

RESOLUTION NO. 13-44

**RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES,
STATE OF CALIFORNIA
ADOPTING THE FISCAL YEAR 2013-2014 BUDGET**

WHEREAS, the Town Manager has prepared a proposed budget for Fiscal Year 2013-14, in accordance with Municipal Code Section 2.08.060 (G); and

WHEREAS, the Town's proposed budget document is a spending plan that reflects a baseline forecast of the current revenue sources and existing spending items, and a plan to address the Town's shortfall, and known debts and obligations; and

WHEREAS, the Town's budget was presented and publicly discussed during Town Council meetings on May 1, May 15, June 5 and June 19, 2013, including a public hearing on June 19, 2013; and

WHEREAS, the Town Manager identified a \$0.4 million baseline budget shortfall for the General Fund for FY 2013-14, and recommended balancing measures; and

WHEREAS, the Town Manager prepared a five-year financial plan, including a forecast of revenues and expenditures, and recommendations on addressing the long-term imbalances in the Town's finances; and

NOW, THEREFORE, BE IT RESOLVED by the Town Council of Mammoth Lakes as follows:

1. The Town Council hereby approves and adopts the Town of Mammoth Lakes' budget for FY 2013-14: (a) presented in the "Fiscal Year 2013-14 Budget" document included in Attachment 1 and available online on the Town's website; (b) modified by the balancing measures included in a separate section of the aforementioned "Fiscal Year 2013-14 Budget" document; (c) further modified by the Town Council at the June 19, 2013 meeting.
2. In approving funding for a new police officer in the FY 2013-14 budget, the Town Council expressly authorizes the temporary, non-permanent nature of this additional position, which shall be funded only for as long as funding for such position is available, and shall not be considered a part of the baseline sworn police count.
3. The Town Manager is authorized to modify the budget allocations during the fiscal year administratively, for as long as total approved revenues and expenditures for each department and fund remain unchanged. In cases where total approved revenues and expenditures for any department or fund warrant adjustments, the Town Council may approve such necessary adjustments at any

time during FY 2013-14, following consideration of such adjustments during one or more public meetings.

4. The Town Manager is directed to take necessary steps to implement the FY 2013-14 budget, as modified, including payments to the Town's various contractors and vendors according to such approved budget. In cases where existing contractual agreements expire during FY 2013-14 (i.e. prior to June 30, 2014), but necessary contractual payments are included in the FY 2013-14 budget, scope of work, deliverables and other non-payment terms from the expiring contracts shall apply for all such payments due in FY 2013-14.
5. The Town Manager is further directed to implement the budget in the financial system, including any necessary setup of new funds or accounts to effectuate the approved budget structure.

APPROVED AND ADOPTED THIS 19th day of June, 2013.



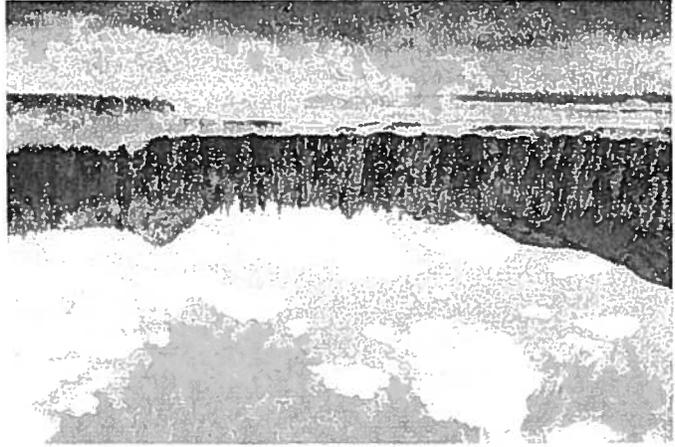
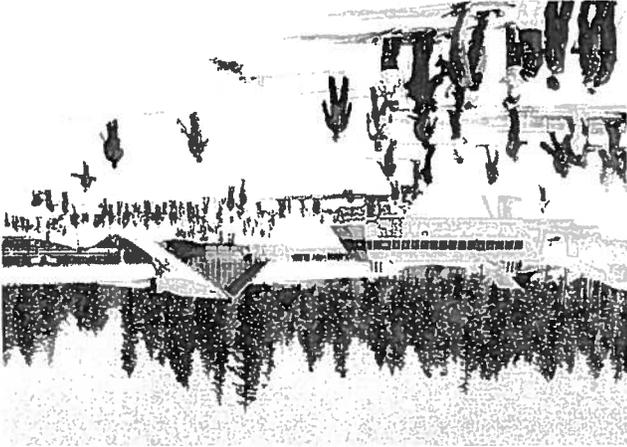
RICK WOOD, Mayor

ATTEST:

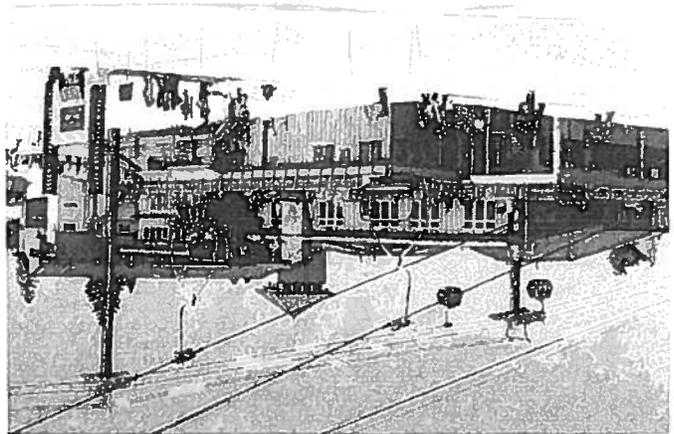
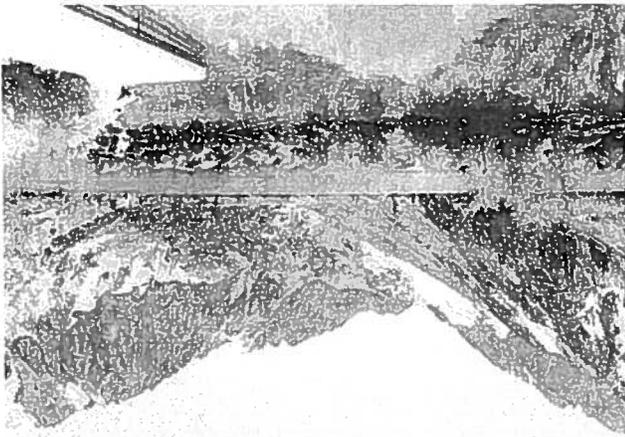


JAMIE GRAY, Town Clerk

June 19, 2013



BUDGET
FISCAL YEAR 2013-2014
TOWN OF MAMMOTH LAKES



Mammoth Lakes
CALIFORNIA



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**TOWN OF MAMMOTH LAKES
FISCAL YEAR 2013-2014 BUDGET**

Town Council

Matthew Lehman, Mayor

Rick Wood, Mayor Pro Tem

Jo Bacon, Council member

John Eastman, Council member

Michael Raimondo, Council member

Management & Finance Team

Marianna Marysheva-Martinez, Town Manager

Cyndi Myrold, Finance Manager

Susan Cash, Accountant

Stuart Brown, Recreation Manager

Jamie Gray, Town Clerk

Raymond Jarvis, Public Works & Transportation Director

Sandra Moberly, Acting Community & Economic Development Director

Andrew Morris, Town Attorney

Dan Watson, Police Chief

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**TOWN OF MAMMOTH LAKES
FISCAL YEAR 2013-2014 BUDGET**

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BUDGET SUMMARIES

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General Fund Revenue

Revenues By Type / Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	REVISED Year- End Estimate FY 2012-13 Based on March 2013	FY 2013-14 REVISED Baseline	FY 2014-15 5-year Forecast	FY 2015-16 5-year Forecast	FY 2016-17 5-year Forecast	FY 2017-18 5-year Forecast
Transient Occupancy Tax (undedicated) 8.5%	6,826,837	7,290,963	6,443,214	7,353,836	7,500,913	7,725,940	7,957,718	8,276,027	8,607,068
Dedicated to Tourism 2.5%	2,006,905	2,144,401	1,895,063	2,162,893	2,206,151	2,272,335	2,340,505	2,434,126	2,531,491
Dedicated to Housing 1.0%	802,762	857,760	758,025	865,157	882,460	908,934	936,202	973,650	1,012,596
Dedicated to Transit 1.0%	802,762	857,760	758,025	865,157	882,460	908,934	936,202	973,650	1,012,596
Total Transient Occupancy Tax	10,439,266	11,150,884	9,854,327	11,247,043	11,471,984	11,816,143	12,170,628	12,657,453	13,163,751
Included in total TOT: enforcement revenue				500,000	500,000	500,000	500,000	500,000	500,000
Business Tax - Dedicated to Tourism	276,319	272,892	263,603	250,000	250,000	255,500	261,121	266,866	272,737
Property Tax	2,831,822	2,527,260	2,544,676	2,393,084	2,393,084	2,417,015	2,441,185	2,490,009	2,552,259
In Lieu VLF (ERAF Related)	874,007	802,561	818,156	761,411	761,411	769,025	776,715	792,250	812,056
Total Property Tax	3,705,829	3,329,821	3,362,831	3,154,495	3,154,495	3,186,040	3,217,900	3,282,258	3,364,315
Sales Tax	1,247,812	1,306,556	1,457,215	1,323,582	1,367,710	1,397,800	1,428,551	1,459,979	1,492,099
Triple Flip BackFill (ERAF Related)	405,776	448,180	431,199	501,937	433,051	442,578	452,315	462,266	472,436
Total Sales Tax	1,653,588	1,754,736	1,888,414	1,825,519	1,800,761	1,840,378	1,880,866	1,922,245	1,964,534
Utility User Tax	892,700	943,735		0	0	0	0	0	0
Franchise Fees	643,022	711,912	728,310	768,780	759,963	776,682	793,769	811,232	829,079
Interest on Investments	123,222	97,603	20,290	4,000	4,000	4,000	4,000	4,000	4,000
Administrative Service Fees	80,151	56,108	81,728	111,345	80,000	80,000	80,000	80,000	80,000
Charges for Services	40,379	46,846	32,373	22,500	22,500	22,500	22,500	22,500	22,500
Intergovernmental Revenues	28,514	33,577	4,126	4,248	4,248	4,248	4,248	4,248	4,248
Miscellaneous Revenues									
Payment from Airport on Terminal Debt			1,265,000	560,342	0	0	0	0	0
Miscellaneous Revenues	89,823	37,757	115,533	63,989	0	0	0	0	0
Hospital Land Exchange		0		1,370,891	456,964	456,964	0	0	0
Total Miscellaneous Revenue	89,823	37,757	1,380,533	1,995,222	456,964	456,964	0	0	0
Regular General Fund Revenues	17,972,813	18,435,870	17,616,536	19,383,152	18,004,914	18,442,455	18,435,032	19,050,802	19,705,164

