1,000 Bus Shelter Maintenance
Street Maintenance	$2,000 Contractual Services
Street Maintenance	$500 Training and Education
Street Maintenance	$1,500 Street Lights
Street Maintenance	($14,108) Increase Fuel Budget
Snow Removal	$1,000 Uniforms
Snow Removal	$1,000 Contractual Services
Snow Removal	$500 Training and Education
Snow Removal	$3,500 Street Lights
Snow Removal	$500 Office Equipment & Furniture
Airport	$22,207 Second new seasonal employee not needed at airport because of only 1 daily flight

General Fund Reductions	**$116,500**

Besides the expenditure reductions, Council choose the 'Alternative Revenue Estimate' that increased the overall General Fund Revenue projections by $27,587 and dramatically shifted the revenue projections by revenue type. The following table illustrates the changes by revenue type:

	Modified Proposed Budget	Council Adopted Alternative Revenue Estimate
Property Tax	$ 2,717,763	$ 3,730,586
Sales Tax	$ 1,790,015	$ 1,500,205
Sales Tax In Lieu	$ 593,310	$ 518,443
Utility Users Tax	$ 707,350	$ 917,789
Business Tax	$ 352,809	$ 356,576
Franchise Fees	$ 500,954	$ 584,276
Vehicle In Lieu	$ 39,475	$ 31,042
Interest	$ 211,950	$ 385,385
TOT	$11,572,479	$10,489,390
Total	$18,486,105	$18,513,692

The major reduction by revenue type was the projection change for TOT. The proposed budget had forecasted TOT at 93% of the 10 year TOT trendline and as mentioned earlier Council on July 2 reduced the projection to 92% of the trendline. On July 16th the TOT projection was further reduced to about 83.4% of the trendline. This was the estimated total of the actual TOT revenue for FY 07-08, so in other words the budget assumed no growth or reduction in TOT revenue year over year. The other major revenue projection reduction was to the sales tax revenue type. The estimate for the FY 07-08 sales tax total was discounted by 5% and the Sales Tax in Lieu was projected at the FY 07-08 revenue estimate.

The most significant revenue projection increase was to property tax. Although the 37.2% increase in the budget projection is very significant it only reflected 2% growth rate when compared to the estimated property tax for FY 07-08.

The Town has 'politically committed' that several departments receive a minimum level of funding based on TOT and business tax revenue. The formulaic funding and those departments are:

Tourism Department	2.5 points of the 13 point TOT rate All of the Business Tax Revenue
Housing Department	1 point of the 13 point TOT rate
Transportation & Transit	1 point of the 13 point TOT rate
Community Facilities TOT	Incrementally increase over time to 1.5 points of the 13 point TOT rate (suspended in 08-09 to fund Airport Operations, Airport litigation, and Community Development)

The Council has approved department expenditures in the Tourism, Housing and Transportation & Transit departments that were not reduced significantly from the proposed budget. Since the department expenditures have been authorized the necessary funding is required to fund those expenditures. In some department cases that means that the General Fund contribution may exceed the formulaic 'political commitment'. The department revenue funding and expenditure summary for the 'political committed' departments is listed below:

Tourism Department	
Tourism & Recreation Fee Revenue	$ 442,988
PW Transfer & Prepaid Rent	$ 89,948
General Fund Contributions	
TOT Political Commitment	$2,017,190
Business Tax Political Commitment	$ 356,570
General Fund-Parks & Recreation	$ 848,204
General Fund Contribution *	$ 116,649
Total Funding	$3,871,549
Expenditures	
All Tourism Departments	$2,577,319
All Parks & Recreation Departments	$1,294,230
Total Expenditures	$3,871,549
Transportation & Transit	
General Fund Contributions	
TOT Political Commitment	$ 806,876
General Fund Contribution *	$ 31,864
Other Transportation Funding	$ 468,372
Total Funding	$1,307,112
Total Transportation Expenditures	$1,307,112
Workforce Housing	
TOT Political Commitment	$ 806,876
Workforce Housing Expenditures #	$ 806,876

* General Fund Contribution that exceeds the political commitment
# There is only $30,369 available for the housing element unless more General Fund is committed or the Mammoth Lakes Housing Contract is revised downward.

On August 20, 2008 Council considered the Community Development Department Fees and Budget Revision agenda that brought forward recommendations from both the subcommittee and staff. Council directed additional budgeted expenditure reductions by 'unfunding' the following vacated positions: Building Official, Community Development/Public Works Analyst, and a Police Officer position. The overtime budget was also reduced by 5% for all departments, excluding Public Safety.

Council also directed action that modified the fee revenue in Community Development. The final budget reflects that revised fee revenue projection and the resulting increased contribution from the General Fund to cover the budgeted expenditures.

One of the now unfunded and vacated positions in Community Development became vacant as a result of the employee transferring to the Airport. Staffing at the airport was budgeted to increase in order to service commercial air service and an existing staff member had announced plans to move out of the area. Since the vacancy could cause a deficiency in the required security and fire coverage that could delay commercial air service, the employee transfer occurred but the expected termination has been delayed. This change required an additional $32,000 from the General Fund to the Airport.

The budget summaries, budget line items, charts and graphs have been updated to reflect the numbers in the final budget.

The Council has adopted a Reserve for Economic Uncertainty (REU) policy that is used to mitigate the impacts of a revenue shortfall or unbudgeted impacts during the course of a fiscal year. Fiscal Year 2007-08 had both the impact of the Airport litigation cost and a shortfall of development fee revenue that was somewhat offset by a General Fund surplus. Nevertheless, a drawdown of the REU (estimated $1,500,000) will be required for FY 07-08. This action causes the Town to not be at the Council adopted REU level of 25% of operational revenue. The FY 08-09 budget has $751,000 in litigation appropriations that if not expended will be used to replenish the REU. In addition to that budget appropriation, the expenditure and revenue changes that Council has directed provided funds in the budget for a repayment of 163,259 towards the REU. The following table illustrates the REU activity:

RESERVE FOR ECONOMIC UNCERTAINTY

	Beginning Balance	REU Drawdown	REU Repayment	Ending Balance	Actual REU %	REU Target Shortfall
Fiscal Year 2007-08	4,417,319	(1,500,000)	0	2,917,319	16.51%	(1,500,000)
Fiscal Year 2008-09 *	2,917,319	0	163,259	3,080,578	16.46%	(1,599,031)

* An addition repayment to the REU may be avaliable from the $751,000 budget for litigation expenses if not fully expended on litigation costs during FY 08-09.

OFFICE OF TOWN MANAGER

Robert F. Clark, Town Manager

P.O. BOX 1609, MAMMOTH LAKES, CALIFORNIA 93546

MEMORANDUM

To: Mayor and Council
From: Robert F. Clark, Town Manager
Subject: Proposed FY 2008-09 Budget
Date: May 21, 2008

It is a pleasure to present for your consideration a proposed budget for fiscal year 2008-09 which is balanced and which continues the process of advancing the Town Council's key goals.

The proposed budget is the next step in responding in a methodic and measured way to several financial challenges that have emerged in the preceding fiscal year. The budget assumes that the pace of construction will continue to be very slow and that no major new projects will break ground. The budget also recognizes that substantial legal bills will be paid to defend the Town in the Hot Creek litigation, and that the matter may not be resolved during the course of the fiscal year.

Revenue Estimates and Fee Adjustments
The proposed budget is based on conservative revenue estimates. Prior to the preparation of the budget, staff conducted workshops on transient occupancy tax, sales tax, property tax, capital improvement funding, and development related fees. The workshops discussed the methodology and assumptions used in building the budget.

The budget assumes a continued low level of development activity. The budget also recognizes that the current development related fees do not cover the cost of the services rendered to private developers. Therefore a substantial increase in the building and planning fees is proposed and assumed to be approved. If the fee increase in not approved, there will be a major reduction in revenues, and a need to take action to reduce spending further to offset the loss.

Level of Service Impacts
During the course of FY 2007-08 the Town held eight positions open including:

- Development Engineering Manager
- Contract Building Inspector
- Building Inspector
- Code Enforcement Officer
- Assistant Planner (1/2 of Deputy Director Position)

Phone: (760) 934-8989, ext. 226 Email: rclark@ci.mammoth-lakes.ca.us

- Parking Control Officer
- Special Events Coordinator
- Program Marketing Manager

The Building Official position is included in the budget, but could be filled by an internal candidate, which would create an additional vacancy. The funding for these positions is suspended for the full fiscal year ahead. This will result in noticeable reductions in service levels is several areas including code enforcement, parking enforcement, Police Department front counter hours, and planning and engineering turn around times. To the greatest degree possible duties are being reallocated to the remaining Town employees to minimize these impacts.

A one time suspension of the summer paving program is proposed. This is somewhat offset by the complete reconstruction of Lake Mary Road. There is also a one time diversion of funds from the community facilities allocation of transient occupancy tax. Both of these actions are necessary to 1) fund expanded airport operation costs for scheduled commercial air service; 2) fund legal bills related to airport litigation; and 3) provide funding support to Community Development.

Capital Improvement Program

Most of the projects included in the Capital Improvement Program are grant funded projects which have been progressing through the funding cycle for several years. The Town must proceed with these projects in order to retain (or avoid refunding) grant money. The program includes almost $16.7 million in projects. About $13.9 million of that amount comes from grants, another $1.2 million is funded by Development Impact Fees (DIF), $1.4 million for the air terminal is funded by a loan (FY 07-08 also had project costs) , and less than $200,000 comes from the General Fund. The debt balance of the Town only DIF accounts after receiving the benefit of the delayed Parking Structure set aside, which stood at $1 million at the beginning of FY 2007-08 is projected to be reduced to $700,000 at the end of FY 2008-09. This will be further offset by a $650,000 positive balance in the Public Art Fund

Unfortunately, the budget does not include the construction of the Public Safety Facility, which had been slated for groundbreaking in spring of 2009, the completion of the ice skating facility, and the North Village Parking Structure. The loan of $3.2 million from money reserved for the Parking Structure is not programmed to be repaid during FY 08-09; and is not expected to be until a major project pays their DIF.

Even with these reductions, this represents the most aggressive capital improvement effort in the history of the Town.

Airport Operations

Commercial air service is scheduled to begin in December of 2008. The budget includes a $150,000 contribution from the General Fund to cover the ongoing operating costs associated with that new function. The budget also includes $70,000 to cover debt service on the terminal building. It appears that there are several advantages to issuing a certificate of participation (COP) to pay for this rather than borrowing internally or through an agreement with Mammoth Mountain Ski Area.

Conclusion

I would like to thank Finance Director Brad Koehn and the entire Town staff for the hard work that went into the assembly of the proposed budget. It provides a solid starting place for the Council's policy deliberations.

Town of Mammoth Lakes
Fiscal Year 2008-2009 Budget

Mayor, Members of the Town Council, and citizens of Mammoth Lakes:

Transmitted herewith is the proposed budget for Fiscal Year 2008-2009.

INTRODUCTION

This budget document is the annual financial plan of the Town and is used by a wide range of participants including Town Council, Town staff, Town Commissions, interested citizens, and financial organizations. Since the budget is a short-term planning tool it is critical that the budget is viewed in the context of the long-term financial plan. The long-term financial plan is an accompanying document to the budget and should be viewed as an opportunity for Council to make financial decisions that have a significant impact on the Town's ability to accomplish community priorities that will be realized over time. To the extent possible, the proposed Budget reflects the goals and priorities of the Council established over many years. The Budget Document consists of three main sections: Introduction and Highlights, Budget Summaries, and Individual Departments, including their detailed line-item budgets.

The **Budget Introduction** presents a broad overview, a look at trends affecting the budget, and budget highlights. Budget highlights include financial information related to revenues, expenditures, and the fund balance.

The **Budget Summary** provides a summary overview of Total Operational Revenues and Total Operational Expenditures, organizational charts and comparison of staffing levels to prior fiscal years.

The **Individual Departments** section organizes the budget by operational departments and specialized funds. Within each operational department, there may be one or several funds.

BUDGET HIGHLIGHTS

TRENDS

The Town organization continues to experience positive growth in General Fund Revenue which is a good indicator of economic health overall. However, it is also evident that parts of the community (primarily new development and real estate transactions) have slowed down dramatically. Although this has a very minimal impact to the Town General Fund it does impact the fee revenue generated to support new development services (Community Development and Public Works), and the Development Impact Fee (DIF) that is used to finance all or a portion of the Town facilities because of the impact that new development has

on the community. Council has already taken several actions that have mitigated the impact of the development slow down. Capital projects have been postponed, downsized and staff vacancies caused by attrition are not automatically filled. The proposed Capital Improvement Program for the full five year period has been reduced over $50,000,000 (Council has the option and the ability to add capital projects back onto the program when revenue from development materalizes). To fund the temporary shortfall in the DIF funds, Council authorized a loan from the General Fund. The General Fund loan was funded from the sale of right of way easements that was initially earmarked for the North Village Parking Garage. Since the garage project has also been delayed the funds were available to be loaned to the DIF accounts. Many of the vacant positions caused by attrition have been left vacant and some of those are included in the budget policy decision packet for Council direction.

Fiscal Year 2008-09 will be the second year in a row that development fee revenues have not been sufficient to fund the Community Development Department. Staff has been tracking the time and costs associated with each fee and now have the data to demonstrate which fees need to be revised. The proposed budget assumes that those new fees will be adopted and are reflected in the proposed revenue forecast. The development fee revenue projection is based on a slow development year similar to what the Town has experienced in the last two years. Even with the proposed fee increase projection of slow development requires $365,297 from the General Fund to fund the Community Development Department If the fee structure is not changed and/or vacant positions in Community Development are filled, then greater funding support would be required from the General Fund including a draw down of the Reserve for Economic Uncertainty.

The capital projects for FY 08-09 are expected to still exceed $16,000,000. Grant funding funds 80% of the cost while DIF is expected to only fund about 8%, the balance is funded from other sources.

A significant impact to this year's budget is anticipated litigation costs. Mammoth Lakes Land Acquisition, LLP (Hot Creek) has sued the Town for alleged breach of the Development Agreement for development of a condominium or hotel at Mammoth Yosemite Airport. In April 2008, a jury found that the Town had breached the DA and awarded $30 million in damages. That decision is being appealed, and is not expected to be heard during the course of the FY 2008-09 budget. Although the appeal will not be argued during the course of the year, there will be significant costs associated with preparation and briefing. Council has several budget policy decisions that will direct how to fund these costs. One of the policy decisions is the reduction of the summer road rehabilitation program. The only funding for the road rehabilitation would be to fund the debt service payment on the paving machine and the Proposition 1B funding of $280,000. A second budget policy decision is the one year suspension of the allocation of TOT to capital projects and debt service beyond what is required to cover the existing debt service and the completion of the Public Safety Facility design. This suspension allows the Town to appropriate additional funds to the on-going litigation costs and other airport costs.

It is unknown what the status of the Town's Fund Balances will be when Fiscal Year 2008-09 is finalized. Yet there is enough revenue information that it is certain that the Town will experience General Fund revenues that exceed budget expectation, but the positive news will

be offset by the shortfall of Development Fee revenue in Community Development and the litigation costs related to the Hot Creek lawsuit. It is likely that the Town will fall short of the 25% target for the Reserve for Economic Uncertainty.

REVENUES

The Town's General Fund Revenue projections total $18,718,435, representing an overall increase of 5.9% over the prior fiscal year. Exhibit 1 reflects the General Fund's overall revenue mix, and reveals the Town's dramatic reliance on T.O.T. and Sales Tax revenues. These two sources alone are projected to generate almost 75% of the Town's General Fund revenues. When Property Tax, at 15%, is added to the mix, these three revenues generate 90% of the Town's General Fund revenues.

T.O.T. receipts are expected to generate 62% ($11,698,267) of the Town's General Fund revenue. The Council-adopted 10-year historic T.O.T. trend line was used to develop the T.O.T. projection. The ten years of historic data include fiscal year 2007-08 actual receipts for the third and fourth quarters and the budgeted TOT for the first quarter and second quarter. The 10-year trend line with historical data and the projection for fiscal year 2008-09 is attached as Exhibit 2. It is important to remember that the actual tax receipts received during the 10-year period reflect the changes in revenue received over time. The trend line in and of itself is neither a conservative nor an aggressive predictor. An acceleration or dramatic decline in revenues will impact the trend line in various ways depending on whether it is year 1, 2, 3 etc. of the historical data. The data used in the trend line does not reflect anticipated TOT generation from the new Westin hotel. It is reasonable to add this new revenue source to the trend line projections to achieve a revised budget projection. Therefore, on an annualized basis the Westin was projected to have a 20% occupancy, room rate of $284 and 200 units. This calculates to a potential TOT generation of almost $540,000. The trend line projection and the Westin projections are then discounted by 7% (FY 07-08 revenue projection was discounted 5%) for the proposed TOT projection. Exhibit 3 and 4 provide additional information on the TOT to help evaluate the proposed projected revenue for FY 08-09. Information includes a comparison of past years trend line discounts, comparison of budgeted to actual TOT, room rental activity adjusted to 1998 dollars (this adjusts for changes in the consumer price index so a true comparison between years can be made), and reported monthly occupancies.

Property tax is the second largest source of General Fund revenue. And is expected to increase to a total of $2,717,763. This reflects the increase in assessed property valuations that has occurred over the last several years that is still showing up on the tax rolls (despite the real estate activity slowdown). It is useful to remember that the Town property tax apportionment (not including the property tax in lieu Motor Vehicle Fee) only receives (after deducting for Educational Augmentation Relief Fund) about 6 cents for every $1.00 that a property owner pays in property taxes. The balance of the property tax dollars goes to other government entities, such as Mono County, Mammoth Unified School District, and the Mammoth Lakes Fire Protection District. The County has also been pursuing the reappraisal (a property tax increase) of Mammoth Mountain, any change caused by that appraisal has not been included in the revenue projection. Exhibit 5 demonstrates the historic changes in property tax over time including the changes from assessed valuations and also changes caused by the State. Exhibit 6 adjusts the property tax (excluding the property tax substitute for Vehicle License-in lieu) into

1999 dollars. Although the budget to budget growth in property tax is in double digits the proposed FY 08-09 budget is less than what the projected actual revenue will be for FY 07-08.

The third largest General Fund revenue source is sales tax, which is estimated to contribute 12.7% or $2,383,325 of the General Fund, including the sales tax "triple flip." Exhibit 7 reflects the current forecast and historical calendar year totals of sales tax revenues. Exhibit 8 adjusts the Fiscal Year sales tax revenues and budget projection by the consumer price index by reflecting the activity in 1999 dollars.

EXPENDITURES

The Town Budget is constructed so that the General Fund reflects the general overhead and administration of the organization, plus the General Fund subsidies provided to the Town's operation account groups and capital projects. The various funds or account groups reflect the funding and expenditure relationships of the operational departments and clearly demonstrate the level of General Fund subsidy.

The projected General Fund expenditures total $18,748,435, an increase of 5% over last year's budget. The proposed budget has several significant changes over prior year budgets, including implementation of a fuel reduction program for fire prevention, funding airport litigation, and funding of expanded airport operations for commercial air service.

Forest fuel reduction programs have proven to give a level of fire protection that doesn't exist in an overgrown and unhealthy forest. Recent fires in South Lake Tahoe and the San Bernardino Mountains have demonstrated the positive difference for areas that benefited from a fire fuel reduction program. The Mammoth Lakes Fire Protection District has implemented a multi-agency funded program that includes the U.S.F.S., Mono County and the Town. The proposed budget appropriates $30,000 to assist in the fire prevention effort. A Budget Policy Decision asking for Council direction provides more detail on this program.

The Town premiums for liability and property insurance are funded out of the Risk Management Department. The Town's liability insurance is through California Joint Powers Insurance Authority that offers 'pooled' coverage for member cities. The premium for liability coverage is increasing about $100,000 or around 28% over Fiscal Year 2007-08 and is why that department budget has increased overall 24%.

A 11% increase in the Public Safety Department has been programmed for Fiscal Year 2008-09. There are four large contributing factors to the increase; 1) the Police Employee Memorandum of Understanding provides that each police officer step would be increased by 5%; 2) a cost of living adjustment of 4.5%; 3) an additional police officer position (filled) and 4) a reduction of grant revenue (grants that were not reflected in the adopted FY 07-08 budget were received during the year that helped fund officer positions).

The Community Development Department requires funding of $365,297 from the General Fund. There was not a planned contribution from the General Fund in FY 07-08, but the shortage of development fee revenue (building permits, planning applications) means that almost certainly Community Development will need General Fund support for FY 07-08. This

is in spite of the fact that 4 positions (Development Services Engineer, Code Compliance Officer, Building Inspector, and a contract Building Inspector) have not been funded and the overall budgeted expenditures are 39% less than the prior year. Another factor in the reduced expenditures is not including the 'pass thru' revenues and expenditures for certain development activity (such as EIR's and certain studies and reports).

A very significant decrease in General Fund support is programmed for Public Works, a 27% reduction or $810,865. This decrease in support is somewhat offset by growth of revenues primarily from the State of California. The actual year to year decrease in expenditures is only 8%, yet there are significant changes to the expenditure plan. The road rehabilitation program support is limited to funding from the Proposition 1B (State) revenue and on-going debt payment for the paving machine. This reflects a reduction of $514,511. Elimination of the Town Surveyor position saves $157,729. Reduction of garage services/replacement costs; reduction of the part time snow removal positions from 5 to 4; and contractual services round off the significant changes to the expenditure plan.

At the May 7, 2008 Council meeting, Council awarded capital project bids for the airport commercial terminal remodel and the airport runway project. These projects will enable the airport to have the infrastructure necessary for commercial air service to be completed by the recommencement of air service scheduled for December 2008. The operation of servicing commercial air service and the terminal will increase costs at the airport. Therefore, the General Fund will be contributing $150,283 to fund the increased services. Financing will be necessary to fund the capital costs of the airport terminal and the associated debt service of $70,000 has been programmed for the airport and is also funded from the General Fund. The third new cost component at the airport is the budgeting of $751,200 for on going litigation costs associated with the appeal.

The General Fund contribution for the Capital Projects/Debt Service Fund is used to pay both on-going debt service for capital projects and create a flow of dedicated revenue to fund future capital projects. The allocation of TOT for community facilities is a portion of this contribution. The funding that is proposed in this year's budget is only the minimum required to fund the needed annual debt service and the remaining design for the Public Safety Facility. A one year suspension of the incremental increase of TOT is proposed in order to meet the expenditure needs expressed above. This is a reduction of $752,500.

The budget reflects expenditures that forward the Town's Capital Improvement Program (CIP). These capital improvements include almost $16,700,000 in Fiscal Year 2008-09. Some of those projects are Lake Mary Road Bike lane, the airport runway, the airport terminal and many street improvement projects. For FY 2008-09 grant funding will fund 83% of the CIP; debt proceeds 8.3% (airport); DIF will provide 7.4%; and the direct General Fund contribution is a little over 1%. The DIF contribution of 7.4% is approximately 1.2 million. As a point of reference; as of the beginning of May 2008 the Town DIF revenue collected for FY 2007-08 in a slow development year after accounting for Council approved refunds generated revenue of 1.05 million.

The expenditures also reflect priorities that Council has previously identified for tourism development, workforce housing and transit. These priorities were made with the Transient

Occupancy Tax rate increases that voters approved in previous elections. The itemization of that funding is $2,602,476 for Tourism & Recreation (includes the Business Tax allocation); $899,867 for Transportation & Transit; $899,867 for Workforce Housing.

The breakdown of General Fund Expenditures by departments is reflected in Exhibit 9. Also presented in Exhibit 10 is a breakdown of department expenditures. This is different from General Fund Expenditures because some departments are able to generate their own fee revenue or receive grant funding from other governments. Exhibit 11 reflects in table form the itemization of General Fund support for departments and programs. Revenues that are attributable to a department or program are netted against that department or programs expenditures to show the contribution from the General Fund to provide that service.

Local programs: Funding has been increased $12,000, to a total of $167,000. Of this total, $65,000 is a general fund subsidy, with the remaining $102,000 coming from the Tourism and Recreation Budget.

Each department summary includes descriptions and details that further explain the anticipated expenditures in that department.

FUND BALANCE

The Town has in place a Fund Balance that is commonly known as the Reserve for Economic Uncertainty, or R.E.U. Council prudently recognized the strong dependence of Town revenue on tourism activity, such as the T.O.T. and sales tax, and also how development activity can dramatically impact revenues in Community Development and Public Works. Council has designated the R.E.U. to assist the Town when economic activity experiences a downturn. (The T.O.T. and sales tax revenues generate 75% of the Town's General Fund; Community Development is primarily funded from permit fees; capital projects can have significant funding from DIF). A small downturn in tourism activity or development activity has a strong impact on Town revenues. The R.E.U. and Council's adopted policy to maintain a R.E.U. of 25% of operational revenue are viewed very favorably by Standard & Poors, banks and bond houses. This has benefited the Town with lower interest rates as a result of the Town's A minus credit rating. The ability to obtain financing in the future at favorable terms is also a benefit of a healthy and prudent R.E.U. The projected target R.E.U. level for June 30, 2008 is $4,679,608, or 25% of the General Fund budget revenue. However, it is unlikely that the Town will maintain the R.E.U. at the 25% target going into Fiscal Year 2008-09. Fiscal Year 2007-08 had significant financial challenges because of the slow down in development activity and litigation costs. On the positive side the General Fund Revenue will exceed budget projections for Fiscal Year 2007-08, but it is unlikely that the revenue surplus would be sufficient to cover the impact of the slow down in development activity and litigation costs. Therefore, the R.E.U. would need to be drawn down to cover those impacts. It won't be known until the final accruals are completed for Fiscal Year 2007-08, but it is unlikely that the Town will maintain the R.E.U. at 25% of General Fund Revenue.

CONTRIBUTION FROM THE SELF INSURANCE FUND BALANCE

The Self-Insurance Fund has been a long-term savings designation that was created to fund any extra insurance coverage if needed. The Town's insurance carrier does not require this 'savings' and Council may direct this reserve for other purposes. The Town did temporarily draw down this fund one time to supplement underground fuel clean up work while litigation with the responsible party was in process. The proceeds from the litigation replenished the Self-Insurance Fund. There are two policy decisions before Council that request that this fund balance be reprogrammed. The first is to assist the fire department in their multi-year program to increase fire prevention by thinning the unhealthy areas in the forest. The second is to pre-fund the Town's liability for retiree health premium coverage (currently $97.00 per month per retiree). Governmental Accounting Standards Board (GASB) has issued a reporting requirement that now impacts how the Town reports liabilities for non-pension benefits in retirement. California law requires that the Town must pay a portion of the health insurance premium cost (currently $97.00 per month) for each of the Town's retirees that elect to have health insurance coverage through CalPERS. Although GASB only requires the reporting of the liability, the financial institutions that loan monies to governments have announced that a government's decision to adequately fund this liability will be a factor when deciding to offer financing. A Budget Policy Decision before Council requests approval to pre-fund the retirement liability with the Self-Insurance Fund Balance that is not required or needed for the fuel reduction program. The ability to pre-fund will in the long-term be more cost effective for the Town. Additional details are provided in the policy decisions.

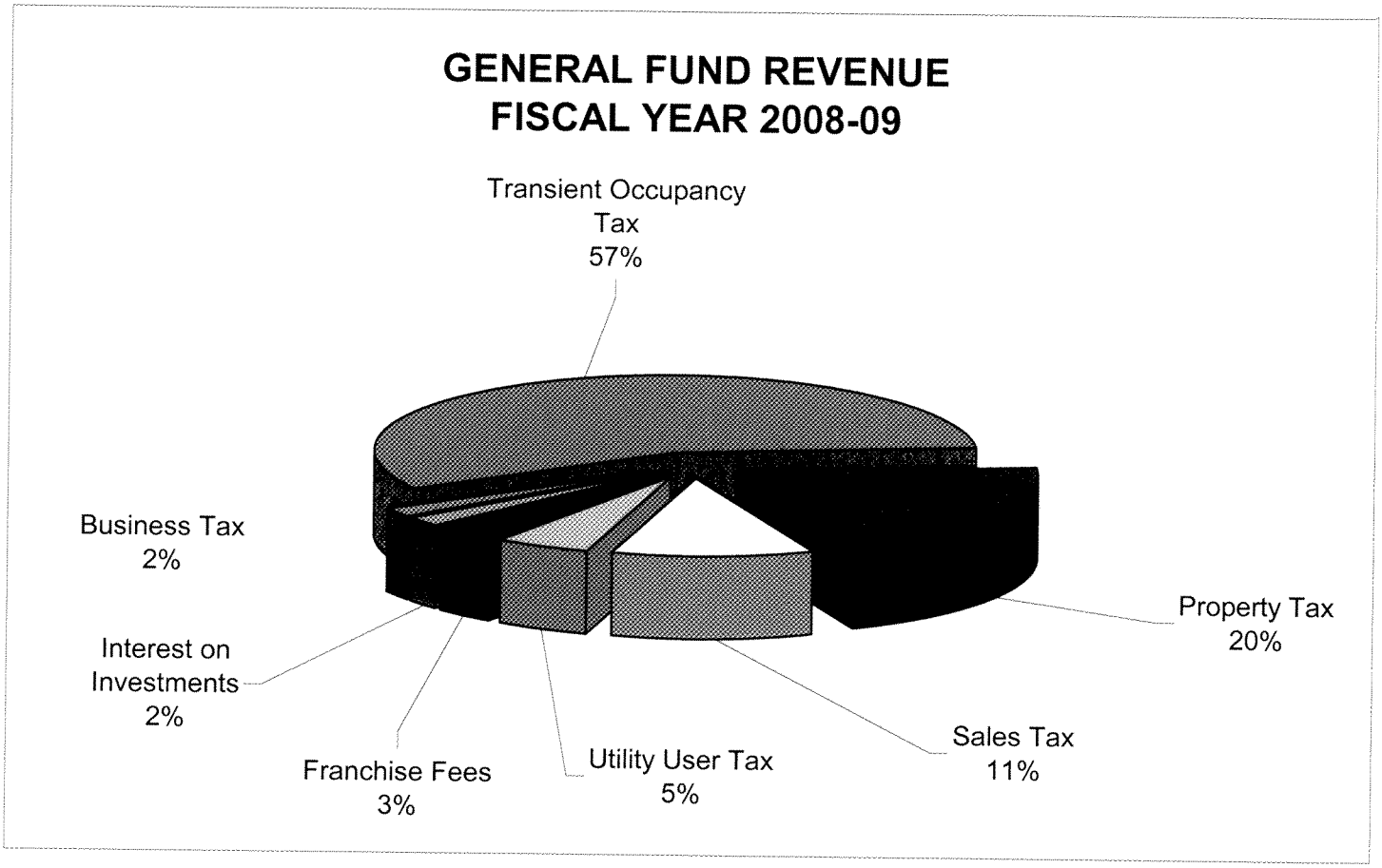
LONG TERM FORECAST

A long term financial forecast is a separate document and includes the various Town departments' Five Year Plans. The Five Year Plan includes the Town's Capital Improvement Program, service level changes and department long-term plans. This allows the Council to identify the decisions that are needed today that will help the Town accomplish goals, provide new facilities and services that are needed over time.

CONCLUSION

The proposed budget projects the financial expectations of the Town of Mammoth Lakes for the coming fiscal year. The Town has experienced financial challenges during Fiscal Year 2007-08 that will continue during the upcoming year and will impact levels of services and certain community priorities. However, a long time community priority has been the recommencement of commercial air service. Funding has been programmed in this budget to complete both the necessary capital improvements and increased airport operations that will be required for commercial air service to recommence in December 2008. The Budget also programs a significant capital improvement program for the year totaling $16,700,000 that is primarily funded from grants with a minor contribution from DIF and the General Fund. Fortunately the financial challenges should be short term, but in the meantime this budget demonstrates that the Town is financially able to continue significant improvements for the community even during times of financially difficulties.

Exhibit 1



Where does the money come from?		
Transient Occupancy Tax	$	10,489,390
Property Tax	$	3,730,586
Sales Tax	$	2,018,648
Utility User Tax	$	917,789
Franchise Fees	$	584,276
Interest on Investments	$	385,385
Business Tax	$	356,576
Administrative Service Fees	$	57,496
Charges for Services	$	46,620
Intergovernmental Revenues	$	31,142
Miscellaneous Revenues	$	7,325
Total	$	18,625,233

TOWN OF MAMMOTH LAKES
TRANSIENT OCCUPANCY TAX RECEIPTS
AUGUST 2008
TREND LINE CALCULATED OVER LAST TEN YEARS

TAX RECEIPTS ON A FISCAL YEAR BASIS					
Calendar 3rd Quarter	Calendar 4th Quarter	Calendar 1st Quarter	Calendar 2nd Quarter	TOTAL	
976,640.89	913,189.49	1,772,639.51	720,645.79	4,383,115.68	FY 98-99
1,112,528.05	924,900.67	2,031,971.18	921,722.36	4,991,122.26	FY 99-00
1,189,322.45	1,139,693.65	2,304,225.58	904,389.27	5,537,630.95	FY 00-01
1,152,725.10	1,133,115.52	2,829,485.11	881,357.15	5,996,682.88	FY 01-02
1,411,645.60	1,506,850.52	3,489,569.28	1,257,756.24	7,665,821.64	FY 02-03
1,463,157.99	1,722,058.06	3,917,709.69	1,280,740.71	8,383,666.45	FY 03-04
1,543,567.93	2,318,211.97	4,392,646.91	1,382,912.91	9,637,339.72	FY 04-05
1,687,233.38	2,056,176.59	4,937,995.76	1,968,107.52	10,649,513.25	FY 05-06
1,755,799.27	1,970,254.57	4,526,290.97	1,370,857.92	9,623,202.73	FY 06-07
1,923,292.22	1,926,681.33	5,540,318.49	1,263,496.89	10,653,788.93	FY 07-08

Note: January 1, 1995 through June 30, 2002 the tax rate was 10%. Effective July 1, 2002 the tax rate was 12%. Effective October 1, 2006 the tax rate is 13%

UNDERLYING BASE ROOM RECEIPTS ON A FISCAL YEAR BASIS					
Calendar 3rd Quarter	Calendar 4th Quarter	Calendar 1st Quarter	Calendar 2nd Quarter	TOTAL	
9,766,408.90	9,131,894.90	17,726,395.10	7,206,457.90	43,831,156.80	FY 98-99
11,125,280.50	9,249,006.70	20,319,711.80	9,217,223.60	49,911,222.60	FY 99-00
11,893,224.50	11,396,936.50	23,042,255.80	9,043,892.70	55,376,309.50	FY 00-01
11,527,251.00	11,331,155.20	28,294,851.10	8,813,571.50	59,966,828.80	FY 01-02
11,763,713.33	12,557,087.67	29,079,744.00	10,481,302.00	63,881,847.00	FY 02-03
12,192,983.25	14,350,483.83	32,647,580.75	10,672,839.25	69,863,887.08	FY 03-04
12,863,066.08	19,318,433.08	36,605,390.92	11,524,274.25	80,311,164.33	FY 04-05
14,060,278.17	17,134,804.92	41,149,964.67	16,400,896.00	88,745,943.75	FY 05-06
14,631,660.58	15,155,804.38	34,817,622.85	10,545,060.92	75,150,148.74	FY 06-07
14,794,555.54	14,820,625.62	42,617,834.54	9,719,206.85	81,952,222.54	FY 07-08
13,313,461.54	16,056,838.46	38,810,746.15	12,506,569.23	80,687,615.38	Budget 08-09
15,813,083.18	19,235,167.27	48,142,566.44	13,396,525.31	96,587,342.21	FY 09-10
16,328,658.72	20,126,020.20	50,836,786.64	13,863,302.67	101,154,768.23	FY 10-11
16,844,234.26	21,016,873.12	53,531,006.84	14,330,080.02	105,722,194.25	FY 11-12
17,359,809.80	21,907,726.04	56,225,227.04	14,796,857.38	110,289,620.26	FY 12-13

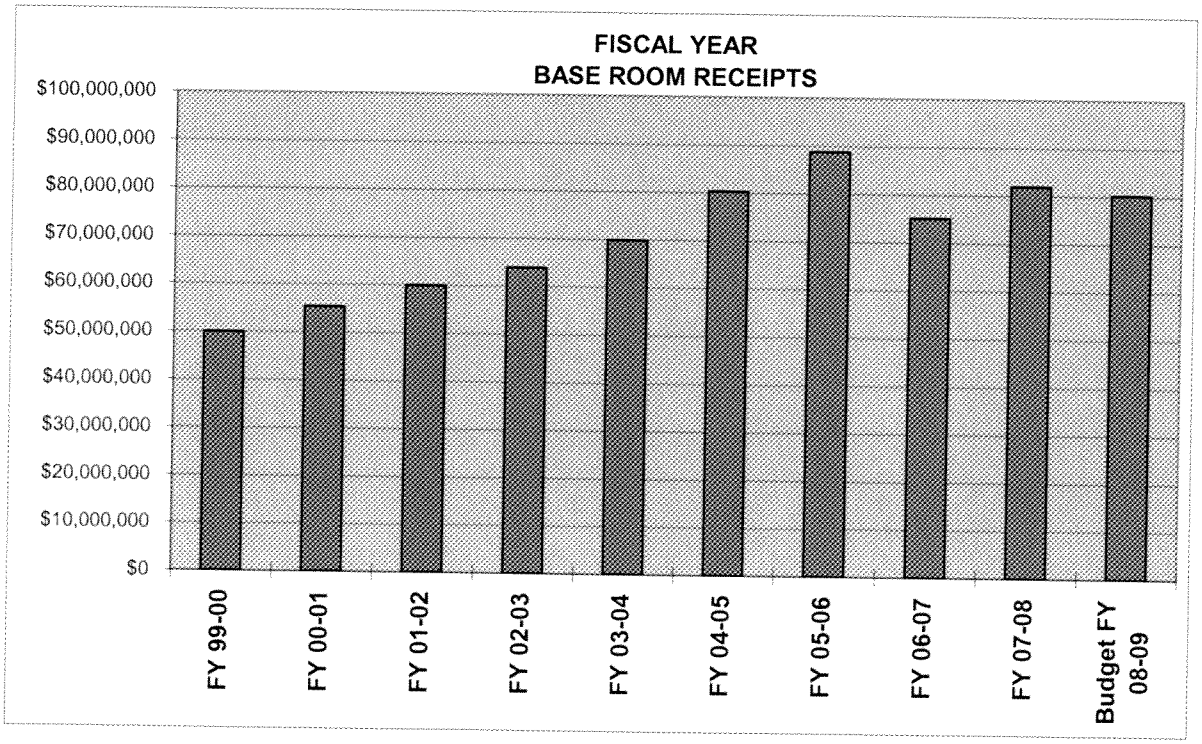


Exhibit 3

Transient Occupancy Tax Statistics Data

Fiscal Year	Budgeted % of Trendline	Budgeted TOT	Actual TOT	The TOT Trendline that would have been needed to equal the Actual TOT	TOT Revenue Overage/ (Shortage)	TOT Revenue Overage/ (Shortage) as a % of Budget
1998/99	85.00%	$3,755,472	$4,387,206	99%	$631,734	16.82%
1999/00	95.00%	$4,299,870	$4,965,752	110%	$665,882	15.49%
2000/01	100.00%	$4,782,683	$5,497,810	115%	$715,127	14.95%
2001/02	100.00%	$5,256,477	$6,056,254	115%	$799,777	15.22%
2002/03	100.00%	$6,664,437	$7,666,430	115%	$1,001,993	15.03%
2003/04	100.00%	$7,423,122	$8,378,985	113%	$955,863	12.88%
2004/05	100.00%	$8,778,536	$9,614,445	110%	$835,909	9.52%
2005/06	98.00%	$9,091,501	$10,665,165	115%	$1,573,664	17.31%
2006/07	95.00%	$10,078,872	$9,623,203	91%	($455,669)	-4.52%
2007/08	95.00%	$11,127,782	$10,653,789	91%	($473,993)	-4.26%

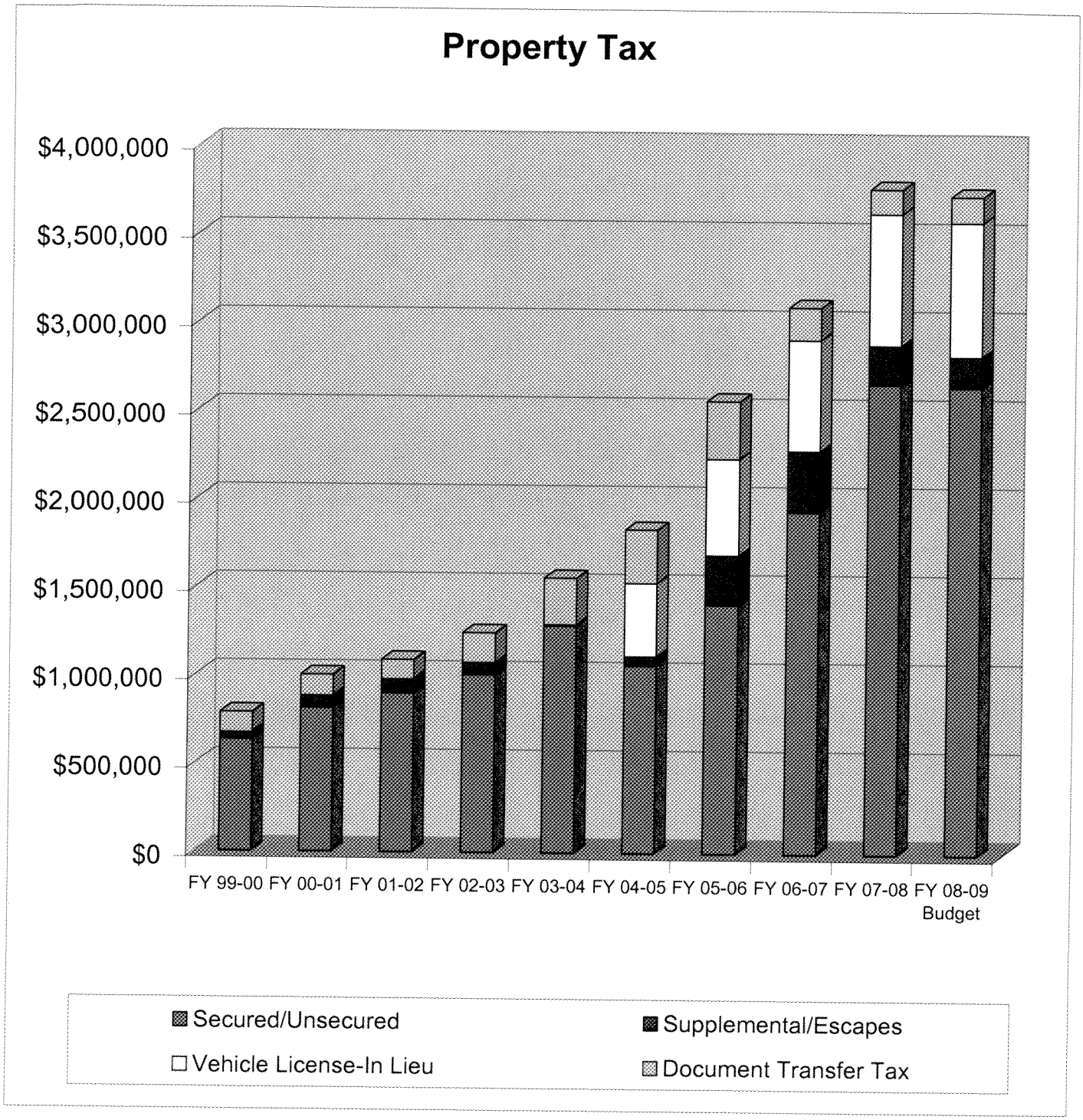
The changes in the TOT rate over the years is part of the reason for the growth in TOT revenues. The TOT rate was 10% to June 2002, then 12% through September 2006, and then 13% from October 1, 2006.

UNDERLYING BASE ROOM RENTAL ADJUSTED TO 1998 DOLLARS					
Calendar 3rd Quarter	Calendar 4th Quarter	Calendar 1st Quarter	Calendar 2nd Quarter	Total	
9,766,409	9,070,344	17,499,687	7,011,806	43,348,246	**FY 98-99**
10,877,008	8,966,890	19,617,780	8,757,983	48,219,662	**FY 99-00**
11,228,257	10,629,709	21,441,732	8,301,331	51,601,028	**FY 00-01**
10,479,907	10,301,628	25,637,761	7,841,273	54,260,568	**FY 01-02**
10,465,960	11,080,587	25,452,627	9,056,605	56,055,779	**FY 02-03**
10,609,139	12,386,653	28,075,187	9,015,462	60,086,442	**FY 03-04**
10,781,298	15,952,715	30,367,113	9,289,333	66,390,459	**FY 04-05**
11,316,639	13,424,610	32,380,628	12,629,859	69,751,735	**FY 05-06**
11,219,452	11,621,362	26,547,225	7,846,654	57,234,693	**FY 06-07**
10,993,113	10,985,923	29,677,817	9,850,173	61,507,026	**FY 07-08**
				69,075,092	**FY 08-09 100% Projection**
				57,608,626	**FY 08-09 83.4% Projection**

Exhibit 4

Town of Mammoth Lakes Reported Transient Facilities Occupancy Percent Information								
Month	2001	2002	2003	2004	2005	2006	2007	7-Year Monthly Average
January	42.20%	50.70%	55.48%	54.50%	54.14%	58.84%	42.00%	51.12%
February	55.30%	55.00%	55.77%	56.80%	54.73%	58.48%	48.11%	54.88%
March	50.90%	57.20%	51.22%	45.60%	56.91%	53.95%	42.48%	51.18%
April	40.60%	35.90%	41.88%	39.20%	37.46%	52.62%	29.80%	39.64%
May	20.30%	20.40%	26.04%	20.50%	24.41%	24.77%	16.74%	21.88%
June	26.40%	28.20%	27.33%	27.40%	28.07%	26.27%	25.67%	27.05%
July	44.80%	42.50%	40.70%	43.20%	41.04%	40.54%	40.18%	41.85%
August	53.50%	53.00%	49.24%	48.50%	47.45%	46.84%	48.28%	49.54%
September	29.40%	31.40%	28.77%	33.10%	34.74%	33.17%	28.00%	31.22%
October	19.90%	19.70%	21.36%	23.60%	16.96%	19.91%	17.03%	19.78%
November	18.40%	22.70%	22.23%	33.10%	19.64%	14.23%	12.19%	20.36%
December	44.70%	42.20%	42.29%	50.20%	43.72%	40.88%	41.07%	43.58%
AVERAGES:	**37.20%**	**38.24%**	**38.53%**	**39.64%**	**38.27%**	**39.21%**	**32.63%**	**37.67%**

Exhibit 5



* Actual Recipts and Projection of Year End Receipts

Exhibit 6

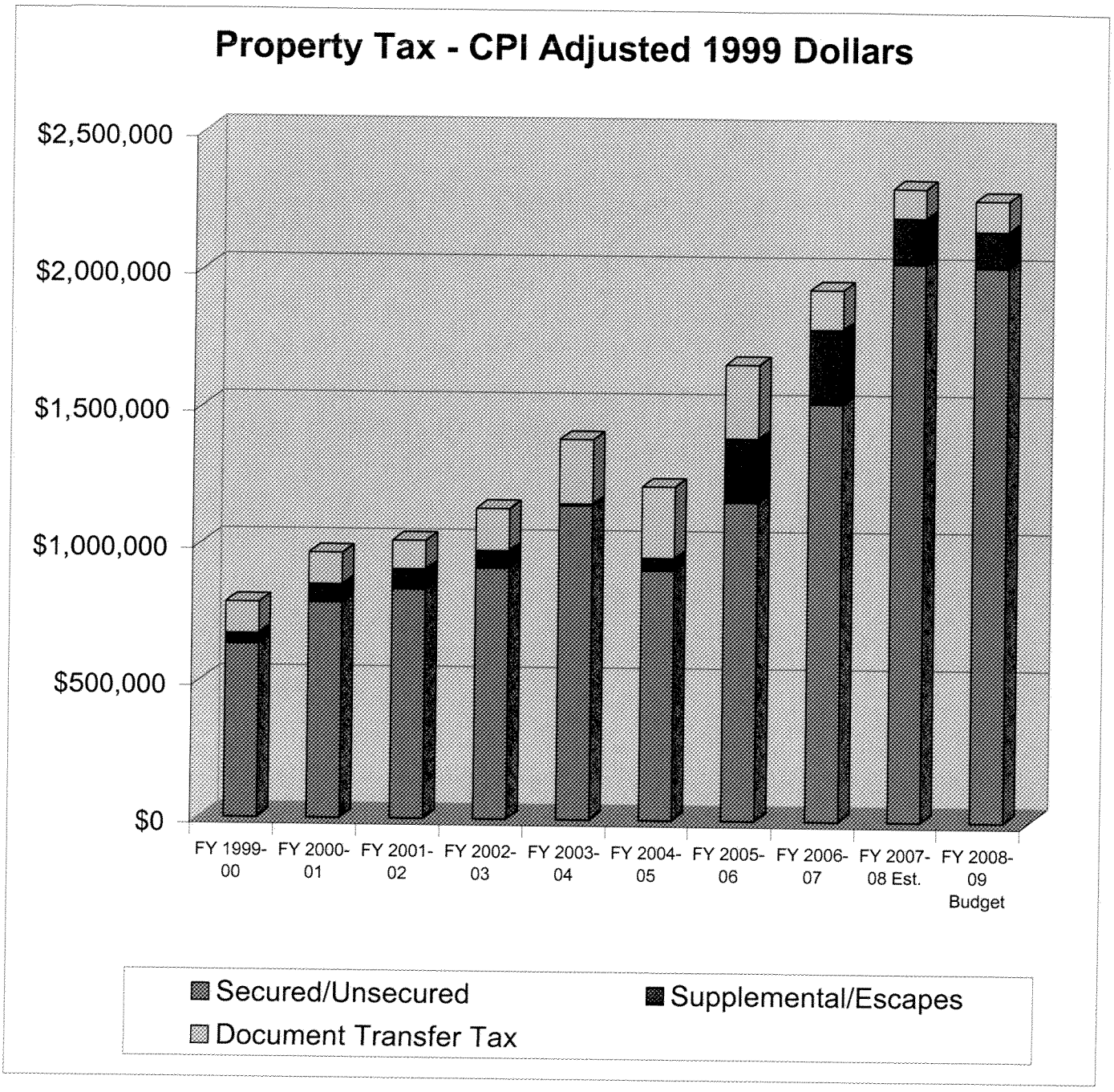
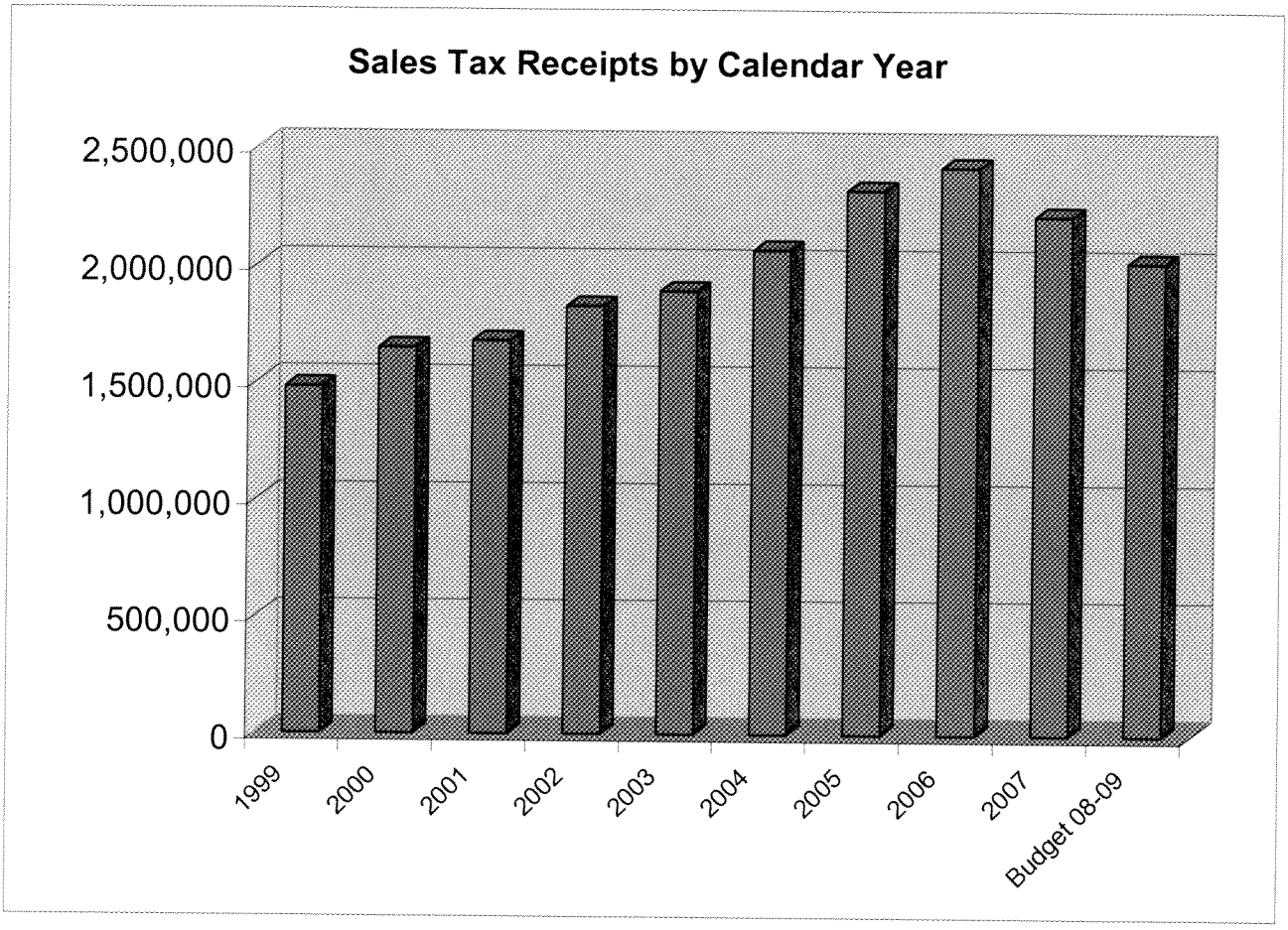

Property Tax - CPI Adjusted 1999 Dollars
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
FY 1999-00
FY 2000-01
FY 2001-02
FY 2002-03
FY 2003-04
FY 2004-05
FY 2005-06
FY 2006-07
FY 2007-08 Est.
FY 2008-09 Budget
Secured/Unsecured
Supplemental/Escapes
Document Transfer Tax

Exhibit 7



Starting with calendar year 2004 the graph includes both Sales Tax and In Lieu Sales Tax figures .

Exhibit 8

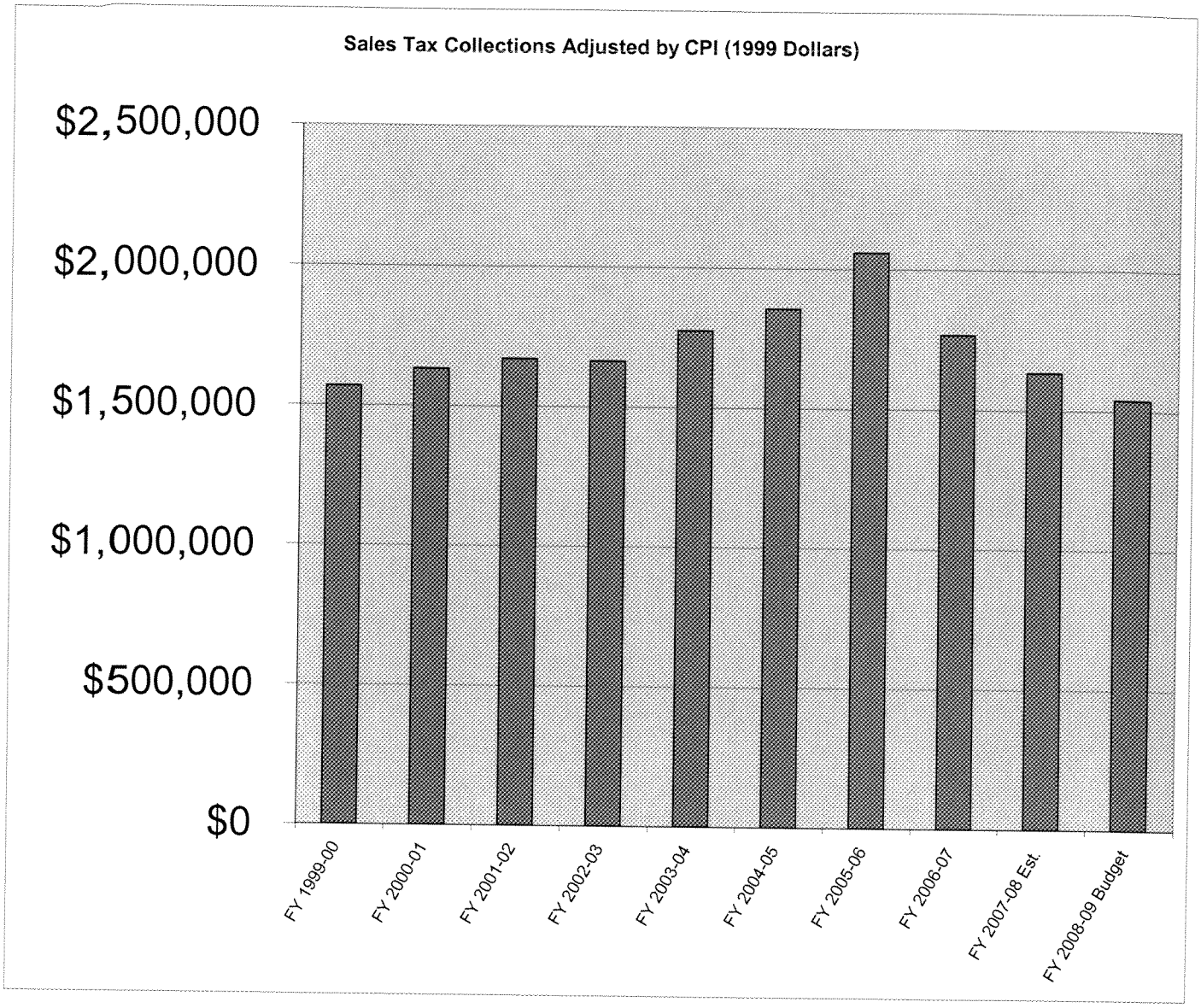
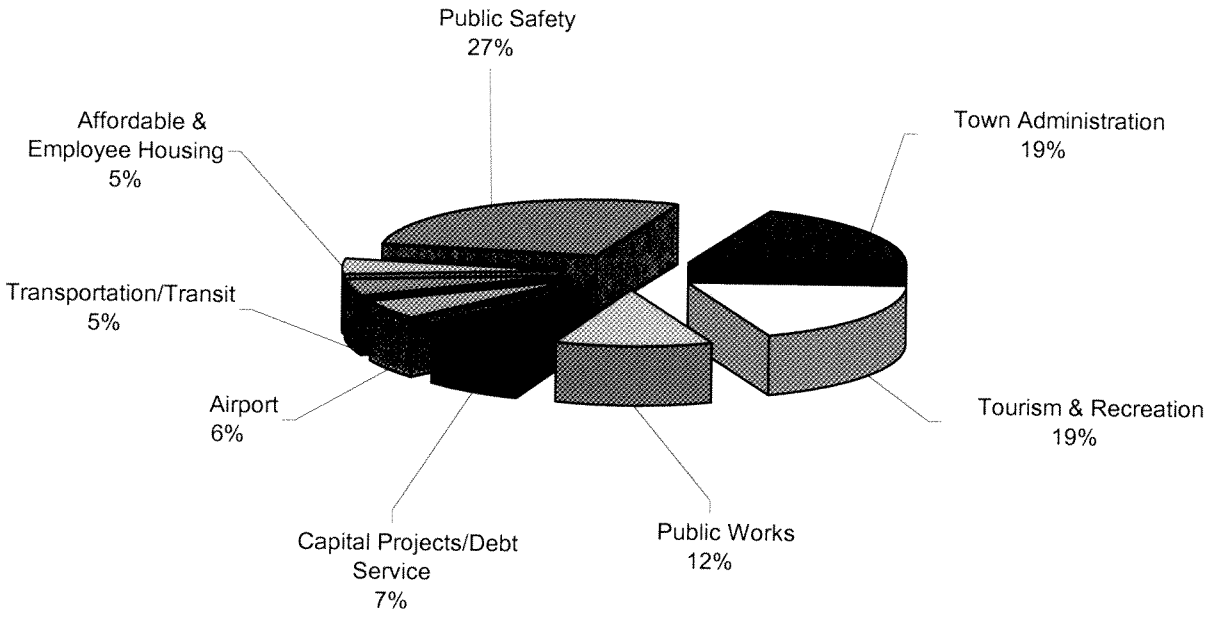

Sales Tax Collections Adjusted by CPI (1999 Dollars)
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
FY 1999-00
FY 2000-01
FY 2001-02
FY 2002-03
FY 2003-04
FY 2004-05
FY 2005-06
FY 2006-07
FY 2007-08 Est.
FY 2008-09 Budget

Exhibit 9

GENERAL FUND EXPENDITURES
FISCAL YEAR 2008-09

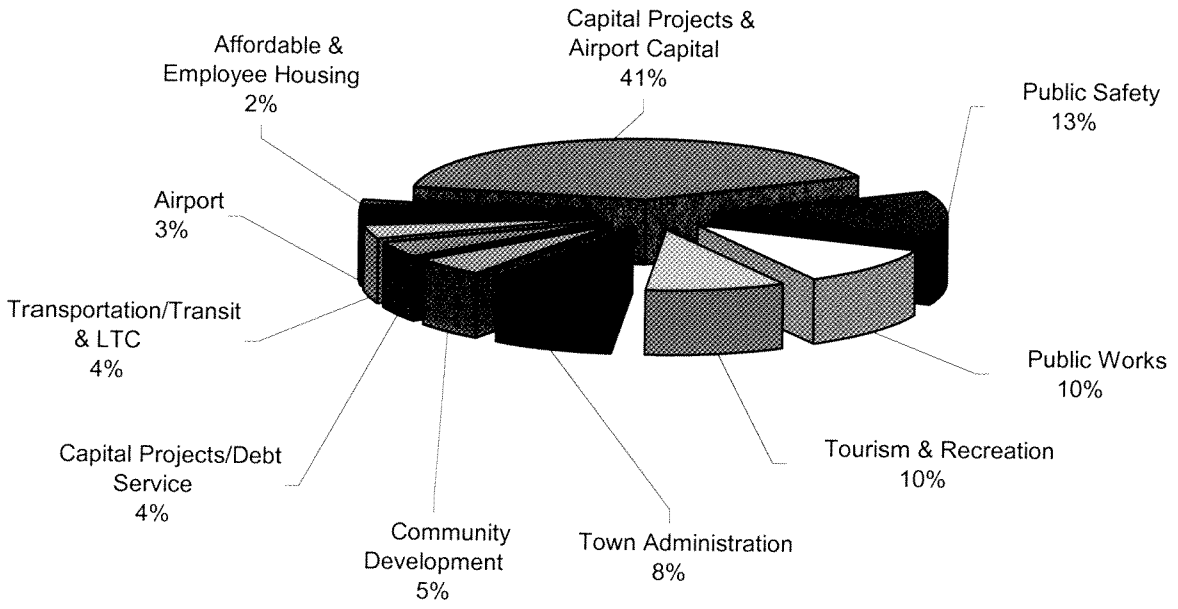


Where does the General Fund money go?

Public Safety	$	5,059,454
Town Administration	$	3,427,190
Tourism & Recreation	$	3,338,613
Public Works	$	2,113,688
Capital Projects/Debt Service	$	1,316,125
Airport	$	1,003,299
Transportation/Transit	$	838,740
Affordable & Employee Housing	$	806,876
Community Development	$	512,989
Local Program Funding	$	60,000
Self-Insurance Fund (Actuarial)	$	6,000
Total	$	18,482,974

Exhibit 10

EXPENDITURES BY DEPARTMENT
FISCAL YEAR 2008-09



How much does each department spend?

Capital Projects & Airport Capital	$ 16,794,903
Public Safety	$ 5,428,589
Public Works	$ 4,310,813
Tourism & Recreation	$ 4,070,349
Town Administration	$ 3,427,190
Community Development	$ 2,135,909
Capital Projects/Debt Service	$ 1,674,019
Transportation/Transit & LTC	$ 1,489,432
Airport	$ 1,445,185
Affordable & Employee Housing	$ 806,876
Long Valley Reclamation Operation	$ 173,104
Local Program Funding	$ 162,000
Total	$ 41,918,369

Exhibit 11

Fiscal Year 2008-09 Proposed Budget
Itemization of General Fund Support (Fund Transfers)
by Department and/or Program

			Percentage of General Fund Support Compared to Dept Budget Expenditures	Percentage of General Fund Overall
Total General Fund Support for Administration		$3,315,749.00	97%	18%
Public Safety				
Administration	$604,422.00			
Support Services (Patrols)	$4,296,226.00			
Investigative Services	$2,100.00			
Reserve Officers	$0.00			
Officer Training	$22,500.00			
Animal Control Services	$134,206.00			
Total General Fund Support for Public Safety		$5,059,454.00	93%	27%
Total General Fund Support for Tourism		$2,490,409.00	97%	13%
Recreation & Parks Maintenance				
Parks Maintenance	$538,389.00			
Trail System Maintenance	$51,001.00			
Recreation Programs	$126,731.00			
Whitmore Pool & Recreation Area	$132,083.00			
Total General Fund Support for Recreation & Parks Maint		$848,204.00	66%	5%
Community Development				
Planning Commission	$47,132.00			
Planning & Zoning Current	$19,502.00			
Building	$208,431.00			
Planning & Zoning Long Range	$237,924.00			
Total General Fund Support for Community Development		$512,989.00	24%	3%
Public Works				
Development Engineering	$0.00			
Public Works Engineering	$69,270.00			
Facility Maintenance	$55,222.00			
Street Maintenance	$171,569.00			
Street Sign Replacement	$5,000.00			
General Road Rehabilitation, Curbs & Gutters	$402,700.00			
Snow Removal	$548,699.00			
Summer Equipment Garage	$360,814.00			
Winter Equipment Garage	$360,687.00			
Corporate Yard Maintenance	$64,779.00			
Main Street Landscaping Service	$74,948.00			
Total General Fund Support for Public Works		$2,113,688.00	48%	11%
Total General Fund Support for Transportation & Transit		$838,740.00	64%	5%
Total General Fund Support for Workforce Housing		$806,876.00	100%	4%
Airport				
Airport Operations	$182,099.00			
Airport Capital	$70,000.00			
Airport Special Services (Litigation)	$751,200.00			
Total General Fund Support for Airport		$1,003,299.00	13%	5%
Total General Fund Support for Capital Projects/Debt Service		$1,316,125.00	79%	7%
Total General Fund Support for Local Programs		$60,000.00	37%	0%

The above numbers do not reflect the total expenditures in each department or program -- only the General Fund support.

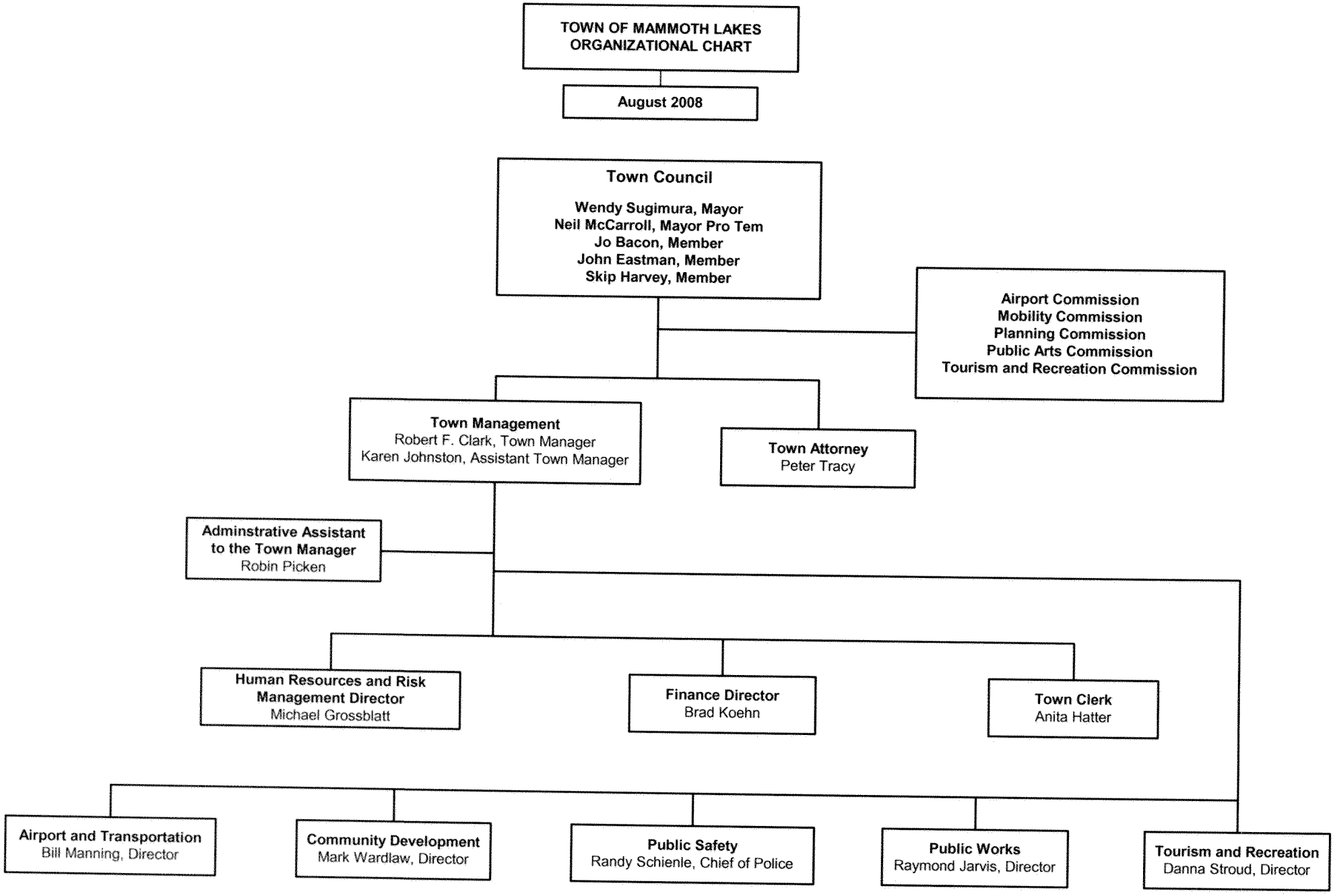
Town of Mammoth Lakes
Staffing Level Summary
Authorized and Appropriated
Budget 2008-09
Service Level

Department Division	FY 06-07 Full-time Equivalent Staff	FY 07-08 Full-time Equivalent Staff	Proposed Budget FY 08-09 Full-time Equivalent Staff	Final Budget 8/20/2008 FY 08-09 Full-time Equivalent Staff**
Town Management	3.00	3.00	3.00	3.00
Legal Services	1.00	1.00	1.00	1.00
Town Clerk	2.00	2.00	2.00	2.00
Finance	5.10	*6.14	6.00	6.00
Personnel Services	2.00	2.33	2.00	2.00
Information Systems	1.00	1.00	1.00	1.00
Public Safety				
Sworn	21.00	#23.00	23.00	22.00
Non-Sworn	5.12	5.05	4.00	4.00
Tourism and Recreation	16.71	20.75	18.45	18.45
Parks Maintenance	8.30	7.89	8.53	8.53
Planning	9.28	9.61	9.50	8.50
Building	11.20	9.00	7.00	6.00
Housing				
Public Works	9.82	10.88	9.43	9.43
Street Maintenance	14.70	16.36	15.88	15.88
Garage	6.00	&6.00	6.00	6.00
Airport/Transit	2.13	2.13	3.88	^3.88
Total Full Time Equivalent Staff	118.36	126.14	120.68	117.68

One full-time equivalent would be equal to one full-time staff year round, or multiple part time positions that total 2,080 hours.

07-08 Adjustments - Adjusted subsequent to Council direction during FY 07-08
*New Finance Dept position to service Eastern Sierra Transit accounting per contract
Sworn officers originally budgeted for 22. Resolution 07-49 added one 8-1-07.
&Garage staff published in 07-08 budget as 5 full-time in error.

08-09 Adjustments
**3 positions that are vacant were unfunded through Council action August 20, 2008.
^Anticipated vacancy in Airport position filled through lateral transfer from town position to adequately accommodate required fire and security training necessary for reinstatement of commercial air service.


TOWN OF MAMMOTH LAKES
ORGANIZATIONAL CHART
August 2008
Town Council
Wendy Sugimura, Mayor
Neil McCarroll, Mayor Pro Tem
Jo Bacon, Member
John Eastman, Member
Skip Harvey, Member
Airport Commission
Mobility Commission
Planning Commission
Public Arts Commission
Tourism and Recreation Commission
Town Management
Robert F. Clark, Town Manager
Karen Johnston, Assistant Town Manager
Town Attorney
Peter Tracy
Adminstrative Assistant
to the Town Manager
Robin Picken
Human Resources and Risk
Management Director
Michael Grossblatt
Finance Director
Brad Koehn
Town Clerk
Anita Hatter
Airport and Transportation
Bill Manning, Director
Community Development
Mark Wardlaw, Director
Public Safety
Randy Schienle, Chief of Police
Public Works
Raymond Jarvis, Director
Tourism and Recreation
Danna Stroud, Director

General Fund

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

General Fund Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Property Tax	$ 1,855,751	$ 2,114,721	14%
Property Tax-In Lieu Motor Vehicle Fee	$ 545,987	$ 603,042	10%
Sales Tax	$ 1,785,133	$ 1,790,015	0%
In-Lieu Sales Tax	$ 595,402	$ 593,310	0%
Transient Occupancy Tax	$ 11,127,782	$ 11,698,267	5%
Utility User Tax	$ 643,045	$ 707,350	10%
Business Tax	$ 329,728	$ 352,809	7%
Franchise Fees	$ 455,413	$ 500,954	10%
Intergovernmental Revenues	$ 36,850	$ 39,576	7%
Administrative Service Fees	$ 52,080	$ 57,496	10%
Interest on Investments	$ 195,454	$ 211,950	8%
Charges for Services	$ 44,400	$ 46,620	0%
Miscellaneous Revenues	$ 2,250	$ 2,325	3%
Subtotal	$ 17,669,275	$ 18,718,435	6%
Contribution from the REU Fund Balance (Savings)	$ 176,433	$ 0	-100%
Contribution from the Self Insurance Fund for Fuel Reduction Program		$ 30,000	100%
Total Revenue Appropriations	**$ 17,845,708**	**$ 18,748,435**	**5%**

General Fund Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Town Council	$ 258,726	$ 209,591	-19%
Legal Services	$ 268,881	$ 284,139	6%
Town Management	$ 678,942	$ 728,839	7%
Fuel Reduction Program		$ 30,000	100%
Town Clerk	$ 271,134	$ 273,435	1%
Finance	$ 778,163	$ 806,367	4%
Personnel Services	$ 243,502	$ 239,584	-2%
Information Systems	$ 189,187	$ 181,138	-4%
Risk Management	$ 546,547	$ 675,545	24%
Subtotal Town Administration Appropriations	$ 3,235,082	$ 3,428,638	6%
General Fund Tax Support for:			
Public Safety	$ 4,677,670	$ 5,207,208	11%
Tourism & Recreation	$ 3,317,890	$ 3,450,680	4%
Community Development	$ -	$ 365,297	100%
Public Works	$ 2,955,135	$ 2,144,270	-27%
Airport Operations	$ -	$ 150,283	100%
Airport Litigation Funding	$ -	$ 751,200	100%
Airport Debt Service		$ 70,000	100%
Transportation & Transit	$ 855,983	$ 899,867	5%
Workforce Housing	$ 855,983	$ 899,867	5%
Capital Projects/Debt Service	$ 1,889,965	$ 1,316,125	-30%
Local Programs Funding	$ 58,000	$ 65,000	12%
Subtotal General Fund Tax Support	$ 14,610,626	$ 15,319,797	5%
Total Expenditure Appropriations	**$ 17,845,708**	**$ 18,748,435**	**5%**

Public Safety

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Public Safety Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Police Service Fees	$ 30,700	$ 30,700	0%
Police Fines	$ 100,250	$ 100,250	0%
Police Training Reimbursements	$ 7,500	$ 7,500	0%
Police Grant Funding	$ 132,500	$ 219,585	66%
Animal Licenses & Fees	$ 8,100	$ 8,100	0%
Drug Enforcement Donations	$ 3,000	$ 3,000	0%
Subtotal Public Safety Revenues	$ 282,050	$ 369,135	31%
General Fund Tax Support Contribution	$ 4,677,670	$ 5,207,208	11%
Total Revenue Appropriations	**$ 4,959,720**	**$ 5,576,343**	**12%**

Public Safety Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Administration	$ 554,949	$ 604,422	9%
Support Services	$ 4,229,957	$ 4,794,515	13%
Investigative Services	$ 2,100	$ 2,100	0%
Officer Training	$ 29,237	$ 30,000	3%
Animal Control Services	$ 140,477	$ 142,306	1%
Dare Enforcement Expenditures	$ 3,000	$ 3,000	0%
Total Expenditure Appropriations	**$ 4,959,720**	**$ 5,576,343**	**12%**

Tourism & Recreation

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Tourism & Recreation Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Tourism Brochure Rack Rental Fees	$ 4,000	$ 4,000	0%
Tourism Advertising Revenue	$ 149,000	$ 149,000	0%
Tourism Event Revenue	$ 86,500	$ 66,500	-23%
Recreation Facility Rental Fees	$ 6,000	$ 6,000	0%
Recreation Programs & Food Concessions	$ 55,400	$ 55,400	0%
Recreation Whitmore Pool Fees	$ 9,400	$ 9,400	0%
Recreation Whitmore - County Reimbursement	$ 95,000	$ 102,000	7%
Parks Maintenance-Trackless Equipment Reimb		$ 21,688	100%
Refunds, Rebates	$ 20,000	$ 29,000	45%
Subtotal Tourism & Recreation Revenues	$ 425,300	$ 442,988	4%
Measure A General Fund Tax Contribution *	$ 2,469,686	$ 2,602,476	5%
General Fund Contribution above Measure A	$ 848,204	$ 848,204	0%
Public Works Dept Transfer for Main Street Maint Provided by Tourism & Recreation	$ 73,027	$ 74,948	3%
Contribution from Prepaid Rent (Park Maintenance)	$ 15,000	$ 15,000	0%
Contribution from Tourism & Recreation Reserve	$ 116,741	$ -	-100%
Total Revenue Appropriations	**$ 3,947,958**	**$ 3,983,616**	**1%**

Tourism & Recreation Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Tourism & Recreation Commission	$ 34,134	$ 32,803	-4%
Tourism & Recreation Administration	$ 566,482	$ 530,516	-6%
Tourism Development External Marketing	$ 794,981	$ 713,497	-10%
Welcome Center Operations	$ 608,887	$ 646,768	6%
Sales	$ 252,754	$ 262,033	4%
Special Events	$ 298,867	$ 148,610	-50%
Fishing Enhancement	$ 60,000	$ 60,000	0%
Community Contributions	$ 97,000	$ 102,000	5%
Whitmore Recreation Area & Pool	$ 227,676	$ 243,483	7%
Tourism Loan to Ice Rink (Fractional District)	$ 109,138	$ 173,743	59%
Recreation Programs	$ 173,779	$ 188,131	8%
Main Street Landscaping Maintenance	$ 102,358	$ 104,279	2%
Parks Maintenance	$ 489,702	$ 544,208	11%
Trail System Maintenance	$ 51,000	$ 51,001	0%
Visitor Building-Debt Service	$ 81,200	$ 81,200	0%
Contribution to Tourism Reserve	$ -	$ 101,344	100%
Total Expenditure Appropriations	**$ 3,947,958**	**$ 3,983,616**	**1%**

* Measure A General Fund tax is limited to 100% of the projected business tax and 19.23% of the 13% Transient Occupancy Tax or 2.5 points of the 13 points.

Public Art Program

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Public Art Program Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Public Art Fee	$ 35,000	$ 59,318	69%
Subtotal Public Art Program Revenues	$ 35,000	$ 59,318	69%
Total Revenue Appropriations	**$ 35,000**	**$ 59,318**	**69%**

Public Art Program Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Public Art Program	$ 35,000	$ 42,500	21%
Contribution to Public Art Reserve	$ -	$ 16,818	100%
Total Expenditure Appropriations	**$ 35,000**	**$ 59,318**	**69%**

Community Development

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Community Development Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Land Use Fees	$ 898,300	$ 1,095,000	22%
EIR Management Fee	$ 984,150	$ -	-100%
Building Permit Fees	$ 1,912,114	$ 831,750	-57%
Misc. Fees & Fines	$ 34,500	$ 49,500	43%
Subtotal Community Development Revenues	$ 3,829,064	$ 1,976,250	-48%
Contribution from the General Fund		$ 365,297	100%
Total Revenue Appropriations	**$ 3,829,064**	**$ 2,341,547**	**-39%**

Community Development Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Planning Commission	$ 53,913	$ 47,132	-13%
Planning & Zoning Current	$ 1,994,062	$ 968,599	-51%
Building	$ 1,223,147	$ 1,015,214	-17%
Planning & Zoning Long Range	$ 557,942	$ 310,602	-44%
Total Expenditure Appropriations	**$ 3,829,064**	**$ 2,341,547**	**-39%**

Public Works

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Public Works Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Development Engineering Fees	$ 415,300	$ 341,300	-18%
Charges for Services	$ 81,436	$ 97,663	20%
State Gas Taxes	$ 1,224,608	$ 1,416,188	16%
Proposition 42 Sales Tax on Fuel	$ -	$ 65,499	100%
Proposition 1B Road Improvements	$ 120,000	$ 280,000	133%
Subtotal Public Works Revenues	$ 1,841,344	$ 2,200,650	20%
Garage Services Support Contribution	$ -	$ 64,779	100%
General Fund Tax Support Contribution	$ 2,317,924	$ 2,021,570	-13%
General Fund Tax Support (Road Rehabilitation, Street Signs, Curbs & Gutters)	$ 637,211	$ 122,700	-81%
Total Revenue Appropriations	**$ 4,796,479**	**$ 4,409,699**	**-8%**

Public Works Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Development Engineering	$ 489,588	$ 350,312	-28%
Public Works Engineering	$ 237,344	$ 185,396	-22%
Facility Maintenance	$ 53,897	$ 56,622	5%
Street Maintenance (Gas Tax Fund)	$ 598,308	$ 688,556	15%
Street Sign Replacement	$ 5,000	$ 5,000	0%
General Road Rehabilitation, Curbs & Gutters	$ 752,211	$ 402,700	-46%
Snow Removal (Gas Tax Fund)	$ 1,045,387	$ 1,112,217	6%
Summer Equipment Garage (Gas Tax Fund)	$ 342,132	$ 346,706	1%
Winter Equipment Garage (Gas Tax Fund)	$ 1,023,932	$ 930,719	-9%
Corporate Yard Maintenance (Gas Tax Fund)	$ 125,416	$ 129,558	3%
Old Mammoth Road Assessment Levy	$ 8,837	$ 9,965	13%
Transfer to Assessment Districts-Public Benefit	$ 41,400	$ 117,000	183%
Transfer to Tourism & Recreation---Maintenance for Services Provided by Parks Maintenance	$ 73,027	$ 74,948	3%
Total Expenditure Appropriations	**$ 4,796,479**	**$ 4,409,699**	**-8%**

Capital Projects

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Capital Projects Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Development Impact Fees (DIF)	$ 4,031,777	$ 1,554,947	-61%
STIP Funding	$ 8,001,676	$ 8,655,900	8%
CA Prop 12	$ 34,000	$ -	-100%
CA Prop 40	$ 220,000	$ -	-100%
CA Grant CO 214061	$ 500,000	$ -	-100%
Cal-Trans Shop Grant	$ 120,000	$ -	-100%
Forest Service Grant	$ -	$ 365,841	100%
Forest Service Contribution GF-03	$ 85,000	$ 80,000	-6%
Agency Reimbursements	$ 39,396	$ -	-100%
General Fund Contribution (Police Facility)	$ 800,000	$ -	-100%
Subtotal Capital Projects Revenues	$ 13,831,849	$ 10,656,688	-23%
Contribution to future DIF Projects	$ (4,031,777)	$ (1,554,947)	-61%
Contribution from:			
DIF Administration	$ 27,500	$ 7,500	-73%
DIF Fire Protection Drawdown	$ -	$ 65,266	100%
DIF MCOE Drawdown	$ -	$ 78,757	100%
DIF Storm Drain SD-05	$ 319,650	$ -	-100%
DIF Streets & Traffic ST-02	$ 21,469	$ -	-100%
DIF Streets & Traffic ST-07	$ 152,324	$ 486,394	219%
DIF Streets & Traffic ST-07	$ 40,000	$ -	-100%
DIF Streets & Traffic ST-08	$ -	$ 120,000	100%
DIF Streets & Traffic ST-10	$ 187,297	$ 140,000	-25%
DIF Streets & Traffic ST-11	$ 193,885	$ -	-100%
DIF Streets & Traffic ST-15	$ -	$ 25,000	100%
DIF Parks & Recreation PR02A & PR02B	$ 1,025,058	$ -	-100%
DIF General Facilities GF-06	$ 255,110	$ 255,110	0%
DIF General Facilities GF-04	$ 1,214,000	$ -	-100%
DIF General Facilities GF-01	$ 358,800	$ -	-100%
DIF Public Safety (Land) PD-01	$ 491,558	$ -	-100%
DIF Public Safety (Bldg) PD-01	$ 274,000	$ 107,640	-61%
Capital Proj/Debt Service for Public Safety	$ -	$ 192,360	100%
General Fund Reserve for Police Land	$ 1,519,642	$ -	-100%
Tourism Reserve for Multi Event Center/Ice Rink	$ 1,000,000	$ -	0%
Total Revenue Appropriations	**$ 16,880,365**	**$ 10,579,768**	**-37%**

Capital Projects Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
STIP-Lower Canyon	$ 127,000	$ 961,900	657%
STIP-Canyon, Tavern, Laurel Mtn SD-05; ST-10	$ 840,947	$ 140,000	-83%
STIP-Chateau South Main ST-07	$ 1,226,000	$ 1,862,394	52%
STIP-N Main Frontage ST-07	$ 50,000	$ 43,000	-14%
Main Street Traffic Signals	$ 130,000	$ 950,000	631%
NV Snowmelt ST-11	$ 193,885	$ -	-100%
STIP-Meridian Blvd ST-23	$ 95,000	$ 1,325,000	1295%
STIP-Lakeview Road	$ -	$ 250,000	100%
Lake Mary Road Bikelane ST-05	$ 6,000,000	$ 3,965,841	-34%
STIP-Airport Access AP-03	$ 122,000	$ 240,000	97%
STIP-Tavern Road (New MFP Project)	$ -	$ 55,000	100%
Visitor Welcome Center GF-03	$ 85,000	$ -	-100%
Welcome Center Plaza Phase I GF-03	$ -	$ 80,000	100%
Multi Event Center - Ice Rink PR-02B	$ 2,754,583	$ -	-100%
Laurel to OMR Pedestrian Improvements ST-07	$ 160,000	$ -	-100%
NV Parking ST-02	$ 21,469	$ -	-100%
Recreation Center PR-02	$ 63,871	$ -	-100%
Public Safety Facility PD-01	$ 800,000	$ 300,000	-63%
Land Acquisition PD-01 & GF-01	$ 2,370,000	$ -	-100%
Development Impact Fee Administration	$ 97,500	$ 7,500	-92%
Fleet Expansion - Loader GF-06	$ 61,515	$ 61,515	0%
Fleet Expansion - Loader/Blower GF-06	$ 193,595	$ 193,595	0%
2-Bay Garage Expansion GF-04	$ 1,214,000	$ -	-100%
Fire District DIF Drawdown	$ -	$ 65,266	100%
MCOE DIF Drawdown	$ -	$ 78,757	100%
Contribution to Public Safety Facility Debt Service	$ 274,000	$ -	-100%
Total Expenditure Appropriations	**$ 16,880,365**	**$ 10,579,768**	**-37%**

CAPITAL PROJECT FUNDING DETAIL

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

	Fiscal Year 2008-2009 Funding	Expenditures
Lower Canyon (ST-08; ST-19; SD-05)		
300-510-53475-Obj		
Funding Resources		
STIP Funding	961,900	
Budgeted Expenditures		961,900
Lower Canyon Totals	961,900	961,900
Canyon, Tavern, Laurel Mountain (ST-10; ST-08;, SD-05)		
300-510-53483-Obj		
Funding Resources		
DIF Streets & Traffic ST-10	140,000	
Budgeted Expenditures		140,000
Canyon, Tavern, Laurel Mountain Totals	140,000	140,000
Airport Access (AP-03)		
300-510-53485-Obj		
Funding Resources		
STIP Funding	240,000	
Budgeted Expenditures		240,000
Airport Access Totals	240,000	240,000
Chateau South Main (ST-07)		
300-510-53486-Obj		
Funding Resources		
STIP Funding	1,376,000	
DIF Streets & Traffic ST-07	486,394	
Budgeted Expenditures		1,862,394
Chateau South Main Totals	1,862,394	1,862,394
North Main Frontage (ST-07)		
300-510-53487-Obj		
Funding Resources		
STIP Funding	43,000	
Budgeted Expenditures		43,000
North Main Frontage Totals	43,000	43,000
Tavern Road (New MFP Project)		
300-510-53489-Obj		
Funding Resources		
STIP Funding	55,000	
Budgeted Expenditures		55,000
Tavern Road Totals	55,000	55,000
Main Street Lights		
300-510-53612-Obj		
Funding Resources		
STIP Funding	950,000	
Budgeted Expenditures		950,000
Main Street Lights Totals	950,000	950,000

CAPITAL PROJECT FUNDING DETAIL

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

	Fiscal Year 2008-2009 Funding	Expenditures
Meridian Boulevard (ST-23)		
300-510-53624-Obj		
Funding Resources		
STIP Funding	1,205,000	
DIF Streets & Traffic ST-23	120,000	
Budgeted Expenditures		1,325,000
Meridian Boulevard Totals	1,325,000	1,325,000
Lakeview Road (ST-15)		
300-510-53632-Obj		
Funding Resources		
STIP Funding	225,000	
DIF Streets & Traffic ST-15	25,000	
Budgeted Expenditures		250,000
Lakeview Road Totals	250,000	250,000
Lake Mary Bikelane (ST-05)		
300-570-53478-Obj		
Funding Resources		
STIP Funding	3,600,000	
Forest Service Grant	365,841	
Budgeted Expenditures		3,965,841
Lake Mary Bikelane Totals	3,965,841	3,965,841
Welcome Center Plaza Phase I (GF-03)		
300-570-53491-Obj		
Funding Resources		
Forest Service Contribution	80,000	
Budgeted Expenditures		80,000
Welcome Center Plaza Phase I Totals	80,000	80,000
Police Facility (PD-01)		
300-570-53710-Obj		
Funding Resources		
General Fund Set-Aside Contribution	192,360	
DIF Police Department PD-01	107,640	
Budgeted Expenditures		300,000
Police Facility Totals	300,000	300,000
Acquisition of Additional Loaders/Snowblowers (GF-06)		
831-430-52000-297		
Funding Resources		
DIF General Facilities GF-06	255,110	
Budgeted Expenditures		255,110
Loaders/Snowblowers Lease Payment Totals	255,110	255,110

Long Valley Reclamation Operation

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Long Valley Reclamation Operation	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Load Fee	$ 227,500	$ 173,104	-24%
Subtotal Load Fee Funding Revenues	$ 227,500	$ 173,104	-24%
Total Revenue Appropriations	**$ 227,500**	**$ 173,104**	**-24%**

Long Valley Reclamation Operation	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Long Valley Reclamation Operation	$ 182,943	$ 173,104	-5%
Contribution to Reserve for Reclaimation	$ 44,557	$ -	-100%
Total Expenditure Appropriations	**$ 227,500**	**$ 173,104**	**-24%**

The Long Valley Mineral Materials Site Reclamation Operation is an enterprise fund. That means that fee revenues, in this case load fees are intended to fully cover the cost of the expenditures.