General Fund Expenditures by Department

Department	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	REVISED Year- End Estimate FY 2012-13 Based on March 2013	FY 2013-14 REVISED Baseline	FY 2014-15 5-year Forecast	FY 2015-16 5-year Forecast	FY 2016-17 5-year Forecast	FY 2017-18 5-year Forecast
Town Council	\$208,096	\$789,175	\$411,078	\$179,982	\$159,820	\$164,524	\$169,721	\$174,899	\$ 180,328
<i>Local Programs</i>		32,000							
<i>One-time air subsidy</i>				325,000	0				
Legal Services	419,807	392,766	3,720,024	544,504	240,000	244,800	249,696	254,690	259,784
<i>Repayment to Garage Fund</i>				400,000	400,000	400,000	400,000	400,000	400,000
<i>Legal retainers</i>				1,150,000	-				
<i>Settlement payments</i>				2,573,286	2,050,000	2,000,000	2,000,000	2,000,000	2,000,000
Town Management	749,296	645,971	545,108	617,274	486,746	499,778	522,792	537,017	551,676
Town Clerk	221,052	156,282	186,241	188,672	147,872	133,793	158,286	144,564	166,991
Finance	695,392	712,632	856,037	830,195	965,637	992,551	1,036,671	1,066,137	1,096,689
Personnel Services	249,678	245,386	167,003	122,249	104,547	107,558	112,386	115,658	119,039
Information Systems	168,201	148,567	150,601	248,305	423,348	434,331	445,668	457,370	469,450
Risk Management	797,369	748,809	192,925	180,238	1,140,161	1,233,209	1,178,680	1,290,854	1,414,073
General Services	-	-	-	-	426,519	437,452	448,692	466,455	485,040
Facilities Maintenance	8,566	10,221	10,019	11,000	11,000	11,220	11,444	11,673	11,907
<i>Subtotal Administration</i>	3,517,457	3,881,809	6,239,038	7,370,704	6,555,650	6,659,217	6,734,035	6,919,317	7,154,976
Transfers from the General Fund:									
Public Safety	4,300,497	4,399,624	4,821,587	4,468,315	3,080,961	3,180,118	3,342,409	3,442,414	3,546,592
Tourism and Marketing	2,286,881	2,416,478	2,158,666	2,197,331	2,240,589	2,312,273	2,386,064	2,485,429	2,588,665
Recreation, Parks and Trails	246,189	384,075	515,729	390,249	360,413	363,619	363,685	369,525	375,628
Fractional Mello Roos	6,000	-	29,022	53,132	22,609	26,575	33,745	38,233	42,914
Community Development	585,847	1,112,964	1,076,947	858,239	567,653	673,762	713,978	732,299	747,512
Public Works	2,546,351	3,812,179	3,371,484	3,256,549	3,480,230	3,470,943	3,592,365	3,685,054	3,781,789
Airport	800,848	360,925	253,135	342,266	380,041	398,642	424,718	443,138	462,376
Transportation/Transit	802,762	857,434	922,179	739,338	733,782	760,256	787,524	824,972	863,918
Workforce Housing	802,762	857,434	664,578	664,448	640,651	369,450	767,942	372,679	682,886
Capital Projects	-	-	-	-	42,849	TBD	TBD	TBD	TBD
Debt Service Fund	1,281,110	939,178	402,976	328,108	325,632	319,402	306,332	281,167	278,807
Additional loans to DIF funds			1,409,207						
Total	\$17,176,704	\$19,022,100	\$21,864,549	\$20,668,678	\$18,431,060	\$18,534,256	\$19,452,798	\$19,594,227	\$20,526,064

ALL FUNDS Revenues by Department/Fund

Revenues By Department / Fund	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	REVISED Year- End Estimate FY 2012-13 Based on March 2013	FY 2013-14 REVISED Baseline	FY 2014-15 5-year Forecast	FY 2015-16 5-year Forecast	FY 2016-17 5-year Forecast	FY 2017-18 5-year Forecast
Departments									
Administration	\$17,972,813	\$18,435,870	\$17,616,536	\$19,383,152	\$18,004,914	\$18,442,455	\$18,435,032	\$19,050,802	\$19,705,164
Airport	1,562,328	2,741,819	1,924,559	1,590,686	2,209,204	2,084,832	6,010,284	28,375,242	2,291,185
Community Development	1,613,986	1,763,983	1,642,403	1,744,534	1,227,832	1,057,614	1,108,252	1,140,886	1,174,706
Parks, Recreation and Trails - Operating (015)	404,236	524,680	645,657	527,258	511,438	518,115	521,738	531,222	541,060
Public Safety	4,824,608	4,802,441	5,327,519	4,688,013	3,287,211	3,385,368	3,547,659	3,647,664	3,751,842
Public Works	6,921,805	7,958,782	7,974,614	7,257,954	7,158,657	6,915,711	7,088,526	7,221,625	7,360,396
Tourism and Marketing	2,445,648	2,416,478	2,158,666	2,197,331	2,240,589	2,312,273	2,386,064	2,485,429	2,588,665
Transportation/Transit	1,060,854	1,089,376	1,127,406	1,013,219	1,029,663	1,061,857	1,095,012	1,138,518	1,183,699
Workforce Housing	1,534,025	1,046,894	1,500,813	1,298,423	740,651	469,450	867,942	472,679	782,886
Funds									
Assessment Districts	1,489,745	1,476,345	1,603,648	1,439,671	1,396,798	1,396,798	1,410,117	1,423,570	1,450,743
Capital Projects	2,902,407	3,123,003	2,240,612	5,511,023	4,214,420	5,785,704	3,127,000	TBD	TBD
Comprehensive Leave	328,542	(365,127)	261,935	250,000	250,000	256,250	269,063	275,789	282,684
Debt Service Fund	1,634,766	1,292,710	715,914	600,465	597,981	319,402	306,332	281,167	278,807
Developer Impact Fees	633,544	208,040	38,356	36,569	-	-	-	-	-
Employee 125 Plan Insurance Benefits	322,737	286,649	327,221	244,363	244,363	246,807	249,275	251,767	254,285
Measure R (016) Sales Tax	914,394	973,397	1,044,059	936,000	970,000	991,340	1,013,149	1,035,439	1,058,218
Measure U (017) Utility Users Tax	-	-	883,134	762,281	802,752	802,752	802,752	802,752	802,752
Mello-Roos (858)	274,756	260,335	334,988	303,674	301,351	308,577	319,170	327,252	335,707
Public Art Fund (840)	-	-	-	(7,501)	-	-	-	-	-
Tourism Business Improvement District	-	-	-	-	4,700,000	4,700,000	4,803,400	4,909,075	4,909,075
Total	\$46,841,196	\$48,035,675	\$47,368,039	\$49,777,115	\$49,887,824	\$51,055,304	\$53,360,767	\$73,370,877	\$48,751,874

ALL FUNDS Expenditures by Department/Fund

Expenditures by Department / Fund	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	REVISED Year- End Estimate FY 2012-13 Based on March 2013	FY 2013-14 REVISED Baseline	FY 2014-15 5-year Forecast	FY 2015-16 5-year Forecast	FY 2016-17 5-year Forecast	FY 2017-18 5-year Forecast
Departments									
Administration	3,517,457	3,881,809	6,239,038	7,370,704	\$6,555,650	\$6,659,217	\$6,734,035	\$6,919,317	\$7,154,976
Admin. Interfund Transfers (General Fund)	13,659,247	15,140,291	15,625,511	13,297,974	\$11,875,410	\$11,875,040	\$12,718,763	\$12,674,910	\$13,371,088
Airport	1,662,238	2,728,051	1,724,707	1,537,648	1,585,290	1,959,832	5,878,629	28,209,822	2,125,765
Community Development	1,717,125	1,817,231	1,653,986	1,744,534	1,227,832	1,057,614	1,108,252	1,140,886	1,174,706
Parks, Recreation and Trails - Operating (015)	368,222	532,267	646,257	527,258	511,438	518,115	521,738	531,222	541,060
Public Safety	4,688,896	4,850,167	5,350,686	4,433,337	3,434,964	3,533,368	3,545,659	3,645,664	3,749,842
Public Works	6,181,406	7,247,862	7,293,342	6,698,136	6,797,984	6,915,711	7,088,526	7,221,625	7,360,396
Tourism and Marketing	2,558,781	2,668,103	2,046,561	2,197,331	2,240,589	2,312,273	2,386,064	2,485,429	2,588,665
Transportation/Transit	1,256,840	1,085,847	1,612,834	1,012,075	1,029,588	1,061,857	1,095,012	1,138,518	1,183,699
Workforce Housing	1,324,352	896,965	1,980,611	1,126,474	740,651	469,450	867,942	472,679	782,886
Funds									
Assessment Districts	1,346,554	1,654,150	1,608,268	1,243,667	1,250,473	1,258,460	1,265,442	1,270,188	1,279,033
Capital Projects	2,751,617	3,122,879	2,120,960	5,511,023	4,214,420	5,785,704	3,127,000	TBD	TBD
Comprehensive Leave	378,095	336,660	674,399	250,000	250,000	256,250	269,063	275,789	282,684
Debt Service Fund	1,634,766	1,869,193	715,914	600,465	597,981	319,402	306,332	281,167	278,807
Developer Impact Fees	1,482,115	413,375	-	-	-	-	-	-	-
Employee 125 Plan Insurance Benefits	263,703	471,525	289,497	273,351	248,465	249,085	250,149	250,830	251,537
Measure R (016) Sales Tax	482,672	603,608	519,241	1,225,252	497,112	502,378	504,603	504,603	506,924
Measure U (017) Utility Users Tax	-	-	42,013	818,351	398,927	310,032	311,754	313,023	314,353
Mello-Roos (858)	340,825	163,886	334,988	293,700	301,351	308,577	319,170	327,252	335,707
Public Art Fund (840)	-	-	-	306,327	-	-	-	-	-
Tourism Business Improvement District	-	-	-	-	4,700,000	4,700,000	4,803,400	4,909,075	4,909,075
Total	\$45,614,911	\$49,483,869	\$50,478,812	\$50,467,606	\$48,458,125	\$50,052,364	\$53,101,532	\$72,571,998	\$48,191,203

FUND SUMMARIES - FY 12-13 EST YEAR-END AND FY 13-14 BASELINE

Fund Name and Number	FY 2013-2014 Baseline Budget			
	Estimated Fund Balance June 30 2013	Baseline Revenue FY 2013-14	Baseline Expenditure FY 2013-14	Projected Fund Balance June 30 2014
General Fund 001				
Unspendable: Long Term Recv	\$2,930,146			\$2,930,146
Committed: Self-Insurance	\$ -			-
Unrestricted Fund balance	\$0			\$0
<i>Use of Vehicle Fund Loan: Professional fees</i>				
<i>Use of Vehicle Fund Loan: cover DIF Negatives</i>				
<i>FY 10-11 revenues in transit as of 10-11 audit</i>				
<i>Partial repayment of a DIF loan</i>				
<i>Other adjustments</i>				
Committed: REU	\$2,066,828	18,004,914	(18,431,060)	1,640,682
<i>Contribution to REU</i>				
Police Fund 008				
Unassigned Fund Balance	\$326,842	3,285,211	(3,434,964)	177,089
Tourism Fund 014				
Unassigned Fund Balance	\$(0)	2,240,589	(2,240,589)	(0)
P&R Fund 015				
Unassigned Fund Balance	\$ -	511,438	(511,438)	-
Unspendable: Long Term Recv	\$558,311	-	-	558,311
Measure R Fund 016				
Restricted Fund Balance	\$1,542,094	970,000	(497,112)	2,014,982
Measure U Fund 017				
Restricted Fund Balance	\$785,051	802,752	(398,927)	1,188,876
Community Development Fund 019				
Unassigned Fund Balance	\$0	1,227,832	(1,227,832)	0
Parks Maintenance Fund 020				
Unassigned Fund Balance	\$(0)	576,500	(576,500)	(0)
Public Works/Admin/Maint Fund 205				
Unassigned Fund Balance	\$6	480,503	(480,503)	6
Gas Tax Fund 210				
Restricted Fund Balance	\$ -	4,075,653	(4,075,653)	-
Capital Projects Fund 300				
Restricted Fund Balance	\$150,166	4,214,420	(4,214,420)	150,166
LTC Planning Fund 420				
Restricted Fund Balance	\$ -	281,300	(281,300)	-
Transportation/Transit Fund 425				
Committed Fund Balance	\$1,144	1,029,663	(1,029,588)	1,219
Housing & Community Dev Fund 460				
Restricted Fund Balance	\$1	100,000	(100,000)	1
Workforce Housing Fund 465				
Unspendable: Long Term Recv	\$ -			-
Committed Fund Balance	\$171,949	640,651	(640,651)	171,949
Drug Enforcement Fund 480				
Assigned Fund Balance	\$32,498	2,000	-	34,498