Mammoth Lakes/Yosemite Airport

AIRPORT OPERATIONS

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Airport Operational Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Airport Operational Fees	$ 384,388	$ 375,188	-2%
Airport Operational State Grant	$ 10,000	$ 10,000	0%
Subtotal Airport Operational Revenues	$ 394,388	$ 385,188	-2%
General Fund Loan for Airport Operations	$ -	$ 150,283	100%
Total Operational Revenue Appropriations	**$ 394,388**	**$ 535,471**	**36%**

Airport Operational Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Administration & Operations	$ 236,766	$ 404,218	71%
Grounds Maintenance	$ 156,840	$ 131,253	-16%
Contribution to Airport Retained Earnings	$ 782	$ -	-100%
Total Operational Expenditure Appropriations	**$ 394,388**	**$ 535,471**	**36%**

Mammoth Lakes/Yosemite Airport

AIRPORT CAPITAL IMPROVEMENTS

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Airport Capital Improvement Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
FAA Airport Improvement Grants			
AIP 16-EIS Supplemental Grant	$ 665,000		-100%
AIP Runway Repaving, AWOS	$ 1,685,000	$ 4,644,700	176%
CalTrans Aviation Grants			
AIP Runway Repaving, AWOS	$ -	$ 122,229	100%
Loan Proceeds		$ 1,397,229	100%
Subtotal Airport Capital Improvement Revenues	$ 2,350,000	$ 6,164,158	162%
General Fund Contribution to Capital Proj Debt Service	$ -	$ 70,000	100%
Airport Development Impact Fee	$ 190,000	$ 95,000	-50%
Contribution from Airport Retained Earnings	$ 223,166	$ 156,698	-30%
Total Capital Revenue Appropriations	**$ 2,763,166**	**$ 6,485,856**	**135%**

Airport Capital Improvement Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Airport Capital Improvements			
Regional Air Service EA (AIP 16)	$ 700,000	$ -	-100%
Airport Terminal	$ 200,000	$ 1,255,000	528%
Airport Office Improvements (Mobile Bldg)	$ 32,000	$ -	-100%
Hangar Conversion to ARFF Bldg	$ -	$ 75,000	100%
TSA Required Improvements	$ -	$ 40,000	100%
AIP Runway Repaving, AWOS	$ 1,774,000	$ 4,889,158	176%
Airline Ground Service (1x Capital Costs)	$ -	$ 100,000	100%
Airport Debt Service	$ 57,166	$ 126,698	122%
Total Capital Expenditure Appropriations	**$ 2,763,166**	**$ 6,485,856**	**135%**

AIRPORT CAPITAL PROJECT FUNDING DETAIL

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

	Fiscal Year 2008-2009 Funding	Expenditures
Airport Runway (AP-01)		
520-430-54217-Obj		
Funding Resources		
Federal Funding	4,644,700	
CalTrans Avaition Grant	122,229	
Loan Proceeds	122,229	
Budgeted Expenditures		4,889,158
Airport Runway Totals	4,889,158	4,889,158
Airport Terminal & Upgrades AP-02)		
520-430-54290-Obj		
Funding Resources		
Loan Proceeds	1,275,000	
DIF Airport AP-02	95,000	
Budgeted Expenditures		1,370,000
Airport Terminal & Upgrades Total	1,370,000	1,370,000

Mammoth Lakes/Yosemite Airport

AIRPORT SPECIAL SERVICES

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Airport Special Services Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Subtotal Airport Special Services Revenues	$ -	$ -	0%
Contribution from the General Fund	$ -	$ 751,200	100%
Total Special Services Revenue Appropriations	**$ -**	**$ 751,200**	**100%**

Airport Special Services Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Hot Creek Litigation Expenditures*	$ -	$ 751,200	100%
Total Special Services Expenditure Appropriations	**$ -**	**$ 751,200**	**100%**

* Litigation costs may be funded by insurance coverage

Local Transportation Commission

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Transportation & Transit Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Local Transportation Commission TDA Planning	$ 150,000	$ 200,000	33%
Local Transportation Commission RPA	$ 81,000	$ 91,000	12%
Subtotal Projects Revenues	$ 231,000	$ 291,000	26%
Total Revenue Appropriations	**$ 231,000**	**$ 291,000**	**26%**

Transportation & Transit Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
RPA	$ 80,767	$ 91,000	13%
RTP Update/Multi Modal	$ 150,000	$ 200,000	33%
Increase to LTC Fund Balance	$ 233	$ -	-100%
Total Expenditure Appropriations	**$ 231,000**	**$ 291,000**	**26%**

Transportation & Transit

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Transportation & Transit Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Local Transportation Commission TDA Transit	$ 375,000	$ 251,556	-33%
Transit & Transportation Fee	$ 44,380	$ 44,380	0%
Facility Rental Fees	$ 74,000	$ 48,756	-34%
Parks Maintenance Rental	$ 15,000	$ 15,000	0%
FTA Grant for Town Advance Facility Acquisition	$ 100,320	$ 108,680	8%
Subtotal Projects Revenues	$ 608,700	$ 468,372	-23%
Transit Reserve			
General Fund Tax Support	$ 855,983	$ 899,867	5%
DIF Circulation	$ 67,315	$ -	-100%
Refurbishment Loan from Tourism	$ 198,988	$ -	-100%
Total Revenue Appropriations	**$ 1,730,986**	**$ 1,368,239**	**-21%**

Transportation & Transit Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Transit Facility Maintenance	$ 20,199	$ 21,774	8%
Transportation/Transit	$ 1,345,854	$ 1,161,658	-14%
Transit Facility Improvements	$ 266,313	$ -	-100%
ESTA Line of Credit	$ 80,000	$ -	-100%
Reduction of Prepaid Rent Liability	$ 15,000	$ 15,000	0%
Repayment of DIF Contribution	$ -	$ 108,680	100%
Contribution to Transit Reserve	$ 3,620	$ 61,127	185%
Total Expenditure Appropriations	**$ 1,730,986**	**$ 1,368,239**	**-21%**

Workforce Housing

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Workforce Housing Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Subtotal Affordable & Employee Housing Revenues	$ -	$ -	0%
General Fund Tax Support	$ 855,983	$ 899,867	5%
Draw Down of Housing Reserves	$ -	$ 774	100%
Total Revenue Appropriations	**$ 855,983**	**$ 900,641**	**5%**

Workforce Housing Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Planning & Housing Personnel Expenditures	$ 79,621	$ 87,139	9%
Planning & Housing Contractual & Other Services	$ 345,825	$ 366,325	6%
Existing Housing Expenditures	$ 14,577	$ 14,577	0%
Housing Land-Debt Service	$ 272,600	$ 272,600	0%
Housing First Responder Home Equity Program	$ 100,000	$ -	-100%
Housing Element	$ -	$ 160,000	100%
Acquisition/Reserve	$ 43,360	$ -	-100%
Total Expenditure Appropriations	**$ 855,983**	**$ 900,641**	**5%**

Garage Services

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Garage Services Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Other Governments Garage Services Revenue	$ 249,500	$ 301,966	21%
Interest	$ 90,479	$ 62,000	-31%
Sale of Fixed Assets	$ -	$ -	0%
Subtotal Garage Services Revenues	$ 339,979	$ 363,966	7%
Garage Vehicle/Equipment Service Charge	$ 552,900	$ 882,870	60%
Department Paid Additions to the Fleet	$ -	$ 396,826	100%
Garage Replacement Charge	$ 798,796	$ 808,830	1%
Contribution from Vehicle Replacement Set Aside	$ 677,000	$ 88,200	-87%
Total Revenue Appropriations	**$ 2,368,675**	**$ 2,540,692**	**7%**

Garage Services Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Town Department Garage Services	$ 153,600	$ 354,500	131%
General Corporate Yard Maintenance	$ 598,579	$ 620,557	4%
Other Governments Garage Services	$ 140,700	$ 145,000	3%
Vehicle/Equipment Replacement	$ 677,000	$ 485,026	-28%
Vehicle/Equipment Future Replacement	$ 798,796	$ 870,830	9%
Contribution to Gas Tax Fund Overhead Charges	$ -	$ 64,779	100%
Total Expenditure Appropriations	**$ 2,368,675**	**$ 2,540,692**	**7%**

Capital Project/Debt Service Fund

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Debt Services Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Interest Earned on COP Restricted Cash	$ 3,200	$ 4,094	28%
Subtotal Debt Services Revenues	$ 3,200	$ 4,094	28%
General Fund Tax Support	$ 1,615,697	$ 1,316,125	-19%
General Fund Tax Support (Police Facility - DIF Eligit	$ 274,268	$ -	-100%
Police DIF	$ 274,000	$ -	-100%
Housing Debt Service Contribution (Housing Fund)	$ 272,600	$ 272,600	0%
Tourism Development Contribution (Admin Bldg)	$ 81,200	$ 81,200	0%
Total Revenue Appropriations	**$ 2,520,965**	**$ 1,674,019**	**-34%**

Debt Services Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Debt Service on 2000 COP	$ 202,220	$ 203,944	1%
Debt Service on 2003 COP Refinancing	$ 843,050	$ 844,925	0%
Debt Service on 2004 COP (Housing)	$ 272,600	$ 272,600	0%
Debt Service-- COP Visitor Administration Building	$ 81,200	$ 81,200	0%
Storm Drain Loan Program	$ 78,990	$ 78,990	0%
Debt Service-Public Safety Facility	$ 768,905	$ -	-100%
Public Safety Facility Capital Contribution	$ -	$ 192,360	100%
Capital Project/Debt Service Reserve	$ 274,000	$ -	-100%
Total Expenditure Appropriations	**$ 2,520,965**	**$ 1,674,019**	**-34%**

Employee 125 Plan & Insurance Benefits

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Vision & Dental Premiums	$ 207,480	$ 216,047	4%
Flexible Spending Accounts	$ 49,088	$ 49,088	0%
Retire Health-Premium Set Aside	$ 54,720	$ 67,800	24%
Subtotal Debt Services Revenues	$ 311,288	$ 332,935	7%
Total Revenue Appropriations	**$ 311,288**	**$ 332,935**	**7%**

Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Administration	$ 19,366	$ 20,233	4%
Claims Expense	$ 237,202	$ 244,902	3%
Retire Health Premium Set Aside	$ 54,720	$ 67,800	24%
Total Expenditure Appropriations	**$ 311,288**	**$ 332,935**	**7%**

Internal Service Fund--receives premiums as revenue. Expenditures include claims for vision and dental services, IRS 125 plan spending accounts and administrative costs

Comprehensive Leave Fund

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Charge for Comprehensive Leave Value	$ 542,379	$ 552,063	2%
Subtotal Debt Services Revenues	$ 542,379	$ 552,063	2%
Total Revenue Appropriations	**$ 542,379**	**$ 552,063**	**2%**

Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Comprehensive Leave Pay-Out	$ 225,000	$ 235,000	4%
Set-Aside for Future Comprehensive Leave Pay-Outs	$ 317,379	$ 317,063	0%
Total Expenditure Appropriations	**$ 542,379**	**$ 552,063**	**2%**

Local Program Funding

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Local Program Funding Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Subtotal Local Program Funding Revenues	$ -	$ -	
General Fund Tax Support (Local Programs)	$ 58,000	$ 65,000	12%
Tourism & Recreation Support	$ 97,000	$ 102,000	5%
Total Revenue Appropriations	**$ 155,000**	**$ 167,000**	**8%**

Local Program Funding Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Programs/Community Organizations (Measure A)	$ 97,000	$ 102,000	5%
Youth Sports Funding	$ 30,000	$ 32,000	7%
Programs/Community Organizations-GF	$ 28,000	$ 33,000	18%
Total Expenditure Appropriations	**$ 155,000**	**$ 167,000**	**8%**

Assessment Districts

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Assessment District Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Juniper Maintenance	$ 55,580	$ 87,000	57%
Juniper View Benefit Assessment District	$ -	$ 2,694	100%
Mammoth Gateway	$ 78,500	$ 78,500	0%
Bluffs	$ 239,699	$ 235,000	-2%
Bluffs Maintenance	$ 92,696	$ 94,040	1%
North Village Community Facilities District	$ 682,958	$ 714,353	5%
North Village (South) Assessment District	$ 36,024	$ 36,532	0%
Old Mammoth Road Benefits Assessment District	$ 245,390	$ 158,072	-36%
Old Mammoth Road (South)Benefits Assessment District	$ -	$ 2,694	100%
Village Benefit Assessment District	$ 76,659	$ 153,258	100%
Twin Lakes Benefits Assessment District	$ -	$ 2,694	100%
Subtotal Debt Services Revenues	$ 1,507,506	$ 1,564,837	4%
Juniper Maintenance Reserve	$ 4,564	$ -	-100%
North Village Community Facilities District Reserve	$ 990,191	$ 1,170,000	18%
Total Revenue Appropriations	**$ 2,502,261**	**$ 2,734,837**	**9%**

Assessment District Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Juniper Maintenance	$ 60,124	$ 61,579	2%
Contribution to Juniper Maintenance Reserve	$ 20	$ 25,421	127005%
Juniper View Benefit Assessment District	$ -	$ 2,694	100%
Mammoth Gateway	$ 63,507	$ 65,048	2%
Contribution to Mammoth Gateway Reserve	$ 14,993	$ 13,452	0%
Bluffs	$ 239,089	$ 234,865	-2%
Contribution to Bluff's Reserve	$ 610	$ 135	-78%
Bluffs Maintenance	$ 92,696	$ 86,406	-7%
Contribution to Bluff's Maint Reserve	$ -	$ 7,634	100%
North Village Community Facilities District	$ 1,673,149	$ 1,884,353	13%
North Village (South) Assessment District	$ 36,024	$ 36,532	0%
Old Mammoth Road Benefits Assessment District	$ 225,447	$ 146,072	-35%
Contribution to Old Mammoth Road BAD Reserve	$ 19,943	$ 12,000	-40%
Old Mammoth Road (South)Benefit Assessment District	$ -	$ 2,694	100%
Village Benefit Assessment District	$ 63,155	$ 143,258	127%
Contribution to Village BAD Reserve	$ 13,504	$ 10,000	-26%
Twin Lakes Benefit Assessment District	$ -	$ 2,694	100%
Total Expenditure Appropriations	**$ 2,502,261**	**$ 2,734,837**	**9%**

Fractional Mello Roos District

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Mello Roos District Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Fractional Mello Roos Tax	$ 163,800	$ 163,800	0%
Ice Rink Revenues	$ 65,000	$ 35,000	-46%
Subtotal Debt Services Revenues	$ 228,800	$ 198,800	-13%
Loan from Tourism Development Reserve	$ 109,138	$ 173,743	59%
Total Revenue Appropriations	**$ 337,938**	**$ 372,543**	**10%**

Assessment District Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Mello Roos Administration	$ -	$ 5,295	100%
Mello Roos Park Maintenance	$ 129,783	$ 158,619	22%
Mello Roos Ice Rink	$ 208,155	$ 208,629	0%
Total Expenditure Appropriations	**$ 337,938**	**$ 372,543**	**10%**

General Fund

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

General Fund Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Property Tax	$ 1,855,751	$ 2,970,945	60%
Property Tax-In Lieu Motor Vehicle Fee	$ 545,987	$ 759,641	39%
Sales Tax	$ 1,785,133	$ 1,500,205	-16%
In-Lieu Sales Tax	$ 595,402	$ 518,443	-13%
Transient Occupancy Tax	$ 11,127,782	$ 10,489,390	-6%
Utility User Tax	$ 643,045	$ 917,789	43%
Business Tax	$ 329,728	$ 356,576	8%
Franchise Fees	$ 455,413	$ 584,276	28%
Intergovernmental Revenues	$ 36,850	$ 31,142	-15%
Administrative Service Fees	$ 52,080	$ 57,496	10%
Interest on Investments	$ 195,454	$ 385,385	97%
Charges for Services	$ 44,400	$ 46,620	0%
Miscellaneous Revenues	$ 2,250	$ 7,325	226%
Subtotal	$ 17,669,275	$ 18,625,233	5%
Contribution from the REU Fund Balance (Savings)	$ 176,433	$ 6,000	-97%
Contribution from the Self Insurance Fund for Fuel Reduction Program		$ 15,000	100%
Contribution from the Self Insurance Fund for Actuarial Study			
Total Revenue Appropriations	**$ 17,845,708**	**$ 18,646,233**	**4%**

General Fund Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Town Council	$ 258,726	$ 224,591	-13%
Legal Services	$ 268,881	$ 284,139	6%
Town Management	$ 678,942	$ 728,839	7%
Fuel Reduction Program		$ 15,000	100%
Town Clerk	$ 271,134	$ 269,935	0%
Finance	$ 778,163	$ 799,692	3%
Personnel Services	$ 243,502	$ 235,084	-3%
Information Systems	$ 189,187	$ 179,788	-5%
Risk Management	$ 546,547	$ 675,545	24%
Transitional Workforce Housing (L'Abri)		$ 14,577	100%
Subtotal Town Administration Appropriations	$ 3,235,082	$ 3,427,190	6%
General Fund Tax Support for:			
Public Safety	$ 4,677,670	$ 5,059,454	8%
Tourism & Recreation	$ 3,317,890	$ 3,338,613	1%
Community Development	$ -	$ 512,989	100%
Public Works	$ 2,955,135	$ 2,113,688	-28%
Airport Operations	$ -	$ 182,099	100%
Airport Litigation Funding	$ -	$ 751,200	100%
Airport Debt Service		$ 70,000	100%
Transportation & Transit	$ 855,983	$ 838,740	-2%
Workforce Housing	$ 855,983	$ 806,876	-6%
Capital Projects/Debt Service	$ 1,889,965	$ 1,316,125	-30%
Local Programs Funding	$ 58,000	$ 60,000	3%
Self-Insurance Fund (Actuarial)		$ 6,000	
Repayment to Reserve (REU)		$ 163,259	100%
Subtotal General Fund Tax Support	$ 14,610,626	$ 15,219,043	4%
Total Expenditure Appropriations	**$ 17,845,708**	**$ 18,646,233**	**4%**

Public Safety

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Public Safety Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Police Service Fees	$ 30,700	$ 30,700	0%
Police Fines	$ 100,250	$ 100,250	0%
Police Training Reimbursements	$ 7,500	$ 7,500	0%
Police Grant Funding	$ 132,500	$ 219,585	66%
Animal Licenses & Fees	$ 8,100	$ 8,100	0%
Drug Enforcement Donations	$ 3,000	$ 3,000	0%
Subtotal Public Safety Revenues	$ 282,050	$ 369,135	31%
General Fund Tax Support Contribution	$ 4,677,670	$ 5,059,454	8%
Total Revenue Appropriations	**$ 4,959,720**	**$ 5,428,589**	**9%**

Public Safety Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Administration	$ 554,949	$ 604,422	9%
Support Services	$ 4,229,957	$ 4,646,761	10%
Investigative Services	$ 2,100	$ 2,100	0%
Officer Training	$ 29,237	$ 30,000	3%
Animal Control Services	$ 140,477	$ 142,306	1%
Dare Enforcement Expenditures	$ 3,000	$ 3,000	0%
Total Expenditure Appropriations	**$ 4,959,720**	**$ 5,428,589**	**9%**

Tourism & Recreation

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Tourism & Recreation Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Tourism Brochure Rack Rental Fees	$ 4,000	$ 4,000	0%
Tourism Advertising Revenue	$ 149,000	$ 149,000	0%
Tourism Event Revenue	$ 86,500	$ 66,500	0%
Recreation Facility Rental Fees	$ 6,000	$ 6,000	0%
Recreation Programs & Food Concessions	$ 55,400	$ 55,400	0%
Recreation Whitmore Pool Fees	$ 9,400	$ 9,400	0%
Recreation Whitmore - County Reimbursement	$ 95,000	$ 102,000	7%
Parks Maintenance-Trackless Equipment Reimb		$ 21,688	100%
Refunds, Rebates	$ 20,000	$ 29,000	0%
Subtotal Tourism & Recreation Revenues	$ 425,300	$ 442,988	4%
Measure A General Fund Tax Contribution *	$ 2,469,686	$ 2,490,409	1%
General Fund Contribution above Measure A	$ 848,204	$ 848,204	0%
Public Works Dept Transfer for Main Street Maint Provided by Tourism & Recreation	$ 73,027	$ 74,948	3%
Contribution from Prepaid Rent (Park Maintenance)	$ 15,000	$ 15,000	0%
Contribution from Tourism & Recreation Reserve	$ 116,741	$ -	-100%
Total Revenue Appropriations	**$ 3,947,958**	**$ 3,871,549**	**-2%**

Tourism & Recreation Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Tourism & Recreation Commission	$ 34,134	$ 32,803	-4%
Tourism & Recreation Administration	$ 566,482	$ 530,516	-6%
Tourism Development External Marketing	$ 794,981	$ 713,497	-10%
Welcome Center Operations	$ 608,887	$ 646,763	6%
Sales	$ 252,754	$ 261,958	4%
Special Events	$ 298,867	$ 148,582	-50%
Fishing Enhancement	$ 60,000	$ 60,000	0%
Community Contributions	$ 97,000	$ 102,000	5%
Main Street Landscaping Maintenance	$ 102,358	$ 104,279	2%
Parks Maintenance	$ 489,702	$ 540,408	10%
Whitmore Recreation Area & Pool	$ 227,676	$ 239,933	5%
Trail System Maintenance	$ 51,000	$ 51,001	0%
Recreation Programs	$ 173,779	$ 185,066	6%
Tourism Loan to Ice Rink (Fractional District)	$ 109,138	$ 173,543	59%
Visitor Building-Debt Service	$ 81,200	$ 81,200	0%
Contribution to Tourism Reserve	$ -	$ -	0%
Total Expenditure Appropriations	**$ 3,947,958**	**$ 3,871,549**	**-2%**

* Measure A General Fund tax is limited to 100% of the projected business tax and 19.23% of the 13% Transient Occupancy Tax or 2.5 points of the 13 points.

Fractional Mello Roos District

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Mello Roos District Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Fractional Mello Roos Tax	$ 163,800	$ 163,800	0%
Ice Rink Revenues	$ 65,000	$ 35,000	-46%
Subtotal Debt Services Revenues	$ 228,800	$ 198,800	-13%
Loan from Tourism Development Reserve	$ 109,138	$ 173,543	59%
Total Revenue Appropriations	**$ 337,938**	**$ 372,343**	**10%**

Assessment District Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Mello Roos Administration		$ 5,295	100%
Mello Roos Park Maintenance	$ 129,783	$ 158,494	22%
Mello Roos Ice Rink	$ 208,155	$ 208,554	0%
Total Expenditure Appropriations	**$ 337,938**	**$ 372,343**	**10%**

Public Art Program

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Public Art Program Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Public Art Fee	$ 35,000	$ 59,318	69%
Subtotal Public Art Program Revenues	$ 35,000	$ 59,318	69%
Total Revenue Appropriations	**$ 35,000**	**$ 59,318**	**69%**

Public Art Program Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Public Art Program	$ 35,000	$ 42,500	21%
Contribution to Public Art Reserve		$ 16,818	
Total Expenditure Appropriations	**$ 35,000**	**$ 59,318**	**69%**

Community Development

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Community Development Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Land Use Fees	$ 898,300	$ 892,188	-1%
EIR Management Fee	$ 984,150	$ -	-100%
Building Permit Fees	$ 1,912,114	$ 681,232	-64%
Misc. Fees & Fines	$ 34,500	$ 49,500	43%
Subtotal Community Development Revenues	$ 3,829,064	$ 1,622,920	-58%
Contribution from the General Fund		$ 512,989	100%
Total Revenue Appropriations	**$ 3,829,064**	**$ 2,135,909**	**-44%**

Community Development Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Planning Commission	$ 53,913	$ 47,132	-13%
Planning & Zoning Current	$ 1,994,062	$ 911,690	-54%
Building	$ 1,223,147	$ 889,663	-27%
Planning & Zoning Long Range	$ 557,942	$ 287,424	-48%
Total Expenditure Appropriations	**$ 3,829,064**	**$ 2,135,909**	**-44%**

Public Works

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Public Works Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Development Engineering Fees	$ 415,300	$ 341,300	-18%
Charges for Services	$ 81,436	$ 97,663	20%
State Gas Taxes	$ 1,224,608	$ 1,416,188	16%
Proposition 42 Sales Tax on Fuel	$ -	$ 65,499	100%
Proposition 1B Road Improvements	$ 120,000	$ 280,000	133%
Subtotal Public Works Revenues	$ 1,841,344	$ 2,200,650	20%
Development Engineering Support to Public Works		$ 6,644	100%
Garage Services Support Contribution		$ 64,779	100%
General Fund Tax Support Contribution	$ 2,317,924	$ 1,990,988	-14%
General Fund Tax Support (Road Rehabilitation, Street Signs, Curbs & Gutters)	$ 637,211	$ 122,700	-81%
Total Revenue Appropriations	**$ 4,796,479**	**$ 4,385,761**	**-9%**

Public Works Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Development Engineering	$ 489,588	$ 341,300	-30%
Public Works Engineering	$ 237,344	$ 173,577	-27%
Facility Maintenance	$ 53,897	$ 55,222	2%
Street Maintenance (Gas Tax Fund)	$ 598,308	$ 684,091	14%
Street Sign Replacement	$ 5,000	$ 5,000	0%
General Road Rehabilitation, Curbs & Gutters	$ 752,211	$ 402,700	-46%
Snow Removal (Gas Tax Fund)	$ 1,045,387	$ 1,100,867	5%
Summer Equipment Garage (Gas Tax Fund)	$ 342,132	$ 360,814	5%
Winter Equipment Garage (Gas Tax Fund)	$ 1,023,932	$ 930,719	-9%
Corporate Yard Maintenance (Gas Tax Fund)	$ 125,416	$ 129,558	3%
Old Mammoth Road Assessment Levy	$ 8,837	$ 9,965	13%
Transfer to Assessment Districts-Public Benefit	$ 41,400	$ 117,000	183%
Transfer to Tourism & Recreation---Maintenance for Services Provided by Parks Maintenance	$ 73,027	$ 74,948	3%
Total Expenditure Appropriations	**$ 4,796,479**	**$ 4,385,761**	**-9%**

Capital Projects

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Capital Projects Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Development Impact Fees (DIF)	$ 4,031,777	$ 1,554,947	-61%
STIP Funding	$ 8,001,676	$ 8,655,900	8%
CA Prop 12	$ 34,000	$ -	-100%
CA Prop 40	$ 220,000	$ -	-100%
CA Grant CO 214061	$ 500,000	$ -	-100%
Cal-Trans Shop Grant	$ 120,000	$ -	-100%
Forest Service Grant		$ 365,841	100%
Forest Service Contribution GF-03	$ 85,000	$ 80,000	-6%
Agency Reimbursements	$ 39,396	$ -	-100%
General Fund Contribution (Police Facility)	$ 800,000		-100%
Subtotal Capital Projects Revenues	$ 13,831,849	$ 10,656,688	-23%
Contribution to future DIF Projects	$ (4,031,777)	$ (1,554,947)	-61%
Contribution from:			
DIF Administration	$ 27,500	$ 7,500	-73%
DIF Fire Protection Drawdown		$ 65,266	100%
DIF MCOE Drawdown		$ 78,757	100%
DIF Storm Drain SD-05	$ 319,650	$ -	-100%
DIF Streets & Traffic ST-02	$ 21,469	$ -	-100%
DIF Streets & Traffic ST-07	$ 152,324	$ 486,394	219%
DIF Streets & Traffic ST-07	$ 40,000	$ -	-100%
DIF Streets & Traffic ST-08		$ 120,000	100%
DIF Streets & Traffic ST-10	$ 187,297	$ 140,000	-25%
DIF Streets & Traffic ST-11	$ 193,885	$ -	-100%
DIF Streets & Traffic ST-15		$ 25,000	100%
DIF Parks & Recreation PR02A & PR02B	$ 1,025,058		-100%
DIF General Facilities GF-06	$ 255,110	$ 255,110	0%
DIF General Facilities GF-04	$ 1,214,000		-100%
DIF General Facilities GF-01	$ 358,800		-100%
DIF Public Safety (Land) PD-01	$ 491,558	$ -	-100%
DIF Public Safety (Bldg) PD-01	$ 274,000	$ 107,640	-61%
Capital Proj/Debt Service for Public Safety		$ 192,360	100%
General Fund Reserve for Police Land	$ 1,519,642		-100%
Tourism Reserve for Multi Event Center/Ice Rink	$ 1,000,000	$ -	0%
Total Revenue Appropriations	**$ 16,880,365**	**$ 10,579,768**	**-37%**

Capital Projects Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
STIP-Lower Canyon	$ 127,000	$ 961,900	0%
STIP-Canyon, Tavern, Laurel Mtn SD-05; ST-10	$ 840,947	$ 140,000	-83%
STIP-Chateau South Main ST-07	$ 1,226,000	$ 1,862,394	52%
STIP-N Main Frontage ST-07	$ 50,000	$ 43,000	0%
Main Street Traffic Signals	$ 130,000	$ 950,000	0%
NV Snowmelt ST-11	$ 193,885	$ -	-100%
STIP-Meridian Blvd ST-23	$ 95,000	$ 1,325,000	1295%
STIP-Lakeview Road		$ 250,000	0%
Lake Mary Road Bikelane ST-05	$ 6,000,000	$ 3,965,841	-34%
STIP-Airport Access AP-03	$ 122,000	$ 240,000	97%
STIP-Tavern Road (New MFP Project)		$ 55,000	0%
Visitor Welcome Center GF-03	$ 85,000		-100%
Welcome Center Plaza Phase I GF-03	$ -	$ 80,000	0%
Multi Event Center - Ice Rink PR-02B	$ 2,754,583	$ -	0%
Laurel to OMR Pedestrian Improvements ST-07	$ 160,000	$ -	0%
NV Parking ST-02	$ 21,469	$ -	0%
Recreation Center PR-02	$ 63,871	$ -	0%
Public Safety Facility PD-01	$ 800,000	$ 300,000	-63%
Land Acquisition PD-01 & GF-01	$ 2,370,000	$ -	-100%
Development Impact Fee Administration	$ 97,500	$ 7,500	-92%
Fleet Expansion - Loader GF-06	$ 61,515	$ 61,515	0%
Fleet Expansion - Loader/Blower GF-06	$ 193,595	$ 193,595	0%
2-Bay Garage Expansion GF-04	$ 1,214,000	$ -	-100%
Fire District DIF Drawdown		$ 65,266	100%
MCOE DIF Drawdown		$ 78,757	100%
Contribution to Public Safety Facility Debt Service	$ 274,000	$ -	0%
Total Expenditure Appropriations	**$ 16,880,365**	**$ 10,579,768**	**-37%**

Mammoth Lakes/Yosemite Airport

AIRPORT OPERATIONS

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Airport Operational Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Airport Operational Fees	$ 384,388	$ 375,188	-2%
Airport Operational State Grant	$ 10,000	$ 10,000	0%
Subtotal Airport Operational Revenues	$ 394,388	$ 385,188	-2%
General Fund Contribution for Airport Operations	$ -	$ 182,099	100%
Total Operational Revenue Appropriations	**$ 394,388**	**$ 567,287**	**44%**

Airport Operational Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Administration & Operations	$ 236,766	$ 436,034	84%
Grounds Maintenance	$ 156,840	$ 131,253	-16%
Contribution to Airport Retained Earnings	$ 782	$ -	-100%
Total Operational Expenditure Appropriations	**$ 394,388**	**$ 567,287**	**44%**

Mammoth Lakes/Yosemite Airport

AIRPORT CAPITAL IMPROVEMENTS

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Airport Capital Improvement Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
FAA Airport Improvement Grants			
AIP 16-EIS Supplemental Grant	$ 665,000		-100%
AIP Runway Repaving, AWOS	$ 1,685,000	$ 4,644,700	176%
CalTrans Aviation Grants			
AIP Runway Repaving, AWOS	$ -	$ 122,229	100%
Loan Proceeds		$ 1,397,229	100%
Subtotal Airport Capital Improvement Revenues	$ 2,350,000	$ 6,164,158	162%
General Fund Contribution to Capital Proj Debt Service	$ -	$ 70,000	100%
Airport Development Impact Fee	$ 190,000	$ 95,000	-50%
Contribution from Airport Retained Earnings	$ 223,166	$ 156,698	0%
Total Capital Revenue Appropriations	**$ 2,763,166**	**$ 6,485,856**	**135%**

Airport Capital Improvement Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Airport Capital Improvements			
Regional Air Service EA (AIP 16)	$ 700,000		-100%
Airport Terminal	$ 200,000	$ 1,255,000	528%
Airport Office Improvements (Mobile Bldg)	$ 32,000	$ -	100%
Hangar Conversion to ARFF Bldg		$ 75,000	100%
TSA Required Improvements	$ -	$ 40,000	100%
AIP Runway Repaving, AWOS	$ 1,774,000	$ 4,889,158	176%
Airline Ground Service (1x Capital Costs)		$ 100,000	100%
Airport Debt Service	$ 57,166	$ 126,698	122%
Total Capital Expenditure Appropriations	**$ 2,763,166**	**$ 6,485,856**	**135%**

* Measure 2002A increased the Transient Occupancy Tax rate by 2% to a 12% rate. One fourth of the tax increase is allocated to community facilities. A portion of this 'set aside' is used for the Airport Projects in fiscal year 2006-07.

Mammoth Lakes/Yosemite Airport

AIRPORT SPECIAL SERVICES

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Airport Special Services Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Subtotal Airport Special Services Revenues	$ -	$ -	0%
Contribution from the General Fund	$ -	$ 751,200	100%
Total Special Services Revenue Appropriations	**$ -**	**$ 751,200**	**100%**

Airport Special Services Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Hot Creek Litigation Expenditures	$ -	$ 751,200	100%
Total Special Services Expenditure Appropriations	**$ -**	**$ 751,200**	**100%**

* Litigation costs may be funded by insurance coverage

Long Valley Reclamation Operation

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Long Valley Reclamation Operation	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Load Fee	$ 227,500	$ 173,104	-24%
Subtotal Load Fee Funding Revenues	$ 227,500	$ 173,104	-24%
General Fund Tax Support	$ -	$ -	0%
Total Revenue Appropriations	**$ 227,500**	**$ 173,104**	**-24%**

Long Valley Reclamation Operation	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Long Valley Reclamation Operation	$ 182,943	$ 173,104	-5%
Contribution to Reserve for Reclaimation	$ 44,557	$ -	-100%
Total Expenditure Appropriations	**$ 227,500**	**$ 173,104**	**-24%**

The Long Valley Mineral Materials Site Reclamation Operation is an enterprise fund. That means that fee revenues, in this case load fees are intended to fully cover the cost of the expenditures.

Local Transportation Commission

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Transportation & Transit Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Local Transportation Commission TDA Planning	$ 150,000	$ 200,000	33%
Local Transportation Commission RPA	$ 81,000	$ 91,000	12%
Subtotal Projects Revenues	$ 231,000	$ 291,000	26%
Total Revenue Appropriations	**$ 231,000**	**$ 291,000**	**26%**

Transportation & Transit Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
RPA	$ 80,767	$ 91,000	0%
RTP Update/Multi Modal	$ 150,000	$ 200,000	33%
Increase to LTC Fund Balance	$ 233	$ -	-100%
Total Expenditure Appropriations	**$ 231,000**	**$ 291,000**	**26%**

Transportation & Transit

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Transportation & Transit Revenue		Fiscal Year 2007-2008 Final Budget		Fiscal Year 2008-2009 Final Budget	Percentage Change
Local Transportation Commission TDA Transit	$	375,000	$	251,556	-33%
Transit & Transportation Fee	$	44,380	$	44,380	0%
Facility Rental Fees	$	74,000	$	48,756	-34%
Parks Maintenance Rental	$	15,000	$	15,000	0%
FTA Grant for Town Advance Facility Acquisition	$	100,320	$	108,680	8%
Subtotal Projects Revenues	$	608,700	$	468,372	-23%
Transit Reserve					
General Fund Tax Support	$	855,983	$	838,740	-2%
DIF Circulation	$	67,315			-100%
Refurbishment Loan from Toursim	$	198,988			-100%
Total Revenue Appropriations	**$**	**1,730,986**	**$**	**1,307,112**	**-24%**

Transportation & Transit Expenditures		Fiscal Year 2007-2008 Final Budget		Fiscal Year 2008-2009 Final Budget	Percentage Change
Transit Facility Maintenance	$	20,199	$	21,774	8%
Transportation/Transit	$	1,345,854	$	1,161,658	-14%
Transit Facility Improvements	$	266,313	$	-	-100%
ESTA Line of Credit	$	80,000	$	-	-100%
Reduction of Prepaid Rent Liability	$	15,000	$	15,000	0%
Repayment of DIF Contribution			$	108,680	100%
Contribution to Transit Reserve	$	3,620	$	-	181%
Total Expenditure Appropriations	**$**	**1,730,986**	**$**	**1,307,112**	**-24%**

Workforce Housing

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Workforce Housing Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Subtotal Affordable & Employee Housing Revenues	$ -	$ -	0%
General Fund Tax Support *	$ 855,983	$ 806,876	-6%
Draw Down of Housing Reserves		$ -	100%
Total Revenue Appropriations	**$ 855,983**	**$ 806,876**	**-6%**

Workforce Housing Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Planning & Housing Personnel Expenditures	$ 79,621	$ 87,362	10%
Planning & Housing Contractual & Other Services	$ 345,825	$ 416,545	20%
Existing Housing Expenditures	$ 14,577		-100%
Housing Land-Debt Service	$ 272,600	$ 272,600	0%
Housing First Responder Home Equity Program	$ 100,000		0%
Funding avaliable for Housing Element		$ 30,369	100%
Acquisition/Reserve	$ 43,360	$ -	-100%
Total Expenditure Appropriations	**$ 855,983**	**$ 806,876**	**-6%**

* The General Fund Tax Support is equal to 1/12 of the T.O.T. rate of 12%. For Fiscal Year 2007-08 the support is 1/13 of the T.O.T. rate of 13%.

If 14,577 L'brie removed from Housing to GF and assume 5,000 rental revenue
Assume 15% Housing contract increase

Proposed budget had 160,000 available for housing element---will wait for quotes and return to council for approval and funding mechanism

Garage Services

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Garage Services Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Other Governments Garage Services Revenue	$ 249,500	$ 301,966	21%
Interest	$ 90,479	$ 62,000	-31%
Sale of Fixed Assets	$ -	$ -	0%
Subtotal Garage Services Revenues	$ 339,979	$ 363,966	7%
Garage Vehicle/Equipment Service Charge	$ 552,900	$ 882,210	60%
Department Paid Additions to the Fleet	$ -	$ 396,826	100%
Garage Replacement Charge	$ 798,796	$ 808,830	1%
Contribution from Vehicle Replacement Set Aside	$ 677,000	$ 88,200	-87%
Total Revenue Appropriations	**$ 2,368,675**	**$ 2,540,032**	**7%**

Garage Services Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Town Department Garage Services	$ 153,600	$ 354,500	131%
General Corporate Yard Maintenance	$ 598,579	$ 619,897	4%
Other Governments Garage Services	$ 140,700	$ 145,000	3%
Vehicle/Equipment Replacement	$ 677,000	$ 485,026	-28%
Vehicle/Equipment Future Replacement	$ 798,796	$ 870,830	9%
Contribution to Gas Tax Fund Overhead Charges		$ 64,779	100%
Total Expenditure Appropriations	**$ 2,368,675**	**$ 2,540,032**	**7%**

Capital Project/Debt Service Fund

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Debt Services Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Interest Earned on COP Restricted Cash	$ 3,200	$ 4,094	28%
Subtotal Debt Services Revenues	$ 3,200	$ 4,094	28%
General Fund Tax Support	$ 1,615,697	$ 1,316,125	-19%
General Fund Tax Support (Police Facility - DIF Eligit	$ 274,268	$ -	-100%
Police DIF	$ 274,000	$ -	-100%
Housing Debt Service Contribution (Housing Fund)	$ 272,600	$ 272,600	0%
Tourism Development Contribution (Admin Bldg)	$ 81,200	$ 81,200	0%
Total Revenue Appropriations	**$ 2,520,965**	**$ 1,674,019**	**-34%**

Debt Services Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Debt Service on 2000 COP	$ 202,220	$ 203,944	1%
Debt Service on 2003 COP Refinancing	$ 843,050	$ 844,925	0%
Debt Service on 2004 COP (Housing)	$ 272,600	$ 272,600	0%
Debt Service-- COP Visitor Administration Building	$ 81,200	$ 81,200	0%
Storm Drain Loan Program	$ 78,990	$ 78,990	0%
Debt Service-Public Safety Facility	$ 768,905	$ -	-100%
Public Safety Facility Capital Contribution		$ 192,360	100%
Capital Project/Debt Service Reserve	$ 274,000	$ -	-100%
Total Expenditure Appropriations	**$ 2,520,965**	**$ 1,674,019**	**-34%**

Comprehensive Leave Fund

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Charge for Comprehensive Leave Value	$ 542,379	$ 552,063	2%
			0%
			0%
Subtotal Debt Services Revenues	$ 542,379	$ 552,063	2%
Total Revenue Appropriations	**$ 542,379**	**$ 552,063**	**2%**

Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Comprehensive Leave Pay-Out	$ 225,000	$ 235,000	4%
			0%
Set-Aside for Future Comprehensive Leave Pay-Outs	$ 317,379	$ 317,063	0%
Total Expenditure Appropriations	**$ 542,379**	**$ 552,063**	**2%**

Employee 125 Plan & Insurance Benefits

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Vision & Dental Premiums	$ 207,480	$ 216,047	4%
Flexible Spending Accounts	$ 49,088	$ 49,088	0%
Retire Health-Premium Set Aside	$ 54,720	$ 67,800	24%
Subtotal Debt Services Revenues	$ 311,288	$ 332,935	7%
Contribution from Self-Insurance Fund		$ 6,000	
Total Revenue Appropriations	**$ 311,288**	**$ 338,935**	**9%**

Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Administration	$ 19,366	$ 20,233	4%
Claims Expense	$ 237,202	$ 244,902	3%
Actuarial Study for Retire Health		$ 6,000	1000%
Retire Health Premium Set Aside	$ 54,720	$ 67,800	24%
Total Expenditure Appropriations	**$ 311,288**	**$ 338,935**	**9%**

Internal Service Fund--receives premiums as revenue. Expenditures include claims for vision and dental services, IRS 125 plan spending accounts and administrative costs

Local Program Funding

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Local Program Funding Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Subtotal Local Program Funding Revenues	$ -	$ -	
General Fund Tax Support (Local Programs)	$ 58,000	$ 60,000	3%
Tourism & Recreation Support	$ 97,000	$ 102,000	5%
Total Revenue Appropriations	**$ 155,000**	**$ 162,000**	**5%**

Local Program Funding Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Programs/Community Organizations (Measure A)	$ 97,000	$ 102,000	5%
Youth Sports Funding	$ 30,000	$ 32,000	7%
Programs/Community Organizations-GF	$ 28,000	$ 28,000	0%
Total Expenditure Appropriations	**$ 155,000**	**$ 162,000**	**5%**

Assessment Districts

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Assessment District Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Juniper Maintenance	$ 55,580	$ 87,000	57%
Juniper View Benefit Assessment District	$ -	$ 2,694	100%
Mammoth Gateway	$ 78,500	$ 78,500	0%
Bluffs	$ 239,699	$ 235,000	-2%
Bluffs Maintenance	$ 92,696	$ 94,040	1%
North Village Community Facilities District	$ 682,958	$ 714,353	5%
North Village (South) Assessment District	$ 36,024	$ 36,532	0%
Old Mammoth Road Benefits Assessment District	$ 245,390	$ 158,072	-36%
Old Mammoth Road (South)Benefits Assessment District		$ 2,694	100%
Village Benefit Assessment District	$ 76,659	$ 153,258	100%
Twin Lakes Benefits Assessment District		$ 2,694	100%
Subtotal Debt Services Revenues	$ 1,507,506	$ 1,564,837	4%
Juniper Maintenance Reserve	$ 4,564		0%
North Village Community Facilities District Reserve	$ 990,191	$ 1,170,000	18%
Total Revenue Appropriations	**$ 2,502,261**	**$ 2,734,837**	**9%**

Assessment District Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Juniper Maintenance	$ 60,124	$ 61,579	2%
Contribution to Juniper Maintenance Reserve	$ 20	$ 25,421	0%
Juniper View Benefit Assessment District		$ 2,694	100%
Mammoth Gateway	$ 63,507	$ 65,048	2%
Contribution to Mammoth Gateway Reserve	$ 14,993	$ 13,452	0%
Bluffs	$ 239,089	$ 234,865	-2%
Contribution to Bluff's Reserve	$ 610	$ 135	-78%
Bluffs Maintenance	$ 92,696	$ 86,406	-7%
Contribution to Bluff's Maint Reserve		$ 7,634	0%
North Village Community Facilities District	$ 1,673,149	$ 1,884,353	13%
North Village (South) Assessment District	$ 36,024	$ 36,532	0%
Old Mammoth Road Benefits Assessment District	$ 225,447	$ 146,072	-35%
Contribution to Old Mammoth Road BAD Reserve	$ 19,943	$ 12,000	0%
Old Mammoth Road (South)Benefit Assessment District		$ 2,694	0%
Village Benefit Assessment District	$ 63,155	$ 143,258	127%
Contribution to Village BAD Reserve	$ 13,504	$ 10,000	0%
Twin Lakes Benefit Assessment District		$ 2,694	0%
Total Expenditure Appropriations	**$ 2,502,261**	**$ 2,734,837**	**9%**

POLICE DEPARTMENT

568 Old Mammoth Rd., P.O. Box 2799, Mammoth Lakes, CA 93546 (760) 934-2011 fax (760) 934-2490

Public Safety

Town Council and Citizens of Mammoth Lakes:

Responsibilities

The Mammoth Lakes Police Department is responsible for public safety within the Town boundaries. This also includes police responsibilities at the Mammoth Yosemite Airport and in the Red's Meadow area of Madera County. While our primary function remains patrol, the police department stays actively involved in the community as a means to foster support from community members for the police department. Examples of collateral duties assigned to police personnel include: DARE/School Resource Officer, Detective, Traffic Enforcement, Training Coordinator, Sexual Assault Response Team, Family Violence Task Force, High Tech Crimes Unit, Forensic Crime Scene Investigation, Range Operations, Mono County Narcotic Enforcement Team, Methamphetamine Enforcement, Bicycle Patrol, Mounted Patrol, Crime Prevention (including Neighborhood and Business Watch Programs), Public Information, and Certified Car Seat Installation.

In addition to the above, officers are encouraged to volunteer their time to Little League, AYSO and other youth activities throughout the community. Our officers have volunteered as chaperones for events at the Mammoth Unified School District, such as the Senior Trip, Prom Night and the 8th Grade Graduation Trip. MLPD Officers are also active members of various community organizations such as Lion's Club, Women's Club, volunteer fire departments and the Tri-County Fair Board.

Accomplishments During Fiscal Year 2007-2008

The Mammoth Lakes Police Department continues to generate the majority of cases for the Mono County District Attorney's Office at a rate of about 70% of its overall caseload. Additionally, on any given day about 60-65% of the arrestees housed in the Mono County Jail are those arrested by the Mammoth Lakes Police Department. With this, the Mammoth Lakes Police Department continues to foster community support and is well respected among local law enforcement agencies. Our department's commitment to a community oriented policing philosophy and practice provides the foundation for a safe and sane environment in and around Mammoth Lakes.

The Police Department is very proud of two new groups that were implemented this past year. Both speak to our overall commitment to the community. The first group, which was on display at the local 4th of July Parade, the September 11th Memorial Services sponsored by Rotary and at several law enforcement funerals statewide, is our Honor Guard. This is a combined effort with the Mammoth Lake Fire Department. The second community-based group, is the Community Emergency Response Team (CERT), a cooperative effort between the Police Department, Fire Department and the Mono County Health Department. The CERT team is funded through a state grant written by a member of the Police Department. Both are an example of our willingness to work collaboratively with other agencies within the community, to bring an improved level of professionalism.

In the continued effort to build more positive relationships with allied public safety agencies, the police department staff has taken the lead in forming a regional law enforcement executive group which meets quarterly. Also, police department administrators continue to work closely with members of the Mammoth Lakes Fire Department and the Mono County Sheriff's Department to review and discuss localized public safety concerns and build a stronger working relationship.

The majority of our sworn officers are assigned to a 4-day/10-hour work schedule, which has allowed the Police Department to put more officers on the street during peak service periods. This schedule provides for maximum manpower during late night and early morning hours, when evening and graveyard shifts overlap. The School Resource Officer works a 5-day work week, in order to be available to the school when it is in session.

The 4-10 work schedule has resulted in improved officer safety and a reduction in the number of overtime hours required to cover shifts to maintain minimum staffing levels. Also, it has allowed officers to proactively patrol those areas where the majority of activity is occurring during the evening hours, thus deterring DUI's, bar fights and other criminal activity.

During the past year (4/2007 to 4/2008) the Police Department handled the following number of reports in these areas:

o Domestic Violence/Domestic Disturbance	70
o Sexual Assault/Rape/Lewd Act with Minors	7
o Assault with a Deadly Weapon-Great Bodily Injury	17
o Burglary/Attempted Burglary	74
o Attempted Homicide	4
o Robbery/Attempted Robbery	3
o Auto Theft	10
o Crime Threat/Exhibit a Deadly Weapon	10
o Driving Under the Influence Arrests	80
o Drunk in Public Arrests	111

Major incidents handled by department personnel this past year include:

- During a bar check at Lakanuki this past winter one of our officers noticed a subject had what looked like a handgun concealed in his waistband. This person, who was intoxicated, was detained by the officer at the scene and a fully loaded .40 caliber handgun was removed from his waistband. The suspect said he had brought it with him for personal protection.
- While working patrol, an officer observed a male subject arguing with a female and he could see that the female was distraught. He watched as the male subject grabbed the female by the arm and tried to force her into his vehicle. As the officer approached the female broke away and came to the officer stating the male was attempting to force her into his vehicle. The male subject was arrested for attempted kidnapping and drunk driving.
- The members of the MONET drug task force served a search warrant on a residence where the resident was suspected of dealing marijuana. Inside the officer recovered over one pound of marijuana. This person chose to divulge who his supplier was and a subsequent warrant was served at this home. Inside that home, over 3 pounds of marijuana packaged for sale was recovered, as well as, psilocybin mushrooms also packaged for sale. This case also resulted in the seizure of a classic Cadillac, a high definition TV and miscellaneous cash.
- This year the MONET Task Force seized seven vehicles, other miscellaneous property (TV, computers, electronics), and in excess of $100,000 in cash, all of which will soon be sold at auction or turned over to the task force for law enforcement purposes.
- All four of the attempted homicide cases handled by the police department resulted in either an arrest or a warrant was issued for the suspect's arrest.
- The investigation into a vehicle hit and run that occurred on Main Street that resulted in serious injury to the victim has been completed. Evidence collected at the scene was sent to a crime lab and the suspect vehicle was positively identified. A warrant has been issued for the suspect's arrest, and he has agreed to turn himself in for this crime.
- A subject that had been employed locally had left his employment with his employer and failed to return some tools. Officers from our department began to look for the suspect and an off-duty officer spotted him in Bishop. Bishop PD contacted him and subsequently arrested him. A search was done of his vehicle and then his campsite and numerous items of stolen property related to several local thefts were recovered. The suspect was charged with possession of stolen property and burglary.

Department Personnel

The Mammoth Lakes Police Department sworn staff currently consists of a Chief, one Lieutenant, five Sergeants and 16 Officers.

- The Lieutenant is responsible for overseeing the operation of the department, as well as grant writing and numerous administrative duties. Additionally, he is responsible for

overall supervision of the Detective Bureau, management of the Property and Evidence Room and Internal Affairs Investigations.

- One sergeant works as an administrative sergeant, which is a one-year rotational assignment. This sergeant splits time between patrol and administrative duties. Presently this sergeant supervises property and evidence, non-sworn support personnel and detectives.
- One officer is assigned to Investigations and responsible for all follow-up investigation and case preparation for the District Attorney. We currently have two officers that have recently graduated from the police academy and are in training. Once they have completed their training program, we may assign a second officer to Investigations.
- Two officers are assigned to the Narcotic Task Force. One is grant funded and works primarily methamphetamine enforcement, while the second officer works all other narcotic related activities both in the Town and in the County. This position is partially grant funded. Three other officers and one sergeant are assigned to this task force as auxiliary members, who are regularly called in to assist with narcotic operations.
- One officer is assigned to the local schools as a School Resource/DARE Officer during the school year and works patrol during the summer months. As stated above, this officer works a 5/8 work schedule to maximize his availability to the schools. This assignment has become one of the busier collateral assignments within the organization.
- One officer is assigned as a K9 handler and works primarily evening patrol shifts.
- One officer is assigned to traffic enforcement, with this position funded through a grant obtained through the State Office of Traffic Safety.
- Four sergeants and eleven officers are assigned to patrol. This level of staffing provides for a minimum of two officers per shift at all times, utilizing the above-mentioned 4-10 work schedule. Due to the increase in activity during the evening hours, minimum staffing levels have been increased to 3, 4, or 5 officers, depending on the night of the week and the anticipated crowds in town.
- One newly hired officer, funded by the above mentioned OTS Grant, is currently in the Police Academy and is set to graduate July 2008.

Non-Sworn support staff include:

- One Executive Assistant responsible for secretarial assistance to all staff, personnel records management, computer support services, grant administration, police-related code compliance management and front desk relief.
- One Senior Records Supervisor responsible for all police records management. Additional duties include front desk reception and dispatch, fingerprinting, and statistical data collection as required by the Department of Justice.
- One Non-Sworn Investigator responsible for property and evidence management, crime scene investigation, parking enforcement, evidence processing, computer support services, and front desk relief.
- One Community Service Officer responsible for property and evidence assistance, booking and fingerprinting, parking enforcement, front desk relief and handling some

criminal reports. The person holding this position resigned March of this year and this position currently remains open.

Animal Control:

- One Animal Control Officer responsible for enforcement of state and local code compliance as it relates to domestic animals. Maintains all records of licensing and related data. Performs proactive patrol within the Town limits, identifying pet owners out of code compliance and taking enforcement steps necessary to gain compliance. Assists local veterinarians with carcass disposal and assists officers in the field with animal related calls for service. Occasionally, assigned to front desk relief.

Service Level Impacts

As has been discussed, the demands placed on the police department have continued to grow over the past several years. Officers are not only asked to handle an increased number of calls for service, but the violent nature of these calls has also increased. This increase in violent behavior clearly requires more officers to be on the street at any one time. The police department has had a minimum staffing requirement of two officers on duty at any one time since 1986. This past year, due to the intensity of the type of calls the officers were handling, the department increased its staffing level to 3-5 officers minimum during late night hours depending on the day of the week. We still staff only two patrol officers on many days between 2:00 AM and 9:00 PM. The 4-10 work schedule provides greater staffing between 9:00 PM and 2:00 AM, when traditionally the greatest demand exists for multiple officer response to calls.

Officers also work a variety of special assignments, many of which are grant funded either fully or partially. These officers traditionally are not considered part of the patrol staffing as they serve a function other than routine patrol. These include: School Resource Officer, MONET narcotic enforcement officer, methamphetamine drug enforcement officer, traffic enforcement officer and the detective position.

In this current budget the police department exhausted much of its overtime budget by mid-year. This can be attributed to many factors, including arrestee transports, special event staffing, late night crowds, outside agency assists and many other factors. However, it can also be directly attributed to manpower reductions in patrol. With the grants that the department was awarded, two officers that were fully funded by these grants were removed from the patrol ranks and placed into these special assignments (traffic enforcement and methamphetamine enforcement). This left the department, once again, with minimum staffing levels in patrol. Therefore, any leave requests from officers or additional unexpected staffing needs required overtime.

This past December, an officer hired to backfill the patrol opening created by the methamphetamine grant position graduated the police academy and is currently completing his field training. Once released from field training, this officer will fill the gaps in our patrol staffing and should help to reduce overtime expenditures. Another officer was hired and

graduated the academy in December and will backfill the opening created when former Chief Michael Donnelly retired July of 2006. This officer is currently in a field training program as well.

Currently, an officer is in the police academy who will backfill the opening created in patrol when the OTS traffic safety grant position was filled. This officer is scheduled to graduate the academy July of 2008.

It is basically a vicious cycle, when staffing levels are decreased, overtime increases. As staffing levels increase, a reduction in overtime can be expected. One opening in our patrol ranks immediately impacts our staffing levels and thus can place additional overtime demands on the department. In addition to the financial concerns, the wear and tear on the officers becomes evident as they are forced to work longer hours, taking time away from their families and negatively affecting their personal well-being.

The Community Service Officer position is currently not filled and some immediate impacts will be realized. These are:

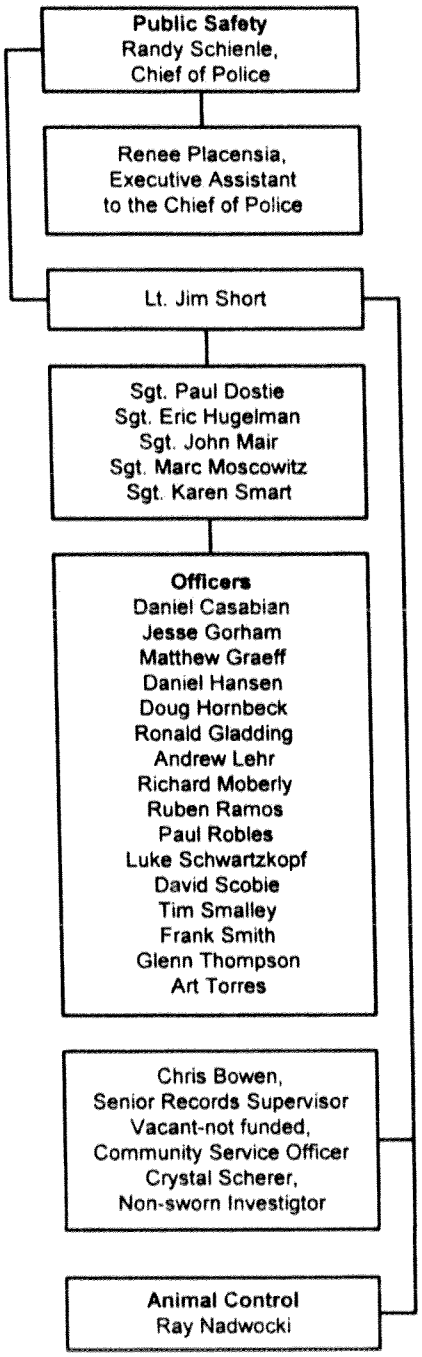
- Decreased support for the front lobby/records staff, which will likely result in the police department occasionally closing on weekends to walk-in traffic. We have operated 7 days a week since shortly after opening our doors in 1986.
- Decreased parking enforcement, as this is a primary responsibility of this position.
- Slow down in the handling of property and records requests made by the District Attorney's Office, Public Defender's Office and allied agencies as this person provided assistance in accomplishing these tasks.

Objectives for Fiscal Year 2008-2009

- Continue site planning for the anticipated construction of a new police facility. Our existing facility remains grossly inadequate for our current needs and the need to move to a newer more modern facility has never been greater. The existing facility continues to require repairs or modification to minimally meet our needs. It is anticipated any further delays will only serve to further exacerbate our problems.
- Work to reduce overtime costs while maintaining a high law enforcement presence at community events and activities.
- Continue to work with the local business community, especially in and around the Village and other new developments, working to reduce crime and improve police service.
- Continue to assign law enforcement personnel to drug related enforcement activities, taking a proactive approach to identifying, arresting and prosecuting drug users and dealers locally.
- Work with local agencies to bring mandated and discretionary training to the local area to reduce overtime and training costs.
- Continue our efforts to progressively enforce traffic laws within the community. Assigning an officer to this specific detail on a full-time basis should have a significant effect locally. By continuing to utilize creative methods to slow drivers within the town limits we feel there has been an immediate positive impact locally. Additionally the department has outfitted a

patrol vehicle specifically for traffic enforcement, equipped with recording devices and radar equipment to assist with traffic enforcement activities.

- Work with Town and County personnel to improve our overall response to local emergencies through the development of an Emergency Operations Center and by providing the training necessary to efficiently respond to such emergencies.
- As part of the commitment to emergency operations, the Police Department has worked jointly with the Mammoth Lakes Fire Department and formed a Community Emergency Response Team to assist with local emergency management. Presently, approximately 20 volunteers have received the initial CERT training, with the second class set to graduate May 2008.


Public Safety
Randy Schienle,
Chief of Police
Renee Placensia,
Executive Assistant
to the Chief of Police
Lt. Jim Short
Sgt. Paul Dostie
Sgt. Eric Hugelman
Sgt. John Mair
Sgt. Marc Moscowitz
Sgt. Karen Smart
Officers
Daniel Casabian
Jesse Gorham
Matthew Graeff
Daniel Hansen
Doug Hornbeck
Ronald Gladding
Andrew Lehr
Richard Moberly
Ruben Ramos
Paul Robles
Luke Schwartzkopf
David Scobie
Tim Smalley
Frank Smith
Glenn Thompson
Art Torres
Chris Bowen,
Senior Records Supervisor
Vacant-not funded,
Community Service Officer
Crystal Scherer,
Non-sworn Investigtor
Animal Control
Ray Nadwocki

Public Safety

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Public Safety Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Police Service Fees	$ 30,700	$ 30,700	0%
Police Fines	$ 100,250	$ 100,250	0%
Police Training Reimbursements	$ 7,500	$ 7,500	0%
Police Grant Funding	$ 132,500	$ 219,585	66%
Animal Licenses & Fees	$ 8,100	$ 8,100	0%
Drug Enforcement Donations	$ 3,000	$ 3,000	0%
Subtotal Public Safety Revenues	$ 282,050	$ 369,135	31%
General Fund Tax Support Contribution	$ 4,677,670	$ 5,207,208	11%
Total Revenue Appropriations	**$ 4,959,720**	**$ 5,576,343**	**12%**

Public Safety Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Proposed Budget	Percentage Change
Administration	$ 554,949	$ 604,422	9%
Support Services	$ 4,229,957	$ 4,794,515	13%
Investigative Services	$ 2,100	$ 2,100	0%
Officer Training	$ 29,237	$ 30,000	3%
Animal Control Services	$ 140,477	$ 142,306	1%
Dare Enforcement Expenditures	$ 3,000	$ 3,000	0%
Total Expenditure Appropriations	**$ 4,959,720**	**$ 5,576,343**	**12%**

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 008 SAFETY FUND Dpt Account # Account Description	2006 Actual	2007 Actual	2008 Budget	05/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000								
32 LICENSES & PERMITS								
000 32270-000 ANIMAL LICENSES	6,437.00	5,730.00	5,000.00	3,166.00	5,000.00	5,000.00		
000 32271-000 ANIMAL LICENSE PENAL	355.00	215.00	500.00	263.00	500.00	500.00		
000 32282-000 CONCEALED WEAPON PER	525.00		400.00	25.00	400.00	400.00		
32 TOTAL LICENSES & PERMITS	7,317.00	5,945.00	5,900.00	3,454.00	5,900.00	5,900.00		
33 INTERGOVERNMENT REVENUE								
000 33121-000 COPS IN SCHOOL GRANT	44,330.00	31,670.00		5,000.00				
000 33420-000 COPS-OPTION PUBLIC S	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00			
000 33423-000 TRAFFIC SAFETY GRANT			145,602.00	35,267.39	145,602.00	87,085.00		
000 33424-000 CALMET (POLICE) GRAN			132,500.00	89,820.00	132,500.00	132,500.00		
000 33425-000 CERT/MRC GRANT				15,000.00				
33 TOTAL INTERGOVERNMENT REVENUE	144,330.00	131,670.00	378,102.00	245,087.39	378,102.00	219,585.00		
34 CHARGES FOR SERVICES								
000 34111-000 SALE OF DOCUMENTS	1,686.58	1,697.21	2,800.00	1,408.00	2,800.00	2,800.00		
000 34212-000 FINGERPRINT SERVICE	10,569.39	10,915.00	10,000.00	6,661.00	10,000.00	10,000.00		
000 34216-000 FOREST SERVICE CONTR	12,500.00	16,786.00	12,500.00	4,188.56	12,500.00	12,500.00		
000 34222-000 POLICE SPEC SERVICE			1,000.00		1,000.00	1,000.00		
000 34553-000 ANIMAL DISPOSAL FEES	142.00		100.00		100.00	100.00		
000 34554-000 SHELTER IMPOUND FEES	2,307.70	2,102.57	2,500.00	666.66	2,500.00	2,500.00		
34 TOTAL CHARGES FOR SERVICES	27,205.67	31,500.78	28,900.00	12,924.22	28,900.00	28,900.00		
35 FINES & PENALTIES								
000 35110-000 MUNICIPAL COURT FINE	30,076.08	36,812.76	40,000.00	39,257.60	40,000.00	40,000.00		
000 35123-000 PARKING CITATIONS	47,394.50	24,991.50	45,000.00	29,767.50	45,000.00	45,000.00		
000 35142-000 FORFEITURES & SEIZUR	892.42	11,326.22	10,000.00	5,302.46	10,000.00	10,000.00		
000 35144-000 COURT ORDER RESTITUT			250.00		250.00	250.00		
000 35190-000 CIVIL PENALTIES			5,000.00	100.00	5,000.00	5,000.00		
35 TOTAL FINES & PENALTIES	78,363.00	73,130.48	100,250.00	74,427.56	100,250.00	100,250.00		
36 MISCELLANEOUS REVENUES								
000 36120-000 REFUNDS, REBATES, RE	6,816.15	5,178.41	4,000.00	264.01	4,000.00	4,000.00		
000 36125-000 OFFICER TRAINING REI	7,274.92	7,332.79	7,500.00	6,216.22	7,500.00	7,500.00		
36 TOTAL MISCELLANEOUS REVENUES	14,091.07	12,511.20	11,500.00	6,480.23	11,500.00	11,500.00		
39 OTHER FINANCING SOURCES								
000 39110-000 SALE GENERAL FIXED A	4,639.22							
000 39999-000 INTERFUND TRANSFERS	4,266,989.00	4,481,330.84	4,677,670.00		4,677,670.00	5,207,208.00		
39 TOTAL OTHER FINANCING SOURCES	4,271,628.22	4,481,330.84	4,677,670.00		4,677,670.00	5,207,208.00		
FUND 008 SAFETY FUND	4,542,934.96	4,736,088.30	5,202,322.00	342,373.40	5,202,322.00	5,573,343.00		

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 008 SAFETY FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 480	PUBLIC SAFETY SERVICES								
58	PUBLIC SAFETY								
58000-110	REGULAR SALARIES	287,948.67	319,669.81	302,588.00	255,066.53	302,588.00	325,691.00		
58000-115	POLICE HOLIDAY PAY	18,686.88	15,106.67	20,156.00	8,206.27	20,156.00	21,671.00		
58000-130	COMPREHENSVE LEAVE VALUE	15,787.05	6,974.81	33,940.00	17,472.32	33,940.00	41,912.00		
58000-160	HEALTH INSURANCE	27,986.21	33,514.20	36,304.00	25,513.80	36,304.00	40,108.00		
58000-164	WORKERS COMP INSURANCE	4,429.00	6,223.26	7,114.00	9,257.08	7,114.00	17,668.00		
58000-170	PERS (RETIREMENT)	114,460.50	123,791.34	123,187.00	98,582.15	123,187.00	122,369.00		
58000-172	PARS (RETIREMENT ENHANC)	29,310.38	43,529.23	22,760.00	32,955.23	22,760.00	26,103.00		
58000-310	CONTRACTUAL SERVICES	8,622.00	14,810.43	6,000.00	17,502.50	6,000.00	6,000.00		
58000-320	MEMBERSHIP & DUES	359.00	260.00	400.00	445.00	400.00	400.00		
58000-321	CONFERENCES, MEETINGS		2,452.46	2,500.00	5,294.19	2,500.00	2,500.00		
58000-330	TRAINING & EDUCATION	100.00							
58000-331	PUBLICATION/SUBSCRIPTION				1,317.15				
580 TOTAL	ADMINISTRATION	507,689.69	566,332.21	554,949.00	471,612.22	554,949.00	604,422.00		
58200-110	REGULAR SALARIES	1,666,322.90	1,818,627.16	1,972,568.00	1,737,119.43	1,972,568.00	2,144,693.00		
58200-111	TEMPORARY WAGES	1,944.39	2,263.49		2,027.73				
58200-113	OVERTIME WAGES	127,557.62	126,039.09	121,549.00	153,367.53	121,549.00	133,704.00		
58200-114	DIFFERENTIAL WAGES	2,020.74	684.66	1,900.00	1,784.03	1,900.00	1,900.00		
58200-115	POLICE HOLIDAY PAY	86,383.52	93,410.28	119,276.00	48,311.19	119,276.00	141,217.00		
58200-130	COMPREHENSVE LEAVE VALUE	60,270.16	184,833.42	92,322.00	98,565.76	92,322.00	101,116.00		
58200-160	HEALTH INSURANCE	206,758.96	222,215.89	384,535.00	198,751.84	384,535.00	366,016.00		
58200-164	WORKERS COMP INSURANCE	23,698.00	35,436.59	41,657.00	76,357.73	41,657.00	97,843.00		
58200-170	PERS (RETIREMENT)	594,254.50	659,027.63	774,158.00	609,710.54	774,158.00	793,770.00		
58200-172	PARS (RETIREMENT ENHANC)	140,519.36	210,809.15	131,997.00	177,412.58	131,997.00	159,181.00		
58200-173	PARS (PT RETIREMENT)		34.36		39.67		60.00		
58200-202	OFFICE SUPPLIES	7,416.14	5,761.97	7,300.00	5,409.50	7,300.00	7,440.00		
58200-203	MISCELLANEOUS SUPPLIES	2,549.32	2,946.80	3,000.00	2,268.00	3,000.00	3,000.00		
58200-205	POSTAL SUPPLY & POSTAGE	2,791.69	2,191.27	2,100.00	1,652.23	2,100.00	2,300.00		
58200-206	UNIFORMS	32,439.56	15,661.79	14,000.00	23,661.93	14,000.00	19,450.00		
58200-207	MAINTENANCE SUPPLIES	1,310.51	2,999.34	2,000.00	1,427.97	2,000.00	2,000.00		
58200-214	FACILITY LEASE & RENTAL	54,447.00	56,316.00	61,060.00	52,796.00	61,060.00	62,282.00		
58200-215	EQUIPMENT LEASE & RENTAL	3,243.79	3,795.77	3,985.00	4,121.79	3,985.00	5,200.00		
58200-218	COMMUNICATION EQUIPMENT	3,371.92	605.96	3,350.00	4.39	3,350.00	3,000.00		
58200-230	SPECIAL OPERATIONAL	22,699.74	15,373.33	16,000.00	12,281.00	16,000.00	20,000.00		
58200-240	BEVRG/NUTRITIONAL SUPPLY	758.84	773.03	865.00	648.87	865.00	865.00		
58200-292	CANINE SERVICES		484.22						
58200-296	GARAGE VEHICLE SERVICES	158,708.32	194,563.66	153,261.00	88,466.42	153,261.00	163,591.00		
58200-299	VEHICLE/EQUIP REPLAC CHG	46,229.07	47,536.74	64,588.00	30,123.54	64,588.00	59,637.00		
58200-310	CONTRACTUAL SERVICES	334,826.41	332,864.88	369,304.00	269,001.51	369,304.00	375,000.00		
58200-313	COMPUTER SUPPORT SERVICE	33,031.23	23,717.43	13,000.00	14,695.65	13,000.00	20,000.00		
58200-315	JUSTICE DEPT CLETS FEE			500.00		500.00			
58200-316	DOJ FINGERPRINT LIVESCAN	10,836.14	17,943.84	6,000.00	14,873.90	6,000.00	8,000.00		
58200-320	MEMBERSHIP & DUES	655.00	100.00	500.00	625.00	500.00	500.00		
58200-321	CONFERENCES, MEETINGS	392.25			93.00				
58200-325	CERT/MRC MINI GRANT EXP				5,994.00				
58200-330	TRAINING & EDUCATION	666.28	49.35-	500.00	201.00	500.00			
58200-331	PUBLICATION/SUBSCRIPTION	2,802.68	2,363.94	2,500.00	5,557.97	2,500.00	2,500.00		
58200-340	ADVERTISING/LEGAL NOTICE	1,128.11	5,440.60	1,000.00	1,150.00	1,000.00	1,500.00		
58200-341	PRINTING & REPRODUCTIONS	4,791.32	3,515.29	4,000.00	3,906.90	4,000.00	4,000.00		

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 008 SAFETY FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
58200-356	EMERGENCY PREPAREDNESS	684.17	1,148.39	1,500.00	237.68	1,500.00	1,500.00		
58200-360	COMMUNICATN EQUIP MAINT	2,446.80	1,779.97	3,890.00	1,245.98	3,890.00	2,000.00		
58200-366	GENERAL FACILITIES MAINT	8,508.39	6,669.52	7,000.00	2,279.84	7,000.00	7,000.00		
58200-369	EQUIP MAINT AGREEMENTS	485.35		1,500.00		1,500.00			
58200-390	PUBLIC UTILITIES	41,140.41	38,068.86	45,250.00	32,166.52	45,250.00	45,250.00		
58200-440	OFFICE EQUIP & FURNITURE	1,833.82	1,503.53	1,500.00	214.50	1,500.00	5,000.00		
58200-450	MACHINERY & EQUIPMENT	293.13		62,180.00	16,595.58	62,180.00	10,000.00		
58200-460	COMPUTER EQUIP: HARDWARE	59,632.82	7,400.99	1,500.00	5,290.99	1,500.00	2,000.00		
58200-461	COMPUTER SOFTWARE	3,083.00	2,423.13	1,500.00	434.34	1,500.00	2,000.00		
582 TOTAL	SUPPORT SERVICES	3,752,933.36	4,147,282.62	4,494,595.00	3,700,874.03	4,494,595.00	4,794,515.00		
58500-210	CONFIDENTIAL ENFORCEMENT		1,035.71	1,000.00	339.60	1,000.00	1,000.00		
58500-321	CONFERENCES, MEETINGS	26.49-	95.33	100.00		100.00	100.00		
58500-370	BACKGROUND CHECKS	720.00		1,000.00	260.00	1,000.00	1,000.00		
585 TOTAL	INVESTIGATIVE SERVICES	693.51	1,131.04	2,100.00	599.60	2,100.00	2,100.00		
58700-202	OFFICE SUPPLIES				37.50				
58700-322	MILEAGE				230.34				
58700-330	TRAINING & EDUCATION	21,659.46	24,199.42	29,237.00	23,871.89	29,237.00	30,000.00		
58700-331	PUBLICATION/SUBSCRIPTION	39.50							
587 TOTAL	TRAINING	21,698.96	24,199.42	29,237.00	24,139.73	29,237.00	30,000.00		
58 TOTAL	PUBLIC SAFETY	4,283,015.52	4,738,945.29	5,080,881.00	4,197,225.58	5,080,881.00	5,431,037.00		
DEPT 480 TOTAL	PUBLIC SAFETY SERVICES	4,283,015.52	4,738,945.29	5,080,881.00	4,197,225.58	5,080,881.00	5,431,037.00		

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 008 SAFETY FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 481	ANIMAL CONTROL SERVICES								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	47,481.08	49,335.51	48,535.00	43,874.71	48,535.00	51,686.00		
51100-111	TEMPORARY WAGES	1,323.87		2,410.00		2,410.00			
51100-113	OVERTIME WAGES	63.71							
51100-130	COMPREHENSVE LEAVE VALUE	2,409.02-	1,291.52-	2,738.00	3,961.35-	2,738.00	2,626.00		
511 TOTAL	SALARY & WAGES	46,459.64	48,043.99	53,683.00	39,913.36	53,683.00	54,312.00		
51900-160	HEALTH INSURANCE	10,825.72	12,351.01	16,808.00	11,069.71	16,808.00	16,526.00		
51900-164	WORKERS COMP INSURANCE	238.00	400.66	564.00	809.42	564.00	832.00		
51900-170	PERS (RETIREMENT)	10,975.44	11,535.02	12,320.00	10,560.80	12,320.00	12,915.00		
51900-173	PARS (PT RETIREMENT)			47.00		47.00			
519 TOTAL	BENEFIT EXPENSES	22,039.16	24,286.69	29,739.00	22,439.93	29,739.00	30,273.00		
51 TOTAL	PERSONNEL SERVICES	68,498.80	72,330.68	83,422.00	62,353.29	83,422.00	84,585.00		
52	SUPPLIES								
52000-206	UNIFORMS	51.48							
52000-207	MAINTENANCE SUPPLIES	13.40							
52000-230	SPECIAL OPERATIONAL	204.90							
52000-296	GARAGE VEHICLE SERVICES	2,207.58	4,180.99	5,000.00	5,597.51	5,000.00	5,000.00		
52000-299	VEHICLE/EQUIP REPLAC CHG	4,307.20	4,447.32	4,469.00	2,273.88	4,469.00	5,135.00		
520 TOTAL	GENERAL SUPPLIES	6,784.56	8,628.31	9,469.00	7,871.39	9,469.00	10,135.00		
52 TOTAL	SUPPLIES	6,784.56	8,628.31	9,469.00	7,871.39	9,469.00	10,135.00		
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	38,955.29	31,181.70	43,100.00	30,827.95	43,100.00	43,100.00		
53000-390	PUBLIC UTILITIES	1,150.14							
530 TOTAL	MISCELLANEOUS SERVICES	40,105.43	31,181.70	43,100.00	30,827.95	43,100.00	43,100.00		
53 TOTAL	OTHER SERVICES & CHARGES	40,105.43	31,181.70	43,100.00	30,827.95	43,100.00	43,100.00		
58	PUBLIC SAFETY								
58000-299	VEHICLE/EQUIP REPLAC CHG			4,486.00		4,486.00	4,486.00		
580 TOTAL	ADMINISTRATION			4,486.00		4,486.00	4,486.00		
58 TOTAL	PUBLIC SAFETY			4,486.00		4,486.00	4,486.00		

Report No: PB2700
Run Date : 05/13/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 008 SAFETY FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 481									
TOTAL	ANIMAL CONTROL SERVICES	115,388.79	112,140.69	140,477.00	101,052.63	140,477.00	142,306.00		
FUND 008	TOTAL ********* SAFETY FUND	4,398,404.31	4,851,085.98	5,221,358.00	4,298,278.21	5,221,358.00	5,573,343.00		

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 480 DRUG ENFORCEMENT FUND

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	05/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
35		FINES & PENALTIES								
000	35142-000	FORFEITURES & SEIZUR			36,462.00	38,737.15				
35	TOTAL	FINES & PENALTIES			36,462.00	38,737.15				
36		MISCELLANEOUS REVENUES								
000	36722-000	DARE PROGRAM CONTRIB	1,000.00	2,775.02	3,000.00	3,000.00	3,000.00	3,000.00		
36	TOTAL	MISCELLANEOUS REVENUES	1,000.00	2,775.02	3,000.00	3,000.00	3,000.00	3,000.00		
FUND 480		DRUG ENFORCEMENT FUND	1,000.00	2,775.02	39,462.00	41,737.15	3,000.00	3,000.00		

Report No: PB2700
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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 480 DRUG ENFORCEMENT FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 480	PUBLIC SAFETY SERVICES								
52	SUPPLIES				600.00				
52000-214	FACILITY LEASE & RENTAL				11,620.65				
52000-294	DRUG ENFORCEMENT				4,084.44				
52000-295	DARE PROGRAM EXPENSES	4,864.98	4,325.97	3,000.00		3,000.00	3,000.00		
520 TOTAL	GENERAL SUPPLIES	4,864.98	4,325.97	3,000.00	16,305.09	3,000.00	3,000.00		
52 TOTAL	SUPPLIES	4,864.98	4,325.97	3,000.00	16,305.09	3,000.00	3,000.00		
54	CAPITAL OUTLAY								
54000-450	MACHINERY & EQUIPMENT			36,462.00					
540 TOTAL	CAPITAL PURCHASES			36,462.00					
54 TOTAL	CAPITAL OUTLAY			36,462.00					
DEPT 480 TOTAL	PUBLIC SAFETY SERVICES	4,864.98	4,325.97	39,462.00	16,305.09	3,000.00	3,000.00		
FUND 480 TOTAL	********* DRUG ENFORCEMENT FUND	4,864.98	4,325.97	39,462.00	16,305.09	3,000.00	3,000.00		

Tourism & Recreation Department
(760) 934-2712, (800) 367-6572, (760) 934-8989
P.O. Box 48, Mammoth Lakes, California 93546

Town Council and Citizens of Mammoth Lakes:

The Town of Mammoth Lakes Department of Tourism & Recreation is pleased to present a brief summary of the department's responsibilities, objectives and goals for fiscal year 2008-09.

Responsibilities

The Tourism & Recreation Department consists of three distinct divisions: Tourism, Parks and Recreation. Staff responsibilities and completed projects within the respective divisions include the following:

Tourism:

Tourism & Recreation Commission – administrative support

Public Arts Commission – administrative and program support

Marketing – design and implement the marketing and advertising plan for the destination which includes the development of collateral materials such as the annual vacation planner, special interest brochures (fall color guide), maps and visitor literature; target and implement media familiarization visits; coordinate the town's participation with regional and state marketing programs; coordinate community-wide promotions and cooperative advertising initiatives; establish a comprehensive internet marketing program; implement the town's public relations outreach program.

Completed projects for this past year include:

- Successfully launched a re-designed website, www.visitmammoth.com, which provided an improved navigational system, dramatic images and efficient means of gathering visitor information

Sales – develop sales strategies for targeted markets within the tour and travel, corporate and association group segments; coordinate and implement tour and travel familiarization

visits and site inspections; qualify and distribute leads for groups to lodging community for booking; provide support for reformed community-based lodging association.

Completed projects for this past year include:

- Reformation of Lodging Association

Visitor Services – provide information for visitor inquiries through the call center and internet requests; fulfill requests from reader responses to advertising insertions; provide staff for the welcome center which is managed through a joint operation agreement with the town and the U.S. Forest Service; provide contractual services for the Mono County Tourism phone and fulfillment program; provide weekly community lodging occupancy forecast; maintain database of tourism statistics, including reader responses and inquiries.

Completed projects for this past year include:

- Completed guest surveys data analysis for winter 2007 and summer 2007
- Completed cleanse and purge of 5-year historical reader responses to establish foundation for targeted electronic marketing campaign

Special Events – produce and develop town-sponsored events (Troutstock); administer the town's banner program and special event permit program; coordinate the town's use permit with USFS for the Mammoth Motocross; collaborate with community event producers to manage the town's special event calendar; provide resource information for out of area event producers researching feasibility of bringing event to Mammoth.

Completed projects for this past year include:

- Produced successful Troutstock event over Labor Day 2007 in partnership with countywide communities and lakes
- Facilitated new film festival in fall 2007

Community Relations – research, develop and distribute a comprehensive public relations campaign with pertinent information for community stakeholders and partners relative to town operations and activities; oversee the town's channel 51 information.

Completed projects for this past year include:

- Successful launch of Stu's News as means of providing weekly information on community-based news
- Developed comprehensive communication plan for Lake Mary Road Bike Path construction

Parks:

Administrative – managed the completion of the Parks and Recreation Master Plan (delivered spring 2008 with environmental review still to be completed); managing the

Trails Master Plan in partnership with MLTPA and USFS (draft scheduled to be delivered June 2008 with environmental review to be completed); managed neighborhood volunteer demonstration garden project at Community Center.

Maintenance - responsible for the day-to-day maintenance and operation of Shady Rest Park, Mammoth Creek Park, Whitmore Pool and Recreation Area, Tennis Courts and Community Center Park and the Trails End Park, home of the Volcom Brothers Skate Park; oversee maintenance of the town's trail system.

Landscaping – manage the Main Street and Old Mammoth Road landscaping maintenance program.

Snow Removal – oversee the snow removal program throughout the town's sidewalks; provide support for Mammoth Nordic winter trail grooming program.

Recreation:
Programming – develop adult and youth programming on year-round basis; produce biannually the town's parks and recreation activities guide.

Youth Funding – oversee the town's youth funding program.

Grant Writing – coordinate with fellow town staff for pursuit of grant opportunities for parks and recreation facilities and programs.

Facility Coordination – coordinate the community use of the town's parks and recreation facilities and equipment.

Work Plan for Fiscal Year 2008-09

- Continue with twice-monthly T&R Commission meetings and monthly PAC meetings
- Implement Travelocity booking engine on visitmammoth.com website
- Manage monthly community-based lodging association meetings
- Develop the strategy for forming non-government destination marketing organization (DMO)
- Continue updates to visitmammoth.com website, including developing "Mammoth Life" section
- Complete the destination brand process in partnership with Mammoth Mountain Ski Area and community-wide collaboration; finalize the brand tag and visual for rollout in fall 2008
- Participate with Mammoth Lakes Chamber of Commerce for development and implementation of town-wide branded hospitality training program
- Implement a new electronic marketing campaign through Exact Target module

- Begin environmental review of parks master plan and trails master plan
- Enhance the offerings of the recreation programs for youth and adults through developed partnerships with local groups and organizations
- Improve the marketing efforts of local recreation programs
- Collaborate with local and regional organizations to increase the exposure and promotion of the area's arts and cultural heritage
- Implement the town's public arts program through projects selected by the PAC
- Collaborate with chamber for enhanced group hospitality program
- Collaborate with the USFS and other agencies for developing managed recreation programs on the forest
- Establish parks maintenance service levels and annual preventative maintenance program
- Reformat the weekly lodging forecast report through improved inventory analysis and reporting mechanisms
- Develop a one-stop application process for special event permits and recreation facility rental
- Develop and implement programming for delivery of California's Children's Outdoor Bill of Rights

Department of Tourism & Recreation's Additional Goals and Objectives for Fiscal Year 2008-09

Below is a brief list of the department goals and objectives:
(The goals listed below are not in a particular order or prioritized.)

- Continue to focus on increasing overall lodging occupancy percentages, focusing on shoulder periods and new markets
- Continue to refine the non-profit funding requests through the Tourism & Recreation Commission. The Commission will make annual funding recommendations to Town Council based upon newly established criteria.
- Continue to research grant and funding opportunities
- Through the trails master plan project, introduce a signage and wayfinding system for trails
- Work with USFS to secure a California Welcome Center designation for the welcome center
- Increase participation in recreational programs and events
- Continue to improve quality of community events offered through the recreation department
- Concentrate on upgrading and enhancing park facilities before building anything new
- Develop a special events resource program and sponsorship program

- Continue to improve the means of collecting marketing/demographic/statistical data and develop an analysis program of the data
- Establish clear measurements for ROI of promotions and advertising
- Implement operations program for the Volcom Brothers Skate Park
- Improve collaboration with the MUSD for field and facility use
- Re-evaluate parks, pool and facility rental fees

Proposed Parks Maintenance Projects

Shady Rest Park

- Install new picnic tables
- Infill the play area with more sand and cover
- Construct ADA path to play structure
- Install pavers in/around the picnic area
- Replace fence at Field 1

Tennis Courts/Community Center Park

- Purchase new bleachers for spectator area
- Fence repair
- Crack seal and paint courts
- Paint parking lot
- Paint the community center

Whitmore Park

- Update irrigation system with new timer
- Replace water line to fire hydrant/irrigation valves
- Install fence around the park
- Update well and pump house electrical

Whitmore Pool

- Replace chlorination system
- Paint lane lines
- Paint building trim
- Purchase additional shade structure

Bike Trail System

- Slurry seal trails
- Replace broken/missing signage
- Change center posts
- Add bear-proof trash receptacles
- Add more doggie-waste bag dispensers

Trails End Park

- Repair skate park concrete
- Purchase bleachers for spectator area

Current Recreation Programs

Adult

Aikido
Arts
Basketball-4 on 4
CPR/First Aid
Dog Obedience
Lap Swim
Running USA
Soccer (indoor and outdoor)
Softball (men's and coed)
Softball Tournaments
Tennis Lessons
Valentine Reserve Outings

Youth

Alpine Afternoons
Arts and Crafts
Climbing Camp
Cruisers
Disabled Sports Programs
Drama/Acting Workshops/Youth Theatre
Hot Shots Basketball
Junior Mountaineers
Kindergarten T-Ball
Skateboard Camp
Soccer Academy
Swim Lessons
Tennis Lessons
UK Soccer Camp
Wilderness Camps

Parks & Recreation Community Special Events

Crafts in the Mall/Santa Visit
Children's Fishing Festival
Holiday Tree Lighting
Easter Play Day
Halloween Carnival/Haunted House

Department Personnel

Please review the attached organizational chart. The Tourism and Recreation Commission meets the first Tuesday and Thursday of every month at 4:00 PM in Suite Z of Minaret Village Shopping Center. The Public Arts Commission meets the second Thursday of every month at 2:00 PM in Suite Z of Minaret Village Shopping Center.

Occupancy Percentages

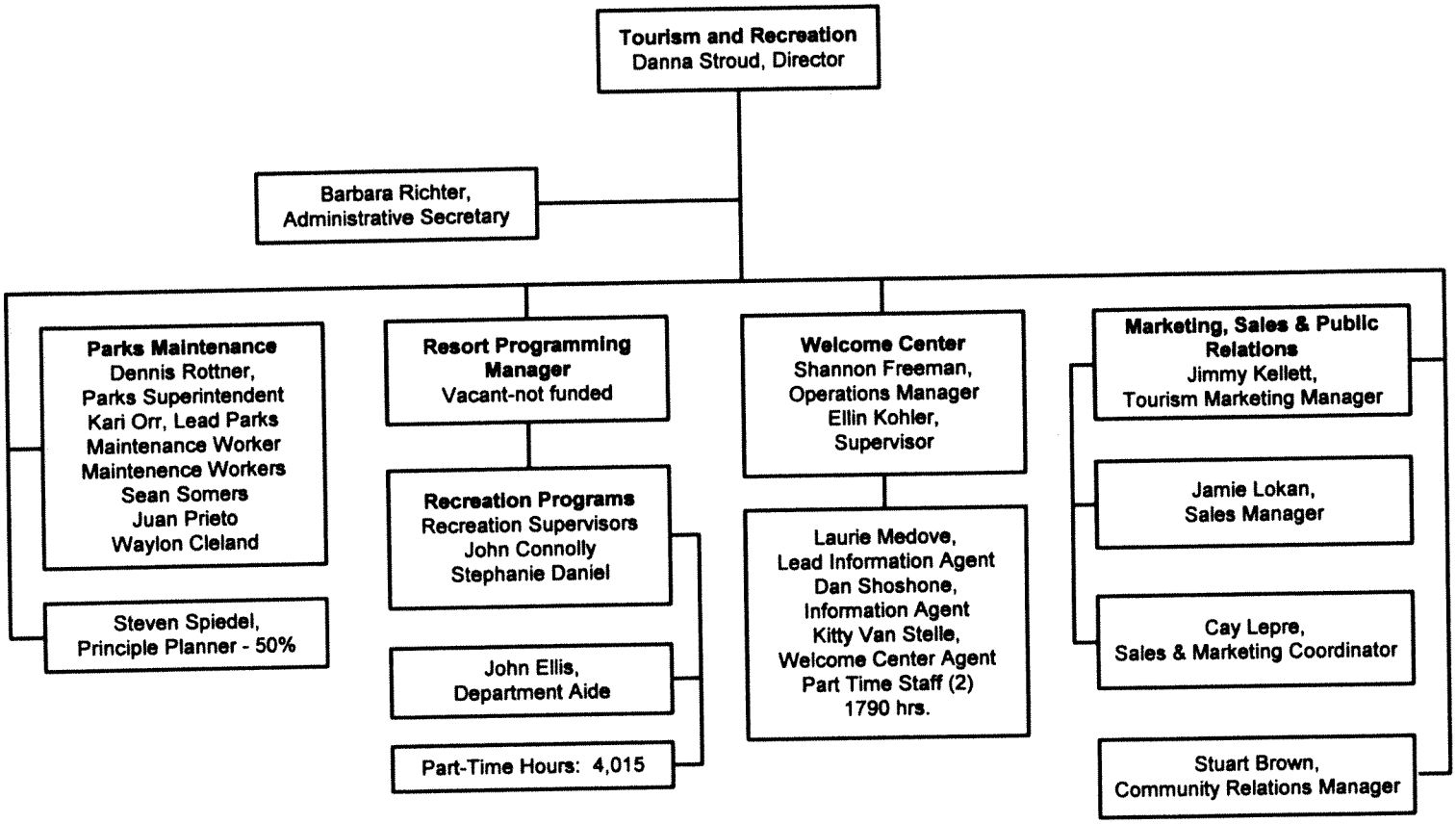
Actual quarterly occupancy percentages as reported from the lodging industry to the Town of Mammoth Lakes Finance Department are:

	2001	2002	2003	2004	2005	2006	2007
1st Quarter	49%	54%	54%	52%	54%	57%	44%
2nd Quarter	29%	28%	32%	29%	29%	35%	24%
3rd Quarter	42%	42%	40%	42%	45%	40%	39%
4th Quarter	28%	29%	28%	36%	29%	25%	23%

The above percentages were calculated on a calendar year.

Tourism Department Stats, 2007 Calendar Year

- The Information Agents answered 32,973 phone calls (down from 33,267 in 2006)
- Telephone service level at 88% (represents the % of calls answered within the established threshold of 30 seconds or less)
- Total mail fulfillment was 41,990 (up from 39,723 in 2006)
- The Visitor Center received a total of 109,370 walk-in guests requesting information (down from 112,415 in 2006)
- There were a total of 965,058 user sessions on the www.visitmammoth.com web site (up from 549,595 user sessions in 2006)


Tourism and Recreation
Danna Stroud, Director
Barbara Richter,
Administrative Secretary
Parks Maintenance
Dennis Rottner,
Parks Superintendent
Kari Orr, Lead Parks
Maintenance Worker
Maintenence Workers
Sean Somers
Juan Prieto
Waylon Cleland
Steven Spiedel,
Principle Planner - 50%
Resort Programming
Manager
Vacant-not funded
Recreation Programs
Recreation Supervisors
John Connolly
Stephanie Daniel
John Ellis,
Department Aide
Part-Time Hours: 4,015
Welcome Center
Shannon Freeman,
Operations Manager
Ellin Kohler,
Supervisor
Laurie Medove,
Lead Information Agent
Dan Shoshone,
Information Agent
Kitty Van Stelle,
Welcome Center Agent
Part Time Staff (2)
1790 hrs.
Marketing, Sales & Public
Relations
Jimmy Kellett,
Tourism Marketing Manager
Jamie Lokan,
Sales Manager
Cay Lepre,
Sales & Marketing Coordinator
Stuart Brown,
Community Relations Manager

Tourism & Marketing

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Tourism & Marketing Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Tourism Brochure Rack Rental Fees	$ 4,000	$ 4,000	0%
Tourism Advertising Revenue	$ 149,000	$ 149,000	0%
Tourism Event Revenue	$ 86,500	$ 66,500	-23%
Refunds, Rebates	$ 20,000	$ 29,000	45%
Subtotal Tourism & Marketing Revenues	$ 259,500	$ 248,500	-4%
Measure A General Fund Tax Contribution *	$ 2,469,686	$ 2,490,409	1%
Contribution from Tourism & Marketing Reserve	$ 65,119	$ -	-100%
Total Revenue Appropriations	**$ 2,794,305**	**$ 2,738,909**	**-2%**

Tourism & Marketing Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Tourism & Recreation Commission	$ 34,134	$ 32,803	-4%
Tourism & Recreation Administration	$ 566,482	$ 530,516	-6%
Tourism Development External Marketing	$ 794,981	$ 713,497	-10%
Welcome Center Operations	$ 608,887	$ 646,763	6%
Sales	$ 252,754	$ 261,958	4%
Special Events	$ 298,867	$ 148,582	-50%
Fishing Enhancement	$ 60,000	$ 60,000	0%
Community Contributions	$ 97,000	$ 102,000	5%
Visitor Building-Debt Service	$ 81,200	$ 81,200	0%
Contribution to Parks, Recreation & Trails	$ -	$ 161,590	0%
Total Expenditure Appropriations	**$ 2,794,305**	**$ 2,738,909**	**-2%**

* Measure A General Fund tax is limited to 100% of the projected business tax and 19.23% of the 13% Transient Occupancy Tax or 2.5 points of the 13 points.

Parks, Recreation & Trails

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Parks, Recreation & Trails Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Recreation Facility Rental Fees	$ 6,000	$ 6,000	0%
Recreation Programs & Food Concessions	$ 55,400	$ 55,400	0%
Recreation Whitmore Pool Fees	$ 9,400	$ 9,400	0%
Recreation Whitmore - County Reimbursement	$ 95,000	$ 102,000	7%
Parks Maintenance-Trackless Equipment Reimb		$ 21,688	100%
Subtotal Tourism & Recreation Revenues	$ 165,800	$ 194,488	17%
General Fund Contribution above Measure A	$ 848,204	$ 848,204	0%
Public Works Dept Transfer for Main Street Maint Provided by Parks Maintenance	$ 73,027	$ 74,948	3%
Contribution from Prepaid Rent (Park Maintenance)	$ 15,000	$ 15,000	0%
Contribution from Parks, Recreation & Trails Reserve	$ 51,622	$ 161,590	213%
Total Revenue Appropriations	**$ 1,153,653**	**$ 1,294,230**	**12%**

Parks, Recreation & Trails Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Main Street Landscaping Maintenance	$ 102,358	$ 104,279	2%
Parks Maintenance	$ 489,702	$ 540,408	10%
Whitmore Recreation Area & Pool	$ 227,676	$ 239,933	5%
Trail System Maintenance	$ 51,000	$ 51,001	0%
Recreation Programs	$ 173,779	$ 185,066	6%
Loan to Ice Rink (Fractional District)	$ 109,138	$ 173,543	59%
Contribution to Parks, Recreation & Trails Reserve	$ -	$ -	0%
Total Expenditure Appropriations	**$ 1,153,653**	**$ 1,294,230**	**12%**

Fractional Mello Roos District

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Mello Roos District Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Fractional Mello Roos Tax	$ 163,800	$ 163,800	0%
Ice Rink Revenues	$ 65,000	$ 35,000	-46%
Subtotal Debt Services Revenues	$ 228,800	$ 198,800	-13%
Loan from Tourism Development Reserve	$ 109,138	$ 173,543	59%
Total Revenue Appropriations	**$ 337,938**	**$ 372,343**	**10%**

Assessment District Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Mello Roos Administration		$ 5,295	100%
Mello Roos Park Maintenance	$ 129,783	$ 158,494	22%
Mello Roos Ice Rink	$ 208,155	$ 208,554	0%
Total Expenditure Appropriations	**$ 337,938**	**$ 372,343**	**10%**

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 014 TOURISM DEVELOPMENT FUND

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	200 Approve
000										
33		INTERGOVERNMENT REVENUE								
000	33440-000	GRANTS		3,297.56		545.49				
33	TOTAL	INTERGOVERNMENT REVENUE		3,297.56		545.49				
34		CHARGES FOR SERVICES								
000	34001-000	CHARGES FOR SERVICES	126,258.82	57,073.99		56,520.90		21,688.00	21,688.00	
000	34712-000	CONCESSION COMMISSIO	62.16	16.56	200.00		200.00	200.00	200.00	
000	34720-000	FACILITY RENTAL FEES	5,927.25	6,720.00	6,000.00	11,288.25	6,000.00	6,000.00	6,000.00	
000	34748-000	FOOD SALES - REC	2,564.00	2,585.28	3,000.00	5,665.29	3,000.00	3,000.00	3,000.00	
000	34749-000	TAXABLE SALES-REC	479.50	40.00	200.00	953.49	200.00	200.00	200.00	
000	34750-000	WHITMORE POOL PROGRA	13,783.01	14,464.20	9,400.00	14,073.25	9,400.00	9,400.00	9,400.00	
000	34751-000	WHITMORE POOL REIMBR	86,439.70	100,814.93	95,000.00	91,891.32	95,000.00	102,000.00	102,000.00	
000	34770-000	RECREATION PROGRAM	61,194.35	59,667.30	52,000.00	65,774.60	52,000.00	52,000.00	52,000.00	
000	34801-000	TAXABLE PROMOTIONAL	2,139.00	2,766.53	2,500.00	3,164.00	2,500.00	2,500.00	2,500.00	2,500.00
000	34802-000	NON TAXABLE EVENT FE	18,172.00	27,355.50	42,000.00	53,113.00	42,000.00	42,000.00	42,000.00	42,000.00
000	34811-000	RACK SPACE RENTAL FE	4,990.00	4,940.00	4,000.00	3,860.00	4,000.00	4,000.00	4,000.00	4,000.00
000	34813-000	SPECIAL EVENTS PERMI	990.00	2,350.00	2,000.00	2,287.00	2,000.00	2,000.00	2,000.00	2,000.00
000	34841-000	SPONSORSHIP CONTRIBU			40,000.00		40,000.00	20,000.00	20,000.00	20,000.00
000	34842-000	ADVERTISING REVENUE	111,640.00	60,200.00	149,000.00	18,035.00	149,000.00	149,000.00	149,000.00	149,000.00
34	TOTAL	CHARGES FOR SERVICES	434,639.79	338,994.29	405,300.00	326,626.10	405,300.00	413,988.00	413,988.00	219,500.00
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE	22,681.67	34,638.13	20,000.00	54,888.76	20,000.00	29,000.00	29,000.00	29,000.00
36	TOTAL	MISCELLANEOUS REVENUES	22,681.67	34,638.13	20,000.00	54,888.76	20,000.00	29,000.00	29,000.00	29,000.00
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	3,483,656.69	3,342,246.90	3,390,917.00	1,205,198.15	3,390,917.00	3,525,628.00	3,501,438.00	2,490,409.00
39	TOTAL	OTHER FINANCING SOURCES	3,483,656.69	3,342,246.90	3,390,917.00	1,205,198.15	3,390,917.00	3,525,628.00	3,501,438.00	2,490,409.00
FUND 014		TOURISM DEVELOPMENT FUND	3,940,978.15	3,719,176.88	3,816,217.00	1,587,258.50	3,816,217.00	3,968,616.00	3,944,426.00	2,738,909.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 014 TOURISM DEVELOPMENT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 411	ADVISORY COMMISSIONS								
51	PERSONNEL SERVICES								
51100-111	TEMPORARY WAGES	5,783.79	10,831.89	13,130.00	8,860.83	13,130.00	13,130.00	13,130.00	13,130.00
511 TOTAL	SALARY & WAGES	5,783.79	10,831.89	13,130.00	8,860.83	13,130.00	13,130.00	13,130.00	13,130.00
51900-173	PARS (PT RETIREMENT)		173.63	260.00	172.14	260.00	260.00	260.00	260.00
519 TOTAL	BENEFIT EXPENSES		173.63	260.00	172.14	260.00	260.00	260.00	260.00
51 TOTAL	PERSONNEL SERVICES	5,783.79	11,005.52	13,390.00	9,032.97	13,390.00	13,390.00	13,390.00	13,390.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES		119.57	185.00	13.63	185.00	185.00	185.00	185.00
52000-206	UNIFORMS		287.86						
52000-214	FACILITY LEASE & RENTAL	11,899.91	14,074.44	17,153.00	17,662.39	17,153.00	17,822.00	17,822.00	17,822.00
52000-240	BEVRG/NUTRITIONAL SUPPLY		42.27						
520 TOTAL	GENERAL SUPPLIES	11,899.91	14,524.14	17,338.00	17,676.02	17,338.00	18,007.00	18,007.00	18,007.00
52 TOTAL	SUPPLIES	11,899.91	14,524.14	17,338.00	17,676.02	17,338.00	18,007.00	18,007.00	18,007.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	15.16	334.06		951.32				
53000-321	CONFERENCES, MEETINGS	3,587.78	4,540.49	2,000.00	313.58	2,000.00			
53000-390	PUBLIC UTILITIES	875.75	1,293.89	1,406.00	1,319.28	1,406.00	1,406.00	1,406.00	1,406.00
530 TOTAL	MISCELLANEOUS SERVICES	4,478.69	6,168.44	3,406.00	2,584.18	3,406.00	1,406.00	1,406.00	1,406.00
53 TOTAL	OTHER SERVICES & CHARGES	4,478.69	6,168.44	3,406.00	2,584.18	3,406.00	1,406.00	1,406.00	1,406.00
54	CAPITAL OUTLAY								
54000-460	COMPUTER EQUIP: HARDWARE	19.21							
540 TOTAL	CAPITAL PURCHASES	19.21							
54 TOTAL	CAPITAL OUTLAY	19.21							
DEPT 411 TOTAL	ADVISORY COMMISSIONS	22,181.60	31,698.10	34,134.00	29,293.17	34,134.00	32,803.00	32,803.00	32,803.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 014 Account #	TOURISM DEVELOPMENT FUND Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 440	TOURISM & REC ADMINISTRN								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	181,462.04	295,725.86	307,386.00	331,582.68	307,386.00	292,854.00	292,854.00	292,854.00
51100-130	COMPREHENSVE LEAVE VALUE	8,250.28	20,024.55	20,646.00	17,642.49	20,646.00	19,716.00	19,716.00	19,716.00
511 TOTAL	SALARY & WAGES	189,712.32	315,750.41	328,032.00	349,225.17	328,032.00	312,570.00	312,570.00	312,570.00
51900-160	HEALTH INSURANCE	20,126.10	32,826.52	76,964.00	35,357.46	76,964.00	67,693.00	67,693.00	67,693.00
51900-164	WORKERS COMP INSURANCE	357.00	834.94	1,478.00	2,121.38	1,478.00	1,996.00	1,996.00	1,996.00
51900-170	PERS (RETIREMENT)	39,033.30	64,033.16	76,214.00	70,918.06	76,214.00	71,463.00	71,463.00	71,463.00
519 TOTAL	BENEFIT EXPENSES	59,516.40	97,694.62	154,656.00	108,396.90	154,656.00	141,152.00	141,152.00	141,152.00
51 TOTAL	PERSONNEL SERVICES	249,228.72	413,445.03	482,688.00	457,622.07	482,688.00	453,722.00	453,722.00	453,722.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	82.49	311.64	50.00	12.55	50.00	50.00	50.00	50.00
52000-205	POSTAL SUPPLY & POSTAGE	25.39	3.21		24.04				
52000-206	UNIFORMS		841.84						
52000-240	BEVRG/NUTRITIONAL SUPPLY		29.85						
52000-296	GARAGE VEHICLE SERVICES	1,586.07	1,962.16	3,860.00	1,422.68	3,860.00	4,265.00	4,265.00	4,265.00
52000-299	VEHICLE/EQUIP REPLAC CHG	3,647.36	1,844.56	2,384.00	1,807.16	2,384.00	3,819.00	3,819.00	3,819.00
520 TOTAL	GENERAL SUPPLIES	5,341.31	4,993.26	6,294.00	3,266.43	6,294.00	8,134.00	8,134.00	8,134.00
52 TOTAL	SUPPLIES	5,341.31	4,993.26	6,294.00	3,266.43	6,294.00	8,134.00	8,134.00	8,134.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	32,881.45	101,400.44	65,000.00	225,660.52	65,000.00	50,660.00	50,660.00	50,660.00
53000-320	MEMBERSHIP & DUES	2,010.00	1,515.00	1,500.00	4,025.00	1,500.00	2,000.00	2,000.00	2,000.00
53000-321	CONFERENCES, MEETINGS	6,162.14	6,613.26	6,000.00	3,025.49	6,000.00	6,000.00	6,000.00	6,000.00
53000-322	MILEAGE	279.36	221.20						
53000-330	TRAINING & EDUCATION	61.45	2,034.54	2,000.00	92.00	2,000.00	2,000.00	2,000.00	2,000.00
53000-340	ADVERTISING/LEGAL NOTICE				120.00				
53000-390	PUBLIC UTILITIES	3,519.68	2,941.33						
530 TOTAL	MISCELLANEOUS SERVICES	44,914.08	114,725.77	74,500.00	232,923.01	74,500.00	60,660.00	60,660.00	60,660.00
53 TOTAL	OTHER SERVICES & CHARGES	44,914.08	114,725.77	74,500.00	232,923.01	74,500.00	60,660.00	60,660.00	60,660.00
54	CAPITAL OUTLAY								
54000-460	COMPUTER EQUIP: HARDWARE	142.50	3,136.26	1,500.00		1,500.00	1,500.00	1,500.00	1,500.00
54000-461	COMPUTER SOFTWARE			500.00		500.00	500.00	500.00	500.00
54000-530	PUBLIC RELATIONS		1,194.61	1,000.00	888.36	1,000.00	1,000.00	1,000.00	1,000.00
540 TOTAL	CAPITAL PURCHASES	142.50	4,330.87	3,000.00	888.36	3,000.00	3,000.00	3,000.00	3,000.00

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PUBLIC BUDGET ACCOUNTING
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FISCAL YEAR: 2009

FUND 014 TOURISM DEVELOPMENT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
54 TOTAL	CAPITAL OUTLAY	142.50	4,330.87	3,000.00	888.36	3,000.00	3,000.00	3,000.00	3,000.00
55	COMMISSIONS								
55000-530	PUBLIC RELATIONS	180.81	8,565.23		6,033.97		5,000.00	5,000.00	5,000.00
550 TOTAL	TOURISM SUPPLY/SERVICES	180.81	8,565.23		6,033.97		5,000.00	5,000.00	5,000.00
55 TOTAL	COMMISSIONS	180.81	8,565.23		6,033.97		5,000.00	5,000.00	5,000.00
DEPT 440 TOTAL	TOURISM & REC ADMINISTRN	299,807.42	546,060.16	566,482.00	700,733.84	566,482.00	530,516.00	530,516.00	530,516.00

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FISCAL YEAR: 2009

FUND 014 TOURISM DEVELOPMENT FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 441	VB: EXTERNAL MARKETING								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	64,483.65	69,942.49	162,150.00	135,326.98	162,150.00	148,259.00	148,259.00	148,259.00
51100-113	OVERTIME WAGES				4,927.03				
51100-130	COMPREHENSVE LEAVE VALUE	7,191.26	6,253.33	13,099.00	4,578.29	13,099.00	11,663.00	11,663.00	11,663.00
511 TOTAL	SALARY & WAGES	71,674.91	76,195.82	175,249.00	144,832.30	175,249.00	159,922.00	159,922.00	159,922.00
51900-160	HEALTH INSURANCE	14,585.92	16,717.97	45,380.00	30,554.39	45,380.00	38,980.00	38,980.00	38,980.00
51900-164	WORKERS COMP INSURANCE	136.00	241.11	709.00	1,017.12	709.00	893.00	893.00	893.00
51900-170	PERS (RETIREMENT)	15,848.20	17,418.72	40,899.00	32,341.73	40,899.00	36,543.00	36,543.00	36,543.00
519 TOTAL	BENEFIT EXPENSES	30,570.12	34,377.80	86,988.00	63,913.24	86,988.00	76,416.00	76,416.00	76,416.00
51 TOTAL	PERSONNEL SERVICES	102,245.03	110,573.62	262,237.00	208,745.54	262,237.00	236,338.00	236,338.00	236,338.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	63.33			118.33		75.00	75.00	75.00
52000-205	POSTAL SUPPLY & POSTAGE	46.10			1,545.99				
52000-240	BEVRG/NUTRITIONAL SUPPLY		10.07						
52000-296	GARAGE VEHICLE SERVICES	1,586.07	1,962.16	3,860.00	1,422.68	3,860.00	4,265.00	4,265.00	4,265.00
52000-299	VEHICLE/EQUIP REPLAC CHG	3,647.36	1,864.56	2,384.00	1,807.16	2,384.00	3,819.00	3,819.00	3,819.00
520 TOTAL	GENERAL SUPPLIES	5,342.86	3,836.79	6,244.00	4,894.16	6,244.00	8,159.00	8,159.00	8,159.00
52 TOTAL	SUPPLIES	5,342.86	3,836.79	6,244.00	4,894.16	6,244.00	8,159.00	8,159.00	8,159.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	18,300.00	5,650.00	56,000.00	10,884.34	56,000.00	8,000.00	8,000.00	8,000.00
53000-320	MEMBERSHIP & DUES	5,000.00	2,520.00	8,000.00	2,900.00	8,000.00	8,000.00	8,000.00	8,000.00
53000-321	CONFERENCES, MEETINGS	8,810.98	8,459.18	13,500.00	6,043.07	13,500.00	12,000.00	12,000.00	12,000.00
53000-322	MILEAGE				311.36				
53000-330	TRAINING & EDUCATION	1,555.00		4,000.00	36.10	4,000.00	5,000.00	5,000.00	5,000.00
53000-331	PUBLICATION/SUBSCRIPTION	547.00		500.00		500.00			
53000-341	PRINTING & REPRODUCTIONS		400.00	500.00		500.00			
530 TOTAL	MISCELLANEOUS SERVICES	34,212.98	17,029.18	82,500.00	20,174.87	82,500.00	33,000.00	33,000.00	33,000.00
53 TOTAL	OTHER SERVICES & CHARGES	34,212.98	17,029.18	82,500.00	20,174.87	82,500.00	33,000.00	33,000.00	33,000.00
54	CAPITAL OUTLAY								
54000-460	COMPUTER EQUIP: HARDWARE	1,834.03		1,500.00		1,500.00			
54000-461	COMPUTER SOFTWARE	107.96		500.00		500.00	500.00	500.00	500.00
540 TOTAL	CAPITAL PURCHASES	1,941.99		2,000.00		2,000.00	500.00	500.00	500.00

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FUND 014 TOURISM DEVELOPMENT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
54 TOTAL	CAPITAL OUTLAY	1,941.99		2,000.00		2,000.00	500.00	500.00	500.00
55	COMMISSIONS								
55000-502	MARKET RESEARCH	556.73	879.08	4,000.00	4,040.75	4,000.00	2,000.00	2,000.00	2,000.00
55000-510	ADVERTISING: PRODUCTION				5,050.00				
55000-511	ADVERTISING-LITERATURE	166,335.44	169,550.12	140,000.00	88,619.90	140,000.00	120,000.00	120,000.00	120,000.00
55000-513	ADVERTISING-MEDIA/EVENT	264,520.72	314,026.42	200,000.00	165,370.90	200,000.00	200,000.00	200,000.00	200,000.00
55000-518	WEB DEVELOPMNT/MAINT		36,432.46	78,000.00	76,749.18	78,000.00	40,000.00	40,000.00	40,000.00
55000-519	DISTRIBUTION	24,580.11	22,447.63	24,000.00	28,406.56	24,000.00	25,000.00	25,000.00	25,000.00
55000-530	PUBLIC RELATIONS	27,921.84	33,252.15	20,000.00	11,953.07	20,000.00	20,000.00	20,000.00	20,000.00
55000-531	FAMILIARIZATION TRIPS	1,350.19	2,624.32	10,000.00	262.50	10,000.00	10,000.00	10,000.00	10,000.00
55000-533	TRADE & TRAVEL SHOWS	4,282.90	1,032.15	16,000.00	6,528.87	16,000.00	18,500.00	18,500.00	18,500.00
55000-542	TOUR OPERATOR COOP	5,000.00							
550 TOTAL	TOURISM SUPPLY/SERVICES	494,547.93	580,244.33	492,000.00	386,981.73	492,000.00	435,500.00	435,500.00	435,500.00
55 TOTAL	COMMISSIONS	494,547.93	580,244.33	492,000.00	386,981.73	492,000.00	435,500.00	435,500.00	435,500.00
DEPT 441 TOTAL	VB: EXTERNAL MARKETING	638,290.79	711,683.92	844,981.00	620,796.30	844,981.00	713,497.00	713,497.00	713,497.00

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FUND 014 Account #	TOURISM DEVELOPMENT FUND Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 442	WELCOME CENTER OPERATION								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	256,126.18	279,201.25	234,955.00	296,344.91	234,955.00	258,205.00	258,205.00	258,205.00
51100-111	TEMPORARY WAGES	24,916.37	29,504.52	15,590.00	30,145.88	15,590.00	27,725.00	27,725.00	27,725.00
51100-113	OVERTIME WAGES		249.15	100.00	25.78	100.00	100.00	100.00	95.00
51100-130	COMPREHENSVE LEAVE VALUE	9,313.29	12,007.30	16,921.00	2,379.54	16,921.00	16,068.00	16,068.00	16,068.00
511 TOTAL	SALARY & WAGES	290,355.84	320,962.22	267,566.00	328,896.11	267,566.00	302,098.00	302,098.00	302,093.00
51900-160	HEALTH INSURANCE	20,589.15	24,406.70	89,852.00	26,219.59	89,852.00	88,100.00	88,100.00	88,100.00
51900-164	WORKERS COMP INSURANCE	332.00	598.78	852.00	1,223.23	852.00	1,294.00	1,294.00	1,294.00
51900-170	PERS (RETIREMENT)	50,138.62	55,576.55	59,463.00	58,041.21	59,463.00	64,352.00	64,352.00	64,352.00
51900-173	PARS (PT RETIREMENT)		383.10	310.00	586.30	310.00	540.00	540.00	540.00
519 TOTAL	BENEFIT EXPENSES	71,059.77	80,965.13	150,477.00	86,070.33	150,477.00	154,286.00	154,286.00	154,286.00
51 TOTAL	PERSONNEL SERVICES	361,415.61	401,927.35	418,043.00	414,966.44	418,043.00	456,384.00	456,384.00	456,379.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	7,016.58	8,756.99	9,000.00	5,453.83	9,000.00	9,000.00	9,000.00	9,000.00
52000-205	POSTAL SUPPLY & POSTAGE	65,970.75	67,008.37	55,000.00	45,322.97	55,000.00	55,000.00	55,000.00	55,000.00
52000-206	UNIFORMS	1,221.02	618.90	2,000.00	504.45	2,000.00	2,000.00	2,000.00	2,000.00
52000-207	MAINTENANCE SUPPLIES	422.01	1,927.37	200.00	1,008.64	200.00	200.00	200.00	200.00
52000-214	FACILITY LEASE & RENTAL	28,000.02	13,972.56		35.93				
52000-219	TOURISM COMMUNICTN EQUIP	6,119.92	19,984.62	5,000.00	119.61	5,000.00	5,000.00	5,000.00	5,000.00
52000-230	SPECIAL OPERATIONAL	12.53	606.00	500.00		500.00	500.00	500.00	500.00
52000-240	BEVRG/NUTRITIONAL SUPPLY	724.28	476.37	1,000.00	329.36	1,000.00	900.00	900.00	900.00
52000-296	GARAGE VEHICLE SERVICES	1,586.07	1,962.16	3,860.00	1,422.68	3,860.00	4,265.00	4,265.00	4,265.00
52000-299	VEHICLE/EQUIP REPLAC CHG	3,647.36	1,864.56	2,384.00	1,807.16	2,384.00	3,819.00	3,819.00	3,819.00
520 TOTAL	GENERAL SUPPLIES	114,720.54	117,177.90	78,944.00	56,004.63	78,944.00	80,684.00	80,684.00	80,684.00
52 TOTAL	SUPPLIES	114,720.54	117,177.90	78,944.00	56,004.63	78,944.00	80,684.00	80,684.00	80,684.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	7,192.50	10,376.01	5,000.00	14,014.12	5,000.00	5,000.00	5,000.00	5,000.00
53000-320	MEMBERSHIP & DUES		140.00	150.00		150.00	150.00	150.00	150.00
53000-321	CONFERENCES, MEETINGS	939.91	2,707.19	2,500.00	340.03	2,500.00	1,500.00	1,500.00	1,500.00
53000-322	MILEAGE				275.64				
53000-330	TRAINING & EDUCATION		19.26	1,500.00	2,582.35	1,500.00	1,500.00	1,500.00	1,500.00
53000-331	PUBLICATION/SUBSCRIPTION			50.00		50.00	50.00	50.00	50.00
53000-341	PRINTING & REPRODUCTIONS	13,245.83	10,843.29	5,000.00	9,439.85	5,000.00	10,000.00	10,000.00	10,000.00
53000-360	COMMUNICATN EQUIP MAINT	135.00	2,483.04	5,000.00	4,522.36	5,000.00	5,000.00	5,000.00	5,000.00
53000-366	GENERAL FACILITIES MAINT	209.50	450.18	20,000.00	12,044.46	20,000.00	20,000.00	20,000.00	20,000.00
53000-369	EQUIP MAINT AGREEMENTS	14,587.54	14,949.79	14,500.00	20,690.91	14,500.00	20,000.00	20,000.00	20,000.00
53000-390	PUBLIC UTILITIES	28,169.85	37,496.89	43,700.00	31,014.90	43,700.00	35,000.00	35,000.00	35,000.00
530 TOTAL	MISCELLANEOUS SERVICES	64,480.13	79,465.65	97,400.00	94,924.62	97,400.00	98,200.00	98,200.00	98,200.00

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FUND 014 TOURISM DEVELOPMENT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
53 TOTAL	OTHER SERVICES & CHARGES	64,480.13	79,465.65	97,400.00	94,924.62	97,400.00	98,200.00	98,200.00	98,200.00
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE	7,862.23	84,865.20	8,000.00	8,029.79	8,000.00	5,000.00	5,000.00	5,000.00
54000-450	MACHINERY & EQUIPMENT			1,000.00		1,000.00	1,000.00	1,000.00	1,000.00
54000-460	COMPUTER EQUIP: HARDWARE	3,418.97	7,610.23	5,000.00	919.34	5,000.00	5,000.00	5,000.00	5,000.00
54000-461	COMPUTER SOFTWARE		992.22	500.00		500.00	500.00	500.00	500.00
540 TOTAL	CAPITAL PURCHASES	11,281.20	93,467.65	14,500.00	8,949.13	14,500.00	11,500.00	11,500.00	11,500.00
54 TOTAL	CAPITAL OUTLAY	11,281.20	93,467.65	14,500.00	8,949.13	14,500.00	11,500.00	11,500.00	11,500.00
55	COMMISSIONS								
55000-519	DISTRIBUTION								
55000-531	FAMILIARIZATION TRIPS		533.95						
			84.10						
550 TOTAL	TOURISM SUPPLY/SERVICES		618.05						
55 TOTAL	COMMISSIONS		618.05						
DEPT 442 TOTAL	WELCOME CENTER OPERATION	551,897.48	692,656.60	608,887.00	574,844.82	608,887.00	646,768.00	646,768.00	646,763.00

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FISCAL YEAR: 2009

FUND 014 TOURISM DEVELOPMENT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approvec
DEPT 444	SALES DEPARTMENT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	95,062.41	100,740.16	78,513.00	87,509.19	78,513.00	83,429.00	83,429.00	83,429.00
51100-113	OVERTIME WAGES	446.50	385.65	1,500.00	400.99	1,500.00	1,500.00	1,500.00	1,425.00
51100-130	COMPREHENSVE LEAVE VALUE	4,333.29	5,445.85	6,922.00	2,306.89	6,922.00	6,195.00	6,195.00	6,195.00
511 TOTAL	SALARY & WAGES	99,842.20	106,571.66	86,935.00	90,217.07	86,935.00	91,124.00	91,124.00	91,049.00
51900-160	HEALTH INSURANCE	21,485.48	24,370.54	27,228.00	17,291.93	27,228.00	27,825.00	27,825.00	27,825.00
51900-164	WORKERS COMP INSURANCE	158.00	277.12	336.00	481.85	336.00	493.00	493.00	493.00
51900-170	PERS (RETIREMENT)	21,368.29	22,901.09	19,726.00	18,716.09	19,726.00	20,722.00	20,722.00	20,722.00
519 TOTAL	BENEFIT EXPENSES	43,011.77	47,548.75	47,290.00	36,489.87	47,290.00	49,040.00	49,040.00	49,040.00
51 TOTAL	PERSONNEL SERVICES	142,853.97	154,120.41	134,225.00	126,706.94	134,225.00	140,164.00	140,164.00	140,089.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	225.55-	136.14	85.00	3.72	85.00	85.00	85.00	85.00
52000-206	UNIFORMS	243.47	287.86	1,500.00		1,500.00			
52000-296	GARAGE VEHICLE SERVICES	1,586.07	1,962.15	3,860.00	1,422.68	3,860.00	4,265.00	4,265.00	4,265.00
52000-299	VEHICLE/EQUIP REPLAC CHG	3,647.36	1,864.56	2,384.00	1,807.16	2,384.00	3,819.00	3,819.00	3,819.00
520 TOTAL	GENERAL SUPPLIES	5,251.35	4,250.71	7,829.00	3,233.56	7,829.00	8,169.00	8,169.00	8,169.00
52 TOTAL	SUPPLIES	5,251.35	4,250.71	7,829.00	3,233.56	7,829.00	8,169.00	8,169.00	8,169.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	5,000.00	9,250.00	22,000.00	12,000.00	22,000.00	22,500.00	22,500.00	22,500.00
53000-320	MEMBERSHIP & DUES	3,780.00	1,675.00	3,500.00	1,675.00	3,500.00	3,000.00	3,000.00	3,000.00
53000-321	CONFERENCES, MEETINGS	943.77	4,791.26	9,000.00	8,163.58	9,000.00	10,000.00	10,000.00	10,000.00
53000-330	TRAINING & EDUCATION	993.81	95.00	1,000.00		1,000.00	1,000.00	1,000.00	1,000.00
53000-331	PUBLICATION/SUBSCRIPTION		445.00	500.00		500.00	500.00	500.00	500.00
53000-341	PRINTING & REPRODUCTIONS			500.00		500.00	500.00	500.00	500.00
530 TOTAL	MISCELLANEOUS SERVICES	10,717.58	16,256.26	36,500.00	21,838.58	36,500.00	37,500.00	37,500.00	37,500.00
53 TOTAL	OTHER SERVICES & CHARGES	10,717.58	16,256.26	36,500.00	21,838.58	36,500.00	37,500.00	37,500.00	37,500.00
54	CAPITAL OUTLAY								
54000-460	COMPUTER EQUIP: HARDWARE			1,000.00		1,000.00	1,000.00	1,000.00	1,000.00
54000-461	COMPUTER SOFTWARE		179.40	500.00		500.00	500.00	500.00	500.00
540 TOTAL	CAPITAL PURCHASES		179.40	1,500.00		1,500.00	1,500.00	1,500.00	1,500.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 014 TOURISM DEVELOPMENT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
54 TOTAL	CAPITAL OUTLAY		179.40	1,500.00		1,500.00	1,500.00	1,500.00	1,500.00
55	COMMISSIONS								
55000-502	MARKET RESEARCH			1,000.00		1,000.00	1,000.00	1,000.00	1,000.00
55000-519	DISTRIBUTION	883.89	1.60	500.00		500.00	500.00	500.00	500.00
55000-530	PUBLIC RELATIONS	6,641.01	603.80	1,200.00	1,110.18	1,200.00	1,200.00	1,200.00	1,200.00
55000-531	FAMILIARIZATION TRIPS	12,812.51	5,754.07	10,000.00	1,242.05	10,000.00	14,000.00	14,000.00	14,000.00
55000-533	TRADE & TRAVEL SHOWS	62,473.46	50,016.21	50,000.00	37,431.11	50,000.00	50,000.00	50,000.00	50,000.00
55000-542	TOUR OPERATOR COOP			10,000.00	4,340.00	10,000.00	8,000.00	8,000.00	8,000.00
550 TOTAL	TOURISM SUPPLY/SERVICES	82,810.87	56,375.68	72,700.00	44,123.34	72,700.00	74,700.00	74,700.00	74,700.00
55 TOTAL	COMMISSIONS	82,810.87	56,375.68	72,700.00	44,123.34	72,700.00	74,700.00	74,700.00	74,700.00
DEPT 444 TOTAL	SALES DEPARTMENT	241,633.77	231,182.46	252,754.00	195,902.42	252,754.00	262,033.00	262,033.00	261,958.00

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FISCAL YEAR: 2009

FUND 014 TOURISM DEVELOPMENT FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 458	SPECIAL EVENTS								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	64,451.02	81,038.92	78,048.00	56,325.81	78,048.00			
51100-111	TEMPORARY WAGES	4,924.89	13,628.63	2,000.00	6,111.36	2,000.00	5,300.00	5,300.00	5,300.00
51100-113	OVERTIME WAGES		283.46		553.96		555.00	555.00	527.00
51100-130	COMPREHENSVE LEAVE VALUE	1,162.94	2,594.74	6,631.00	7,345.47-	6,631.00			
511 TOTAL	SALARY & WAGES	70,538.85	97,545.75	86,679.00	55,645.66	86,679.00	5,855.00	5,855.00	5,827.00
51900-160	HEALTH INSURANCE	4,488.02	7,572.82	18,152.00	4,380.80	18,152.00			
51900-164	WORKERS COMP INSURANCE	358.00	638.71	932.00	1,336.79	932.00			
51900-170	PERS (RETIREMENT)	14,088.89	18,416.44	19,754.00	11,996.52	19,754.00			
51900-173	PARS (PT RETIREMENT)		181.95		120.10		105.00	105.00	105.00
519 TOTAL	BENEFIT EXPENSES	18,934.91	26,809.92	38,838.00	17,834.21	38,838.00	105.00	105.00	105.00
51 TOTAL	PERSONNEL SERVICES	89,473.76	124,355.67	125,517.00	73,479.87	125,517.00	5,960.00	5,960.00	5,932.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	814.51	700.16	1,000.00	217.99	1,000.00	500.00	500.00	500.00
52000-205	POSTAL SUPPLY & POSTAGE	181.83	387.77	550.00	108.81	550.00	380.00	380.00	380.00
52000-206	UNIFORMS		287.86	300.00		300.00	200.00	200.00	200.00
52000-207	MAINTENANCE SUPPLIES	58.29	192.11	200.00	552.55	200.00	550.00	550.00	550.00
52000-214	FACILITY LEASE & RENTAL	7,923.84							
52000-230	SPECIAL OPERATIONAL	12,359.88	39,854.03	5,000.00	370.00	5,000.00	3,500.00	3,500.00	3,500.00
52000-240	BEVRG/NUTRITIONAL SUPPLY	41.16	10.06	200.00	215.81	200.00	250.00	250.00	250.00
520 TOTAL	GENERAL SUPPLIES	21,379.51	41,431.99	7,250.00	1,465.16	7,250.00	5,380.00	5,380.00	5,380.00
52 TOTAL	SUPPLIES	21,379.51	41,431.99	7,250.00	1,465.16	7,250.00	5,380.00	5,380.00	5,380.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	78,804.55	118,061.84	6,000.00	22,144.00	6,000.00	7,300.00	7,300.00	7,300.00
53000-314	CREDIT CARD FEES		228.55				70.00	70.00	70.00
53000-320	MEMBERSHIP & DUES	561.00	150.00	500.00	459.00	500.00	500.00	500.00	500.00
53000-321	CONFERENCES, MEETINGS	1,162.26	3,414.30	1,000.00	3,739.33	1,000.00			
53000-330	TRAINING & EDUCATION	3,881.14	4,233.85	2,000.00	2,133.15	2,000.00	2,300.00	2,300.00	2,300.00
53000-331	PUBLICATION/SUBSCRIPTION			100.00		100.00	100.00	100.00	100.00
53000-341	PRINTING & REPRODUCTIONS	16,716.60	4,712.44	2,000.00	1,796.70	2,000.00	2,000.00	2,000.00	2,000.00
53000-380	EVENT ENHANCEMENT	21,102.75	34,653.80		9,540.00				
53000-392	FISHING ENHANCEMENT PROG	55,090.00	36,500.00	60,000.00	32,850.50	60,000.00	60,000.00	60,000.00	60,000.00
530 TOTAL	MISCELLANEOUS SERVICES	177,318.30	201,954.78	71,600.00	72,662.68	71,600.00	72,270.00	72,270.00	72,270.00
53 TOTAL	OTHER SERVICES & CHARGES	177,318.30	201,954.78	71,600.00	72,662.68	71,600.00	72,270.00	72,270.00	72,270.00

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TOWN OF MAMMOTH LAKES
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FUND 014 TOURISM DEVELOPMENT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE	108.83					100.00	100.00	100.00
54000-460	COMPUTER EQUIP: HARDWARE			1,500.00		1,500.00	700.00	700.00	700.00
54000-461	COMPUTER SOFTWARE	179.40	177.46	500.00		500.00	500.00	500.00	500.00
540 TOTAL	CAPITAL PURCHASES	288.23	177.46	2,000.00		2,000.00	1,300.00	1,300.00	1,300.00
54 TOTAL	CAPITAL OUTLAY	288.23	177.46	2,000.00		2,000.00	1,300.00	1,300.00	1,300.00
55	COMMISSIONS								
55000-511	ADVERTISING-LITERATURE	1,695.87	3,908.11	3,500.00	242.00	3,500.00			
55000-513	ADVERTISING-MEDIA/EVENT	29,051.10	36,373.19	2,000.00	3,348.00	2,000.00	1,200.00	1,200.00	1,200.00
55000-519	DISTRIBUTION				460.56				
55000-530	PUBLIC RELATIONS	31,459.62	13,882.57	2,000.00	385.00	2,000.00	2,000.00	2,000.00	2,000.00
55000-531	FAMILIARIZATION TRIPS		68.00						
55000-540	TROUTSTOCK		790.00	100,000.00	128,970.50	100,000.00	80,000.00	80,000.00	80,000.00
55000-541	JULY 4 BLOCK PARTY 2008			10,000.00	9,908.38	10,000.00	5,000.00	5,000.00	5,000.00
55000-542	TOUR OPERATOR COOP				1,389.84				
55000-543	JULY 4 BLOCK PARTY 2009			6,500.00		6,500.00	5,500.00	5,500.00	5,500.00
55000-544	FIREWORKS MISC 2009			6,500.00		6,500.00	3,500.00	3,500.00	3,500.00
55000-545	TOWN SPECIAL EVENT SPONS			10,000.00	1,615.00	10,000.00			
55000-546	SPECIAL EVENT DEVELOPMNT			5,000.00	2,000.00	5,000.00	15,000.00	15,000.00	15,000.00
55000-547	HOLIDAY DECORATE COMPETE			2,000.00		2,000.00			
55000-550	4TH OF JULY 2008 MISC			5,000.00	22,651.90		2,500.00	2,500.00	2,500.00
55000-551	4TH OF JULY 2009 MISC						2,500.00	2,500.00	2,500.00
55000-552	FIREWORKS MISC 2008						6,500.00	6,500.00	6,500.00
550 TOTAL	TOURISM SUPPLY/SERVICES	62,206.59	55,021.87	152,500.00	170,971.18	147,500.00	123,700.00	123,700.00	123,700.00
55 TOTAL	COMMISSIONS	62,206.59	55,021.87	152,500.00	170,971.18	147,500.00	123,700.00	123,700.00	123,700.00
DEPT 458 TOTAL	SPECIAL EVENTS	350,666.39	422,941.77	358,867.00	318,578.89	353,867.00	208,610.00	208,610.00	208,582.00

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TOWN OF MAMMOTH LAKES
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FUND 014 TOURISM DEVELOPMENT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 599	INTERFUND TRANSFERS								
59	INTERFUND TRANSFER								
59999-099	TRANSFERS OUT	603,222.76	286,506.97	287,338.00	199,888.28	287,338.00	356,943.00	356,943.00	344,790.00
599 TOTAL	INTERFUND TRANSFER	603,222.76	286,506.97	287,338.00	199,888.28	287,338.00	356,943.00	356,943.00	344,790.00
59 TOTAL	INTERFUND TRANSFER	603,222.76	286,506.97	287,338.00	199,888.28	287,338.00	356,943.00	356,943.00	344,790.00
DEPT 599 TOTAL	INTERFUND TRANSFERS	603,222.76	286,506.97	287,338.00	199,888.28	287,338.00	356,943.00	356,943.00	344,790.00
FUND 014 TOTAL *********	TOURISM DEVELOPMENT FUND	603,222.76	286,506.97	287,338.00	199,888.28	287,338.00	356,943.00	356,943.00	344,790.00
		603,222.76	286,506.97	287,338.00	199,888.28	287,338.00	356,943.00	356,943.00	344,790.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 015 RECREATION,TRAILS, PARKS

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	200 Approve
000										
34		CHARGES FOR SERVICES								
000	34001-000	CHARGES FOR SERVICES								21,688.00
000	34712-000	CONCESSION COMMISSIO								200.00
000	34720-000	FACILITY RENTAL FEES								6,000.00
000	34748-000	FOOD SALES - REC								3,000.00
000	34749-000	TAXABLE SALES-REC								200.00
000	34750-000	WHITMORE POOL PROGRA								9,400.00
000	34751-000	WHITMORE POOL REIMBR								102,000.00
000	34770-000	RECREATION PROGRAM								52,000.00
34	TOTAL	CHARGES FOR SERVICES								194,488.00
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS								1,084,742.00
39	TOTAL	OTHER FINANCING SOURCES								1,084,742.00
FUND 015		RECREATION,TRAILS, PARKS								1,279,230.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 015 RECREATION,TRAILS, PARKS

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 422	STREET MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES								6,851.00
51100-111	TEMPORARY WAGES								16,146.00
51100-130	COMPREHENSVE LEAVE VALUE								254.00
511 TOTAL	SALARY & WAGES								23,251.00
51900-160	HEALTH INSURANCE								2,479.00
51900-164	WORKERS COMP INSURANCE								199.00
51900-170	PERS (RETIREMENT)								1,656.00
51900-173	PARS (PT RETIREMENT)								314.00
519 TOTAL	BENEFIT EXPENSES								4,648.00
51 TOTAL	PERSONNEL SERVICES								27,899.00
52	SUPPLIES								
52000-207	MAINTENANCE SUPPLIES								7,500.00
52000-215	EQUIPMENT LEASE & RENTAL								180.00
520 TOTAL	GENERAL SUPPLIES								7,680.00
52 TOTAL	SUPPLIES								7,680.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES								55,000.00
53000-390	PUBLIC UTILITIES								13,700.00
530 TOTAL	MISCELLANEOUS SERVICES								68,700.00
53 TOTAL	OTHER SERVICES & CHARGES								68,700.00
DEPT 422 TOTAL	STREET MAINTENANCE								104,279.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
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FISCAL YEAR: 2009

FUND 015 RECREATION,TRAILS, PARKS

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 452	PARKS MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES								127,217.00
51100-111	TEMPORARY WAGES								58,123.00
51100-113	OVERTIME WAGES								4,750.00
51100-130	COMPREHENSVE LEAVE VALUE								9,970.00
511 TOTAL	SALARY & WAGES								200,060.00
51900-160	HEALTH INSURANCE								30,274.00
51900-164	WORKERS COMP INSURANCE								3,899.00
51900-167	UNEMPLOYMENT ASSESSMENTS								3,000.00
51900-170	PERS (RETIREMENT)								30,996.00
51900-173	PARS (PT RETIREMENT)								1,131.00
519 TOTAL	BENEFIT EXPENSES								69,300.00
51 TOTAL	PERSONNEL SERVICES								269,360.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES								810.00
52000-205	POSTAL SUPPLY & POSTAGE								200.00
52000-206	UNIFORMS								5,000.00
52000-214	FACILITY LEASE & RENTAL								15,000.00
52000-215	EQUIPMENT LEASE & RENTAL								250.00
52000-296	GARAGE VEHICLE SERVICES								54,782.00
52000-297	FLEET EXPANSION-2-GARAGE								21,688.00
52000-299	VEHICLE/EQUIP REPLAC CHG								37,818.00
520 TOTAL	GENERAL SUPPLIES								135,548.00
52 TOTAL	SUPPLIES								135,548.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES								17,000.00
53000-330	TRAINING & EDUCATION								2,000.00
53000-390	PUBLIC UTILITIES								55,000.00
530 TOTAL	MISCELLANEOUS SERVICES								74,000.00
53 TOTAL	OTHER SERVICES & CHARGES								74,000.00
54	CAPITAL OUTLAY								
54000-450	MACHINERY & EQUIPMENT								3,000.00
54000-460	COMPUTER EQUIP: HARDWARE								1,500.00
54000-461	COMPUTER SOFTWARE								500.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 015 RECREATION,TRAILS, PARKS

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
540 TOTAL	CAPITAL PURCHASES								5,000.00
54 TOTAL	CAPITAL OUTLAY								5,000.00
55	COMMISSIONS								
55000-911	PLAYGROUND EQUIPMENT								6,500.00
550 TOTAL	TOURISM SUPPLY/SERVICES								6,500.00
55 TOTAL	COMMISSIONS								6,500.00
56	PARKS FACILITIES								
56100-207	MAINTENANCE SUPPLIES								3,083.00
56100-363	PARK GROUNDS MAINTENANCE								2,750.00
56100-365	PARK BUILDING MAINT								2,500.00
561 TOTAL	COMMUNITY PARK FACILITY								8,333.00
56200-207	MAINTENANCE SUPPLIES								3,083.00
56200-363	PARK GROUNDS MAINTENANCE								2,750.00
56200-365	PARK BUILDING MAINT								2,500.00
562 TOTAL	TRAILS END PARK								8,333.00
56400-207	MAINTENANCE SUPPLIES								3,084.00
56400-363	PARK GROUNDS MAINTENANCE								2,750.00
56400-365	PARK BUILDING MAINT								2,500.00
564 TOTAL	MAMMOTH CREEK PARK								8,334.00
56600-207	MAINTENANCE SUPPLIES								9,250.00
56600-363	PARK GROUNDS MAINTENANCE								8,250.00
56600-365	PARK BUILDING MAINT								7,500.00
566 TOTAL	SHADY REST PARK								25,000.00
56 TOTAL	PARKS FACILITIES								50,000.00
DEPT 452 TOTAL	PARKS MAINTENANCE								540,408.00

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FISCAL YEAR: 2009

FUND 015 RECREATION,TRAILS, PARKS

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 453	WHITMORE POOL & REC AREA								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES								50,769.00
51100-111	TEMPORARY WAGES								49,468.00
51100-113	OVERTIME WAGES								950.00
51100-130	COMPREHENSVE LEAVE VALUE								2,853.00
511 TOTAL	SALARY & WAGES								104,040.00
51900-160	HEALTH INSURANCE								14,804.00
51900-164	WORKERS COMP INSURANCE								1,255.00
51900-170	PERS (RETIREMENT)								12,110.00
51900-173	PARS (PT RETIREMENT)								962.00
519 TOTAL	BENEFIT EXPENSES								29,131.00
51 TOTAL	PERSONNEL SERVICES								133,171.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES								600.00
52000-205	POSTAL SUPPLY & POSTAGE								35.00
52000-206	UNIFORMS				3.82				1,000.00
52000-207	MAINTENANCE SUPPLIES								6,000.00
52000-208	RECREATION SUPPLIES								2,000.00
52000-209	POOL SUPPLIES								5,000.00
52000-215	EQUIPMENT LEASE & RENTAL								500.00
52000-296	GARAGE VEHICLE SERVICES								18,261.00
52000-299	VEHICLE/EQUIP REPLAC CHG								12,606.00
520 TOTAL	GENERAL SUPPLIES				3.82				46,002.00
52 TOTAL	SUPPLIES				3.82				46,002.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES								14,000.00
53000-320	MEMBERSHIP & DUES								200.00
53000-321	CONFERENCES, MEETINGS								1,000.00
53000-330	TRAINING & EDUCATION								1,000.00
53000-340	ADVERTISING/LEGAL NOTICE								200.00
53000-360	COMMUNICATN EQUIP MAINT								100.00
53000-363	PARK GROUNDS MAINTENANCE								5,000.00
53000-365	PARK BUILDING MAINT								2,500.00
53000-369	EQUIP MAINT AGREEMENTS								65.00
53000-390	PUBLIC UTILITIES								30,695.00
53000-396	TAXES/FEES								500.00
530 TOTAL	MISCELLANEOUS SERVICES								55,260.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 015 RECREATION,TRAILS, PARKS Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
53 TOTAL	OTHER SERVICES & CHARGES								55,260.00
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE								500.00
54000-450	MACHINERY & EQUIPMENT								5,000.00
540 TOTAL	CAPITAL PURCHASES								5,500.00
54 TOTAL	CAPITAL OUTLAY								5,500.00
DEPT 453 TOTAL	WHITMORE POOL & REC AREA				3.82				239,933.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 015 RECREATION,TRAILS, PARKS

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 454	TRAIL SYSTEM MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES								3,290.00
51100-111	TEMPORARY WAGES								4,500.00
51100-130	COMPREHENSVE LEAVE VALUE								125.00
511 TOTAL	SALARY & WAGES								7,915.00
51900-160	HEALTH INSURANCE								1,157.00
51900-164	WORKERS COMP INSURANCE								96.00
51900-170	PERS (RETIREMENT)								793.00
51900-173	PARS (PT RETIREMENT)								40.00
519 TOTAL	BENEFIT EXPENSES								2,086.00
51 TOTAL	PERSONNEL SERVICES								10,001.00
52	SUPPLIES								
52000-207	MAINTENANCE SUPPLIES								10,000.00
520 TOTAL	GENERAL SUPPLIES								10,000.00
52 TOTAL	SUPPLIES								10,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES								31,000.00
530 TOTAL	MISCELLANEOUS SERVICES								31,000.00
53 TOTAL	OTHER SERVICES & CHARGES								31,000.00
DEPT 454 TOTAL	TRAIL SYSTEM MAINTENANCE								51,001.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 015 RECREATION,TRAILS, PARKS

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 456	RECREATION PROGRAMS								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES								46,825.00
51100-111	TEMPORARY WAGES								25,466.00
51100-113	OVERTIME WAGES								1,235.00
51100-130	COMPREHENSVE LEAVE VALUE								1,529.00
511 TOTAL	SALARY & WAGES								75,055.00
51900-160	HEALTH INSURANCE								16,730.00
51900-164	WORKERS COMP INSURANCE								729.00
51900-167	UNEMPLOYMENT ASSESSMENTS								850.00
51900-170	PERS (RETIREMENT)								11,522.00
51900-173	PARS (PT RETIREMENT)								496.00
519 TOTAL	BENEFIT EXPENSES								30,327.00
51 TOTAL	PERSONNEL SERVICES								105,382.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES								1,500.00
52000-205	POSTAL SUPPLY & POSTAGE								250.00
52000-206	UNIFORMS								1,000.00
52000-208	RECREATION SUPPLIES								10,000.00
52000-215	EQUIPMENT LEASE & RENTAL								3,865.00
52000-230	SPECIAL OPERATIONAL								1,000.00
52000-240	BEVRG/NUTRITIONAL SUPPLY								5,900.00
52000-241	EXCURSIONS/FIELD TRIPS								1,000.00
52000-296	GARAGE VEHICLE SERVICES								1,328.00
52000-299	VEHICLE/EQUIP REPLAC CHG								2,141.00
520 TOTAL	GENERAL SUPPLIES								27,984.00
52 TOTAL	SUPPLIES								27,984.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES								30,000.00
53000-314	CREDIT CARD FEES								1,000.00
53000-320	MEMBERSHIP & DUES								1,000.00
53000-322	MILEAGE								500.00
53000-330	TRAINING & EDUCATION								1,000.00
53000-331	PUBLICATION/SUBSCRIPTION								200.00
53000-340	ADVERTISING/LEGAL NOTICE								3,000.00
53000-341	PRINTING & REPRODUCTIONS								4,000.00
53000-360	COMMUNICATN EQUIP MAINT								200.00
53000-369	EQUIP MAINT AGREEMENTS								400.00
53000-390	PUBLIC UTILITIES								7,650.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 015 RECREATION,TRAILS, PARKS

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
530 TOTAL	MISCELLANEOUS SERVICES								48,950.00
53 TOTAL	OTHER SERVICES & CHARGES								48,950.00
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE								250.00
54000-450	MACHINERY & EQUIPMENT								500.00
54000-460	COMPUTER EQUIP: HARDWARE								1,500.00
54000-461	COMPUTER SOFTWARE								500.00
540 TOTAL	CAPITAL PURCHASES								2,750.00
54 TOTAL	CAPITAL OUTLAY								2,750.00
DEPT 456 TOTAL	RECREATION PROGRAMS								185,066.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 015 RECREATION,TRAILS, PARKS

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 599	INTERFUND TRANSFERS								
59	INTERFUND TRANSFER								
59999-099	TRANSFERS OUT								173,543.00
599 TOTAL	INTERFUND TRANSFER								173,543.00
59 TOTAL	INTERFUND TRANSFER								173,543.00
DEPT 599 TOTAL	INTERFUND TRANSFERS								173,543.00
FUND 015 TOTAL	********* RECREATION,TRAILS, PARKS								173,543.00
									173,543.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 858 FRACTIONAL MELLO TX DIST

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	200 Approve
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT				67,190.06				
000	31090-000	FRACTIONAL MELLO ROO			163,800.00	52,152.68	163,800.00	163,800.00	163,800.00	163,800.00
31	TOTAL	TAXES			163,800.00	119,342.74	163,800.00	163,800.00	163,800.00	163,800.00
34		CHARGES FOR SERVICES								
000	34001-000	CHARGES FOR SERVICES		1,130.10		5,324.57				
000	34135-000	DEVELOPMNT PROCESSNG	20,000.00							
000	34785-000	ICE SKATING RINK FEE			65,000.00	28,861.40	65,000.00	35,000.00	35,000.00	35,000.00
34	TOTAL	CHARGES FOR SERVICES	20,000.00	1,130.10	65,000.00	34,185.97	65,000.00	35,000.00	35,000.00	35,000.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME		2,828.02-		4,206.27				
000	36120-000	REFUNDS, REBATES, RE								
36	TOTAL	MISCELLANEOUS REVENUES		2,828.02-		4,206.27				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS			109,138.00		109,138.00	173,743.00	173,743.00	173,543.00
39	TOTAL	OTHER FINANCING SOURCES			109,138.00		109,138.00	173,743.00	173,743.00	173,543.00
FUND 858		FRACTIONAL MELLO TX DIST	20,000.00	1,697.92-	337,938.00	157,734.98	337,938.00	372,543.00	372,543.00	372,343.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 858 FRACTIONAL MELLO TX DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 419	PLANNING & ZONING CURRNT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	894.23	187.33		233.99		450.00	450.00	450.00
51100-199	EMPLOYEE OVERHEAD COSTS	1,718.55	92.62		217.40		120.00	120.00	120.00
511 TOTAL	SALARY & WAGES	2,612.78	279.95		451.39		570.00	570.00	570.00
51900-160	HEALTH INSURANCE	127.74	27.30		33.80		55.00	55.00	55.00
51900-170	PERS (RETIREMENT)	205.08	43.39		52.77		70.00	70.00	70.00
519 TOTAL	BENEFIT EXPENSES	332.82	70.69		86.57		125.00	125.00	125.00
51 TOTAL	PERSONNEL SERVICES	2,945.60	350.64		537.96		695.00	695.00	695.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	11,836.76			3,972.52		4,600.00	4,600.00	4,600.00
53000-340	ADVERTISING/LEGAL NOTICE	710.14							
530 TOTAL	MISCELLANEOUS SERVICES	12,546.90			3,972.52		4,600.00	4,600.00	4,600.00
53 TOTAL	OTHER SERVICES & CHARGES	12,546.90			3,972.52		4,600.00	4,600.00	4,600.00
54	CAPITAL OUTLAY								
54000-490	DEBT SERVICE	3,298.98	4,483.83						
540 TOTAL	CAPITAL PURCHASES	3,298.98	4,483.83						
54 TOTAL	CAPITAL OUTLAY	3,298.98	4,483.83						
DEPT 419 TOTAL	PLANNING & ZONING CURRNT	18,791.48	4,834.47		4,510.48		5,295.00	5,295.00	5,295.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 858 FRACTIONAL MELLO TX DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 452	PARKS MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES		83,797.24	71,711.00	82,460.25	71,711.00	83,125.00	83,125.00	83,125.00
51100-111	TEMPORARY WAGES		594.19		344.25				
51100-113	OVERTIME WAGES		2,315.03		6,902.70		2,500.00	2,500.00	2,375.00
51100-130	COMPREHENSVE LEAVE VALUE		6,647.45	3,317.00	3,833.18	3,317.00	4,124.00	4,124.00	4,124.00
51100-199	EMPLOYEE OVERHEAD COSTS		2,393.25		2,811.32		2,600.00	2,600.00	2,600.00
511 TOTAL	SALARY & WAGES		95,747.16	75,028.00	96,351.70	75,028.00	92,349.00	92,349.00	92,224.00
51900-160	HEALTH INSURANCE		9,473.55	33,616.00	8,508.03	33,616.00	35,596.00	35,596.00	35,596.00
51900-164	WORKERS COMP INSURANCE		1,002.28	1,563.00	2,242.53	1,563.00	2,533.00	2,533.00	2,533.00
51900-170	PERS (RETIREMENT)		15,508.63	18,241.00	15,003.80	18,241.00	20,806.00	20,806.00	20,806.00
51900-173	PARS (PT RETIREMENT)		11.65		6.23				
519 TOTAL	BENEFIT EXPENSES		25,996.11	53,420.00	25,760.59	53,420.00	58,935.00	58,935.00	58,935.00
51 TOTAL	PERSONNEL SERVICES		121,743.27	128,448.00	122,112.29	128,448.00	151,284.00	151,284.00	151,159.00
52	SUPPLIES								
52000-207	MAINTENANCE SUPPLIES		985.96		1,026.48		5,000.00	5,000.00	5,000.00
520 TOTAL	GENERAL SUPPLIES		985.96		1,026.48		5,000.00	5,000.00	5,000.00
52 TOTAL	SUPPLIES		985.96		1,026.48		5,000.00	5,000.00	5,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES		157.50		15.02		1,000.00	1,000.00	1,000.00
53000-365	PARK BUILDING MAINT		229.00	1,335.00	7,460.55	1,335.00	1,335.00	1,335.00	1,335.00
53000-390	PUBLIC UTILITIES								
530 TOTAL	MISCELLANEOUS SERVICES		386.50	1,335.00	7,475.57	1,335.00	2,335.00	2,335.00	2,335.00
53 TOTAL	OTHER SERVICES & CHARGES		386.50	1,335.00	7,475.57	1,335.00	2,335.00	2,335.00	2,335.00
DEPT 452 TOTAL	PARKS MAINTENANCE		123,115.73	129,783.00	130,614.34	129,783.00	158,619.00	158,619.00	158,494.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 858 FRACTIONAL MELLO TX DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 455	ICE RINK								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES			27,768.00	21,735.08	27,768.00	29,648.00	29,648.00	29,648.00
51100-111	TEMPORARY WAGES			69,025.00	48,953.46	69,025.00	72,336.00	72,336.00	72,336.00
51100-113	OVERTIME WAGES				2,669.42		1,500.00	1,500.00	1,425.00
51100-130	COMPREHENSVE LEAVE VALUE			1,419.00		1,419.00	1,235.00	1,235.00	1,235.00
511 TOTAL	SALARY & WAGES			98,212.00	73,357.96	98,212.00	104,719.00	104,719.00	104,644.00
51900-160	HEALTH INSURANCE			10,800.00	2,182.64	10,800.00	10,590.00	10,590.00	10,590.00
51900-164	WORKERS COMP INSURANCE			312.00	447.31	312.00	462.00	462.00	462.00
51900-170	PERS (RETIREMENT)			6,836.00	4,245.46	6,836.00	7,227.00	7,227.00	7,227.00
51900-173	PARS (PT RETIREMENT)			1,345.00	1,000.99	1,345.00	1,407.00	1,407.00	1,407.00
519 TOTAL	BENEFIT EXPENSES			19,293.00	7,876.40	19,293.00	19,686.00	19,686.00	19,686.00
51 TOTAL	PERSONNEL SERVICES			117,505.00	81,234.36	117,505.00	124,405.00	124,405.00	124,330.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES			800.00	38.57	800.00	100.00	100.00	100.00
52000-205	POSTAL SUPPLY & POSTAGE			75.00		75.00			
52000-207	MAINTENANCE SUPPLIES				12,310.15		10,000.00	10,000.00	10,000.00
52000-208	RECREATION SUPPLIES				1,522.01		3,000.00	3,000.00	3,000.00
52000-214	FACILITY LEASE & RENTAL			42,000.00	48,817.20	42,000.00	42,000.00	42,000.00	42,000.00
52000-215	EQUIPMENT LEASE & RENTAL			1,200.00	16,760.57	1,200.00	10,000.00	10,000.00	10,000.00
52000-240	BEVRG/NUTRITIONAL SUPPLY			260.00	711.23	260.00	1,000.00	1,000.00	1,000.00
52000-299	VEHICLE/EQUIP REPLAC CHG			2,853.00		2,853.00	2,900.00	2,900.00	2,900.00
520 TOTAL	GENERAL SUPPLIES			47,188.00	80,159.73	47,188.00	69,000.00	69,000.00	69,000.00
52 TOTAL	SUPPLIES			47,188.00	80,159.73	47,188.00	69,000.00	69,000.00	69,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES				47,471.68				
53000-330	TRAINING & EDUCATION				1,540.00				
53000-341	PRINTING & REPRODUCTIONS				1,566.38				
53000-360	COMMUNICATN EQUIP MAINT			224.00		224.00	224.00	224.00	224.00
53000-390	PUBLIC UTILITIES			43,238.00	12,932.62	43,238.00	15,000.00	15,000.00	15,000.00
530 TOTAL	MISCELLANEOUS SERVICES			43,462.00	63,510.68	43,462.00	15,224.00	15,224.00	15,224.00
53 TOTAL	OTHER SERVICES & CHARGES			43,462.00	63,510.68	43,462.00	15,224.00	15,224.00	15,224.00
DEPT 455 TOTAL	ICE RINK			208,155.00	224,904.77	208,155.00	208,629.00	208,629.00	208,554.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 858 FRACTIONAL MELLO TX DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
FUND 858	TOTAL ********* FRACTIONAL MELLO TX DIST	18,791.48	127,950.20	337,938.00	360,029.59	337,938.00	372,543.00	372,543.00	372,343.00

Tourism & Recreation Department
(760) 934-2712, (800) 367-6572, (760) 934-8989
P.O. Box 48, Mammoth Lakes, California 93546

Public Art

Town Council and Citizens of Mammoth Lakes:

Responsibilities

Funding support for placement of art in public places and development of public art projects with private development.

Accomplishments During Fiscal Year 2007-08

The PAC will be installing its first project in the summer of 2008, with the installation of two benches and stainless steel fish at the Post Office Park (POP) West property. The signage at the Welcome Center will also be finalized and installed in the fall of 2008 as part of the completion of the Welcome Center Interpretive Plaza project.

The PAC also brought forward changes to the Public Art Fee ordinance, which Town Council approved and began the process to implement the changes. Additionally, the PAC will have bus wraps installed on the six ESTA buses in the spring of 2008. PAC will also continue to develop design concepts and identify an artist for the gateway monument project. They are also supporting Mono Council for the Arts "Trail of the Trout" project, scheduled to debut in the summer of 2008.

Department Personnel

The Tourism and Recreation Director manages the public art program and is supported by administrative staff for management of commission meetings.

Objectives for Fiscal Year 2008-09

- Complete the POP East and POP West project at the Post Office
- Identify and pursue grant opportunities
- Finalize design concepts for gateway monument
- Place "Trail of the Trout" in public locations

Public Art Program

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Public Art Program Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Public Art Fee	$ 35,000	$ 59,318	69%
Subtotal Public Art Program Revenues	$ 35,000	$ 59,318	69%
Total Revenue Appropriations	**$ 35,000**	**$ 59,318**	**69%**

Public Art Program Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Public Art Program	$ 35,000	$ 42,500	21%
Contribution to Public Art Reserve		$ 16,818	
Total Expenditure Appropriations	**$ 35,000**	**$ 59,318**	**69%**

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 840 PUBLIC ARTS PROGRAM

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
34		CHARGES FOR SERVICES								
000	34340-000	PUBLIC ART PROGRAM F	380,061.91	46,481.56	35,000.00	64,932.38	35,000.00	59,318.00	59,318.00	59,318.00
34	TOTAL	CHARGES FOR SERVICES	380,061.91	46,481.56	35,000.00	64,932.38	35,000.00	59,318.00	59,318.00	59,318.00
FUND 840		PUBLIC ARTS PROGRAM	380,061.91	46,481.56	35,000.00	64,932.38	35,000.00	59,318.00	59,318.00	59,318.00

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PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 840 PUBLIC ARTS PROGRAM

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 570	MISC CAPITAL IMPROVEMENT								
54	CAPITAL OUTLAY								
54000-412	ASSET ACQUISITION	13,347.51		42,500.00	12,594.53	42,500.00	42,500.00	42,500.00	42,500.00
540 TOTAL	CAPITAL PURCHASES	13,347.51		42,500.00	12,594.53	42,500.00	42,500.00	42,500.00	42,500.00
54 TOTAL	CAPITAL OUTLAY	13,347.51		42,500.00	12,594.53	42,500.00	42,500.00	42,500.00	42,500.00
DEPT 570 TOTAL	MISC CAPITAL IMPROVEMENT	13,347.51		42,500.00	12,594.53	42,500.00	42,500.00	42,500.00	42,500.00
FUND 840 TOTAL *********	PUBLIC ARTS PROGRAM	13,347.51		42,500.00	12,594.53	42,500.00	42,500.00	42,500.00	42,500.00

Community Development Department (760) 934-8989
P.O. Box 1609, Mammoth Lakes, California 93546

Community Development

Town Council and Citizens of Mammoth Lakes:

The Community Development Department provides services for residents and visitors in the areas of building permits and inspection, current and long range planning, code compliance, and environmental review and monitoring.

Responsibilities

Building: The purpose of the Building Division is to ensure safe and functional structures through plan review and building inspection and to verify compliance with the minimum standards established by the State, Federal and Municipal Codes. These codes provide minimum standards to safeguard health, property and public welfare by regulating the design, construction, quality of materials, and the use and occupancy of all structures. The Building Division provides general information regarding building design and construction, reviews plans of proposed projects, issues permits for the construction of these projects and performs inspections to verify compliance with the various codes and regulations. The Building Division also investigates any complaints related to improper use or maintenance of properties. Code compliance enforces zoning and municipal codes, conditions of approval, and design standards; investigates and initiates procedures to abate violations of a wide range of local ordinances and state and local regulations.

Planning: The purpose of the Planning Division is to provide for strategic and orderly development of the Town within the scope of the General Plan and related documents. The Division provides services in two distinct areas—Current Planning and Long Range Planning. Current planning services include development project review, environmental review and monitoring, public information, and permit processing. Long range planning services include policy development, long range plans and programs such as general plan amendments, preparation of environmental procedures, zoning ordinance updates, housing policy and implementation, capital facilities planning, and interagency coordination.

Administration: Administration provides professional, friendly and efficient customer service to the public through telephone, counter and e-mail contacts; conducts intake and permitting services for all development services; directs support to the Building, Planning, Public Works Engineering, and Planning Commission; and provides overall management of the Department.

Accomplishments during Fiscal Year 2007-08

- Town Council certification of the Final Environmental Impact Report and adoption of the General Plan.
- Processed over 399 building permits (580 the previous year) and over 140 applications for Use Permits, Tentative Maps, Zoning and Code Amendments, Lot Line Adjustments, Variances, and Administrative Permits (95 the previous year).
- Major construction projects supported include: The Westin, 8050C, Town Ice Rink, Snowcreek VIII, Mammoth Lakes Foundation student housing, the Jefferies, Manzanita, Aspen Village, Altis, and Canyon Hillside.
- Major permit activities supported include: North Village Garage, Airport Terminal Project, hospital land exchange and Police Station.
- Processing master and specific plan applications with supporting CEQA, district planning and market studies for the Clearwater, Mammoth Crossings, the Sherwin, Hidden Creek Crossings, Sierra Star, and Snowcreek VIII).
- Supported 26 regular and special Planning Commission meetings and 5 Advisory Design Panel meetings.
- Administrative highlights include:
    - Installation of the Municipal Software permit management and property data software system was completed. Staff training has been completed and the system is operational. Report templates are being designed.
    - Three customer/staff permitting meetings were held to identify ways to improve overall process and system. Permit streamlining audit is underway and incremental improvements have been made.
    - Case management system advancements include: staff advocacy for problem resolution; bi-weekly applicant/staff team meetings; internal bi-weekly project reporting and staff workload projections.
    - Permit-related cost recovery has increased by more than 100%. This through implementation of time allocation software, the permit management system, invoicing, and budget oversight by the Administrative Analyst.
    - On-line public access to historic building permit records has been provided.
    - Current public information as well as archived plans, master plans, specific plans, the General Plan have been maintained and updated on the Town web page.

    - In response to budget conditions, retirements and vacated positions, recruitments and staffing assignments have been completed to provide cost effective levels of service.
- Provided assistance and recommendations to Mammoth Lakes Housing, Inc.
- Supported the Mobility Plan, Trails Master Plan, and Parks and Recreation Master Plan.
- Produced two major reports and held extensive meetings and community workshops developing a Sustainable Economy strategy. These include: "Real Estate Market Outlook and Development Strategy Report," ERA; "Destination Resort: Community and Economic Development" report, TML; and various condominium hotel and community amenities and incentive zoning reports.
- Completed review and update of Title 15 by Town Council adoption of the California Building Code.

Department Personnel

Community Development Department Administration
Mark Wardlaw, Director
Brian Picken, Community Development & Public Works Analyst
Lee McElroy, Supervising Permit Technician
Karen Ridley, Administrative Coordinator
Rachel Rosenberg, Community Development Technician
Kristina McDaniel, Permit Technician

Building Division
Alex Ramos, Interim Building Official
Tom Molloy, Plans Examiner / Engineer
Johnny Goetz, Building Inspector I
James Feeney, Building Inspector I
Vacant, Code Compliance Officer

Planning
Steve Speidel, Principal Planner
Sandra Moberly, Senior Planner
Ellen Clark, Senior Planner
Jennifer Daugherty, Associate Planner
Pam Kobylarz, Assistant Planner
Jessica Morriss, Assistant Planner

Fiscal Year 2008-09 Work Program

The focus of the Community Development Department for the coming year is completion of the six major land use permit applications and supporting district plans (The Clearwater, Mammoth Crossings, The Sherwin, Hidden Creek Crossings, Sierra Star, and Snowcreek VIII) and the update of the General Plan Housing Element. Current Department staff resources allow timely and accurate review of these applications. Code compliance efforts will be actively managed based on staff resources and the priority of specific compliance.

Administration Division Objectives:

- Continue to manage the development process to improve customer service and processing of permit applications.
- Monitor performance standards for accuracy, timing and completion for all permit processing and report quarterly performance.
- Continue to hold periodic customer/staff permitting meetings to improve permitting processes and systems.
- Perform annual permit fee and cost recovery evaluation.
- Develop GIS land use and building dates linked to the Municipal Software system.
- Continue the records management process.
- Continue to improve public information available on the Department web page.
- Continue staff training, education and certification programs as resources permit.
- Continue to provide staff support and training to the Planning Commission.
- Continue to support Mammoth Lakes Housing to increase the inventory of quality resident restricted housing.
- Assure Department preparation for emergency operations and response.

Building Division Objectives:

- Use Municipal Software capabilities to provide more detailed tracking and reporting.
- Increase off-site access to the permits and property data system.
- Develop an online permits program for minor permits.
- Continue to refine the plan review process for methods to improve efficiency.
- Continue records management and imaging process.
- Implement improved procedures for plan review and site inspection for standard grading permits.
- Submit local code amendments and justifications to the Building Standards Committee.
- Review and map geotechnical problem areas within the Town.
- Provide assistance and recommendations to Mammoth Lakes Housing, Inc.

- Develop procedures to improve customer service at the front counter.
- Continue public information campaign on lighting regulations and begin compliance procedures for residential and commercial non-conforming lighting.

Planning Division Objectives:

Current Planning

- Review and manage development applications, including district planning in conjunction with major land use applications.
- Prepare environmental studies as required.
- Complete processing of the Sierra Star Master Plan and district study.
- Process a revised Hidden Creek Crossings/Shady Rest Master Plan and district study.
- Process a revised North Village Specific Plan and district study.
- Process a revised Snowcreek Master Plan and district study.
- Support the environmental process for expanded air service.

Long Range Planning

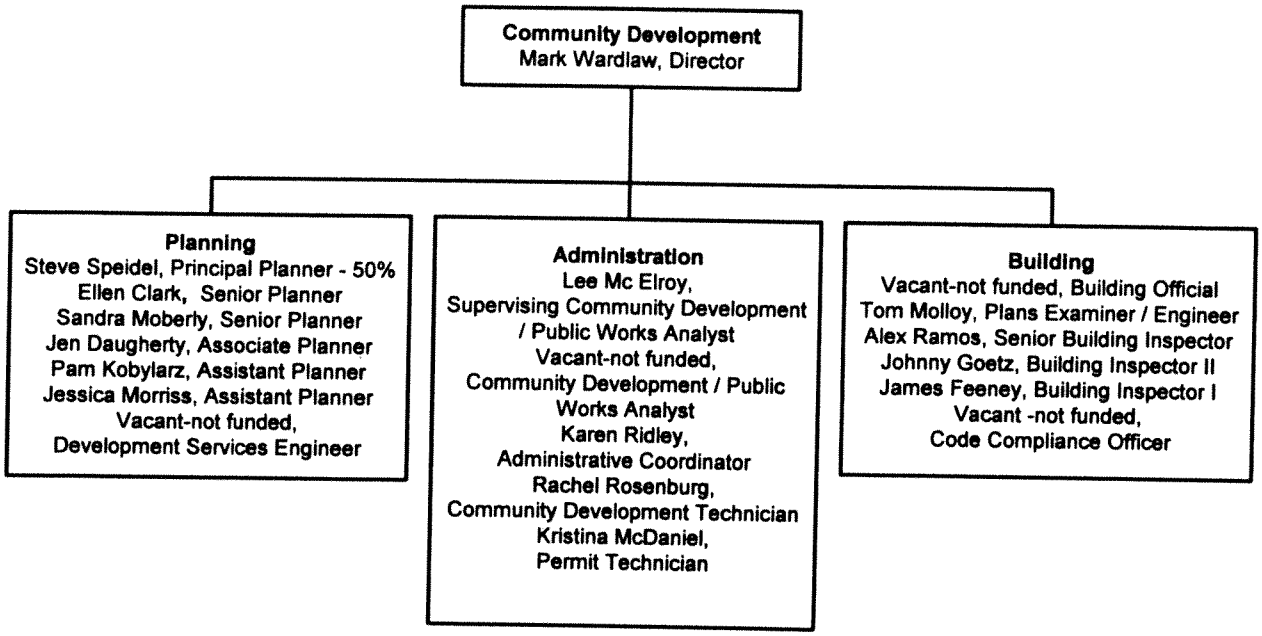
General Planning

- Complete the "Economic Sustainability" strategy.
- Update the General Plan Housing Element.
- Develop and prepare the Annual Community Indicators Report.
- Support the Mobility Plan/Circulation Element update.
- Support the Park and Recreation Master Plan and the Park and Recreation Element update.
- Support the Trails Master Plan update.
- Support Mayor's Climate Change Initiative and develop environmental sustainability measures.
- Conduct a neighborhood district study for the Sierra Valley sites as resources permit.

Municipal Code Amendments

- Codify the North Old Mammoth Road and North Village district studies as resources permit.
- Prepare a transient condominium hotel and community amenity policies and requirements.
- Prepare various zoning code amendments as needed to implement the General Plan.
- Amend the zoning code to allow child care.
- Evaluate currency of town-wide design and sign guidelines, update if necessary.