Fund Name and Number	FY 2013-2014 Baseline Budget			
	Estimated Fund Balance June 30 2013	Baseline Revenue FY 2013-14	Baseline Expenditure FY 2013-14	Adjusted Fund Balance June 30 2014
Airport Fund 520				
Unspendable: Bad debt	\$367,500			367,500
Unassigned Fund Balance	\$34,968	930,591	(930,591)	34,968
Unspendable: Note payable to GF	\$(3,290,041)			(3,290,041)
Unspendable: L/T Liability / Comp. Absences	\$(47,794)			(47,794)
Unspendable: Note receivable from Hot Creek	\$45,860			45,860
Unspendable: Fuel Inventory	\$6,047			6,047
Unspendable: A/R Airport Billing	\$3,701			3,701
Airport Debt Service Fund 529				
Unassigned Fund Balance	\$149,369	1,278,613	(654,699)	773,283
Unspendable: 2010 A/R MMSA URS Contract	\$26,680			26,680
Unspendable: Land	\$544,316			544,316
Unspendable: Buildings net of depreciation	\$8,330,448			8,330,448
Unspendable: Equipment net of depreciation	\$1,119,300			1,119,300
Unspendable: Note payable to GF / Terminal	\$(500,926)			(500,926)
Unspendable: Note payable	\$(145,882)			(145,882)
Long Valley Pit Fund 540				
Unassigned Fund Balance	\$1,518	8,000	(5,759)	3,759
DIF Admin Fund 830				
Unspendable: Note payable to GF	\$(554,400)			(554,400)
Restricted Fund Balance	\$(458)	-	-	(458)
DIF General Facilities Fund 831				
Unspendable: Note payable to GF	\$(2,410,803)			(2,410,803)
Restricted Fund Balance	\$ -	-	-	-
DIF Law Enforcement Fund 832				
Unspendable: Note payable to GF	\$(628,299)			(628,299)
Restricted Fund Balance	\$(1,092)	-	-	(1,092)
DIF Storm Drains Fund 833				
Unspendable: Note payable to GF	\$(609,612)			(609,612)
Restricted Fund Balance	\$(1,474)	-	-	(1,474)
DIF Parks & Rec Fund 834				
Restricted Fund Balance	\$209,322	-	-	209,322
DIF MCOE Fund 835				
Restricted Fund Balance	\$44,073	-	-	44,073
DIF Circulation Fund 836				
Unspendable: Note payable to GF	\$(1,053,159)			(1,053,159)
Restricted Fund Balance	\$183	-	-	183
DIF Fire Fac & Equip Fund 838				
Restricted Fund Balance	\$58,201	-	-	58,201
DIF Airport Improvements Fund 839				
Restricted Fund Balance	\$9,843	-	-	9,843
Public Art Fund 840				
Restricted Fund Balance	\$38,673	-	-	38,673
Assessment-Juniper Fund 850				
Restricted Fund Balance	\$184,089	60,476	(79,588)	164,977

Fund Name and Number	Estimated Fund Balance June 30 2013	FY 2013-2014 Baseline Budget			Projected Fund Balance June 30 2014
		Baseline Revenue FY 2013-14	Baseline Expenditure FY 2013-14	Adjustments	
Assessment-Gateway Fund 851					
Restricted Fund Balance	\$ -	-	-		-
Assessment Bluffs Fund 852					
Restricted Fund Balance	\$440,462	213,539	(214,990)		439,011
Assessment Bluffs/Maint Fund 853					
Restricted Fund Balance	\$551,809	133,687	(103,176)		582,320
Assessment North Village Fund 854					
Restricted Fund Balance	\$1,972,532	688,404	(674,933)		1,986,003
Assessment NV South Fund 855					
Assigned Fund Balance	\$(427)	30,000	(2,471)		27,102
Assessment OMR Fund 856					
Restricted Fund Balance	\$237,284	113,712	(71,540)		279,456
Assessment Village Benefit Fund 857					
Restricted Fund Balance	\$625,155	154,829	(103,775)		676,209
Fractional Mello Fund 858					
Unspendable: Note payable to Park & Rec 015	\$(548,337)				\$(548,337)
Restricted Fund Balance	\$(0)	301,351	(301,351)		(0)
DIF In Lieu Mello Tx Dist Fund 859					
Restricted Fund Balance	\$6,230	2,151	-		8,381
AD Juniper Vew BAD Fund 860					
Assigned Fund Balance	\$ -	-	-		-
AD South OMR-BAD Fund 861					
Assigned Fund Balance	\$ -	-	-		-
AD Town Lakes-BAD Fund 862					
Assigned Fund Balance	\$ -	-	-		-
Vehicle Service Fund 910					
Unspendable: Fuel inventory	\$42,943				42,943
Unspendable: Parts inventory	\$389,188				389,188
Unspendable: note Receivable from DIF	\$1,275,000				1,275,000
Unspendable: Equipment net of depreciation	\$2,567,109				2,567,109
Unspendable: L/T Liability / Comp. Absences	\$(41,484)				(41,484)
Unspendable: Note Receivable - GF	\$4,376,207			(400,000)	3,976,207
Restricted: Gas Tax Reimbursements	\$2,352,694				2,352,694
Assigned Fund Balance	\$734,315	1,736,701	(1,378,269)	400,000	1,492,747
Comprehensive Leave Fund 920					
Committed Fund Balance	\$645,536	250,000	(250,000)		645,536
Emp 125 & Ins Benefits Fund 930					
Committed Fund Balance	\$66,249	244,363	(248,465)		62,147
Debt Service / Capital Fund 990					
Unassigned Fund Balance	\$ -	597,981	(597,981)		-
Restricted Fund Balance - Reserve for 2000 COP	\$206,255				206,255
Tourism Improvement District					
Unassigned Fund Balance	\$ -	4,700,000	(4,700,000)		-
Total	\$26,393,904	\$49,887,824	\$(48,458,125)	\$ -	\$27,823,604

OPERATING TRANSFERS

FY 2013-2014

Fund Name/Number	Out	In	
General Fund (001)	\$11,875,410		
Tourism Development Fund (014)		\$2,240,589	19%
Workforce Housing Fund (465)		640,651	5%
Transportation/Transit Fund (425)(Measure T)		733,782	6%
Parks and Recreation Fund (015)		360,413	3%
Mello Roos (858)		22,609	0%
Safety Fund (008)		3,080,961	26%
Community Development Fund (019)		567,653	5%
Parks Maintenance Fund (020)		428,951	4%
Public Works Admin/Maint Fund (205)		383,003	3%
Gas Tax Fund (210)		2,668,277	22%
Airport Fund (520)		380,041	3%
Capital Projects Fund (300)		42,849	0%
Debt Service: C.O.P.'s Fund (990)		325,632	3%
Total General Fund Transfers Out	11,875,410	11,875,410	100%
Measure R - Sales Tax Fund (016)	30,936		
Capital Projects Fund (300) to fund Meadowcreek Connector		25,134	
Capital Projects Fund (300) to fund Waterford		5,802	
Measure U - Sales Tax Fund (017)	70,000		
Capital Projects Fund (300) to fund Wayfinding		70,000	
Gas Tax Fund (210)	130,451		
Juniper Ridge Assessment District (850) state reimbursement for snow removal		12,476	
Bluffs Maintenance Assessment District (853) state reimbursement		17,467	
Old Mammoth Road Assessment District (856) state reimbursement / General Benefit		17,467	
Village Benefit Assessment District (857) state reimbursement / General Benefit		17,467	
Parks Maintenance (020) for Promenade (GF money passed through 210)		65,574	
Transit Fund (425)	173,000		
Airport Operations (520) transfer of discretionary revenue to fund staff		173,000	
Workforce Housing Fund (465)	272,349		
Debt Service: C.O.P.'s Fund (990) to pay housing debt		272,349	
Garage Services (910)	66,564		
Gas Tax Fund (210) to cover 50% of facilities maintenance costs		66,564	
Debt Service / Capital Projects (990)	40,420		
Airport Capital / Debt Service (529) to fund airport debt		40,420	
Total All Funds Transfers	\$12,659,130	\$12,659,130	

BUDGET REDUCTION MEASURES

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FISCAL YEAR 2013-14 BASELINE SHORTFALL: General Fund

FIVE-YEAR FORECAST SUMMARY

	<u>FY 2012-13 Est.- June 19 budget adoption</u>	<u>FY 2013-14 - June 19 budget adoption</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>
General Fund REU - Beginning	\$ 3,352,354	\$ 2,066,828	\$ 2,012,332	\$ 2,341,467	\$ 1,727,690	\$ 1,600,715
General Fund revenues	\$ 19,383,152	\$ 18,004,914	\$ 18,442,455	\$ 18,435,032	\$ 19,050,802	\$ 19,705,164
Use of / (contribution to) REU	\$ 2,307,217	\$ 55,000				
General Fund expenditures	\$ 20,668,678	\$ 18,431,060	\$ 18,497,761	\$ 19,442,140	\$ 19,581,759	\$ 20,511,736
Surplus / shortfall	\$ 1,021,691	\$ (371,146)	\$ (55,307)	\$ (1,007,108)	\$ (530,957)	\$ (806,572)
General Fund REU - Ending (IF ALL BALANCING MEASURES ARE IMPLEMENTED)	\$ 2,066,828	\$ 2,012,332	\$ 2,341,467	\$ 1,727,690	\$ 1,600,715	\$ 1,608,882
REU as % of budget	10%	11%	13%	9%	8%	8%