- Coordinate with Mammoth Community Water District to implement water efficient landscaping


Community Development
Mark Wardlaw, Director
Planning
Steve Speidel, Principal Planner - 50%
Ellen Clark, Senior Planner
Sandra Moberly, Senior Planner
Jen Daugherty, Associate Planner
Pam Kobylarz, Assistant Planner
Jessica Morriss, Assistant Planner
Vacant-not funded,
Development Services Engineer
Administration
Lee Mc Elroy,
Supervising Community Development
/ Public Works Analyst
Vacant-not funded,
Community Development / Public
Works Analyst
Karen Ridley,
Administrative Coordinator
Rachel Rosenburg,
Community Development Technician
Kristina McDaniel,
Permit Technician
Building
Vacant-not funded, Building Official
Tom Molloy, Plans Examiner / Engineer
Alex Ramos, Senior Building Inspector
Johnny Goetz, Building Inspector II
James Feeney, Building Inspector I
Vacant -not funded,
Code Compliance Officer

Community Development

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Community Development Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Land Use Fees	$ 898,300	$ 892,188	-1%
EIR Management Fee	$ 984,150	$ -	-100%
Building Permit Fees	$ 1,912,114	$ 681,232	-64%
Misc. Fees & Fines	$ 34,500	$ 49,500	43%
Subtotal Community Development Revenues	$ 3,829,064	$ 1,622,920	-58%
Contribution from the General Fund		$ 512,989	100%
Total Revenue Appropriations	**$ 3,829,064**	**$ 2,135,909**	**-44%**

Community Development Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Planning Commission	$ 53,913	$ 47,132	-13%
Planning & Zoning Current	$ 1,994,062	$ 911,690	-54%
Building	$ 1,223,147	$ 889,663	-27%
Planning & Zoning Long Range	$ 557,942	$ 287,424	-48%
Total Expenditure Appropriations	**$ 3,829,064**	**$ 2,135,909**	**-44%**

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 019 COMMUNITY DEVELOPMT FUND

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
32		LICENSES & PERMITS								
000	32233-000	GRADING PERMITS	15,640.00	6,125.27	16,000.00	9,601.50	16,000.00	13,750.00	13,750.00	13,750.00
000	32238-000	STOVE COMPLIANCE PER	125.00	6.10	75.00		75.00			
000	32239-000	BUILDING PERMITS	1,207,131.29	424,981.08	1,896,039.00	367,790.38	1,896,039.00	818,000.00	818,000.00	667,482.00
32	TOTAL	LICENSES & PERMITS	1,222,896.29	431,112.45	1,912,114.00	377,391.88	1,912,114.00	831,750.00	831,750.00	681,232.00
33		INTERGOVERNMENT REVENUE								
000	33401-000	RECYCLING GRANT	3,733.44							
33	TOTAL	INTERGOVERNMENT REVENUE	3,733.44							
34		CHARGES FOR SERVICES								
000	34001-000	CHARGES FOR SERVICES	19,327.79	4,443.65		24,173.56				
000	34111-000	SALE OF DOCUMENTS	2,462.79	2,523.55	2,000.00	3,126.29	2,000.00	2,500.00	2,500.00	2,500.00
000	34113-000	ARCHIVAL STORAGE FEE	20,705.23	43,372.84	25,000.00	47,140.40	25,000.00	40,000.00	40,000.00	40,000.00
000	34118-000	PLANNING REVIEW-NEW	3,610.00	1,552.00	2,500.00	2,074.00	2,500.00	2,000.00	2,000.00	2,000.00
000	34131-000	PLAN & ZONE APPLICAT	628,834.90	392,076.77	590,105.00	523,972.74	590,105.00	1,050,000.00	1,050,000.00	847,188.00
000	34132-000	PLANNING APPEALS	1,695.00		1,695.00		1,695.00			
000	34134-000	SIGN PERMITS FEES	7,365.00	7,305.00	6,500.00	12,055.00	6,500.00			
000	34137-000	EIR MANAGEMENT FEE		550,969.29	984,150.00	835,059.00	984,150.00			
000	34139-000	PLANNING FEES	47,753.46	46,230.00	150,000.00	900.00	150,000.00	15,000.00	15,000.00	15,000.00
000	34151-000	MASTER PLAN FEES	271,484.77	32,514.80	150,000.00	28,109.53	150,000.00	30,000.00	30,000.00	30,000.00
34	TOTAL	CHARGES FOR SERVICES	1,003,238.94	1,080,987.90	1,911,950.00	1,476,610.52	1,911,950.00	1,139,500.00	1,139,500.00	936,688.00
35		FINES & PENALTIES								
000	35190-000	CIVIL PENALTIES	5,700.25	28,840.14	5,000.00	21,635.12	5,000.00	5,000.00	5,000.00	5,000.00
35	TOTAL	FINES & PENALTIES	5,700.25	28,840.14	5,000.00	21,635.12	5,000.00	5,000.00	5,000.00	5,000.00
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE	433.77			4,523.56				
36	TOTAL	MISCELLANEOUS REVENUES	433.77			4,523.56				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	487,172.68	1,316,912.96				365,297.00	365,297.00	512,989.00
39	TOTAL	OTHER FINANCING SOURCES	487,172.68	1,316,912.96				365,297.00	365,297.00	512,989.00
FUND 019		COMMUNITY DEVELOPMT FUND	2,723,175.37	2,857,853.45	3,829,064.00	1,880,161.08	3,829,064.00	2,341,547.00	2,341,547.00	2,135,909.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 019 COMMUNITY DEVELOPMT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 411	ADVISORY COMMISSIONS								
51	PERSONNEL SERVICES								
51100-111	TEMPORARY WAGES	8,590.41	15,447.34	24,994.00	20,933.62	24,994.00	24,994.00	24,994.00	24,994.00
511 TOTAL	SALARY & WAGES	8,590.41	15,447.34	24,994.00	20,933.62	24,994.00	24,994.00	24,994.00	24,994.00
51900-160	HEALTH INSURANCE		26.36						
51900-173	PARS (PT RETIREMENT)		268.14	486.00	406.78	486.00	486.00	486.00	486.00
519 TOTAL	BENEFIT EXPENSES		294.50	486.00	406.78	486.00	486.00	486.00	486.00
51 TOTAL	PERSONNEL SERVICES	8,590.41	15,741.84	25,480.00	21,340.40	25,480.00	25,480.00	25,480.00	25,480.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	263.85	549.22	850.00	873.00	850.00	900.00	900.00	900.00
52000-214	FACILITY LEASE & RENTAL	19,656.50	18,410.18	17,153.00	17,673.96	17,153.00	17,822.00	17,822.00	17,822.00
520 TOTAL	GENERAL SUPPLIES	19,920.35	18,959.40	18,003.00	18,546.96	18,003.00	18,722.00	18,722.00	18,722.00
52 TOTAL	SUPPLIES	19,920.35	18,959.40	18,003.00	18,546.96	18,003.00	18,722.00	18,722.00	18,722.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	26.52	480.80		97.38				
53000-320	MEMBERSHIP & DUES	400.00	420.00	600.00	180.00	600.00	400.00	400.00	400.00
53000-321	CONFERENCES, MEETINGS	4,477.72	960.05	7,000.00	1,517.35	7,000.00			
53000-322	MILEAGE			200.00		200.00			
53000-330	TRAINING & EDUCATION		6,967.80		622.00				
53000-331	PUBLICATION/SUBSCRIPTION	162.99							
53000-341	PRINTING & REPRODUCTIONS			100.00		100.00			
53000-390	PUBLIC UTILITIES	1,503.57	2,262.29	2,530.00	2,308.94	2,530.00	2,530.00	2,530.00	2,530.00
530 TOTAL	MISCELLANEOUS SERVICES	6,570.80	11,090.94	10,430.00	4,725.67	10,430.00	2,930.00	2,930.00	2,930.00
53 TOTAL	OTHER SERVICES & CHARGES	6,570.80	11,090.94	10,430.00	4,725.67	10,430.00	2,930.00	2,930.00	2,930.00
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE	172.10							
54000-460	COMPUTER EQUIP: HARDWARE	33.63							
540 TOTAL	CAPITAL PURCHASES	205.73							
54 TOTAL	CAPITAL OUTLAY	205.73							
DEPT 411									

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 019 COMMUNITY DEVELOPMT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
TOTAL	ADVISORY COMMISSIONS	35,287.29	45,792.18	53,913.00	44,613.03	53,913.00	47,132.00	47,132.00	47,132.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 019 COMMUNITY DEVELOPMT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 419	PLANNING & ZONING CURRNT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	424,119.11	560,267.87	578,985.00	552,228.31	578,985.00	552,684.00	552,684.00	516,121.00
51100-111	TEMPORARY WAGES	17,729.42	15,025.95	1,155.00	11,856.26	1,155.00			
51100-113	OVERTIME WAGES	621.23	24,443.77		48,586.01				
51100-130	COMPREHENSVE LEAVE VALUE	14,877.18	18,278.69	41,246.00	12,036.07	41,246.00	32,045.00	32,045.00	29,225.00
511 TOTAL	SALARY & WAGES	457,346.94	618,016.28	621,386.00	624,706.65	621,386.00	584,729.00	584,729.00	545,346.00
51900-160	HEALTH INSURANCE	51,448.51	66,045.92	134,635.00	72,017.17	134,635.00	139,703.00	139,703.00	131,249.00
51900-164	WORKERS COMP INSURANCE	1,037.00	1,695.89	2,600.00	3,730.41	2,600.00	3,313.00	3,313.00	2,896.00
51900-167	UNEMPLOYMENT ASSESSMENTS		4,671.03						
51900-170	PERS (RETIREMENT)	96,138.42	126,076.83	140,395.00	124,536.55	140,395.00	134,059.00	134,059.00	125,404.00
51900-173	PARS (PT RETIREMENT)		166.18	25.00	230.50	25.00			
519 TOTAL	BENEFIT EXPENSES	148,623.93	198,655.85	277,655.00	200,514.63	277,655.00	277,075.00	277,075.00	259,549.00
51 TOTAL	PERSONNEL SERVICES	605,970.87	816,672.13	899,041.00	825,221.28	899,041.00	861,804.00	861,804.00	804,895.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	7,288.66	5,190.79	7,550.00	3,977.72	7,550.00	7,550.00	7,550.00	7,550.00
52000-203	MISCELLANEOUS SUPPLIES		303.34	100.00	3.87	100.00			
52000-205	POSTAL SUPPLY & POSTAGE	1,703.39	1,338.96	2,000.00	2,263.09	2,000.00	2,000.00	2,000.00	2,000.00
52000-214	FACILITY LEASE & RENTAL	8,033.09	13,462.72	19,211.00	19,775.40	19,211.00	15,456.00	15,456.00	15,456.00
52000-215	EQUIPMENT LEASE & RENTAL	1,752.54	1,926.57	2,090.00	4,095.56	2,090.00	3,875.00	3,875.00	3,875.00
52000-218	COMMUNICATION EQUIPMENT			500.00	127.50	500.00			
52000-240	BEVRG/NUTRITIONAL SUPPLY	143.17	212.66	180.00	312.60	180.00	250.00	250.00	250.00
52000-296	GARAGE VEHICLE SERVICES	529.54	1,150.16	2,115.00	419.47	2,115.00	1,107.00	1,107.00	1,107.00
52000-297	FLEET EXPANSION-2-GARAGE		875.00						
52000-299	VEHICLE/EQUIP REPLAC CHG	934.48	989.24	1,225.00	1,310.60	1,225.00	1,427.00	1,427.00	1,427.00
520 TOTAL	GENERAL SUPPLIES	20,384.87	25,449.44	34,971.00	32,285.81	34,971.00	31,665.00	31,665.00	31,665.00
52 TOTAL	SUPPLIES	20,384.87	25,449.44	34,971.00	32,285.81	34,971.00	31,665.00	31,665.00	31,665.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	394,029.36	637,860.19	984,150.00	849,556.66	984,150.00	27,430.00	27,430.00	27,430.00
53000-314	CREDIT CARD FEES			1,500.00		1,500.00	200.00	200.00	200.00
53000-320	MEMBERSHIP & DUES	1,222.00		4,000.00	853.00	4,000.00	1,500.00	1,500.00	1,500.00
53000-321	CONFERENCES, MEETINGS	4,256.43	7,663.82	7,000.00	2,429.82	7,000.00	1,200.00	1,200.00	1,200.00
53000-322	MILEAGE	136.46	371.13	500.00	634.83	500.00	500.00	500.00	500.00
53000-330	TRAINING & EDUCATION	3,006.84	7,651.87	8,000.00	226.19	8,000.00	500.00	500.00	500.00
53000-331	PUBLICATION/SUBSCRIPTION	861.29	1,348.93	1,500.00	1,609.89	1,500.00	1,800.00	1,800.00	1,800.00
53000-340	ADVERTISING/LEGAL NOTICE	2,668.83	6,875.20	3,000.00	3,899.12	3,000.00	3,000.00	3,000.00	3,000.00
53000-341	PRINTING & REPRODUCTIONS	1,724.89	539.00	3,000.00	156.96	3,000.00	500.00	500.00	500.00
53000-349	AIR QUALITY MANAGEMENT			25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
53000-360	COMMUNICATN EQUIP MAINT	966.97	491.94	1,000.00	116.53	1,000.00	500.00	500.00	500.00
53000-369	EQUIP MAINT AGREEMENTS	3,194.82	2,199.87	3,750.00	216.71	3,750.00	3,000.00	3,000.00	3,000.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 019 COMMUNITY DEVELOPMT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
53000-390	PUBLIC UTILITIES	3,908.08	6,643.30	5,650.00	9,190.01	5,650.00	10,000.00	10,000.00	10,000.00
530 TOTAL	MISCELLANEOUS SERVICES	415,975.97	671,645.25	1,048,050.00	893,889.72	1,048,050.00	75,130.00	75,130.00	75,130.00
53 TOTAL	OTHER SERVICES & CHARGES	415,975.97	671,645.25	1,048,050.00	893,889.72	1,048,050.00	75,130.00	75,130.00	75,130.00
54	CAPITAL OUTLAY								
54000-430	IMPROVEMENTS (NON-BUILD)		16,814.15						
54000-440	OFFICE EQUIP & FURNITURE	3,749.14	10,696.29	3,000.00	239.43	3,000.00			
54000-450	MACHINERY & EQUIPMENT		65.39	2,000.00		2,000.00			
54000-460	COMPUTER EQUIP: HARDWARE	7,328.85	2,203.07	5,000.00	223.39	5,000.00			
54000-461	COMPUTER SOFTWARE	28,655.14	1,008.13	2,000.00		2,000.00			
540 TOTAL	CAPITAL PURCHASES	39,733.13	30,787.03	12,000.00	462.82	12,000.00			
54 TOTAL	CAPITAL OUTLAY	39,733.13	30,787.03	12,000.00	462.82	12,000.00			
DEPT 419 TOTAL	PLANNING & ZONING CURRNT	1,082,064.84	1,544,553.85	1,994,062.00	1,751,859.63	1,994,062.00	968,599.00	968,599.00	911,690.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 019 COMMUNITY DEVELOPMT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 428	BUILDING DIVISION								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	481,233.93	548,373.01	599,470.00	646,476.71	599,470.00	557,739.00	557,739.00	477,758.00
51100-111	TEMPORARY WAGES	2,445.76	623.07	3,920.00		3,920.00			
51100-113	OVERTIME WAGES	16.56	582.42		8,076.67				
51100-130	COMPREHENSVE LEAVE VALUE	10,211.73	10,725.94	31,491.00	3,364.11	31,491.00	30,934.00	30,934.00	24,209.00
511 TOTAL	SALARY & WAGES	493,907.98	560,304.44	634,881.00	657,917.49	634,881.00	588,673.00	588,673.00	501,967.00
51900-160	HEALTH INSURANCE	60,495.49	78,536.95	170,790.00	79,766.49	170,790.00	141,048.00	141,048.00	122,307.00
51900-164	WORKERS COMP INSURANCE	1,518.00	3,206.09	4,490.00	6,442.16	4,490.00	6,067.00	6,067.00	5,627.00
51900-167	UNEMPLOYMENT ASSESSMENTS		16,112.97						
51900-170	PERS (RETIREMENT)	105,696.33	120,764.72	149,809.00	139,056.83	149,809.00	136,696.00	136,696.00	117,032.00
51900-173	PARS (PT RETIREMENT)		6.98	77.00		77.00			
519 TOTAL	BENEFIT EXPENSES	167,709.82	218,627.71	325,166.00	225,265.48	325,166.00	283,811.00	283,811.00	244,966.00
51 TOTAL	PERSONNEL SERVICES	661,617.80	778,932.15	960,047.00	883,182.97	960,047.00	872,484.00	872,484.00	746,933.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	4,299.47	4,345.94	6,780.00	4,854.30	6,780.00	5,500.00	5,500.00	5,500.00
52000-203	MISCELLANEOUS SUPPLIES	2,224.99	532.59	3,100.00	581.38	3,100.00	250.00	250.00	250.00
52000-205	POSTAL SUPPLY & POSTAGE	1,328.74	1,069.28	1,455.00	826.09	1,455.00	1,000.00	1,000.00	1,000.00
52000-214	FACILITY LEASE & RENTAL	11,102.60	12,190.06	16,595.00	17,087.10	16,595.00	17,925.00	17,925.00	17,925.00
52000-215	EQUIPMENT LEASE & RENTAL	2,686.45	2,353.48	3,385.00	3,620.03	3,385.00	3,800.00	3,800.00	3,800.00
52000-218	COMMUNICATION EQUIPMENT			3,000.00		3,000.00			
52000-240	BEVRG/NUTRITIONAL SUPPLY	219.77	228.74	270.00	242.38	270.00	250.00	250.00	250.00
52000-296	GARAGE VEHICLE SERVICES	8,483.68	10,335.57	21,472.00	19,368.62	21,472.00	18,501.00	18,501.00	18,501.00
52000-297	FLEET EXPANSION-2-GARAGE		875.00						
52000-299	VEHICLE/EQUIP REPLAC CHG	4,322.92	4,764.24	6,773.00	4,788.40	6,773.00	4,854.00	4,854.00	4,854.00
520 TOTAL	GENERAL SUPPLIES	34,668.62	36,694.90	62,830.00	51,368.30	62,830.00	52,080.00	52,080.00	52,080.00
52 TOTAL	SUPPLIES	34,668.62	36,694.90	62,830.00	51,368.30	62,830.00	52,080.00	52,080.00	52,080.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	125,525.17	144,224.39	130,000.00	146,364.82	130,000.00	80,000.00	80,000.00	80,000.00
53000-313	COMPUTER SUPPORT SERVICE		10,000.00	30,000.00		30,000.00			
53000-314	CREDIT CARD FEES	846.31	849.12	2,250.00	849.12	2,250.00	500.00	500.00	500.00
53000-320	MEMBERSHIP & DUES	425.00	150.00	800.00	645.00	800.00	600.00	600.00	600.00
53000-321	CONFERENCES, MEETINGS	272.57	106.55	2,000.00	114.93	2,000.00			
53000-322	MILEAGE	236.68	228.88	350.00		350.00	250.00	250.00	250.00
53000-330	TRAINING & EDUCATION	3,156.37	4,230.22	8,500.00	2,144.68	8,500.00			
53000-331	PUBLICATION/SUBSCRIPTION	433.83	75.64	3,000.00	2,661.69	3,000.00	600.00	600.00	600.00
53000-340	ADVERTISING/LEGAL NOTICE	2,698.00							
53000-341	PRINTING & REPRODUCTIONS	2,758.98	1,104.66	4,000.00	89.56	4,000.00			
53000-360	COMMUNICATN EQUIP MAINT	359.58	755.10	770.00	74.69	770.00	200.00	200.00	200.00
53000-369	EQUIP MAINT AGREEMENTS	2,016.76	821.78	1,897.00	71.59	1,897.00	500.00	500.00	500.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 019 COMMUNITY DEVELOPMT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
53000-390	PUBLIC UTILITIES	4,143.38	5,581.04	6,453.00	7,352.33	6,453.00	8,000.00	8,000.00	8,000.00
530 TOTAL	MISCELLANEOUS SERVICES	142,872.63	168,127.38	190,020.00	160,368.41	190,020.00	90,650.00	90,650.00	90,650.00
53 TOTAL	OTHER SERVICES & CHARGES	142,872.63	168,127.38	190,020.00	160,368.41	190,020.00	90,650.00	90,650.00	90,650.00
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE	1,754.44	2,735.22	1,750.00	105.45	1,750.00			
54000-450	MACHINERY & EQUIPMENT		50.17	3,800.00		3,800.00			
54000-460	COMPUTER EQUIP: HARDWARE	1,514.16	562.15	3,500.00	380.67	3,500.00			
54000-461	COMPUTER SOFTWARE	13,864.94		1,200.00	3,141.12	1,200.00			
540 TOTAL	CAPITAL PURCHASES	17,133.54	3,347.54	10,250.00	3,627.24	10,250.00			
54 TOTAL	CAPITAL OUTLAY	17,133.54	3,347.54	10,250.00	3,627.24	10,250.00			
DEPT 428 TOTAL	BUILDING DIVISION	856,292.59	987,101.97	1,223,147.00	1,098,546.92	1,223,147.00	1,015,214.00	1,015,214.00	889,663.00

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TOWN OF MAMMOTH LAKES
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FISCAL YEAR: 2009

FUND 019 COMMUNITY DEVELOPMT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 489	FUTURE PLANNING & ZONING								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	176,619.29	173,804.52	154,741.00	123,952.60	154,741.00	153,890.00	153,890.00	139,093.00
51100-111	TEMPORARY WAGES	17,721.45	6,118.33	3,460.00	110.48	3,460.00			
51100-113	OVERTIME WAGES	11.44			23,486.49				
51100-130	COMPREHENSVE LEAVE VALUE	5,671.88	25,793.74	11,179.00	34,146.42-	11,179.00	12,627.00	12,627.00	11,500.00
511 TOTAL	SALARY & WAGES	200,024.06	205,716.59	169,380.00	113,403.15	169,380.00	166,517.00	166,517.00	150,593.00
51900-160	HEALTH INSURANCE	25,900.63	19,462.71	28,680.00	10,449.49	28,680.00	23,132.00	23,132.00	19,573.00
51900-164	WORKERS COMP INSURANCE	263.00	569.81	555.00	796.39	555.00	893.00	893.00	662.00
51900-170	PERS (RETIREMENT)	41,880.34	39,474.17	36,679.00	26,703.04	36,679.00	35,460.00	35,460.00	31,996.00
51900-173	PARS (PT RETIREMENT)		9.63	68.00	2.08	68.00			
519 TOTAL	BENEFIT EXPENSES	68,043.97	59,516.32	65,982.00	37,951.00	65,982.00	59,485.00	59,485.00	52,231.00
51 TOTAL	PERSONNEL SERVICES	268,068.03	265,232.91	235,362.00	151,354.15	235,362.00	226,002.00	226,002.00	202,824.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	1,729.19	1,177.41	1,650.00	860.21	1,650.00	1,650.00	1,650.00	1,650.00
52000-203	MISCELLANEOUS SUPPLIES				1.19				
52000-205	POSTAL SUPPLY & POSTAGE	908.56	81.34	1,100.00	51.98	1,100.00			
52000-214	FACILITY LEASE & RENTAL	5,999.07	5,928.46	5,903.00	6,081.07	5,903.00	4,751.00	4,751.00	4,751.00
52000-215	EQUIPMENT LEASE & RENTAL	1,343.20	1,139.11	1,700.00	1,306.20	1,700.00	1,700.00	1,700.00	1,700.00
52000-240	BEVRG/NUTRITIONAL SUPPLY	110.11	108.01	165.00	86.22	165.00	100.00	100.00	100.00
52000-296	GARAGE VEHICLE SERVICES	184.02	424.32	1,325.00	419.17	1,325.00	602.00	602.00	602.00
52000-297	FLEET EXPANSION-2-GARAGE		875.00						
52000-299	VEHICLE/EQUIP REPLAC CHG	931.92	964.36	1,039.00	1,310.60	1,039.00	1,427.00	1,427.00	1,427.00
520 TOTAL	GENERAL SUPPLIES	11,206.07	10,698.01	12,882.00	10,116.64	12,882.00	10,230.00	10,230.00	10,230.00
52 TOTAL	SUPPLIES	11,206.07	10,698.01	12,882.00	10,116.64	12,882.00	10,230.00	10,230.00	10,230.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	230,986.10	362,499.53	271,258.00	57,662.38	271,258.00	70,000.00	70,000.00	70,000.00
53000-314	CREDIT CARD FEES			200.00		200.00			
53000-320	MEMBERSHIP & DUES	784.25	520.96	1,000.00		1,000.00			
53000-321	CONFERENCES, MEETINGS	398.04	2,309.89	3,000.00	788.76	3,000.00			
53000-322	MILEAGE		159.57	200.00		200.00			
53000-330	TRAINING & EDUCATION	839.00	1,875.00	1,000.00		1,000.00			
53000-331	PUBLICATION/SUBSCRIPTION	1,169.81	198.50	1,600.00		1,600.00			
53000-340	ADVERTISING/LEGAL NOTICE	1,304.30	150.95	1,500.00	228.10	1,500.00	250.00	250.00	250.00
53000-341	PRINTING & REPRODUCTIONS	5,852.01	12,520.09	20,000.00	14,793.88	20,000.00	500.00	500.00	500.00
53000-360	COMMUNICATN EQUIP MAINT	180.20	378.40	200.00	34.48	200.00	200.00	200.00	200.00
53000-369	EQUIP MAINT AGREEMENTS	146.60	145.25	120.00	317.26	120.00	500.00	500.00	500.00
53000-390	PUBLIC UTILITIES	2,114.35	2,516.29	2,920.00	2,484.10	2,920.00	2,920.00	2,920.00	2,920.00
530 TOTAL	MISCELLANEOUS SERVICES	243,774.66	383,274.43	302,998.00	76,308.96	302,998.00	74,370.00	74,370.00	74,370.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 019 COMMUNITY DEVELOPMT FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
53 TOTAL	OTHER SERVICES & CHARGES	243,774.66	383,274.43	302,998.00	76,308.96	302,998.00	74,370.00	74,370.00	74,370.00
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE	2,131.83	58.11	200.00	20.33	200.00			
54000-450	MACHINERY & EQUIPMENT		103.78	1,500.00		1,500.00			
54000-460	COMPUTER EQUIP: HARDWARE	1,969.11		4,000.00		4,000.00			
54000-461	COMPUTER SOFTWARE		556.55	1,000.00		1,000.00			
540 TOTAL	CAPITAL PURCHASES	4,100.94	718.44	6,700.00	20.33	6,700.00			
54 TOTAL	CAPITAL OUTLAY	4,100.94	718.44	6,700.00	20.33	6,700.00			
DEPT 489 TOTAL	FUTURE PLANNING & ZONING	527,149.70	659,923.79	557,942.00	237,800.08	557,942.00	310,602.00	310,602.00	287,424.00

Public Works Department (760) 934-8989
P.O. Box 1609, Mammoth Lakes, California 93546

Public Works

Town Council and Citizens of Mammoth Lakes:

The Public Works Department is responsible for the operation and maintenance of all Town owned infrastructure, facilities, and equipment. The Department is composed of three divisions with twenty-seven (27) full-time staff members.

The Office of the Director manages the Department's operating and capital expenditures, prepares capital improvement project plans, specifications and estimates, identifies funding sources, and prepares grant applications. The office also represents the Town in dealing with any public works-related issues between the Town and outside organizations. This office reviews and administers the budgets for the eight (8) assessment districts currently operating in the Town's jurisdiction.

Engineering Services is comprised of two sections. The Development Engineering section is responsible for reviewing development-related applications such as lot line adjustments, tentative maps, and improvement and grading plans. Fees generated by the application process support the Development Engineering section. The Capital Projects section designs and builds major projects supported by development impact fees, grants, and assessment districts. These projects include assessment district creation and maintenance, street rehabilitation and master planned facilities (trails, sidewalks, and storm drains). Both sections also handle certain special projects (special use permits, master plans, etc.).

Maintenance operations include snow removal, street repair (patching, painting, and smaller road rehabilitation projects), traffic signal and street light maintenance, sign removal and replacement, storm drain maintenance, building maintenance, special projects and janitorial services (transit shelters, Town hall, community center, and police department).

Garage Services is tasked with vehicle maintenance, vehicle replacement, and the sale of decommissioned vehicles. During heavy snow periods the garage services staff assists maintenance staff by operating snow plows to more efficiently manage snow removal. Garage services currently maintains all Town-owned equipment, police vehicles, Mammoth

Lakes Fire Protection District vehicles, Mono County Schools and Mammoth Unified School District buses, as well as the new Town transit vehicles operated by ESTA.

The Public Works Department had a successful year in 2007-08, accomplishing the following tasks and projects:

- Provided engineering services to help prepare the final bidding documents and successful bid and award contracts for the new Airport Terminal and Runway Reconstruction projects.
- Completed three project study reports for the Main Street North Frontage Road project, Tavern Road Extension, and the Airport Access Road. Proposed funding for these projects is through the 2008 State Transportation Improvement Program.
- Continued work with LPA Architects, Sacramento, on the new Police Facility design. The design will be completed summer 2008.
- Finalized the Town's alignment study for Minaret Road through the North Village.
- Continued to work with Caltrans on Main Street pedestrian access and snow management issues.
- Submitted an application for a Transportation Enhancement (TE) grant for the Mammoth Scenic Loop Rehabilitation project. This project will be done in conjunction with Federal Highway Administration grant funds to reconstruct the pavement.
- Received a Highway Safety Improvement Program (HSIP) grant to fund safety improvements to Lakeview Road (voodoo chute).
- Successfully managed snow and kept the sidewalks open on Old Mammoth Road and the North Village area during the winter.
- Performed the sixth annual winter traffic and pedestrian monitoring program.
- Continued pre-application review meetings with local engineers and developers in an ongoing effort to improve the Town's review process.
- Provided assistance to the Community Development Department on the Neighborhood District Planning process.
- Processed 15 grading/improvement plans.
- Processed 2 final tract maps.
- Processed 1 final parcel map.
- Provided inspection services on more than 24 active grading/improvement permits.
- Worked with the USFS and Mono County to keep the Long Valley Mineral and Materials Site operating for both reclamation and mining.
- Completed the following road rehabilitation projects:
    - Forest Trail from Minaret to Canyon
    - Shady Rest from Laurel Mountain to End
    - Juniper Court from Juniper Road to End

    - Juniper Road from Lake Mary to End
    - Old Mammoth Road from Fire Station to 300 feet west of Fir Street.
    - Waterford from Old Mammoth Road to End
- Participated in the hospital land exchange process and provided master planning services for the future government center site.
- Finalized costs and initiated an election expanding the North Village Benefit Assessment District.
- Finalized costs and initiated an election to form the North Village Area Capital Improvement District.
- Assisted with the formation and organization of the new Mobility Commission and initiated implementation of the 2007 General Plan Mobility Element and development of a town wide Mobility Plan.
- Worked with the Mammoth Lakes Fire Protection District to prepare the new town address map and make proposed changes to the Municipal code.
- Prepared grant applications to prepare a town wide Transportation Demand Management Plan, Highway Safety Improvement Program for the Lakeview and Lake Mary Road Intersection, the Safe Routes To School Grant for a sidewalk connection on Sierra Park Road, the Recreation Trails Grant for the trail from the Library, Cerro Coso College and College Housing to the Main Path, a grant for the Welcome Center Plaza and Photovoltaic Kiosk, and three Public Lands Highway grants including the Welcome Center Plaza, the North Village Roundabout, and additional funding for the Lake Mary Bike Bath Project.
- Initiated work on traffic calming program.
- Completed the Town of Mammoth Lakes Erosion, Drainage and Flooding Project, Final Recommendations Report.

Department Staff

The Engineering Services Division includes the, Senior Associate Engineer, Supervising Administrative Engineer, two Assistant Engineers, an Engineering Assistant and two Senior Public Works Inspectors. Two members of the staff are registered engineers: the Supervising Administrative Engineer and Senior Associate Engineer. The duties of the Town Surveyor have been outsourced and the position converted to Development Services Engineer in the Community Developer Department (currently held vacant).

Level of Service – the Town Surveyor was responsible for reviewing and certifying maps, surveys and legal descriptions. The proposed budget may not adequately fund outside plan and map review services.

The Public Works Maintenance staff includes the Superintendent, thirteen full-time and four seasonal employees. The Maintenance staff manages all snow removal and plowing

operations, road rehabilitation, coordination of projects with other governmental agencies, sign removal and replacement, patching potholes, building maintenance and janitorial services for the community center, town offices, transit shelters; and stream and storm drain maintenance.

Level of Service – the proposed budget reduces the number of seasonal employees from five to four. This will result in one less operating snowplow during winter storm cycles.

Garage Services staff includes the Fleet Manager and five full-time employees whose primary tasks are vehicle repair, maintenance, sale and purchase of vehicles. The Town garage currently services all town equipment, ML Fire Protection District vehicles, Mono County Schools and Mammoth Unified School District buses, and Town transit vehicles.

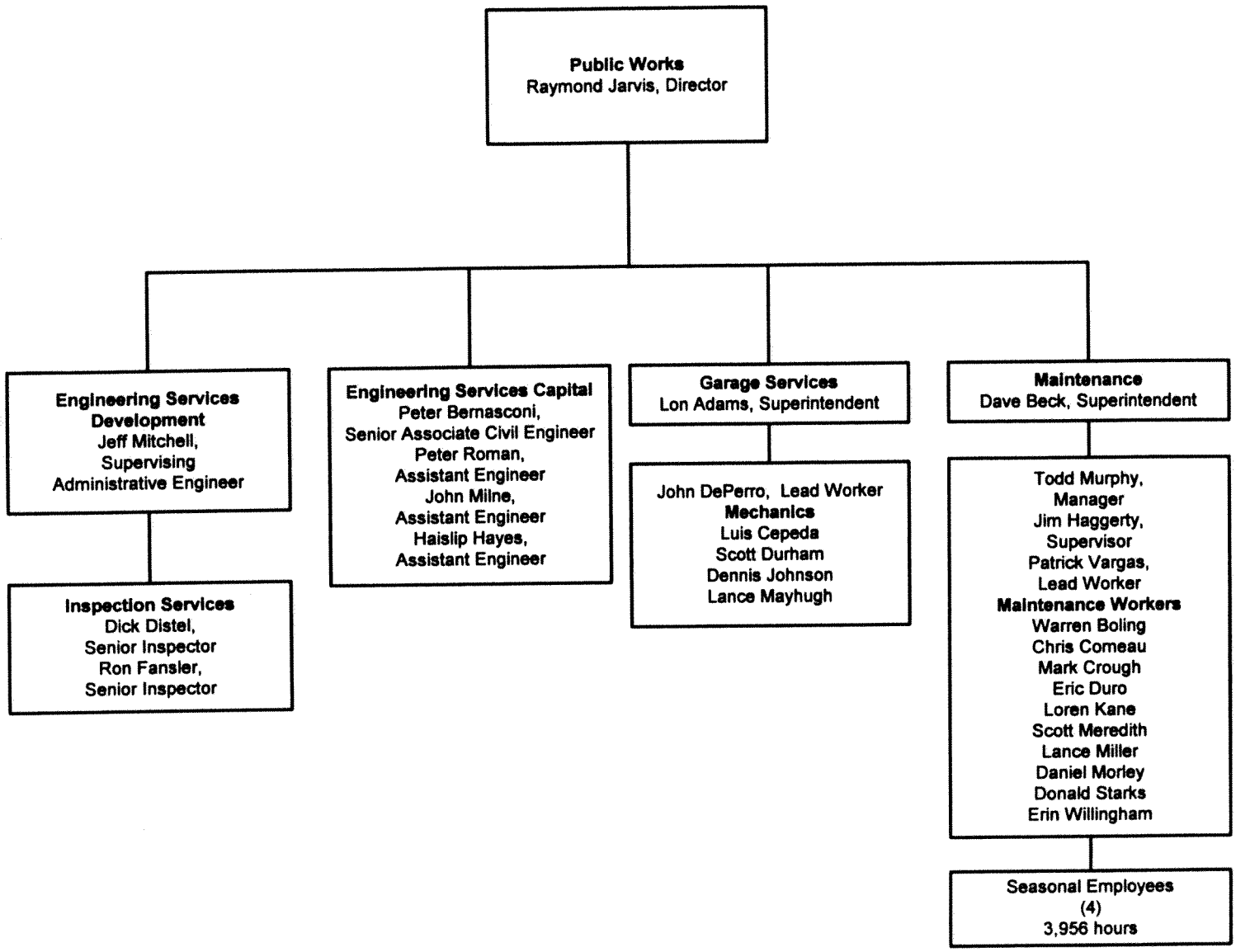
Goals to be accomplished by Public Works in 2008-2009:

- Proposed road rehabilitation projects include the following:
    - Jahan, from Lakeview to Twin Lakes
    - Snowridge, from Jahan to End

Level of Service – the proposed budget cuts $514,300 from road rehabilitation and will significantly reduce the scheduled rehab program.

- Complete design and start construction on the lower Canyon Blvd. improvements from Forest Trail to Hillside Drive and the Main Street South Frontage Road Improvements from Manzanita Road to Callahan Way.
- Continue construction of the Lake Mary Bike Path and Road Rehabilitation project.
- Work with Caltrans to complete the pathway on the north side of SR 203 between Old Mammoth Road and Fire Station #1.
- Work with Caltrans to develop plans to extend the Main Street south-pedestrian access path and to maintain access during winter months.
- Finalize costs and initiate an election to form the Twin Lakes Lane (cul-de-sac) Benefit Assessment District.
- Finalize costs and initiate an election to expand the Juniper Ridge Benefit Assessment District to include the Private Lane proposed to be named Juniper Crest.
- Finalize costs and initiate an election to expand the Old Mammoth Road Benefit Assessment District from Minaret Road to Waterford Avenue.
- Prepare a phased public parking facility development program and public parking pricing policies with the Community Development Department.
- Create a town-wide directional signage program with the Tourism and Recreation and Community Development Departments.

- Implement 5-year CIP as outlined in the Capital section of this years budget.
- Work with staff and the Mobility Commission to develop a town wide Mobility Plan.
- Work with the Town Council appointed commissions as well as town staff to implement the Goals and Policies of the 2007 General Plan.
- Prepare and submit grant applications for projects that are part of the Capital Improvement Plan and Master Faculties Plan when the opportunity arises.
- Complete town wide address map and the update of the Municipal Code related to addresses and address assignments.


Public Works
Raymond Jarvis, Director
Engineering Services Development
Jeff Mitchell,
Supervising
Administrative Engineer
Inspection Services
Dick Distel,
Senior Inspector
Ron Fansler,
Senior Inspector
Engineering Services Capital
Peter Bernasconi,
Senior Associate Civil Engineer
Peter Roman,
Assistant Engineer
John Milne,
Assistant Engineer
Haislip Hayes,
Assistant Engineer
Garage Services
Lon Adams, Superintendent
John DePerro, Lead Worker
Mechanics
Luis Cepeda
Scott Durham
Dennis Johnson
Lance Mayhugh
Maintenance
Dave Beck, Superintendent
Todd Murphy,
Manager
Jim Haggerty,
Supervisor
Patrick Vargas,
Lead Worker
Maintenance Workers
Warren Boling
Chris Comeau
Mark Crough
Eric Duro
Loren Kane
Scott Meredith
Lance Miller
Daniel Morley
Donald Starks
Erin Willingham
Seasonal Employees
(4)
3,956 hours

Public Works

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Public Works Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Development Engineering Fees	$ 415,300	$ 341,300	-18%
Charges for Services	$ 81,436	$ 97,663	20%
State Gas Taxes	$ 1,224,608	$ 1,416,188	16%
Proposition 42 Sales Tax on Fuel	$ -	$ 65,499	100%
Proposition 1B Road Improvements	$ 120,000	$ 280,000	133%
Subtotal Public Works Revenues	$ 1,841,344	$ 2,200,650	20%
Development Engineering Support to Public Works		$ 6,644	100%
Garage Services Support Contribution		$ 64,779	100%
General Fund Tax Support Contribution	$ 2,317,924	$ 1,990,988	-14%
General Fund Tax Support (Road Rehabilitation, Street Signs, Curbs & Gutters)	$ 637,211	$ 122,700	-81%
Total Revenue Appropriations	**$ 4,796,479**	**$ 4,385,761**	**-9%**

Public Works Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Development Engineering	$ 489,588	$ 341,300	-30%
Public Works Engineering	$ 237,344	$ 173,577	-27%
Facility Maintenance	$ 53,897	$ 55,222	2%
Street Maintenance (Gas Tax Fund)	$ 598,308	$ 684,091	14%
Street Sign Replacement	$ 5,000	$ 5,000	0%
General Road Rehabilitation, Curbs & Gutters	$ 752,211	$ 402,700	-46%
Snow Removal (Gas Tax Fund)	$ 1,045,387	$ 1,100,867	5%
Summer Equipment Garage (Gas Tax Fund)	$ 342,132	$ 360,814	5%
Winter Equipment Garage (Gas Tax Fund)	$ 1,023,932	$ 930,719	-9%
Corporate Yard Maintenance (Gas Tax Fund)	$ 125,416	$ 129,558	3%
Old Mammoth Road Assessment Levy	$ 8,837	$ 9,965	13%
Transfer to Assessment Districts-Public Benefit	$ 41,400	$ 117,000	183%
Transfer to Tourism & Recreation---Maintenance for Services Provided by Parks Maintenance	$ 73,027	$ 74,948	3%
Total Expenditure Appropriations	**$ 4,796,479**	**$ 4,385,761**	**-9%**

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 200 DEVELOPMENT ENGINEERING

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
32		LICENSES & PERMITS								
000	32231-000	ENCROACHMENT PERMITS	10,784.66	35,976.53	10,000.00	3,699.00	10,000.00	3,000.00	3,000.00	3,000.00
000	32233-000	GRADING PERMITS	215,175.31	304,005.10	325,000.00	186,827.27	325,000.00	290,000.00	290,000.00	290,000.00
000	32235-000	IMPROVEMENT PERMITS			80,000.00	43,637.33	80,000.00	28,000.00	28,000.00	28,000.00
32	TOTAL	LICENSES & PERMITS	225,959.97	339,981.63	415,000.00	234,163.60	415,000.00	321,000.00	321,000.00	321,000.00
34		CHARGES FOR SERVICES								
000	34001-000	CHARGES FOR SERVICES	12,206.36	10,638.57		35,239.02				
000	34111-000	SALE OF DOCUMENTS	899.80	325.00	300.00	300.00	300.00	300.00	300.00	300.00
000	34157-000	MAP CHECK FEES	71,409.81	33,153.34		12,658.99		20,000.00	20,000.00	20,000.00
000	34160-000	ENGINEERING FEES		2,500.00						
000	34720-000	FACILITY RENTAL FEES				5,000.00				
34	TOTAL	CHARGES FOR SERVICES	84,515.97	46,616.91	300.00	53,198.01	300.00	20,300.00	20,300.00	20,300.00
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE	55.00			246.07				
36	TOTAL	MISCELLANEOUS REVENUES	55.00			246.07				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	160,527.96	64,437.54	74,288.00		74,288.00	9,012.00	9,012.00	
39	TOTAL	OTHER FINANCING SOURCES	160,527.96	64,437.54	74,288.00		74,288.00	9,012.00	9,012.00	
FUND 200		DEVELOPMENT ENGINEERING	471,058.90	451,036.08	489,588.00	287,607.68	489,588.00	350,312.00	350,312.00	341,300.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 200 DEVELOPMENT ENGINEERING

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 420	ENGINEERING								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	235,480.41	301,904.27	250,455.00	205,096.07	250,455.00	206,636.00	206,636.00	199,181.00
51100-111	TEMPORARY WAGES	5,048.48	976.94	5,930.00	531.07	5,930.00			
51100-113	OVERTIME WAGES	3,808.82			1,308.20				
51100-130	COMPREHENSVE LEAVE VALUE	1,637.23	6,154.13	18,942.00	3,043.96-	18,942.00	9,030.00	9,030.00	8,467.00
511 TOTAL	SALARY & WAGES	245,974.94	309,035.34	275,327.00	203,891.38	275,327.00	215,666.00	215,666.00	207,648.00
51900-160	HEALTH INSURANCE	20,778.77	32,922.70	54,274.00	24,636.02	54,274.00	39,522.00	39,522.00	37,742.00
51900-164	WORKERS COMP INSURANCE	1,275.00	2,400.72	3,086.00	4,428.38	3,086.00	3,142.00	3,142.00	3,026.00
51900-170	PERS (RETIREMENT)	53,245.57	70,554.41	67,274.00	49,853.91	67,274.00	50,013.00	50,013.00	48,281.00
51900-173	PARS (PT RETIREMENT)		11.82	116.00	10.14	116.00			
519 TOTAL	BENEFIT EXPENSES	75,299.34	105,889.65	124,750.00	78,928.45	124,750.00	92,677.00	92,677.00	89,049.00
51 TOTAL	PERSONNEL SERVICES	321,274.28	414,924.99	400,077.00	282,819.83	400,077.00	308,343.00	308,343.00	296,697.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	2,771.93	2,740.71	2,930.00	3,638.82	2,930.00	2,930.00	2,930.00	2,930.00
52000-203	MISCELLANEOUS SUPPLIES	11.78	24.26		1.38				
52000-205	POSTAL SUPPLY & POSTAGE	358.04	228.74	200.00	307.12	200.00	200.00	200.00	200.00
52000-214	FACILITY LEASE & RENTAL	6,242.33	6,492.75	6,846.00	7,051.20	6,846.00	7,111.00	7,111.00	7,111.00
52000-215	EQUIPMENT LEASE & RENTAL	1,407.54	1,219.21	1,700.00	1,505.73	1,700.00	1,700.00	1,700.00	1,700.00
52000-218	COMMUNICATION EQUIPMENT		208.76						
52000-240	BEVRG/NUTRITIONAL SUPPLY	115.40	117.33	126.00	100.00	126.00	126.00	126.00	126.00
52000-296	GARAGE VEHICLE SERVICES	4,488.73	9,130.96	9,506.00	5,258.83	9,506.00	2,117.00	2,117.00	2,117.00
52000-297	FLEET EXPANSION-2-GARAGE		7,200.00						
52000-299	VEHICLE/EQUIP REPLAC CHG	640.28	695.40	963.00	667.84	963.00	635.00	635.00	635.00
520 TOTAL	GENERAL SUPPLIES	16,036.03	28,058.12	22,271.00	18,530.92	22,271.00	14,819.00	14,819.00	14,819.00
52 TOTAL	SUPPLIES	16,036.03	28,058.12	22,271.00	18,530.92	22,271.00	14,819.00	14,819.00	14,819.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	122,467.86	430.59	25,500.00	22,798.84	25,500.00	19,000.00	19,000.00	15,490.00
53000-320	MEMBERSHIP & DUES	100.00			125.00				
53000-321	CONFERENCES, MEETINGS	51.08	355.53	1,500.00	466.31	1,500.00			
53000-330	TRAINING & EDUCATION		18.84	1,500.00	114.22	1,500.00			
53000-331	PUBLICATION/SUBSCRIPTION	206.53	499.91	200.00	343.87	200.00	200.00	200.00	200.00
53000-340	ADVERTISING/LEGAL NOTICE		91.80						
53000-341	PRINTING & REPRODUCTIONS		2,723.46	200.00	74.88	200.00	200.00	200.00	200.00
53000-360	COMMUNICATN EQUIP MAINT	188.85	396.58	250.00	36.14	250.00	200.00	200.00	200.00
53000-369	EQUIP MAINT AGREEMENTS	42.76	448.89	550.00	30.66	550.00	550.00	550.00	550.00
53000-390	PUBLIC UTILITIES	2,573.54	6,775.59	4,290.00	7,143.04	4,290.00	6,500.00	6,500.00	6,500.00
530 TOTAL	MISCELLANEOUS SERVICES	125,630.62	11,741.19	33,990.00	31,132.96	33,990.00	26,650.00	26,650.00	23,140.00

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TOWN OF MAMMOTH LAKES
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ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 200 DEVELOPMENT ENGINEERING

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
53 TOTAL	OTHER SERVICES & CHARGES	125,630.62	11,741.19	33,990.00	31,132.96	33,990.00	26,650.00	26,650.00	23,140.00
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE	1,345.79	60.90	31,250.00	25,235.74	31,250.00	500.00	500.00	
54000-460	COMPUTER EQUIP: HARDWARE	1,115.85	1,907.21	2,000.00	419.30	2,000.00			
540 TOTAL	CAPITAL PURCHASES	2,461.64	1,968.11	33,250.00	25,655.04	33,250.00	500.00	500.00	
54 TOTAL	CAPITAL OUTLAY	2,461.64	1,968.11	33,250.00	25,655.04	33,250.00	500.00	500.00	
DEPT 420 TOTAL	ENGINEERING	465,402.57	456,692.41	489,588.00	358,138.75	489,588.00	350,312.00	350,312.00	334,656.00

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Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 200	DEVELOPMENT ENGINEERING								
DEPT 599	INTERFUND TRANSFERS								
59	INTERFUND TRANSFER								
59999-099	TRANSFERS OUT								6,644.00
599 TOTAL	INTERFUND TRANSFER								6,644.00
59 TOTAL	INTERFUND TRANSFER								6,644.00
DEPT 599 TOTAL	INTERFUND TRANSFERS								6,644.00
FUND 200 TOTAL ********	DEVELOPMENT ENGINEERING	465,402.57	456,692.41	489,588.00	358,138.75	489,588.00	350,312.00	350,312.00	341,300.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 205 PUBLIC WORK ADMIN/MAINT

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
34		CHARGES FOR SERVICES								
000	34001-000	CHARGES FOR SERVICES	58,658.77	67,661.66	81,136.00	147,734.72	81,136.00	97,363.00	97,363.00	97,363.00
000	34111-000	SALE OF DOCUMENTS	429.25	4,840.00	300.00	9,491.50	300.00	300.00	300.00	300.00
34	TOTAL	CHARGES FOR SERVICES	59,088.02	72,501.66	81,436.00	157,226.22	81,436.00	97,663.00	97,663.00	97,663.00
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE				172.50				
36	TOTAL	MISCELLANEOUS REVENUES				172.50				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	220,773.00	247,833.00	209,805.00		209,805.00	144,355.00	144,355.00	131,136.00
39	TOTAL	OTHER FINANCING SOURCES	220,773.00	247,833.00	209,805.00		209,805.00	144,355.00	144,355.00	131,136.00
FUND 205		PUBLIC WORK ADMIN/MAINT	279,861.02	320,334.66	291,241.00	157,398.72	291,241.00	242,018.00	242,018.00	228,799.00

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PUBLIC BUDGET ACCOUNTING
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FUND 205 PUBLIC WORK ADMIN/MAINT

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 420	ENGINEERING								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	122,053.99	75,554.16	78,830.00	173,619.52	78,830.00	74,252.00	74,252.00	66,797.00
51100-111	TEMPORARY WAGES	21,470.89	453.58	2,000.00	36.86	2,000.00			
51100-113	OVERTIME WAGES	4,856.71	938.77	1,000.00	819.94	1,000.00	1,000.00	1,000.00	950.00
51100-130	COMPREHENSVE LEAVE VALUE	2,519.68-	4,965.10	4,881.00	2,685.54	4,881.00	3,823.00	3,823.00	3,260.00
511 TOTAL	SALARY & WAGES	145,861.91	81,911.61	86,711.00	177,161.86	86,711.00	79,075.00	79,075.00	71,007.00
51900-160	HEALTH INSURANCE	9,245.50	8,072.44	16,972.00	15,075.15	16,972.00	16,627.00	16,627.00	14,848.00
51900-164	WORKERS COMP INSURANCE	232.00	615.67	686.00	984.41	686.00	795.00	795.00	680.00
51900-167	UNEMPLOYMENT ASSESSMENTS		4,950.00						
51900-170	PERS (RETIREMENT)	24,371.90	15,712.33	18,752.00	32,725.58	18,752.00	17,628.00	17,628.00	15,896.00
51900-173	PARS (PT RETIREMENT)		3.56		.63				
519 TOTAL	BENEFIT EXPENSES	33,849.40	29,354.00	36,410.00	48,785.77	36,410.00	35,050.00	35,050.00	31,424.00
51 TOTAL	PERSONNEL SERVICES	179,711.31	111,265.61	123,121.00	225,947.63	123,121.00	114,125.00	114,125.00	102,431.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	4,464.29	4,303.10	4,440.00	5,445.75	4,440.00	5,000.00	5,000.00	5,000.00
52000-203	MISCELLANEOUS SUPPLIES	52.98	1.53		3.64				
52000-205	POSTAL SUPPLY & POSTAGE	922.23	700.44	1,100.00	975.41	1,100.00	1,500.00	1,500.00	1,500.00
52000-214	FACILITY LEASE & RENTAL	14,201.59	16,210.36	18,088.00	18,628.14	18,088.00	18,786.00	18,786.00	18,786.00
52000-215	EQUIPMENT LEASE & RENTAL	2,997.35	2,730.67	3,600.00	3,935.50	3,600.00	3,800.00	3,800.00	3,800.00
52000-240	BEVRG/NUTRITIONAL SUPPLY	299.01	281.55	325.00	264.19	325.00	325.00	325.00	325.00
52000-296	GARAGE VEHICLE SERVICES	893.61	1,689.10	18,122.00	6,073.04	18,122.00	8,151.00	8,151.00	8,151.00
52000-299	VEHICLE/EQUIP REPLAC CHG	73.16	6,331.68	7,978.00	6,163.20	7,978.00	6,699.00	6,699.00	6,699.00
520 TOTAL	GENERAL SUPPLIES	23,904.22	32,248.43	53,653.00	41,488.87	53,653.00	44,261.00	44,261.00	44,261.00
52 TOTAL	SUPPLIES	23,904.22	32,248.43	53,653.00	41,488.87	53,653.00	44,261.00	44,261.00	44,261.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	6,074.16	31,192.86	36,500.00	34,665.43	36,500.00	15,000.00	15,000.00	15,000.00
53000-313	COMPUTER SUPPORT SERVICE	1,036.25							
53000-320	MEMBERSHIP & DUES		125.00	125.00	125.00	125.00	125.00	125.00	
53000-321	CONFERENCES, MEETINGS	2,304.61	208.04	2,500.00	57.90	2,500.00			
53000-322	MILEAGE	252.20							
53000-330	TRAINING & EDUCATION		13.66						
53000-331	PUBLICATION/SUBSCRIPTION	239.43	90.90	200.00	179.89	200.00	200.00	200.00	200.00
53000-340	ADVERTISING/LEGAL NOTICE	1,080.00	157.25						
53000-341	PRINTING & REPRODUCTIONS			200.00		200.00	200.00	200.00	200.00
53000-360	COMMUNICATN EQUIP MAINT	401.77	843.70	560.00	306.89	560.00	560.00	560.00	560.00
53000-369	EQUIP MAINT AGREEMENTS	100.42	130.48	260.00	65.24	260.00	200.00	200.00	200.00
53000-390	PUBLIC UTILITIES	8,075.66	8,280.86	9,725.00	8,287.03	9,725.00	9,725.00	9,725.00	9,725.00
530 TOTAL	MISCELLANEOUS SERVICES	19,564.50	41,042.75	50,070.00	43,687.38	50,070.00	26,010.00	26,010.00	25,885.00

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PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 205 PUBLIC WORK ADMIN/MAINT

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
53 TOTAL	OTHER SERVICES & CHARGES	19,564.50	41,042.75	50,070.00	43,687.38	50,070.00	26,010.00	26,010.00	25,885.00
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE		129.56	8,000.00	365.77	8,000.00	500.00	500.00	500.00
54000-460	COMPUTER EQUIP: HARDWARE	5,739.84	1,701.88	2,000.00	1,276.04	2,000.00			
54000-461	COMPUTER SOFTWARE	116.12		500.00	671.05	500.00	500.00	500.00	500.00
540 TOTAL	CAPITAL PURCHASES	5,855.96	1,831.44	10,500.00	2,312.86	10,500.00	1,000.00	1,000.00	1,000.00
54 TOTAL	CAPITAL OUTLAY	5,855.96	1,831.44	10,500.00	2,312.86	10,500.00	1,000.00	1,000.00	1,000.00
DEPT 420 TOTAL	ENGINEERING	229,035.99	186,388.23	237,344.00	313,436.74	237,344.00	185,396.00	185,396.00	173,577.00

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FISCAL YEAR: 2009

FUND 205 PUBLIC WORK ADMIN/MAINT

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 459	FACILITIES MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	27,008.13	32,447.84	19,924.00	26,597.22	19,924.00	21,090.00	21,090.00	21,090.00
51100-111	TEMPORARY WAGES	5,407.96	7,501.81	14,710.00	7,475.65	14,710.00	15,413.00	15,413.00	15,413.00
51100-130	COMPREHENSVE LEAVE VALUE	1,223.13	235.37	1,142.00	1,239.15	1,142.00	1,007.00	1,007.00	1,007.00
511 TOTAL	SALARY & WAGES	33,639.22	40,185.02	35,776.00	35,312.02	35,776.00	37,510.00	37,510.00	37,510.00
51900-160	HEALTH INSURANCE	1,789.20	7,264.29	8,168.00	5,348.52	8,168.00	8,009.00	8,009.00	8,009.00
51900-164	WORKERS COMP INSURANCE	172.00	303.76	426.00	610.87	426.00	625.00	625.00	625.00
51900-170	PERS (RETIREMENT)	5,753.81	7,821.29	4,901.00	6,013.72	4,901.00	5,138.00	5,138.00	5,138.00
51900-173	PARS (PT RETIREMENT)		99.41	286.00	144.03	286.00	300.00	300.00	300.00
519 TOTAL	BENEFIT EXPENSES	7,715.01	15,488.75	13,781.00	12,117.14	13,781.00	14,072.00	14,072.00	14,072.00
51 TOTAL	PERSONNEL SERVICES	41,354.23	55,673.77	49,557.00	47,429.16	49,557.00	51,582.00	51,582.00	51,582.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	10.06-	38.84-	40.00		40.00	40.00	40.00	40.00
52000-205	POSTAL SUPPLY & POSTAGE	77.18			219.71				
52000-206	UNIFORMS	2,512.88	2,476.45	1,500.00	2,437.51	1,500.00	1,700.00	1,700.00	1,700.00
52000-207	MAINTENANCE SUPPLIES	573.34							
52000-341	PRINTING & REPRODUCTIONS	3,153.34	2,437.61	1,540.00	2,657.22	1,540.00	1,740.00	1,740.00	1,740.00
520 TOTAL	GENERAL SUPPLIES	3,153.34	2,437.61	1,540.00	2,657.22	1,540.00	1,740.00	1,740.00	1,740.00
52 TOTAL	SUPPLIES								
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	1,624.17	146.49	500.00	92.29	500.00	500.00	500.00	100.00
53000-361	BUS SHELTER MAINTENANCE	1,169.83	1,843.10	2,000.00	1,952.42	2,000.00	2,000.00	2,000.00	1,000.00
53000-366	GENERAL FACILITIES MAINT	824.79	1,629.38	300.00	1,138.24	300.00	800.00	800.00	800.00
53000-396	TAXES/FEES	889.34			890.00				
530 TOTAL	MISCELLANEOUS SERVICES	4,508.13	3,618.97	2,800.00	4,072.95	2,800.00	3,300.00	3,300.00	1,900.00
53 TOTAL	OTHER SERVICES & CHARGES	4,508.13	3,618.97	2,800.00	4,072.95	2,800.00	3,300.00	3,300.00	1,900.00
54	CAPITAL OUTLAY								
54000-430	IMPROVEMENTS (NON-BUILD)		5,217.72		3,813.30				
540 TOTAL	CAPITAL PURCHASES		5,217.72		3,813.30				
54 TOTAL	CAPITAL OUTLAY		5,217.72		3,813.30				

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FUND 205 PUBLIC WORK ADMIN/MAINT Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 459									
TOTAL	FACILITIES MAINTENANCE	49,015.70	66,948.07	53,897.00	57,972.63	53,897.00	56,622.00	56,622.00	55,222.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 210 GAS TAX FUND

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
33		INTERGOVERNMENT REVENUE								
000	33520-000	STATE GAS TAX 2105	46,519.05	46,808.46	47,466.00	30,751.74	47,466.00	47,276.00	47,276.00	47,276.00
000	33521-000	STATE GAS TAX 2106	64,405.95	65,399.68	64,405.00	42,523.79	64,405.00	65,049.00	65,049.00	65,049.00
000	33522-000	STATE GAS TAX 2107	62,043.93	62,570.41	62,043.00	40,980.68	62,043.00	62,663.00	62,663.00	62,663.00
000	33523-000	STATE GAS TAX 2107 S	1,191,324.00	1,386,463.00	1,048,694.00	1,173,746.00	1,048,694.00	1,239,200.00	1,239,200.00	1,239,200.00
000	33526-000	STATE GAS TAX 2107.5	2,000.00	2,000.00	2,000.00		2,000.00	2,000.00	2,000.00	2,000.00
000	33527-000	TRAFFIC CONGESTN REL	89,348.82					65,499.00	65,499.00	65,499.00
000	33528-000	PROP 1B ROAD IMPROVE			120,000.00		120,000.00	280,000.00	280,000.00	280,000.00
33	TOTAL	INTERGOVERNMENT REVENUE	1,455,641.75	1,563,241.55	1,344,608.00	1,288,002.21	1,344,608.00	1,761,687.00	1,761,687.00	1,761,687.00
34		CHARGES FOR SERVICES								
000	34001-000	CHARGES FOR SERVICES	30,386.97	21,590.37		75,365.33				
34	TOTAL	CHARGES FOR SERVICES	30,386.97	21,590.37		75,365.33				
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE	224.50	21.93		26,000.00				
36	TOTAL	MISCELLANEOUS REVENUES	224.50	21.93		26,000.00				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	2,089,816.62	2,488,230.59	2,671,042.00		2,671,042.00	2,055,682.00	2,055,682.00	2,053,975.00
39	TOTAL	OTHER FINANCING SOURCES	2,089,816.62	2,488,230.59	2,671,042.00		2,671,042.00	2,055,682.00	2,055,682.00	2,053,975.00
FUND 210		GAS TAX FUND	3,576,069.84	4,073,084.44	4,015,650.00	1,389,367.54	4,015,650.00	3,817,369.00	3,817,369.00	3,815,662.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 210 GAS TAX FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 422	STREET MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	250,763.06	297,975.78	320,832.00	302,382.13	320,832.00	376,927.00	376,927.00	376,927.00
51100-111	TEMPORARY WAGES	12,891.48	7,918.66		5,559.89		7,000.00	7,000.00	7,000.00
51100-113	OVERTIME WAGES	8,096.79	6,761.42	8,250.00	13,489.17	8,250.00	9,300.00	9,300.00	8,835.00
51100-130	COMPREHENSVE LEAVE VALUE	15,442.63	12,991.76	21,312.00	13,017.03	21,312.00	21,547.00	21,547.00	21,547.00
511 TOTAL	SALARY & WAGES	287,193.96	325,647.62	350,394.00	334,448.22	350,394.00	414,774.00	414,774.00	414,309.00
51900-160	HEALTH INSURANCE	38,044.99	49,941.28	97,415.00	52,769.15	97,415.00	105,602.00	105,602.00	105,602.00
51900-164	WORKERS COMP INSURANCE	2,376.00	4,152.07	6,540.00	9,384.41	6,540.00	10,606.00	10,606.00	10,606.00
51900-167	UNEMPLOYMENT ASSESSMENTS		140.00						
51900-170	PERS (RETIREMENT)	55,293.34	67,507.93	77,771.00	67,050.81	77,771.00	90,623.00	90,623.00	90,623.00
51900-173	PARS (PT RETIREMENT)		37.66		112.07				
519 TOTAL	BENEFIT EXPENSES	95,714.33	121,778.94	181,726.00	129,316.44	181,726.00	206,831.00	206,831.00	206,831.00
51 TOTAL	PERSONNEL SERVICES	382,908.29	447,426.56	532,120.00	463,764.66	532,120.00	621,605.00	621,605.00	621,140.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	67.96	113.15	250.00	329.19	250.00	250.00	250.00	250.00
52000-203	MISCELLANEOUS SUPPLIES				.11				
52000-205	POSTAL SUPPLY & POSTAGE	4.16	3.14	25.00	43.88	25.00	65.00	65.00	65.00
52000-206	UNIFORMS	2,052.64	2,872.81	2,500.00	3,971.02	2,500.00	2,500.00	2,500.00	2,500.00
52000-207	MAINTENANCE SUPPLIES	167.75							
52000-214	FACILITY LEASE & RENTAL	514.06	525.29	545.00	560.72	545.00	566.00	566.00	566.00
52000-215	EQUIPMENT LEASE & RENTAL	115.91	99.51	300.00	170.55	300.00	300.00	300.00	300.00
52000-218	COMMUNICATION EQUIPMENT	66.46			493.01				
52000-220	STREET MAINT SUPPLY	7,535.74	4,985.02	13,000.00	4,875.26	13,000.00	13,000.00	13,000.00	13,000.00
52000-225	TRAFFIC SAFETY SUPPLIES	24,156.35	23,541.64	13,000.00	25,288.31	13,000.00	13,000.00	13,000.00	13,000.00
52000-230	SPECIAL OPERATIONAL	2,760.00	1,748.13		1,910.00				
52000-240	BEVRG/NUTRITIONAL SUPPLY	416.67	657.50	907.00	1,152.00	907.00	1,200.00	1,200.00	1,200.00
52000-296	GARAGE VEHICLE SERVICES		62.33						
52000-297	FLEET EXPANSION-2-GARAGE	6,215.99	103,690.04	122,700.00	120,048.42	122,700.00	122,700.00	122,700.00	122,700.00
52000-299	VEHICLE/EQUIP REPLAC CHG		2.12	16.00		16.00			
520 TOTAL	GENERAL SUPPLIES	44,073.69	138,300.68	153,243.00	158,842.47	153,243.00	153,581.00	153,581.00	153,581.00
52 TOTAL	SUPPLIES	44,073.69	138,300.68	153,243.00	158,842.47	153,243.00	153,581.00	153,581.00	153,581.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	10,019.60	156,166.10	10,000.00	9,933.43	10,000.00	10,000.00	10,000.00	8,000.00
53000-321	CONFERENCES, MEETINGS		96.42		28.73				
53000-330	TRAINING & EDUCATION	357.00	108.77	1,000.00	51.00	1,000.00	500.00	500.00	
53000-340	ADVERTISING/LEGAL NOTICE	77.84							
53000-360	COMMUNICATN EQUIP MAINT	15.55	32.64	50.00	63.96	50.00	50.00	50.00	50.00
53000-364	STREET LIGHTS	624.03	2,496.36	4,000.00	1,125.10	4,000.00	4,000.00	4,000.00	2,500.00
53000-367	TRAFFIC SIGNAL MAINT	1,211.75	31,224.52	8,000.00	29,666.98	8,000.00	10,000.00	10,000.00	10,000.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 210 GAS TAX FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
53000-369	EQUIP MAINT AGREEMENTS	15.34	5.06	20.00	2.53	20.00	20.00	20.00	20.00
53000-390	PUBLIC UTILITIES	12,506.93	8,178.04	10,575.00	9,712.19	10,575.00	10,000.00	10,000.00	10,000.00
53000-396	TAXES/FEES	7,835.16	9,965.22	8,837.00	6,206.10	8,837.00	9,965.00	9,965.00	9,965.00
530 TOTAL	MISCELLANEOUS SERVICES	32,663.20	208,273.13	42,482.00	56,790.02	42,482.00	44,535.00	44,535.00	40,535.00
53 TOTAL	OTHER SERVICES & CHARGES	32,663.20	208,273.13	42,482.00	56,790.02	42,482.00	44,535.00	44,535.00	40,535.00
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE								
54000-450	MACHINERY & EQUIPMENT	100.03	5.02	1,000.00	3,833.42	1,000.00	500.00	500.00	500.00
54000-460	COMPUTER EQUIP: HARDWARE	2,036.68	311.88	1,000.00	590.03	1,000.00	1,000.00	1,000.00	1,000.00
540 TOTAL	CAPITAL PURCHASES	2,136.71	316.90	2,000.00	4,423.45	2,000.00	1,500.00	1,500.00	1,500.00
54100-896	STREET SIGN REPLACEMENT								
54100-897	ROAD REHAB, CURBS/GUTTER	13,011.88	8,092.15	5,000.00	7,376.45	5,000.00	5,000.00	5,000.00	5,000.00
54100-898	PROP 1B ROAD REHAB	420,979.11	710,509.65	517,704.00	549,188.82	629,511.00	280,000.00	280,000.00	280,000.00
541 TOTAL	CAPITAL IMPROVEMENTS	433,990.99	718,601.80	522,704.00	556,565.27	634,511.00	285,000.00	285,000.00	285,000.00
54 TOTAL	CAPITAL OUTLAY	436,127.70	718,918.70	524,704.00	560,988.72	636,511.00	286,500.00	286,500.00	286,500.00
DEPT 422 TOTAL	STREET MAINTENANCE	895,772.88	1,512,919.07	1,252,549.00	1,240,385.87	1,364,356.00	1,106,221.00	1,106,221.00	1,101,756.00

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PUBLIC BUDGET ACCOUNTING
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FUND 210 Account #	GAS TAX FUND Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 424	SNOW REMOVAL								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	406,077.31	382,931.82	452,758.00	450,109.89	452,758.00	499,796.00	499,796.00	499,796.00
51100-111	TEMPORARY WAGES	71,760.28	59,300.36	109,745.00	78,040.06	109,745.00	94,369.00	94,369.00	94,369.00
51100-113	OVERTIME WAGES	124,580.09	41,724.26	87,900.00	86,729.54	87,900.00	97,000.00	97,000.00	92,150.00
51100-130	COMPREHENSVE LEAVE VALUE	20,768.78	18,282.88	29,783.00	19,113.65	29,783.00	28,709.00	28,709.00	28,709.00
511 TOTAL	SALARY & WAGES	623,186.46	502,239.32	680,186.00	633,993.14	680,186.00	719,874.00	719,874.00	715,024.00
51900-160	HEALTH INSURANCE	63,855.09	65,759.65	139,209.00	84,475.05	139,209.00	142,524.00	142,524.00	142,524.00
51900-164	WORKERS COMP INSURANCE	3,369.00	6,566.61	9,436.00	13,540.12	9,436.00	14,432.00	14,432.00	14,432.00
51900-167	UNEMPLOYMENT ASSESSMENTS	659.00	5,336.00		354.00		1,000.00	1,000.00	1,000.00
51900-170	PERS (RETIREMENT)	101,782.00	90,732.31	116,731.00	109,602.21	116,731.00	139,873.00	139,873.00	139,873.00
51900-173	PARS (PT RETIREMENT)		816.73	1,670.00	854.34	1,670.00	388.00	388.00	388.00
519 TOTAL	BENEFIT EXPENSES	169,665.09	169,211.30	267,046.00	208,825.72	267,046.00	298,217.00	298,217.00	298,217.00
51 TOTAL	PERSONNEL SERVICES	792,851.55	671,450.62	947,232.00	842,818.86	947,232.00	1,018,091.00	1,018,091.00	1,013,241.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	524.46	92.69	500.00	164.29	500.00	250.00	250.00	250.00
52000-203	MISCELLANEOUS SUPPLIES				.11				
52000-205	POSTAL SUPPLY & POSTAGE	40.46	24.90	50.00	4.49	50.00	50.00	50.00	50.00
52000-206	UNIFORMS	7,896.03	9,127.27	8,500.00	10,683.80	8,500.00	9,500.00	9,500.00	8,500.00
52000-207	MAINTENANCE SUPPLIES		19.18		176.33				
52000-214	FACILITY LEASE & RENTAL	818.26	825.29	545.00	560.72	545.00	566.00	566.00	566.00
52000-215	EQUIPMENT LEASE & RENTAL	658.42	99.51	2,000.00	779.85-	2,000.00	300.00	300.00	300.00
52000-218	COMMUNICATION EQUIPMENT	478.90	60.99						
52000-220	STREET MAINT SUPPLY	10,567.36	8,465.59	8,000.00	9,241.45	8,000.00	8,000.00	8,000.00	8,000.00
52000-225	TRAFFIC SAFETY SUPPLIES	51,334.83	47,730.41	40,000.00	51,323.57	40,000.00	40,000.00	40,000.00	40,000.00
52000-240	BEVRG/NUTRITIONAL SUPPLY	4,090.79	2,463.83	4,390.00	3,965.37	4,390.00	4,390.00	4,390.00	4,390.00
52000-297	FLEET EXPANSION-2-GARAGE		17,617.75						
520 TOTAL	GENERAL SUPPLIES	76,409.51	86,527.41	63,985.00	75,340.28	63,985.00	63,056.00	63,056.00	62,056.00
52 TOTAL	SUPPLIES	76,409.51	86,527.41	63,985.00	75,340.28	63,985.00	63,056.00	63,056.00	62,056.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	8,964.80	7,794.75	6,000.00	11,586.12	6,000.00	6,000.00	6,000.00	5,000.00
53000-321	CONFERENCES, MEETINGS		134.98		40.20				
53000-330	TRAINING & EDUCATION	51.00	964.48	1,000.00		1,000.00	1,000.00	1,000.00	500.00
53000-340	ADVERTISING/LEGAL NOTICE				417.00				
53000-360	COMMUNICATN EQUIP MAINT	15.55	32.64	150.00	2.97	150.00	50.00	50.00	50.00
53000-364	STREET LIGHTS	142.89	1,257.17	5,000.00	418.96	5,000.00	5,000.00	5,000.00	1,500.00
53000-367	TRAFFIC SIGNAL MAINT	2,808.98	12,383.87	8,000.00	6.27	8,000.00	5,000.00	5,000.00	5,000.00
53000-369	EQUIP MAINT AGREEMENTS	3.49	5.06	20.00	2.53	20.00	20.00	20.00	20.00
53000-390	PUBLIC UTILITIES	9,171.03	14,617.12	12,000.00	13,644.10	12,000.00	12,500.00	12,500.00	12,500.00

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FUND 210 GAS TAX FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
530 TOTAL	MISCELLANEOUS SERVICES	21,157.74	37,190.07	32,170.00	26,118.15	32,170.00	29,570.00	29,570.00	24,570.00
53 TOTAL	OTHER SERVICES & CHARGES	21,157.74	37,190.07	32,170.00	26,118.15	32,170.00	29,570.00	29,570.00	24,570.00
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE		5.02	1,000.00	1,536.55	1,000.00	500.00	500.00	
54000-450	MACHINERY & EQUIPMENT	1,725.15	3,028.43	1,000.00	1,472.39	1,000.00	1,000.00	1,000.00	1,000.00
540 TOTAL	CAPITAL PURCHASES	1,725.15	3,033.45	2,000.00	3,008.94	2,000.00	1,500.00	1,500.00	1,000.00
54 TOTAL	CAPITAL OUTLAY	1,725.15	3,033.45	2,000.00	3,008.94	2,000.00	1,500.00	1,500.00	1,000.00
DEPT 424 TOTAL	SNOW REMOVAL	892,143.95	798,201.55	1,045,387.00	947,286.23	1,045,387.00	1,112,217.00	1,112,217.00	1,100,867.00

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FUND 210 GAS TAX FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 426	SUMMER EQUIPMENT GARAGE								
52	SUPPLIES								
52000-203	MISCELLANEOUS SUPPLIES	164.77	91.16	750.00	624.72	750.00	750.00	750.00	750.00
52000-206	UNIFORMS	1,910.17	1,784.22	1,650.00	1,893.69	1,650.00	1,800.00	1,800.00	1,800.00
52000-216	USE: GASOLINE & DIESEL	46,231.27	35,621.73	32,000.00	53,824.75	32,000.00	40,000.00	40,000.00	54,108.00
52000-217	VEHICLE MAINT PARTS	51,800.77	48,828.71	42,000.00	85,682.20	42,000.00	42,000.00	42,000.00	42,000.00
52000-218	COMMUNICATION EQUIPMENT		150.81	200.00	412.24	200.00	400.00	400.00	400.00
52000-240	BEVRG/NUTRITIONAL SUPPLY		28.96	100.00	87.80	100.00	150.00	150.00	150.00
52000-296	GARAGE VEHICLE SERVICES	38,404.77	57,028.29	73,100.00	63,862.44	73,100.00	75,495.00	75,495.00	75,495.00
52000-297	FLEET EXPANSION-2-GARAGE	750.00							
52000-299	VEHICLE/EQUIP REPLAC CHG	228,031.90	181,693.51	186,632.00	163,134.88	186,632.00	180,411.00	180,411.00	180,411.00
520 TOTAL	GENERAL SUPPLIES	367,293.65	325,227.39	336,432.00	369,522.72	336,432.00	341,006.00	341,006.00	355,114.00
52 TOTAL	SUPPLIES	367,293.65	325,227.39	336,432.00	369,522.72	336,432.00	341,006.00	341,006.00	355,114.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	565.14	505.42	1,000.00	212.70	1,000.00	1,000.00	1,000.00	1,000.00
53000-330	TRAINING & EDUCATION	312.18	753.77	400.00		400.00	400.00	400.00	400.00
53000-331	PUBLICATION/SUBSCRIPTION	1,237.04	1,608.75	1,800.00	850.00	1,800.00	1,800.00	1,800.00	1,800.00
530 TOTAL	MISCELLANEOUS SERVICES	2,114.36	2,867.94	3,200.00	1,062.70	3,200.00	3,200.00	3,200.00	3,200.00
53 TOTAL	OTHER SERVICES & CHARGES	2,114.36	2,867.94	3,200.00	1,062.70	3,200.00	3,200.00	3,200.00	3,200.00
54	CAPITAL OUTLAY								
54000-450	MACHINERY & EQUIPMENT	1,477.45	3,217.91	2,500.00	2,347.10	2,500.00	2,500.00	2,500.00	2,500.00
540 TOTAL	CAPITAL PURCHASES	1,477.45	3,217.91	2,500.00	2,347.10	2,500.00	2,500.00	2,500.00	2,500.00
54 TOTAL	CAPITAL OUTLAY	1,477.45	3,217.91	2,500.00	2,347.10	2,500.00	2,500.00	2,500.00	2,500.00
DEPT 426 TOTAL	SUMMER EQUIPMENT GARAGE	370,885.46	331,313.24	342,132.00	372,932.52	342,132.00	346,706.00	346,706.00	360,814.00

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FUND 210 GAS TAX FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 427	WINTER EQUIPMENT GARAGE								
52	SUPPLIES								
52000-203	MISCELLANEOUS SUPPLIES	42.20	11.58						
52000-206	UNIFORMS	2,317.43	2,804.86	2,500.00	3,277.71	2,500.00	3,000.00	3,000.00	3,000.00
52000-216	USE: GASOLINE & DIESEL	136,296.63	77,487.08	91,000.00	131,763.83	91,000.00	109,000.00	109,000.00	109,000.00
52000-217	VEHICLE MAINT PARTS	251,507.41	241,535.55	203,285.00	265,613.22	203,285.00	205,000.00	205,000.00	205,000.00
52000-218	COMMUNICATION EQUIPMENT		124.40						
52000-240	BEVRG/NUTRITIONAL SUPPLY			200.00	72.78	200.00	200.00	200.00	200.00
52000-296	GARAGE VEHICLE SERVICES	186,080.59	190,721.74	246,500.00	167,713.17	246,500.00	233,349.00	233,349.00	233,349.00
52000-297	FLEET EXPANSION-2-GARAGE	1,050.00							
52000-299	VEHICLE/EQUIP REPLAC CHG	505,626.08	472,049.21	472,147.00	393,019.14	472,147.00	371,870.00	371,870.00	371,870.00
520 TOTAL	GENERAL SUPPLIES	1,082,920.34	984,734.42	1,015,632.00	961,459.85	1,015,632.00	922,419.00	922,419.00	922,419.00
52 TOTAL	SUPPLIES	1,082,920.34	984,734.42	1,015,632.00	961,459.85	1,015,632.00	922,419.00	922,419.00	922,419.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	2,496.47	4,474.25	1,500.00	175.00	1,500.00	1,500.00	1,500.00	1,500.00
53000-330	TRAINING & EDUCATION	437.82	238.59	300.00	198.55	300.00	300.00	300.00	300.00
53000-331	PUBLICATION/SUBSCRIPTION	1,652.60		1,500.00	91.06	1,500.00	1,500.00	1,500.00	1,500.00
530 TOTAL	MISCELLANEOUS SERVICES	4,586.89	4,712.84	3,300.00	464.61	3,300.00	3,300.00	3,300.00	3,300.00
53 TOTAL	OTHER SERVICES & CHARGES	4,586.89	4,712.84	3,300.00	464.61	3,300.00	3,300.00	3,300.00	3,300.00
54	CAPITAL OUTLAY								
54000-450	MACHINERY & EQUIPMENT	6,977.75	6,422.36	5,000.00	5,671.15	5,000.00	5,000.00	5,000.00	5,000.00
540 TOTAL	CAPITAL PURCHASES	6,977.75	6,422.36	5,000.00	5,671.15	5,000.00	5,000.00	5,000.00	5,000.00
54 TOTAL	CAPITAL OUTLAY	6,977.75	6,422.36	5,000.00	5,671.15	5,000.00	5,000.00	5,000.00	5,000.00
DEPT 427 TOTAL	WINTER EQUIPMENT GARAGE	1,094,484.98	995,869.62	1,023,932.00	967,595.61	1,023,932.00	930,719.00	930,719.00	930,719.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 210 GAS TAX FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 459	FACILITIES MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	7,603.42	6,440.18	6,756.00	7,485.99	6,756.00	7,131.00	7,131.00	7,131.00
51100-111	TEMPORARY WAGES	1,326.84	2,191.77	1,600.00	2,406.98	1,600.00	2,200.00	2,200.00	2,200.00
51100-130	COMPREHENSVE LEAVE VALUE	407.71	78.40	381.00	413.06	381.00	336.00	336.00	336.00
511 TOTAL	SALARY & WAGES	9,337.97	8,710.35	8,737.00	10,306.03	8,737.00	9,667.00	9,667.00	9,667.00
51900-160	HEALTH INSURANCE	282.68	1,592.70	2,723.00	1,572.16	2,723.00	2,670.00	2,670.00	2,670.00
51900-164	WORKERS COMP INSURANCE	57.00	101.25	142.00	203.62	142.00	208.00	208.00	208.00
51900-170	PERS (RETIREMENT)	1,286.46	1,416.76	1,634.00	1,460.80	1,634.00	1,713.00	1,713.00	1,713.00
51900-173	PARS (PT RETIREMENT)		32.47		47.11				
519 TOTAL	BENEFIT EXPENSES	1,626.14	3,143.18	4,499.00	3,283.69	4,499.00	4,591.00	4,591.00	4,591.00
51 TOTAL	PERSONNEL SERVICES	10,964.11	11,853.53	13,236.00	13,589.72	13,236.00	14,258.00	14,258.00	14,258.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	1,769.05	1,583.70	1,260.00	335.78	1,260.00	1,600.00	1,600.00	1,600.00
52000-203	MISCELLANEOUS SUPPLIES	366.26	178.52						
52000-205	POSTAL SUPPLY & POSTAGE		234.17	420.00		420.00	200.00	200.00	200.00
52000-207	MAINTENANCE SUPPLIES	2,094.82	3,679.40	3,000.00	2,774.57	3,000.00	3,000.00	3,000.00	3,000.00
520 TOTAL	GENERAL SUPPLIES	4,230.13	5,675.79	4,680.00	3,110.35	4,680.00	4,800.00	4,800.00	4,800.00
52 TOTAL	SUPPLIES	4,230.13	5,675.79	4,680.00	3,110.35	4,680.00	4,800.00	4,800.00	4,800.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	17,479.76	39,298.93	12,000.00	17,636.05	12,000.00	12,000.00	12,000.00	12,000.00
53000-366	GENERAL FACILITIES MAINT	888.59	3,731.29	1,000.00	5,836.58	1,000.00	4,000.00	4,000.00	4,000.00
53000-390	PUBLIC UTILITIES	110,742.42	83,279.86	94,500.00	79,602.86	94,500.00	94,500.00	94,500.00	94,500.00
530 TOTAL	MISCELLANEOUS SERVICES	129,110.77	126,310.08	107,500.00	103,075.49	107,500.00	110,500.00	110,500.00	110,500.00
53 TOTAL	OTHER SERVICES & CHARGES	129,110.77	126,310.08	107,500.00	103,075.49	107,500.00	110,500.00	110,500.00	110,500.00
54	CAPITAL OUTLAY								
54000-450	MACHINERY & EQUIPMENT		38.06						
54000-460	COMPUTER EQUIP: HARDWARE		11.68						
540 TOTAL	CAPITAL PURCHASES		49.74						
54 TOTAL	CAPITAL OUTLAY		49.74						

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 210 GAS TAX FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 459									
TOTAL	FACILITIES MAINTENANCE	144,305.01	143,889.14	125,416.00	119,775.56	125,416.00	129,558.00	129,558.00	129,558.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 210 GAS TAX FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 599	INTERFUND TRANSFERS								
59	INTERFUND TRANSFER								
59999-099	TRANSFERS OUT	162,686.07	207,124.85	338,041.00	184,679.26	226,234.00	191,948.00	191,948.00	191,948.00
599 TOTAL	INTERFUND TRANSFER	162,686.07	207,124.85	338,041.00	184,679.26	226,234.00	191,948.00	191,948.00	191,948.00
59 TOTAL	INTERFUND TRANSFER	162,686.07	207,124.85	338,041.00	184,679.26	226,234.00	191,948.00	191,948.00	191,948.00
DEPT 599 TOTAL	INTERFUND TRANSFERS	162,686.07	207,124.85	338,041.00	184,679.26	226,234.00	191,948.00	191,948.00	191,948.00
FUND 210 TOTAL *********	GAS TAX FUND	3,560,278.35	3,989,317.47	4,127,457.00	3,832,655.05	4,127,457.00	3,817,369.00	3,817,369.00	3,815,662.00

Public Works Department (760) 934-8989
P.O. Box 1609, Mammoth Lakes, California 93546

CAPITAL IMPROVEMENT PROGRAM

Town Council and Citizens of Mammoth Lakes:

Responsibilities

The Town's Capital Improvement Program (CIP), under the direction of the Public Works Director, is implemented by one full-time licensed Engineer, two full time assistant engineers and one engineering assistant. Capital Projects are typically funded through development impact fees and state and federal grant programs. Once projects are identified, and funding for construction and maintenance is secured, the following tasks must be initiated and completed prior to start of construction activities:

- Identifying the scope of work
- Coordinating the design
- Community involvement and feedback (workshops)
- Contracting design and environmental consultant services
- Development of plans, specifications and cost estimates
- Advertising the bid documents
- Evaluating the bid documents
- Awarding construction contracts

After award of the construction contracts:

- Contract administration
- Pre-construction meetings
- Construction inspection
- Monitoring compliance with the approved plans and specifications
- Approval of change orders
- Grant Progress Invoicing
- Project acceptance and closeout

Accomplishments During Fiscal Year 2007-08

The following projects were completed or initiated in Fiscal Year 2007-08:

- Mammoth Lakes Police Facility – design ongoing
- Lake Mary Road Bike Path – under construction
- Upper Canyon Boulevard Rehab – completed
- South Main Street Frontage Road Rehab – under construction
- Trails End Park Phase 2 - design
- Multi-Use Facility and Ice Rink – completed phase 1
- Transit Facility Upgrades – completed
- 2-Bay expansion – completed

Objectives for Fiscal Year 2008-09

For Fiscal Year 2007-08 the CIP staff is proposing to complete the following projects:

- Mammoth Welcome Center Interpretive Plaza and Photovoltaics – phase 1 construction.
- Mammoth Lakes Public Safety Facility – complete Design
- South Main Frontage Road Rehab – complete construction
- North Main Frontage Road – design
- Southwest Airport Access Road – preliminary engineering and envirnemtal
- Lower Canyon Boulevard – design and bid
- Main Street Traffic Signals – design and bid
- Meridian Boulevard – design and bid
- Lakeview Road – design and bid
- Mammoth Yosemite Airport 9-27 Reconstruction – construction
- Mammoth Yosemite Airport Terminal – construction
- Mammoth Yosemite Airport 9-27 Utility Relocations – design, bid, construction

Project Coordination with FHWA on previous Public Lands Highway Grant Projects

- Upper Lake Mary Road Rehab – final design and preconstruction
- Scenic Loop Rehab – preliminary design and environmental

Grant Funding Applications made for Fiscal Year 2007/2008

- Caltrans – Planning Grant to prepare a Town wide Transportation Demand Management Plan

- California Resources Agency – Lake Mary Road Bike Path supplemental and interpretive funding
- Caltrans – Safe Routes To School – Sidewalk from Sierra Park Road to Main Street
- Caltrans – Bicycle Transportation Account – Class 1 Bike Path from Sierra Park and Meridian Boulevard through the college to the Mammoth Lakes Main Path
- Caltrans/FHWA Public Lands Highway funds – Lake Mary Road Bike Path supplemental funds
- Caltrans/FHWA Public Lands Highway funds -- Mammoth Welcome Center and Visitors Bureau Administrative Offices – Phase 2 -- Interpretive Plaza and Photovoltaic
- Caltrans/FHWA Public Lands Highway funds – Mammoth Lakes Trail Master Plan Update
- Caltrans/FHWA Public Lands Highway funds – Intersection of Minaret Road and Forest Trail Round-a-bout
- Caltrans RTP Augmentation – Canyon Boulevard Rehab and drainage project
- Caltrans RTP Augmentation – Meridian Boulevard Rehab supplemental funding
- Caltrans RTP Augmentation – Main Street Signalization Project
- Caltrans STIP Augmentation for the acquisition of Right Of Way for the Southerly Mammoth Yosemite Airport Access Road
- Caltrans STIP for the extension of Tavern Road through the MCFLEX parcel
- Caltrans STIP for road rehabilitation and sidewalk on the North Frontage Road
- Caltrans TE – Scenic Loop Class 2 Bike Lanes (to be constructed with FHWA rehab)
- Caltrans – Highway Safety Enhancement – Lakeview ("voodoo" chute) ice melt system
- FHWA – Scenic Byway Grant for the Welcome Center Interpretive Plaza and Kiosk

Capital Projects

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Capital Projects Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Development Impact Fees (DIF)	$ 4,031,777	$ 1,554,947	-61%
STIP Funding	$ 8,001,676	$ 8,655,900	8%
CA Prop 12	$ 34,000	$ -	-100%
CA Prop 40	$ 220,000	$ -	-100%
CA Grant CO 214061	$ 500,000	$ -	-100%
Cal-Trans Shop Grant	$ 120,000	$ -	-100%
Forest Service Grant		$ 365,841	100%
Forest Service Contribution GF-03	$ 85,000	$ 80,000	-6%
Agency Reimbursements	$ 39,396	$ -	-100%
General Fund Contribution (Police Facility)	$ 800,000		-100%
Subtotal Capital Projects Revenues	$ 13,831,849	$ 10,656,688	-23%
Contribution to future DIF Projects	$ (4,031,777)	$ (1,554,947)	-61%
Contribution from:			
DIF Administration	$ 27,500	$ 7,500	-73%
DIF Fire Protection Drawdown		$ 65,266	100%
DIF MCOE Drawdown		$ 78,757	100%
DIF Storm Drain SD-05	$ 319,650	$ -	-100%
DIF Streets & Traffic ST-02	$ 21,469	$ -	-100%
DIF Streets & Traffic ST-07	$ 152,324	$ 486,394	219%
DIF Streets & Traffic ST-07	$ 40,000	$ -	-100%
DIF Streets & Traffic ST-08		$ 120,000	100%
DIF Streets & Traffic ST-10	$ 187,297	$ 140,000	-25%
DIF Streets & Traffic ST-11	$ 193,885	$ -	-100%
DIF Streets & Traffic ST-15		$ 25,000	100%
DIF Parks & Recreation PR02A & PR02B	$ 1,025,058		-100%
DIF General Facilities GF-06	$ 255,110	$ 255,110	0%
DIF General Facilities GF-04	$ 1,214,000		-100%
DIF General Facilities GF-01	$ 358,800		-100%
DIF Public Safety (Land) PD-01	$ 491,558	$ -	-100%
DIF Public Safety (Bldg) PD-01	$ 274,000	$ 107,640	-61%
Capital Proj/Debt Service for Public Safety		$ 192,360	100%
General Fund Reserve for Police Land	$ 1,519,642		-100%
Tourism Reserve for Multi Event Center/Ice Rink	$ 1,000,000	$ -	0%
Total Revenue Appropriations	**$ 16,880,365**	**$ 10,579,768**	**-37%**

Capital Projects Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
STIP-Lower Canyon	$ 127,000	$ 961,900	0%
STIP-Canyon, Tavern, Laurel Mtn SD-05; ST-10	$ 840,947	$ 140,000	-83%
STIP-Chateau South Main ST-07	$ 1,226,000	$ 1,862,394	52%
STIP-N Main Frontage ST-07	$ 50,000	$ 43,000	0%
Main Street Traffic Signals	$ 130,000	$ 950,000	0%
NV Snowmelt ST-11	$ 193,885	$ -	-100%
STIP-Meridian Blvd ST-23	$ 95,000	$ 1,325,000	1295%
STIP-Lakeview Road		$ 250,000	0%
Lake Mary Road Bikelane ST-05	$ 6,000,000	$ 3,965,841	-34%
STIP-Airport Access AP-03	$ 122,000	$ 240,000	97%
STIP-Tavern Road (New MFP Project)		$ 55,000	0%
Visitor Welcome Center GF-03	$ 85,000		-100%
Welcome Center Plaza Phase I GF-03	$ -	$ 80,000	0%
Multi Event Center - Ice Rink PR-02B	$ 2,754,583	$ -	0%
Laurel to OMR Pedestrian Improvements ST-07	$ 160,000	$ -	0%
NV Parking ST-02	$ 21,469	$ -	0%
Recreation Center PR-02	$ 63,871	$ -	0%
Public Safety Facility PD-01	$ 800,000	$ 300,000	-63%
Land Acquisition PD-01 & GF-01	$ 2,370,000	$ -	-100%
Development Impact Fee Administration	$ 97,500	$ 7,500	-92%
Fleet Expansion - Loader GF-06	$ 61,515	$ 61,515	0%
Fleet Expansion - Loader/Blower GF-06	$ 193,595	$ 193,595	0%
2-Bay Garage Expansion GF-04	$ 1,214,000	$ -	-100%
Fire District DIF Drawdown		$ 65,266	100%
MCOE DIF Drawdown		$ 78,757	100%
Contribution to Public Safety Facility Debt Service	$ 274,000	$ -	0%
Total Expenditure Appropriations	**$ 16,880,365**	**$ 10,579,768**	**-37%**

CAPITAL PROJECT FUNDING DETAIL

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

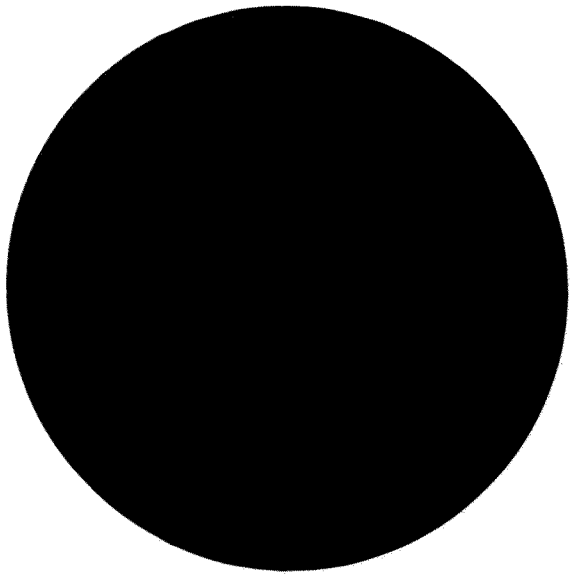
	Fiscal Year 2008-2009 Funding	Expenditures
Lower Canyon (ST-08; ST-19; SD-05)		
300-510-53475-Obj		
Funding Resources		
STIP Funding	961,900	
Budgeted Expenditures		961,900
Lower Canyon Totals	961,900	961,900
Canyon, Tavern, Laurel Mountain (ST-10; ST-08;, SD-05)		
300-510-53483-Obj		
Funding Resources		
DIF Streets & Traffic ST-10	140,000	
Budgeted Expenditures		140,000
Canyon, Tavern, Laurel Mountain Totals	140,000	140,000
Airport Access (AP-03)		
300-510-53485-Obj		
Funding Resources		
STIP Funding	240,000	
Budgeted Expenditures		240,000
Airport Access Totals	240,000	240,000
Chateau South Main (ST-07)		
300-510-53486-Obj		
Funding Resources		
STIP Funding	1,376,000	
DIF Streets & Traffic ST-07	486,394	
Budgeted Expenditures		1,862,394
Chateau South Main Totals	1,862,394	1,862,394
North Main Frontage (ST-07)		
300-510-53487-Obj		
Funding Resources		
STIP Funding	43,000	
Budgeted Expenditures		43,000
North Main Frontage Totals	43,000	43,000
Tavern Road (New MFP Project)		
300-510-53489-Obj		
Funding Resources		
STIP Funding	55,000	
Budgeted Expenditures		55,000
Tavern Road Totals	55,000	55,000
Main Street Lights		
300-510-53612-Obj		
Funding Resources		
STIP Funding	950,000	
Budgeted Expenditures		950,000
Main Street Lights Totals	950,000	950,000

CAPITAL PROJECT FUNDING DETAIL

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

	Fiscal Year 2008-2009 Funding	Expenditures
Meridian Boulevard (ST-23)		
300-510-53624-Obj		
Funding Resources		
STIP Funding	1,205,000	
DIF Streets & Traffic ST-23	120,000	
Budgeted Expenditures		1,325,000
Meridian Boulevard Totals	1,325,000	1,325,000
Lakeview Road (ST-15)		
300-510-53632-Obj		
Funding Resources		
STIP Funding	225,000	
DIF Streets & Traffic ST-15	25,000	
Budgeted Expenditures		250,000
Lakeview Road Totals	250,000	250,000
Lake Mary Bikelane (ST-05)		
300-570-53478-Obj		
Funding Resources		
STIP Funding	3,600,000	
Forest Service Grant	365,841	
Budgeted Expenditures		3,965,841
Lake Mary Bikelane Totals	3,965,841	3,965,841
Welcome Center Plaza Phase I (GF-03)		
300-570-53491-Obj		
Funding Resources		
Forest Service Contribution	80,000	
Budgeted Expenditures		80,000
Welcome Center Plaza Phase I Totals	80,000	80,000
Police Facility (PD-01)		
300-570-53710-Obj		
Funding Resources		
General Fund Set-Aside Contribution	192,360	
DIF Police Department PD-01	107,640	
Budgeted Expenditures		300,000
Police Facility Totals	300,000	300,000
Acquisition of Additional Loaders/Snowblowers (GF-06)		
831-430-52000-297		
Funding Resources		
DIF General Facilities GF-06	255,110	
Budgeted Expenditures		255,110
Loaders/Snowblowers Lease Payment Totals	255,110	255,110

Lower Canyon
FY 2008-09



■ State & Federal Grants $961,900 100%

■ State & Federal Grants

Total $961,900

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Lower Canyon Boulevard Rehabilitation

Project # ST-35 Inc. ST-08 & 10, SD-05

Location: Lower Canyon Rehabilitation and Pedestrian Improvements

Date: May 2008

Prepared by: Public Works

Program: Streets, Transit and Trails

Est. Project Cost: $3,000,000

Est. yearly ops cost:

Project Description:

This project will involve the reconstruction of Canyon Blvd. From Forest Trail to Hillside Drive. Currently the roadway cross section (curb-to-curb) is 34 feet wide and includes two (2) lanes of traffic. Additionally, the project will include new curb, gutter, sidewalks, lights, and improvements to the storm drainage system.