BALANCING RECOMMENDATIONS: General Fund

FORECAST OF BALANCING MEASURES

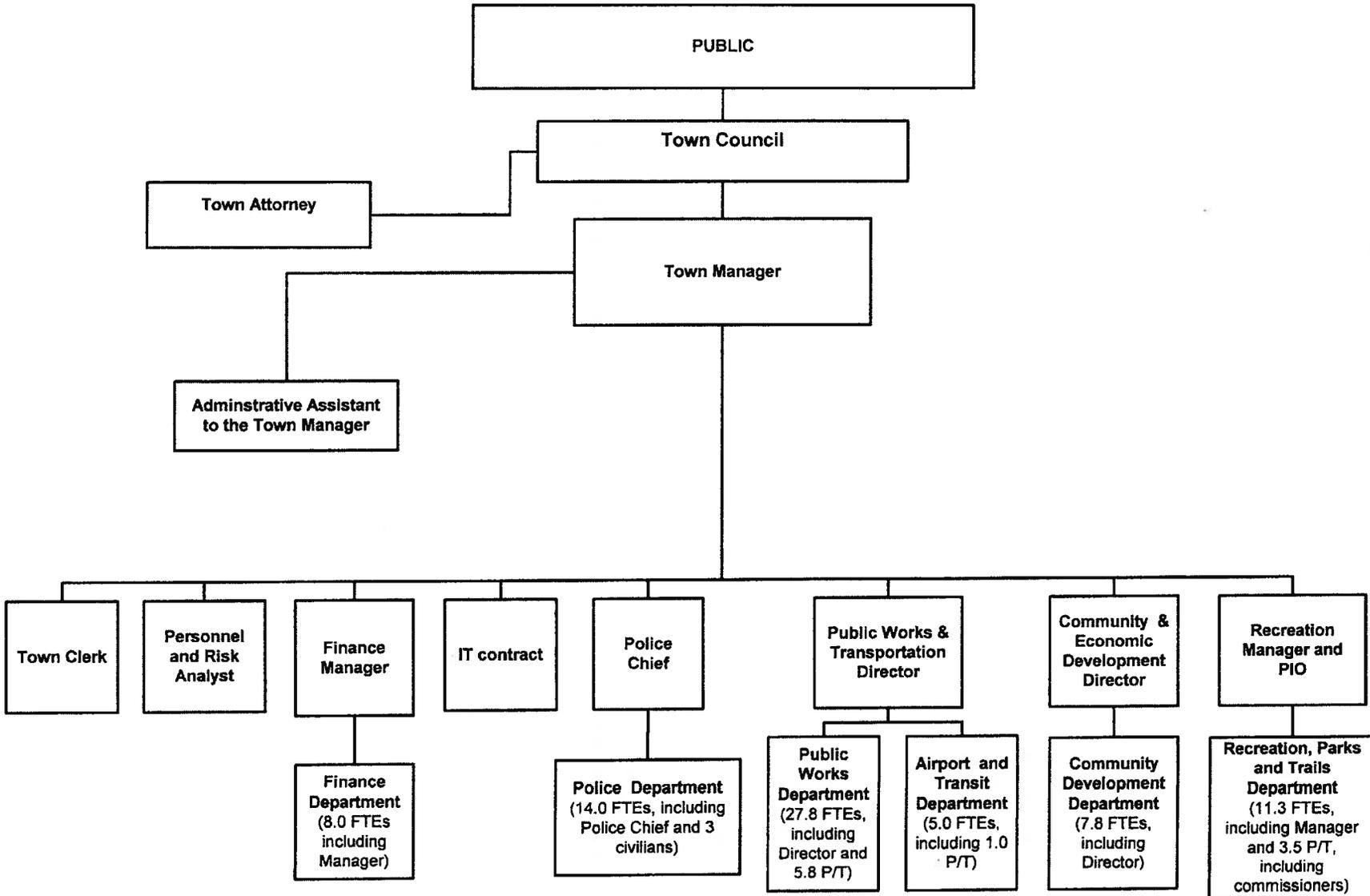
	<u>FY 2013-14 - June 19 budget adoption</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>
Reduce the \$326K estimated savings in Public Safety to \$232K, which may be sufficient to fund a new police officer for 19 months.	\$ 94,000	\$ -	\$ -	\$ -	\$ -
Delay Police station remodel	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Reduce Road Rehab funding from \$750,000	\$ 160,000	\$ -	\$ -	\$ -	\$ -
Eliminate the \$34,650 4th of July fireworks funding. Instead, spend only \$10,000 on: (1) POPS in the Park (\$5,000) and 2) a contract with the Chamber of Commerce for \$5,000 to coordinate the implementation of a Town-wide, multi-day Fourth of July celebration.	\$ 24,650	\$ 24,650	\$ 24,650	\$ 24,650	\$ 24,650
Eliminate funding for the Chamber of Commerce; fold the organization into MLT	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Reduce the Volunteer Program budget from \$25,000 to \$10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Discontinue funding OPEB (retiree medical) trust; continue paying CalPERS as you go		\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000
Additional measures to offset a net loss of grants in CED (after related contracts are eliminated)		\$ 100,000	\$ 103,500	\$ 107,123	\$ 110,872
Additional measures to offset the unfunded Whitmore and PW maintenance - allow SFR, pursue new revenues, etc.		\$ 187,792	\$ 193,180	\$ 200,210	\$ 207,217
Additional measures to keep REU at 8% - funds should come from the sale of the assisted housing					\$ 400,000
TOTAL BALANCING MEASURES	\$ 371,650	\$ 384,442	\$ 393,330	\$ 403,983	\$ 814,739

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ORGANIZATIONAL SUMMARIES

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**TOWN OF MAMMOTH LAKES
ORGANIZATIONAL CHART
FY 2013-14 Baseline**



Town-Wide Staffing Level Summary

Budget 2013-2014

Full Time and Part Time Service Levels

Department Division	FY 09-10 Full-time Equivalent Staff	FY 10-11 Full-time Equivalent Staff	FY 11-12 Full-time Equivalent Staff	FY 12-13 Full-time Equivalent Staff	FY 13-14 Full-time Equivalent Staff (Baseline)
Town Council members	5.0	5.0	5.0	5.0	5.0
Town Management	3.0	2.3	2.0	2.0	1.0
Assistant Town Manager	1.0	0.3	-	-	-
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Legal Services	1.0	-	-	-	-
Town Clerk	2.0	1.0	1.0	1.0	1.0
Finance	6.0	3.5	5.0	5.0	8.0
Personnel Services	2.0	1.3	1.0	1.0	1.0
Information Systems	1.0	1.0	1.0	1.0	-
Subtotal Administration	22.0	15.4	16.0	16.0	17.0
Public Safety	24.0	22.0	21.0	20.0	14.0
Tourism & Marketing	9.6	-	-	-	-
Parks, Recreation and Trails	16.1	13.9	13.9	13.9	11.3
Community Development	13.0	10.4	10.8	11.3	7.8
Public Works	38.2	32.2	27.0	27.7	27.8
Airport/Transit	6.6	5.6	4.6	4.6	5.0
Total	129.5	99.5	93.3	93.5	82.8

In FY 11/12, the Tourism & Marketing Department became a separate organization funded by TOT and BLT revenues.

**DEPARTMENTAL
DETAILS**

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ADMINISTRATION DEPARTMENT – FY 2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Administration Department is comprised of eight distinct units, or divisions: Town Council, Legal Services, Town Management, Town Clerk, Finance, Information Systems, Personnel Services, and Risk Management.

BUDGET HIGHLIGHTS

Sources of Revenue: The Administration Department is fully supported by the General Fund. The main sources of General Fund Revenue are Transient Occupancy Tax (TOT), Property Tax, Sales Tax, and Franchise Fees.

Major Budget Changes:

Town Council: There are no significant changes to the Town Council budget.

Town Management: Includes \$25K for a Town-wide volunteer program.

Legal Services: This budget includes: 1) annual MLLA settlement payment; 2) the second installment payment to Terry Ballas and; 3) annual repayment to the Vehicle Services fund related to legal and professional expenses incurred as a result of MLLA lawsuit, bankruptcy, mediation, and settlement.

Town Clerk: Includes \$18,000 funding for the municipal election.

Finance: There is an increase in the Finance Department expenditures, due to the restructuring of Town staff by moving the CED Financial Analyst position from Community and Economic Development to the Finance department as an Accountant. Also included in this budget is the addition of a Budget and Management Analyst, and two Accounting Assistant/TOT Compliance Specialists. Part-time staffing of \$17,000 is included to be used on an as needed basis.

Information Systems: The IT Specialist position has been eliminated in favor of a contract that will provide a wider range of services to the Town. In addition, **this budget has consolidated information systems and technology needs into one department, rather than disbursed throughout the individual departments.** The following is a list of major contracts included in the budget.

Information Systems Contracts

Anticipated IT Contract with Mono County	\$146,300
Mono County GIS Contract	\$ 62,000
GIS Software	\$ 19,500
ADS (Financial Software Support)	\$ 21,940
IBM	\$ 4,970
Hdl-Sales Tax	\$ 4,000
Hdl-Business Tax	\$ 4,430
Basic Gov	\$ 43,000
Granicus	\$ 14,200
Wave Imagine	\$ 9,000
Dan Mcconnel	\$ 8,000
COP's Logic & RIMS	\$ 7,260
Annual IT Replacement Set Aside	\$ 30,000
Contingency	\$ 10,000

Personnel Services: Added \$5K for employee engagement programs.

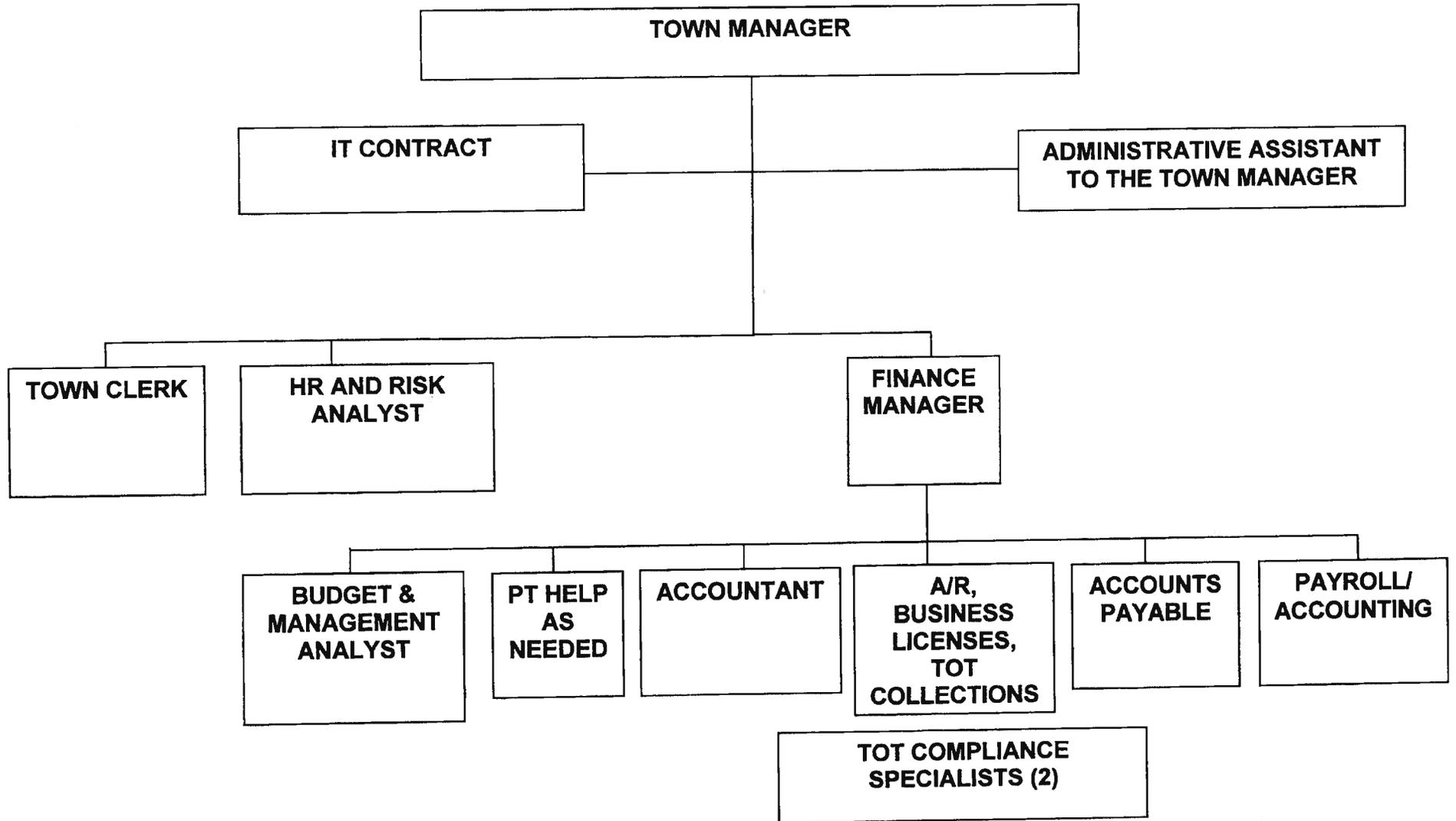
Risk Management: This year, we have charged 100% of the Town's liability insurance to Risk Management, whereas in prior years the costs were allocated to all departments. The liability insurance payment includes \$350K towards the retrospective adjustments on our account with California Joint Power's Authority.