Justification:

The existing pavement has significant appearance of wear and failure. These include alligator, block, edge, and reflective cracks, weathering and rutting, potholes, curb and gutter wear and failure, deteriorated utility patches and depressions.

Public Benefit:

Pedestrian safety, Auto safety, Improved rider comfort, and stormdrain collection system.

PROJECT FINANCING

Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning							$ -
Design	$ 27,000	$ 100,000					$ 127,000
ROW/Land Acquisitions							$ -
Construction/CE/Contingency		$ 861,900	$ 2,011,100				$ 2,873,000
TOTAL	$ 27,000	$ 961,900	$ 2,011,100	$ -	$ -	$ -	**$ 3,000,000**

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees							$ -
Federal/State Funding	$ 27,000	$ 961,900	$ 2,011,100				$ 3,000,000
General Fund							$ -
Other							$ -
TOTAL	$ 27,000	$ 961,900	$ 2,011,100	$ -	$ -	$ -	**$ 3,000,000**

Review and Comment:

$45,000 in funding was origionally alocated from DIF funds to begin planning and design. However, the money was not needed and is not required to be used as matching funds and therefore has been deleted from the budget. The project will be funded entirely by the State.

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Canyon Boulevard Rehabilitation

Location: Lower Canyon Rehabilitation and Pedestrian Improvements

Date: May 2008

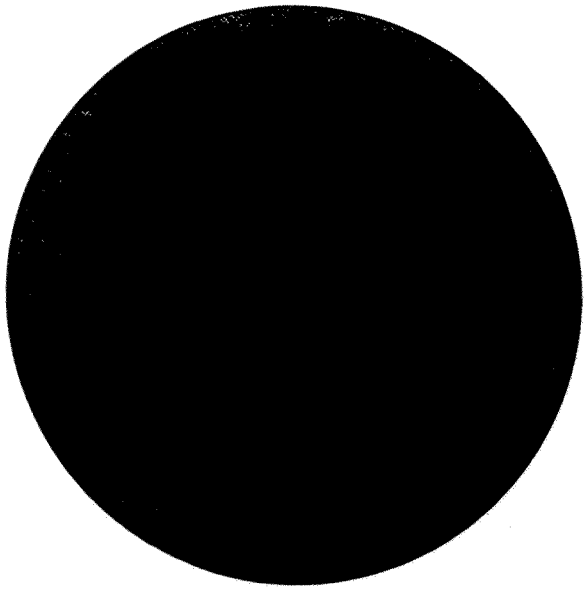
Prepared by: Public Works

Project # ST-35 Inc. ST-08 & 10, SD-05

(continued from previous page)

Contributions include:	Estimated Eligible Costs	Pro-rated Cost Allocation	%
SD-05 Storm Drain Improvements @ 100% eligible	$725,000	$0	0
ST-10 Pedestrian Improvements @ 100% eligible	$155,000	$0	0
ST-08 Street Light Improvements @ 100% eligible	$100,000	$0	0
ST-35 lower Canyon Rehabilitation and Pedestrian Improvements	$3,000,000	$3,000,000	100
Totals (SD-05, ST-08, ST-10, ST-35)	$3,980,000	$3,000,000	

Canyon, Tavern, Laurel Mountain
FY 2008-09



Town DIF
$140,000
100%

Town

Total $140,000

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Canyon Boulevard Rehabilitation

Project # ST-34 Inc. ST-08 & 10, SD-05

Location: Canyon Boulevard

Date: May 2008

Prepared by: Public Works

Program: Streets, Transit and Trails

Est. Project Cost: $1,145,000

Est. yearly ops cost:

Project Description:
Rehabilitation of Canyon Boulevard. The projects limits are from Canyon Lodge Parking Lot to Forest Trail. Project will also install storm drain that is not included in this budget.

Justification:
This boulevard has deteriorated and rehabilitation is necessary.

Public Benefit:
Maintaining smooth and efficient traffic flows is desirable, will reduce traffic accidents, and improves air quality.

PROJECT FINANCING

Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning	$ 57,000						$ 57,000
Design							$ -
ROW/Land Acquisitions							$ -
Construction/CE/Contingency	$ 948,000	$ 140,000					$ 1,088,000
TOTAL	$ 1,005,000	$ 140,000	$ -	$ -	$ -	$ -	**$ 1,145,000**

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees	$ 462,193	$ 140,000					$ 602,193
Federal/State Funding	$ 431,000						$ 431,000
General Fund							$ -
Other	$ 111,807						$ 111,807
TOTAL	$ 1,005,000	$ 140,000	$ -	$ -	$ -	$ -	**$ 1,145,000**

Review and Comment:

This project was scheduled to be completed FY 07-08. With delays, it will be completed early FY 08-09.

TOWN OF MAMMOTH LAKES

08 09 Capital Improvement Program

Project Title: Canyon Boulevard Rehabilitation

Location: Canyon Boulevard

Date: May 2008

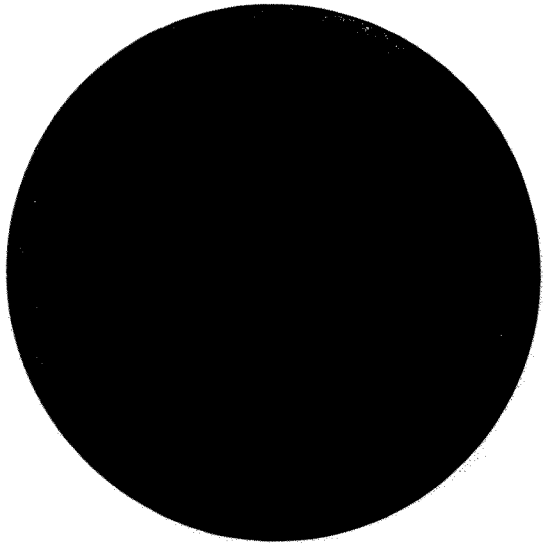
Prepared by: Public Works

Project # ST-34 Inc. ST-08 & 10, SD-05

(continued from previous page)

Contributions include:	Estimated Eligible Costs	Pro-rated Cost Allocation	%
SD-05 Storm Drain Improvements @ 100% eligible	$401,594	$401,594	100
ST-10 Pedestrian Improvements @ 100% eligible	$113,492	$113,492	100
ST-08 Street Light Improvements @ 100% eligible	$87,107	$87,107	100
Road Rehab Contribution	$111,807	$111,807	100
ST-34 Canyon Blvd Rehabilitation	$431,000	$431,000	100
Totals (SD-05, ST-08, ST-10, ST-35, Road Rehab)	$1,145,000	$1,145,000	

Airport Access (South Entrance)
FY 2008-09



State & Federal Grants $240,000 100%

State &

Total $240,000

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Airport Access South Entrance Access Road and Terminal Parking

Location: Mammoth/Yosemite Airport

Date: May 2008

Prepared by: Airport and Transportation

Project # AP-03

Program: Airport Facilities

Est. Project Cost: $3,041,000

Est. yearly ops cost:

Project Description:
The project involves the construction of a two lane access road from the airport to Benton Crossing Road. The project also involves the construcion of a new parking lot near the terminal.

Justification:
Provide better circulation and emergency access to the airport.

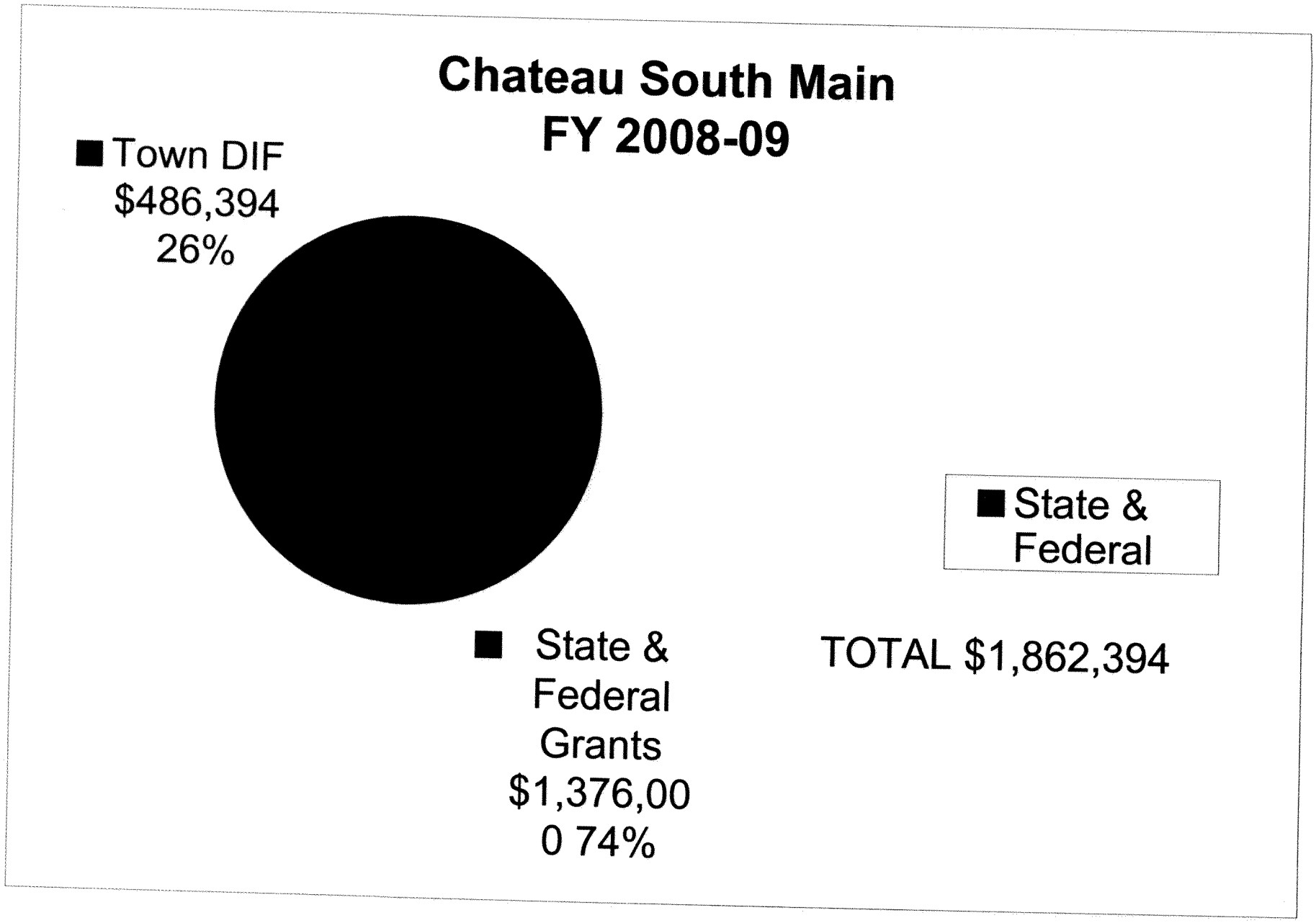
Public Benefit:
Public will benefit by using air service and not relying on the automobile.

PROJECT FINANCING

Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning	$ 122,000	$ 140,000					$ 262,000
Design							$ -
ROW/Land Acquisitions		$ 100,000					$ 100,000
Construction				$ 2,679,000			$ 2,679,000
TOTAL	$ 122,000	$ 240,000	$ -	$ 2,679,000	$ -	$ -	**$ 3,041,000**

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees				$ 240,000			$ 240,000
Federal/State Funding	$ 122,000	$ 240,000		$ 2,439,000			$ 2,801,000
General Fund							$ -
Other							$ -
TOTAL	$ 122,000	$ 240,000	$ -	$ 2,679,000	$ -	$ -	**$ 3,041,000**

Review and Comment:


Chateau South Main
FY 2008-09
Town DIF
$486,394
26%
State & Federal
State & Federal Grants
$1,376,00
0 74%
TOTAL $1,862,394

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Chateau South Main (Phase 1 of ST-07)

Location: Between Sierra Park Blvd and Minaret Road

Date: May 2008

Department: Public Works

Project # ST-07 Phase 1

Program: Streets, Transit and Trails

Est. Project Cost: $2,162,394

Est. yearly ops cost:

Project Description:
This project constructs and continues a six foot wide sidewalk, snowmelt, landscaping, and street lights between Manzanita Road and Callahan Way.

Justification:
Providing a pedestrian oriented community is a primary goal of the General Plan. Project is needed to connect the Village at Mammoth with a pedestrian way to Main Street shops to avoid pedestrian activity in the travel lanes and shoulders of Highway 203.

Public Benefit:
Pedestrian safety, reduced vehicle traffic and better air quality.

PROJECT FINANCING

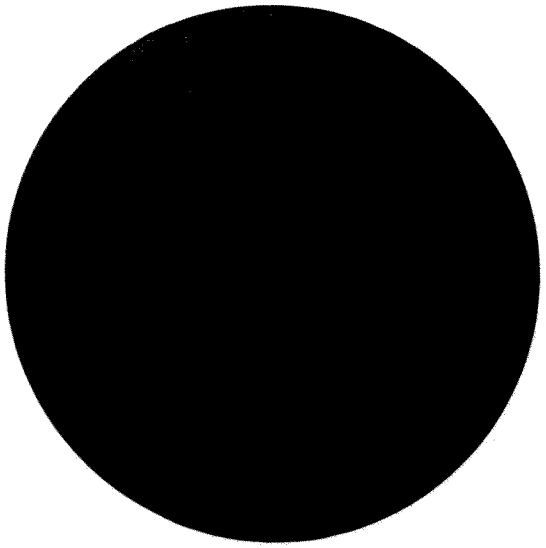
Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning							$ -
Design	$ 300,000						$ 300,000
ROW/Land Acquisitions							$ -
Construction/CE/Contingency		$ 1,862,394					$ 1,862,394
TOTAL	$ 300,000	$ 1,862,394	$ -		$ -	$ -	**$ 2,162,394**

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees		$ 486,394					$ 486,394
Federal/State Funding	$ 300,000	$ 1,376,000					$ 1,676,000
General Fund							$ -
Other							$ -
TOTAL	$ 300,000	$ 1,862,394	$ -	$ -	$ -	$ -	**$ 2,162,394**

Review and Comment:

his project receives Circulation (Streets & Traffic) DIF funding at 44.97% of the project cost.
Phase 2 is the North Main Frontage Road with budget of $1,040,000
Budget for future phases $7,163,957
Total budget for all phases of the project $10,366,651

North Main Frontage
FY 2008-09



State & Federal Grants

State & Federal Grants
$43,000
100%

TOTAL $43,000

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: North Main Frontage (Phase 2 of ST-07)

Location: Between Sierra Park Blvd and Minaret Road

Date: May 2008

Department: Public Works

Project # ST-07 Phase 2

Program: Streets, Transit and Trails

Est. Project Cost: $1,040,000

Est. yearly ops cost:

Project Description:

Project will construct and continue the ten foot wide sidewalk, snowmelt, landscaping, and street lights between Forest Trail and the Post Office.

Justification:

Providing a pedestrian oriented community is a primary goal of the General Plan. Project is needed to connect the Village at Mammoth with a pedestrian way to Main Street shops to avoid pedestrian activity in the travel lanes and shoulders of Highway 203.

Public Benefit:

Pedestrian safety, reduced vehicle traffic and better air quality.

PROJECT FINANCING

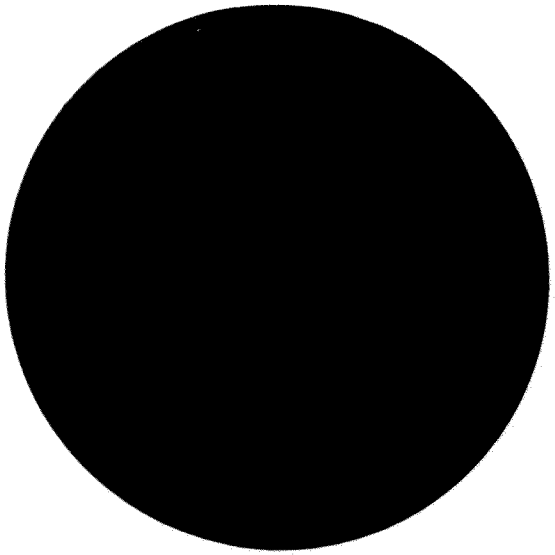
Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning	$ 7,000						$ 7,000
Design		$ 43,000					$ 43,000
ROW/Land Acquisitions							$ -
Construction/CE/Contingency			$ 990,000				$ 990,000
TOTAL	$ 7,000	$ 43,000	$ 990,000	$ -	$ -	$ -	**$ 1,040,000**

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees							$ -
Federal/State Funding	$ 7,000	$ 43,000	$ 990,000				$ 1,040,000
General Fund							$ -
Other							$ -
TOTAL	$ 7,000	$ 43,000	$ 990,000	$ -	$ -	$ -	**$ 1,040,000**

Review and Comment:

Phase 1 is Chateau South Main with a budget of $2,162,394
Budget for future phases $7,163,957
Total budget for all phases of the project $10,366,351

Tavern Road
FY 2008-09



■ State & Federal Grants $55,000 100%

■ State & Federal Grants

TOTAL $55,000

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Tavern Road Extension

Location: Between Sierra Park Blvd and Minaret Road

Date: May 2008

Prepared by: Public Works

Project # ST-36

Program: Streets, Transit and Trails

Est. Project Cost: $2,650,000

Est. yearly ops cost:

Project Description:
The roadway will consist of 12 foot asphalt concrete travel lanes, 5 foot paved bike lanes, 8 foot wide paved on-street parking, concrete curb and gutter, sidewalks, street lighting, landscaping and irrigation, and storm drainage improvements. Pull outs will be provided as bus stops and drop off locations.

Justification:
This parcel was aquired as a "Civic Center" site for future community facilities. A new collector access road is required for the facilities planned in this area.

Public Benefit:
Pedestrian safety, improved rider comfort.

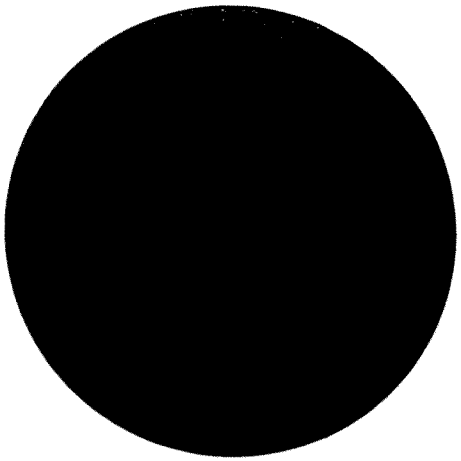
PROJECT FINANCING

Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning		$ 55,000					$ 55,000
Design			$ 75,000				$ 75,000
ROW/Land Acquisitions							$ -
Construction/CE/Contingency						$ 2,520,000	$ 2,520,000
TOTAL	$ -	$ 55,000	$ 75,000	$ -	$ -	$ 2,520,000	**$ 2,650,000**

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees							$ -
Federal/State Funding		$ 55,000	$ 75,000			$ 2,520,000	$ 2,650,000
General Fund							$ -
Other							$ -
TOTAL	$ -	$ 55,000	$ 75,000	$ -	$ -	$ 2,520,000	**$ 2,650,000**

Review and Comment:
Nominated for funding in '08 STIP

Main Street Signals
FY 2008-09



■ State & Federal Grants $950,000 100%

■ State & Federal Grants

Total $950,000

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Main/Center Street Intersection Improvements

Location: Main Street and Center Street or Main Street and US Post Office and Main Street and Mountain Blvd.

Date: May 2008

Prepared by: Public Works

Project # ST-16, ST-27

Program: Streets, Transit and Trails

Est. Project Cost: $1,404,000

Est. yearly ops cost: $750

Project Description:
Provide signalized intersections.

Justification:
This intersection exceeds the level of service thresholds at buildout according to the Mammoth Lakes Transportation Capital Improvement Program Technical Documentation, March 8, 2005. The circulation element and grant funding from the State and Federal agencies require design standards of a level of service of E or higher.

Public Benefit:
A signal would also provide the ability for pedestrians to cross with signal controls and provides gaps in the through traffic for pedestrian and cross traffic at other locations.

PROJECT FINANCING

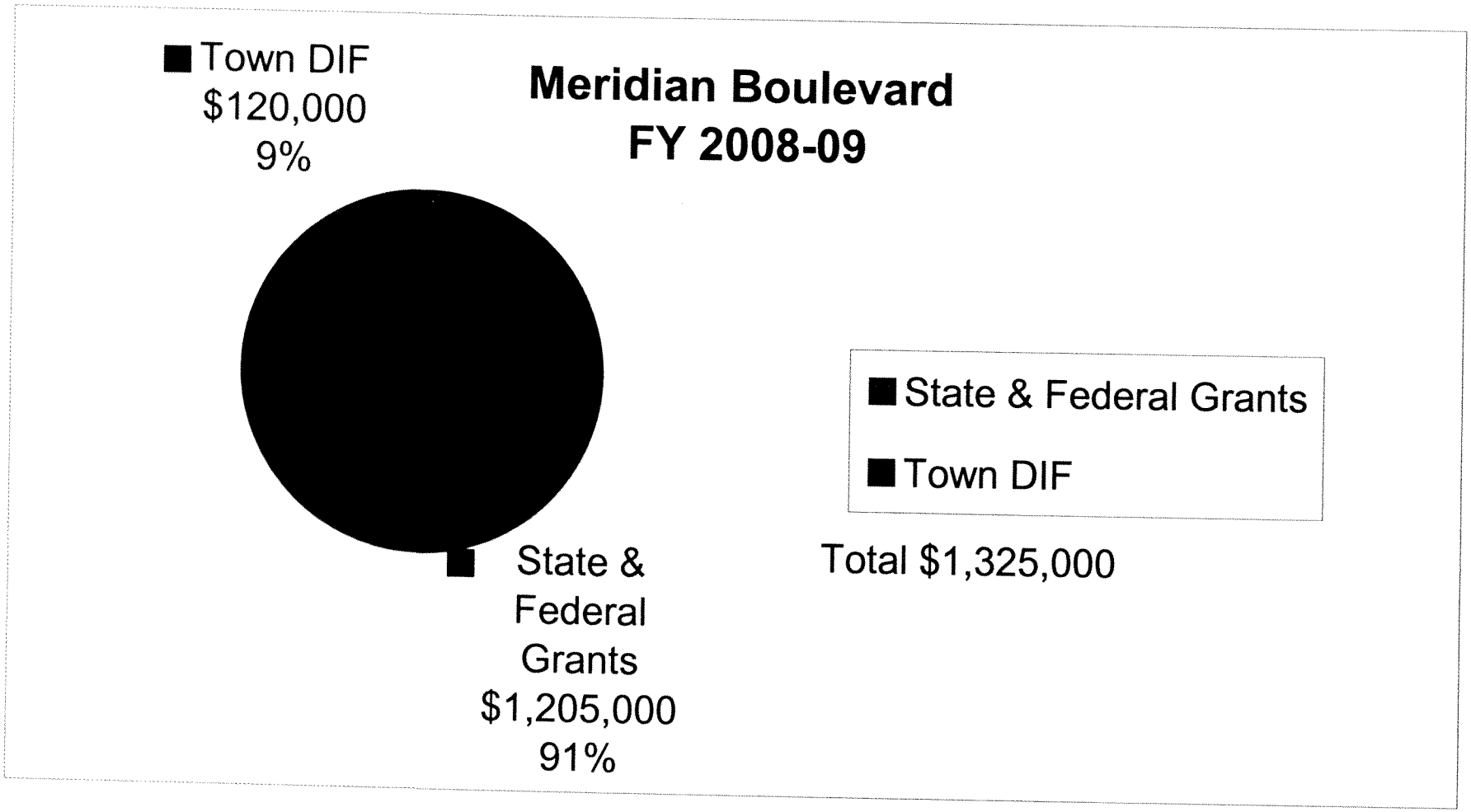
Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning							$ -
Design	$ 50,000	$ 80,000					$ 130,000
ROW/Land Acquisitions							$ -
Construction/CE/Contingency		$ 870,000	$ 404,000				$ 1,274,000
TOTAL	$ 50,000	$ 950,000	$ 404,000	$ -		$ -	**$ 1,404,000**

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							
Developer Impact Fees			$ 404,000				$ 404,000
Federal/State Funding	$ 50,000	$ 950,000					$ 1,000,000
General Fund							$ -
Other							$ -
TOTAL	$ 50,000	$ 950,000	$ 404,000				**$ 1,404,000**

Review and Comment:

Project is inclusive of ST-27 and ST-16 and is fully funded by State STIP. Grant of $1,000,000 has been awarded for both projects.

Contributions include:	Estimated Eligible Costs	Pro-rated Cost Allocation	%
ST-27 Main/Mountain Intersection @ 100% eligible	$202,000	$202,000	100
ST-16 Main/Center Intersection @ 100% eligible	$202,000	$202,000	100
Totals (ST-27, ST-16)	$404,000	$404,000	


Town DIF
$120,000
9%
Meridian Boulevard
FY 2008-09
State & Federal Grants
Town DIF
Total $1,325,000
State &
Federal
Grants
$1,205,000
91%

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Meridian Boulevard Project

Project # ST-23 Inc.ST-8, 9, 10, 18, 20, 23 & 28, SD-5

Location: Meridian Boulevard from Sierra Park Road to Majestic Pines Drive

Date: May 2008

Prepared by: Public Works

Program: Streets, Transit and Trails

Est. Project Cost: $5,903,417

Est. yearly ops cost:

Project Description:

Reconstruct Meridian Boulevard with primarily two travel lanes, a center turn lane, and two bike lanes from Joaquin or Lupin west to Upper Majestic Pines Drive. Sidewalks and intersection street lights are included as part of the sidewalk master plan project and intersection lights project. Project limits are from Majestic Pines Drive to Sierra Park Road. Portions of ST-8, ST-9, ST-10, SD-05 may also be constructed with this project. Project ST-18 and ST-28 will potentially be included in the project, but are not included in this budget.

Justification:

The street rehabilitation and portions of Meridian can be reduced to a three lane configuration which will help reduce overall maintenance cost and provide room for sidewalks, bike lanes and snow storage.

Public Benefit:

Where appropriate, reducing the overall asphalt width will enhance the looks of the street and provide space for pedestrians off the paved travel road, sidewalks and bike lanes.

Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning							$ -
Design	$ 95,000	$ 120,000					$ 215,000
ROW/Land Acquisitions		$ 25,000					$ 25,000
Construction/CE/Contingency		$ 1,180,000	$ 2,291,243	$ 2,192,174			$ 5,663,417
TOTAL	$ 95,000	$ 1,325,000	$ 2,291,243	$ 2,192,174	$ -	$ -	**$ 5,903,417**

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees		$ 120,000		$ 1,425,417			$ 1,545,417
Federal/State Funding	$ 95,000	$ 1,205,000	$ 2,291,243	$ 766,757			$ 4,358,000
General Fund							$ -
Other							$ -
TOTAL	$ 95,000	$ 1,325,000	$ 2,291,243	$ 2,192,174	$ -	$ -	**$ 5,903,417**

Review and Comment:

DIF Contributions include:	Estimated Eligible Cost	Pro-rated Cost Allocation	%
SD-05 Storm Drain Improvements @ 80.66% eligible	$806,600	$239,846	30%
ST-08 Street Light Improvements @ 100% eligible	$448,000	$133,215	30%
ST-09 Transit Stops @ 63.43% eligible	$353,939	$105,246	30%
ST-10 Pedestrian Improvements @ 45.36% eligible	$517,558	$153,898	30%

(continued with totals next page)

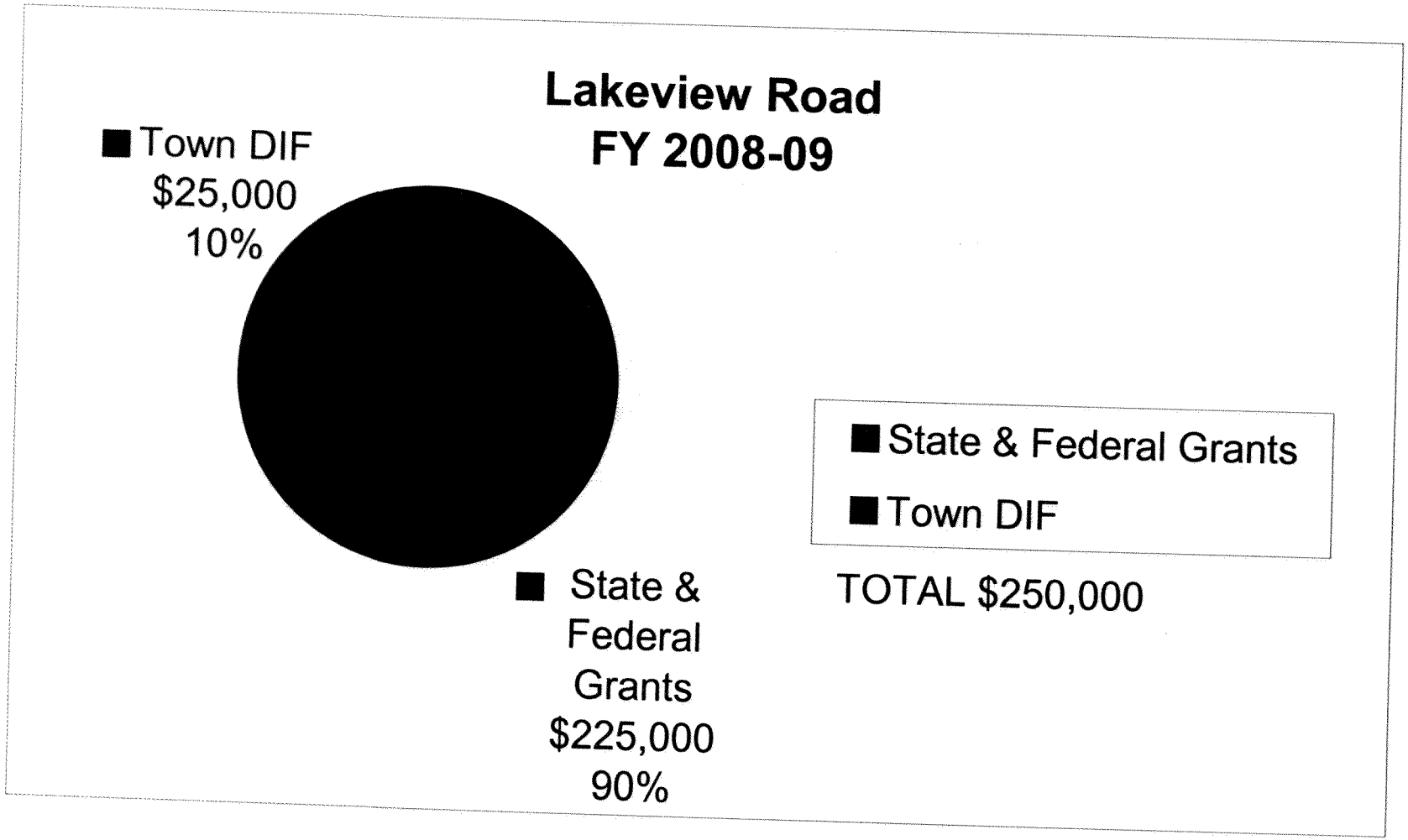
Project Title: Meridian Boulevard Project		**Project # ST-23 Inc.ST-8, 9, 10, 18, 20, 23 & 28, SD-5**
Location: Meridian Boulevard from Sierra Park Road to Majestic Pines Drive	**Date:** May 2008	
	Prepared by: Public Works	

(continued from previous page)

Review and Comment (cont'd):

DIF Contributions include:	Estimated Eligible Costs	Pro-rated Cost Allocation	%
ST-18 Majestic Pines/Meridian Intersection Improvements @ 100% eligible	$702,000	$208,743	30%
ST-20 Minaret/Meridian Intersection Improvements @ 33.54% eligible	$497,615	$147,968	30%
ST-23 Meridian Blvd. Project @ 33.54% eligible	$1,425,417	$423,854	30%
ST-28 Meridian/Sierra Park Intersection Improvements @ 100% eligible	$446,089	$132,647	30%
tals (SD-05, ST-08, ST-09, ST-10, ST-18, ST-20, ST-23, ST28)	$5,197,218	$1,545,417	30%

NOTE: Therefore, a total DIF contribution of $1,545,417 plus the federal / State funding of $4,358,000 would fund the project cost estimate of $5,903,417 is based on the competitive construction costs anticipated for the bidding environment of Spring 2009.


Lakeview Road
FY 2008-09
Town DIF
$25,000
10%
State & Federal Grants
$225,000
90%
State & Federal Grants
Town DIF
TOTAL $250,000

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Lakeview/Lake Mary Road Intersection Improvements

Location: Lakeview Road and Lake Mary Road

Date: May 2008

Prepared by: Public Works

Project # ST-15

Program: Streets, Transit and Trails

Est. Project Cost: $681,000

Est. yearly ops cost:

Project Description:

Provide separate south bound left and right turns from Lake View Road to Lake Mary Road. Install a hydronically heated pavement section on Lake View Road.

Justification:

The Intersection has a high accident rate due to the steep grade on Lake View. General Plan goals requires the roadway system to be safe and efficeint. Projected traffic volumes indicate a substandard level of service, according to the Mammoth Lakes Transportation Capital Improvement Program Technical Documentation, March 8, 2005. The circulation element and grant funding from the State and Federal agencies require design standards of a level of service of E or higher.

Public Benefit:

Maintaining smooth and efficient traffic flows is desirable, will reduce traffic accidents, and improves air quality.

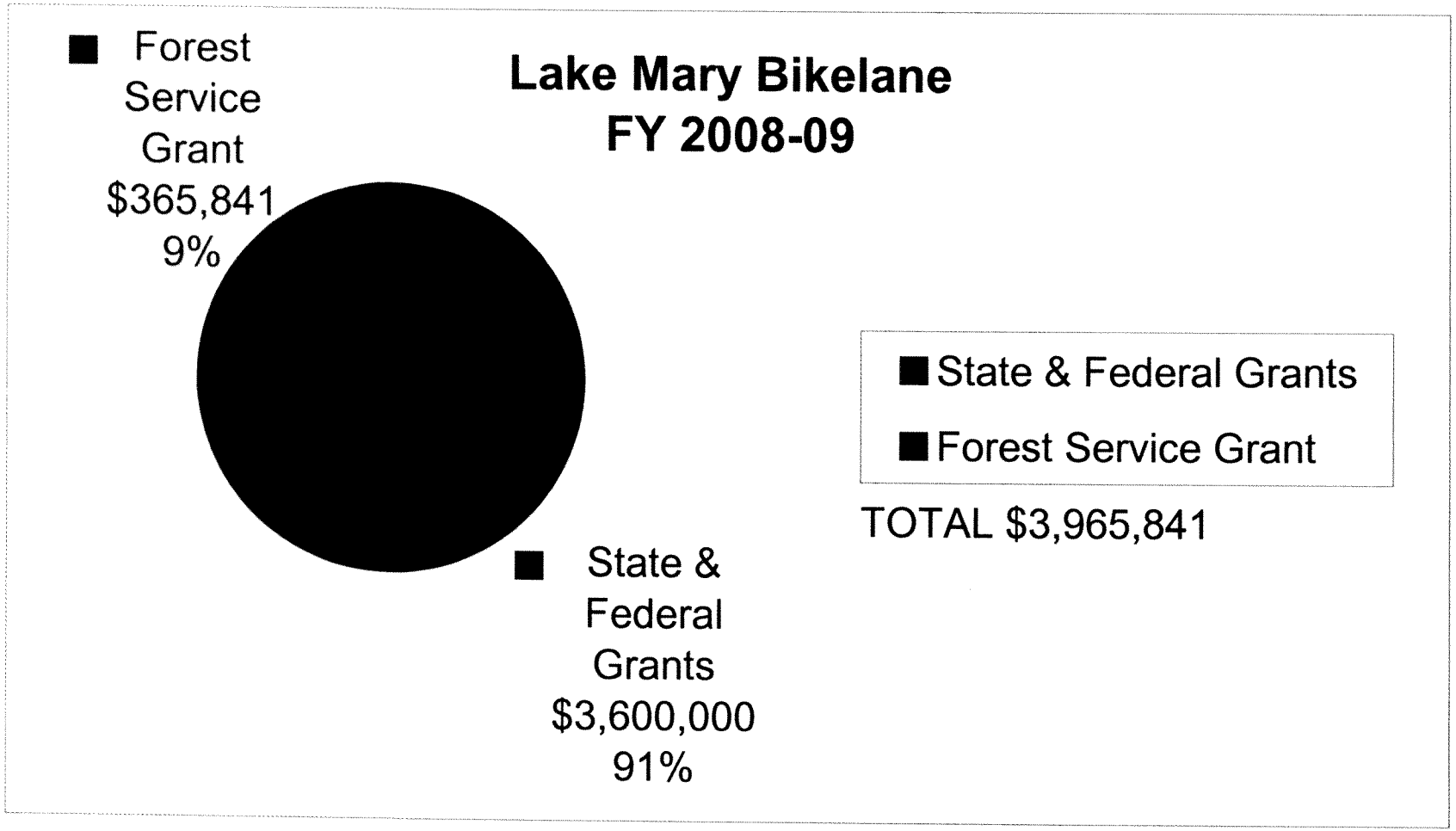
PROJECT FINANCING

Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning	$ 10,000	$ 90,000					$ 100,000
Design		$ 60,000					$ 60,000
ROW/Land Acquisitions							$ -
Construction/CE/Contingency		$ 100,000	$ 421,000				$ 521,000
TOTAL	$ 10,000	$ 250,000	$ 421,000	$ -	$ -	$ -	**$ 681,000**

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees	$ 10,000	$ 25,000	$ 42,100				$ 77,100
Federal/State Funding		$ 225,000	$ 378,900				$ 603,900
General Fund							$ -
Other	$ 10,000	$ 250,000	$ 421,000	$ -	$ -	$ -	**$ 681,000**
TOTAL							

Review and Comment:

Costs increased by a 4% CCI escalator on July 1, 2006. Costs re-estimated in 2007 for HSIP grant application. Grant was approved at $603,900 in Federal funds with at least 10% of the total project cost in Town matching funds (DIF funds will be used for the match).


Lake Mary Bikelane
FY 2008-09
Forest Service Grant $365,841 9%
State & Federal Grants $3,600,000 91%
State & Federal Grants
Forest Service Grant
TOTAL $3,965,841

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Lake Mary Bike Lane Project

Location: Minaret Road to Horseshoe Lake

Date: May 2008

Prepared by: Public Works

Project # ST-05

Program: Streets, Transit and Trails

Est. Project Cost: $13,135,900

Est. yearly ops cost: $20,000

Project Description:
Project includes a Class I off-street bike path adjacent to Lake Mary Road.

Justification:
The Lake Mary Bike path is part of the the Trails System Master Plan. It will complete the Main Path network through Town to one the Town's primary destinations in the Lakes Basin.

Public Benefit:
An increased trail network will benefit the community and increase non-vehicular use.

PROJECT FINANCING

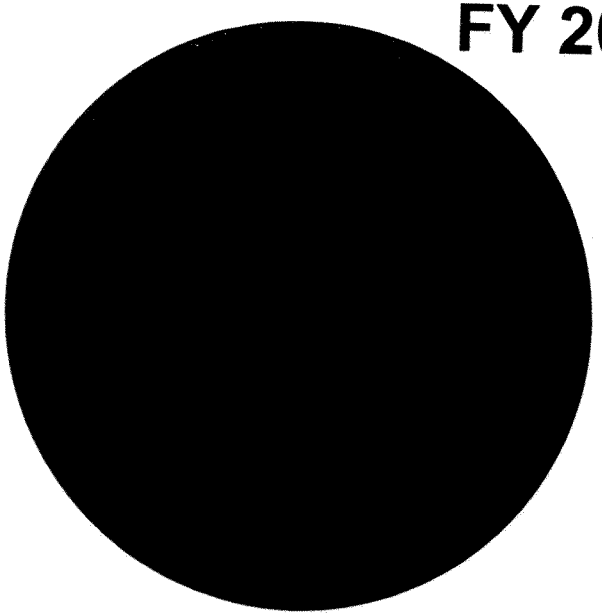
Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning							$ -
Design							$ -
ROW/Land Acquisitions							$ -
Construction/CE/Contingency	$ 4,341,399	$ 3,965,841	$ 4,828,660				$ 13,135,900
TOTAL	$ 4,341,399	$ 3,965,841	$ 4,828,660	$ -	$ -	$ -	**$ 13,135,900**

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees			$ 3,099,247				$ 3,099,247
Federal/State Funding	$ 4,257,240	$ 3,600,000	$ 1,729,413				$ 9,586,653
General Fund							$ -
Other Forest Service	$ 84,159	$ 365,841					$ 450,000
TOTAL	$ 4,341,399	$ 3,965,841	$ 4,828,660	$ -	$ -	$ -	**$ 13,135,900**

Review and Comment:

The Town has $10,036,653 in grants for this project. Forest Service = $450,000; Federal = $2,634,653; State = $6,952,000. The current Town Council approved budget is $12,044,214.50 this does not include unanticipated costs related to the unclassified nature of earthwork and the limited topo used for design. The project is currently on-schedule and within budget. Financing based on current CIP

Welcome Center
Phase 1
FY 2008-09



■ Donation
$80,000
100%

■ Donation

TOTAL $80,000

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Welcome Center and Visitors Bureau Campus Plaza Phase 1

Location: North of SR 203 south of the existing USFS Visitor Center

Date: May 2008

Prepared by: Public Works

Project # GF-03A

Program: General Facilities

Est. Project Cost: $80,000

Est. yearly ops cost:

Project Description:
This project consists of the construction of a paver plaza located between the new Welcome Center and Forest Service building for interpretive displays.

Justification:
The USFS and Visitor Bureau currently share responsibility for dispersing visitor information about the area. With the growing number of visitors, the current space has outgrown its capacity and efficiency.

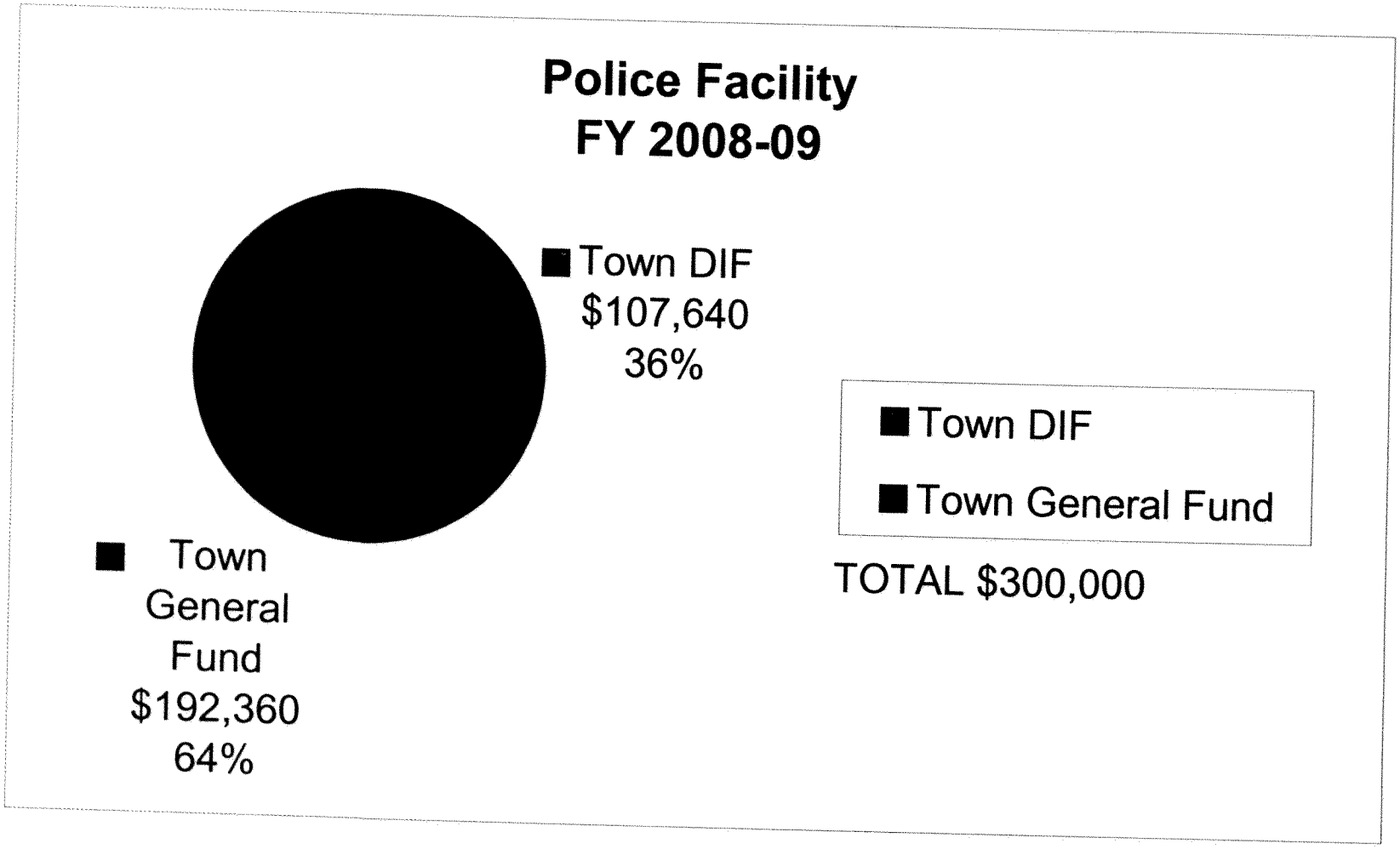
Public Benefit:
The public will benefit by a new facility which can provide useful information about the community and surrounding wilderness to the growing number of visitors of the area in an efficient and streamlined manner.

PROJECT FINANCING

Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning							$ -
Design							$ -
ROW/Land Acquisitions							$ -
Construction/CE/Contingency		$ 80,000					$ -
TOTAL	$ -	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
							$ 80,000

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees							$ -
Federal/State Funding							$ -
General Fund							$ -
Other - Private Donation		$ 80,000					$ -
TOTAL	$ -	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
							$ 80,000

Review and Comment:


Police Facility
FY 2008-09
Town DIF
$107,640
36%
Town General Fund
$192,360
64%
Town DIF
Town General Fund
TOTAL $300,000

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Police Facility

Location: N/E corner of Sierra Park and Tavern Road.

Date: May, 2008

Prepared by: Public Works

Project # PD-01

Program: Police Facilities

Est. Project Cost: $1,100,000

Est. yearly ops cost: $364,728

Project Description:

Construction of a permanent 12,500 square foot police facility to house the Town's Police Department and operations. The facility will accommodate an up-to-date dentention facility and a regional 911 dispatch center. Portions of the facility may be phased. Required parking may be located under the building in an interim above grade lot. However, parking will ultimately be licated in a joint use parking garage below the plaza or in an above grade facility.

Justification:

A facilities analysis was conducted by Indigo Architects in 2005. The frim recommended a facility over 20,000 square feet, the Town has elected to construct a facility of 12,500 to accommodate the growth in police staffing and functions. This size of facility is similar to police facilities in other similar jurisdictions as stated in the facilities report.

Public Benefit:

The public will benefit by having an efficiently run and well housed Town Police Department that is centrally-located to respond to calls. It will also benefit with a state-of-the-art 911 dispatch center.

PROJECT FINANCING

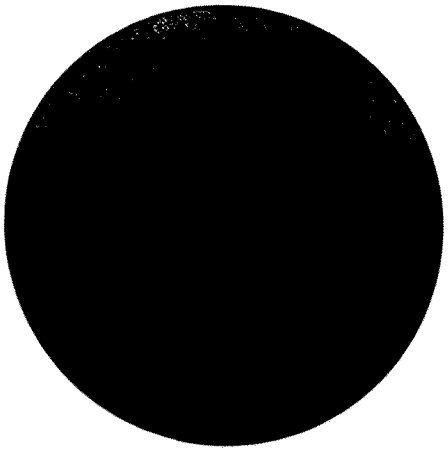
Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning							$ -
Design	$ 800,000	$ 300,000					$ 1,100,000
ROW/Land Acquisitions							$ -
Construction/CE/Contingency							$ -
TOTAL	$ 800,000	$ 300,000	$ -	$ -	$ -	$ -	**$ 1,100,000**

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees	$ 285,360	$ 107,640					$ 393,000
Federal/State Funding							$ -
General Fund	$ 514,640	$ 192,360					$ 707,000
Other							$ -
TOTAL	$ 800,000	$ 300,000	$ -	$ -	$ -	$ -	**$ 1,100,000**

Review and Comment:

$100,000 Spent on Land Use Master Plan, including parcelation of the 10 acre lot.
$800,000 is to be spent on a design consultant, Town Staff review, and permitting. The remianing $14,718,138 will be spent on construction including coordination with ST-08, ST-10, SD-05, & ST-36. A breakdown of these contributions will come with a future cost estimate
The justification report prepared by David Taussig Associates, inc shows 35.88% DIF may be used for the police facility. The project total was $17,188,138 and includes land aquisition of $1,370,000. Completion of land acquisition occured in 07/08 for $3,687,591, of this only 35.88% of the $1,370,000 estimated was eligible for land aquisition. Due to its completion land aquisition has been excluded from this worksheet.

Additional Snow Removal Equipment
FY 2008-09



■ Town DIF
$255,110
100%

■ Town DIF

TOTAL $255,110

TOWN OF MAMMOTH LAKES
08-09 Capital Improvement Program

Project Title: Loaders and Snowblowers

Location:

Date: May 2008

Prepared by: Public Works

Project # GF-06

Program: General Facilities

Est. Project Cost: $818,066

Est. yearly ops cost: $116,067

Project Description:

The project is to purchase three loaders and two blowers. To date, the Town is financing the purchase of two loaders and one blower from this account. One additional loader/snowblower combination is needed.

Justification:

These pieces of equipment will be used to maintain the existing level of snow removal service. As new development occurs it is more time consuming to remove snow from public roads due to the reduction in snow storage areas resulting from the construction of new driveways, parking and general development. Additional equipment on the roads maintains the current level of service even as individual operations are slowed.

Public Benefit:

The public will receive the level of service for snow removal, described in the Town Council policy, as the Town grows.

PROJECT FINANCING

Project Expenditures	Prior FY	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning							$ -
Design							$ -
Acquisitions							$ -
Construction/Equipment	$ 255,110	$ 255,110	$ 153,923	$ 153,923			$ 818,066
TOTAL	$ 255,110	$ 255,110	$ 153,923	$ 153,923	$ -	$ -	**$ 818,066**

Project Funding	Prior FY	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees	$ 255,110	$ 255,110	$ 153,923	$ 153,923			$ 818,066
Federal/State Funding							$ -
General Fund							$ -
Other							$ -
TOTAL	$ 255,110	$ 255,110	$ 153,923	$ 153,923	$ -	$ -	**$ 818,066**

Review and Comment:

Loader is $337,000. Snowblower is $176,000. This project is 100% funded from General Facilities DIF. Financing costs are included for the purchases that are financed.

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 300 CAPITAL PROJECTS FUND

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
33		INTERGOVERNMENT REVENUE								
000	33132-000	FHA/HSIP-LAKEVIEW RO								
000	33141-000	FTA GRANT		1,167,278.00		6,707.50		225,000.00	225,000.00	225,000.00
000	33178-000	USFS LMR BIKELANE								
000	33410-000	SHADY 2 MMTH CREEK T	241,387.64					365,841.00	365,841.00	365,841.00
000	33428-000	CALTRANS SHOP GRANT		2,996.92	120,000.00	12,918.83	120,000.00			
000	33449-000	CA GRANT CO214061			500,000.00		500,000.00			
000	33450-000	PROP 12 PROCEEDS (PA			34,000.00	34,000.00	34,000.00			
000	33451-000	PROP 40 PROCEEDS (PA			220,000.00		220,000.00			
000	33459-000	STIP MERIDIAN BLVD			95,000.00	33,219.36	95,000.00			
000	33462-000	STIP MAIN STREET SIG		176.64	130,000.00	52,157.03	130,000.00	950,000.00	950,000.00	950,000.00
000	33475-000	STIP LOWER CANYON BL			127,000.00	44,890.10	127,000.00	961,900.00	961,900.00	961,900.00
000	33477-000	1998 STIP MERIDIAN R						1,205,000.00	1,205,000.00	1,205,000.00
000	33478-000	1998 STIP LMR BIKE L		226,144.36	6,000,000.00	3,599,220.14	6,000,000.00	3,600,000.00	3,600,000.00	3,600,000.00
000	33479-000	1998 STIP OMR REHAB	109,298.32							
000	33481-000	1998 STIP OMR SIDEWA	124,942.04							
000	33483-000	2000 STIP CANYON REH		19,063.94	384,936.00	384,936.06	384,936.00			
000	33485-000	2002 STIP AIRPORT AC			122,000.00	8,710.91	122,000.00	240,000.00	240,000.00	240,000.00
000	33486-000	STIP CHATEAU/S MAIN		4,472.50	1,073,676.00	307,819.55	1,073,676.00	1,376,000.00	1,376,000.00	1,376,000.00
000	33487-000	2000 STIP N MAIN REH			50,000.00	10,504.59	50,000.00	43,000.00	43,000.00	43,000.00
000	33488-000	TRAIL SEGMENT 4B	286,472.49	228,527.51		18,612.14				
000	33489-000	2008 STIP TAVERN RD						55,000.00	55,000.00	55,000.00
000	33491-000	WELCOME CENTER FACIL	657,059.36		85,000.00		85,000.00			
33	TOTAL	INTERGOVERNMENT REVENUE	1,419,159.85	1,648,659.87	8,941,612.00	4,513,696.21	8,941,612.00	9,021,741.00	9,021,741.00	9,021,741.00
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE	36,272.86	37,597.00	39,396.00	105,342.73	39,396.00	80,000.00	80,000.00	80,000.00
36	TOTAL	MISCELLANEOUS REVENUES	36,272.86	37,597.00	39,396.00	105,342.73	39,396.00	80,000.00	80,000.00	80,000.00
39		OTHER FINANCING SOURCES								
000	39110-000	SALE GENERAL FIXED A				7,707.84				
000	39301-000	PROCEEDS OF DEBT			800,000.00		800,000.00			
000	39999-000	INTERFUND TRANSFERS	3,320,237.91	4,675,094.45	4,515,707.00	5,952,525.58	4,515,707.00	1,071,394.00	1,071,394.00	1,071,394.00
39	TOTAL	OTHER FINANCING SOURCES	3,320,237.91	4,675,094.45	5,315,707.00	5,960,233.42	5,315,707.00	1,071,394.00	1,071,394.00	1,071,394.00
FUND 300		CAPITAL PROJECTS FUND	4,775,670.62	6,361,351.32	14,296,715.00	10,579,272.36	14,296,715.00	10,173,135.00	10,173,135.00	10,173,135.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 300 CAPITAL PROJECTS FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 510	STREETS, SIGNALS, LIGHTS								
53	OTHER SERVICES & CHARGES								
53475-110	REGULAR SALARIES			8,034.00	2,998.49	8,034.00	17,612.00	17,612.00	17,612.00
53475-130	COMPREHENSVE LEAVE VALUE			416.00	305.51-	416.00	762.00	762.00	762.00
53475-160	HEALTH INSURANCE			2,178.00	233.97	2,178.00	3,983.00	3,983.00	3,983.00
53475-164	WORKERS COMP INSURANCE			42.00	60.95	42.00	221.00	221.00	221.00
53475-170	PERS (RETIREMENT)			1,936.00	678.57	1,936.00	4,206.00	4,206.00	4,206.00
53475-199	EMPLOYEE OVERHEAD COSTS				2,867.04				
53475-310	CONTRACTUAL SERVICES			114,394.00	52,647.00	114,394.00	935,116.00	935,116.00	935,116.00
53479-310	CONTRACTUAL SERVICES	20,016.36							
53483-110	REGULAR SALARIES		4,183.97	17,219.00	17,583.24	17,219.00	3,972.00	3,972.00	3,972.00
53483-111	TEMPORARY WAGES		263.59		187.74				
53483-113	OVERTIME WAGES				71.56				
53483-130	COMPREHENSVE LEAVE VALUE		546.25	969.00	1,040.78	969.00	208.00	208.00	208.00
53483-160	HEALTH INSURANCE		518.74	4,538.00	2,284.93	4,538.00	890.00	890.00	890.00
53483-164	WORKERS COMP INSURANCE		108.03	149.00	213.95	149.00	47.00	47.00	47.00
53483-170	PERS (RETIREMENT)		967.70	4,135.00	3,911.28	4,135.00	941.00	941.00	941.00
53483-173	PARS (PT RETIREMENT)		5.10		3.67				
53483-199	EMPLOYEE OVERHEAD COSTS		2,489.92	6,637.00	19,938.33	6,637.00			
53483-205	POSTAL SUPPLY & POSTAGE				358.36				
53483-310	CONTRACTUAL SERVICES		10,924.60	1,064,260.00	859,773.17	1,064,260.00	133,942.00	133,942.00	133,942.00
53483-330	TRAINING & EDUCATION		85.00						
53483-396	TAXES/FEES				1,375.00				
53485-110	REGULAR SALARIES		83.39	6,811.00	3,742.17	6,811.00	12,958.00	12,958.00	12,958.00
53485-130	COMPREHENSVE LEAVE VALUE			388.00	202.90-	388.00	559.00	559.00	559.00
53485-160	HEALTH INSURANCE		1.77	1,634.00	298.73	1,634.00	3,071.00	3,071.00	3,071.00
53485-164	WORKERS COMP INSURANCE			65.00	93.06	65.00	164.00	164.00	164.00
53485-170	PERS (RETIREMENT)		57.54	1,631.00	845.95	1,631.00	3,104.00	3,104.00	3,104.00
53485-199	EMPLOYEE OVERHEAD COSTS			1,394.00	3,933.90	1,394.00			
53485-310	CONTRACTUAL SERVICES			110,077.00		110,077.00	220,144.00	220,144.00	220,144.00
53486-110	REGULAR SALARIES		6,173.24	17,219.00	11,809.53	17,219.00	14,263.00	14,263.00	14,263.00
53486-111	TEMPORARY WAGES		78.22		401.77				
53486-130	COMPREHENSVE LEAVE VALUE		533.62	969.00	1,737.88	969.00	608.00	608.00	608.00
53486-160	HEALTH INSURANCE		667.55	4,538.00	1,444.14	4,538.00	3,204.00	3,204.00	3,204.00
53486-164	WORKERS COMP INSURANCE		108.03	149.00	213.95	149.00	205.00	205.00	205.00
53486-170	PERS (RETIREMENT)		1,417.24	4,135.00	2,719.26	4,135.00	3,418.00	3,418.00	3,418.00
53486-173	PARS (PT RETIREMENT)		2.51		7.80				
53486-199	EMPLOYEE OVERHEAD COSTS			6,637.00	11,094.66	6,637.00			
53486-202	OFFICE SUPPLIES				1,168.86				
53486-205	POSTAL SUPPLY & POSTAGE				669.95				
53486-310	CONTRACTUAL SERVICES		12,554.20	1,192,353.00	276,551.75	1,192,353.00	1,840,696.00	1,840,696.00	1,840,696.00
53486-330	TRAINING & EDUCATION		85.00						
53487-110	REGULAR SALARIES			5,467.00	4,460.68	5,467.00	6,150.00	6,150.00	6,150.00
53487-130	COMPREHENSVE LEAVE VALUE			340.00	316.39	340.00	342.00	342.00	342.00
53487-160	HEALTH INSURANCE			1,271.00	319.82	1,271.00	1,537.00	1,537.00	1,537.00
53487-164	WORKERS COMP INSURANCE			60.00	86.51	60.00	61.00	61.00	61.00
53487-170	PERS (RETIREMENT)			1,302.00	1,010.92	1,302.00	1,452.00	1,452.00	1,452.00
53487-199	EMPLOYEE OVERHEAD COSTS				4,310.27				
53487-310	CONTRACTUAL SERVICES			41,560.00		41,560.00	33,458.00	33,458.00	33,458.00
53489-110	REGULAR SALARIES						7,000.00	7,000.00	7,000.00
53489-310	CONTRACTUAL SERVICES						48,000.00	48,000.00	48,000.00
53492-310	CONTRACTUAL SERVICES	57,729.00							

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 300 CAPITAL PROJECTS FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
534 TOTAL	CAPITAL PROJECTS	77,745.36	41,855.21	2,622,907.00	1,292,957.57	2,622,907.00	3,302,294.00	3,302,294.00	3,302,294.00
53609-110	REGULAR SALARIES	3,299.20	874.11						
53609-130	COMPREHENSVE LEAVE VALUE	184.71	125.83						
53609-160	HEALTH INSURANCE	399.63	45.13						
53609-170	PERS (RETIREMENT)	749.75	88.16						
53609-199	EMPLOYEE OVERHEAD COSTS	2,668.50	705.61						
53609-310	CONTRACTUAL SERVICES	213,256.75	11,921.67						
53609-340	ADVERTISING/LEGAL NOTICE	306.34							
53611-110	REGULAR SALARIES		5,350.30		1,391.01				
53611-113	OVERTIME WAGES		17.12						
53611-130	COMPREHENSVE LEAVE VALUE		485.24		29.79-				
53611-160	HEALTH INSURANCE		578.81		137.50				
53611-164	WORKERS COMP INSURANCE		54.10						
53611-170	PERS (RETIREMENT)		1,200.27		317.06				
53611-199	EMPLOYEE OVERHEAD COSTS		3,376.35		1,488.51				
53611-207	MAINTENANCE SUPPLIES		6.25						
53611-310	CONTRACTUAL SERVICES		231,727.01		20,341.00				
53611-340	ADVERTISING/LEGAL NOTICE		238.30						
53612-110	REGULAR SALARIES		156.34	6,920.00	4,008.97	6,920.00	27,578.00	27,578.00	27,578.00
53612-111	TEMPORARY WAGES				97.62				
53612-130	COMPREHENSVE LEAVE VALUE		26.94	701.00	272.06	701.00	1,455.00	1,455.00	1,455.00
53612-160	HEALTH INSURANCE		15.50	1,271.00	361.63	1,271.00	6,703.00	6,703.00	6,703.00
53612-164	WORKERS COMP INSURANCE			77.00	110.13	77.00	289.00	289.00	289.00
53612-170	PERS (RETIREMENT)		94.17	1,586.00	906.14	1,586.00	6,547.00	6,547.00	6,547.00
53612-173	PARS (PT RETIREMENT)				1.91				
53612-199	EMPLOYEE OVERHEAD COSTS		141.01-		3,684.51				
53612-205	POSTAL SUPPLY & POSTAGE		24.70						
53612-310	CONTRACTUAL SERVICES			119,445.00	42,714.06	119,445.00	907,428.00	907,428.00	907,428.00
53616-310	CONTRACTUAL SERVICES			193,885.00		193,885.00			
53624-110	REGULAR SALARIES			13,008.00	5,635.19	13,008.00	33,872.00	33,872.00	33,872.00
53624-111	TEMPORARY WAGES				174.90				
53624-113	OVERTIME WAGES				39.96				
53624-130	COMPREHENSVE LEAVE VALUE			789.00	124.14	789.00	1,466.00	1,466.00	1,466.00
53624-160	HEALTH INSURANCE			3,267.00	664.03	3,267.00	8,167.00	8,167.00	8,167.00
53624-164	WORKERS COMP INSURANCE			82.00	117.97	82.00	304.00	304.00	304.00
53624-170	PERS (RETIREMENT)			3,109.00	1,353.62	3,109.00	8,123.00	8,123.00	8,123.00
53624-173	PARS (PT RETIREMENT)				3.43				
53624-199	EMPLOYEE OVERHEAD COSTS			960.00	8,996.12	960.00			
53624-310	CONTRACTUAL SERVICES			73,785.00	13,825.00	73,785.00	1,273,068.00	1,273,068.00	1,273,068.00
53624-461	COMPUTER SOFTWARE				2,285.00				
53632-110	REGULAR SALARIES						12,495.00	12,495.00	12,495.00
53632-130	COMPREHENSVE LEAVE VALUE						478.00	478.00	478.00
53632-160	HEALTH INSURANCE						2,848.00	2,848.00	2,848.00
53632-164	WORKERS COMP INSURANCE						192.00	192.00	192.00
53632-170	PERS (RETIREMENT)						3,008.00	3,008.00	3,008.00
53632-310	CONTRACTUAL SERVICES				6,707.50		230,979.00	230,979.00	230,979.00
536 TOTAL	CAPITAL PROJECTS DIF	220,864.88	256,970.90	418,885.00	115,729.18	418,885.00	2,525,000.00	2,525,000.00	2,525,000.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 300 CAPITAL PROJECTS FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
53 TOTAL	OTHER SERVICES & CHARGES	298,610.24	298,826.11	3,041,792.00	1,408,686.75	3,041,792.00	5,827,294.00	5,827,294.00	5,827,294.00
DEPT 510 TOTAL	STREETS, SIGNALS, LIGHTS	298,610.24	298,826.11	3,041,792.00	1,408,686.75	3,041,792.00	5,827,294.00	5,827,294.00	5,827,294.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 300 CAPITAL PROJECTS FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 570	MISC CAPITAL IMPROVEMENT								
53	OTHER SERVICES & CHARGES								
53410-110	REGULAR SALARIES	4,538.44							
53410-160	HEALTH INSURANCE	348.85							
53410-170	PERS (RETIREMENT)	949.30							
53410-310	CONTRACTUAL SERVICES	244,821.15							
53478-110	REGULAR SALARIES		44,383.86	95,537.00	59,915.96	95,537.00	90,800.00	90,800.00	90,800.00
53478-111	TEMPORARY WAGES		862.66		1,221.46				
53478-113	OVERTIME WAGES		1,016.37		404.61				
53478-130	COMPREHENSVE LEAVE VALUE		3,815.81	4,501.00	3,381.82	4,501.00	3,788.00	3,788.00	3,788.00
53478-160	HEALTH INSURANCE		4,467.70	24,868.00	6,890.71	24,868.00	20,959.00	20,959.00	20,959.00
53478-164	WORKERS COMP INSURANCE		109.10	1,031.00	1,478.76	1,031.00	1,341.00	1,341.00	1,341.00
53478-170	PERS (RETIREMENT)		10,274.67	23,602.00	13,548.86	23,602.00	22,025.00	22,025.00	22,025.00
53478-173	PARS (PT RETIREMENT)		18.85		23.80				
53478-199	EMPLOYEE OVERHEAD COSTS		18,407.88		62,802.19				
53478-202	OFFICE SUPPLIES		617.09		1,198.45				
53478-203	MISCELLANEOUS SUPPLIES		32.74						
53478-205	POSTAL SUPPLY & POSTAGE		883.49		50.67				
53478-310	CONTRACTUAL SERVICES	1,398.35	127,524.31	5,850,461.00	3,445,562.95	5,850,461.00	3,826,928.00	3,826,928.00	3,826,928.00
53478-322	MILEAGE				244.44				
53478-330	TRAINING & EDUCATION		1,240.00		896.34				
53478-331	PUBLICATION/SUBSCRIPTION				566.00				
53478-341	PRINTING & REPRODUCTIONS		7,248.08						
53478-396	TAXES/FEES		5,241.75		1,579.00				
53478-461	COMPUTER SOFTWARE				2,285.44				
53481-110	REGULAR SALARIES	5,252.99							
53481-160	HEALTH INSURANCE	249.23							
53481-170	PERS (RETIREMENT)	1,084.51							
53481-202	OFFICE SUPPLIES	44.34							
53481-203	MISCELLANEOUS SUPPLIES	280.74							
53481-310	CONTRACTUAL SERVICES	389,992.40							
53486-110	REGULAR SALARIES		132.77						
53486-160	HEALTH INSURANCE		2.83						
53488-110	REGULAR SALARIES	11,003.26	12,362.54						
53488-111	TEMPORARY WAGES		65.19						
53488-113	OVERTIME WAGES		68.47						
53488-130	COMPREHENSVE LEAVE VALUE	794.80	1,339.22						
53488-160	HEALTH INSURANCE	1,213.50	1,440.32						
53488-164	WORKERS COMP INSURANCE		121.51						
53488-170	PERS (RETIREMENT)	2,384.42	2,804.88		.68-				
53488-173	PARS (PT RETIREMENT)		2.28						
53488-199	EMPLOYEE OVERHEAD COSTS	6,953.28	8,276.93						
53488-205	POSTAL SUPPLY & POSTAGE	168.80	14.18						
53488-207	MAINTENANCE SUPPLIES		34.71						
53488-310	CONTRACTUAL SERVICES	263,059.18	998,510.13		7,601.25				
53488-340	ADVERTISING/LEGAL NOTICE	895.25							
53488-396	TAXES/FEES		2,095.00						
53491-110	REGULAR SALARIES	21,517.88	4,396.65	3,065.00	261.54	3,065.00	3,905.00	3,905.00	3,905.00
53491-111	TEMPORARY WAGES		20.86						
53491-130	COMPREHENSVE LEAVE VALUE	1,390.48	413.62	239.00	1.94-	239.00	202.00	202.00	202.00
53491-160	HEALTH INSURANCE	2,066.32	392.83	726.00	15.25	726.00	935.00	935.00	935.00
53491-164	WORKERS COMP INSURANCE	78.00	14.56	26.00	36.71	26.00	46.00	46.00	46.00

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FUND 300 CAPITAL PROJECTS FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
53491-170	PERS (RETIREMENT)	4,656.36	546.07	717.00	59.68	717.00	925.00	925.00	925.00
53491-173	PARS (PT RETIREMENT)		.41						
53491-199	EMPLOYEE OVERHEAD COSTS	19,443.02	11,101.16		676.11				
53491-202	OFFICE SUPPLIES	27.67							
53491-205	POSTAL SUPPLY & POSTAGE				15.24				
53491-207	MAINTENANCE SUPPLIES		15.58						
53491-310	CONTRACTUAL SERVICES	877,249.26	65,401.12	80,227.00	80,165.00	80,227.00	73,987.00	73,987.00	73,987.00
53491-340	ADVERTISING/LEGAL NOTICE				312.20				
53491-396	TAXES/FEES		105.00						
534 TOTAL	CAPITAL PROJECTS	1,861,861.78	1,335,823.18	6,085,000.00	3,691,191.82	6,085,000.00	4,045,841.00	4,045,841.00	4,045,841.00
53606-110	REGULAR SALARIES	11,231.10	4,480.04						
53606-130	COMPREHENSVE LEAVE VALUE	1,084.92	533.42						
53606-160	HEALTH INSURANCE	1,053.66	442.57						
53606-164	WORKERS COMP INSURANCE		14.56						
53606-170	PERS (RETIREMENT)	2,556.18	678.87						
53606-199	EMPLOYEE OVERHEAD COSTS	7,301.36	4,478.99						
53606-203	MISCELLANEOUS SUPPLIES	9.64							
53606-310	CONTRACTUAL SERVICES	754,749.34	124,176.80						
53606-396	TAXES/FEES				6,066.00				
53610-110	REGULAR SALARIES	859.36	21,023.14	31,418.00	95,620.25	31,418.00			
53610-111	TEMPORARY WAGES		503.13		14,014.99				
53610-113	OVERTIME WAGES		1,129.76		9,221.77				
53610-130	COMPREHENSVE LEAVE VALUE	1,043.52	2,292.22	1,562.00	1,252.72	1,562.00			
53610-160	HEALTH INSURANCE	89.72	2,284.32	9,076.00	19,941.90	9,076.00			
53610-164	WORKERS COMP INSURANCE			205.00	294.74	205.00			
53610-170	PERS (RETIREMENT)	196.53	4,899.52	7,650.00	23,214.08	7,650.00			
53610-173	PARS (PT RETIREMENT)		6.64		168.65				
53610-199	EMPLOYEE OVERHEAD COSTS		10,713.46		125,006.61				
53610-205	POSTAL SUPPLY & POSTAGE		58.54		5,384.17				
53610-207	MAINTENANCE SUPPLIES		3.35		83,612.69				
53610-310	CONTRACTUAL SERVICES	59,679.52	112,472.64	2,704,672.00	786,361.53	2,704,672.00			
53610-340	ADVERTISING/LEGAL NOTICE				782.65				
53610-363	PARK GROUNDS MAINTENANCE				1,830.16				
53610-390	PUBLIC UTILITIES				5,184.05				
53610-396	TAXES/FEES		3,047.59		81,938.93				
53610-420	BUILDINGS		37,667.34						
53610-430	IMPROVEMENTS (NON-BUILD)				17,676.68				
53614-110	REGULAR SALARIES		6,830.32						
53614-111	TEMPORARY WAGES		104.31						
53614-130	COMPREHENSVE LEAVE VALUE		1,311.02						
53614-160	HEALTH INSURANCE		822.74						
53614-170	PERS (RETIREMENT)		1,586.22						
53614-173	PARS (PT RETIREMENT)		2.04						
53614-199	EMPLOYEE OVERHEAD COSTS		1,327.68						
53614-205	POSTAL SUPPLY & POSTAGE		47.93						
53614-310	CONTRACTUAL SERVICES	7,500.00	17,117.99						
53614-340	ADVERTISING/LEGAL NOTICE		247.75						
53614-390	PUBLIC UTILITIES		150.00						
53614-396	TAXES/FEES		1,661.00						
53614-420	BUILDINGS		4,204,230.39						
53622-310	CONTRACTUAL SERVICES		2,996.92	160,000.00	12,918.83	160,000.00			

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53626-110	REGULAR SALARIES		2,584.81	14,132.00	1,610.90	14,132.00			
53626-130	COMPREHENSVE LEAVE VALUE		219.02	789.00	92.95	789.00			
53626-160	HEALTH INSURANCE		147.20	3,086.00	210.94	3,086.00			
53626-164	WORKERS COMP INSURANCE			103.00	148.36	103.00			
53626-170	PERS (RETIREMENT)		584.88	3,359.00	356.81	3,359.00			
53626-199	EMPLOYEE OVERHEAD COSTS		925.11		2,093.61				
53626-310	CONTRACTUAL SERVICES		12,458.00		23,421.00				
53628-110	REGULAR SALARIES			7,496.00	4,360.36	7,496.00			
53628-130	COMPREHENSVE LEAVE VALUE			519.00		519.00			
53628-160	HEALTH INSURANCE			1,452.00	140.14	1,452.00			
53628-164	WORKERS COMP INSURANCE			63.00	90.16	63.00			
53628-170	PERS (RETIREMENT)			1,739.00	983.92	1,739.00			
53628-199	EMPLOYEE OVERHEAD COSTS			2,736.00	1,850.37	2,736.00			
53628-310	CONTRACTUAL SERVICES			49,866.00	50,000.00	49,866.00			
53628-321	CONFERENCES, MEETINGS				22.90				
536 TOTAL	CAPITAL PROJECTS DIF	847,354.85	4,586,262.23	2,999,923.00	1,375,873.82	2,999,923.00			
53710-110	REGULAR SALARIES	10,003.76	9,169.08	22,094.00	13,774.09	22,094.00	24,687.00	24,687.00	24,687.00
53710-111	TEMPORARY WAGES				284.72				
53710-113	OVERTIME WAGES				119.36				
53710-130	COMPREHENSVE LEAVE VALUE	803.16	1,631.61	1,766.00	1,339.25	1,766.00	1,972.00	1,972.00	1,972.00
53710-160	HEALTH INSURANCE	877.07	1,033.33	4,901.00	1,721.04	4,901.00	4,763.00	4,763.00	4,763.00
53710-164	WORKERS COMP INSURANCE	52.00	139.10	190.00	272.04	190.00	313.00	313.00	313.00
53710-170	PERS (RETIREMENT)	2,296.24	2,115.81	5,211.00	3,111.89	5,211.00	5,720.00	5,720.00	5,720.00
53710-173	PARS (PT RETIREMENT)				5.58				
53710-199	EMPLOYEE OVERHEAD COSTS	9,648.20	3,816.91		14,479.06				
53710-205	POSTAL SUPPLY & POSTAGE		84.24						
53710-310	CONTRACTUAL SERVICES	240,905.80	181,359.98	765,838.00	384,246.16	765,838.00	262,545.00	262,545.00	262,545.00
53710-321	CONFERENCES, MEETINGS	155.68	271.46		146.62				
53710-340	ADVERTISING/LEGAL NOTICE				76.50				
53710-390	PUBLIC UTILITIES		849.34						
53710-396	TAXES/FEES				1,608.59				
537 TOTAL	CAPITAL IMPROVEMENTS GF	264,741.91	200,470.86	800,000.00	421,184.90	800,000.00	300,000.00	300,000.00	300,000.00
53 TOTAL	OTHER SERVICES & CHARGES	2,973,958.54	6,122,556.27	9,884,923.00	5,488,250.54	9,884,923.00	4,345,841.00	4,345,841.00	4,345,841.00
54	CAPITAL OUTLAY								
54000-410	GENERAL LAND ACQUISITION		9,030.88	2,370,000.00	3,678,560.10	2,370,000.00			
540 TOTAL	CAPITAL PURCHASES		9,030.88	2,370,000.00	3,678,560.10	2,370,000.00			
54195-110	REGULAR SALARIES	25,628.85	6,150.83		1,206.26				
54195-111	TEMPORARY WAGES				1,103.99				
54195-130	COMPREHENSVE LEAVE VALUE	977.52	430.12						
54195-160	HEALTH INSURANCE	1,826.86	743.18		283.95				
54195-164	WORKERS COMP INSURANCE	49.00	170.67						
54195-170	PERS (RETIREMENT)	3,999.59	1,378.59		269.92				
54195-173	PARS (PT RETIREMENT)				21.59				
54195-199	EMPLOYEE OVERHEAD COSTS	25,260.67	4,189.01		8,099.35				

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54195-203	MISCELLANEOUS SUPPLIES	73.76							
54195-205	POSTAL SUPPLY & POSTAGE	27.53							
54195-207	MAINTENANCE SUPPLIES	6,602.19			203.56				
54195-310	CONTRACTUAL SERVICES	836,147.58	75,382.19		95.93				
54195-340	ADVERTISING/LEGAL NOTICE		197.50						
54195-364	STREET LIGHTS		7,435.69						
54195-365	PARK BUILDING MAINT	1,688.28							
54195-396	TAXES/FEES		308.00						
54195-430	IMPROVEMENTS (NON-BUILD)		194.91						
54195-911	PLAYGROUND EQUIPMENT	60,111.55			1,364.53				
541 TOTAL	CAPITAL IMPROVEMENTS	962,393.38	96,580.69		12,649.08				
54 TOTAL	CAPITAL OUTLAY	962,393.38	105,611.57	2,370,000.00	3,691,209.18	2,370,000.00			
DEPT 570 TOTAL	MISC CAPITAL IMPROVEMENT	3,936,351.92	6,228,167.84	12,254,923.00	9,179,459.72	12,254,923.00	4,345,841.00	4,345,841.00	4,345,841.00

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FUND 830 DIF ADMIN OVERHEAD 4%

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
34		CHARGES FOR SERVICES								
000	34330-000	DIF ADMIN 4% OVERHEA	109,484.74	55,610.30	395,499.00	1,500.00	395,499.00	78,362.00	78,362.00	78,362.00
34	TOTAL	CHARGES FOR SERVICES	109,484.74	55,610.30	395,499.00	1,500.00	395,499.00	78,362.00	78,362.00	78,362.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	1,321.12-	12,657.09-		13,510.72-				
000	36120-000	REFUNDS, REBATES, RE	14,421.25							
36	TOTAL	MISCELLANEOUS REVENUES	13,100.13	12,657.09-		13,510.72-				
FUND 830		DIF ADMIN OVERHEAD 4%	122,584.87	42,953.21	395,499.00	12,010.72-	395,499.00	78,362.00	78,362.00	78,362.00

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FUND 830 DIF ADMIN OVERHEAD 4%

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 430	CAPITAL PROJECTS								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	22,919.04	29,908.81	1,000.00	23,177.67	1,000.00	3,000.00	3,000.00	3,000.00
51100-111	TEMPORARY WAGES		1,344.25		214.16				
51100-113	OVERTIME WAGES		222.53						
51100-130	COMPREHENSVE LEAVE VALUE	146.63	460.29	500.00	5.25-	500.00	500.00	500.00	500.00
51100-199	EMPLOYEE OVERHEAD COSTS	13,299.17	18,111.25		24,535.44		3,000.00	3,000.00	3,000.00
511 TOTAL	SALARY & WAGES	36,364.84	50,047.13	1,500.00	47,922.02	1,500.00	6,500.00	6,500.00	6,500.00
51900-160	HEALTH INSURANCE	1,150.12	2,342.38	1,000.00	3,169.90	1,000.00			
51900-170	PERS (RETIREMENT)	5,270.23	6,317.81	3,500.00	5,268.77	3,500.00			
51900-173	PARS (PT RETIREMENT)				4.20				
519 TOTAL	BENEFIT EXPENSES	6,420.35	8,660.19	4,500.00	8,442.87	4,500.00			
51 TOTAL	PERSONNEL SERVICES	42,785.19	58,707.32	6,000.00	56,364.89	6,000.00	6,500.00	6,500.00	6,500.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	47.10	948.06	1,460.00		1,460.00	1,000.00	1,000.00	1,000.00
52000-205	POSTAL SUPPLY & POSTAGE	90.20		90.00		90.00			
520 TOTAL	GENERAL SUPPLIES	137.30	948.06	1,550.00		1,550.00	1,000.00	1,000.00	1,000.00
52 TOTAL	SUPPLIES	137.30	948.06	1,550.00		1,550.00	1,000.00	1,000.00	1,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	47,371.35	56,363.96	90,000.00	66,570.01	90,000.00			
53000-321	CONFERENCES, MEETINGS	479.54	559.18						
53000-322	MILEAGE	219.39							
53000-331	PUBLICATION/SUBSCRIPTION		149.29						
53000-340	ADVERTISING/LEGAL NOTICE		106.55						
530 TOTAL	MISCELLANEOUS SERVICES	48,070.28	57,178.98	90,000.00	66,570.01	90,000.00			
53624-130	COMPREHENSVE LEAVE VALUE				2.11-				
536 TOTAL	CAPITAL PROJECTS DIF				2.11-				
53 TOTAL	OTHER SERVICES & CHARGES	48,070.28	57,178.98	90,000.00	66,567.90	90,000.00			
DEPT 430 TOTAL	CAPITAL PROJECTS	90,992.77	116,834.36	97,550.00	122,932.79	97,550.00	7,500.00	7,500.00	7,500.00

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FUND 831 DIF GENERAL FACILITIES

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
34		CHARGES FOR SERVICES								
000	34331-000	DIF GEN FAC & VEH/EQ	246,119.74	150,553.74	658,965.00	78,340.04	658,965.00	105,591.00	105,591.00	105,591.00
34	TOTAL	CHARGES FOR SERVICES	246,119.74	150,553.74	658,965.00	78,340.04	658,965.00	105,591.00	105,591.00	105,591.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	12,433.99	9,547.94		27,026.81-				
000	36120-000	REFUNDS, REBATES, RE		14,010.63		118,900.00				
36	TOTAL	MISCELLANEOUS REVENUES	12,433.99	23,558.57		91,873.19				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	119,303.59							
39	TOTAL	OTHER FINANCING SOURCES	119,303.59							
FUND 831		DIF GENERAL FACILITIES	377,857.32	174,112.31	658,965.00	170,213.23	658,965.00	105,591.00	105,591.00	105,591.00

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FUND 831 DIF GENERAL FACILITIES

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 570	MISC CAPITAL IMPROVEMENT								
52	SUPPLIES								
52000-297	FLEET EXPANSION-2-GARAGE	61,512.12	209,514.76	265,515.00	209,514.76	265,515.00	255,110.00	255,110.00	255,110.00
520 TOTAL	GENERAL SUPPLIES	61,512.12	209,514.76	265,515.00	209,514.76	265,515.00	255,110.00	255,110.00	255,110.00
52 TOTAL	SUPPLIES	61,512.12	209,514.76	265,515.00	209,514.76	265,515.00	255,110.00	255,110.00	255,110.00
53	OTHER SERVICES & CHARGES								
53604-110	REGULAR SALARIES	2,732.67	3,326.20	19,080.00	8,592.84	19,080.00			
53604-111	TEMPORARY WAGES		210.20		13.39				
53604-130	COMPREHENSVE LEAVE VALUE	208.08	223.25	1,144.00	695.30	1,144.00			
53604-160	HEALTH INSURANCE	365.14	323.18	4,538.00	1,005.67	4,538.00			
53604-164	WORKERS COMP INSURANCE	70.00	115.02	190.00	273.25	190.00			
53604-170	PERS (RETIREMENT)	636.34	577.80	4,568.00	1,949.34	4,568.00			
53604-173	PARS (PT RETIREMENT)		6.08		.26				
53604-199	EMPLOYEE OVERHEAD COSTS	2,248.45	1,694.24	5,151.00	7,589.41	5,151.00			
53604-202	OFFICE SUPPLIES	37.54	158.75						
53604-205	POSTAL SUPPLY & POSTAGE	214.57							
53604-310	CONTRACTUAL SERVICES	17,144.00	21,900.00	1,179,329.00	1,417,459.50	1,179,329.00			
53604-340	ADVERTISING/LEGAL NOTICE	1,251.50							
53604-341	PRINTING & REPRODUCTIONS	772.86	109.20						
53604-396	TAXES/FEES				3,207.72				
536 TOTAL	CAPITAL PROJECTS DIF	25,681.15	28,643.92	1,214,000.00	1,440,786.68	1,214,000.00			
53 TOTAL	OTHER SERVICES & CHARGES	25,681.15	28,643.92	1,214,000.00	1,440,786.68	1,214,000.00			
54	CAPITAL OUTLAY								
54000-297	FLEET EXPANSION-2-GARAGE		59,602.99						
540 TOTAL	CAPITAL PURCHASES		59,602.99						
54 TOTAL	CAPITAL OUTLAY		59,602.99						
DEPT 570 TOTAL	MISC CAPITAL IMPROVEMENT	87,193.27	297,761.67	1,479,515.00	1,650,301.44	1,479,515.00	255,110.00	255,110.00	255,110.00

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FUND 832 DIF LAW ENFORCEMENT

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
34		CHARGES FOR SERVICES								
000	34332-000	DIF LAW ENFRC VEHICL	69,388.42	26,331.29	333,624.00	41,959.17	333,624.00	42,976.00	42,976.00	42,976.00
34	TOTAL	CHARGES FOR SERVICES	69,388.42	26,331.29	333,624.00	41,959.17	333,624.00	42,976.00	42,976.00	42,976.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	1,821.59	820.73		3,391.44-				
36	TOTAL	MISCELLANEOUS REVENUES	1,821.59	820.73		3,391.44-				
FUND 832		DIF LAW ENFORCEMENT	71,210.01	27,152.02	333,624.00	38,567.73	333,624.00	42,976.00	42,976.00	42,976.00

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FUND 832	DIF LAW ENFORCEMENT								
DEPT 599	INTERFUND TRANSFERS								
59	INTERFUND TRANSFER								
59999-099	TRANSFERS OUT	94,433.44	71,507.96	765,558.00	641,794.65	765,558.00	107,640.00	107,640.00	107,640.00
599 TOTAL	INTERFUND TRANSFER	94,433.44	71,507.96	765,558.00	641,794.65	765,558.00	107,640.00	107,640.00	107,640.00
59 TOTAL	INTERFUND TRANSFER	94,433.44	71,507.96	765,558.00	641,794.65	765,558.00	107,640.00	107,640.00	107,640.00
DEPT 599 TOTAL	INTERFUND TRANSFERS	94,433.44	71,507.96	765,558.00	641,794.65	765,558.00	107,640.00	107,640.00	107,640.00
FUND 832 TOTAL *********	DIF LAW ENFORCEMENT	94,433.44	71,507.96	765,558.00	641,794.65	765,558.00	107,640.00	107,640.00	107,640.00

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FUND 833 DIF STORM DRAINS

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
34		CHARGES FOR SERVICES								
000	34333-000	DIF STORM DRAINS	277,264.74	227,316.01	1,011,485.00	243,196.88	1,011,485.00	399,759.00	399,759.00	399,759.00
34	TOTAL	CHARGES FOR SERVICES	277,264.74	227,316.01	1,011,485.00	243,196.88	1,011,485.00	399,759.00	399,759.00	399,759.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	3,169.21	17,569.88		7,795.42				
36	TOTAL	MISCELLANEOUS REVENUES	3,169.21	17,569.88		7,795.42				
FUND 833		DIF STORM DRAINS	280,433.95	244,885.89	1,011,485.00	250,992.30	1,011,485.00	399,759.00	399,759.00	399,759.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 834 DIF PARKS & REC Dpt Account # Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000								
34 CHARGES FOR SERVICES								
000 34334-000 DIF PARKLAND & REC	530,738.09	258,471.59	2,534,452.00	176,816.45	2,534,452.00	342,948.00	342,948.00	342,948.00
34 TOTAL CHARGES FOR SERVICES	530,738.09	258,471.59	2,534,452.00	176,816.45	2,534,452.00	342,948.00	342,948.00	342,948.00
36 MISCELLANEOUS REVENUES								
000 36110-000 INTEREST ON INVESTME	30,834.33	21,037.81		17,258.95				
36 TOTAL MISCELLANEOUS REVENUES	30,834.33	21,037.81		17,258.95				
39 OTHER FINANCING SOURCES								
000 39999-000 INTERFUND TRANSFERS	36,312.86							
39 TOTAL OTHER FINANCING SOURCES	36,312.86							
FUND 834 DIF PARKS & REC	597,885.28	279,509.40	2,534,452.00	194,075.40	2,534,452.00	342,948.00	342,948.00	342,948.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 835 DIF MCOE

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
34		CHARGES FOR SERVICES								
000	34335-000	DIF LIBRARY	85,508.09	90,930.79	394,046.00	78,870.71	394,046.00	70,882.00	70,882.00	70,882.00
000	34345-000	DIF CHILD CARE	2,958.00	2,277.45		2,072.98		7,875.00	7,875.00	7,875.00
34	TOTAL	CHARGES FOR SERVICES	88,466.09	93,208.24	394,046.00	80,943.69	394,046.00	78,757.00	78,757.00	78,757.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	4,832.75	7,790.92		2,459.32				
36	TOTAL	MISCELLANEOUS REVENUES	4,832.75	7,790.92		2,459.32				
400										
FUND 835										
		DIF MCOE	93,298.84	100,999.16	394,046.00	83,403.01	394,046.00	78,757.00	78,757.00	78,757.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 835 DIF MCOE

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 430	CAPITAL PROJECTS								
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES		246,953.78		99,368.23		78,757.00	78,757.00	78,757.00
530 TOTAL	MISCELLANEOUS SERVICES		246,953.78		99,368.23		78,757.00	78,757.00	78,757.00
53 TOTAL	OTHER SERVICES & CHARGES		246,953.78		99,368.23		78,757.00	78,757.00	78,757.00
DEPT 430 TOTAL	CAPITAL PROJECTS		246,953.78		99,368.23		78,757.00	78,757.00	78,757.00
FUND 835 TOTAL ********* DIF MCOE			246,953.78		99,368.23		78,757.00	78,757.00	78,757.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 836 DIF CIRCULATION

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
34		CHARGES FOR SERVICES								
000	34336-000	DIF STREETS & TRAFFI	676,257.73	107,811.06	2,566,389.00	52,238.07	2,566,389.00	111,714.00	111,714.00	111,714.00
000	34346-000	DIF TRANSIT & TRAILS	519,920.80	386,718.62		230,123.46		318,510.00	318,510.00	318,510.00
34	TOTAL	CHARGES FOR SERVICES	1,196,178.53	494,529.68	2,566,389.00	282,361.53	2,566,389.00	430,224.00	430,224.00	430,224.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	62,365.17	456.12		48,568.99-				
000	36120-000	REFUNDS, REBATES, RE		1,912.05		595,000.00				
36	TOTAL	MISCELLANEOUS REVENUES	62,365.17	2,368.17		546,431.01		108,680.00	108,680.00	108,680.00
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS								
39	TOTAL	OTHER FINANCING SOURCES						108,680.00	108,680.00	108,680.00
FUND 836		DIF CIRCULATION	1,258,543.70	496,897.85	2,566,389.00	828,792.54	2,566,389.00	538,904.00	538,904.00	538,904.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 836	DIF CIRCULATION								
DEPT 599	INTERFUND TRANSFERS								
59	INTERFUND TRANSFER								
59999-099	TRANSFERS OUT	536,008.40	3,716,487.22	674,563.00	240,337.05	674,563.00	771,394.00	771,394.00	771,394.00
599 TOTAL	INTERFUND TRANSFER	536,008.40	3,716,487.22	674,563.00	240,337.05	674,563.00	771,394.00	771,394.00	771,394.00
59 TOTAL	INTERFUND TRANSFER	536,008.40	3,716,487.22	674,563.00	240,337.05	674,563.00	771,394.00	771,394.00	771,394.00
DEPT 599 TOTAL	INTERFUND TRANSFERS	536,008.40	3,716,487.22	674,563.00	240,337.05	674,563.00	771,394.00	771,394.00	771,394.00
FUND 836 TOTAL	********* DIF CIRCULATION	579,875.24	3,719,484.14	674,563.00	240,337.05	674,563.00	771,394.00	771,394.00	771,394.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 838 DIF FIRE FAC, VEH/EQUIP

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
34		CHARGES FOR SERVICES								
000	34338-000	DIF FIRE FAC, VEH/EQ	244,467.44	70,687.49	497,808.00	79,359.88	497,808.00	65,266.00	65,266.00	65,266.00
34	TOTAL	CHARGES FOR SERVICES	244,467.44	70,687.49	497,808.00	79,359.88	497,808.00	65,266.00	65,266.00	65,266.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	31,864.73	11,419.66		2,119.95				
36	TOTAL	MISCELLANEOUS REVENUES	31,864.73	11,419.66		2,119.95				
FUND 838		DIF FIRE FAC, VEH/EQUIP	276,332.17	82,107.15	497,808.00	81,479.83	497,808.00	65,266.00	65,266.00	65,266.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 838 DIF FIRE FAC, VEH/EQUIP

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 430	CAPITAL PROJECTS								
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES		915,875.19		167,014.62		65,266.00	65,266.00	65,266.00
530 TOTAL	MISCELLANEOUS SERVICES		915,875.19		167,014.62		65,266.00	65,266.00	65,266.00
53 TOTAL	OTHER SERVICES & CHARGES		915,875.19		167,014.62		65,266.00	65,266.00	65,266.00
DEPT 430 TOTAL	CAPITAL PROJECTS		915,875.19		167,014.62		65,266.00	65,266.00	65,266.00
FUND 838 TOTAL *********	DIF FIRE FAC, VEH/EQUIP		915,875.19		167,014.62		65,266.00	65,266.00	65,266.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 839 DIF AIRPORT IMPROVEMENT

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
34		CHARGES FOR SERVICES								
000	34339-000	DIF AIRPORT IMPROVEM	38,778.27	13,549.13	83,294.00	4,806.33	83,294.00	11,064.00	11,064.00	11,064.00
34	TOTAL	CHARGES FOR SERVICES	38,778.27	13,549.13	83,294.00	4,806.33	83,294.00	11,064.00	11,064.00	11,064.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	8,384.65	14,057.93		12,498.81				
36	TOTAL	MISCELLANEOUS REVENUES	8,384.65	14,057.93		12,498.81				
FUND 839		DIF AIRPORT IMPROVEMENT	47,162.92	27,607.06	83,294.00	17,305.14	83,294.00	11,064.00	11,064.00	11,064.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 839	DIF AIRPORT IMPROVEMENT								
DEPT 599	INTERFUND TRANSFERS								
59	INTERFUND TRANSFER								
59999-099	TRANSFERS OUT		142.70	190,000.00		190,000.00	95,000.00	95,000.00	95,000.00
599 TOTAL	INTERFUND TRANSFER		142.70	190,000.00		190,000.00	95,000.00	95,000.00	95,000.00
59 TOTAL	INTERFUND TRANSFER		142.70	190,000.00		190,000.00	95,000.00	95,000.00	95,000.00
DEPT 599 TOTAL	INTERFUND TRANSFERS		142.70	190,000.00		190,000.00	95,000.00	95,000.00	95,000.00
FUND 839 TOTAL	********* DIF AIRPORT IMPROVEMENT		142.70	190,000.00		190,000.00	95,000.00	95,000.00	95,000.00
		2,455,865.84	6,114,310.82	5,087,638.00	3,870,882.54	4,992,638.00	1,380,667.00	1,380,667.00	1,380,667.00

PUBLIC WORKS
ENGINEERING SERVICES DIVISION
P. O. Box 1609 Mammoth Lakes, CA 93546
(760) 934-8989 Fax (760) 934-8608

Long Valley Mineral Material Reclamation Site 2007 Operation Summary and 2008 Operational Program

2007 Operational Summary

The Town of Mammoth Lakes, in cooperation with the United States Forest Service, oversees the reclamation operation at the Long Valley Mineral Material Site. A tipping fee is charged for each load that dumps materials into the site. The tipping fee is intended to cover all costs associated with this project including the ultimate land reclamation. The General Fund is not programmed to contribute any funds to support this activity. Because of the intended self-supporting nature of this activity an Enterprise Fund has been established in the Town's accounting system to easily monitor the self-supporting goal.

The backfilling operation commenced on May 1, 2007 and continued through December 15, 2007. Throughout the year, the reclamation pit was backfilled with approximately 18,228 cubic yards of material. The estimated revenue generated from dumping fees totals $101,415 for the fiscal year 2007/08. The estimated cost of this operation totals $86,952, which leaves $14,463 for the operating reserve and reclamation fund. The operation of the site was in accordance with the 2007 Operating Plan for the USFS Special Use Permit MLD050025P. There was not any re-vegetation activity performed this year. A site attendant is required to be on site during the normal operating hours of 8:00 AM to 4:30 PM.

2008 Operational Program

The 2008/09 operation is planned to be similar to the 2007/2008 fiscal year. The fee structure will be the same at $65/end dump load and $50/10-wheel or smaller load. The new Operation Plan allows material recycling, screening, and material reuse with updated permitting from the Town, the USFS, and the Regional Water Quality Control Board. Fees associated with material recycling are as follows: the Town will collect $1.80/CY of material for the USFS, $0.40/CY to supplement the reclamation fund, and $0.30/CY to offset administrative fees associated with the operation for a total of $2.50/CY, or about $25/load. Staff began advertising for a contractor to provide services related to material handling and pushing, and providing a water truck for the site operation. The bid advertisement

solicitation began April 3, 2008. The bid proposals were received and publicly opened on April 22, 2008. At the May 7, 2008 Town Council Meeting, Spiess Construction Co., Inc. was awarded the contract for the site operation for the 2008 season.

Long Valley Mineral Material Mining Permit

The Town of Mammoth Lakes, in cooperation with Mono County and the Mammoth Community Water District, is pursuing a Special Use Permit to mine pit material for the exclusive use of these agencies for public maintenance projects such as shoulder backing, miscellaneous base, trench back fill, and other areas that require a miscellaneous base material. The permit will be requested for a 15-year period and would allow mining of 166,000 cubic yards of material. It is expected that the environmental documents will be completed this summer and special use permit issued to each agency from the USFS by the end of the fiscal year.

Long Valley Reclamation Operation

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Long Valley Reclamation Operation	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Load Fee	$ 227,500	$ 173,104	-24%
Subtotal Load Fee Funding Revenues	$ 227,500	$ 173,104	-24%
General Fund Tax Support	$ -	$ -	0%
Total Revenue Appropriations	**$ 227,500**	**$ 173,104**	**-24%**

Long Valley Reclamation Operation	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Long Valley Reclamation Operation	$ 182,943	$ 173,104	-5%
Contribution to Reserve for Reclaimation	$ 44,557	$ -	-100%
Total Expenditure Appropriations	**$ 227,500**	**$ 173,104**	**-24%**

The Long Valley Mineral Materials Site Reclamation Operation is an enterprise fund. That means that fee revenues, in this case load fees are intended to fully cover the cost of the expenditures.

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 540 LONG VALLEY PIT OPERATN Dpt Account # Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000								
34 CHARGES FOR SERVICES								
000 34010-000 LOAD FEE	171,066.00	167,556.36	227,500.00	81,763.98	227,500.00	173,104.00	173,104.00	173,104.00
34 TOTAL CHARGES FOR SERVICES	171,066.00	167,556.36	227,500.00	81,763.98	227,500.00	173,104.00	173,104.00	173,104.00
36 MISCELLANEOUS REVENUES								
000 36110-000 INTEREST ON INVESTME	808.73	1,027.01		1,328.89				
36 TOTAL MISCELLANEOUS REVENUES	808.73	1,027.01		1,328.89				
FUND 540 LONG VALLEY PIT OPERATN	171,874.73	168,583.37	227,500.00	83,092.87	227,500.00	173,104.00	173,104.00	173,104.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 540 LONG VALLEY PIT OPERATN

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 446	LONG VALLEY PIT OPERATN								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	6,816.83	4,454.39	2,983.00	7,342.39	2,983.00	6,162.00	6,162.00	6,181.00
51100-111	TEMPORARY WAGES	16,137.93	11,049.49	28,395.00	14,215.90	28,395.00	32,586.00	32,586.00	32,586.00
51100-113	OVERTIME WAGES	2,347.22	1,366.89		1,198.75		1,600.00	1,600.00	1,520.00
51100-130	COMPREHENSVE LEAVE VALUE	219.50	12.73	139.00	421.64	139.00	183.00	183.00	184.00
51100-199	EMPLOYEE OVERHEAD COSTS		17,165.39		13,777.34		15,000.00	15,000.00	15,000.00
511 TOTAL	SALARY & WAGES	25,521.48	34,048.89	31,517.00	36,956.02	31,517.00	55,531.00	55,531.00	55,471.00
51900-160	HEALTH INSURANCE	714.27	767.92	817.00	1,084.88	817.00	1,424.00	1,424.00	1,424.00
51900-164	WORKERS COMP INSURANCE			25.00	35.35	25.00	80.00	80.00	72.00
51900-170	PERS (RETIREMENT)	1,644.68	1,035.36	722.00	1,705.21	722.00	1,496.00	1,496.00	1,500.00
51900-173	PARS (PT RETIREMENT)		126.50	555.00	303.67	555.00	634.00	634.00	634.00
519 TOTAL	BENEFIT EXPENSES	2,358.95	1,929.78	2,119.00	3,129.11	2,119.00	3,634.00	3,634.00	3,630.00
51 TOTAL	PERSONNEL SERVICES	27,880.43	35,978.67	33,636.00	40,085.13	33,636.00	59,165.00	59,165.00	59,101.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	3,839.23		5,000.00		5,000.00			
52000-207	MAINTENANCE SUPPLIES		39.36		11.57		50.00	50.00	50.00
52000-240	BEVRG/NUTRITIONAL SUPPLY		23.50	48.00		48.00			
52000-296	GARAGE VEHICLE SERVICES		2,495.40	6,181.00	324.38	6,181.00	48.00	48.00	48.00
52000-297	FLEET EXPANSION-2-GARAGE		3,500.00				2,503.00	2,503.00	2,503.00
52000-299	VEHICLE/EQUIP REPLAC CHG		250.00	1,226.00	1,222.44	1,226.00	1,338.00	1,338.00	1,338.00
520 TOTAL	GENERAL SUPPLIES	3,839.23	6,308.26	12,455.00	1,558.39	12,455.00	3,939.00	3,939.00	3,939.00
52 TOTAL	SUPPLIES	3,839.23	6,308.26	12,455.00	1,558.39	12,455.00	3,939.00	3,939.00	3,939.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	136,261.72	97,635.65	137,000.00	45,215.71	137,000.00	110,000.00	110,000.00	110,000.00
53000-340	ADVERTISING/LEGAL NOTICE				320.50				
530 TOTAL	MISCELLANEOUS SERVICES	136,261.72	97,635.65	137,000.00	45,536.21	137,000.00	110,000.00	110,000.00	110,000.00
53 TOTAL	OTHER SERVICES & CHARGES	136,261.72	97,635.65	137,000.00	45,536.21	137,000.00	110,000.00	110,000.00	110,000.00
54	CAPITAL OUTLAY								
54000-461	COMPUTER SOFTWARE	218.61							
540 TOTAL	CAPITAL PURCHASES	218.61							

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 540 LONG VALLEY PIT OPERATN Account # Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
54 TOTAL CAPITAL OUTLAY	218.61							
DEPT 446 TOTAL LONG VALLEY PIT OPERATN	168,199.99	139,922.58	183,091.00	87,179.73	183,091.00	173,104.00	173,104.00	173,040.00

P.O. Box 1609, Mammoth Lakes, CA 93546
(760) 934-3813, fax (760) 934-3119

Town Council and Citizens of Mammoth Lakes:

Airport Responsibilities

- Plan, construct, and develop airport facilities to support regional air service and general aviation.
- Execute the Airport Business Plan to ensure the long-term financial success of the Airport and the economic sustainability of the Town.
- Carry out safely and efficiently the day to day operations of the airport.

Airport Accomplishments During Fiscal Year 2007-08

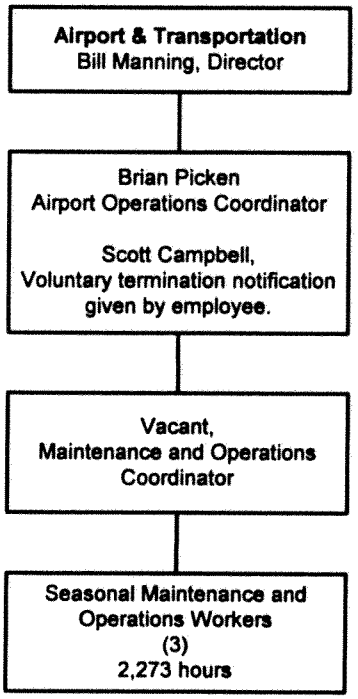
- Completed environmental work to begin commercial air service and reconstruct the runway.
- Awarded a $5,950,000 FAA grant to reconstruct the runway, replace the automated weather system and rotating beacon.
- Awarded a Caltrans aviation grant of $148,000 for 50% of the match required for the FAA grant.
- Completed the bid process and awarded bids for the runway reconstruction, an automated weather system, a rotating beacon, and the conversion of the ARFF facility to a terminal building.
- Completed the draft Airport Security Plan for TSA to support commercial air service.
- Completed requirements to change the airport's FAA Part 139 Certification from Class IV to Class II to support scheduled service with aircraft of more than 30 seats.
- Relocated airport staff, ARFF, snow removal and maintenance facilities.
- Continue to provide the highest levels of service for our general aviation customers. Achieved a customer service rating of 9.8 on a scale of 1-10, 10 being best.

Airport Department Personnel

- Bill Manning — Director of Airport and Transportation
- Scott Campbell — Assistant Airport Manager

Objectives for Fiscal Year 2008-09

- Convert the ARFF building into a terminal building.
- Reconstruct the runway, replace the automated weather system and beacon.
- Finalize the Airport Security Plan and other TSA measures to begin air service.
- Enter into an airport contract with Horizon Airlines and begin service in December 2008.
- Pursue additional FAA and Caltrans aviation grants.
- Continue the highest level of service for general aviation customers.
- Work to ensure that airport to town transportation issues are resolved.
- Work to ensure that the customer service for commercial air passengers is seamless.


Airport & Transportation
Bill Manning, Director
Brian Picken
Airport Operations Coordinator
Scott Campbell,
Voluntary termination notification
given by employee.
Vacant,
Maintenance and Operations
Coordinator
Seasonal Maintenance and
Operations Workers
(3)
2,273 hours

Mammoth Lakes/Yosemite Airport

AIRPORT OPERATIONS

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Airport Operational Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Airport Operational Fees	$ 384,388	$ 375,188	-2%
Airport Operational State Grant	$ 10,000	$ 10,000	0%
Subtotal Airport Operational Revenues	$ 394,388	$ 385,188	-2%
General Fund Contribution for Airport Operations	$ -	$ 182,099	100%
Total Operational Revenue Appropriations	**$ 394,388**	**$ 567,287**	**44%**

Airport Operational Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Administration & Operations	$ 236,766	$ 436,034	84%
Grounds Maintenance	$ 156,840	$ 131,253	-16%
Contribution to Airport Retained Earnings	$ 782	$ -	-100%
Total Operational Expenditure Appropriations	**$ 394,388**	**$ 567,287**	**44%**

Mammoth Lakes/Yosemite Airport

AIRPORT CAPITAL IMPROVEMENTS

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Airport Capital Improvement Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
FAA Airport Improvement Grants			
AIP 16-EIS Supplemental Grant	$ 665,000		-100%
AIP Runway Repaving, AWOS	$ 1,685,000	$ 4,644,700	176%
CalTrans Aviation Grants			
AIP Runway Repaving, AWOS	$ -	$ 122,229	100%
Loan Proceeds		$ 1,397,229	100%
Subtotal Airport Capital Improvement Revenues	$ 2,350,000	$ 6,164,158	162%
General Fund Contribution to Capital Proj Debt Service	$ -	$ 70,000	100%
Airport Development Impact Fee	$ 190,000	$ 95,000	-50%
Contribution from Airport Retained Earnings	$ 223,166	$ 156,698	0%
Total Capital Revenue Appropriations	**$ 2,763,166**	**$ 6,485,856**	**135%**

Airport Capital Improvement Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Airport Capital Improvements			
Regional Air Service EA (AIP 16)	$ 700,000		-100%
Airport Terminal	$ 200,000	$ 1,255,000	528%
Airport Office Improvements (Mobile Bldg)	$ 32,000	$ -	100%
Hangar Conversion to ARFF Bldg		$ 75,000	100%
TSA Required Improvements	$ -	$ 40,000	100%
AIP Runway Repaving, AWOS	$ 1,774,000	$ 4,889,158	176%
Airline Ground Service (1x Capital Costs)		$ 100,000	100%
Airport Debt Service	$ 57,166	$ 126,698	122%
Total Capital Expenditure Appropriations	**$ 2,763,166**	**$ 6,485,856**	**135%**

* Measure 2002A increased the Transient Occupancy Tax rate by 2% to a 12% rate. One fourth of the tax increase is allocated to community facilities. A portion of this 'set aside' is used for the Airport Projects in fiscal year 2006-07.

AIRPORT CAPITAL PROJECT FUNDING DETAIL

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

	Fiscal Year 2008-2009 Funding	Expenditures
Airport Runway (AP-01)		
520-430-54217-Obj		
Funding Resources		
Federal Funding	4,644,700	
CalTrans Avaition Grant	122,229	
Loan Proceeds	122,229	
Budgeted Expenditures		4,889,158
Airport Runway Totals	4,889,158	4,889,158
Airport Terminal & Upgrades AP-02)		
520-430-54290-Obj		
Funding Resources		
Loan Proceeds	1,275,000	
DIF Airport AP-02	95,000	
Budgeted Expenditures		1,370,000
Airport Terminal & Upgrades Total	1,370,000	1,370,000

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Runway and Taxiway Improvements

Location: Mammoth/Yosemite Airport

Date: May 2008

Prepared by: Airport and Transporation

Project # AP-01

Program: Airport Facilities

Est. Project Cost: $6,263,158

Est. yearly ops cost:

Project Description:
The reconstruction of runway 9-27 including 7,000 feet of 100 foot wide pavement reconstruction, new 12 foot wide paved shoulders on both sides of runway, connecting taxiway grade adjustment , pavement grooving, new runway edge lights and signs including duct, cable, light bases, and signs, and new marking.

Justification:
Project is needed to meet Mammoth's vision of becoming a world-class resort.

Public Benefit:
Public will benefit by using air service and not relying on the automobile.

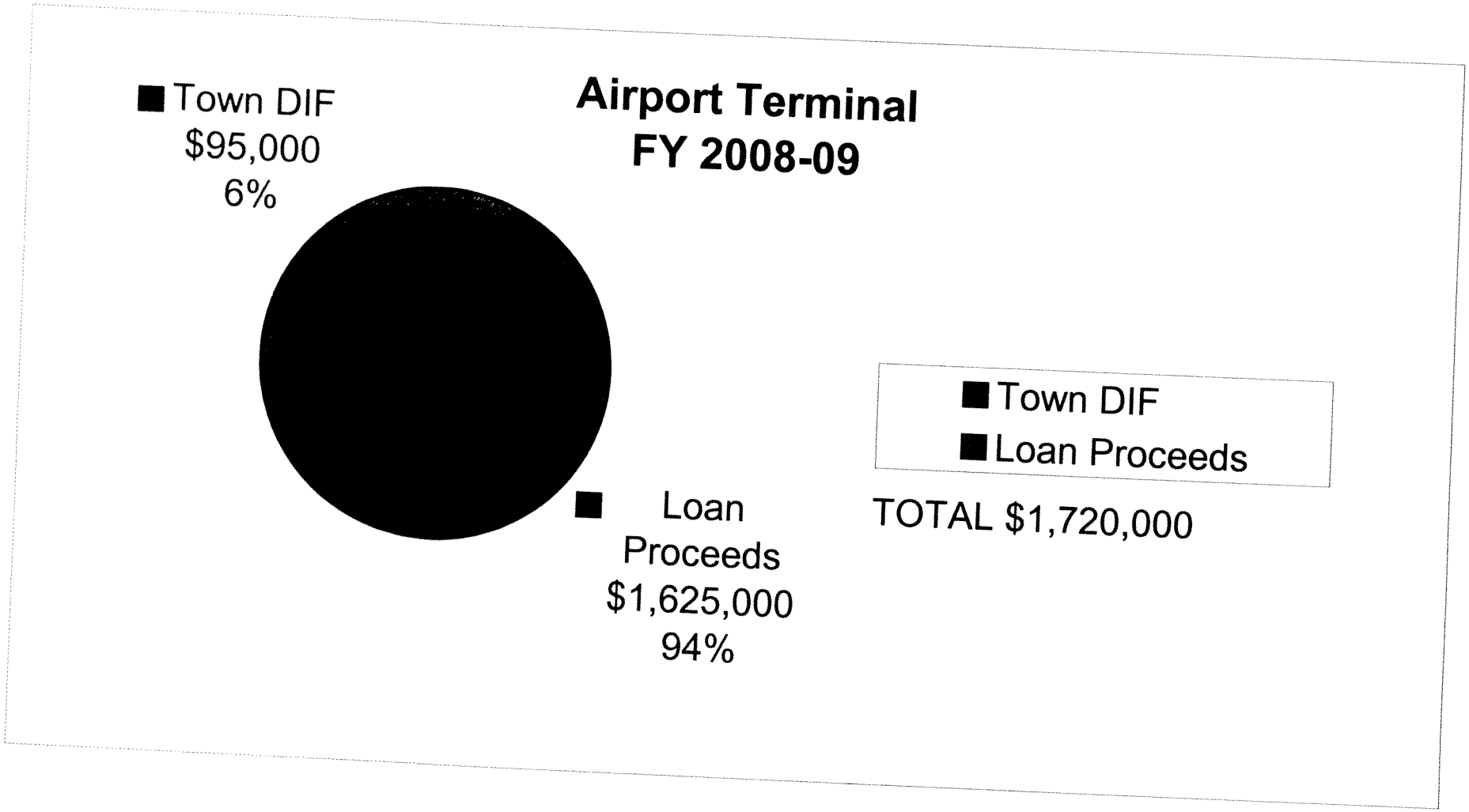
PROJECT FINANCING

Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
AWOS & Beacon	$ 65,597						$ 65,597
Planning							$ -
Design	$ 1,308,403						$ 1,308,403
ROW/Land Acquisitions							$ -
Construction		$ 4,889,158					$ 4,889,158
TOTAL	$ 1,374,000	$ 4,889,158	$ -	$ -	$ -	$ -	$ 6,263,158

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees							$ -
Federal AIP17	$ 1,305,300	$ 4,644,700					$ 5,950,000
State Matching Funds	$ 68,700	$ 122,229					$ 190,929
General Fund							$ -
Other Loan Proceeds		$ 122,229					$ 122,229
TOTAL	$ 1,374,000	$ 4,889,158	$ -	$ -	$ -	$ -	$ 6,263,158

Review and Comment:

FAA grant will pay for 95% of the improvements for this project. Town has applied for a State matching grant to cover 2.5%, and the other 2.5% is coming from a loan agreement with MMSA.


Airport Terminal
FY 2008-09
Town DIF
$95,000
6%
Loan
Proceeds
$1,625,000
94%
Town DIF
Loan Proceeds
TOTAL $1,720,000

TOWN OF MAMMOTH LAKES
08 09 Capital Improvement Program

Project Title: Airport Terminal and Upgrade Phase 1

Location: Mammoth/Yosemite Airport

Date: May 2008

Project # AP-02

Program: Airport Facilities

Est. Project Cost: $1,870,000

Prepared by: Airport and Transporation

Est. yearly ops cost:

Project Description:
Remodel / conversion of existing maintenance building to a new temporary terminal. Minor exterior work including minor selective fence demolition, new ADA accessible path of travel to existing parking, and new exterior covered entry canopies, interior work to include general demolition of existing offices and second level loft, furring out exterior walls, new partition walls, storefront windows, doors, ADA, bathroom, and other incidental work

Justification:
To provide guests a place for purchasing tickets, luggage, etc.

Public Benefit:
Public will benefit by using air service and not relying on the automobile.

PROJECT FINANCING

Project Expenditures	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Planning							$ -
Design							$ -
ROW/Land Acquisitions							$ -
Construction	$ 500,000	$ 1,370,000					$ -
TOTAL	$ 500,000	$ 1,370,000	$ -	$ -	$ -	$ -	$ 1,870,000
							$ 1,870,000

Project Funding	Prior	08-09	09-10	10-11	11-12	12-13	TOTAL
Assessment District							$ -
Developer Impact Fees	$ 150,000	$ 95,000					$ 245,000
Federal/State Funding							$ -
General Fund							$ -
Other Loan Proceeds	$ 350,000	$ 1,275,000					$ -
TOTAL	$ 500,000	$ 1,370,000	$ -	$ -	$ -	$ -	$ 1,625,000
							$ 1,870,000

Review and Comment:

*Loan to be paid back with capital funds. Capital funds are to include $1,000,000 in federal funding once 10,000 enplanements reached.

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 520 AIRPORT ENTERPRISE FUND

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
33		INTERGOVERNMENT REVENUE								
000	33100-000	AIRPORT GRANTS	20,000.00							
000	33113-000	FAA GRANT: AIP 13	187,806.00		10,000.00	20,000.00	10,000.00	10,000.00	10,000.00	10,000.00
000	33114-000	FAA GRANT: AIP 14	15,982.00							
000	33116-000	FAA GRANT: AIP 16	87,369.00	1,175,074.00	665,000.00	28,132.00	665,000.00			
000	33117-000	FAA GRANT AIP 17			1,330,000.00	3,619,179.00	1,330,000.00	4,644,700.00	4,644,700.00	4,644,700.00
000	33118-000	FAA GRANT RUNWAY RE-			355,000.00	440,807.00	355,000.00			
000	33414-000	CALTRANS AIP 14		60,000.00						
000	33415-000	CALTRANS AIP 15		12,590.00						
000	33416-000	CALTRANS AIP 16				64,529.00				
000	33417-000	CALTRANS AIP 17						122,229.00	122,229.00	122,229.00
33		TOTAL INTERGOVERNMENT REVENUE	311,157.00	1,247,664.00	2,360,000.00	4,172,647.00	2,360,000.00	4,776,929.00	4,776,929.00	4,776,929.00
34		CHARGES FOR SERVICES								
000	34908-000	AVIATION GASOLINE	15,961.23	19,152.31	3,480.00	13,439.52	3,480.00	3,480.00	3,480.00	3,480.00
000	34909-000	AMERIFLIGHT			3,600.00		3,600.00	3,600.00	3,600.00	3,600.00
000	34910-000	ENTERPRISE RENT A CA			9,000.00		9,000.00	9,000.00	9,000.00	9,000.00
000	34911-000	MAMMOTH AIR CHARTER			24.00		24.00	24.00	24.00	24.00
000	34912-000	SCHAT.NET			2,400.00		2,400.00	2,400.00	2,400.00	2,400.00
000	34913-000	SIERRA EXPRESS			1,200.00		1,200.00	1,200.00	1,200.00	1,200.00
000	34914-000	RAMP/FACILITY FEES			40,000.00		40,000.00	40,000.00	40,000.00	40,000.00
000	34915-000	SIERRA EXPRESS-SHUTT			1,200.00		1,200.00	1,200.00	1,200.00	1,200.00
000	34916-000	HOT CREEK F3/F4 PAD			4,824.00		4,824.00	4,824.00	4,824.00	4,824.00
000	34961-000	PRODUCTION INCOME	35,717.00	5,105.80		3,778.80				
000	34981-000	TIE-DOWN OVERNIGHT	43,068.25	53,315.00	24,000.00	30,749.50	24,000.00	12,400.00	12,400.00	12,400.00
000	34982-000	TIE-DOWN MONTHLY	80,373.59	88,582.54	62,400.00	64,511.80	62,400.00	62,400.00	62,400.00	62,400.00
000	34985-000	AUTO PARKING OVERNIG	665.00	1,856.50	2,000.00	1,642.75	2,000.00	2,000.00	2,000.00	2,000.00
000	34986-000	AUTO PARKING - MONTH	137.50		16,800.00		16,800.00	16,800.00	16,800.00	16,800.00
000	34990-000	ARPT HANGER GROUND L	77,219.31	69,391.54	79,000.00	67,901.09	79,000.00	79,000.00	79,000.00	79,000.00
000	34991-000	HOT CREEK TERMINAL L	83,049.81	81,591.78	24,000.00	77,915.80	24,000.00	24,000.00	24,000.00	24,000.00
000	34992-000	HOT CREEK COMMTY HAN	7,200.00	5,832.50	7,200.00	6,600.00	7,200.00	7,200.00	7,200.00	7,200.00
000	34993-000	HOT CREEK HGR GROUND	67,285.68	62,369.49	74,000.00	67,777.44	74,000.00	65,600.00	65,600.00	65,600.00
000	34995-000	UNLEADED FUEL	4,816.49	15,870.29	10,000.00	673.96	10,000.00	800.00	800.00	800.00
000	34996-000	HOT CREEK TRAILER LE			7,200.00		7,200.00	7,200.00	7,200.00	7,200.00
000	34997-000	JET FUEL			12,060.00		12,060.00	12,060.00	12,060.00	12,060.00
000	34998-000	COMMERCIAL TERMINAL						20,000.00	20,000.00	20,000.00
34		TOTAL CHARGES FOR SERVICES	415,493.86	403,067.75	384,388.00	334,990.66	384,388.00	375,188.00	375,188.00	375,188.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	9,309.92-	5,401.72		21,291.52-				
000	36120-000	REFUNDS, REBATES, RE	140,801.00	49,494.00		11,323.00				
36		TOTAL MISCELLANEOUS REVENUES	131,491.08	54,895.72		9,968.52-				
39		OTHER FINANCING SOURCES								
000	39110-000	SALE GENERAL FIXED A	7,000.00							
000	39301-000	PROCEEDS OF DEBT			190,000.00		190,000.00	1,397,229.00	1,397,229.00	1,397,229.00
000	39999-000	INTERFUND TRANSFERS						1,066,483.00	1,066,483.00	1,098,299.00
39		TOTAL OTHER FINANCING SOURCES	7,000.00		190,000.00		190,000.00	2,463,712.00	2,463,712.00	2,495,528.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 520 AIRPORT ENTERPRISE FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 430	CAPITAL PROJECTS								
52	SUPPLIES								
52000-205	POSTAL SUPPLY & POSTAGE				13.08				
520 TOTAL	GENERAL SUPPLIES				13.08				
52 TOTAL	SUPPLIES				13.08				
53	OTHER SERVICES & CHARGES								
53000-357	AIRLINE GROUND SERVICE						100,000.00	100,000.00	100,000.00
530 TOTAL	MISCELLANEOUS SERVICES						100,000.00	100,000.00	100,000.00
53 TOTAL	OTHER SERVICES & CHARGES						100,000.00	100,000.00	100,000.00
54	CAPITAL OUTLAY								
54000-430	IMPROVEMENTS (NON-BUILD)			32,000.00		32,000.00			
54000-459	LOSS ON ASSET DISPOSAL	4,456,406.02							
54000-897	ROAD REHAB, CURBS/GUTTER			50,000.00		50,000.00			
540 TOTAL	CAPITAL PURCHASES	4,456,406.02		82,000.00		82,000.00			
54202-110	REGULAR SALARIES				1,708.66				
54202-160	HEALTH INSURANCE				94.67				
54202-170	PERS (RETIREMENT)				385.68				
54202-310	CONTRACTUAL SERVICES	9,894.24			107,213.01				
54202-396	TAXES/FEES				1,926.75				
54214-110	REGULAR SALARIES	5,095.18							
54214-160	HEALTH INSURANCE	637.11							
54214-170	PERS (RETIREMENT)	1,158.78							
54214-310	CONTRACTUAL SERVICES	4,961.49							
54214-322	MILEAGE	194.40							
54217-110	REGULAR SALARIES				20,983.53		41,964.00	41,964.00	41,964.00
54217-111	TEMPORARY WAGES				738.50				
54217-130	COMPREHENSVE LEAVE VALUE				254.10		3,482.00	3,482.00	3,482.00
54217-160	HEALTH INSURANCE				2,160.79		6,407.00	6,407.00	6,407.00
54217-164	WORKERS COMP INSURANCE						1,123.00	1,123.00	1,123.00
54217-170	PERS (RETIREMENT)				4,744.08		9,584.00	9,584.00	9,584.00
54217-173	PARS (PT RETIREMENT)				14.62				
54217-202	OFFICE SUPPLIES				189.41				
54217-205	POSTAL SUPPLY & POSTAGE				1,460.06				
54217-310	CONTRACTUAL SERVICES			1,400,000.00	1,795,049.36	1,400,000.00	4,826,598.00	4,826,598.00	4,826,598.00
54217-396	TAXES/FEES				1,926.75				
54218-205	POSTAL SUPPLY & POSTAGE				21.20				
54218-310	CONTRACTUAL SERVICES			374,000.00	86,432.96	374,000.00			
54290-110	REGULAR SALARIES	4,871.15		40,000.00	18,656.41	40,000.00	5,046.00	5,046.00	5,046.00
54290-111	TEMPORARY WAGES				1,039.66				
54290-130	COMPREHENSVE LEAVE VALUE			233.00	578.04	233.00	307.00	307.00	307.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 520 AIRPORT ENTERPRISE FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
54290-160	HEALTH INSURANCE			3,000.00	2,798.52	3,000.00	912.00	912.00	912.00
54290-164	WORKERS COMP INSURANCE	321.06		33.00	63.26	33.00	70.00	70.00	70.00
54290-170	PERS (RETIREMENT)	1,109.14		5,000.00	4,348.52	5,000.00	1,173.00	1,173.00	1,173.00
54290-173	PARS (PT RETIREMENT)				20.31				
54290-199	EMPLOYEE OVERHEAD COSTS			1,322.00		1,322.00			
54290-202	OFFICE SUPPLIES				824.63				
54290-205	POSTAL SUPPLY & POSTAGE				2,313.95				
54290-310	CONTRACTUAL SERVICES	16,293.31		100,412.00	455,163.98	100,412.00	1,192,492.00	1,192,492.00	1,192,492.00
54290-321	CONFERENCES, MEETINGS	60.35							
54290-340	ADVERTISING/LEGAL NOTICE				915.35				
54290-341	PRINTING & REPRODUCTIONS				3,515.29				
54290-396	TAXES/FEES				832.50				
54290-430	IMPROVEMENTS (NON-BUILD)								
54290-440	OFFICE EQUIP & FURNITURE						140,000.00	140,000.00	140,000.00
54295-110	REGULAR SALARIES						30,000.00	30,000.00	30,000.00
54295-160	HEALTH INSURANCE			20,000.00	55,121.78	20,000.00			
54295-170	PERS (RETIREMENT)			1,400.00	2,517.44	1,400.00			
54295-205	POSTAL SUPPLY & POSTAGE			4,700.00	12,456.71	4,700.00			
54295-310	CONTRACTUAL SERVICES				46.87				
54295-340	ADVERTISING/LEGAL NOTICE			673,900.00	465,725.76	673,900.00			
542 TOTAL	CAPITAL IMPRVMNTS AIRPRT	44,596.21		2,624,000.00	684.25 3,052,927.36	2,624,000.00	6,259,158.00	6,259,158.00	6,259,158.00
54 TOTAL	CAPITAL OUTLAY	4,501,002.23		2,706,000.00	3,052,927.36	2,706,000.00	6,259,158.00	6,259,158.00	6,259,158.00
DEPT 430 TOTAL	CAPITAL PROJECTS	4,501,002.23		2,706,000.00	3,052,940.44	2,706,000.00	6,359,158.00	6,359,158.00	6,359,158.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 520 AIRPORT ENTERPRISE FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 471	AIRPORT ADMIN & OPERATNS								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	133,200.60	103,245.06	104,465.00	66,936.92	104,465.00	152,580.00	152,580.00	186,214.00
51100-111	TEMPORARY WAGES	36,381.74	975.97	6,010.00	2,210.42	6,010.00	49,866.00	49,866.00	28,081.00
51100-113	OVERTIME WAGES	1,609.35			248.62				
51100-130	COMPREHENSVE LEAVE VALUE	1,343.09-	26,988.69	9,271.00	20,712.33	9,271.00	11,026.00	11,026.00	14,751.00
511 TOTAL	SALARY & WAGES	169,848.60	131,209.72	119,746.00	90,108.29	119,746.00	213,472.00	213,472.00	229,046.00
51900-160	HEALTH INSURANCE	10,539.73	5,312.92	17,480.00	1,490.40	17,480.00	34,564.00	34,564.00	42,573.00
51900-164	WORKERS COMP INSURANCE	1,156.00	2,410.64	2,038.00	2,924.78	2,038.00	4,286.00	4,286.00	4,275.00
51900-167	UNEMPLOYMENT ASSESSMENTS	196.00	1,290.00						
51900-170	PERS (RETIREMENT)	31,178.90	22,069.39	24,531.00	15,936.16	24,531.00	36,351.00	36,351.00	45,019.00
51900-173	PARS (PT RETIREMENT)		8.25	117.00		117.00	970.00	970.00	546.00
519 TOTAL	BENEFIT EXPENSES	43,070.63	31,091.20	44,166.00	20,351.34	44,166.00	76,171.00	76,171.00	92,413.00
51 TOTAL	PERSONNEL SERVICES	212,919.23	162,300.92	163,912.00	110,459.63	163,912.00	289,643.00	289,643.00	321,459.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	1,181.98	933.15	2,105.00	434.88	2,105.00	1,080.00	1,080.00	1,080.00
52000-205	POSTAL SUPPLY & POSTAGE	411.18	351.61	760.00	579.01	760.00	760.00	760.00	760.00
52000-207	MAINTENANCE SUPPLIES	1,045.32	4,692.99	10,000.00	1,334.15	10,000.00	5,000.00	5,000.00	5,000.00
52000-214	FACILITY LEASE & RENTAL	3,218.07	2,172.48	3,000.00	41,658.40	3,000.00	39,000.00	39,000.00	39,000.00
52000-215	EQUIPMENT LEASE & RENTAL	245.07	1,015.86	525.00	1,202.70	525.00	525.00	525.00	525.00
52000-218	COMMUNICATION EQUIPMENT	187.35	170.00						
52000-230	SPECIAL OPERATIONAL		163.65						
52000-296	GARAGE VEHICLE SERVICES		437.55	8,656.00		8,656.00			
52000-299	VEHICLE/EQUIP REPLAC CHG		6.40	48.00		48.00			
520 TOTAL	GENERAL SUPPLIES	6,288.97	9,943.69	25,094.00	45,209.14	25,094.00	46,365.00	46,365.00	46,365.00
52 TOTAL	SUPPLIES	6,288.97	9,943.69	25,094.00	45,209.14	25,094.00	46,365.00	46,365.00	46,365.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	24,658.11	11,812.32		79,577.89		11,000.00	11,000.00	11,000.00
53000-314	CREDIT CARD FEES	702.66							
53000-320	MEMBERSHIP & DUES	485.00	693.75	500.00	656.25	500.00	500.00	500.00	500.00
53000-321	CONFERENCES, MEETINGS	1,337.42	2,069.47	4,000.00	880.65	4,000.00	2,100.00	2,100.00	2,100.00
53000-322	MILEAGE	273.57	260.61	400.00	784.76	400.00	600.00	600.00	600.00
53000-330	TRAINING & EDUCATION	2,258.60	2,029.19	1,000.00	1,177.00	1,000.00	11,000.00	11,000.00	11,000.00
53000-341	PRINTING & REPRODUCTIONS	100.26			94.81				
53000-350	INSURANCE PREMIUMS	14,512.00	14,877.00	18,000.00	12,080.00	18,000.00	19,000.00	19,000.00	19,000.00
53000-369	EQUIP MAINT AGREEMENTS	418.50	897.50		73.00		150.00	150.00	150.00
53000-390	PUBLIC UTILITIES	18,554.30	23,042.41	23,860.00	23,880.46	23,860.00	23,860.00	23,860.00	23,860.00
53000-530	PUBLIC RELATIONS	41.95							
530 TOTAL	MISCELLANEOUS SERVICES	63,342.37	55,682.25	47,760.00	119,204.82	47,760.00	68,210.00	68,210.00	68,210.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 520 AIRPORT ENTERPRISE FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
53 TOTAL	OTHER SERVICES & CHARGES	63,342.37	55,682.25	47,760.00	119,204.82	47,760.00	68,210.00	68,210.00	68,210.00
54	CAPITAL OUTLAY								
54000-429	IMPROVEMENTS (BUILDING)								
54000-430	IMPROVEMENTS (NON-BUILD)		60.95						
54000-440	OFFICE EQUIP & FURNITURE				1,594.00				
54000-450	MACHINERY & EQUIPMENT		322.60		1,660.89				
54000-460	COMPUTER EQUIP: HARDWARE				2,729.33				
54000-490	DEBT SERVICE	90,472.77	164,278.93		349.21-				
540 TOTAL	CAPITAL PURCHASES	90,472.77	164,662.48		5,635.01				
54 TOTAL	CAPITAL OUTLAY	90,472.77	164,662.48		5,635.01				
DEPT 471 TOTAL	AIRPORT ADMIN & OPERATNS	373,023.34	392,589.34	236,766.00	280,508.60	236,766.00	404,218.00	404,218.00	436,034.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 520	AIRPORT ENTERPRISE FUND								
DEPT 472	AIRPORT SPECIAL SERVICES								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	660.77	1,123.62		7,711.40				
51100-130	COMPREHENSVE LEAVE VALUE				26.98-				
511 TOTAL	SALARY & WAGES	660.77	1,123.62		7,684.42				
51900-160	HEALTH INSURANCE	21.97	171.56		261.78				
51900-170	PERS (RETIREMENT)	150.93	258.73		1,739.82				
519 TOTAL	BENEFIT EXPENSES	172.90	430.29		2,001.60				
51 TOTAL	PERSONNEL SERVICES	833.67	1,553.91		9,686.02				
52	SUPPLIES								
52000-202	OFFICE SUPPLIES				10.67				
52000-205	POSTAL SUPPLY & POSTAGE		977.40		113.07		200.00	200.00	200.00
520 TOTAL	GENERAL SUPPLIES		977.40		123.74		200.00	200.00	200.00
52 TOTAL	SUPPLIES		977.40		123.74		200.00	200.00	200.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	23,723.90	229,808.38		1,622,057.18		751,000.00	751,000.00	751,000.00
53000-321	CONFERENCES, MEETINGS				1,837.16				
53000-322	MILEAGE				772.84				
53000-396	TAXES/FEES	5,070.52	2,740.44						
530 TOTAL	MISCELLANEOUS SERVICES	28,794.42	232,548.82		1,624,667.18		751,000.00	751,000.00	751,000.00
53 TOTAL	OTHER SERVICES & CHARGES	28,794.42	232,548.82		1,624,667.18		751,000.00	751,000.00	751,000.00
DEPT 472 TOTAL	AIRPORT SPECIAL SERVICES	29,628.09	235,080.13		1,634,476.94		751,200.00	751,200.00	751,200.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 520	AIRPORT ENTERPRISE FUND								
DEPT 475	AIRPORT GROUNDS MAINT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES		2,233.31		1,067.27				
51100-111	TEMPORARY WAGES		211.22		63.37				
511 TOTAL	SALARY & WAGES		2,444.53		1,130.64				
51900-160	HEALTH INSURANCE		566.89		114.14				
51900-170	PERS (RETIREMENT)		519.75		235.23				
51900-173	PARS (PT RETIREMENT)		4.13		1.42				
519 TOTAL	BENEFIT EXPENSES		1,090.77		350.79				
51 TOTAL	PERSONNEL SERVICES		3,535.30		1,481.43				
52	SUPPLIES								
52000-202	OFFICE SUPPLIES	72.85	213.05				50.00	50.00	50.00
52000-205	POSTAL SUPPLY & POSTAGE	658.80							
52000-206	UNIFORMS	1,009.64	271.99		196.80				
52000-207	MAINTENANCE SUPPLIES	4,913.63	781.41		1,491.40				
52000-216	USE: GASOLINE & DIESEL	14,361.78	13,403.61	20,000.00	10,889.78	20,000.00	23,000.00	23,000.00	23,000.00
52000-217	VEHICLE MAINT PARTS	10,856.81	5,360.91	10,000.00	8,604.07	10,000.00	16,000.00	16,000.00	16,000.00
52000-218	COMMUNICATION EQUIPMENT	5,768.09							
52000-296	GARAGE VEHICLE SERVICES	21,293.78	14,517.53	12,464.00	15,470.00	12,464.00	20,363.00	20,363.00	20,363.00
52000-298	SNOW REMOVAL & MAINT CHG				33.13				
520 TOTAL	GENERAL SUPPLIES	58,935.38	34,548.50	42,464.00	36,685.18	42,464.00	59,413.00	59,413.00	59,413.00
52 TOTAL	SUPPLIES	58,935.38	34,548.50	42,464.00	36,685.18	42,464.00	59,413.00	59,413.00	59,413.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	93,333.50	35,292.09	50,000.00	82,752.95	50,000.00	60,000.00	60,000.00	60,000.00
53000-366	GENERAL FACILITIES MAINT	6,990.07	1,945.93	50,000.00	2,160.10	50,000.00	6,000.00	6,000.00	6,000.00
53000-390	PUBLIC UTILITIES	4,113.47	133.11	1,840.00	106.50	1,840.00	1,840.00	1,840.00	1,840.00
53000-396	TAXES/FEES				830.00				
530 TOTAL	MISCELLANEOUS SERVICES	104,437.04	37,371.13	101,840.00	85,849.55	101,840.00	67,840.00	67,840.00	67,840.00
53 TOTAL	OTHER SERVICES & CHARGES	104,437.04	37,371.13	101,840.00	85,849.55	101,840.00	67,840.00	67,840.00	67,840.00
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE	132.99							
54000-450	MACHINERY & EQUIPMENT	343.93	118.74	12,536.00	3,542.05	12,536.00	2,000.00	2,000.00	2,000.00
54000-499	DEPRECIATION	209,976.38	209,836.18				2,000.00	2,000.00	2,000.00
540 TOTAL	CAPITAL PURCHASES	210,453.30	209,954.92	12,536.00	3,542.05	12,536.00	4,000.00	4,000.00	4,000.00

FUND 520 AIRPORT ENTERPRISE FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
54	TOTAL CAPITAL OUTLAY	210,453.30	209,954.92	12,536.00	3,542.05	12,536.00	4,000.00	4,000.00	4,000.00
DEPT 475									
	TOTAL AIRPORT GROUNDS MAINT	373,825.72	285,409.85	156,840.00	127,558.21	156,840.00	131,253.00	131,253.00	131,253.00

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PUBLIC BUDGET ACCOUNTING
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FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 520	AIRPORT ENTERPRISE FUND								
DEPT 599	INTERFUND TRANSFERS								
59	INTERFUND TRANSFER								
59999-099	TRANSFERS OUT	57,838.00	57,547.00	57,166.00	57,166.00	57,166.00	126,698.00	126,698.00	126,698.00
599 TOTAL	INTERFUND TRANSFER	57,838.00	57,547.00	57,166.00	57,166.00	57,166.00	126,698.00	126,698.00	126,698.00
59 TOTAL	INTERFUND TRANSFER	57,838.00	57,547.00	57,166.00	57,166.00	57,166.00	126,698.00	126,698.00	126,698.00
DEPT 599 TOTAL	INTERFUND TRANSFERS	57,838.00	57,547.00	57,166.00	57,166.00	57,166.00	126,698.00	126,698.00	126,698.00
FUND 520 TOTAL *********	AIRPORT ENTERPRISE FUND	5,335,317.38	970,626.32	3,156,772.00	5,152,650.19	3,156,772.00	7,772,527.00	7,772,527.00	7,804,343.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 529 AIRPORT DEBT SERVICE Dpt Account # Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000								
39 OTHER FINANCING SOURCES								
000 39999-000 INTERFUND TRANSFERS	57,838.00	57,547.00	57,166.00		57,166.00	126,698.00	126,698.00	126,698.00
39 TOTAL OTHER FINANCING SOURCES	57,838.00	57,547.00	57,166.00		57,166.00	126,698.00	126,698.00	126,698.00
FUND 529 AIRPORT DEBT SERVICE	57,838.00	57,547.00	57,166.00		57,166.00	126,698.00	126,698.00	126,698.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 529	AIRPORT DEBT SERVICE								
DEPT 471	AIRPORT ADMIN & OPERATNS								
52	SUPPLIES								
52000-233	AIRPRT LOAN MNO-4-85-L-1	4,010.71	3,342.25	11,003.00	11,002.68	11,003.00	10,335.00	10,335.00	10,335.00
52000-236	AIRPRT LOAN MNO-4-98-L-4	18,680.78	17,326.57	46,163.00	46,162.01	46,163.00	46,363.00	46,363.00	46,363.00
520 TOTAL	GENERAL SUPPLIES	22,691.49	20,668.82	57,166.00	57,164.69	57,166.00	56,698.00	56,698.00	56,698.00
52 TOTAL	SUPPLIES	22,691.49	20,668.82	57,166.00	57,164.69	57,166.00	56,698.00	56,698.00	56,698.00
59	INTERFUND TRANSFER								
59000-498	DEBT SERVICE TERMINAL								
590 TOTAL	DEBT EXPENDITRUES						70,000.00	70,000.00	70,000.00
59 TOTAL	INTERFUND TRANSFER						70,000.00	70,000.00	70,000.00
DEPT 471 TOTAL	AIRPORT ADMIN & OPERATNS	22,691.49	20,668.82	57,166.00	57,164.69	57,166.00	126,698.00	126,698.00	126,698.00
FUND 529 TOTAL	AIRPORT DEBT SERVICE	22,691.49	20,668.82	57,166.00	57,164.69	57,166.00	126,698.00	126,698.00	126,698.00
		5,358,008.87	991,295.14	3,213,938.00	5,209,814.88	3,213,938.00	7,899,225.00	7,899,225.00	7,931,041.00

P.O. Box 1609, Mammoth Lakes, CA 93546
(760) 934-3813, fax (760) 934-3119

Town Council and Citizens of Mammoth Lakes:

Transportation Responsibilities

- Plan, develop, and operate a year-round, free public transportation system for visitors and residents of the Town of Mammoth Lakes.

Transportation Accomplishments During Fiscal Year 2007-08

- Dramatically expanded the Town's transit system services utilizing operational funds from Measure T.
- Initiated transit services in the renovated transit facility.
- Yearly ridership exceeded 250,000 riders. Trolley routes were averaging over 15,000 riders a month, Lift routes were over 5,000 riders a month, and Dial-A-Ride averaged 2,500 riders a month.
- Began operations with the Eastern Sierra Transit Authority (ESTA) as the Town's transit contractor.
- Coordinated with the Tourism and Recreation Department and the Public Arts Commission to put wraps on our six cut-a-way busses.
- Printed and distributed new transit maps in cooperation with Mammoth Mountain Ski Area (MMSA).
- New services: Expanded summer town trolley, the Old Mammoth Lift, The winter Lift, winter nightly trolley service and utilizing trolley for special events.

Transportation Department Personnel

- Bill Manning — Director of Airport and Transportation
- Scott Campbell — Assistant Airport Manager

Objectives for Fiscal Year 2008-09

- Continue expanded transit services
- Expand transit ridership
- Continue cooperation on transit issues with MMSA
- Work with ESTA on a short range transit plan
- Work with the Tourism and Recreation Department, MMSA, Mammoth Lakes Trails and Public Access (MLTPA), and ESTA on way-finding and signage systems
- Pursue grant opportunities for bus shelters

Local Transportation Commission

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Transportation & Transit Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Local Transportation Commission TDA Planning	$ 150,000	$ 200,000	33%
Local Transportation Commission RPA	$ 81,000	$ 91,000	12%
Subtotal Projects Revenues	$ 231,000	$ 291,000	26%
Total Revenue Appropriations	**$ 231,000**	**$ 291,000**	**26%**

Transportation & Transit Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
RPA	$ 80,767	$ 91,000	0%
RTP Update/Multi Modal	$ 150,000	$ 200,000	33%
Increase to LTC Fund Balance	$ 233	$ -	-100%
Total Expenditure Appropriations	**$ 231,000**	**$ 291,000**	**26%**

Transportation & Transit

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Transportation & Transit Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Local Transportation Commission TDA Transit	$ 375,000	$ 251,556	-33%
Transit & Transportation Fee	$ 44,380	$ 44,380	0%
Facility Rental Fees	$ 74,000	$ 48,756	-34%
Parks Maintenance Rental	$ 15,000	$ 15,000	0%
FTA Grant for Town Advance Facility Acquisition	$ 100,320	$ 108,680	8%
Subtotal Projects Revenues	$ 608,700	$ 468,372	-23%
Transit Reserve			
General Fund Tax Support	$ 855,983	$ 838,740	-2%
DIF Circulation	$ 67,315		-100%
Refurbishment Loan from Toursim	$ 198,988		-100%
Total Revenue Appropriations	**$ 1,730,986**	**$ 1,307,112**	**-24%**

Transportation & Transit Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Transit Facility Maintenance	$ 20,199	$ 21,774	8%
Transportation/Transit	$ 1,345,854	$ 1,161,658	-14%
Transit Facility Improvements	$ 266,313	$ -	-100%
ESTA Line of Credit	$ 80,000	$ -	-100%
Reduction of Prepaid Rent Liability	$ 15,000	$ 15,000	0%
Repayment of DIF Contribution		$ 108,680	100%
Contribution to Transit Reserve	$ 3,620	$ -	181%
Total Expenditure Appropriations	**$ 1,730,986**	**$ 1,307,112**	**-24%**

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 420 LTC PLANNING

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
33		INTERGOVERNMENT REVENUE								
000	33580-000	TDA PLANNING	17,783.22		150,000.00		150,000.00	200,000.00	200,000.00	200,000.00
000	33587-000	TDA TRANSIT	261,552.53							
000	33588-000	TDA RPA	108,192.24	120,407.43	81,000.00	114,535.84	81,000.00	91,000.00	91,000.00	91,000.00
33	TOTAL	INTERGOVERNMENT REVENUE	387,527.99	120,407.43	231,000.00	114,535.84	231,000.00	291,000.00	291,000.00	291,000.00
34		CHARGES FOR SERVICES								
000	34630-000	TRANSIT FEE	43,691.11							
34	TOTAL	CHARGES FOR SERVICES	43,691.11							
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	2,109.22	3,361.54-		3,428.46-				
000	36120-000	REFUNDS, REBATES, RE	30,000.00							
36	TOTAL	MISCELLANEOUS REVENUES	32,109.22	3,361.54-		3,428.46-				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	158,948.54	14,933.59						
39	TOTAL	OTHER FINANCING SOURCES	158,948.54	14,933.59						
FUND 420		LTC PLANNING	622,276.86	131,979.48	231,000.00	111,107.38	231,000.00	291,000.00	291,000.00	291,000.00

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PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 420 LTC PLANNING

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 511	STREETS (RPA)								
54	CAPITAL OUTLAY								
54110-110	REGULAR SALARIES				4,069.28				
54110-130	COMPREHENSVE LEAVE VALUE				9.61				
54110-160	HEALTH INSURANCE				436.39				
54110-170	PERS (RETIREMENT)				909.76				
54120-110	REGULAR SALARIES		37,394.91	25,183.00	33,639.58	25,183.00	23,532.00	23,532.00	23,532.00
54120-111	TEMPORARY WAGES		13.29						
54120-130	COMPREHENSVE LEAVE VALUE		.30-	2,103.00		2,103.00	2,713.00	2,713.00	2,713.00
54120-160	HEALTH INSURANCE		1,729.27	4,336.00	841.14	4,336.00	3,560.00	3,560.00	3,560.00
54120-164	WORKERS COMP INSURANCE		231.05	483.00	692.87	483.00	626.00	626.00	626.00
54120-170	PERS (RETIREMENT)		12,478.68	5,758.00	6,692.26	5,758.00	5,324.00	5,324.00	5,324.00
54120-202	OFFICE SUPPLIES		10.89						
54120-205	POSTAL SUPPLY & POSTAGE		71.59						
54120-310	CONTRACTUAL SERVICES		6,740.67						
54120-321	CONFERENCES, MEETINGS		83.12						
54120-461	COMPUTER SOFTWARE				7,157.26				
54121-110	REGULAR SALARIES			28,222.00	24,142.58	28,222.00	35,960.00	35,960.00	35,960.00
54121-111	TEMPORARY WAGES				1,774.89				
54121-130	COMPREHENSVE LEAVE VALUE			1,639.00	1,653.44	1,639.00	1,840.00	1,840.00	1,840.00
54121-160	HEALTH INSURANCE			6,172.00	2,234.16	6,172.00	8,621.00	8,621.00	8,621.00
54121-164	WORKERS COMP INSURANCE			189.00	271.89	189.00	319.00	319.00	319.00
54121-170	PERS (RETIREMENT)			6,682.00	5,472.55	6,682.00	8,505.00	8,505.00	8,505.00
54121-173	PARS (PT RETIREMENT)				34.68				
54121-310	CONTRACTUAL SERVICES				12,997.37				
54130-110	REGULAR SALARIES		2,000.00						
54150-110	REGULAR SALARIES		6,028.31		1,826.41				
54150-130	COMPREHENSVE LEAVE VALUE				32.04				
54150-160	HEALTH INSURANCE		840.69		93.35				
54150-170	PERS (RETIREMENT)		1,384.05		454.34				
54150-203	MISCELLANEOUS SUPPLIES				45.81				
54150-310	CONTRACTUAL SERVICES		302.14		1,227.03				
54150-322	MILEAGE				298.96				
54150-330	TRAINING & EDUCATION				876.68				
54150-369	EQUIP MAINT AGREEMENTS		663.62						
54160-110	REGULAR SALARIES		14,000.00						
54170-110	REGULAR SALARIES		10,474.40						
54170-160	HEALTH INSURANCE		672.80						
54170-170	PERS (RETIREMENT)		2,126.43						
541 TOTAL	CAPITAL IMPROVEMENTS		97,245.61	80,767.00	107,884.33	80,767.00	91,000.00	91,000.00	91,000.00
54 TOTAL	CAPITAL OUTLAY		97,245.61	80,767.00	107,884.33	80,767.00	91,000.00	91,000.00	91,000.00
DEPT 511 TOTAL	STREETS (RPA)		97,245.61	80,767.00	107,884.33	80,767.00	91,000.00	91,000.00	91,000.00

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FISCAL YEAR: 2009

FUND 420 LTC PLANNING

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 512	STREETS (PPM)								
54	CAPITAL OUTLAY								
54120-110	REGULAR SALARIES		7,654.55		810.32-				
54120-111	TEMPORARY WAGES				113.89				
54120-113	OVERTIME WAGES		445.05		208.32				
54120-160	HEALTH INSURANCE		706.91		167.90-				
54120-170	PERS (RETIREMENT)		1,822.04		186.58-				
54120-173	PARS (PT RETIREMENT)				2.23				
54120-310	CONTRACTUAL SERVICES		24,105.32	30,000.00	31,500.93	30,000.00			
54120-461	COMPUTER SOFTWARE			10,000.00		10,000.00			
54121-110	REGULAR SALARIES			6,030.00	10,036.61	6,030.00	6,861.00	6,861.00	6,861.00
54121-111	TEMPORARY WAGES				162.71				
54121-130	COMPREHENSVE LEAVE VALUE			539.00	195.02-	539.00	587.00	587.00	587.00
54121-160	HEALTH INSURANCE			1,271.00	867.37	1,271.00	1,246.00	1,246.00	1,246.00
54121-164	WORKERS COMP INSURANCE			58.00	83.91	58.00	92.00	92.00	92.00
54121-170	PERS (RETIREMENT)			1,397.00	2,281.70	1,397.00	1,572.00	1,572.00	1,572.00
54121-173	PARS (PT RETIREMENT)				3.18				
54121-310	CONTRACTUAL SERVICES			86,701.00	409.90	86,701.00	100,000.00	100,000.00	100,000.00
54130-461	COMPUTER SOFTWARE			3,000.00	1,451.18	3,000.00			
54150-110	REGULAR SALARIES			7,701.00	6,813.53	7,701.00	8,715.00	8,715.00	8,715.00
54150-130	COMPREHENSVE LEAVE VALUE			582.00	429.08	582.00	625.00	625.00	625.00
54150-160	HEALTH INSURANCE			908.00	443.03	908.00	1,003.00	1,003.00	1,003.00
54150-164	WORKERS COMP INSURANCE			82.00	117.26	82.00	131.00	131.00	131.00
54150-170	PERS (RETIREMENT)			1,731.00	1,550.58	1,731.00	1,974.00	1,974.00	1,974.00
54150-310	CONTRACTUAL SERVICES				7,915.00		77,194.00	77,194.00	77,194.00
54170-310	CONTRACTUAL SERVICES				10,626.73				
541 TOTAL	CAPITAL IMPROVEMENTS		34,733.87	150,000.00	73,657.32	150,000.00	200,000.00	200,000.00	200,000.00
54 TOTAL	CAPITAL OUTLAY		34,733.87	150,000.00	73,657.32	150,000.00	200,000.00	200,000.00	200,000.00
DEPT 512 TOTAL	STREETS (PPM)		34,733.87	150,000.00	73,657.32	150,000.00	200,000.00	200,000.00	200,000.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 425 TRANSPORTATION/TRANSIT

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
33		INTERGOVERNMENT REVENUE								
000	33141-000	FTA GRANT		776,699.00	100,320.00		100,320.00	108,680.00	108,680.00	108,680.00
000	33586-000	TDA LTF REVENUE		200,000.00	375,000.00		375,000.00	197,160.00	197,160.00	197,160.00
000	33587-000	TDA TRANSIT		328,668.96				54,396.00	54,396.00	54,396.00
33	TOTAL	INTERGOVERNMENT REVENUE		1,305,367.96	475,320.00		475,320.00	360,236.00	360,236.00	360,236.00
34		CHARGES FOR SERVICES								
000	34630-000	TRANSIT FEE		45,348.08	44,380.00	32,810.57	44,380.00	44,380.00	44,380.00	44,380.00
000	34720-000	FACILITY RENTAL FEES		9,000.00	74,000.00	47,041.00	74,000.00	63,756.00	63,756.00	63,756.00
34	TOTAL	CHARGES FOR SERVICES		54,348.08	118,380.00	79,851.57	118,380.00	108,136.00	108,136.00	108,136.00
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE				4,967.80				
000	36121-000	COMMUTER REVENUE				2,300.63				
36	TOTAL	MISCELLANEOUS REVENUES				7,268.43				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS		640,338.49	923,298.00		923,298.00	899,867.00	890,191.00	838,740.00
39	TOTAL	OTHER FINANCING SOURCES		640,338.49	923,298.00		923,298.00	899,867.00	890,191.00	838,740.00
FUND 425		TRANSPORTATION/TRANSIT		2,000,054.53	1,516,998.00	87,120.00	1,516,998.00	1,368,239.00	1,358,563.00	1,307,112.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 425 TRANSPORTATION/TRANSIT

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 459	FACILITIES MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES			9,973.00	13,567.91	9,973.00	11,579.00	11,579.00	11,579.00
51100-130	COMPREHENSVE LEAVE VALUE			1,051.00		1,051.00	1,114.00	1,114.00	1,114.00
511 TOTAL	SALARY & WAGES			11,024.00	13,567.91	11,024.00	12,693.00	12,693.00	12,693.00
51900-160	HEALTH INSURANCE			1,681.00	2,465.61	1,681.00	1,860.00	1,860.00	1,860.00
51900-164	WORKERS COMP INSURANCE			210.00	301.58	210.00	341.00	341.00	341.00
51900-170	PERS (RETIREMENT)			2,284.00	3,065.55	2,284.00	2,640.00	2,640.00	2,640.00
519 TOTAL	BENEFIT EXPENSES			4,175.00	5,832.74	4,175.00	4,841.00	4,841.00	4,841.00
51 TOTAL	PERSONNEL SERVICES			15,199.00	19,400.65	15,199.00	17,534.00	17,534.00	17,534.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES			5,000.00	1,223.60	5,000.00	4,000.00	4,000.00	4,000.00
53000-396	TAXES/FEES				240.00		240.00	240.00	240.00
530 TOTAL	MISCELLANEOUS SERVICES			5,000.00	1,463.60	5,000.00	4,240.00	4,240.00	4,240.00
53 TOTAL	OTHER SERVICES & CHARGES			5,000.00	1,463.60	5,000.00	4,240.00	4,240.00	4,240.00
DEPT 459 TOTAL	FACILITIES MAINTENANCE			20,199.00	20,864.25	20,199.00	21,774.00	21,774.00	21,774.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 425 TRANSPORTATION/TRANSIT

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 515	TRANSIT SERVICES								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES		20,218.24	80,889.00	104,821.71	80,889.00	62,467.00	62,467.00	62,467.00
51100-111	TEMPORARY WAGES		154.90		2,893.23				
51100-130	COMPREHENSVE LEAVE VALUE		2,235.23	7,168.00	2,981.75	7,168.00	5,448.00	5,448.00	5,448.00
511 TOTAL	SALARY & WAGES		22,608.37	88,057.00	110,696.69	88,057.00	67,915.00	67,915.00	67,915.00
51900-160	HEALTH INSURANCE		1,987.72	13,144.00	5,670.91	13,144.00	8,947.00	8,947.00	8,947.00
51900-164	WORKERS COMP INSURANCE		179.94	1,555.00	2,231.89	1,555.00	1,327.00	1,327.00	1,327.00
51900-170	PERS (RETIREMENT)		4,316.36	18,773.00	21,410.13	18,773.00	14,166.00	14,166.00	14,166.00
51900-173	PARS (PT RETIREMENT)		3.03		60.49				
519 TOTAL	BENEFIT EXPENSES		6,487.05	33,472.00	29,373.42	33,472.00	24,440.00	24,440.00	24,440.00
51 TOTAL	PERSONNEL SERVICES		29,095.42	121,529.00	140,070.11	121,529.00	92,355.00	92,355.00	92,355.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES		327.76	500.00	703.97	500.00	750.00	750.00	750.00
52000-205	POSTAL SUPPLY & POSTAGE		18.05	75.00	273.61	75.00	250.00	250.00	250.00
52000-207	MAINTENANCE SUPPLIES		16.08		733.81				
52000-216	USE: GASOLINE & DIESEL			100,000.00		100,000.00			
52000-218	COMMUNICATION EQUIPMENT				318.28				
52000-296	GARAGE VEHICLE SERVICES		46,594.21	86,000.00	243,794.18	86,000.00	276,447.00	276,447.00	276,447.00
52000-299	VEHICLE/EQUIP REPLAC CHG			101,000.00	104,262.64	101,000.00	109,696.00	109,696.00	109,696.00
520 TOTAL	GENERAL SUPPLIES		46,956.10	287,575.00	350,086.49	287,575.00	387,143.00	387,143.00	387,143.00
52 TOTAL	SUPPLIES		46,956.10	287,575.00	350,086.49	287,575.00	387,143.00	387,143.00	387,143.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES		360,989.20	813,000.00	478,740.64	813,000.00	627,160.00	627,160.00	627,160.00
53000-321	CONFERENCES, MEETINGS				1,005.00				
53000-322	MILEAGE				450.06				
53000-340	ADVERTISING/LEGAL NOTICE		300.00		9,305.08		25,000.00	25,000.00	25,000.00
53000-346	MARKETING ADVERTISING			40,000.00		40,000.00			
53000-381	ESTA LINE OF CREDIT			120,000.00	34.90	120,000.00			
53000-390	PUBLIC UTILITIES		5,883.97	30,000.00	8,971.81	30,000.00	30,000.00	30,000.00	30,000.00
53000-896	STREET SIGN REPLACEMENT				5,104.67				
530 TOTAL	MISCELLANEOUS SERVICES		367,173.17	1,003,000.00	503,612.16	1,003,000.00	682,160.00	682,160.00	682,160.00
53 TOTAL	OTHER SERVICES & CHARGES		367,173.17	1,003,000.00	503,612.16	1,003,000.00	682,160.00	682,160.00	682,160.00
54	CAPITAL OUTLAY								
54000-429	IMPROVEMENTS (BUILDING)		18,015.23	266,313.00	250,004.75	266,313.00			

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 425 TRANSPORTATION/TRANSIT

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
54000-430	IMPROVEMENTS (NON-BUILD)		8,390.04	100,000.00	42,528.95	100,000.00			
54000-450	MACHINERY & EQUIPMENT		50,083.88		4,246.96				
54000-455	MOTOR VEHICLES		1,026,701.81	3,750.00		3,750.00			
540 TOTAL	CAPITAL PURCHASES		1,103,190.96	370,063.00	296,780.66	370,063.00			
54100-896	STREET SIGN REPLACEMENT				34.26				
541 TOTAL	CAPITAL IMPROVEMENTS				34.26				
54 TOTAL	CAPITAL OUTLAY		1,103,190.96	370,063.00	296,814.92	370,063.00			
DEPT 515 TOTAL	TRANSIT SERVICES		1,546,415.65	1,782,167.00	1,290,583.68	1,782,167.00	1,161,658.00	1,161,658.00	1,161,658.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 425	TRANSPORTATION/TRANSIT								
DEPT 599	INTERFUND TRANSFERS								
59	INTERFUND TRANSFER								
59999-099	TRANSFERS OUT		14,933.59				108,680.00	108,680.00	108,680.00
599 TOTAL	INTERFUND TRANSFER		14,933.59				108,680.00	108,680.00	108,680.00
59 TOTAL	INTERFUND TRANSFER		14,933.59				108,680.00	108,680.00	108,680.00
DEPT 599 TOTAL	INTERFUND TRANSFERS		14,933.59				108,680.00	108,680.00	108,680.00
FUND 425 TOTAL	TRANSPORTATION/TRANSIT	628,030.68	1,760,692.41	2,033,133.00	1,492,989.58	2,033,133.00	1,583,112.00	1,583,112.00	1,583,112.00

Town Manager Department (760) 934-8989
P.O. Box 1609, Mammoth Lakes, California 93546

Workforce Housing

Town Council and Citizens of Mammoth Lakes:

Responsibilities

This department provides both planning and financial tools to make affordable & employee housing a reality in Mammoth Lakes. Funding is allocated from one half of the Transient Occupancy Tax (T.O.T.) rate increase that was effective July 1, 2002. This represents 7.7% of the entire T.O.T. revenue. This funding has made it possible for the Town to move forward in finding solutions for this community priority, including financing housing development projects and providing operating funds for Mammoth Lakes Housing, Inc. (MLH).

Accomplishments During Fiscal Year 2007-08

The Aspen Village at Mammoth Creek project, located on Old Mammoth Road adjacent to Snowcreek Athletic Club, consists of forty-eight (48) apartments and twenty-four (24) purchasable town homes. The apartment potion of the project is complete and the town home portion of the project is under construction. The MLH Operating Budget, supported by this Town Budget, provides staffing to attain financing for these projects and manage the development and construction activities. In addition, a $900,000 loan from the Town of Mammoth Lakes is subsidizing the town home portion of the project.

The forty (40) unit workforce housing project that resulted from a Town/MLH/Intrawest partnership was completed. The project consists of three- and four-bedroom purchasable town homes located on the Sierra Star golf course near Main Street and Joaquin. MLH staff has worked with Intrawest on the on-going sales of these units to Mammoth Lakes Workforce.

MLH completed a 16 unit project located on Town-owned property at the corner of Lupin Street and Dorrance Drive. This 16-unit rental project includes an existing duplex that is currently housing two families who work in the community. Additionally, fourteen (14) apartment units were built on the 1-acre parcel located at the corner of Manzanita and Main streets. The two projects, which are being financed jointly, received their first grant of $3.5 million from the HOME Investment Partnership Program in December 2004, with $4.4 million in multi-family

bond financing and $3.2 million in low-income housing tax credits being awarded in the 05/06 fiscal year.

The Mammoth Lakes Homebuyer Assistance Program and the Mono County Homebuyer Assistance Program were established in the 05/06 fiscal year. In 07/08 fiscal year these programs were successful in lending approximately $1.1 million in down payment assistance funds.

Department Personnel

Mammoth Lakes Housing, Inc. has an Executive Director and three staff members. The MLH operating budget is responsible for staff salaries and compensation. The support for MLH is indicated in the "Contractual and Other Services" line item. In addition, Community Development Department staff members have a portion of their salaries paid from this budget, indicated in the "Personnel Expenditures" line item.

Objectives for Fiscal Year 2008-09

Budgeted expenditures include continued funding of the Town contract with Mammoth Lakes Housing, Inc. and other expenditures related to the nonprofit's operations, housing acquisition and/or construction, and operating costs for existing Town-owned housing. The Aspen Village town homes will be completed in the 08-09 Fiscal Year. In addition, MLH will start the design process for the next workforce housing development.

The budget has available $30,000 for the Housing Element Update, which will help to outline the needs of the Community. MLH will continue its Homebuyer Assistance Program activities for the Town and Mono County. MLH will continue to work to acquire and rehabilitate existing housing stock.