General Services: This year, we have consolidated public utilities, facilities rent, copier leases, and postage into one department, rather than allocating the costs to all general fund departments. Below is a list of services included in this department.

General Services Contracts and Services

Minaret Mall Lease	\$292,621
Utilities	\$ 78,778
Equipment Lease & Rental (Copiers)	\$ 28,944
Office Supplies	\$ 16,335
Postage	\$ 9,841

**ADMINISTRATION
ORGANIZATIONAL CHART
FY 2013-14 Baseline**



Administration Department

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Administration					
Town Council	5.0	5.0	5.0	5.0	5.0
Town Manager	3.0	2.3	2.0	2.0	1.0
Assistant Town Manager	1.0	0.3	-	-	-
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Legal Services	1.0	-	-	-	-
Town Clerk	2.0	1.0	1.0	1.0	1.0
Finance	6.0	3.5	5.0	5.0	8.0
Personnel Services	2.0	1.3	1.0	1.0	1.0
Information Systems	1.0	1.0	1.0	1.0	-
Total	22.0	15.4	16.0	16.0	17.0

Administration

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
General Fund (001)									
Town Council	\$ 208,096	\$ 789,175	\$ 411,078	\$ 179,982	\$ 159,820	\$ 164,524	\$ 169,721	\$ 174,899	\$ 180,328
Local programs		32,000							
One-time air subsidy				325,000					
Legal Services	419,807	392,766	3,720,024	544,504	240,000	244,800	249,696	254,690	259,784
Repayment to Garage Fund				400,000	400,000	400,000	400,000	400,000	400,000
Retainers				1,150,000					
Settlement payments				2,573,286	2,050,000	2,000,000	2,000,000	2,000,000	2,000,000
Town Management	749,296	645,971	545,108	617,274	486,746	499,778	522,792	537,017	551,676
Town Clerk	221,052	156,282	186,241	188,672	147,872	133,793	158,286	144,564	166,991
Finance	695,392	712,632	856,037	830,195	965,637	992,551	1,036,671	1,066,137	1,096,689
General Services	-	-	-	-	426,519	437,452	448,692	466,455	485,040
Personnel Services	249,678	245,386	167,003	122,249	104,547	107,558	112,386	115,658	119,039
Information Systems	168,201	148,567	150,601	248,305	423,348	434,331	445,668	457,370	469,450
Risk Management	797,369	748,809	192,925	180,238	1,140,161	1,233,209	1,178,680	1,290,854	1,414,073
Facilities Maintenance	8,566	10,221	10,019	11,000	11,000	11,220	11,444	11,673	11,907
Total	\$ 3,517,457	\$ 3,881,809	6,239,038	\$ 7,370,704	\$ 6,556,650	\$ 6,659,217	\$ 6,734,035	\$ 6,919,317	\$ 7,154,976

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AIRPORT DEPARTMENT -- FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

Airport staff are responsible for maintenance of all facilities and assets at Mammoth Yosemite Airport. Airport staff ensure that the airport is compliant with Federal, State, and local government regulations and laws. In addition, airport staff manage commercial aviation, general aviation, and other vendor contracts and agreements for services provided at the airport. Other staff duties include: airport security, fire fighting, first aid, snow removal, and weather observation. The organizational chart and listing of all authorized positions are presented on following pages.

BUDGET HIGHLIGHTS

Sources of Revenue: Revenue comes from general aviation fuel flowage fees and overnight parking, ground leases, commercial airline rents, rental car leases, taxi leases, and the Town's general fund.

Major Budget Changes:

- Revenue from commercial air service is projected to be \$165,000.
- Enplanements should exceed 30,000 this year increasing the airports revenue from Passenger facility charges.
- A payment totaling \$40,420 will be made towards CalTrans aviation loans from airport revenue.
 - Loan # MNO-4-98-L-4, original balance \$500,000, current balance \$75,547, 1 year remaining (terminates in 2015). This loan was used to install the airport water system.

PRIORITIES FOR FY 2013-14: WORK PLAN HIGHLIGHTS

- Continue to support commercial air service by preparing to accommodate up to eight flights a day in winter and one in summer.
- Apply for a \$1,000,000 FAA Entitlement Grant with funds projected to be received in Federal Fiscal Year 2014-2015.
- Obtain FAA approval of the 2012 Mammoth Yosemite Airport, Airport Layout Plan, and the Terminal Area Study.
- Begin work on the new terminal building's environmental document with a portion of the Airport's FAA annual \$1,000,000 Entitlement Grant.
- Begin various airport safety projects funded through the FAA's Airport Improvement Program.

**AIRPORT
ORGANIZATIONAL CHART
FY 2013 - 2014**

**PUBLIC WORKS & TRANSIT
DIRECTOR**

**ASSISTANT AIRPORT
DIRECTOR**

**AIRPORT /
TRANSPORTATION
MAINTENANCE
WORKER (2)**

**AIRPORT WORKER
(TEMPORARY, SEASONAL)
SNOW REMOVAL / ARFF /
WEATHER OBSERVER**

(2 positions at .5 FTE each)

**AIRPORT /
TRANSPORTATION
OPERATIONS
COORDINATOR**

Airport Department

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Director Airport and Transportation	0.5	0.5	0.5	-	
Assistant Airport Director	0.5	0.5	0.5	0.5	0.9
Airport Operations Coordinator	0.8	0.8	0.5	0.5	0.9
Airport Maintenance Coordinator	0.8	0.8	0.5	0.5	1.8
Seasonal/Part Time (FTE)	0.6	0.6	0.6	0.6	1.0
Total	3.2	3.2	2.6	2.1	4.6

Airport

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline
Airport Enterprise Fund / Airport Operations (Fund 520)					
Airport Fees/Rents	\$ 479,826	\$ 509,474	\$ 533,146	\$ 429,069	\$ 377,300
FAA Entitlement Grants	(25,104)	-	-	-	-
Fund Generated Interest on Investment	(768)	405	(922)	250	250
General Fund Contribution to Airport Operations	800,848	360,925	253,135	342,266	380,041
Refunds, Rebates Reimbursements	74,589	71,220	61,069	-	-
Transfer of Facility Rental Income from Transit	-	-	-	-	173,000
Airport Capital Projects & Debt Service (Fund 529)					
FAA Entitlement Grants (Restricted Revenue)	802,200	336,148	1,255,864	647,659	1,113,193
Passenger Facility Fees (Restricted Revenue)	71,516	109,254	123,485	125,000	125,000
Caltrans Loan	-	30,821	-	46,442	40,420
Interfund Transfer	260,563	144,082	516,042	-	-
Refunds, Rebates Reimbursements	26,680	-	-	-	-
Reimbursement EIS Expansion Air Service	48,150	-	-	-	-
Other Financing Sources	-	-	-	-	-
Total	\$ 2,538,502	\$ 1,562,328	\$ 2,741,819	\$ 1,590,686	\$ 2,209,204

2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
\$ 377,300	\$ 377,300	\$ 377,300	\$ 377,300
-	-	-	-
250	250	250	250
398,642	424,718	443,138	462,376
-	-	-	-
179,220	184,597	190,134	195,839
964,000	4,858,000	27,199,000	1,090,000
125,000	125,000	125,000	125,000
40,420	40,420	40,420	40,420
-	-	-	-
-	-	-	-
-	-	-	-
\$ 2,084,832	\$ 6,010,284	\$ 28,375,242	\$ 2,291,185

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline
Airport Enterprise Fund / Airport Operations (Fund 520)					
Airport Operations	485,267	765,552	771,860	771,585	930,591
Litigation	414,642	659,385	-	-	-
Grounds Maintenance	155,750	-	-	-	-
Interfund Transfer	-	-	39,600	-	-
Airport Capital Projects & Debt Service (Fund 529)					
Capital Projects	-	157,921	445,186	159,279	614,279
Environmental Document for New Terminal (FAA EG)	-	-	-	-	-
Caltrans Loan MNO-4-85-L-1 (General Fund)	1,337	668	-	-	-
Caltrans Loan MNO-4-98-L-4 (General Fund)	12,740	11,036	9,245	46,442	40,420
Old Terminal Debt (Start 2011 FAA EG / PFC)	73,032	67,675	67,920	560,342	-
Depreciation	1,284,748	-	1,394,239	-	-
Interfund Transfer	-	-	-	-	-
Total	\$ 2,427,516	\$ 1,662,238	\$ 2,728,051	\$ 1,537,648	\$ 1,585,290

2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
955,412	986,864	1,010,822	1,035,765
-	-	-	-
-	-	-	-
-	-	-	-
964,000	4,858,000	27,199,000	1,090,000
-	-	-	-
40,420	33,765	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 1,959,832	\$ 5,878,629	\$ 28,209,822	\$ 2,125,765



COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT – FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Community and Economic Development Department is comprised of four Divisions: Administration, Planning and Development Services, Building, and Code Compliance. The Community Development Department Fund 019 includes the following departments: 411-Advisory Commissions, 419-Current Planning, 428-Building, and 449-Code Compliance. The Community and Economic Development Department also administers the Public Art Program (Fund 840) and Workforce Housing (Fund 465) which is included in a separate Budget section.

Please see the attached Organizational Chart for an overview of the structure of the Community and Economic Development Department.

BUDGET HIGHLIGHTS

Sources of Revenue: The Community and Economic Development Department is supported by permit fees, charges for services, licenses, fines and penalties, grants, activities funded by Measures R and U, workforce housing funds, and the General Fund.

Major Budget Changes:

Planning and Economic Development Commission: There are no significant changes to the Planning and Economic Development Commission budget.

Current Planning and Development Services: The Current Planning budget includes upgrading the vacant Senior Planner position to a Community and Economic Development Director. Additionally, the budget includes filling the vacant Permit Technician. Two intern positions are shown, one of which will be totally grant funded, the other will be funded by fund 019-419. The five-year projection reflects that funding from two grants will be depleted in 13/14, and to date no new grants have been identified for FY 14/15 and beyond.