Workforce Housing

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Workforce Housing Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Subtotal Affordable & Employee Housing Revenues	$ -	$ -	0%
General Fund Tax Support *	$ 855,983	$ 806,876	-6%
Draw Down of Housing Reserves		$ -	100%
Total Revenue Appropriations	**$ 855,983**	**$ 806,876**	**-6%**

Workforce Housing Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Planning & Housing Personnel Expenditures	$ 79,621	$ 87,362	10%
Planning & Housing Contractual & Other Services	$ 345,825	$ 416,545	20%
Existing Housing Expenditures	$ 14,577		-100%
Housing Land-Debt Service	$ 272,600	$ 272,600	0%
Housing First Responder Home Equity Program	$ 100,000		0%
Funding avaliable for Housing Element		$ 30,369	100%
Acquisition/Reserve	$ 43,360	$ -	-100%
Total Expenditure Appropriations	**$ 855,983**	**$ 806,876**	**-6%**

* The General Fund Tax Support is equal to 1/12 of the T.O.T. rate of 12%. For Fiscal Year 2007-08 the support is 1/13 of the T.O.T. rate of 13%.

If 14,577 L'brie removed from Housing to GF and assume 5,000 rental revenue
Assume 15% Housing contract increase

Proposed budget had 160,000 available for housing element—will wait for quotes and return to council for approval and funding mechanism

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 465 WORKFORCE HOUSING

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
33		INTERGOVERNMENT REVENUE								
000	33460-000	CDBG STATE GRANT	1,000,000.00	248,047.00		285,591.00				
000	33462-000	STIP MAIN STREET SIG	540,000.00							
000	33463-000	JOBS/HOUSING GRANT	238,422.00							
33	TOTAL	INTERGOVERNMENT REVENUE	1,778,422.00	248,047.00		285,591.00				
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE	6,875.00							
36	TOTAL	MISCELLANEOUS REVENUES	6,875.00							
39		OTHER FINANCING SOURCES								
000	39110-000	SALE GENERAL FIXED A	1,350,000.00							
000	39999-000	INTERFUND TRANSFERS	891,997.14	753,109.45	855,983.00		855,983.00	899,867.00	890,191.00	806,876.00
39	TOTAL	OTHER FINANCING SOURCES	2,241,997.14	753,109.45	855,983.00		855,983.00	899,867.00	890,191.00	806,876.00
FUND 465		WORKFORCE HOUSING	4,027,294.14	1,001,156.45	855,983.00	285,591.00	855,983.00	899,867.00	890,191.00	806,876.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 465 WORKFORCE HOUSING

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 419	PLANNING & ZONING CURRNT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	81,822.76	9,908.08	53,335.00	8,208.31	53,335.00	58,522.00	58,522.00	58,776.00
51100-130	COMPREHENSVE LEAVE VALUE	8,811.58-	6,376.82	4,292.00	8,249.90-	4,292.00	4,773.00	4,773.00	4,793.00
51100-199	EMPLOYEE OVERHEAD COSTS	13,929.54	1,817.14		8,977.62				
511 TOTAL	SALARY & WAGES	86,940.72	18,102.04	57,627.00	8,936.03	57,627.00	63,295.00	63,295.00	63,569.00
51900-160	HEALTH INSURANCE	4,700.14	1,202.13	9,439.00	777.33	9,439.00	10,087.00	10,087.00	10,087.00
51900-164	WORKERS COMP INSURANCE	228.00	110.30	231.00	330.89	231.00	388.00	388.00	278.00
51900-170	PERS (RETIREMENT)	14,443.91	2,298.33	12,324.00	1,857.08	12,324.00	13,369.00	13,369.00	13,428.00
519 TOTAL	BENEFIT EXPENSES	19,372.05	3,610.76	21,994.00	2,965.30	21,994.00	23,844.00	23,844.00	23,793.00
51 TOTAL	PERSONNEL SERVICES	106,312.77	21,712.80	79,621.00	11,901.33	79,621.00	87,139.00	87,139.00	87,362.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES		1,095.88		277.16		500.00	500.00	500.00
52000-205	POSTAL SUPPLY & POSTAGE	55.43		325.00		325.00	325.00	325.00	325.00
520 TOTAL	GENERAL SUPPLIES	55.43	1,095.88	325.00	277.16	325.00	825.00	825.00	825.00
52 TOTAL	SUPPLIES	55.43	1,095.88	325.00	277.16	325.00	825.00	825.00	825.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	2,065,596.66	669,001.00	345,100.00	624,891.00	345,100.00	525,100.00	525,100.00	445,689.00
53000-311	EMP ASSISTANCE			100,000.00		100,000.00			
53000-321	CONFERENCES, MEETINGS	556.49	23.14		115.66				
53000-330	TRAINING & EDUCATION		1.64						
53000-340	ADVERTISING/LEGAL NOTICE	438.58	355.60	400.00	46.25	400.00	400.00	400.00	400.00
53000-341	PRINTING & REPRODUCTIONS	27.62							
53000-345	MUNICIPAL ELECTION		13,215.88						
53000-396	TAXES/FEES	2,384.50							
530 TOTAL	MISCELLANEOUS SERVICES	2,069,003.85	682,597.26	445,500.00	625,052.91	445,500.00	525,500.00	525,500.00	446,089.00
53 TOTAL	OTHER SERVICES & CHARGES	2,069,003.85	682,597.26	445,500.00	625,052.91	445,500.00	525,500.00	525,500.00	446,089.00
DEPT 419 TOTAL	PLANNING & ZONING CURRNT	2,175,372.05	705,405.94	525,446.00	637,231.40	525,446.00	613,464.00	613,464.00	534,276.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 465 WORKFORCE HOUSING

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 599	INTERFUND TRANSFERS								
59	INTERFUND TRANSFER								
59999-099	TRANSFERS OUT	559,163.00	366,100.00	272,600.00	272,600.00	272,600.00	272,600.00	272,600.00	272,600.00
599 TOTAL	INTERFUND TRANSFER	559,163.00	366,100.00	272,600.00	272,600.00	272,600.00	272,600.00	272,600.00	272,600.00
59 TOTAL	INTERFUND TRANSFER	559,163.00	366,100.00	272,600.00	272,600.00	272,600.00	272,600.00	272,600.00	272,600.00
DEPT 599 TOTAL	INTERFUND TRANSFERS	559,163.00	366,100.00	272,600.00	272,600.00	272,600.00	272,600.00	272,600.00	272,600.00
FUND 465 TOTAL *********	WORKFORCE HOUSING	2,745,968.47	1,083,665.08	855,983.00	920,474.99	855,983.00	900,641.00	886,064.00	806,876.00
		2,745,968.47	1,083,665.08	855,983.00	920,474.99	855,983.00	900,641.00	886,064.00	806,876.00

Public Works Department (760) 934-8989
P.O. Box 1609, Mammoth Lakes, California 93546

Garage Services

Town Council and Citizens of Mammoth Lakes:

Responsibilities

The Garage Services division maintains the Town's fleet, which includes snow removal equipment, trucks, street sweepers, Trolleys, Transit Buses, Police vehicles, and other specialty equipment. These services range from changing the oil and rotating the tires to complete overhauls. In addition, the division maintains the vehicle fleets for the Mammoth Lakes Fire Protection District, Mono County and the Mammoth Unified School District, Mono City Fire Department and ESTA, on an annual contract basis. All costs associated with maintaining these fleets are charged back to the government entity or department receiving the services.

During storm periods, the Garage Services staff assists in snow removal by operating snow removal equipment.

Accomplishments During Fiscal Year 2007-08

Last year the division acquired:

- One 1 Ton Truck
- One Police K-9 Unit
- One Police SUV
- One Asphalt Patch Truck
- One Loader, Bucket, and Blade
- One Pneumatic Roller

Department Personnel

See Public Works Department.

Objectives for Fiscal Year 2008-09

This year the division will purchase from the vehicle acquisition fund the following vehicles:

- One ½ Ton Pick-up W/ Camper Shell
- One Traffic Radar Unit
- One Utility Trailer

Ongoing debt service is funding prior year's purchases. Lease payments for equipment purchased in prior years:

• Loader	$ 61,515
• Snow Blower	$ 45,592
• 2 Loaders, Blower, Blade	$148,003
• Pavement Machine	$ 98,690
• Pneumatic Compactor	$ 21,358
• Trackless Equipment	$ 21,668

Garage Services

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Garage Services Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Other Governments Garage Services Revenue	$ 249,500	$ 301,966	21%
Interest	$ 90,479	$ 62,000	-31%
Sale of Fixed Assets	$ -	$ -	0%
Subtotal Garage Services Revenues	$ 339,979	$ 363,966	7%
Garage Vehicle/Equipment Service Charge	$ 552,900	$ 882,210	60%
Department Paid Additions to the Fleet	$ -	$ 396,826	100%
Garage Replacement Charge	$ 798,796	$ 808,830	1%
Contribution from Vehicle Replacement Set Aside	$ 677,000	$ 88,200	-87%
Total Revenue Appropriations	**$ 2,368,675**	**$ 2,540,032**	**7%**

Garage Services Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Town Department Garage Services	$ 153,600	$ 354,500	131%
General Corporate Yard Maintenance	$ 598,579	$ 619,897	4%
Other Governments Garage Services	$ 140,700	$ 145,000	3%
Vehicle/Equipment Replacement	$ 677,000	$ 485,026	-28%
Vehicle/Equipment Future Replacement	$ 798,796	$ 870,830	9%
Contribution to Gas Tax Fund Overhead Charges		$ 64,779	100%
Total Expenditure Appropriations	**$ 2,368,675**	**$ 2,540,032**	**7%**

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 910 VEHICLE SERVICE FUND

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
34		CHARGES FOR SERVICES								
000	34001-000	CHARGES FOR SERVICES	522,235.15	761,149.99	552,900.00	1,043,446.88	552,900.00	882,870.00	882,870.00	882,210.00
000	34002-000	VEH/EQUIP REPLACMENT	970,021.40	2,103,869.66	798,796.00	790,096.92	798,796.00	808,830.00	808,830.00	808,830.00
000	34004-000	DEPT PAID ADDN TO FL						396,826.00	396,826.00	396,826.00
000	34183-000	GARAGE-OTHER GOVTS M		477.04				32,590.00	32,590.00	32,590.00
000	34184-000	GARAGE-INYO-MONO TRA				22,064.01				
000	34185-000	GARAGE SERVICES:COUN	45,632.18	37,016.34	41,500.00	35,363.80	41,500.00	32,703.00	32,703.00	32,703.00
000	34188-000	GARAGE SERVICES: MLF	51,516.21	46,473.12	76,800.00	85,736.83	76,800.00	89,906.00	89,906.00	89,906.00
000	34189-000	GARAGE: SCHOOLS	124,734.49	131,348.96	131,200.00	141,972.19	131,200.00	146,767.00	146,767.00	146,767.00
34	TOTAL	CHARGES FOR SERVICES	1,714,139.43	3,080,335.11	1,601,196.00	2,118,680.63	1,601,196.00	2,390,492.00	2,390,492.00	2,389,832.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	163,101.47	258,425.82	90,479.00	222,201.17	90,479.00	62,000.00	62,000.00	62,000.00
000	36120-000	REFUNDS, REBATES, RE	4,941.39	2,331.53		16,210.39				
36	TOTAL	MISCELLANEOUS REVENUES	168,042.86	260,757.35	90,479.00	238,411.56	90,479.00	62,000.00	62,000.00	62,000.00
39		OTHER FINANCING SOURCES								
000	39110-000	SALE GENERAL FIXED A	48,926.00	50,000.00		10,227.00				
000	39999-000	INTERFUND TRANSFERS	43,376.56	23,888.28		67,280.64				
39	TOTAL	OTHER FINANCING SOURCES	92,302.56	73,888.28		77,507.64				
FUND 910		VEHICLE SERVICE FUND	1,974,484.85	3,414,980.74	1,691,675.00	2,434,599.83	1,691,675.00	2,452,492.00	2,452,492.00	2,451,832.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 910	VEHICLE SERVICE FUND								
DEPT 423	PUBLIC SAFETY GARAGE								
52	SUPPLIES								
52000-216	USE: GASOLINE & DIESEL	52,507.26	54,937.03	50,000.00	62,712.13	50,000.00	55,000.00	55,000.00	55,000.00
52000-217	VEHICLE MAINT PARTS	49,115.80	58,150.69	35,000.00	44,904.90	35,000.00	40,000.00	40,000.00	40,000.00
520 TOTAL	GENERAL SUPPLIES	101,623.06	113,087.72	85,000.00	107,617.03	85,000.00	95,000.00	95,000.00	95,000.00
52 TOTAL	SUPPLIES	101,623.06	113,087.72	85,000.00	107,617.03	85,000.00	95,000.00	95,000.00	95,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	839.00	1,379.22	2,000.00	84.00	2,000.00	2,000.00	2,000.00	2,000.00
53000-331	PUBLICATION/SUBSCRIPTION			500.00		500.00	500.00	500.00	500.00
530 TOTAL	MISCELLANEOUS SERVICES	839.00	1,379.22	2,500.00	84.00	2,500.00	2,500.00	2,500.00	2,500.00
53 TOTAL	OTHER SERVICES & CHARGES	839.00	1,379.22	2,500.00	84.00	2,500.00	2,500.00	2,500.00	2,500.00
54	CAPITAL OUTLAY								
54000-450	MACHINERY & EQUIPMENT	1,051.14		1,000.00		1,000.00			
540 TOTAL	CAPITAL PURCHASES	1,051.14		1,000.00		1,000.00			
54 TOTAL	CAPITAL OUTLAY	1,051.14		1,000.00		1,000.00			
DEPT 423 TOTAL	PUBLIC SAFETY GARAGE	103,513.20	114,466.94	88,500.00	107,701.03	88,500.00	97,500.00	97,500.00	97,500.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 910 VEHICLE SERVICE FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 425	GENERAL FLEET GARAGE								
52	SUPPLIES								
52000-203	MISCELLANEOUS SUPPLIES			100.00		100.00			
52000-216	USE: GASOLINE & DIESEL	28,731.34	33,465.51	20,000.00	108,652.23	20,000.00	25,000.00	25,000.00	25,000.00
52000-217	VEHICLE MAINT PARTS	26,445.88	40,837.85	20,000.00	72,585.67	20,000.00	10,000.00	10,000.00	10,000.00
520 TOTAL	GENERAL SUPPLIES	55,177.22	74,303.36	40,100.00	181,237.90	40,100.00	35,000.00	35,000.00	35,000.00
52 TOTAL	SUPPLIES	55,177.22	74,303.36	40,100.00	181,237.90	40,100.00	35,000.00	35,000.00	35,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	500.00	159.00	500.00		500.00	500.00	500.00	500.00
53000-330	TRAINING & EDUCATION			500.00		500.00			
530 TOTAL	MISCELLANEOUS SERVICES	500.00	159.00	1,000.00		1,000.00	500.00	500.00	500.00
53 TOTAL	OTHER SERVICES & CHARGES	500.00	159.00	1,000.00		1,000.00	500.00	500.00	500.00
54	CAPITAL OUTLAY								
54000-450	MACHINERY & EQUIPMENT			500.00		500.00			
540 TOTAL	CAPITAL PURCHASES			500.00		500.00			
54 TOTAL	CAPITAL OUTLAY			500.00		500.00			
DEPT 425 TOTAL	GENERAL FLEET GARAGE	55,677.22	74,462.36	41,600.00	181,237.90	41,600.00	35,500.00	35,500.00	35,500.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
FUND 910	VEHICLE SERVICE FUND								
DEPT 429	VEHICLE/EQUIP REPLACEMNT								
54	CAPITAL OUTLAY								
54000-450	MACHINERY & EQUIPMENT	119,726.90	38,560.09	807,000.00	915,518.81	807,000.00	450,026.00	450,026.00	450,026.00
54000-455	MOTOR VEHICLES	99,127.94-		70,000.00	126,678.37	70,000.00	35,000.00	35,000.00	35,000.00
54000-459	LOSS ON ASSET DISPOSAL	13,370.19	13,371.27						
54000-499	DEPRECIATION	542,891.73	646,141.33						
540 TOTAL	CAPITAL PURCHASES	576,860.88	698,072.69	877,000.00	1,042,197.18	877,000.00	485,026.00	485,026.00	485,026.00
54 TOTAL	CAPITAL OUTLAY	576,860.88	698,072.69	877,000.00	1,042,197.18	877,000.00	485,026.00	485,026.00	485,026.00
DEPT 429 TOTAL	VEHICLE/EQUIP REPLACEMNT	576,860.88	698,072.69	877,000.00	1,042,197.18	877,000.00	485,026.00	485,026.00	485,026.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 910 VEHICLE SERVICE FUND Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 431	PARKS MAINTENANCE GARAGE								
52	SUPPLIES								
52000-216	USE: GASOLINE & DIESEL			8,000.00	18,266.81	8,000.00	10,000.00	10,000.00	10,000.00
52000-217	VEHICLE MAINT PARTS			15,000.00	23,159.83	15,000.00	15,000.00	15,000.00	15,000.00
520 TOTAL	GENERAL SUPPLIES			23,000.00	41,426.64	23,000.00	25,000.00	25,000.00	25,000.00
52 TOTAL	SUPPLIES			23,000.00	41,426.64	23,000.00	25,000.00	25,000.00	25,000.00
54	CAPITAL OUTLAY								
54000-450	MACHINERY & EQUIPMENT			500.00		500.00	500.00	500.00	500.00
540 TOTAL	CAPITAL PURCHASES			500.00		500.00	500.00	500.00	500.00
54 TOTAL	CAPITAL OUTLAY			500.00		500.00	500.00	500.00	500.00
DEPT 431 TOTAL	PARKS MAINTENANCE GARAGE			23,500.00	41,426.64	23,500.00	25,500.00	25,500.00	25,500.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 910 VEHICLE SERVICE FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 433	MONO COUNTY SCHOOLS								
52	SUPPLIES								
52000-216	USE: GASOLINE & DIESEL	6,989.50	7,584.75	7,000.00	10,595.95	7,000.00	7,500.00	7,500.00	7,500.00
520 TOTAL	GENERAL SUPPLIES	6,989.50	7,584.75	7,000.00	10,595.95	7,000.00	7,500.00	7,500.00	7,500.00
52 TOTAL	SUPPLIES	6,989.50	7,584.75	7,000.00	10,595.95	7,000.00	7,500.00	7,500.00	7,500.00
DEPT 433 TOTAL	MONO COUNTY SCHOOLS	6,989.50	7,584.75	7,000.00	10,595.95	7,000.00	7,500.00	7,500.00	7,500.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 910 VEHICLE SERVICE FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 434	MONO COUNTY GARAGE								
52	SUPPLIES								
52000-216	USE: GASOLINE & DIESEL	26,657.97	25,205.32	24,800.00	25,144.01	24,800.00	25,000.00	25,000.00	25,000.00
52000-217	VEHICLE MAINT PARTS	7,263.54	3,090.26	4,600.00	742.80	4,600.00	4,600.00	4,600.00	4,600.00
520 TOTAL	GENERAL SUPPLIES	33,921.51	28,295.58	29,400.00	25,886.81	29,400.00	29,600.00	29,600.00	29,600.00
52 TOTAL	SUPPLIES	33,921.51	28,295.58	29,400.00	25,886.81	29,400.00	29,600.00	29,600.00	29,600.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	125.00		200.00		200.00	200.00	200.00	200.00
530 TOTAL	MISCELLANEOUS SERVICES	125.00		200.00		200.00	200.00	200.00	200.00
53 TOTAL	OTHER SERVICES & CHARGES	125.00		200.00		200.00	200.00	200.00	200.00
DEPT 434 TOTAL	MONO COUNTY GARAGE	34,046.51	28,295.58	29,600.00	25,886.81	29,600.00	29,800.00	29,800.00	29,800.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 910 VEHICLE SERVICE FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 435	TRANSIT GARAGE SERVICES								
52	SUPPLIES								
52000-216	USE: GASOLINE & DIESEL						110,000.00	110,000.00	110,000.00
52000-217	VEHICLE MAINT PARTS						86,000.00	86,000.00	86,000.00
520 TOTAL	GENERAL SUPPLIES						196,000.00	196,000.00	196,000.00
52 TOTAL	SUPPLIES						196,000.00	196,000.00	196,000.00
DEPT 435 TOTAL	TRANSIT GARAGE SERVICES						196,000.00	196,000.00	196,000.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 910 VEHICLE SERVICE FUND Account # Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 437 ESTA-GARAGE								
52 SUPPLIES								
52000-216 USE: GASOLINE & DIESEL				8,014.08		6,000.00	6,000.00	6,000.00
52000-217 VEHICLE MAINT PARTS				5,989.42		6,000.00	6,000.00	6,000.00
520 TOTAL GENERAL SUPPLIES				14,003.50		12,000.00	12,000.00	12,000.00
52 TOTAL SUPPLIES				14,003.50		12,000.00	12,000.00	12,000.00
DEPT 437 TOTAL ESTA-GARAGE				14,003.50		12,000.00	12,000.00	12,000.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 910 VEHICLE SERVICE FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 438	FIRE DEPARTMENT-GARAGE								
52	SUPPLIES								
52000-216	USE: GASOLINE & DIESEL	11,884.12	19,385.82	36,000.00	20,417.33	36,000.00	20,000.00	20,000.00	20,000.00
52000-217	VEHICLE MAINT PARTS	11,075.61	8,559.61	8,500.00	22,237.94	8,500.00	15,000.00	15,000.00	15,000.00
520 TOTAL	GENERAL SUPPLIES	22,959.73	27,945.43	44,500.00	42,655.27	44,500.00	35,000.00	35,000.00	35,000.00
52 TOTAL	SUPPLIES	22,959.73	27,945.43	44,500.00	42,655.27	44,500.00	35,000.00	35,000.00	35,000.00
DEPT 438 TOTAL	FIRE DEPARTMENT-GARAGE	22,959.73	27,945.43	44,500.00	42,655.27	44,500.00	35,000.00	35,000.00	35,000.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 910	VEHICLE SERVICE FUND								
DEPT 439	MAMMOTH UNIFIED SCHOOL								
52	SUPPLIES								
52000-216	USE: GASOLINE & DIESEL	30,427.90	32,296.51	31,400.00	45,461.77	31,400.00	33,000.00	33,000.00	33,000.00
52000-217	VEHICLE MAINT PARTS	21,519.59	27,985.15	27,700.00	29,753.89	27,700.00	27,700.00	27,700.00	27,700.00
520 TOTAL	GENERAL SUPPLIES	51,947.49	60,281.66	59,100.00	75,215.66	59,100.00	60,700.00	60,700.00	60,700.00
52 TOTAL	SUPPLIES	51,947.49	60,281.66	59,100.00	75,215.66	59,100.00	60,700.00	60,700.00	60,700.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	325.00		500.00		500.00			
530 TOTAL	MISCELLANEOUS SERVICES	325.00		500.00		500.00			
53 TOTAL	OTHER SERVICES & CHARGES	325.00		500.00		500.00			
DEPT 439 TOTAL	MAMMOTH UNIFIED SCHOOL	52,272.49	60,281.66	59,600.00	75,215.66	59,600.00	60,700.00	60,700.00	60,700.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 910 VEHICLE SERVICE FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
DEPT 459	FACILITIES MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	346,583.20	388,211.52	344,655.00	354,564.58	344,655.00	356,781.00	356,781.00	356,781.00
51100-113	OVERTIME WAGES	13,956.81	34,285.63	8,819.00	14,320.38	8,819.00	13,200.00	13,200.00	12,540.00
51100-130	COMPREHENSVE LEAVE VALUE	32,590.50	5,485.46	22,890.00	12,454.71-	22,890.00	22,854.00	22,854.00	22,854.00
511 TOTAL	SALARY & WAGES	393,130.51	427,982.61	376,364.00	356,430.25	376,364.00	392,835.00	392,835.00	392,175.00
51900-160	HEALTH INSURANCE	49,479.73	60,847.16	94,198.00	64,585.27	94,198.00	96,635.00	96,635.00	96,635.00
51900-164	WORKERS COMP INSURANCE	3,246.00	5,425.58	7,437.00	10,671.18	7,437.00	10,669.00	10,669.00	10,669.00
51900-170	PERS (RETIREMENT)	77,192.69	88,742.38	86,465.00	77,676.99	86,465.00	88,035.00	88,035.00	88,035.00
519 TOTAL	BENEFIT EXPENSES	129,918.42	155,015.12	188,100.00	152,933.44	188,100.00	195,339.00	195,339.00	195,339.00
51 TOTAL	PERSONNEL SERVICES	523,048.93	582,997.73	564,464.00	509,363.69	564,464.00	588,174.00	588,174.00	587,514.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES		277.06	250.00	530.04	250.00	450.00	450.00	450.00
52000-203	MISCELLANEOUS SUPPLIES	1,897.15	1,243.81		79.48		1,000.00	1,000.00	1,000.00
52000-205	POSTAL SUPPLY & POSTAGE		85.96	84.00	.08	84.00			
52000-214	FACILITY LEASE & RENTAL		131.58	273.00	12,687.72	273.00	233.00	233.00	233.00
52000-215	EQUIPMENT LEASE & RENTAL		10.54		56.64				
52000-216	USE: GASOLINE & DIESEL	191.25		500.00	1,266.75	500.00	1,300.00	1,300.00	1,300.00
52000-217	VEHICLE MAINT PARTS	943.70	1,252.54	1,500.00	2,185.96	1,500.00	1,500.00	1,500.00	1,500.00
52000-218	COMMUNICATION EQUIPMENT	246.40							
52000-230	SPECIAL OPERATIONAL	35.00							
52000-240	BEVRG/NUTRITIONAL SUPPLY		1.70		3.99				
52000-296	GARAGE VEHICLE SERVICES		229.10						
52000-299	VEHICLE/EQUIP REPLAC CHG		7.80	1,058.00		1,058.00			
520 TOTAL	GENERAL SUPPLIES	3,313.50	3,240.09	3,665.00	16,810.66	3,665.00	4,483.00	4,483.00	4,483.00
52 TOTAL	SUPPLIES	3,313.50	3,240.09	3,665.00	16,810.66	3,665.00	4,483.00	4,483.00	4,483.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	17,203.01	14,898.28	18,000.00	16,578.86	18,000.00	18,000.00	18,000.00	18,000.00
53000-321	CONFERENCES, MEETINGS		231.41		68.92				
53000-330	TRAINING & EDUCATION	167.25	16.24	200.00	64.00	200.00	200.00	200.00	200.00
53000-331	PUBLICATION/SUBSCRIPTION	2,206.75	2,147.75	2,500.00	2,131.00	2,500.00	2,200.00	2,200.00	2,200.00
53000-341	PRINTING & REPRODUCTIONS		38.97						
53000-372	MEDICAL EXAMINATIONS	90.00							
53000-390	PUBLIC UTILITIES		22.51		116.67				
53000-396	TAXES/FEES	90.80							
530 TOTAL	MISCELLANEOUS SERVICES	19,757.81	17,355.16	20,700.00	18,959.45	20,700.00	20,400.00	20,400.00	20,400.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
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FUND 910 VEHICLE SERVICE FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
53 TOTAL	OTHER SERVICES & CHARGES	19,757.81	17,355.16	20,700.00	18,959.45	20,700.00	20,400.00	20,400.00	20,400.00
54	CAPITAL OUTLAY								
54000-440	OFFICE EQUIP & FURNITURE		400.00		1,754.57		1,000.00	1,000.00	1,000.00
54000-450	MACHINERY & EQUIPMENT	16,827.11	10,006.57	4,000.00	3,636.05	4,000.00	4,500.00	4,500.00	4,500.00
54000-455	MOTOR VEHICLES			3,750.00		3,750.00			
54000-460	COMPUTER EQUIP: HARDWARE	238.34	1,882.80	2,000.00	1,558.56	2,000.00	2,000.00	2,000.00	2,000.00
540 TOTAL	CAPITAL PURCHASES	17,065.45	12,289.37	9,750.00	6,949.18	9,750.00	7,500.00	7,500.00	7,500.00
54 TOTAL	CAPITAL OUTLAY	17,065.45	12,289.37	9,750.00	6,949.18	9,750.00	7,500.00	7,500.00	7,500.00
DEPT 459 TOTAL	FACILITIES MAINTENANCE	563,185.69	615,882.35	598,579.00	552,082.98	598,579.00	620,557.00	620,557.00	619,897.00

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PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	200 Approve
FUND 910	VEHICLE SERVICE FUND								
DEPT 599	INTERFUND TRANSFERS								
59	INTERFUND TRANSFER								
59999-099	TRANSFERS OUT								
599 TOTAL	INTERFUND TRANSFER						64,779.00	64,779.00	64,779.00
59 TOTAL	INTERFUND TRANSFER						64,779.00	64,779.00	64,779.00
DEPT 599 TOTAL	INTERFUND TRANSFERS						64,779.00	64,779.00	64,779.00
FUND 910 TOTAL	VEHICLE SERVICE FUND	1,415,505.22	1,627,090.89	1,769,879.00	2,093,288.08	1,769,879.00	1,669,862.00	1,669,862.00	1,669,202.00

Finance Department (760) 934-8989
P.O. Box 1609, Mammoth Lakes, California 93546

Capital Project/Debt Service Department

Town Council and Citizens of Mammoth Lakes:

Responsibilities

This fund reflects the appropriation for the Town's annual debt service. The debt payment is for four Certificates of Participation (C.O.P.) issued in 2000, 2003, 2004 and 2005 and a loan from the State Water Resources Control Board (SWRCB). The C.O.P. issued in 2000 funded the acquisition of the bell-shaped parcel. The 2003 C.O.P. is a refinancing of a previous C.O.P. that funded past capital improvement projects, primarily parks development and improvements. The 2004 C.O.P. purchased parcels for workforce housing. The 2005 C.O.P. is for the construction of the Visitor Administration Building. The SWRCB loan was expended on Town drainage projects.

One of last year's Budget Policy Decisions asked Council to designate a larger portion of the Community Facilities TOT to fund future capital projects and future debt service to fund capital projects. This approach has been suspended for this year's budget in order to fund increased costs at the Airport and to fund Community Development.

Department Personnel

This fund is managed by the Finance Department.

Objectives for Fiscal Year 2008-09

Provide annual debt payments for the Town's debt obligations. Debt service on Airport improvements is reflected in the Airport Enterprise Fund. Mello Roos and Assessment districts debt is the obligation of the various districts (not an obligation of the Town) and is reflected in the appropriate district budget.

Debt	Annual Appropriation	Outstanding Principal	Maturity
2000 COP	$203,450	$2,030,000	2025
2003 COP	$844,925	$2,150,000	2011
2004 COP	$272,600	$1,441,674	2014
2005 COP	$ 81,200	$ 265,162	2011
SWRCB	$ 78,990	$ 755,439	2019

Capital Project/Debt Service Fund

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Debt Services Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Interest Earned on COP Restricted Cash	$ 3,200	$ 4,094	28%
Subtotal Debt Services Revenues	$ 3,200	$ 4,094	28%
General Fund Tax Support	$ 1,615,697	$ 1,316,125	-19%
General Fund Tax Support (Police Facility - DIF Eligit	$ 274,268	$ -	-100%
Police DIF	$ 274,000	$ -	-100%
Housing Debt Service Contribution (Housing Fund)	$ 272,600	$ 272,600	0%
Tourism Development Contribution (Admin Bldg)	$ 81,200	$ 81,200	0%
Total Revenue Appropriations	**$ 2,520,965**	**$ 1,674,019**	**-34%**

Debt Services Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Debt Service on 2000 COP	$ 202,220	$ 203,944	1%
Debt Service on 2003 COP Refinancing	$ 843,050	$ 844,925	0%
Debt Service on 2004 COP (Housing)	$ 272,600	$ 272,600	0%
Debt Service-- COP Visitor Administration Building	$ 81,200	$ 81,200	0%
Storm Drain Loan Program	$ 78,990	$ 78,990	0%
Debt Service-Public Safety Facility	$ 768,905	$ -	-100%
Public Safety Facility Capital Contribution		$ 192,360	100%
Capital Project/Debt Service Reserve	$ 274,000	$ -	-100%
Total Expenditure Appropriations	**$ 2,520,965**	**$ 1,674,019**	**-34%**

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
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FUND 990 DEBT SERVICE: C.O.P.'S

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	200 Approve
000										
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	45,546.68	41,695.78	3,200.00	27,901.15	3,200.00	4,094.00	4,094.00	4,094.00
36	TOTAL	MISCELLANEOUS REVENUES	45,546.68	41,695.78	3,200.00	27,901.15	3,200.00	4,094.00	4,094.00	4,094.00
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	1,473,628.00	1,463,780.00	2,517,765.00	2,243,765.00	2,517,765.00	1,669,925.00	1,669,925.00	1,669,925.00
39	TOTAL	OTHER FINANCING SOURCES	1,473,628.00	1,463,780.00	2,517,765.00	2,243,765.00	2,517,765.00	1,669,925.00	1,669,925.00	1,669,925.00
FUND 990		DEBT SERVICE: C.O.P.'S	1,519,174.68	1,505,475.78	2,520,965.00	2,271,666.15	2,520,965.00	1,674,019.00	1,674,019.00	1,674,019.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 990 DEBT SERVICE: C.O.P.'S

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 490	DEBT SERVICE								
59	INTERFUND TRANSFER								
59000-492	DEBT SERVICE 2003 COP	839,628.76	841,921.26	843,050.00	840,271.26	843,050.00	844,925.00	844,925.00	844,925.00
59000-493	DEBT SERVICE SWRCB	78,987.40	78,987.40	78,990.00	78,987.40	78,990.00	78,990.00	78,990.00	78,990.00
59000-494	DEBT SERVICE 2000 COP	204,210.00	200,850.00	202,220.00	202,275.00	202,220.00	203,944.00	203,944.00	203,944.00
59000-495	DEBT SERVICE 2004 COP	272,402.08	272,387.18	272,600.00	272,387.18	272,600.00	272,600.00	272,600.00	272,600.00
59000-496	DEBT SERVICE: VISITR BLD	81,155.62	81,155.62	81,200.00	81,155.62	81,200.00	81,200.00	81,200.00	81,200.00
59000-497	DEBT SERVICE POLICE BLDG			768,905.00		768,905.00			
590 TOTAL	DEBT EXPENDITRUES	1,476,383.86	1,475,301.46	2,246,965.00	1,475,076.46	2,246,965.00	1,481,659.00	1,481,659.00	1,481,659.00
59 TOTAL	INTERFUND TRANSFER	1,476,383.86	1,475,301.46	2,246,965.00	1,475,076.46	2,246,965.00	1,481,659.00	1,481,659.00	1,481,659.00
DEPT 490 TOTAL	DEBT SERVICE	1,476,383.86	1,475,301.46	2,246,965.00	1,475,076.46	2,246,965.00	1,481,659.00	1,481,659.00	1,481,659.00

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PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 990	DEBT SERVICE: C.O.P.'S								
DEPT 599	INTERFUND TRANSFERS								
59	INTERFUND TRANSFER								
59999-099	TRANSFERS OUT	524,233.64			526,542.00		192,360.00	192,360.00	192,360.00
599 TOTAL	INTERFUND TRANSFER	524,233.64			526,542.00		192,360.00	192,360.00	192,360.00
59 TOTAL	INTERFUND TRANSFER	524,233.64			526,542.00		192,360.00	192,360.00	192,360.00
DEPT 599 TOTAL	INTERFUND TRANSFERS	524,233.64			526,542.00		192,360.00	192,360.00	192,360.00
FUND 990 TOTAL	********* DEBT SERVICE: C.O.P.'S	2,000,617.50	1,475,301.46	2,246,965.00	2,001,618.46	2,246,965.00	1,674,019.00	1,674,019.00	1,674,019.00
		61,538,274.44	69,528,335.75	71,461,017.00	58,730,636.65	71,325,155.00	64,163,234.00	64,141,692.00	63,452,847.00

Personnel Department (760) 934-8989
Finance Department (760) 934-8989
P.O. Box 1609, Mammoth Lakes, California 93546

Employee 125 Plan and Insurance Benefits

Town Council and Citizens of Mammoth Lakes:

Responsibilities

This fund is 'self-supported' by employee contributions for the employees that enroll in tax-deferred reimbursement plan and the insurance premiums paid by each employee's department that covers the cost of the dental and vision reimbursements.

The flexible spending plan (IRS 125 plan) provides employees with the opportunity to pay for out-of-pocket medical expenses or dependent care expenses with dollars not subject to income tax. The Internal Revenue Section 125 authorizes the flexible spending plan. This allows an employee to set aside an amount from the employee's paycheck with before-tax dollars. Reimbursement for out-of-pocket medical or dependent care expenses can be requested, and are reimbursed out of this account to the employee. The reimbursement can total any amount, but cannot exceed the employee's designated annual contribution to the flexible spending plan.

This department also administers a self funded dental and vision expense reimbursement plan for Town employees. The monthly premiums are charged to the employee's department and deposited into this fund. All employee dental and vision reimbursement claims are paid out of this fund.

The responsibility of this fund also includes the required Government Accounting Standards Board 45 (GASB). This new GASB rule requires that all post employment health benefits cost are identified and reported. The Town currently is obligated under State law to fund a portion ($97.00 monthly) of a retiree's health insurance premium. GASB 45 requires the reporting, but not necessarily the funding of the liability. However, financial institutions that would fund future Town capital debt are indicating that the funding of this obligation will be a significant new component in their decisions to provide financing. Therefore, this fund charges current employees departments a monthly charge that is intended to cover the obligation during retirement. However, the systematic charge is only intended to cover the future cost of existing employees and the Town currently has a liability for a portion of the health premium cost for existing retirees. One of the budget policy decision before Council is to fund an actuarial study to identify the liability and to pre-fund (recommended by the Public Employee Post-

Employment Benefits Commission) through a Trust the liability with the Self-Insurance Reserve Fund Balance.

The recommended method to accomplishing this pre funding is to establish and fund a trust account. A trust account does not have the same investment restrictions as the Town's funds. Therefore, historic investment earnings are typically higher than what is available to the Town. Over the long run this means that the cost to the Town is reduced, because the investment earnings would offset some of the cost of the health premiums. For example, existing pension funds such as PERS that provides retirement payments to retirees report that 75% of the payments are funded from investment earnings. A second benefit of a separate and fully funded trust account managed by a third party is that the outstanding liability is no longer reported as unfunded on the Town's annual report. It would still be reported as unfunded on the report if the Town only 'set aside' the funding but did not create a trust account.

Staff estimates that the balance of the Self-Insurance Reserve would be adequate to fund the retiree health premium cost, but GASB does require that an actuarial (completed by a third party) be complete that identifies the estimated cost.

Department Personnel

The Town's Personnel and Finance Department staffs administer the 125 plan programs with administrative assistance by contract with the AFLAC Company for the flexible spending programs. The finance department and a third party would administer the retiree health benefit trust account.

Objectives for Fiscal Year 2008-09

Continued assistance to employees as necessary; Continued processing of reimbursement requests in an accurate and prompt manner. Monitor the adequacy of premium pricing for vision/dental benefits in order to maintain an adequate self-funded program.

Establish a retiree health premium trust account and contract with a third party to manage the trust account. Use the Self-Insurance Reserve and the on-going monthly charge to current employee departments to pre-fund the retiree health premium trust.

Employee 125 Plan & Insurance Benefits

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Vision & Dental Premiums	$ 207,480	$ 216,047	4%
Flexible Spending Accounts	$ 49,088	$ 49,088	0%
Retiree Health-Premium Set Aside	$ 54,720	$ 67,800	24%
Subtotal Debt Services Revenues	$ 311,288	$ 332,935	7%
Contribution from Self-Insurance Fund		$ 6,000	
Total Revenue Appropriations	**$ 311,288**	**$ 338,935**	**9%**

Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Administration	$ 19,366	$ 20,233	4%
Claims Expense	$ 237,202	$ 244,902	3%
Actuarial Study for Retire Health		$ 6,000	1000%
Retiree Health Premium Set Aside	$ 54,720	$ 67,800	24%
Total Expenditure Appropriations	**$ 311,288**	**$ 338,935**	**9%**

Internal Service Fund--receives premiums as revenue. Expenditures include claims for vision and dental services, IRS 125 plan spending accounts, administrative costs, actuarial for retiree health insurace, and 'set aside' for retiree health trust account.

Comprehensive Leave Fund

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Charge for Comprehensive Leave Value	$ 542,379	$ 552,063	2%
			0%
			0%
Subtotal Debt Services Revenues	$ 542,379	$ 552,063	2%
Total Revenue Appropriations	**$ 542,379**	**$ 552,063**	**2%**

Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Comprehensive Leave Pay-Out	$ 225,000	$ 235,000	4%
			0%
Set-Aside for Future Comprehensive Leave Pay-Outs	$ 317,379	$ 317,063	0%
Total Expenditure Appropriations	**$ 542,379**	**$ 552,063**	**2%**

TOWN OF MAMMOTH LAKES
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ESTIMATED REVENUES FOR 2009

FUND 930 EMP 125 & INS BENEFITS

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME		1,672.45		2,561.24				
000	36120-000	REFUNDS, REBATES, RE				125.00				
000	36357-000	PREMIUM RETIRE-HEALT			54,720.00	52,900.00	54,720.00	67,800.00	67,800.00	67,800.00
000	36358-000	PREMIUMS DENTAL/VISI	172,515.41	186,708.60	207,480.00	197,461.60	207,480.00	216,047.00	216,047.00	216,047.00
000	36359-000	MEDICAL FLEX SPENDIN	30,641.58	40,617.06	38,246.00	27,894.83	38,246.00	38,246.00	38,246.00	38,246.00
000	36360-000	DEPENDENT FLEX SPEND	2,901.62	6,579.81	10,842.00	4,583.26	10,842.00	10,842.00	10,842.00	10,842.00
36	TOTAL	MISCELLANEOUS REVENUES	206,058.61	235,577.92	311,288.00	285,525.93	311,288.00	332,935.00	332,935.00	332,935.00
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS							6,000.00	6,000.00
39	TOTAL	OTHER FINANCING SOURCES							6,000.00	6,000.00
FUND 930		EMP 125 & INS BENEFITS	206,058.61	235,577.92	311,288.00	285,525.93	311,288.00	332,935.00	338,935.00	338,935.00

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ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 930 EMP 125 & INS BENEFITS

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 445	RISK MANAGEMENT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	11,074.40	6,095.86	12,604.00	11,275.11	12,604.00	13,347.00	13,347.00	13,347.00
51100-130	COMPREHENSVE LEAVE VALUE	779.66		1,352.00	496.02	1,352.00	1,197.00	1,197.00	1,197.00
51100-199	EMPLOYEE OVERHEAD COSTS		5,167.13		6,843.49				
511 TOTAL	SALARY & WAGES	11,854.06	11,262.99	13,956.00	18,614.62	13,956.00	14,544.00	14,544.00	14,544.00
51900-160	HEALTH INSURANCE	1,729.82	1,985.30	2,541.00	2,484.62	2,541.00	2,607.00	2,607.00	2,607.00
51900-164	WORKERS COMP INSURANCE	18.00	20.97	43.00	61.00	43.00	63.00	63.00	63.00
51900-170	PERS (RETIREMENT)	2,340.68	1,411.89	2,826.00	2,548.80	2,826.00	3,019.00	3,019.00	3,019.00
519 TOTAL	BENEFIT EXPENSES	4,088.50	3,418.16	5,410.00	5,094.42	5,410.00	5,689.00	5,689.00	5,689.00
51 TOTAL	PERSONNEL SERVICES	15,942.56	14,681.15	19,366.00	23,709.04	19,366.00	20,233.00	20,233.00	20,233.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES							6,000.00	6,000.00
53000-351	FLEXIBLE-SPENDING ACCT	26,210.33	31,665.22	49,088.00	41,898.07	49,088.00	49,088.00	49,088.00	49,088.00
53000-358	EMP DENTAL/VISION CLAIMS	151,415.66	170,087.65	183,814.00	177,498.46	183,814.00	183,814.00	183,814.00	183,814.00
53000-359	HEALTH INSURANCE PREMIUM	2,307.09	4,246.80	4,300.00	13,346.04	4,300.00	12,000.00	12,000.00	12,000.00
53000-379	RETIRE HEALTH BENE-TRUST						67,800.00	67,800.00	67,800.00
530 TOTAL	MISCELLANEOUS SERVICES	179,933.08	205,999.67	237,202.00	232,742.57	237,202.00	312,702.00	318,702.00	318,702.00
53 TOTAL	OTHER SERVICES & CHARGES	179,933.08	205,999.67	237,202.00	232,742.57	237,202.00	312,702.00	318,702.00	318,702.00
DEPT 445 TOTAL	RISK MANAGEMENT	195,875.64	220,680.82	256,568.00	256,451.61	256,568.00	332,935.00	338,935.00	338,935.00
FUND 930 TOTAL *********	EMP 125 & INS BENEFITS	195,875.64	220,680.82	256,568.00	256,451.61	256,568.00	332,935.00	338,935.00	338,935.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 920 COMPREHENSIVE LEAVE FUND

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
34		CHARGES FOR SERVICES								
000	34003-000	COMPREHENSIVE LEAVE	287,191.48	484,727.47	542,379.00	296,046.76	542,379.00	552,063.00	552,063.00	552,063.00
34	TOTAL	CHARGES FOR SERVICES	287,191.48	484,727.47	542,379.00	296,046.76	542,379.00	552,063.00	552,063.00	552,063.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME				79,402.33				
36	TOTAL	MISCELLANEOUS REVENUES				79,402.33				
FUND 920										
		COMPREHENSIVE LEAVE FUND	287,191.48	484,727.47	542,379.00	375,449.09	542,379.00	552,063.00	552,063.00	552,063.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 920 COMPREHENSIVE LEAVE FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 445	RISK MANAGEMENT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	144,864.48	215,888.82	225,000.00	221,860.54	225,000.00	235,000.00	235,000.00	235,000.00
511 TOTAL	SALARY & WAGES	144,864.48	215,888.82	225,000.00	221,860.54	225,000.00	235,000.00	235,000.00	235,000.00
51 TOTAL	PERSONNEL SERVICES	144,864.48	215,888.82	225,000.00	221,860.54	225,000.00	235,000.00	235,000.00	235,000.00
DEPT 445 TOTAL	RISK MANAGEMENT	144,864.48	215,888.82	225,000.00	221,860.54	225,000.00	235,000.00	235,000.00	235,000.00

Town Manager Department (760) 934-8989
P.O. Box 1609, Mammoth Lakes, California 93546

Local Programs

Town Council and Citizens of Mammoth Lakes:

Responsibilities

Funding support for local organizations and programs is the mission of this department.

Accomplishments During Fiscal Year 2007-08

Funding was budgeted for the following programs:

Community Youth Programs	$ 30,000
Community Support Funding	$ 125,000

Department Personnel

The Tourism and Recreation Director manages the funding requests for these programs, with review and recommendations by the Tourism and Recreation Commission and final approval by the Town Council.

Objectives for Fiscal Year 2008-09

Funding has been allocated as follows:

Community Youth Programs	$ 32,000
Community Support Funds	$130,000

The Community Support Funds are funded from two sources. The General Fund provides $28,000 and the Tourism & Recreation Measure A formula funds $102,000.

Local Program Funding

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Local Program Funding Revenue	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Subtotal Local Program Funding Revenues	$ -	$ -	
General Fund Tax Support (Local Programs)	$ 58,000	$ 60,000	3%
Tourism & Recreation Support	$ 97,000	$ 102,000	5%
Total Revenue Appropriations	**$ 155,000**	**$ 162,000**	**5%**

Local Program Funding Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Programs/Community Organizations (Measure A)	$ 97,000	$ 102,000	5%
Youth Sports Funding	$ 30,000	$ 32,000	7%
Programs/Community Organizations-GF	$ 28,000	$ 28,000	0%
Total Expenditure Appropriations	**$ 155,000**	**$ 162,000**	**5%**

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 001 GENERAL FUND

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 421	LOCAL PROGRAMS FUNDING								
53	OTHER SERVICES & CHARGES								
53000-394	COMMUNITY YOUTH PROGRAMS	26,000.00	26,600.00	30,000.00	26,000.00	30,000.00	32,000.00	32,000.00	32,000.00
53000-399	COMMUNITY SUPPORT FUNDS	111,800.00	79,987.99	125,000.00	125,449.84	125,000.00	135,000.00	135,000.00	130,000.00
530 TOTAL	MISCELLANEOUS SERVICES	137,800.00	106,587.99	155,000.00	151,449.84	155,000.00	167,000.00	167,000.00	162,000.00
53 TOTAL	OTHER SERVICES & CHARGES	137,800.00	106,587.99	155,000.00	151,449.84	155,000.00	167,000.00	167,000.00	162,000.00
DEPT 421 TOTAL	LOCAL PROGRAMS FUNDING	137,800.00	106,587.99	155,000.00	151,449.84	155,000.00	167,000.00	167,000.00	162,000.00

Public Works Department (760) 934-8989
P.O. Box 1609, Mammoth Lakes, California 93546

Assessment Districts

Town Council and Citizens of Mammoth Lakes:

Responsibilities

The Public Works Department manages the public improvements and maintenance activities within the eight assessment districts within the Town boundaries.

Public Improvement Districts were formed to finance the construction of needed public infrastructure such as storm drains, landscaping, sidewalks, streetlights, irrigation, pavement and other related public improvements. The budgets are based on the assessments levied on each property within each district (revenue), and projects (expenditures).

Maintenance Districts were formed to finance maintenance activities such as snow removal, sweeping, landscaping, utility costs and other costs for services defined in the specific district. Annually, the Public Works Department prepares an engineering report estimating the maintenance cost for the next year, and assessments are levied on the properties to fund those maintenance activities.

The Town has eight assessment districts within the Town boundaries. They are:

- Mammoth Gateway – Public Infrastructure
- Bluffs – Public Infrastructure
- Bluffs – Maintenance
- Juniper Springs – Maintenance
- Old Mammoth Road Benefit Assessment District (BAD) – Maintenance
- North Village Community Facilities District (NVCFD) – Public Infrastructure
- North Village Benefit Assessment District – Maintenance (zone 1)
- Community Facilities District CFD-2004-1 (Fractional Projects)

Accomplishments During Fiscal Year 2007-08

The Town annexed one additional project into CFD 2004-01, Special Tax District on Fractional (Timeshare) projects. This project had not been developed and has a new Special Use Permit for whole ownership.

A new Mello Roos Special Tax District was formed that "passes on" the upfront cost of Development Impact Fees to later years by implementing an annual Mello Roos tax. There is one parcel now in the district.

Staff began the process of adding several parcels on Tavern Road into the Old Mammoth Road BAD 2001-1. Staff also began the process of annexing properties into the North Village BAD 2001-2 that are within the North Village Specific Plan area. A Benefit Assessment District is also in the early development stage for some properties along Old Mammoth Road from Minaret to Waterford for maintenance of the new path and landscaping.

Staff is working on a new Benefit Assessment District for the South Old Mammoth Road area, including Snowcreek and the Mammoth Lakes Housing-owned Aspen Village Parcel for maintenance on the sidewalks and paths including snow removal, street lights, and landscaping.

Staff has also begun the preliminary work for a capital improvement district in the North Village area for the construction of sidewalks, undergrounding utilities, landscape, and other related public improvements.

Department Personnel

See Public Works and Finance Departments.

Objectives for Fiscal Year 2008-09

The Mello Roos Special Tax District that is planned to finance a portion of the North Village Parking Garage is on hold until the commercial property owners reach agreement on the financing of the project. In addition, staff expects the completion of annexation of properties on Tavern Road and Meridian Boulevard into the Old Mammoth Road Benefit Assessment District 2001-1. Other annexation activity is expected in the North Village area, adding properties into the North Village Benefit Assessment District 2001-2. The North Village Area Capital Improvement District will be discussed with property owners for the construction of public infrastructure including sidewalks, drainage, landscape, streetlights, and other related public improvements; the district may be formed during the fiscal year.

New Benefit Assessment Districts are planned for the South Old Mammoth Road area that will include Snowcreek and the Mammoth Lakes Housing-owned parcel at Aspen Village, Twin Lakes Court, and Juniper Crest (Private Lane).

Assessment Districts

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Assessment District Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Juniper Maintenance	$ 55,580	$ 87,000	57%
Juniper View Benefit Assessment District	$ -	$ 2,694	100%
Mammoth Gateway	$ 78,500	$ 78,500	0%
Bluffs	$ 239,699	$ 235,000	-2%
Bluffs Maintenance	$ 92,696	$ 94,040	1%
North Village Community Facilities District	$ 682,958	$ 714,353	5%
North Village (South) Assessment District	$ 36,024	$ 36,532	0%
Old Mammoth Road Benefits Assessment District	$ 245,390	$ 158,072	-36%
Old Mammoth Road (South)Benefits Assessment District		$ 2,694	100%
Village Benefit Assessment District	$ 76,659	$ 153,258	100%
Twin Lakes Benefits Assessment District		$ 2,694	100%
Subtotal Debt Services Revenues	$ 1,507,506	$ 1,564,837	4%
Juniper Maintenance Reserve	$ 4,564		0%
North Village Community Facilities District Reserve	$ 990,191	$ 1,170,000	18%
Total Revenue Appropriations	**$ 2,502,261**	**$ 2,734,837**	**9%**

Assessment District Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Juniper Maintenance	$ 60,124	$ 61,579	2%
Contribution to Juniper Maintenance Reserve	$ 20	$ 25,421	0%
Juniper View Benefit Assessment District		$ 2,694	100%
Mammoth Gateway	$ 63,507	$ 65,048	2%
Contribution to Mammoth Gateway Reserve	$ 14,993	$ 13,452	0%
Bluffs	$ 239,089	$ 234,865	-2%
Contribution to Bluff's Reserve	$ 610	$ 135	-78%
Bluffs Maintenance	$ 92,696	$ 86,406	-7%
Contribution to Bluff's Maint Reserve		$ 7,634	0%
North Village Community Facilities District	$ 1,673,149	$ 1,884,353	13%
North Village (South) Assessment District	$ 36,024	$ 36,532	0%
Old Mammoth Road Benefits Assessment District	$ 225,447	$ 146,072	-35%
Contribution to Old Mammoth Road BAD Reserve	$ 19,943	$ 12,000	0%
Old Mammoth Road (South)Benefit Assessment District		$ 2,694	0%
Village Benefit Assessment District	$ 63,155	$ 143,258	127%
Contribution to Village BAD Reserve	$ 13,504	$ 10,000	0%
Twin Lakes Benefit Assessment District		$ 2,694	0%
Total Expenditure Appropriations	**$ 2,502,261**	**$ 2,734,837**	**9%**

Fractional Mello Roos District

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Mello Roos District Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Fractional Mello Roos Tax	$ 163,800	$ 163,800	0%
Ice Rink Revenues	$ 65,000	$ 35,000	-46%
Subtotal Debt Services Revenues	$ 228,800	$ 198,800	-13%
Loan from Tourism Development Reserve	$ 109,138	$ 173,543	59%
Total Revenue Appropriations	**$ 337,938**	**$ 372,343**	**10%**

Assessment District Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Mello Roos Administration		$ 5,295	100%
Mello Roos Park Maintenance	$ 129,783	$ 158,494	22%
Mello Roos Ice Rink	$ 208,155	$ 208,554	0%
Total Expenditure Appropriations	**$ 337,938**	**$ 372,343**	**10%**

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 850 AD 1993-1 JUNIPER RIDGE

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT	48,817.86	47,521.03	48,000.00	49,960.40	48,000.00	48,000.00	48,000.00	48,000.00
31	TOTAL	TAXES	48,817.86	47,521.03	48,000.00	49,960.40	48,000.00	48,000.00	48,000.00	48,000.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	3,263.55	5,963.27		5,771.55				
000	36111-000	INTEREST FROM COUNTY				188.85				
36	TOTAL	MISCELLANEOUS REVENUES	3,263.55	5,963.27		5,960.40				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	18,785.02	25,018.95	7,580.00	12,203.10	7,580.00	39,000.00	39,000.00	39,000.00
39	TOTAL	OTHER FINANCING SOURCES	18,785.02	25,018.95	7,580.00	12,203.10	7,580.00	39,000.00	39,000.00	39,000.00
FUND 850		AD 1993-1 JUNIPER RIDGE	70,866.43	78,503.25	55,580.00	68,123.90	55,580.00	87,000.00	87,000.00	87,000.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 850 AD 1993-1 JUNIPER RIDGE

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 422	STREET MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	1,359.79	1,507.57	5,000.00	29.27	5,000.00	3,322.00	3,322.00	3,322.00
51100-130	COMPREHENSVE LEAVE VALUE	291.30	236.28	300.00		300.00	329.00	329.00	329.00
51100-199	EMPLOYEE OVERHEAD COSTS	1,529.82	1,682.91		28.61-				
511 TOTAL	SALARY & WAGES	3,180.91	3,426.76	5,300.00	.66	5,300.00	3,651.00	3,651.00	3,651.00
51900-160	HEALTH INSURANCE	116.66	118.09	545.00	4.45	545.00	534.00	534.00	534.00
51900-164	WORKERS COMP INSURANCE	20.00	22.80	33.00	47.19	33.00	51.00	51.00	51.00
51900-170	PERS (RETIREMENT)	292.50	349.78	680.00	6.62	680.00	748.00	748.00	748.00
51900-199	EMPLOYEE OVERHEAD COSTS			1,361.00		1,361.00			
519 TOTAL	BENEFIT EXPENSES	429.16	490.67	2,619.00	58.26	2,619.00	1,333.00	1,333.00	1,333.00
51 TOTAL	PERSONNEL SERVICES	3,610.07	3,917.43	7,919.00	58.92	7,919.00	4,984.00	4,984.00	4,984.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	7,428.00	10,086.50	15,000.00	10,948.85	15,000.00	15,000.00	15,000.00	15,000.00
53000-340	ADVERTISING/LEGAL NOTICE	162.06		200.00	159.45	200.00	220.00	220.00	220.00
53000-390	PUBLIC UTILITIES	3,502.08	2,179.28	5,375.00	1,856.30	5,375.00	5,375.00	5,375.00	5,375.00
530 TOTAL	MISCELLANEOUS SERVICES	11,092.14	12,265.78	20,575.00	12,964.60	20,575.00	20,595.00	20,595.00	20,595.00
53 TOTAL	OTHER SERVICES & CHARGES	11,092.14	12,265.78	20,575.00	12,964.60	20,575.00	20,595.00	20,595.00	20,595.00
DEPT 422 TOTAL	STREET MAINTENANCE	14,702.21	16,183.21	28,494.00	13,023.52	28,494.00	25,579.00	25,579.00	25,579.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 850 AD 1993-1 JUNIPER RIDGE

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 424	SNOW REMOVAL								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES				304.41				
51100-111	TEMPORARY WAGES				130.16				
51100-130	COMPREHENSVE LEAVE VALUE				7.74				
511 TOTAL	SALARY & WAGES				442.31				
51900-160	HEALTH INSURANCE				14.24				
51900-170	PERS (RETIREMENT)				69.57				
51900-173	PARS (PT RETIREMENT)				2.55				
519 TOTAL	BENEFIT EXPENSES				86.36				
51 TOTAL	PERSONNEL SERVICES				528.67				
52	SUPPLIES								
52000-220	STREET MAINT SUPPLY	1,025.67		1,000.00		1,000.00	1,000.00	1,000.00	1,000.00
520 TOTAL	GENERAL SUPPLIES	1,025.67		1,000.00		1,000.00	1,000.00	1,000.00	1,000.00
52 TOTAL	SUPPLIES	1,025.67		1,000.00		1,000.00	1,000.00	1,000.00	1,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	48,804.78	23,733.40	30,000.00	56,582.80	30,000.00	34,000.00	34,000.00	34,000.00
53000-390	PUBLIC UTILITIES	317.75	735.69	630.00	733.59	630.00	1,000.00	1,000.00	1,000.00
530 TOTAL	MISCELLANEOUS SERVICES	49,122.53	24,469.09	30,630.00	57,316.39	30,630.00	35,000.00	35,000.00	35,000.00
53 TOTAL	OTHER SERVICES & CHARGES	49,122.53	24,469.09	30,630.00	57,316.39	30,630.00	35,000.00	35,000.00	35,000.00
DEPT 424 TOTAL	SNOW REMOVAL	50,148.20	24,469.09	31,630.00	57,845.06	31,630.00	36,000.00	36,000.00	36,000.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 851 AD 1993-2 GATEWAY BUS PK

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT	86,239.51	76,809.49	78,500.00	81,815.36	78,500.00	78,500.00	78,500.00	78,500.00
31	TOTAL	TAXES	86,239.51	76,809.49	78,500.00	81,815.36	78,500.00	78,500.00	78,500.00	78,500.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	3,737.47	3,983.12		3,236.09				
000	36111-000	INTEREST FROM COUNTY				261.54				
000	36120-000	REFUNDS, REBATES, RE	105.00	35.00						
36	TOTAL	MISCELLANEOUS REVENUES	3,842.47	4,018.12		3,497.63				
FUND 851		AD 1993-2 GATEWAY BUS PK	90,081.98	80,827.61	78,500.00	85,312.99	78,500.00	78,500.00	78,500.00	78,500.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 851 AD 1993-2 GATEWAY BUS PK

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 415	FINANCE DEPARTMENT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	527.36	374.24	527.00	292.84	527.00	385.00	385.00	385.00
51100-130	COMPREHENSVE LEAVE VALUE	27.87	31.18	30.00		30.00	36.00	36.00	36.00
51100-199	EMPLOYEE OVERHEAD COSTS	264.42	107.62		186.77				
511 TOTAL	SALARY & WAGES	819.65	513.04	557.00	479.61	557.00	421.00	421.00	421.00
51900-160	HEALTH INSURANCE	76.27	55.48	85.00	41.86	85.00	50.00	50.00	50.00
51900-164	WORKERS COMP INSURANCE		.78	5.00	1.58	5.00	2.00	2.00	2.00
51900-170	PERS (RETIREMENT)	119.96	86.14	75.00	66.10	75.00	85.00	85.00	85.00
519 TOTAL	BENEFIT EXPENSES	196.23	142.40	165.00	109.54	165.00	137.00	137.00	137.00
51 TOTAL	PERSONNEL SERVICES	1,015.88	655.44	722.00	589.15	722.00	558.00	558.00	558.00
52	SUPPLIES								
52000-205	POSTAL SUPPLY & POSTAGE		13.71	45.00	43.41	45.00	75.00	75.00	75.00
520 TOTAL	GENERAL SUPPLIES		13.71	45.00	43.41	45.00	75.00	75.00	75.00
52 TOTAL	SUPPLIES		13.71	45.00	43.41	45.00	75.00	75.00	75.00
DEPT 415 TOTAL	FINANCE DEPARTMENT	1,015.88	669.15	767.00	632.56	767.00	633.00	633.00	633.00

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Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 851	AD 1993-2 GATEWAY BUS PK								
DEPT 490	DEBT SERVICE								
59	INTERFUND TRANSFER								
59000-490	DEBT SERVICE	83,376.25	119,177.50	62,740.00	62,740.00	62,740.00	64,415.00	64,415.00	64,415.00
590 TOTAL	DEBT EXPENDITRUES	83,376.25	119,177.50	62,740.00	62,740.00	62,740.00	64,415.00	64,415.00	64,415.00
59 TOTAL	INTERFUND TRANSFER	83,376.25	119,177.50	62,740.00	62,740.00	62,740.00	64,415.00	64,415.00	64,415.00
DEPT 490 TOTAL	DEBT SERVICE	83,376.25	119,177.50	62,740.00	62,740.00	62,740.00	64,415.00	64,415.00	64,415.00
FUND 851 TOTAL *********	AD 1993-2 GATEWAY BUS PK	84,392.13	119,857.88	63,507.00	63,372.56	63,507.00	65,048.00	65,048.00	65,048.00

FUND 852 AD 1993-4 BLUFFS

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT	229,193.23	235,823.51	235,145.00	236,939.84	235,145.00	233,000.00	233,000.00	233,000.00
31	TOTAL	TAXES	229,193.23	235,823.51	235,145.00	236,939.84	235,145.00	233,000.00	233,000.00	233,000.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	8,425.27	12,194.71	4,554.00	8,859.75	4,554.00	2,000.00	2,000.00	2,000.00
000	36111-000	INTEREST FROM COUNTY				982.67				
36	TOTAL	MISCELLANEOUS REVENUES	8,425.27	12,194.71	4,554.00	9,842.42	4,554.00	2,000.00	2,000.00	2,000.00
FUND 852		AD 1993-4 BLUFFS	237,618.50	248,018.22	239,699.00	246,782.26	239,699.00	235,000.00	235,000.00	235,000.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 852 AD 1993-4 BLUFFS

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 415	FINANCE DEPARTMENT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	196.20	66.83		146.42		400.00	400.00	400.00
51100-199	EMPLOYEE OVERHEAD COSTS	109.51	44.84		92.82		100.00	100.00	100.00
511 TOTAL	SALARY & WAGES	305.71	111.67		239.24		500.00	500.00	500.00
51900-160	HEALTH INSURANCE	27.61	9.49		22.28		40.00	40.00	40.00
51900-170	PERS (RETIREMENT)	44.68	15.39		33.06		80.00	80.00	80.00
519 TOTAL	BENEFIT EXPENSES	72.29	24.88		55.34		120.00	120.00	120.00
51 TOTAL	PERSONNEL SERVICES	378.00	136.55		294.58		620.00	620.00	620.00
52	SUPPLIES								
52000-205	POSTAL SUPPLY & POSTAGE			60.00		60.00	60.00	60.00	60.00
520 TOTAL	GENERAL SUPPLIES			60.00		60.00	60.00	60.00	60.00
52 TOTAL	SUPPLIES			60.00		60.00	60.00	60.00	60.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	990.00							
530 TOTAL	MISCELLANEOUS SERVICES	990.00							
53 TOTAL	OTHER SERVICES & CHARGES	990.00							
DEPT 415 TOTAL	FINANCE DEPARTMENT	1,368.00	136.55	60.00	294.58	60.00	680.00	680.00	680.00

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FUND 852 AD 1993-4 BLUFFS Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 490	DEBT SERVICE								
59	INTERFUND TRANSFER								
59000-490	DEBT SERVICE	213,623.40	233,457.18	239,029.00	232,538.20	239,029.00	234,185.00	234,185.00	234,185.00
590 TOTAL	DEBT EXPENDITRUES	213,623.40	233,457.18	239,029.00	232,538.20	239,029.00	234,185.00	234,185.00	234,185.00
59 TOTAL	INTERFUND TRANSFER	213,623.40	233,457.18	239,029.00	232,538.20	239,029.00	234,185.00	234,185.00	234,185.00
DEPT 490 TOTAL	DEBT SERVICE	213,623.40	233,457.18	239,029.00	232,538.20	239,029.00	234,185.00	234,185.00	234,185.00
FUND 852 TOTAL *********	AD 1993-4 BLUFFS	214,991.40	233,593.73	239,089.00	232,832.78	239,089.00	234,865.00	234,865.00	234,865.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
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FUND 853 BLUFFS MAINTENANCE DIST

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT	45,920.00	55,740.00	84,466.00	58,452.64	84,466.00	60,040.00	60,040.00	60,040.00
31	TOTAL	TAXES	45,920.00	55,740.00	84,466.00	58,452.64	84,466.00	60,040.00	60,040.00	60,040.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	7,494.05	12,929.11		12,657.81				
36	TOTAL	MISCELLANEOUS REVENUES	7,494.05	12,929.11		12,657.81				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	20,105.52	21,336.71	8,230.00	11,775.68	8,230.00	34,000.00	34,000.00	34,000.00
39	TOTAL	OTHER FINANCING SOURCES	20,105.52	21,336.71	8,230.00	11,775.68	8,230.00	34,000.00	34,000.00	34,000.00
FUND 853		BLUFFS MAINTENANCE DIST	73,519.57	90,005.82	92,696.00	82,886.13	92,696.00	94,040.00	94,040.00	94,040.00

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FUND 853 BLUFFS MAINTENANCE DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 422	STREET MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	5,115.73	1,119.99	10,000.00	249.74	10,000.00	3,492.00	3,492.00	3,492.00
51100-130	COMPREHENSVE LEAVE VALUE	717.15	214.74	200.00	35.07	200.00	259.00	259.00	259.00
51100-199	EMPLOYEE OVERHEAD COSTS	3,607.64	1,152.17		180.59				
511 TOTAL	SALARY & WAGES	9,440.52	2,486.90	10,200.00	465.40	10,200.00	3,751.00	3,751.00	3,751.00
51900-160	HEALTH INSURANCE	408.69	98.09	363.00	26.59	363.00	757.00	757.00	757.00
51900-164	WORKERS COMP INSURANCE	20.00	15.20	22.00	31.46	22.00	40.00	40.00	40.00
51900-170	PERS (RETIREMENT)	1,147.09	210.70	453.00	56.58	453.00	808.00	808.00	808.00
51900-199	EMPLOYEE OVERHEAD COSTS			908.00		908.00			
519 TOTAL	BENEFIT EXPENSES	1,575.78	323.99	1,746.00	114.63	1,746.00	1,605.00	1,605.00	1,605.00
51 TOTAL	PERSONNEL SERVICES	11,016.30	2,810.89	11,946.00	580.03	11,946.00	5,356.00	5,356.00	5,356.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	395.50		50,000.00	91.15	50,000.00	30,000.00	30,000.00	30,000.00
53000-340	ADVERTISING/LEGAL NOTICE	174.22		200.00	185.20	200.00	200.00	200.00	200.00
530 TOTAL	MISCELLANEOUS SERVICES	569.72		50,200.00	276.35	50,200.00	30,200.00	30,200.00	30,200.00
53 TOTAL	OTHER SERVICES & CHARGES	569.72		50,200.00	276.35	50,200.00	30,200.00	30,200.00	30,200.00
DEPT 422 TOTAL	STREET MAINTENANCE	11,586.02	2,810.89	62,146.00	856.38	62,146.00	35,556.00	35,556.00	35,556.00

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FUND 853 BLUFFS MAINTENANCE DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 424	SNOW REMOVAL								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES				558.84	600.00			
51100-130	COMPREHENSVE LEAVE VALUE				72.63		90.00	90.00	90.00
511 TOTAL	SALARY & WAGES				631.47	600.00	90.00	90.00	90.00
51900-160	HEALTH INSURANCE				44.28		60.00	60.00	60.00
51900-170	PERS (RETIREMENT)				126.26		150.00	150.00	150.00
519 TOTAL	BENEFIT EXPENSES				170.54		210.00	210.00	210.00
51 TOTAL	PERSONNEL SERVICES				802.01	600.00	300.00	300.00	300.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	42,767.48	23,612.06	30,000.00	51,027.07	30,000.00	50,000.00	50,000.00	50,000.00
53000-390	PUBLIC UTILITIES			550.00		550.00	550.00	550.00	550.00
530 TOTAL	MISCELLANEOUS SERVICES	42,767.48	23,612.06	30,550.00	51,027.07	30,550.00	50,550.00	50,550.00	50,550.00
53 TOTAL	OTHER SERVICES & CHARGES	42,767.48	23,612.06	30,550.00	51,027.07	30,550.00	50,550.00	50,550.00	50,550.00
DEPT 424 TOTAL	SNOW REMOVAL	42,767.48	23,612.06	30,550.00	51,829.08	31,150.00	50,850.00	50,850.00	50,850.00

TOWN OF MAMMOTH LAKES
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ESTIMATED REVENUES FOR 2009

FUND 854 NORTH VILLAGE CFD

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT	705,036.46	657,702.71	682,958.00	578,971.36	682,958.00	684,353.00	684,353.00	684,353.00
31	TOTAL	TAXES	705,036.46	657,702.71	682,958.00	578,971.36	682,958.00	684,353.00	684,353.00	684,353.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	117,090.37	135,535.78		73,735.82		30,000.00	30,000.00	30,000.00
000	36111-000	INTEREST FROM COUNTY				180.00				
36	TOTAL	MISCELLANEOUS REVENUES	117,090.37	135,535.78		73,915.82		30,000.00	30,000.00	30,000.00
FUND 854		NORTH VILLAGE CFD	822,126.83	793,238.49	682,958.00	652,887.18	682,958.00	714,353.00	714,353.00	714,353.00

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FUND 854 NORTH VILLAGE CFD

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 430	CAPITAL PROJECTS								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	114.21	227.23	1,362.00	2,096.76	1,362.00	1,538.00	1,538.00	1,538.00
51100-130	COMPREHENSVE LEAVE VALUE	57.36	124.74	127.00		127.00	143.00	143.00	143.00
51100-199	EMPLOYEE OVERHEAD COSTS	28.28	21.10		1,765.79				
511 TOTAL	SALARY & WAGES	199.85	373.07	1,489.00	3,862.55	1,489.00	1,681.00	1,681.00	1,681.00
51900-160	HEALTH INSURANCE	10.07	35.92	182.00	395.50	182.00	201.00	201.00	201.00
51900-164	WORKERS COMP INSURANCE		3.12	4.00	6.37	4.00	7.00	7.00	7.00
51900-170	PERS (RETIREMENT)	26.15	52.16	299.00	478.05	299.00	339.00	339.00	339.00
519 TOTAL	BENEFIT EXPENSES	36.22	91.20	485.00	879.92	485.00	547.00	547.00	547.00
51 TOTAL	PERSONNEL SERVICES	236.07	464.27	1,974.00	4,742.47	1,974.00	2,228.00	2,228.00	2,228.00
52	SUPPLIES								
52000-205	POSTAL SUPPLY & POSTAGE			75.00		75.00			
520 TOTAL	GENERAL SUPPLIES			75.00		75.00			
52 TOTAL	SUPPLIES			75.00		75.00			
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	9,327.22	7,669.05	23,000.00	11,966.30	23,000.00	23,000.00	23,000.00	23,000.00
530 TOTAL	MISCELLANEOUS SERVICES	9,327.22	7,669.05	23,000.00	11,966.30	23,000.00	23,000.00	23,000.00	23,000.00
53 TOTAL	OTHER SERVICES & CHARGES	9,327.22	7,669.05	23,000.00	11,966.30	23,000.00	23,000.00	23,000.00	23,000.00
54	CAPITAL OUTLAY								
54000-430	IMPROVEMENTS (NON-BUILD)	832,175.00	897,917.00	990,000.00		990,000.00	1,200,000.00	1,200,000.00	1,200,000.00
540 TOTAL	CAPITAL PURCHASES	832,175.00	897,917.00	990,000.00		990,000.00	1,200,000.00	1,200,000.00	1,200,000.00
54 TOTAL	CAPITAL OUTLAY	832,175.00	897,917.00	990,000.00		990,000.00	1,200,000.00	1,200,000.00	1,200,000.00
DEPT 430 TOTAL	CAPITAL PROJECTS	841,738.29	906,050.32	1,015,049.00	16,708.77	1,015,049.00	1,225,228.00	1,225,228.00	1,225,228.00

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FUND 854 NORTH VILLAGE CFD Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 490	DEBT SERVICE								
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	1,695.00	1,738.42		1,660.00				
530 TOTAL	MISCELLANEOUS SERVICES	1,695.00	1,738.42		1,660.00				
53 TOTAL	OTHER SERVICES & CHARGES	1,695.00	1,738.42		1,660.00				
59	INTERFUND TRANSFER								
59000-490	DEBT SERVICE	657,407.50	658,070.00	658,100.00	657,947.50	658,100.00	659,125.00	659,125.00	659,125.00
590 TOTAL	DEBT EXPENDITRUES	657,407.50	658,070.00	658,100.00	657,947.50	658,100.00	659,125.00	659,125.00	659,125.00
59 TOTAL	INTERFUND TRANSFER	657,407.50	658,070.00	658,100.00	657,947.50	658,100.00	659,125.00	659,125.00	659,125.00
DEPT 490 TOTAL	DEBT SERVICE	659,102.50	659,808.42	658,100.00	659,607.50	658,100.00	659,125.00	659,125.00	659,125.00
FUND 854 TOTAL	********* NORTH VILLAGE CFD	1,500,840.79	1,565,858.74	1,673,149.00	676,316.27	1,673,149.00	1,884,353.00	1,884,353.00	1,884,353.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 855 NORTH VILLAGE (SOUTH)DST

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE			36,024.00		36,024.00	36,532.00	36,532.00	36,532.00
36	TOTAL	MISCELLANEOUS REVENUES			36,024.00		36,024.00	36,532.00	36,532.00	36,532.00
FUND 855		NORTH VILLAGE (SOUTH)DST			36,024.00		36,024.00	36,532.00	36,532.00	36,532.00

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FUND 855 NORTH VILLAGE (SOUTH)DST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 430	CAPITAL PROJECTS								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES			10,000.00		10,000.00	7,495.00	7,495.00	7,495.00
51100-130	COMPREHENSVE LEAVE VALUE			100.00		100.00	372.00	372.00	372.00
511 TOTAL	SALARY & WAGES			10,100.00		10,100.00	7,867.00	7,867.00	7,867.00
51900-160	HEALTH INSURANCE			182.00		182.00	1,825.00	1,825.00	1,825.00
51900-164	WORKERS COMP INSURANCE			11.00	15.72	11.00	59.00	59.00	59.00
51900-170	PERS (RETIREMENT)			227.00		227.00	1,781.00	1,781.00	1,781.00
51900-199	EMPLOYEE OVERHEAD COSTS			454.00		454.00			
519 TOTAL	BENEFIT EXPENSES			874.00	15.72	874.00	3,665.00	3,665.00	3,665.00
51 TOTAL	PERSONNEL SERVICES			10,974.00	15.72	10,974.00	11,532.00	11,532.00	11,532.00
52	SUPPLIES								
52000-205	POSTAL SUPPLY & POSTAGE			50.00		50.00			
520 TOTAL	GENERAL SUPPLIES			50.00		50.00			
52 TOTAL	SUPPLIES			50.00		50.00			
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES			25,000.00		25,000.00	25,000.00	25,000.00	25,000.00
530 TOTAL	MISCELLANEOUS SERVICES			25,000.00		25,000.00	25,000.00	25,000.00	25,000.00
53 TOTAL	OTHER SERVICES & CHARGES			25,000.00		25,000.00	25,000.00	25,000.00	25,000.00
DEPT 430 TOTAL	CAPITAL PROJECTS			36,024.00	15.72	36,024.00	36,532.00	36,532.00	36,532.00
FUND 855 TOTAL *********	NORTH VILLAGE (SOUTH)DST			36,024.00	15.72	36,024.00	36,532.00	36,532.00	36,532.00

TOWN OF MAMMOTH LAKES
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FUND 856 OLD MAMMTH RD ASSMNT DST

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT	117,670.99	110,922.40	228,000.00	85,778.08	228,000.00	146,072.00	146,072.00	146,072.00
31	TOTAL	TAXES	117,670.99	110,922.40	228,000.00	85,778.08	228,000.00	146,072.00	146,072.00	146,072.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	4,118.10	7,589.12		7,559.66				
36	TOTAL	MISCELLANEOUS REVENUES	4,118.10	7,589.12		7,559.66				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	48,113.97	44,925.94	17,390.00	28,867.03	17,390.00	12,000.00	12,000.00	12,000.00
39	TOTAL	OTHER FINANCING SOURCES	48,113.97	44,925.94	17,390.00	28,867.03	17,390.00	12,000.00	12,000.00	12,000.00
FUND 856		OLD MAMMTH RD ASSMNT DST	169,903.06	163,437.46	245,390.00	122,204.77	245,390.00	158,072.00	158,072.00	158,072.00

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FUND 856 OLD MAMMTH RD ASSMNT DST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 422	STREET MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	2,853.18	2,447.84	7,955.00	298.91	7,955.00	10,261.00	10,261.00	10,261.00
51100-111	TEMPORARY WAGES	285.73	63.50	15,407.00		15,407.00	16,146.00	16,146.00	16,146.00
51100-130	COMPREHENSVE LEAVE VALUE	856.94	576.63	709.00	124.58	709.00	810.00	810.00	810.00
51100-199	EMPLOYEE OVERHEAD COSTS	5,298.75	1,370.17		657.52				
511 TOTAL	SALARY & WAGES	9,294.60	4,458.14	24,071.00	1,081.01	24,071.00	27,217.00	27,217.00	27,217.00
51900-160	HEALTH INSURANCE	400.70	193.39	1,761.00	16.72	1,761.00	2,153.00	2,153.00	2,153.00
51900-164	WORKERS COMP INSURANCE	92.00	63.76	93.00	134.11	93.00	154.00	154.00	154.00
51900-170	PERS (RETIREMENT)	654.69	628.29	1,829.00	67.53	1,829.00	2,357.00	2,357.00	2,357.00
51900-173	PARS (PT RETIREMENT)			300.00		300.00	314.00	314.00	314.00
519 TOTAL	BENEFIT EXPENSES	1,147.39	885.44	3,983.00	218.36	3,983.00	4,978.00	4,978.00	4,978.00
51 TOTAL	PERSONNEL SERVICES	10,441.99	5,343.58	28,054.00	1,299.37	28,054.00	32,195.00	32,195.00	32,195.00
52	SUPPLIES								
52000-205	POSTAL SUPPLY & POSTAGE		12.65						
52000-207	MAINTENANCE SUPPLIES	223.22	816.01	1,000.00	752.28	1,000.00	1,000.00	1,000.00	1,000.00
52000-220	STREET MAINT SUPPLY				450.83		500.00	500.00	500.00
520 TOTAL	GENERAL SUPPLIES	223.22	828.66	1,000.00	1,203.11	1,000.00	1,500.00	1,500.00	1,500.00
52 TOTAL	SUPPLIES	223.22	828.66	1,000.00	1,203.11	1,000.00	1,500.00	1,500.00	1,500.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	85,656.13	41,591.93	75,000.00	37,003.87	75,000.00	25,000.00	25,000.00	25,000.00
53000-340	ADVERTISING/LEGAL NOTICE	161.90	109.70		173.00				
53000-364	STREET LIGHTS		12,359.17	8,000.00	51.72	8,000.00	4,000.00	4,000.00	4,000.00
53000-390	PUBLIC UTILITIES	806.56	2,485.30	1,200.00	6,894.83	1,200.00	8,000.00	8,000.00	8,000.00
530 TOTAL	MISCELLANEOUS SERVICES	86,624.59	56,546.10	84,200.00	44,123.42	84,200.00	37,000.00	37,000.00	37,000.00
53 TOTAL	OTHER SERVICES & CHARGES	86,624.59	56,546.10	84,200.00	44,123.42	84,200.00	37,000.00	37,000.00	37,000.00
DEPT 422 TOTAL	STREET MAINTENANCE	97,289.80	62,718.34	113,254.00	46,625.90	113,254.00	70,695.00	70,695.00	70,695.00

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FUND 856 OLD MAMMTH RD ASSMNT DST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 424	SNOW REMOVAL								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	2,054.00	3,352.35	25,000.00	4,905.44	25,000.00	23,291.00	23,291.00	23,291.00
51100-111	TEMPORARY WAGES	2,554.98	118.59	2,500.00		2,500.00	2,500.00	2,500.00	2,500.00
51100-113	OVERTIME WAGES	3,304.65			1,214.08				
51100-130	COMPREHENSVE LEAVE VALUE	508.90	52.49	1,291.00	704.08-	1,291.00	1,307.00	1,307.00	1,307.00
51100-199	EMPLOYEE OVERHEAD COSTS	10,457.21	5,933.20		10,475.91				
511 TOTAL	SALARY & WAGES	18,879.74	9,456.63	28,791.00	15,891.35	28,791.00	27,098.00	27,098.00	27,098.00
51900-160	HEALTH INSURANCE	191.60	403.48	6,804.00	803.86	6,804.00	6,730.00	6,730.00	6,730.00
51900-164	WORKERS COMP INSURANCE	76.00	209.21	375.00	538.80	375.00	603.00	603.00	603.00
51900-170	PERS (RETIREMENT)	869.40	780.62	4,843.00	1,114.89	4,843.00	5,516.00	5,516.00	5,516.00
51900-173	PARS (PT RETIREMENT)		1.80				50.00	50.00	50.00
519 TOTAL	BENEFIT EXPENSES	1,137.00	1,395.11	12,022.00	2,457.55	12,022.00	12,899.00	12,899.00	12,899.00
51 TOTAL	PERSONNEL SERVICES	20,016.74	10,851.74	40,813.00	18,348.90	40,813.00	39,997.00	39,997.00	39,997.00
52	SUPPLIES								
52000-207	MAINTENANCE SUPPLIES	403.76		1,000.00	716.41	1,000.00	1,000.00	1,000.00	1,000.00
52000-298	SNOW REMOVAL & MAINT CHG	57,425.99	21,185.19	57,000.00		57,000.00	20,000.00	20,000.00	20,000.00
520 TOTAL	GENERAL SUPPLIES	57,829.75	21,185.19	58,000.00	716.41	58,000.00	21,000.00	21,000.00	21,000.00
52 TOTAL	SUPPLIES	57,829.75	21,185.19	58,000.00	716.41	58,000.00	21,000.00	21,000.00	21,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	9,203.14	3,830.00	5,000.00	8,202.15	5,000.00	8,000.00	8,000.00	8,000.00
53000-364	STREET LIGHTS	121.99	20,915.53	5,000.00	739.70	5,000.00	3,000.00	3,000.00	3,000.00
53000-390	PUBLIC UTILITIES	2,878.32	3,324.39	3,380.00	2,315.74	3,380.00	3,380.00	3,380.00	3,380.00
530 TOTAL	MISCELLANEOUS SERVICES	12,203.45	28,069.92	13,380.00	11,257.59	13,380.00	14,380.00	14,380.00	14,380.00
53 TOTAL	OTHER SERVICES & CHARGES	12,203.45	28,069.92	13,380.00	11,257.59	13,380.00	14,380.00	14,380.00	14,380.00
DEPT 424 TOTAL	SNOW REMOVAL	90,049.94	60,106.85	112,193.00	30,322.90	112,193.00	75,377.00	75,377.00	75,377.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 857 VILLAGE BENEFIT ASSMNT Dpt Account # Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000								
31 TAXES								
000 31085-000 TAX ASSESSMENT	87,953.45	94,648.74	68,459.00	136,517.14	68,459.00	121,258.00	121,258.00	121,258.00
31 TOTAL TAXES	87,953.45	94,648.74	68,459.00	136,517.14	68,459.00	121,258.00	121,258.00	121,258.00
36 MISCELLANEOUS REVENUES								
000 36110-000 INTEREST ON INVESTME	2,727.85	4,547.65		6,388.25				
000 36111-000 INTEREST FROM COUNTY				56.18				
36 TOTAL MISCELLANEOUS REVENUES	2,727.85	4,547.65		6,444.43				
39 OTHER FINANCING SOURCES								
000 39999-000 INTERFUND TRANSFERS	13,508.35	51,736.87	8,200.00	20,026.45	8,200.00	32,000.00	32,000.00	32,000.00
39 TOTAL OTHER FINANCING SOURCES	13,508.35	51,736.87	8,200.00	20,026.45	8,200.00	32,000.00	32,000.00	32,000.00
FUND 857 VILLAGE BENEFIT ASSMNT	104,189.65	150,933.26	76,659.00	162,988.02	76,659.00	153,258.00	153,258.00	153,258.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 857 VILLAGE BENEFIT ASSMNT