Building: The budget reflects the recent promotion of the Senior Building Inspector to Assistant Building Official. There are no other significant changes to this budget.

PRIORITIES FOR FY 2013-14: WORK PLAN HIGHLIGHTS

Customer Assistance - Serve as the public information center for the application of Town policies, codes, and standards to project proposals.

Support Planning and Economic Development and Recreation Commissions - Provide staffing support to Commissions on matters related to planning and development to assure that the General Plan is implemented.

Process Development Applications - Review public and private land use development proposals and permit applications for consistency and conformity with the General Plan, other approved plans and policies, the Zoning Code, and other regulations.

Maintain Zoning Code and Development Standards - Complete ongoing minor updates as needed to ensure that the Zoning Code and development standards are accurate, up to date, and reflect current Town policies.

Administer Building Code and Issue Permits - Ensure safe and functional structures through plan review and building inspection and verify compliance with the minimum standards established by State, Federal, and Municipal Codes.

Code Compliance - Enforce zoning and municipal codes, conditions of approval, and design standards; investigate and initiate procedures to abate violations of a wide range of local ordinances and state and local regulations.

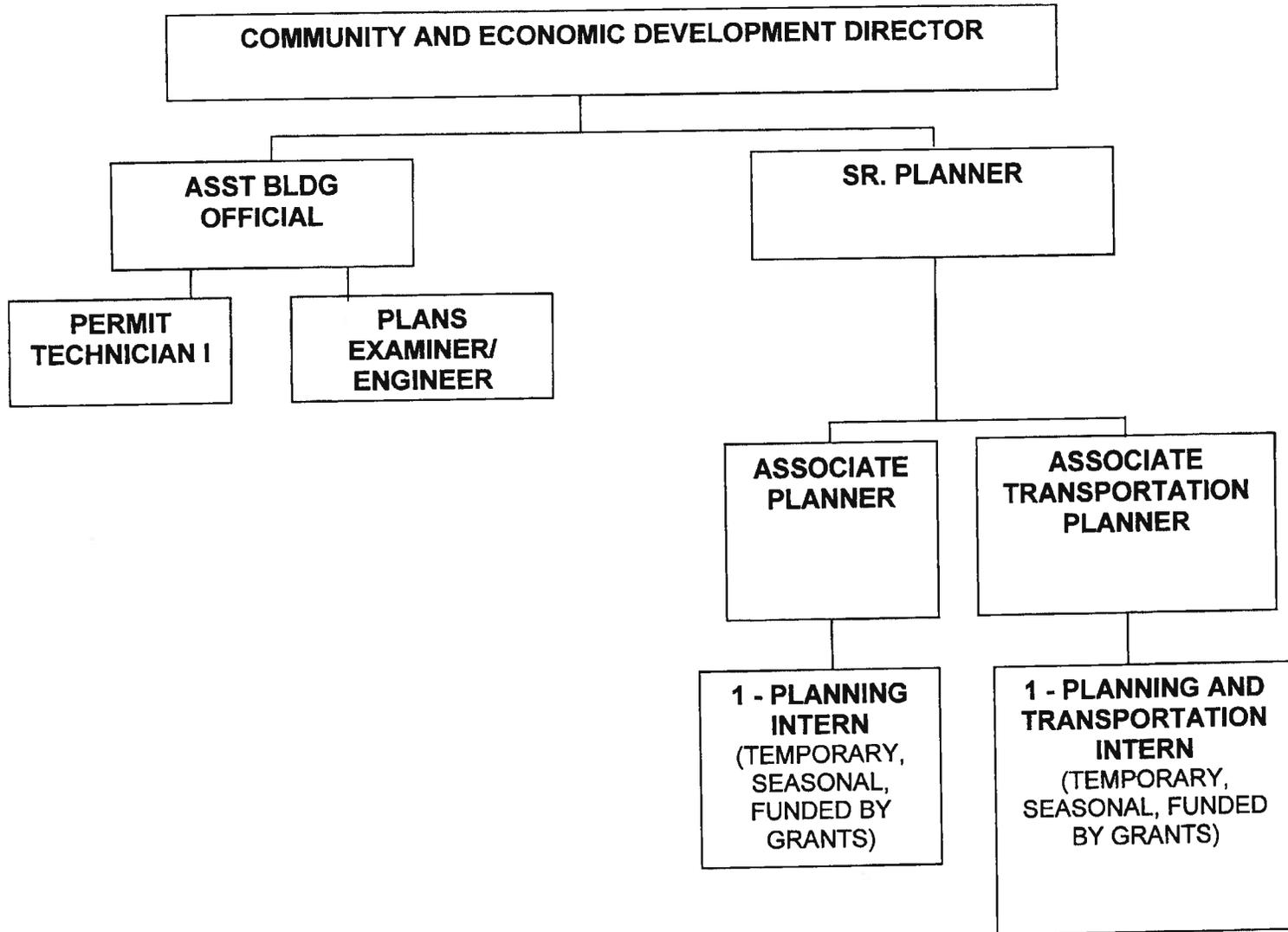
Research and Provide the Town Council with Information on Single Family Transient Rentals to Allow Town Council Direction on whether or not to Initiate a Zoning Code Amendment (ZCA) - Staff will engage a consultant to research single family transient rentals based on input from the Town Council as well as the public to allow the Council to evaluate and provide direction on the need for a ZCA to allow Town Council to consider allowing transient rental of single family homes and condominiums in multifamily and single family zones where such use is not currently permitted. If the Town Council directs the consultant and staff to move forward with a ZCA, CEQA analysis is expected to be satisfied through preparation of an IS/MND.

Complete Project Impact and Evaluation Criteria Indicators and Adopt Zoning Code Update - This grant funded program will develop Zoning Code and Project Impact Evaluation Criteria benchmarks and standards.

Complete Implementation Plans for the Downtown Concept for Main Street - The goal of this program is to achieve consensus on the design and physical cross sections of Main Street, the scope of physical facilities, maintenance and snow removal operations, and to provide financing and phasing recommendations necessary to implement the Downtown Concept for Main Street. This is a grant funded program.

Implement Economic Development Programs - The goal of this program is to develop recommendations to establish and implement various ways and means to assist local businesses, retain existing businesses, and attract new businesses to the community.

**COMMUNITY AND ECONOMIC DEVELOPMENT
ORGANIZATIONAL CHART
FY 2013-14 Baseline**



Community and Economic Development / Housing

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Community Development Director*	1.0	1.0	1.0	1.0	1.0
Principal Planner	1.0	-	-	-	-
Senior Planner*	2.0	2.0	2.0	2.0	1.0
Assistant Building Official					1.0
Plans Examiner/Engineer	1.0	1.0	1.0	1.0	1.0
Senior Building Inspector	1.0	-	1.0	1.0	-
Supervising CD/PW Analyst	1.0	0.6	1.0	1.0	-
Associate Planner*	1.0	2.0	2.0	2.0	1.0
Associate Transportation Planner*	-	-	1.0	1.0	1.0
Assistant Planner	1.0	-	-	-	-
Transportation Planner	1.0	1.0	-	-	-
Building Inspector II	1.0	1.0	-	-	-
Administrative Coordinator	1.0	0.9	0.8	1.0	-
Community Development Technician	-	-	-	-	-
Permit Technician*	1.0	0.9	1.0	1.0	1.0
Planning Intern	-	-	-	0.5	0.8
Total	13.0	10.4	10.8	11.5	7.8

* A portion of these positions are budgeted in Workforce Housing, Public Works and Airport

Community and Economic Development Department

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Community Development Fund (019)									
Licenses & Permits	223,410	164,955	155,867	201,331	239,365	243,951	250,967	260,602	273,128
Intergovernmental Revenue	66,100	206,759	228,559	518,499	283,139	-	-	-	-
Charges for Services	860,819	276,045	145,139	159,504	137,675	139,901	143,307	147,985	154,066
Fines & Penalties	960	-	200	6,950	-	-	-	-	-
Miscellaneous Revenue	-	-	27,165	11	-	-	-	-	-
General Fund Support	585,847	1,112,964	1,076,947	858,239	567,653	673,762	713,978	732,299	747,512
Public Arts Program Fund (840)									
Public Art Fees	(123,149)	3,260	8,526	(7,501)	-	-	-	-	-
Total	\$ 1,613,986	\$ 1,763,983	\$ 1,642,403	\$ 1,737,033	\$ 1,227,832	\$ 1,057,614	\$ 1,108,252	\$ 1,140,886	\$ 1,174,706

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Community Development Fund (019)									
Advisory Commissions	\$ 55,175	\$ 62,916	\$ 58,423	\$ 41,510	\$ 20,496	\$ 21,110	\$ 22,198	\$ 22,869	\$ 23,563
Current Planning	888,783	961,346	668,158	1,131,342	777,989	593,956	621,639	639,107	657,184
Building Division	565,412	527,249	534,845	434,243	383,903	395,783	415,376	428,423	441,972
Code Compliance	0	(9)	895	137,439	45,444	46,766	49,039	50,487	51,987
Strategic/Advanced Planning	194,347	242,639	371,557	-	-	-	-	-	-
Public Arts Program Fund (840)									
Advisory Commissions	350	483	-	-	-	-	-	-	-
Arts and Culture	358	(273)	-	5,000	-	-	-	-	-
Miscellaneous Capital Improvements	12,700	22,881	20,108	301,327	-	-	-	-	-
Total	\$ 1,717,125	\$ 1,817,231	\$ 1,653,986	\$ 2,050,861	\$ 1,227,832	\$ 1,057,614	\$ 1,108,252	\$ 1,140,886	\$ 1,174,706

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RECREATION DEPARTMENT – FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Recreation Department provides a wide variety of programs, camps and activities for residents and visitors of all ages. In 2012, the Recreation Department hosted and scheduled over:

- 1,700 youth in summer camps and year-round/seasonal programs
- 600 adults for softball tournaments/ leagues, and adult-centric programs.
- 200+ paid facility reservations.

For 2013/14, the Department will be installing web-based recreation software that is anticipated to increase employee productivity, generate additional program and facility revenue, and most importantly, provide improved customer service. Web-based recreation software enables online registration, program management, facility reservation, league management, customer relationship management, and marketing all from one easy-to-use software interface. With a few simple clicks, staff can quickly locate available times, create reservations, generate invoices, and track payment status. A far more efficient process than we have today with far superior financing and activity reporting information.

BUDGET HIGHLIGHTS

Sources of Revenue:

Operational Revenue: For Fiscal Year 2013/14, the Recreation Department is budgeted to received its operational revenue from the General Fund, the Fractional Mello Roos Tax fund (Multi-use Facility), Mono County (50% operational reimbursement for the Whitmore Pool), revenue generated from programs, camps, lessons, facility rental, Mammoth Ice Rink/Roller Rink, miscellaneous fees and concession sales.

Non-Operational Revenue: The Recreation Department accounts for revenue received from both the Measure R Special Use Tax and the Measure U Special Tax. Disbursements of Measure R funds are controlled by the Expenditure Plan identified in TOML Ordinance No. 08-01, as recommended by the Recreation Commission and approved by Town Council. Measure U funds can only be used for the purposes of planning, construction, operation, maintenance, programming, and administration of facilities and projects for mobility, recreation, and arts and culture as per Ordinance No. 10-04. No expenditure plan has been adopted by Town Council.