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 422	STREET MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	2,516.19	1,749.66	5,753.00	1,018.15	5,753.00	7,827.00	7,827.00	7,827.00
51100-111	TEMPORARY WAGES	695.50		15,407.00		15,407.00	16,456.00	16,456.00	16,456.00
51100-130	COMPREHENSVE LEAVE VALUE	294.83	495.77	497.00	218.70	497.00	570.00	570.00	570.00
51100-199	EMPLOYEE OVERHEAD COSTS	1,151.69	2,268.76		853.04		1,000.00	1,000.00	1,000.00
511 TOTAL	SALARY & WAGES	4,658.21	4,514.19	21,657.00	2,089.89	21,657.00	25,853.00	25,853.00	25,853.00
51900-160	HEALTH INSURANCE	223.25	211.70	1,244.00	83.99	1,244.00	1,622.00	1,622.00	1,622.00
51900-164	WORKERS COMP INSURANCE	20.00	60.64	72.00	103.24	72.00	122.00	122.00	122.00
51900-170	PERS (RETIREMENT)	631.50	354.12	1,337.00	230.98	1,337.00	1,817.00	1,817.00	1,817.00
51900-173	PARS (PT RETIREMENT)			300.00		300.00	314.00	314.00	314.00
519 TOTAL	BENEFIT EXPENSES	874.75	626.46	2,953.00	418.21	2,953.00	3,875.00	3,875.00	3,875.00
51 TOTAL	PERSONNEL SERVICES	5,532.96	5,140.65	24,610.00	2,508.10	24,610.00	29,728.00	29,728.00	29,728.00
52	SUPPLIES								
52000-220	STREET MAINT SUPPLY	71.05							
520 TOTAL	GENERAL SUPPLIES	71.05							
52 TOTAL	SUPPLIES	71.05							
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	4,309.25	11,591.84		1,581.86		3,000.00	3,000.00	3,000.00
53000-340	ADVERTISING/LEGAL NOTICE	166.46	109.70		168.50		200.00	200.00	200.00
53000-367	TRAFFIC SIGNAL MAINT		13,208.08				1,000.00	1,000.00	1,000.00
53000-390	PUBLIC UTILITIES	685.31	1,220.49	900.00	1,202.50	900.00	1,200.00	1,200.00	1,200.00
530 TOTAL	MISCELLANEOUS SERVICES	5,161.02	26,130.11	900.00	2,952.86	900.00	5,400.00	5,400.00	5,400.00
53 TOTAL	OTHER SERVICES & CHARGES	5,161.02	26,130.11	900.00	2,952.86	900.00	5,400.00	5,400.00	5,400.00
DEPT 422 TOTAL	STREET MAINTENANCE	10,765.03	31,270.76	25,510.00	5,460.96	25,510.00	35,128.00	35,128.00	35,128.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 857 VILLAGE BENEFIT ASSMNT

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 424	SNOW REMOVAL								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	2,952.67	4,066.72	21,180.00	4,796.62	21,180.00	25,636.00	25,636.00	25,636.00
51100-111	TEMPORARY WAGES	2,772.10	527.16	793.00	1,657.19	793.00	916.00	916.00	916.00
51100-113	OVERTIME WAGES	4,113.47	875.36		2,324.64				
51100-130	COMPREHENSVE LEAVE VALUE	142.01	1,691.60	1,338.00	1,408.50	1,338.00	1,390.00	1,390.00	1,390.00
51100-199	EMPLOYEE OVERHEAD COSTS	10,936.72	5,583.25		7,950.35				
511 TOTAL	SALARY & WAGES	20,916.97	12,744.09	23,311.00	18,137.30	23,311.00	27,942.00	27,942.00	27,942.00
51900-160	HEALTH INSURANCE	287.19	505.50	7,127.00	925.52	7,127.00	7,447.00	7,447.00	7,447.00
51900-164	WORKERS COMP INSURANCE	81.00	214.87	394.00	565.88	394.00	640.00	640.00	640.00
51900-170	PERS (RETIREMENT)	1,151.26	967.60	5,062.00	1,282.31	5,062.00	6,083.00	6,083.00	6,083.00
51900-173	PARS (PT RETIREMENT)		11.14	16.00	30.34	16.00	18.00	18.00	18.00
519 TOTAL	BENEFIT EXPENSES	1,519.45	1,699.11	12,599.00	2,804.05	12,599.00	14,188.00	14,188.00	14,188.00
51 TOTAL	PERSONNEL SERVICES	22,436.42	14,443.20	35,910.00	20,941.35	35,910.00	42,130.00	42,130.00	42,130.00
52	SUPPLIES								
52000-207	MAINTENANCE SUPPLIES				716.40		1,000.00	1,000.00	1,000.00
52000-298	SNOW REMOVAL & MAINT CHG	62,367.80	26,143.42				50,000.00	50,000.00	50,000.00
520 TOTAL	GENERAL SUPPLIES	62,367.80	26,143.42		716.40		51,000.00	51,000.00	51,000.00
52 TOTAL	SUPPLIES	62,367.80	26,143.42		716.40		51,000.00	51,000.00	51,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	15,574.24	161.57		12,349.97				
53000-364	STREET LIGHTS	544.80	3,929.98						
53000-390	PUBLIC UTILITIES	2,778.56	10,257.96	1,735.00	15,122.76	1,735.00	15,000.00	15,000.00	15,000.00
530 TOTAL	MISCELLANEOUS SERVICES	18,897.60	14,349.51	1,735.00	27,472.73	1,735.00	15,000.00	15,000.00	15,000.00
53 TOTAL	OTHER SERVICES & CHARGES	18,897.60	14,349.51	1,735.00	27,472.73	1,735.00	15,000.00	15,000.00	15,000.00
DEPT 424 TOTAL	SNOW REMOVAL	103,701.82	54,936.13	37,645.00	49,130.48	37,645.00	108,130.00	108,130.00	108,130.00
FUND 857 TOTAL *********	VILLAGE BENEFIT ASSMNT	114,466.85	86,206.89	63,155.00	54,591.44	63,155.00	143,258.00	143,258.00	143,258.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 858 FRACTIONAL MELLO TX DIST

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT				67,190.06				
000	31090-000	FRACTIONAL MELLO ROO			163,800.00	52,152.68	163,800.00	163,800.00	163,800.00	163,800.00
31	TOTAL	TAXES			163,800.00	119,342.74	163,800.00	163,800.00	163,800.00	163,800.00
34		CHARGES FOR SERVICES								
000	34001-000	CHARGES FOR SERVICES		1,130.10		5,324.57				
000	34135-000	DEVELOPMNT PROCESSNG	20,000.00							
000	34785-000	ICE SKATING RINK FEE			65,000.00	28,861.40	65,000.00	35,000.00	35,000.00	35,000.00
34	TOTAL	CHARGES FOR SERVICES	20,000.00	1,130.10	65,000.00	34,185.97	65,000.00	35,000.00	35,000.00	35,000.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME		2,828.02-						
000	36120-000	REFUNDS, REBATES, RE				4,206.27				
36	TOTAL	MISCELLANEOUS REVENUES		2,828.02-		4,206.27				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS			109,138.00		109,138.00	173,743.00	173,743.00	173,543.00
39	TOTAL	OTHER FINANCING SOURCES			109,138.00		109,138.00	173,743.00	173,743.00	173,543.00
FUND 858		FRACTIONAL MELLO TX DIST	20,000.00	1,697.92-	337,938.00	157,734.98	337,938.00	372,543.00	372,543.00	372,343.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 858 FRACTIONAL MELLO TX DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 419	PLANNING & ZONING CURRNT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	894.23	187.33		233.99		450.00	450.00	450.00
51100-199	EMPLOYEE OVERHEAD COSTS	1,718.55	92.62		217.40		120.00	120.00	120.00
511 TOTAL	SALARY & WAGES	2,612.78	279.95		451.39		570.00	570.00	570.00
51900-160	HEALTH INSURANCE	127.74	27.30		33.80		55.00	55.00	55.00
51900-170	PERS (RETIREMENT)	205.08	43.39		52.77		70.00	70.00	70.00
519 TOTAL	BENEFIT EXPENSES	332.82	70.69		86.57		125.00	125.00	125.00
51 TOTAL	PERSONNEL SERVICES	2,945.60	350.64		537.96		695.00	695.00	695.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	11,836.76			3,972.52		4,600.00	4,600.00	4,600.00
53000-340	ADVERTISING/LEGAL NOTICE	710.14							
530 TOTAL	MISCELLANEOUS SERVICES	12,546.90			3,972.52		4,600.00	4,600.00	4,600.00
53 TOTAL	OTHER SERVICES & CHARGES	12,546.90			3,972.52		4,600.00	4,600.00	4,600.00
54	CAPITAL OUTLAY								
54000-490	DEBT SERVICE	3,298.98	4,483.83		10,305.66				
540 TOTAL	CAPITAL PURCHASES	3,298.98	4,483.83		10,305.66				
54 TOTAL	CAPITAL OUTLAY	3,298.98	4,483.83		10,305.66				
DEPT 419 TOTAL	PLANNING & ZONING CURRNT	18,791.48	4,834.47		14,816.14		5,295.00	5,295.00	5,295.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 858 FRACTIONAL MELLO TX DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 452	PARKS MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES		83,797.24	71,711.00	82,460.25	71,711.00	83,125.00	83,125.00	83,125.00
51100-111	TEMPORARY WAGES		594.19		344.25				
51100-113	OVERTIME WAGES		2,315.03		6,902.70		2,500.00	2,500.00	2,375.00
51100-130	COMPREHENSVE LEAVE VALUE		6,647.45	3,317.00	3,833.18	3,317.00	4,124.00	4,124.00	4,124.00
51100-199	EMPLOYEE OVERHEAD COSTS		2,393.25		2,811.32		2,600.00	2,600.00	2,600.00
511 TOTAL	SALARY & WAGES		95,747.16	75,028.00	96,351.70	75,028.00	92,349.00	92,349.00	92,224.00
51900-160	HEALTH INSURANCE		9,473.55	33,616.00	8,508.03	33,616.00	35,596.00	35,596.00	35,596.00
51900-164	WORKERS COMP INSURANCE		1,002.28	1,563.00	2,242.53	1,563.00	2,533.00	2,533.00	2,533.00
51900-170	PERS (RETIREMENT)		15,508.63	18,241.00	15,003.80	18,241.00	20,806.00	20,806.00	20,806.00
51900-173	PARS (PT RETIREMENT)		11.65		6.23				
519 TOTAL	BENEFIT EXPENSES		25,996.11	53,420.00	25,760.59	53,420.00	58,935.00	58,935.00	58,935.00
51 TOTAL	PERSONNEL SERVICES		121,743.27	128,448.00	122,112.29	128,448.00	151,284.00	151,284.00	151,159.00
52	SUPPLIES								
52000-207	MAINTENANCE SUPPLIES		985.96		1,026.48		5,000.00	5,000.00	5,000.00
520 TOTAL	GENERAL SUPPLIES		985.96		1,026.48		5,000.00	5,000.00	5,000.00
52 TOTAL	SUPPLIES		985.96		1,026.48		5,000.00	5,000.00	5,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES		157.50						
53000-365	PARK BUILDING MAINT				15.02		1,000.00	1,000.00	1,000.00
53000-390	PUBLIC UTILITIES		229.00	1,335.00	7,460.55	1,335.00	1,335.00	1,335.00	1,335.00
530 TOTAL	MISCELLANEOUS SERVICES		386.50	1,335.00	7,475.57	1,335.00	2,335.00	2,335.00	2,335.00
53 TOTAL	OTHER SERVICES & CHARGES		386.50	1,335.00	7,475.57	1,335.00	2,335.00	2,335.00	2,335.00
DEPT 452 TOTAL	PARKS MAINTENANCE		123,115.73	129,783.00	130,614.34	129,783.00	158,619.00	158,619.00	158,494.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 858 FRACTIONAL MELLO TX DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 455	ICE RINK								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES			27,768.00	21,735.08	27,768.00	29,648.00	29,648.00	29,648.00
51100-111	TEMPORARY WAGES			69,025.00	48,953.46	69,025.00	72,336.00	72,336.00	72,336.00
51100-113	OVERTIME WAGES				2,669.42		1,500.00	1,500.00	1,425.00
51100-130	COMPREHENSVE LEAVE VALUE			1,419.00		1,419.00	1,235.00	1,235.00	1,235.00
511 TOTAL	SALARY & WAGES			98,212.00	73,357.96	98,212.00	104,719.00	104,719.00	104,644.00
51900-160	HEALTH INSURANCE			10,800.00	2,182.64	10,800.00	10,590.00	10,590.00	10,590.00
51900-164	WORKERS COMP INSURANCE			312.00	447.31	312.00	462.00	462.00	462.00
51900-170	PERS (RETIREMENT)			6,836.00	4,245.46	6,836.00	7,227.00	7,227.00	7,227.00
51900-173	PARS (PT RETIREMENT)			1,345.00	1,000.99	1,345.00	1,407.00	1,407.00	1,407.00
519 TOTAL	BENEFIT EXPENSES			19,293.00	7,876.40	19,293.00	19,686.00	19,686.00	19,686.00
51 TOTAL	PERSONNEL SERVICES			117,505.00	81,234.36	117,505.00	124,405.00	124,405.00	124,330.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES			800.00	38.57	800.00	100.00	100.00	100.00
52000-205	POSTAL SUPPLY & POSTAGE			75.00		75.00			
52000-207	MAINTENANCE SUPPLIES				12,310.15		10,000.00	10,000.00	10,000.00
52000-208	RECREATION SUPPLIES				1,522.01		3,000.00	3,000.00	3,000.00
52000-214	FACILITY LEASE & RENTAL			42,000.00	48,817.20	42,000.00	42,000.00	42,000.00	42,000.00
52000-215	EQUIPMENT LEASE & RENTAL			1,200.00	16,760.57	1,200.00	10,000.00	10,000.00	10,000.00
52000-240	BEVRG/NUTRITIONAL SUPPLY			260.00	711.23	260.00	1,000.00	1,000.00	1,000.00
52000-299	VEHICLE/EQUIP REPLAC CHG			2,853.00		2,853.00	2,900.00	2,900.00	2,900.00
520 TOTAL	GENERAL SUPPLIES			47,188.00	80,159.73	47,188.00	69,000.00	69,000.00	69,000.00
52 TOTAL	SUPPLIES			47,188.00	80,159.73	47,188.00	69,000.00	69,000.00	69,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES				47,471.68				
53000-330	TRAINING & EDUCATION				1,540.00				
53000-341	PRINTING & REPRODUCTIONS				1,566.38				
53000-360	COMMUNICATN EQUIP MAINT			224.00		224.00	224.00	224.00	224.00
53000-390	PUBLIC UTILITIES			43,238.00	12,932.62	43,238.00	15,000.00	15,000.00	15,000.00
530 TOTAL	MISCELLANEOUS SERVICES			43,462.00	63,510.68	43,462.00	15,224.00	15,224.00	15,224.00
53 TOTAL	OTHER SERVICES & CHARGES			43,462.00	63,510.68	43,462.00	15,224.00	15,224.00	15,224.00
DEPT 455 TOTAL	ICE RINK			208,155.00	224,904.77	208,155.00	208,629.00	208,629.00	208,554.00

FUND 860 AD JUNIPER VIEW-BAD

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE						2,694.00	2,694.00	2,694.00
36	TOTAL	MISCELLANEOUS REVENUES						2,694.00	2,694.00	2,694.00
FUND 860										
		AD JUNIPER VIEW-BAD						2,694.00	2,694.00	2,694.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 860 AD JUNIPER VIEW-BAD Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 420	ENGINEERING								
51	PERSONNEL SERVICES						1,777.00	1,777.00	1,777.00
51100-110	REGULAR SALARIES						129.00	129.00	129.00
51100-130	COMPREHENSVE LEAVE VALUE								
511 TOTAL	SALARY & WAGES						1,906.00	1,906.00	1,906.00
51900-160	HEALTH INSURANCE						356.00	356.00	356.00
51900-164	WORKERS COMP INSURANCE						20.00	20.00	20.00
51900-170	PERS (RETIREMENT)						412.00	412.00	412.00
519 TOTAL	BENEFIT EXPENSES						788.00	788.00	788.00
51 TOTAL	PERSONNEL SERVICES						2,694.00	2,694.00	2,694.00
DEPT 420 TOTAL	ENGINEERING						2,694.00	2,694.00	2,694.00
FUND 860 TOTAL ********* AD JUNIPER VIEW-BAD							2,694.00	2,694.00	2,694.00

FUND 861 AD SOUTH OMR-BAD

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE						2,694.00	2,694.00	2,694.00
36	TOTAL	MISCELLANEOUS REVENUES						2,694.00	2,694.00	2,694.00
FUND 861										
		AD SOUTH OMR-BAD						2,694.00	2,694.00	2,694.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 861 AD SOUTH OMR-BAD Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 420	ENGINEERING								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES						1,777.00	1,777.00	1,777.00
51100-130	COMPREHENSVE LEAVE VALUE						129.00	129.00	129.00
511 TOTAL	SALARY & WAGES						1,906.00	1,906.00	1,906.00
51900-160	HEALTH INSURANCE						356.00	356.00	356.00
51900-164	WORKERS COMP INSURANCE						20.00	20.00	20.00
51900-170	PERS (RETIREMENT)						412.00	412.00	412.00
519 TOTAL	BENEFIT EXPENSES						788.00	788.00	788.00
51 TOTAL	PERSONNEL SERVICES						2,694.00	2,694.00	2,694.00
DEPT 420 TOTAL	ENGINEERING						2,694.00	2,694.00	2,694.00
FUND 861 TOTAL *********	AD SOUTH OMR-BAD						2,694.00	2,694.00	2,694.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 862 AD TWIN LAKES-BAD

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE						2,694.00	2,694.00	2,694.00
36	TOTAL	MISCELLANEOUS REVENUES						2,694.00	2,694.00	2,694.00
FUND 862										
		AD TWIN LAKES-BAD						2,694.00	2,694.00	2,694.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 862	AD TWIN LAKES-BAD								
DEPT 420	ENGINEERING								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES						1,777.00	1,777.00	1,777.00
51100-130	COMPREHENSVE LEAVE VALUE						129.00	129.00	129.00
511 TOTAL	SALARY & WAGES						1,906.00	1,906.00	1,906.00
51900-160	HEALTH INSURANCE						356.00	356.00	356.00
51900-164	WORKERS COMP INSURANCE						20.00	20.00	20.00
51900-170	PERS (RETIREMENT)						412.00	412.00	412.00
519 TOTAL	BENEFIT EXPENSES						788.00	788.00	788.00
51 TOTAL	PERSONNEL SERVICES						2,694.00	2,694.00	2,694.00
DEPT 420 TOTAL	ENGINEERING						2,694.00	2,694.00	2,694.00
FUND 862 TOTAL	********* AD TWIN LAKES-BAD						2,694.00	2,694.00	2,694.00

Public Works Department (760) 934-8989
P.O. Box 1609, Mammoth Lakes, California 93546

Assessment Districts

Town Council and Citizens of Mammoth Lakes:

Responsibilities

The Public Works Department manages the public improvements and maintenance activities within the eight assessment districts within the Town boundaries.

Public Improvement Districts were formed to finance the construction of needed public infrastructure such as storm drains, landscaping, sidewalks, streetlights, irrigation, pavement and other related public improvements. The budgets are based on the assessments levied on each property within each district (revenue), and projects (expenditures).

Maintenance Districts were formed to finance maintenance activities such as snow removal, sweeping, landscaping, utility costs and other costs for services defined in the specific district. Annually, the Public Works Department prepares an engineering report estimating the maintenance cost for the next year, and assessments are levied on the properties to fund those maintenance activities.

The Town has eight assessment districts within the Town boundaries. They are:

- Mammoth Gateway – Public Infrastructure
- Bluffs – Public Infrastructure
- Bluffs – Maintenance
- Juniper Springs – Maintenance
- Old Mammoth Road Benefit Assessment District (BAD) – Maintenance
- North Village Community Facilities District (NVCFD) – Public Infrastructure
- North Village Benefit Assessment District – Maintenance (zone 1)
- Community Facilities District CFD-2004-1 (Fractional Projects)

Accomplishments During Fiscal Year 2007-08

The Town annexed one additional project into CFD 2004-01, Special Tax District on Fractional (Timeshare) projects. This project had not been developed and has a new Special Use Permit for whole ownership.

A new Mello Roos Special Tax District was formed that "passes on" the upfront cost of Development Impact Fees to later years by implementing an annual Mello Roos tax. There is one parcel now in the district.

Staff began the process of adding several parcels on Tavern Road into the Old Mammoth Road BAD 2001-1. Staff also began the process of annexing properties into the North Village BAD 2001-2 that are within the North Village Specific Plan area. A Benefit Assessment District is also in the early development stage for some properties along Old Mammoth Road from Minaret to Waterford for maintenance of the new path and landscaping.

Staff is working on a new Benefit Assessment District for the South Old Mammoth Road area, including Snowcreek and the Mammoth Lakes Housing-owned Aspen Village Parcel for maintenance on the sidewalks and paths including snow removal, street lights, and landscaping.

Staff has also begun the preliminary work for a capital improvement district in the North Village area for the construction of sidewalks, undergrounding utilities, landscape, and other related public improvements.

Department Personnel

See Public Works and Finance Departments.

Objectives for Fiscal Year 2008-09

The Mello Roos Special Tax District that is planned to finance a portion of the North Village Parking Garage is on hold until the commercial property owners reach agreement on the financing of the project. In addition, staff expects the completion of annexation of properties on Tavern Road and Meridian Boulevard into the Old Mammoth Road Benefit Assessment District 2001-1. Other annexation activity is expected in the North Village area, adding properties into the North Village Benefit Assessment District 2001-2. The North Village Area Capital Improvement District will be discussed with property owners for the construction of public infrastructure including sidewalks, drainage, landscape, streetlights, and other related public improvements; the district may be formed during the fiscal year.

New Benefit Assessment Districts are planned for the South Old Mammoth Road area that will include Snowcreek and the Mammoth Lakes Housing-owned parcel at Aspen Village, Twin Lakes Court, and Juniper Crest (Private Lane).

Assessment Districts

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Assessment District Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Juniper Maintenance	$ 55,580	$ 87,000	57%
Juniper View Benefit Assessment District	$ -	$ 2,694	100%
Mammoth Gateway	$ 78,500	$ 78,500	0%
Bluffs	$ 239,699	$ 235,000	-2%
Bluffs Maintenance	$ 92,696	$ 94,040	1%
North Village Community Facilities District	$ 682,958	$ 714,353	5%
North Village (South) Assessment District	$ 36,024	$ 36,532	0%
Old Mammoth Road Benefits Assessment District	$ 245,390	$ 158,072	-36%
Old Mammoth Road (South)Benefits Assessment District		$ 2,694	100%
Village Benefit Assessment District	$ 76,659	$ 153,258	100%
Twin Lakes Benefits Assessment District		$ 2,694	100%
Subtotal Debt Services Revenues	$ 1,507,506	$ 1,564,837	4%
Juniper Maintenance Reserve	$ 4,564		0%
North Village Community Facilities District Reserve	$ 990,191	$ 1,170,000	18%
Total Revenue Appropriations	**$ 2,502,261**	**$ 2,734,837**	**9%**

Assessment District Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Juniper Maintenance	$ 60,124	$ 61,579	2%
Contribution to Juniper Maintenance Reserve	$ 20	$ 25,421	0%
Juniper View Benefit Assessment District		$ 2,694	100%
Mammoth Gateway	$ 63,507	$ 65,048	2%
Contribution to Mammoth Gateway Reserve	$ 14,993	$ 13,452	0%
Bluffs	$ 239,089	$ 234,865	-2%
Contribution to Bluff's Reserve	$ 610	$ 135	-78%
Bluffs Maintenance	$ 92,696	$ 86,406	-7%
Contribution to Bluff's Maint Reserve		$ 7,634	0%
North Village Community Facilities District	$ 1,673,149	$ 1,884,353	13%
North Village (South) Assessment District	$ 36,024	$ 36,532	0%
Old Mammoth Road Benefits Assessment District	$ 225,447	$ 146,072	-35%
Contribution to Old Mammoth Road BAD Reserve	$ 19,943	$ 12,000	0%
Old Mammoth Road (South)Benefit Assessment District		$ 2,694	0%
Village Benefit Assessment District	$ 63,155	$ 143,258	127%
Contribution to Village BAD Reserve	$ 13,504	$ 10,000	0%
Twin Lakes Benefit Assessment District		$ 2,694	0%
Total Expenditure Appropriations	**$ 2,502,261**	**$ 2,734,837**	**9%**

Fractional Mello Roos District

Fiscal Year 2008-2009 Budget for Revenues and Expenditures

Mello Roos District Revenues	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Fractional Mello Roos Tax	$ 163,800	$ 163,800	0%
Ice Rink Revenues	$ 65,000	$ 35,000	-46%
Subtotal Debt Services Revenues	$ 228,800	$ 198,800	-13%
Loan from Tourism Development Reserve	$ 109,138	$ 173,543	59%
Total Revenue Appropriations	**$ 337,938**	**$ 372,343**	**10%**

Assessment District Expenditures	Fiscal Year 2007-2008 Final Budget	Fiscal Year 2008-2009 Final Budget	Percentage Change
Mello Roos Administration		$ 5,295	100%
Mello Roos Park Maintenance	$ 129,783	$ 158,494	22%
Mello Roos Ice Rink	$ 208,155	$ 208,554	0%
Total Expenditure Appropriations	**$ 337,938**	**$ 372,343**	**10%**

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 850 AD 1993-1 JUNIPER RIDGE

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT	48,817.86	47,521.03	48,000.00	49,960.40	48,000.00	48,000.00	48,000.00	48,000.00
31	TOTAL	TAXES	48,817.86	47,521.03	48,000.00	49,960.40	48,000.00	48,000.00	48,000.00	48,000.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	3,263.55	5,963.27		5,771.55				
000	36111-000	INTEREST FROM COUNTY				188.85				
36	TOTAL	MISCELLANEOUS REVENUES	3,263.55	5,963.27		5,960.40				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	18,785.02	25,018.95	7,580.00	12,203.10	7,580.00	39,000.00	39,000.00	39,000.00
39	TOTAL	OTHER FINANCING SOURCES	18,785.02	25,018.95	7,580.00	12,203.10	7,580.00	39,000.00	39,000.00	39,000.00
FUND 850		AD 1993-1 JUNIPER RIDGE	70,866.43	78,503.25	55,580.00	68,123.90	55,580.00	87,000.00	87,000.00	87,000.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 850 AD 1993-1 JUNIPER RIDGE

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 422	STREET MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	1,359.79	1,507.57	5,000.00	29.27	5,000.00	3,322.00	3,322.00	3,322.00
51100-130	COMPREHENSVE LEAVE VALUE	291.30	236.28	300.00		300.00	329.00	329.00	329.00
51100-199	EMPLOYEE OVERHEAD COSTS	1,529.82	1,682.91		28.61-				
511 TOTAL	SALARY & WAGES	3,180.91	3,426.76	5,300.00	.66	5,300.00	3,651.00	3,651.00	3,651.00
51900-160	HEALTH INSURANCE	116.66	118.09	545.00	4.45	545.00	534.00	534.00	534.00
51900-164	WORKERS COMP INSURANCE	20.00	22.80	33.00	47.19	33.00	51.00	51.00	51.00
51900-170	PERS (RETIREMENT)	292.50	349.78	680.00	6.62	680.00	748.00	748.00	748.00
51900-199	EMPLOYEE OVERHEAD COSTS			1,361.00		1,361.00			
519 TOTAL	BENEFIT EXPENSES	429.16	490.67	2,619.00	58.26	2,619.00	1,333.00	1,333.00	1,333.00
51 TOTAL	PERSONNEL SERVICES	3,610.07	3,917.43	7,919.00	58.92	7,919.00	4,984.00	4,984.00	4,984.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	7,428.00	10,086.50	15,000.00	10,948.85	15,000.00	15,000.00	15,000.00	15,000.00
53000-340	ADVERTISING/LEGAL NOTICE	162.06		200.00	159.45	200.00	220.00	220.00	220.00
53000-390	PUBLIC UTILITIES	3,502.08	2,179.28	5,375.00	1,856.30	5,375.00	5,375.00	5,375.00	5,375.00
530 TOTAL	MISCELLANEOUS SERVICES	11,092.14	12,265.78	20,575.00	12,964.60	20,575.00	20,595.00	20,595.00	20,595.00
53 TOTAL	OTHER SERVICES & CHARGES	11,092.14	12,265.78	20,575.00	12,964.60	20,575.00	20,595.00	20,595.00	20,595.00
DEPT 422 TOTAL	STREET MAINTENANCE	14,702.21	16,183.21	28,494.00	13,023.52	28,494.00	25,579.00	25,579.00	25,579.00

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PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 850 AD 1993-1 JUNIPER RIDGE

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 424	SNOW REMOVAL								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES				304.41				
51100-111	TEMPORARY WAGES				130.16				
51100-130	COMPREHENSVE LEAVE VALUE				7.74				
511 TOTAL	SALARY & WAGES				442.31				
51900-160	HEALTH INSURANCE				14.24				
51900-170	PERS (RETIREMENT)				69.57				
51900-173	PARS (PT RETIREMENT)				2.55				
519 TOTAL	BENEFIT EXPENSES				86.36				
51 TOTAL	PERSONNEL SERVICES				528.67				
52	SUPPLIES								
52000-220	STREET MAINT SUPPLY	1,025.67		1,000.00		1,000.00	1,000.00	1,000.00	1,000.00
520 TOTAL	GENERAL SUPPLIES	1,025.67		1,000.00		1,000.00	1,000.00	1,000.00	1,000.00
52 TOTAL	SUPPLIES	1,025.67		1,000.00		1,000.00	1,000.00	1,000.00	1,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	48,804.78	23,733.40	30,000.00	56,582.80	30,000.00	34,000.00	34,000.00	34,000.00
53000-390	PUBLIC UTILITIES	317.75	735.69	630.00	733.59	630.00	1,000.00	1,000.00	1,000.00
530 TOTAL	MISCELLANEOUS SERVICES	49,122.53	24,469.09	30,630.00	57,316.39	30,630.00	35,000.00	35,000.00	35,000.00
53 TOTAL	OTHER SERVICES & CHARGES	49,122.53	24,469.09	30,630.00	57,316.39	30,630.00	35,000.00	35,000.00	35,000.00
DEPT 424 TOTAL	SNOW REMOVAL	50,148.20	24,469.09	31,630.00	57,845.06	31,630.00	36,000.00	36,000.00	36,000.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 851 AD 1993-2 GATEWAY BUS PK

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT	86,239.51	76,809.49	78,500.00	81,815.36	78,500.00	78,500.00	78,500.00	78,500.00
31	TOTAL	TAXES	86,239.51	76,809.49	78,500.00	81,815.36	78,500.00	78,500.00	78,500.00	78,500.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	3,737.47	3,983.12		3,236.09				
000	36111-000	INTEREST FROM COUNTY				261.54				
000	36120-000	REFUNDS, REBATES, RE	105.00	35.00						
36	TOTAL	MISCELLANEOUS REVENUES	3,842.47	4,018.12		3,497.63				
FUND 851		AD 1993-2 GATEWAY BUS PK	90,081.98	80,827.61	78,500.00	85,312.99	78,500.00	78,500.00	78,500.00	78,500.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 851 AD 1993-2 GATEWAY BUS PK

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 415	FINANCE DEPARTMENT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	527.36	374.24	527.00	292.84	527.00	385.00	385.00	385.00
51100-130	COMPREHENSVE LEAVE VALUE	27.87	31.18	30.00		30.00	36.00	36.00	36.00
51100-199	EMPLOYEE OVERHEAD COSTS	264.42	107.62		186.77				
511 TOTAL	SALARY & WAGES	819.65	513.04	557.00	479.61	557.00	421.00	421.00	421.00
51900-160	HEALTH INSURANCE	76.27	55.48	85.00	41.86	85.00	50.00	50.00	50.00
51900-164	WORKERS COMP INSURANCE		.78	5.00	1.58	5.00	2.00	2.00	2.00
51900-170	PERS (RETIREMENT)	119.96	86.14	75.00	66.10	75.00	85.00	85.00	85.00
519 TOTAL	BENEFIT EXPENSES	196.23	142.40	165.00	109.54	165.00	137.00	137.00	137.00
51 TOTAL	PERSONNEL SERVICES	1,015.88	655.44	722.00	589.15	722.00	558.00	558.00	558.00
52	SUPPLIES								
52000-205	POSTAL SUPPLY & POSTAGE		13.71	45.00	43.41	45.00	75.00	75.00	75.00
520 TOTAL	GENERAL SUPPLIES		13.71	45.00	43.41	45.00	75.00	75.00	75.00
52 TOTAL	SUPPLIES		13.71	45.00	43.41	45.00	75.00	75.00	75.00
DEPT 415 TOTAL	FINANCE DEPARTMENT	1,015.88	669.15	767.00	632.56	767.00	633.00	633.00	633.00

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PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 851	AD 1993-2 GATEWAY BUS PK								
DEPT 490	DEBT SERVICE								
59	INTERFUND TRANSFER								
59000-490	DEBT SERVICE	83,376.25	119,177.50	62,740.00	62,740.00	62,740.00	64,415.00	64,415.00	64,415.00
590 TOTAL	DEBT EXPENDITRUES	83,376.25	119,177.50	62,740.00	62,740.00	62,740.00	64,415.00	64,415.00	64,415.00
59 TOTAL	INTERFUND TRANSFER	83,376.25	119,177.50	62,740.00	62,740.00	62,740.00	64,415.00	64,415.00	64,415.00
DEPT 490 TOTAL	DEBT SERVICE	83,376.25	119,177.50	62,740.00	62,740.00	62,740.00	64,415.00	64,415.00	64,415.00
FUND 851 TOTAL *********	AD 1993-2 GATEWAY BUS PK	84,392.13	119,857.88	63,507.00	63,372.56	63,507.00	65,048.00	65,048.00	65,048.00

FUND 852 AD 1993-4 BLUFFS

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT	229,193.23	235,823.51	235,145.00	236,939.84	235,145.00	233,000.00	233,000.00	233,000.00
31	TOTAL	TAXES	229,193.23	235,823.51	235,145.00	236,939.84	235,145.00	233,000.00	233,000.00	233,000.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	8,425.27	12,194.71	4,554.00	8,859.75	4,554.00	2,000.00	2,000.00	2,000.00
000	36111-000	INTEREST FROM COUNTY				982.67				
36	TOTAL	MISCELLANEOUS REVENUES	8,425.27	12,194.71	4,554.00	9,842.42	4,554.00	2,000.00	2,000.00	2,000.00
FUND 852		AD 1993-4 BLUFFS	237,618.50	248,018.22	239,699.00	246,782.26	239,699.00	235,000.00	235,000.00	235,000.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 852 AD 1993-4 BLUFFS

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 415	FINANCE DEPARTMENT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	196.20	66.83		146.42		400.00	400.00	400.00
51100-199	EMPLOYEE OVERHEAD COSTS	109.51	44.84		92.82		100.00	100.00	100.00
511 TOTAL	SALARY & WAGES	305.71	111.67		239.24		500.00	500.00	500.00
51900-160	HEALTH INSURANCE	27.61	9.49		22.28		40.00	40.00	40.00
51900-170	PERS (RETIREMENT)	44.68	15.39		33.06		80.00	80.00	80.00
519 TOTAL	BENEFIT EXPENSES	72.29	24.88		55.34		120.00	120.00	120.00
51 TOTAL	PERSONNEL SERVICES	378.00	136.55		294.58		620.00	620.00	620.00
52	SUPPLIES								
52000-205	POSTAL SUPPLY & POSTAGE			60.00		60.00	60.00	60.00	60.00
520 TOTAL	GENERAL SUPPLIES			60.00		60.00	60.00	60.00	60.00
52 TOTAL	SUPPLIES			60.00		60.00	60.00	60.00	60.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	990.00							
530 TOTAL	MISCELLANEOUS SERVICES	990.00							
53 TOTAL	OTHER SERVICES & CHARGES	990.00							
DEPT 415 TOTAL	FINANCE DEPARTMENT	1,368.00	136.55	60.00	294.58	60.00	680.00	680.00	680.00

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FISCAL YEAR: 2009

FUND 852 AD 1993-4 BLUFFS Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 490	DEBT SERVICE								
59	INTERFUND TRANSFER								
59000-490	DEBT SERVICE	213,623.40	233,457.18	239,029.00	232,538.20	239,029.00	234,185.00	234,185.00	234,185.00
590 TOTAL	DEBT EXPENDITRUES	213,623.40	233,457.18	239,029.00	232,538.20	239,029.00	234,185.00	234,185.00	234,185.00
59 TOTAL	INTERFUND TRANSFER	213,623.40	233,457.18	239,029.00	232,538.20	239,029.00	234,185.00	234,185.00	234,185.00
DEPT 490 TOTAL	DEBT SERVICE	213,623.40	233,457.18	239,029.00	232,538.20	239,029.00	234,185.00	234,185.00	234,185.00
FUND 852 TOTAL *********	AD 1993-4 BLUFFS	214,991.40	233,593.73	239,089.00	232,832.78	239,089.00	234,865.00	234,865.00	234,865.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
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FUND 853 BLUFFS MAINTENANCE DIST

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT	45,920.00	55,740.00	84,466.00	58,452.64	84,466.00	60,040.00	60,040.00	60,040.00
31	TOTAL	TAXES	45,920.00	55,740.00	84,466.00	58,452.64	84,466.00	60,040.00	60,040.00	60,040.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	7,494.05	12,929.11		12,657.81				
36	TOTAL	MISCELLANEOUS REVENUES	7,494.05	12,929.11		12,657.81				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	20,105.52	21,336.71	8,230.00	11,775.68	8,230.00	34,000.00	34,000.00	34,000.00
39	TOTAL	OTHER FINANCING SOURCES	20,105.52	21,336.71	8,230.00	11,775.68	8,230.00	34,000.00	34,000.00	34,000.00
FUND 853		BLUFFS MAINTENANCE DIST	73,519.57	90,005.82	92,696.00	82,886.13	92,696.00	94,040.00	94,040.00	94,040.00

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FUND 853 BLUFFS MAINTENANCE DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 422	STREET MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	5,115.73	1,119.99	10,000.00	249.74	10,000.00	3,492.00	3,492.00	3,492.00
51100-130	COMPREHENSVE LEAVE VALUE	717.15	214.74	200.00	35.07	200.00	259.00	259.00	259.00
51100-199	EMPLOYEE OVERHEAD COSTS	3,607.64	1,152.17		180.59				
511 TOTAL	SALARY & WAGES	9,440.52	2,486.90	10,200.00	465.40	10,200.00	3,751.00	3,751.00	3,751.00
51900-160	HEALTH INSURANCE	408.69	98.09	363.00	26.59	363.00	757.00	757.00	757.00
51900-164	WORKERS COMP INSURANCE	20.00	15.20	22.00	31.46	22.00	40.00	40.00	40.00
51900-170	PERS (RETIREMENT)	1,147.09	210.70	453.00	56.58	453.00	808.00	808.00	808.00
51900-199	EMPLOYEE OVERHEAD COSTS			908.00		908.00			
519 TOTAL	BENEFIT EXPENSES	1,575.78	323.99	1,746.00	114.63	1,746.00	1,605.00	1,605.00	1,605.00
51 TOTAL	PERSONNEL SERVICES	11,016.30	2,810.89	11,946.00	580.03	11,946.00	5,356.00	5,356.00	5,356.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	395.50		50,000.00	91.15	50,000.00	30,000.00	30,000.00	30,000.00
53000-340	ADVERTISING/LEGAL NOTICE	174.22		200.00	185.20	200.00	200.00	200.00	200.00
530 TOTAL	MISCELLANEOUS SERVICES	569.72		50,200.00	276.35	50,200.00	30,200.00	30,200.00	30,200.00
53 TOTAL	OTHER SERVICES & CHARGES	569.72		50,200.00	276.35	50,200.00	30,200.00	30,200.00	30,200.00
DEPT 422 TOTAL	STREET MAINTENANCE	11,586.02	2,810.89	62,146.00	856.38	62,146.00	35,556.00	35,556.00	35,556.00

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FISCAL YEAR: 2009

FUND 853 BLUFFS MAINTENANCE DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 424	SNOW REMOVAL								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES				558.84	600.00			
51100-130	COMPREHENSVE LEAVE VALUE				72.63		90.00	90.00	90.00
511 TOTAL	SALARY & WAGES				631.47	600.00	90.00	90.00	90.00
51900-160	HEALTH INSURANCE				44.28		60.00	60.00	60.00
51900-170	PERS (RETIREMENT)				126.26		150.00	150.00	150.00
519 TOTAL	BENEFIT EXPENSES				170.54		210.00	210.00	210.00
51 TOTAL	PERSONNEL SERVICES				802.01	600.00	300.00	300.00	300.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	42,767.48	23,612.06	30,000.00	51,027.07	30,000.00	50,000.00	50,000.00	50,000.00
53000-390	PUBLIC UTILITIES			550.00		550.00	550.00	550.00	550.00
530 TOTAL	MISCELLANEOUS SERVICES	42,767.48	23,612.06	30,550.00	51,027.07	30,550.00	50,550.00	50,550.00	50,550.00
53 TOTAL	OTHER SERVICES & CHARGES	42,767.48	23,612.06	30,550.00	51,027.07	30,550.00	50,550.00	50,550.00	50,550.00
DEPT 424 TOTAL	SNOW REMOVAL	42,767.48	23,612.06	30,550.00	51,829.08	31,150.00	50,850.00	50,850.00	50,850.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
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FUND 854 NORTH VILLAGE CFD

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT	705,036.46	657,702.71	682,958.00	578,971.36	682,958.00	684,353.00	684,353.00	684,353.00
31	TOTAL	TAXES	705,036.46	657,702.71	682,958.00	578,971.36	682,958.00	684,353.00	684,353.00	684,353.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	117,090.37	135,535.78		73,735.82		30,000.00	30,000.00	30,000.00
000	36111-000	INTEREST FROM COUNTY				180.00				
36	TOTAL	MISCELLANEOUS REVENUES	117,090.37	135,535.78		73,915.82		30,000.00	30,000.00	30,000.00
FUND 854		NORTH VILLAGE CFD	822,126.83	793,238.49	682,958.00	652,887.18	682,958.00	714,353.00	714,353.00	714,353.00

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FISCAL YEAR: 2009

FUND 854 NORTH VILLAGE CFD

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 430	CAPITAL PROJECTS								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	114.21	227.23	1,362.00	2,096.76	1,362.00	1,538.00	1,538.00	1,538.00
51100-130	COMPREHENSVE LEAVE VALUE	57.36	124.74	127.00		127.00	143.00	143.00	143.00
51100-199	EMPLOYEE OVERHEAD COSTS	28.28	21.10		1,765.79				
511 TOTAL	SALARY & WAGES	199.85	373.07	1,489.00	3,862.55	1,489.00	1,681.00	1,681.00	1,681.00
51900-160	HEALTH INSURANCE	10.07	35.92	182.00	395.50	182.00	201.00	201.00	201.00
51900-164	WORKERS COMP INSURANCE		3.12	4.00	6.37	4.00	7.00	7.00	7.00
51900-170	PERS (RETIREMENT)	26.15	52.16	299.00	478.05	299.00	339.00	339.00	339.00
519 TOTAL	BENEFIT EXPENSES	36.22	91.20	485.00	879.92	485.00	547.00	547.00	547.00
51 TOTAL	PERSONNEL SERVICES	236.07	464.27	1,974.00	4,742.47	1,974.00	2,228.00	2,228.00	2,228.00
52	SUPPLIES								
52000-205	POSTAL SUPPLY & POSTAGE			75.00		75.00			
520 TOTAL	GENERAL SUPPLIES			75.00		75.00			
52 TOTAL	SUPPLIES			75.00		75.00			
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	9,327.22	7,669.05	23,000.00	11,966.30	23,000.00	23,000.00	23,000.00	23,000.00
530 TOTAL	MISCELLANEOUS SERVICES	9,327.22	7,669.05	23,000.00	11,966.30	23,000.00	23,000.00	23,000.00	23,000.00
53 TOTAL	OTHER SERVICES & CHARGES	9,327.22	7,669.05	23,000.00	11,966.30	23,000.00	23,000.00	23,000.00	23,000.00
54	CAPITAL OUTLAY								
54000-430	IMPROVEMENTS (NON-BUILD)	832,175.00	897,917.00	990,000.00		990,000.00	1,200,000.00	1,200,000.00	1,200,000.00
540 TOTAL	CAPITAL PURCHASES	832,175.00	897,917.00	990,000.00		990,000.00	1,200,000.00	1,200,000.00	1,200,000.00
54 TOTAL	CAPITAL OUTLAY	832,175.00	897,917.00	990,000.00		990,000.00	1,200,000.00	1,200,000.00	1,200,000.00
DEPT 430 TOTAL	CAPITAL PROJECTS	841,738.29	906,050.32	1,015,049.00	16,708.77	1,015,049.00	1,225,228.00	1,225,228.00	1,225,228.00

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FUND 854 NORTH VILLAGE CFD Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 490	DEBT SERVICE								
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	1,695.00	1,738.42		1,660.00				
530 TOTAL	MISCELLANEOUS SERVICES	1,695.00	1,738.42		1,660.00				
53 TOTAL	OTHER SERVICES & CHARGES	1,695.00	1,738.42		1,660.00				
59	INTERFUND TRANSFER								
59000-490	DEBT SERVICE	657,407.50	658,070.00	658,100.00	657,947.50	658,100.00	659,125.00	659,125.00	659,125.00
590 TOTAL	DEBT EXPENDITRUES	657,407.50	658,070.00	658,100.00	657,947.50	658,100.00	659,125.00	659,125.00	659,125.00
59 TOTAL	INTERFUND TRANSFER	657,407.50	658,070.00	658,100.00	657,947.50	658,100.00	659,125.00	659,125.00	659,125.00
DEPT 490 TOTAL	DEBT SERVICE	659,102.50	659,808.42	658,100.00	659,607.50	658,100.00	659,125.00	659,125.00	659,125.00
FUND 854 TOTAL	********* NORTH VILLAGE CFD	1,500,840.79	1,565,858.74	1,673,149.00	676,316.27	1,673,149.00	1,884,353.00	1,884,353.00	1,884,353.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 855 NORTH VILLAGE (SOUTH)DST

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE			36,024.00		36,024.00	36,532.00	36,532.00	36,532.00
36	TOTAL	MISCELLANEOUS REVENUES			36,024.00		36,024.00	36,532.00	36,532.00	36,532.00
FUND 855		NORTH VILLAGE (SOUTH)DST			36,024.00		36,024.00	36,532.00	36,532.00	36,532.00

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FUND 855 NORTH VILLAGE (SOUTH)DST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 430	CAPITAL PROJECTS								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES			10,000.00		10,000.00	7,495.00	7,495.00	7,495.00
51100-130	COMPREHENSVE LEAVE VALUE			100.00		100.00	372.00	372.00	372.00
511 TOTAL	SALARY & WAGES			10,100.00		10,100.00	7,867.00	7,867.00	7,867.00
51900-160	HEALTH INSURANCE			182.00		182.00	1,825.00	1,825.00	1,825.00
51900-164	WORKERS COMP INSURANCE			11.00	15.72	11.00	59.00	59.00	59.00
51900-170	PERS (RETIREMENT)			227.00		227.00	1,781.00	1,781.00	1,781.00
51900-199	EMPLOYEE OVERHEAD COSTS			454.00		454.00			
519 TOTAL	BENEFIT EXPENSES			874.00	15.72	874.00	3,665.00	3,665.00	3,665.00
51 TOTAL	PERSONNEL SERVICES			10,974.00	15.72	10,974.00	11,532.00	11,532.00	11,532.00
52	SUPPLIES								
52000-205	POSTAL SUPPLY & POSTAGE			50.00		50.00			
520 TOTAL	GENERAL SUPPLIES			50.00		50.00			
52 TOTAL	SUPPLIES			50.00		50.00			
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES			25,000.00		25,000.00	25,000.00	25,000.00	25,000.00
530 TOTAL	MISCELLANEOUS SERVICES			25,000.00		25,000.00	25,000.00	25,000.00	25,000.00
53 TOTAL	OTHER SERVICES & CHARGES			25,000.00		25,000.00	25,000.00	25,000.00	25,000.00
DEPT 430 TOTAL	CAPITAL PROJECTS			36,024.00	15.72	36,024.00	36,532.00	36,532.00	36,532.00
FUND 855 TOTAL *********	NORTH VILLAGE (SOUTH)DST			36,024.00	15.72	36,024.00	36,532.00	36,532.00	36,532.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 856 OLD MAMMTH RD ASSMNT DST

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT	117,670.99	110,922.40	228,000.00	85,778.08	228,000.00	146,072.00	146,072.00	146,072.00
31	TOTAL	TAXES	117,670.99	110,922.40	228,000.00	85,778.08	228,000.00	146,072.00	146,072.00	146,072.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME	4,118.10	7,589.12		7,559.66				
36	TOTAL	MISCELLANEOUS REVENUES	4,118.10	7,589.12		7,559.66				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS	48,113.97	44,925.94	17,390.00	28,867.03	17,390.00	12,000.00	12,000.00	12,000.00
39	TOTAL	OTHER FINANCING SOURCES	48,113.97	44,925.94	17,390.00	28,867.03	17,390.00	12,000.00	12,000.00	12,000.00
FUND 856		OLD MAMMTH RD ASSMNT DST	169,903.06	163,437.46	245,390.00	122,204.77	245,390.00	158,072.00	158,072.00	158,072.00

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FUND 856 OLD MAMMTH RD ASSMNT DST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 422	STREET MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	2,853.18	2,447.84	7,955.00	298.91	7,955.00	10,261.00	10,261.00	10,261.00
51100-111	TEMPORARY WAGES	285.73	63.50	15,407.00		15,407.00	16,146.00	16,146.00	16,146.00
51100-130	COMPREHENSVE LEAVE VALUE	856.94	576.63	709.00	124.58	709.00	810.00	810.00	810.00
51100-199	EMPLOYEE OVERHEAD COSTS	5,298.75	1,370.17		657.52				
511 TOTAL	SALARY & WAGES	9,294.60	4,458.14	24,071.00	1,081.01	24,071.00	27,217.00	27,217.00	27,217.00
51900-160	HEALTH INSURANCE	400.70	193.39	1,761.00	16.72	1,761.00	2,153.00	2,153.00	2,153.00
51900-164	WORKERS COMP INSURANCE	92.00	63.76	93.00	134.11	93.00	154.00	154.00	154.00
51900-170	PERS (RETIREMENT)	654.69	628.29	1,829.00	67.53	1,829.00	2,357.00	2,357.00	2,357.00
51900-173	PARS (PT RETIREMENT)			300.00		300.00	314.00	314.00	314.00
519 TOTAL	BENEFIT EXPENSES	1,147.39	885.44	3,983.00	218.36	3,983.00	4,978.00	4,978.00	4,978.00
51 TOTAL	PERSONNEL SERVICES	10,441.99	5,343.58	28,054.00	1,299.37	28,054.00	32,195.00	32,195.00	32,195.00
52	SUPPLIES								
52000-205	POSTAL SUPPLY & POSTAGE		12.65						
52000-207	MAINTENANCE SUPPLIES	223.22	816.01	1,000.00	752.28	1,000.00	1,000.00	1,000.00	1,000.00
52000-220	STREET MAINT SUPPLY				450.83		500.00	500.00	500.00
520 TOTAL	GENERAL SUPPLIES	223.22	828.66	1,000.00	1,203.11	1,000.00	1,500.00	1,500.00	1,500.00
52 TOTAL	SUPPLIES	223.22	828.66	1,000.00	1,203.11	1,000.00	1,500.00	1,500.00	1,500.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	85,656.13	41,591.93	75,000.00	37,003.87	75,000.00	25,000.00	25,000.00	25,000.00
53000-340	ADVERTISING/LEGAL NOTICE	161.90	109.70		173.00				
53000-364	STREET LIGHTS		12,359.17	8,000.00	51.72	8,000.00	4,000.00	4,000.00	4,000.00
53000-390	PUBLIC UTILITIES	806.56	2,485.30	1,200.00	6,894.83	1,200.00	8,000.00	8,000.00	8,000.00
530 TOTAL	MISCELLANEOUS SERVICES	86,624.59	56,546.10	84,200.00	44,123.42	84,200.00	37,000.00	37,000.00	37,000.00
53 TOTAL	OTHER SERVICES & CHARGES	86,624.59	56,546.10	84,200.00	44,123.42	84,200.00	37,000.00	37,000.00	37,000.00
DEPT 422 TOTAL	STREET MAINTENANCE	97,289.80	62,718.34	113,254.00	46,625.90	113,254.00	70,695.00	70,695.00	70,695.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 856 OLD MAMMTH RD ASSMNT DST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 424	SNOW REMOVAL								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	2,054.00	3,352.35	25,000.00	4,905.44	25,000.00	23,291.00	23,291.00	23,291.00
51100-111	TEMPORARY WAGES	2,554.98	118.59	2,500.00		2,500.00	2,500.00	2,500.00	2,500.00
51100-113	OVERTIME WAGES	3,304.65			1,214.08				
51100-130	COMPREHENSVE LEAVE VALUE	508.90	52.49	1,291.00	704.08-	1,291.00	1,307.00	1,307.00	1,307.00
51100-199	EMPLOYEE OVERHEAD COSTS	10,457.21	5,933.20		10,475.91				
511 TOTAL	SALARY & WAGES	18,879.74	9,456.63	28,791.00	15,891.35	28,791.00	27,098.00	27,098.00	27,098.00
51900-160	HEALTH INSURANCE	191.60	403.48	6,804.00	803.86	6,804.00	6,730.00	6,730.00	6,730.00
51900-164	WORKERS COMP INSURANCE	76.00	209.21	375.00	538.80	375.00	603.00	603.00	603.00
51900-170	PERS (RETIREMENT)	869.40	780.62	4,843.00	1,114.89	4,843.00	5,516.00	5,516.00	5,516.00
51900-173	PARS (PT RETIREMENT)		1.80				50.00	50.00	50.00
519 TOTAL	BENEFIT EXPENSES	1,137.00	1,395.11	12,022.00	2,457.55	12,022.00	12,899.00	12,899.00	12,899.00
51 TOTAL	PERSONNEL SERVICES	20,016.74	10,851.74	40,813.00	18,348.90	40,813.00	39,997.00	39,997.00	39,997.00
52	SUPPLIES								
52000-207	MAINTENANCE SUPPLIES	403.76		1,000.00	716.41	1,000.00	1,000.00	1,000.00	1,000.00
52000-298	SNOW REMOVAL & MAINT CHG	57,425.99	21,185.19	57,000.00		57,000.00	20,000.00	20,000.00	20,000.00
520 TOTAL	GENERAL SUPPLIES	57,829.75	21,185.19	58,000.00	716.41	58,000.00	21,000.00	21,000.00	21,000.00
52 TOTAL	SUPPLIES	57,829.75	21,185.19	58,000.00	716.41	58,000.00	21,000.00	21,000.00	21,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	9,203.14	3,830.00	5,000.00	8,202.15	5,000.00	8,000.00	8,000.00	8,000.00
53000-364	STREET LIGHTS	121.99	20,915.53	5,000.00	739.70	5,000.00	3,000.00	3,000.00	3,000.00
53000-390	PUBLIC UTILITIES	2,878.32	3,324.39	3,380.00	2,315.74	3,380.00	3,380.00	3,380.00	3,380.00
530 TOTAL	MISCELLANEOUS SERVICES	12,203.45	28,069.92	13,380.00	11,257.59	13,380.00	14,380.00	14,380.00	14,380.00
53 TOTAL	OTHER SERVICES & CHARGES	12,203.45	28,069.92	13,380.00	11,257.59	13,380.00	14,380.00	14,380.00	14,380.00
DEPT 424 TOTAL	SNOW REMOVAL	90,049.94	60,106.85	112,193.00	30,322.90	112,193.00	75,377.00	75,377.00	75,377.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 857 VILLAGE BENEFIT ASSMNT Dpt Account # Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000								
31 TAXES								
000 31085-000 TAX ASSESSMENT	87,953.45	94,648.74	68,459.00	136,517.14	68,459.00	121,258.00	121,258.00	121,258.00
31 TOTAL TAXES	87,953.45	94,648.74	68,459.00	136,517.14	68,459.00	121,258.00	121,258.00	121,258.00
36 MISCELLANEOUS REVENUES								
000 36110-000 INTEREST ON INVESTME	2,727.85	4,547.65		6,388.25				
000 36111-000 INTEREST FROM COUNTY				56.18				
36 TOTAL MISCELLANEOUS REVENUES	2,727.85	4,547.65		6,444.43				
39 OTHER FINANCING SOURCES								
000 39999-000 INTERFUND TRANSFERS	13,508.35	51,736.87	8,200.00	20,026.45	8,200.00	32,000.00	32,000.00	32,000.00
39 TOTAL OTHER FINANCING SOURCES	13,508.35	51,736.87	8,200.00	20,026.45	8,200.00	32,000.00	32,000.00	32,000.00
FUND 857 VILLAGE BENEFIT ASSMNT	104,189.65	150,933.26	76,659.00	162,988.02	76,659.00	153,258.00	153,258.00	153,258.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 857 VILLAGE BENEFIT ASSMNT

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 422	STREET MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	2,516.19	1,749.66	5,753.00	1,018.15	5,753.00	7,827.00	7,827.00	7,827.00
51100-111	TEMPORARY WAGES	695.50		15,407.00		15,407.00	16,456.00	16,456.00	16,456.00
51100-130	COMPREHENSVE LEAVE VALUE	294.83	495.77	497.00	218.70	497.00	570.00	570.00	570.00
51100-199	EMPLOYEE OVERHEAD COSTS	1,151.69	2,268.76		853.04		1,000.00	1,000.00	1,000.00
511 TOTAL	SALARY & WAGES	4,658.21	4,514.19	21,657.00	2,089.89	21,657.00	25,853.00	25,853.00	25,853.00
51900-160	HEALTH INSURANCE	223.25	211.70	1,244.00	83.99	1,244.00	1,622.00	1,622.00	1,622.00
51900-164	WORKERS COMP INSURANCE	20.00	60.64	72.00	103.24	72.00	122.00	122.00	122.00
51900-170	PERS (RETIREMENT)	631.50	354.12	1,337.00	230.98	1,337.00	1,817.00	1,817.00	1,817.00
51900-173	PARS (PT RETIREMENT)			300.00		300.00	314.00	314.00	314.00
519 TOTAL	BENEFIT EXPENSES	874.75	626.46	2,953.00	418.21	2,953.00	3,875.00	3,875.00	3,875.00
51 TOTAL	PERSONNEL SERVICES	5,532.96	5,140.65	24,610.00	2,508.10	24,610.00	29,728.00	29,728.00	29,728.00
52	SUPPLIES								
52000-220	STREET MAINT SUPPLY	71.05							
520 TOTAL	GENERAL SUPPLIES	71.05							
52 TOTAL	SUPPLIES	71.05							
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	4,309.25	11,591.84		1,581.86		3,000.00	3,000.00	3,000.00
53000-340	ADVERTISING/LEGAL NOTICE	166.46	109.70		168.50		200.00	200.00	200.00
53000-367	TRAFFIC SIGNAL MAINT		13,208.08				1,000.00	1,000.00	1,000.00
53000-390	PUBLIC UTILITIES	685.31	1,220.49	900.00	1,202.50	900.00	1,200.00	1,200.00	1,200.00
530 TOTAL	MISCELLANEOUS SERVICES	5,161.02	26,130.11	900.00	2,952.86	900.00	5,400.00	5,400.00	5,400.00
53 TOTAL	OTHER SERVICES & CHARGES	5,161.02	26,130.11	900.00	2,952.86	900.00	5,400.00	5,400.00	5,400.00
DEPT 422 TOTAL	STREET MAINTENANCE	10,765.03	31,270.76	25,510.00	5,460.96	25,510.00	35,128.00	35,128.00	35,128.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 857 VILLAGE BENEFIT ASSMNT

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 424	SNOW REMOVAL								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	2,952.67	4,066.72	21,180.00	4,796.62	21,180.00	25,636.00	25,636.00	25,636.00
51100-111	TEMPORARY WAGES	2,772.10	527.16	793.00	1,657.19	793.00	916.00	916.00	916.00
51100-113	OVERTIME WAGES	4,113.47	875.36		2,324.64				
51100-130	COMPREHENSVE LEAVE VALUE	142.01	1,691.60	1,338.00	1,408.50	1,338.00	1,390.00	1,390.00	1,390.00
51100-199	EMPLOYEE OVERHEAD COSTS	10,936.72	5,583.25		7,950.35				
511 TOTAL	SALARY & WAGES	20,916.97	12,744.09	23,311.00	18,137.30	23,311.00	27,942.00	27,942.00	27,942.00
51900-160	HEALTH INSURANCE	287.19	505.50	7,127.00	925.52	7,127.00	7,447.00	7,447.00	7,447.00
51900-164	WORKERS COMP INSURANCE	81.00	214.87	394.00	565.88	394.00	640.00	640.00	640.00
51900-170	PERS (RETIREMENT)	1,151.26	967.60	5,062.00	1,282.31	5,062.00	6,083.00	6,083.00	6,083.00
51900-173	PARS (PT RETIREMENT)		11.14	16.00	30.34	16.00	18.00	18.00	18.00
519 TOTAL	BENEFIT EXPENSES	1,519.45	1,699.11	12,599.00	2,804.05	12,599.00	14,188.00	14,188.00	14,188.00
51 TOTAL	PERSONNEL SERVICES	22,436.42	14,443.20	35,910.00	20,941.35	35,910.00	42,130.00	42,130.00	42,130.00
52	SUPPLIES								
52000-207	MAINTENANCE SUPPLIES				716.40		1,000.00	1,000.00	1,000.00
52000-298	SNOW REMOVAL & MAINT CHG	62,367.80	26,143.42				50,000.00	50,000.00	50,000.00
520 TOTAL	GENERAL SUPPLIES	62,367.80	26,143.42		716.40		51,000.00	51,000.00	51,000.00
52 TOTAL	SUPPLIES	62,367.80	26,143.42		716.40		51,000.00	51,000.00	51,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	15,574.24	161.57		12,349.97				
53000-364	STREET LIGHTS	544.80	3,929.98						
53000-390	PUBLIC UTILITIES	2,778.56	10,257.96	1,735.00	15,122.76	1,735.00	15,000.00	15,000.00	15,000.00
530 TOTAL	MISCELLANEOUS SERVICES	18,897.60	14,349.51	1,735.00	27,472.73	1,735.00	15,000.00	15,000.00	15,000.00
53 TOTAL	OTHER SERVICES & CHARGES	18,897.60	14,349.51	1,735.00	27,472.73	1,735.00	15,000.00	15,000.00	15,000.00
DEPT 424 TOTAL	SNOW REMOVAL	103,701.82	54,936.13	37,645.00	49,130.48	37,645.00	108,130.00	108,130.00	108,130.00
FUND 857 TOTAL *********	VILLAGE BENEFIT ASSMNT	114,466.85	86,206.89	63,155.00	54,591.44	63,155.00	143,258.00	143,258.00	143,258.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 858 FRACTIONAL MELLO TX DIST

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
31		TAXES								
000	31085-000	TAX ASSESSMENT				67,190.06				
000	31090-000	FRACTIONAL MELLO ROO			163,800.00	52,152.68	163,800.00	163,800.00	163,800.00	163,800.00
31	TOTAL	TAXES			163,800.00	119,342.74	163,800.00	163,800.00	163,800.00	163,800.00
34		CHARGES FOR SERVICES								
000	34001-000	CHARGES FOR SERVICES		1,130.10		5,324.57				
000	34135-000	DEVELOPMNT PROCESSNG	20,000.00							
000	34785-000	ICE SKATING RINK FEE			65,000.00	28,861.40	65,000.00	35,000.00	35,000.00	35,000.00
34	TOTAL	CHARGES FOR SERVICES	20,000.00	1,130.10	65,000.00	34,185.97	65,000.00	35,000.00	35,000.00	35,000.00
36		MISCELLANEOUS REVENUES								
000	36110-000	INTEREST ON INVESTME		2,828.02-						
000	36120-000	REFUNDS, REBATES, RE				4,206.27				
36	TOTAL	MISCELLANEOUS REVENUES		2,828.02-		4,206.27				
39		OTHER FINANCING SOURCES								
000	39999-000	INTERFUND TRANSFERS			109,138.00		109,138.00	173,743.00	173,743.00	173,543.00
39	TOTAL	OTHER FINANCING SOURCES			109,138.00		109,138.00	173,743.00	173,743.00	173,543.00
FUND 858		FRACTIONAL MELLO TX DIST	20,000.00	1,697.92-	337,938.00	157,734.98	337,938.00	372,543.00	372,543.00	372,343.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 858 FRACTIONAL MELLO TX DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 419	PLANNING & ZONING CURRNT								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES	894.23	187.33		233.99		450.00	450.00	450.00
51100-199	EMPLOYEE OVERHEAD COSTS	1,718.55	92.62		217.40		120.00	120.00	120.00
511 TOTAL	SALARY & WAGES	2,612.78	279.95		451.39		570.00	570.00	570.00
51900-160	HEALTH INSURANCE	127.74	27.30		33.80		55.00	55.00	55.00
51900-170	PERS (RETIREMENT)	205.08	43.39		52.77		70.00	70.00	70.00
519 TOTAL	BENEFIT EXPENSES	332.82	70.69		86.57		125.00	125.00	125.00
51 TOTAL	PERSONNEL SERVICES	2,945.60	350.64		537.96		695.00	695.00	695.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES	11,836.76			3,972.52		4,600.00	4,600.00	4,600.00
53000-340	ADVERTISING/LEGAL NOTICE	710.14							
530 TOTAL	MISCELLANEOUS SERVICES	12,546.90			3,972.52		4,600.00	4,600.00	4,600.00
53 TOTAL	OTHER SERVICES & CHARGES	12,546.90			3,972.52		4,600.00	4,600.00	4,600.00
54	CAPITAL OUTLAY								
54000-490	DEBT SERVICE	3,298.98	4,483.83		10,305.66				
540 TOTAL	CAPITAL PURCHASES	3,298.98	4,483.83		10,305.66				
54 TOTAL	CAPITAL OUTLAY	3,298.98	4,483.83		10,305.66				
DEPT 419 TOTAL	PLANNING & ZONING CURRNT	18,791.48	4,834.47		14,816.14		5,295.00	5,295.00	5,295.00

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TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 858 FRACTIONAL MELLO TX DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 452	PARKS MAINTENANCE								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES		83,797.24	71,711.00	82,460.25	71,711.00	83,125.00	83,125.00	83,125.00
51100-111	TEMPORARY WAGES		594.19		344.25				
51100-113	OVERTIME WAGES		2,315.03		6,902.70		2,500.00	2,500.00	2,375.00
51100-130	COMPREHENSVE LEAVE VALUE		6,647.45	3,317.00	3,833.18	3,317.00	4,124.00	4,124.00	4,124.00
51100-199	EMPLOYEE OVERHEAD COSTS		2,393.25		2,811.32		2,600.00	2,600.00	2,600.00
511 TOTAL	SALARY & WAGES		95,747.16	75,028.00	96,351.70	75,028.00	92,349.00	92,349.00	92,224.00
51900-160	HEALTH INSURANCE		9,473.55	33,616.00	8,508.03	33,616.00	35,596.00	35,596.00	35,596.00
51900-164	WORKERS COMP INSURANCE		1,002.28	1,563.00	2,242.53	1,563.00	2,533.00	2,533.00	2,533.00
51900-170	PERS (RETIREMENT)		15,508.63	18,241.00	15,003.80	18,241.00	20,806.00	20,806.00	20,806.00
51900-173	PARS (PT RETIREMENT)		11.65		6.23				
519 TOTAL	BENEFIT EXPENSES		25,996.11	53,420.00	25,760.59	53,420.00	58,935.00	58,935.00	58,935.00
51 TOTAL	PERSONNEL SERVICES		121,743.27	128,448.00	122,112.29	128,448.00	151,284.00	151,284.00	151,159.00
52	SUPPLIES								
52000-207	MAINTENANCE SUPPLIES		985.96		1,026.48		5,000.00	5,000.00	5,000.00
520 TOTAL	GENERAL SUPPLIES		985.96		1,026.48		5,000.00	5,000.00	5,000.00
52 TOTAL	SUPPLIES		985.96		1,026.48		5,000.00	5,000.00	5,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES		157.50						
53000-365	PARK BUILDING MAINT				15.02		1,000.00	1,000.00	1,000.00
53000-390	PUBLIC UTILITIES		229.00	1,335.00	7,460.55	1,335.00	1,335.00	1,335.00	1,335.00
530 TOTAL	MISCELLANEOUS SERVICES		386.50	1,335.00	7,475.57	1,335.00	2,335.00	2,335.00	2,335.00
53 TOTAL	OTHER SERVICES & CHARGES		386.50	1,335.00	7,475.57	1,335.00	2,335.00	2,335.00	2,335.00
DEPT 452 TOTAL	PARKS MAINTENANCE		123,115.73	129,783.00	130,614.34	129,783.00	158,619.00	158,619.00	158,494.00

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FISCAL YEAR: 2009

FUND 858 FRACTIONAL MELLO TX DIST

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 455	ICE RINK								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES			27,768.00	21,735.08	27,768.00	29,648.00	29,648.00	29,648.00
51100-111	TEMPORARY WAGES			69,025.00	48,953.46	69,025.00	72,336.00	72,336.00	72,336.00
51100-113	OVERTIME WAGES				2,669.42		1,500.00	1,500.00	1,425.00
51100-130	COMPREHENSVE LEAVE VALUE			1,419.00		1,419.00	1,235.00	1,235.00	1,235.00
511 TOTAL	SALARY & WAGES			98,212.00	73,357.96	98,212.00	104,719.00	104,719.00	104,644.00
51900-160	HEALTH INSURANCE			10,800.00	2,182.64	10,800.00	10,590.00	10,590.00	10,590.00
51900-164	WORKERS COMP INSURANCE			312.00	447.31	312.00	462.00	462.00	462.00
51900-170	PERS (RETIREMENT)			6,836.00	4,245.46	6,836.00	7,227.00	7,227.00	7,227.00
51900-173	PARS (PT RETIREMENT)			1,345.00	1,000.99	1,345.00	1,407.00	1,407.00	1,407.00
519 TOTAL	BENEFIT EXPENSES			19,293.00	7,876.40	19,293.00	19,686.00	19,686.00	19,686.00
51 TOTAL	PERSONNEL SERVICES			117,505.00	81,234.36	117,505.00	124,405.00	124,405.00	124,330.00
52	SUPPLIES								
52000-202	OFFICE SUPPLIES			800.00	38.57	800.00	100.00	100.00	100.00
52000-205	POSTAL SUPPLY & POSTAGE			75.00		75.00			
52000-207	MAINTENANCE SUPPLIES				12,310.15		10,000.00	10,000.00	10,000.00
52000-208	RECREATION SUPPLIES				1,522.01		3,000.00	3,000.00	3,000.00
52000-214	FACILITY LEASE & RENTAL			42,000.00	48,817.20	42,000.00	42,000.00	42,000.00	42,000.00
52000-215	EQUIPMENT LEASE & RENTAL			1,200.00	16,760.57	1,200.00	10,000.00	10,000.00	10,000.00
52000-240	BEVRG/NUTRITIONAL SUPPLY			260.00	711.23	260.00	1,000.00	1,000.00	1,000.00
52000-299	VEHICLE/EQUIP REPLAC CHG			2,853.00		2,853.00	2,900.00	2,900.00	2,900.00
520 TOTAL	GENERAL SUPPLIES			47,188.00	80,159.73	47,188.00	69,000.00	69,000.00	69,000.00
52 TOTAL	SUPPLIES			47,188.00	80,159.73	47,188.00	69,000.00	69,000.00	69,000.00
53	OTHER SERVICES & CHARGES								
53000-310	CONTRACTUAL SERVICES				47,471.68				
53000-330	TRAINING & EDUCATION				1,540.00				
53000-341	PRINTING & REPRODUCTIONS				1,566.38				
53000-360	COMMUNICATN EQUIP MAINT			224.00		224.00	224.00	224.00	224.00
53000-390	PUBLIC UTILITIES			43,238.00	12,932.62	43,238.00	15,000.00	15,000.00	15,000.00
530 TOTAL	MISCELLANEOUS SERVICES			43,462.00	63,510.68	43,462.00	15,224.00	15,224.00	15,224.00
53 TOTAL	OTHER SERVICES & CHARGES			43,462.00	63,510.68	43,462.00	15,224.00	15,224.00	15,224.00
DEPT 455 TOTAL	ICE RINK			208,155.00	224,904.77	208,155.00	208,629.00	208,629.00	208,554.00

FUND 860 AD JUNIPER VIEW-BAD

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE						2,694.00	2,694.00	2,694.00
36	TOTAL	MISCELLANEOUS REVENUES						2,694.00	2,694.00	2,694.00
FUND 860										
		AD JUNIPER VIEW-BAD						2,694.00	2,694.00	2,694.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 860 AD JUNIPER VIEW-BAD Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 420	ENGINEERING								
51	PERSONNEL SERVICES						1,777.00	1,777.00	1,777.00
51100-110	REGULAR SALARIES						129.00	129.00	129.00
51100-130	COMPREHENSVE LEAVE VALUE								
511 TOTAL	SALARY & WAGES						1,906.00	1,906.00	1,906.00
51900-160	HEALTH INSURANCE						356.00	356.00	356.00
51900-164	WORKERS COMP INSURANCE						20.00	20.00	20.00
51900-170	PERS (RETIREMENT)						412.00	412.00	412.00
519 TOTAL	BENEFIT EXPENSES						788.00	788.00	788.00
51 TOTAL	PERSONNEL SERVICES						2,694.00	2,694.00	2,694.00
DEPT 420 TOTAL	ENGINEERING						2,694.00	2,694.00	2,694.00
FUND 860 TOTAL ********* AD JUNIPER VIEW-BAD							2,694.00	2,694.00	2,694.00

FUND 861 AD SOUTH OMR-BAD

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE						2,694.00	2,694.00	2,694.00
36	TOTAL	MISCELLANEOUS REVENUES						2,694.00	2,694.00	2,694.00
FUND 861										
		AD SOUTH OMR-BAD						2,694.00	2,694.00	2,694.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

FUND 861 AD SOUTH OMR-BAD Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
DEPT 420	ENGINEERING								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES						1,777.00	1,777.00	1,777.00
51100-130	COMPREHENSVE LEAVE VALUE						129.00	129.00	129.00
511 TOTAL	SALARY & WAGES						1,906.00	1,906.00	1,906.00
51900-160	HEALTH INSURANCE						356.00	356.00	356.00
51900-164	WORKERS COMP INSURANCE						20.00	20.00	20.00
51900-170	PERS (RETIREMENT)						412.00	412.00	412.00
519 TOTAL	BENEFIT EXPENSES						788.00	788.00	788.00
51 TOTAL	PERSONNEL SERVICES						2,694.00	2,694.00	2,694.00
DEPT 420 TOTAL	ENGINEERING						2,694.00	2,694.00	2,694.00
FUND 861 TOTAL *********	AD SOUTH OMR-BAD						2,694.00	2,694.00	2,694.00

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED REVENUES FOR 2009

FUND 862 AD TWIN LAKES-BAD

Dpt	Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Prelim.	2009 Tentative	2009 Approved
000										
36		MISCELLANEOUS REVENUES								
000	36120-000	REFUNDS, REBATES, RE						2,694.00	2,694.00	2,694.00
36	TOTAL	MISCELLANEOUS REVENUES						2,694.00	2,694.00	2,694.00
FUND 862										
		AD TWIN LAKES-BAD						2,694.00	2,694.00	2,694.00

Report No: PB2700
Run Date : 09/02/08

TOWN OF MAMMOTH LAKES
PUBLIC BUDGET ACCOUNTING
ESTIMATED EXPENDITURES FOR 2009

FISCAL YEAR: 2009

Account #	Account Description	2006 Actual	2007 Actual	2008 Budget	06/2008 To Date	2008 Estimated	2009 Dpt Req	2009 Tentative	2009 Approved
FUND 862	AD TWIN LAKES-BAD								
DEPT 420	ENGINEERING								
51	PERSONNEL SERVICES								
51100-110	REGULAR SALARIES						1,777.00	1,777.00	1,777.00
51100-130	COMPREHENSVE LEAVE VALUE						129.00	129.00	129.00
511 TOTAL	SALARY & WAGES						1,906.00	1,906.00	1,906.00
51900-160	HEALTH INSURANCE						356.00	356.00	356.00
51900-164	WORKERS COMP INSURANCE						20.00	20.00	20.00
51900-170	PERS (RETIREMENT)						412.00	412.00	412.00
519 TOTAL	BENEFIT EXPENSES						788.00	788.00	788.00
51 TOTAL	PERSONNEL SERVICES						2,694.00	2,694.00	2,694.00
DEPT 420 TOTAL	ENGINEERING						2,694.00	2,694.00	2,694.00
FUND 862 TOTAL	********* AD TWIN LAKES-BAD						2,694.00	2,694.00	2,694.00

RESOLUTION NO. 08-30
RESOLUTION OF THE TOWN COUNCIL OF MAMMOTH LAKES, STATE OF CALIFORNIA, ESTABLISHING THE APPROPRIATION LIMIT FOR THE FISCAL YEAR 2008-09 PURSUANT TO THE STATE OF CALIFORNIA CONSTITUTION, ARTICLE XIIIB

WHEREAS, Article XIIIB of the California Constitution establishes a limitation on spending by Municipalities of funds from proceeds of taxes; and

WHEREAS, an Appropriation Limit has been calculated in accordance with applicable public law; and

WHEREAS, the information on the calculation of the Appropriation Limit has been and continues to be available for public inspection.

NOW, THEREFORE, BE IT RESOLVED that the Appropriation Limit of the Town of Mammoth Lakes for Fiscal Year 2008-09 is $19,717,222.

APPROVED AND ADOPTED THIS 4th day of June, 2008.

SKIP HARVEY, Mayor

ATTEST:

ANITA HATTER, Town Clerk

TOWN OF MAMMOTH LAKES - REVISED APPROPRIATIONS (PROP 4) LIMITATIONS
BASED ON BUDGET REVENUE PROJECTIONS FOR THE FISCAL YEAR 2008-09
June 2008

NON-TAXES	
LICENSES & PERMITS	
PUBLIC SAFETY FUND	5,900
COMMUNITY DEVELOPMENT FUND	831,750
DEVELOPMENT ENGINEERING FUND	321,000
FINES & FORFEITURES	
VEHICLE CODE FINES	40,250
PARKING CITATIONS	45,000
FORFEITURES & SEIZURES; CIVIL FEES	20,000
TOT FINES	13,410
BUSINESS TAX FINES	14,631
FROM OTHER AGENCIES	
STATE-GAS TAX	176,988
STATE-GAS TAX SNOW REMOVAL	1,239,200
STATE-P.O.S.T.	7,500
STATE-TRAFFIC CONGEST/PROP 1B IMPRV	345,499
STATE-TDA & LTF	488,160
STATE-STIP & CALTRANS GRANTS	8,430,900
STATE-AIRPORT SALARY GRANT	10,000
STATE-PARKS GRANTS	-
FAA GRANT	4,644,700
CALTRANS GRANTS	122,229
POLICE GRANTS	219,585
FEDERAL TRANSPORTATION ADMIN GRANT	108,680
CHARGES FOR SERVICES	
TOT REGISTRATION CERTIFICATES	3,125
FINGERPRINTING SERVICES	10,000
FOREST SERVICE CONTRACT	12,500
COMMUNITY DEVELOPMENT CHGS	-
PUBLIC WORKS CHGS FOR SERVICES	97,363
TRANSIT FEE & TRANSIT RENTAL FEE	108,136
POLICE SPECIAL SERVICES FEES	1,000
ANIMAL SHELTER FEES	2,600
SALE OF DOCUMENTS	7,100
ACCOUNTING SERVICES FEE	46,620
TOWN CLERK FEES	300
BUSINESS TAX APPLICATION & RENEWAL	24,700
GARAGE SERVICES	301,966
EVENT INSURANCE PROCESSING FEE	130
OTHER REVENUES	
REIMBURSEMENTS - MISCELLANEOUS	86,325
DARE DONATIONS	3,000
AIRPORT ENTERPRISE FEES	375,188
TOURISM DEVELOPMENT & RECREATION	442,988
DEVELOPMENT FEES	1,162,000
DEVELOPMENT IMPACT FEES	1,554,947
FRANCHISE FEES	500,954
PUBLIC ART PROGRAM FUND	59,318
LONG VALLEY RECLAMATION OPERATION	173,104
TAX SUBTOTAL--NON-TAXES	22,056,746
PROPERTY & OTHER TAXES	2,581,763
TRANSIENT OCCUPANCY TAXES	11,698,267
SALES & USE TAXES	2,383,325
UTILITY USER TAXES	707,350
BUSINESS TAXES	352,809
TRANSFER TAXES	130,000
FROM OTHER AGENCIES	
STATE-MOTOR VEHICLE IN LIEU FEES	39,476
STATE-OFF HIGHWAY MOTOR VEHICLE	100
STATE-HOMEOWNERS PROPERTY TAX	6,000
SUBTOTAL--TAXES	17,899,090
TOTAL NON-TAXES AND TAXES	39,957,836
ALLOCATE INTEREST BASED ON RATIOS	
NON-TAXES	153,494
TAXES	124,550
TOTAL INTEREST (UNALLOCATED)	278,044
SUMMARY	
PROCEEDS OF NON-TAXES	22,212,240
PROCEEDS OF TAXES	18,023,640
TOTAL REVENUES	40,235,880

CONSUMER PRICE INDEX OR CALIFORNIA PER CAPITA INCOME	1.0429
PRIOR POPULATION (County-use permitted by statute)	13598
CURRENT POPULATION (County-use permitted by statute)	13627
POPULATION CHANGE	1.00213267
MAXIMUM APPROPRIATION LIMIT	19,717,222

EXCLUSIONS TO APPROPRIATION LIMITATION

CAPITAL OUTLAY PROJECTS THAT EQUAL OR EXCEED $100,000 AND HAVE A USEFUL LIFE OF 10 OR MORE YEARS GENERAL FUND SUPPORT FOR THOSE CURRENT AND FUTURE PROJECTS-TRANSFERRED TO CAPITAL PROJECT/ DEBT SERVICE FUND	192,360
DEBT SERVICE FOR QUALIFIED CAPITAL PROJECTS	
STORM DRAIN CAPITAL PROJECT DEBT SERVICE	78,990
2000 COP DEBT SERVICE	203,450
2003 COP DEBT SERVICE	844,925
2004 COP DEBT SERVICE	272,600
VISITOR ADMINISTRATIVE BUILDING DEBT SERVICE	81,200
TOTAL EXCLUSIONS TO APPROPRIATION LIMITATION	1,673,525

PROCEEDS OF TAXES	18,023,640
TOTAL EXCLUSIONS TO APPROPRIATION LIMITATION	1,673,525
APPROPRIATIONS SUBJECT TO LIMITATION	16,350,115
MAXIMUM APPROPRIATION LIMIT	19,717,222
UNDER MAXIMUM APPROPRIATION LIMIT	3,367,107

FY 08-09

TOWN OF MAMMOTH LAKES
APPROPRIATION (PROP 4) LIMIT

Appropriation Limit for FY 2008-09

	FY 2008-09
CALIFORNIA PER CAPITA INCOME	1.0429
PRIOR POPULATION	13598
CURRENT POPULATION	13627
POPULATION CHANGE	**1.00213267**
MAXIMUM APPROPRIATION LIMIT	$ 19,717,223

STATE OF CALIFORNIA)
COUNTY OF MONO) ss.
TOWN OF MAMMOTH LAKES)

I, ANITA HATTER, 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. 08-30 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 4th day of June, 2008, by the following vote:

AYES:	Councilmembers Eastman, McCarroll, Stapp, Mayor Pro Tem Sugimura, and Mayor Harvey
NOES:	None
ABSENT:	None
ABSTAIN:	None
DISQUALIFICATION:	None

Anita Hatter

ANITA HATTER, Town Clerk

RESOLUTION NO. 08-42

RESOLUTION OF THE TOWN COUNCIL
OF MAMMOTH LAKES, STATE OF CALIFORNIA. MODIFYING AND
REAFFIRMING THE TOWN INVESTMENT POLICY

WHEREAS, the Town Council has adopted a Town Investment Policy; and

WHEREAS, the Investment Policy is reviewed from time to time; and

WHEREAS, the Town Council wishes to maintain an investment policy that provides for the safety, liquidity and prudent investment of Town funds,

NOW, THEREFORE, BE IT RESOLVED that the Town Council of Mammoth Lakes does hereby reaffirm the attached Town's Investment Policy, and direct the Treasurer and Town Manager to prudently manage Town funds in accordance with the adopted policy.

APPROVED AND ADOPTED THIS 2nd day of July, 2008.

WENDY SUGIMURA, Mayor

ATTEST:

ANITA HATTER, Town Clerk

TOWN OF MAMMOTH LAKES
INVESTMENT POLICY

I. Introduction:

The purpose of this document is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment-related activities. Related activities, which comprise good cash management, include accurate cash projections, the expeditious collection of revenue, the control of disbursements, cost-effective banking relations, and a short-term borrowing program, which coordinates working capital requirements and investment opportunity. In concert with these requirements are the many facets of an appropriate and secure short-term investment program.

II. Scope:

It is intended that this policy cover all funds and investment activities under the direct authority of the Town of Mammoth Lakes.

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 agency's risk constraints, the cash flow characteristics of the 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 agency adheres 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 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 relating the report to the Statement of Investment Policy

- Statement that there are sufficient funds to meet the next 30 days' obligations
- Accrued interest as prescribed by the California Section 53646, if required by the Legislative Body

VII. 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	Maximum Maturity
Investment Type A:		
Securities of the US Government	Unlimited	5 years
Certificates of Deposit	Unlimited	5 years
Commercial Paper (A-1, P-1, F-1 only)	25%	270 days
LAIF	$40,000,000	n/a
Passbook Deposits	----	n/a
Investment Type B:		
Negotiable Certificates of Deposit	30%	5 years
Bankers Acceptances	40%	180 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.

VIII. 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).

IX. 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.

X. 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.

XI. 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. 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.

XII. 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.

XIII. Statement of Investment Policy.

The Statement of Investment Policy shall be reviewed and submitted annually to the Town Council of Mammoth Lakes.

STATE OF CALIFORNIA)
COUNTY OF MONO) ss.
TOWN OF MAMMOTH LAKES)

I, ANITA HATTER, 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. 08-42 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 2nd day of July, 2008, by the following vote:

AYES:	Councilmembers Bacon, Eastman, Harvey, Mayor Pro Tem McCarroll, and Mayor Sugimura
NOES:	None
ABSENT:	None
ABSTAIN:	None
DISQUALIFICATION:	None

Anita Hatter

ANITA HATTER, Town Clerk

RESOLUTION NO. 08-43

RESOLUTION OF THE TOWN COUNCIL
OF MAMMOTH LAKES, STATE OF CALIFORNIA,
AUTHORIZING A LOAN ADVANCE FROM THE TOURISM RESERVE TO THE MELLO ROOS FRACTIONAL DISTRICT TO BE REPAID FROM THE MELLO ROOS FRACTIONAL TAX

WHEREAS, the Town Council has identified a community need and desire for an ice rink facility; and

WHEREAS, the Mello Roos Fractional District authorized expenditures include funding of Parks & Recreation Facilities and park maintenance; and

WHEREAS, the tax will be levied for units issued certificates of occupancy by March 2008 during fiscal year 2008-09; and

WHEREAS, the Tourism and Recreation Reserve Fund is sufficient to advance a loan to the District for expenses during fiscal year 2008-09; and

WHEREAS, the Mello Roos Fractional District will have an increasing revenue over time as additional fractional units are constructed in the District; and

WHEREAS, the term of this loan shall be from July 1, 2008 to June 30, 2013; and

WHEREAS, the interest shall be at a rate equal to the yield rate the Town earns for each previous month on its investment with the State-administered Local Agency Investment Fund (LAIF) plus one half percent. Interest shall be so calculated for each month of the loan; and

WHEREAS, nothing in this resolution shall prohibit early payment of the loan, nor shall any early payment penalties be levied, and rather early payment of the loan is encouraged,

NOW, THEREFORE, BE IT RESOLVED THAT THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES hereby authorizes the an advance from the Tourism Reserve Fund Balance in the amount of $173,743 to be repaid from the collection of the Mello Roos Fractional District tax.

APPROVED AND ADOPTED THIS 2nd day of July, 2008.

WENDY SUGIMURA, Mayor

ATTEST:

ANITA HATTER, Town Clerk

STATE OF CALIFORNIA)
COUNTY OF MONO) ss.
TOWN OF MAMMOTH LAKES)

I, ANITA HATTER, 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. 08-43 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 2nd day of July, 2008, by the following vote:

AYES:	Councilmembers Bacon, Eastman, Harvey, Mayor Pro Tem McCarroll, and Mayor Sugimura
NOES:	None
ABSENT:	None
ABSTAIN:	None
DISQUALIFICATION:	None

Anita Hatter

ANITA HATTER, Town Clerk