Expenditures:

Dept. 411 – Recreation Commission: Commission stipends were eliminated by Town Council realizing a savings and general administration expenditures have been moved to General

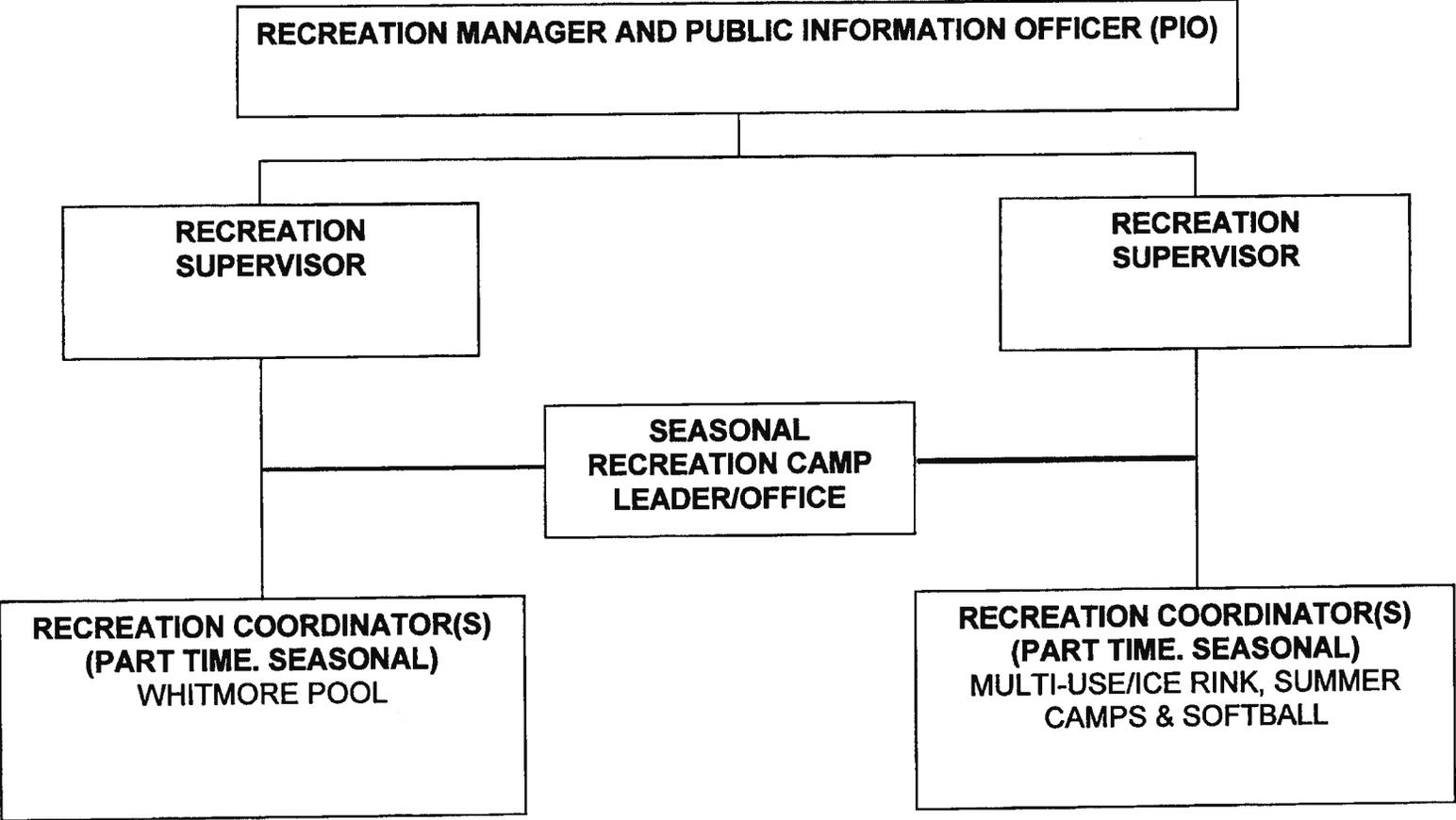
Services (001).

Dept. 453 – Whitmore Pool: The pool is scheduled to operate on the same schedule as 2012, including the same number of personnel. Major changes this year to the budget include the parks maintenance/utility expenditures that were previously coded to the Parks budget (020), are now coded to the Whitmore Pool budget. This will provide a greater understanding of the actual operating cost for both the Whitmore pool and park facilities.

Dept. 456 – Recreation Programs: Temporary wages increased due to expanded programming and the hiring of the gymnastics instructor who was previously a contract instructor. Conversely, the contractual services budget was lowered. General administration expenditures have been moved to General Services (001), and the majority of Measure R and Measure U administration costs and services previously incurred by the Recreation Manager will be performed by either a Part-time Town employee or consultant in fiscal year 2013/14. This will result in increased general fund salary expenditures to the Recreation Department.

Revenue received for the rental of Town facilities will be posted to fund 020 instead of 015 for FY2013/14. The revenue is to fund the on-going fees of the web-based reservation system and staff administration expenditures to process the reservations. Parks Maintenance receives funds from Measure R and U for the annual maintenance of the Whitmore Track and Sports Field from which a majority of the rental revenue will be received.

**PARKS, RECREATION AND TRAILS
ORGANIZATIONAL CHART
FY 2013 - 2014**



Parks, Recreation and Trails Department

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Commissioners*	7.0	6.0	6.0	5.0	5.0
Recreation Manager	-	1.0	1.0	1.0	1.0
Recreation Supervisors	1.8	1.8	1.8	1.8	1.8
Department Aide	0.9	0.9	0.9	-	-
Part Time/Seasonal (FTE)	6.5	4.3	4.3	3.0	3.5
Total	16.1	13.9	13.9	10.8	11.3

* These positions are not budgeted to receive a stipend

Parks, Recreation and Trails

Revenue Summary

Revenues By Fund/Souce	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Parks and Recreation Fund (015)									
General Fund Support	\$ 246,189	\$ 384,075	\$ 515,729	\$ 390,249	\$ 360,413	\$ 363,619	\$ 363,685	\$ 369,525	\$ 375,628
Recreation Programs (pool, camps, ie	67,393	100,181	104,093	97,481	100,500	102,455	104,450	106,487	108,566
Whitmore Recreation Area-County	90,653	40,424	25,834	30,928	50,525	52,041	53,602	55,210	56,866
Measure R				8,600					
Total	\$404,236	\$524,680	\$645,657	\$527,258	\$511,438	\$518,115	\$521,738	\$531,222	\$541,060

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Parks and Recreation Fund (015)									
Recreation Commission	\$ 79	\$ 26,708	\$ 30,738	\$ 27,434	\$ -	\$ -	\$ -	\$ -	\$ -
Current Planning	33,451	5	5,000						
Operations		2,948							
Administration		1,125							
Street Maintenance			10						
Parks Maintenance		1,849	2,750						
Whitmore Pool and Recreation Area	203,583	98,501	70,020	66,814	99,990	99,523	101,710	103,368	105,082
Trail system Maintenance		208	2						
Recreation Programs	131,109	400,922	537,738	433,010	411,448	418,592	420,027	427,854	435,978
Special Events									
Total	\$368,222	\$532,267	\$646,257	\$527,258	\$511,438	\$518,115	\$521,738	\$531,222	\$541,060

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PUBLIC SAFETY DEPARTMENT - FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Police Department is responsible for providing traditional law enforcement services to the residents and visitors of Mammoth Lakes. Services provided include the following:

- Response to Calls for Service
- Crime Prevention
- Preventive Patrol
- Traffic Enforcement
- Parking Enforcement
- Crime Scene Investigation
- Investigative Follow-Up
- School Resource Officer
- Animal Control
- Wildlife Management
- Emergency Operations

The Organizational Chart and Positions staff counts are presented on following pages.

BUDGET HIGHLIGHTS

Sources of Revenue:

The baseline Police Department budget is \$3,434,964. The General Fund will provide \$3,080,961 with the balance being provided by the following sources of Police Department revenue:

Grant Funds - \$102,000
Police Fines - \$42,500
Police Service Fees, Licenses, and Permits - \$45,750
Miscellaneous Police Revenue and Donations - \$16,000

Total - \$206,250

Major Budget Changes:

The settlement of the MLLA lawsuit caused a substantial reduction in public safety funding resulting in the elimination of 7 sworn positions (41%). The following positions were eliminated: one Lieutenant and six officers. This brought the sworn strength of the Police Department down to ten. On April 3, the Town Council approved carrying over \$307,000 in salary savings to provide funding for an extra officer for up to two years. This will restore one of the six officers eliminated from the budget providing for a

sworn strength of eleven.

Participation in the MONET task force has ended along with the dedicated traffic car. There is no longer a DARE program. The School Resource Officer is now part-time and minimum staffing during peak hours has been cut from 4 patrol officers to 2. The Police Department is now staffed for only 20 hours a day with no one working between 3 am and 7 am. Officers are on-call in case of an emergency during those hours.

By withdrawing the from MONET task force, Cal-Met grant funds, which provided for a portion of the salary of the MONET officer has ended, as has funding from the Byrne Narcotic grant which paid for MONET overtime. The County Health Department has informed the Police Department that there will be no CERT/MRC grant funds, and funding from the District Attorney's Office for the DARE program will also end.

A reduction in officers will result in less enforcement activity which will cause a reduction in revenue derived from traffic citations, vehicle impound fees, and asset forfeiture.

The elimination of 24 hour coverage should result in a reduction in overtime used to provide minimum staffing.

The development of a paid Reserve program and a Volunteer program will require a slight increase in costs.

The reclassification of a Community Service Officer to Non-Sworn Investigator and a special assignment bonus for an administrative Sergeant taking over the responsibilities formerly handled by the Lieutenant will cause a slight increase in personnel costs.

PRIORITIES FOR FY 2013-14: WORK PLAN HIGHLIGHTS

The following are the Work Plan priorities for the Police Department:

Administration

- Manage a substantial reduction in staffing to ensure the best use of limited resources and provide the highest possible quality of service with available resources.
- Maximize grant funding opportunities by seeking additional funding sources and improving grant reporting procedures.

Patrol Operations

- Respond to high priority calls for service within 5 minutes.
- No change in Part One crimes¹
- Reduce Hit and Run, and Injury collisions by 5%.
- Increase parking enforcement by 5%.

¹ Part One crimes are: "Homicide, Rape, Robbery, Assault, Burglary, Larceny, and Motor Vehicle Theft."

Detective Operations

- Clear at least 15% of Part One crimes.

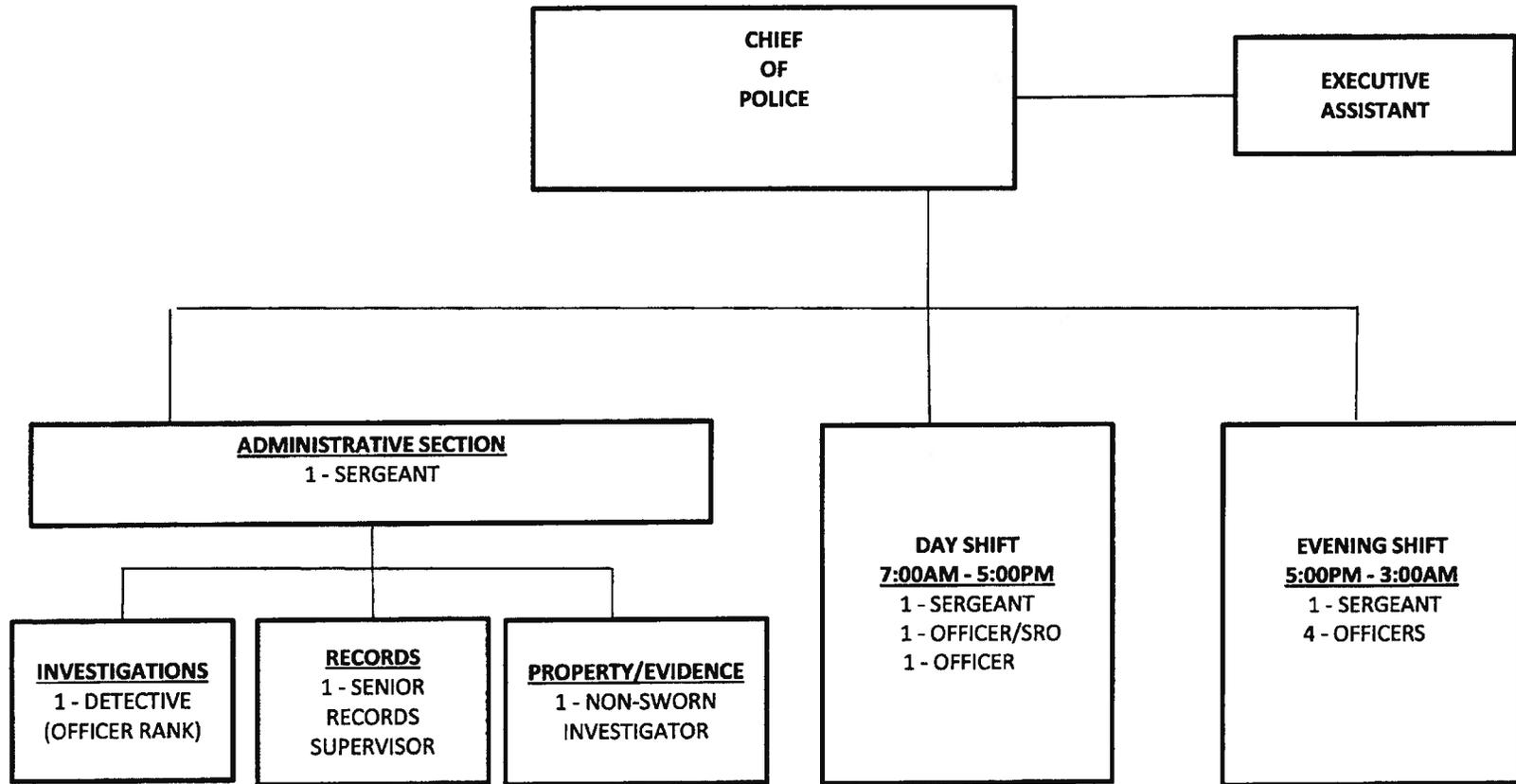
Animal Control and Wildlife Management

- Expand the responsibilities of the Wildlife Specialist to increase public education and enforcement
- Emergency Operations
- Participate in EOC exercises involving Town staff and other stakeholders

Training

- Provide mandatory and discretionary training using Police Department trainers and outside, P.O.S.T. sponsored courses.

MAMMOTH LAKES POLICE DEPARTMENT ORGANIZATIONAL CHART
EFFECTIVE JULY 2013



AUTHORIZED STRENGTH

- 1 - CHIEF
- 3 - SERGEANTS
- 1 - DETECTIVE
- 6 - OFFICERS
- 1 - EXECUTIVE ASSISTANT
- 1 - SENIOR RECORDS SUPERVISOR
- 1 - NON-SWORN INVESTIGATOR

14 - TOTAL

Public Safety Department

Positions

Budgeted Positions	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Chief of Police	1.0	1.0	1.0	1.0	1.0
Executive Assistant to the Chief of Police	1.0	1.0	1.0	1.0	1.0
Lieutenant	1.0	1.0	1.0	1.0	-
Sergeant	4.0	3.0	3.0	3.0	3.0
Officers	15.0	14.0	13.0	12.0	7.0
Senior Records Supervisor	-	-	1.0	1.0	1.0
Community Service Officer	1.0	1.0	1.0	1.0	-
Non-sworn Investigator	1.0	1.0	-	-	1.0
Total	24.0	22.0	21.0	20.0	14.0

Public Safety (Police) Department

Revenue Summary

Revenues By Fund/Source	Actual	Actual	Actuals	Est. Year-End	2013-14 Baseline	2014-15	2015-16	2016-17	2017-18
	FY 2009-10	FY 2010-11	FY 2011-12	Based on March 2013 FY 2012-13		5-Year Forecast	5-Year Forecast	5-Year Forecast	5-Year Forecast
Safety Fund (008)									
General Fund Tax Support	\$ 4,300,497	\$ 4,399,624	\$ 4,821,587	\$ 4,468,315	\$ 3,080,961	\$ 3,180,118	\$ 3,342,409	\$ 3,442,414	\$ 3,546,592
Police Grant Funding	392,854	296,599	413,981	117,348	100,000	100,000	100,000	100,000	100,000
Police Fines	60,452	56,723	44,414	42,500	42,500	42,500	42,500	42,500	42,500
Police Service Fees, Licenses, & Permits	44,419	40,391	33,288	41,850	45,750	44,750	44,750	44,750	44,750
Misc Police Revenue & Donations	21,938	8,810	11,326	17,000	16,000	16,000	16,000	16,000	16,000
Drug Enforcement Fund (480)									
Misc Police Revenue & Donations	4,448	293	2,923	1,000	2,000	2,000	2,000	2,000	2,000
Total	\$4,824,608	\$4,802,441	\$5,327,519	\$4,688,013	\$3,287,211	\$3,385,368	\$3,547,659	\$3,647,664	\$3,751,842

Expenditure Summary

Expenditure By Program / Service	Actual	Actual	Actuals	Est. Year-End	2013-14 Baseline	2014-15	2015-16	2016-17	2017-18
	FY 2009-10	FY 2010-11	FY 2011-12	Based on March 2013 FY 2012-13		5-Year Forecast	5-Year Forecast	5-Year Forecast	5-Year Forecast
Safety Fund (008)									
Administration	\$ 534,625	\$ 416,293	\$ 738,401	\$ 717,079	\$ 438,071	\$ 452,388	\$ 476,706	\$ 492,524	\$ 509,018
Patrol - Front Line	4,012,109	4,257,086	4,450,161	3,624,917	2,904,629	2,985,722	2,973,696	3,057,882	3,145,567
Investigative Services	432	116	114	500	1,100	1,100	1,100	1,100	1,100
Training	22,597	37,096	31,749	30,350	30,300	30,300	30,300	30,300	30,300
Animal Control Services	115,691	135,401	124,935	59,864	60,864	63,857	63,857	63,857	63,857
Fund Balance Carryover				326,303					
Drug Enforcement Fund (480)									
Public Safety Services	3,442	4,176	5,325	627	-	-	-	-	-
Total	\$4,688,896	\$4,850,167	\$5,350,686	\$4,759,640	\$3,434,964	\$3,533,368	\$3,545,659	\$3,645,664	\$3,749,842



PUBLIC WORKS DEPARTMENT -- FY2013-14 BUDGET HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Public Works Department is comprised of three operating divisions: Engineering, Maintenance, and Fleet Services. These Operating Divisions have budgeted revenues and expenditures for the 2013/14 fiscal year in six different funds that include: Parks Maintenance (020), Public Works Engineering (205), Gas Tax (210), Local Transportation Planning (420), Long Valley Mineral and Materials Site (540), and the Vehicle Service Fund (910). Additionally, the Public Works Department administers eight Assessment Districts including North Village, Old Mammoth Road, Juniper Ridge, and the Bluffs.

BUDGET HIGHLIGHTS

Sources of Revenue:

- A. Parks Maintenance (020): The General Fund contribution for FY 13/14 is estimated to be \$428,951; a 20% reduction in budgeted General Fund support from FY 12/13. Other revenues include a transfer in from Fund 210 for Main Street Landscape Maintenance of \$65,574. Revenues also include a reimbursement from Mono County for the maintenance of Whitmore Park. The total reimbursement from Mono County is \$107,500. Of this amount, \$56,975 is budgeted in Fund 020 and \$50,525 in Fund 015.
- B. Public Works Engineering (205): The General Fund contribution for FY 13/14 is estimated to be \$383,003. This amount is 7% lower than the budgeted General Fund contribution in FY 12/13. Revenues for permits and miscellaneous charges for services; such as map check fees, are projected to be slightly higher than FY 12/13.
- C. Gas Tax Fund (210): Gas Taxes and the General Fund are the primary revenues supporting this fund. The estimated revenues for FY 13/14 to be received from State Gas Tax are \$1,302,813. Gas Tax revenues are expected to lower than they were in FY 12/13, due to below average snowfall. Revenue received is based on 50% of the prior year's actual costs for snow management. The projected General Fund contribution for FY 13/14 is \$2,668,277; essentially the same as the FY 12/13 budget.
- D. LTC Planning Fund (420): The Local Transportation Commission (LTC) Planning Fund includes revenues from two accounts, Rural Planning Assistance (RPA) and Planning, Programming, and Monitoring (PPM). The RPA budget is \$169,800 and the PPM budget is \$111,500. These are fully funded programs that require no General Fund contribution.
- E. Long Valley Pit Operation (540): Fund 540 functions as an enterprise fund. Revenues received are designed to cover operating expenses. Operation of the facility is expected to be minimal in FY 13/14 as it has been for the past four years due to the slow economy. The anticipated revenue of \$8,000 is based on minimal use of the facility in FY 13/14, with no General Fund support anticipated.

- F. Vehicle Service Fund (910): The total projected revenues to the Vehicle Service Fund for FY 13/14 are \$1,736,701. This includes \$625,938 in anticipated vehicle and equipment replacement revenue received from other departments. Revenues are also received from ESTA, Mono County, Mammoth Lakes Fire Protection District (MLFPD), and the Mammoth Unified School District (MUSD).

Major Budget Changes:

- A. Parks Maintenance (020): The baseline budget for FY 13/14 operating expenditures for Parks Maintenance is \$576,500. The FY 13/14 General Fund contribution of \$428,951 represents a 20% reduction in budgeted General Fund support from FY 12/13.

WORK PROGRAM HIGHLIGHTS

Local Transportation Commission (LTC) - The Town and County will jointly continue to provide staffing and support for the commission, which is charged with policy development and recommendations regarding allocation of State transportation funds. The Town Public Works Director and the Mono County Planning Director are co-executive directors of the LTC.

Capital Projects Engineering - Implement the Capital Improvement Plan for FY 13/14 through the provision of design, construction, and inspection services. This program is supported by development impact fees, grants, assessment districts, and local funds. This also includes street rehabilitation and master planned facilities (trails, sidewalks, and storm drains).

Garage Services - Provide maintenance services for all Town vehicles and equipment, Mammoth Lakes Fire Protection District Vehicles, Mono County Schools and Mammoth Unified School buses, and ESTA buses. Provide for replacement and sale of surplus vehicles and implement California Air Resources Board compliance efforts.

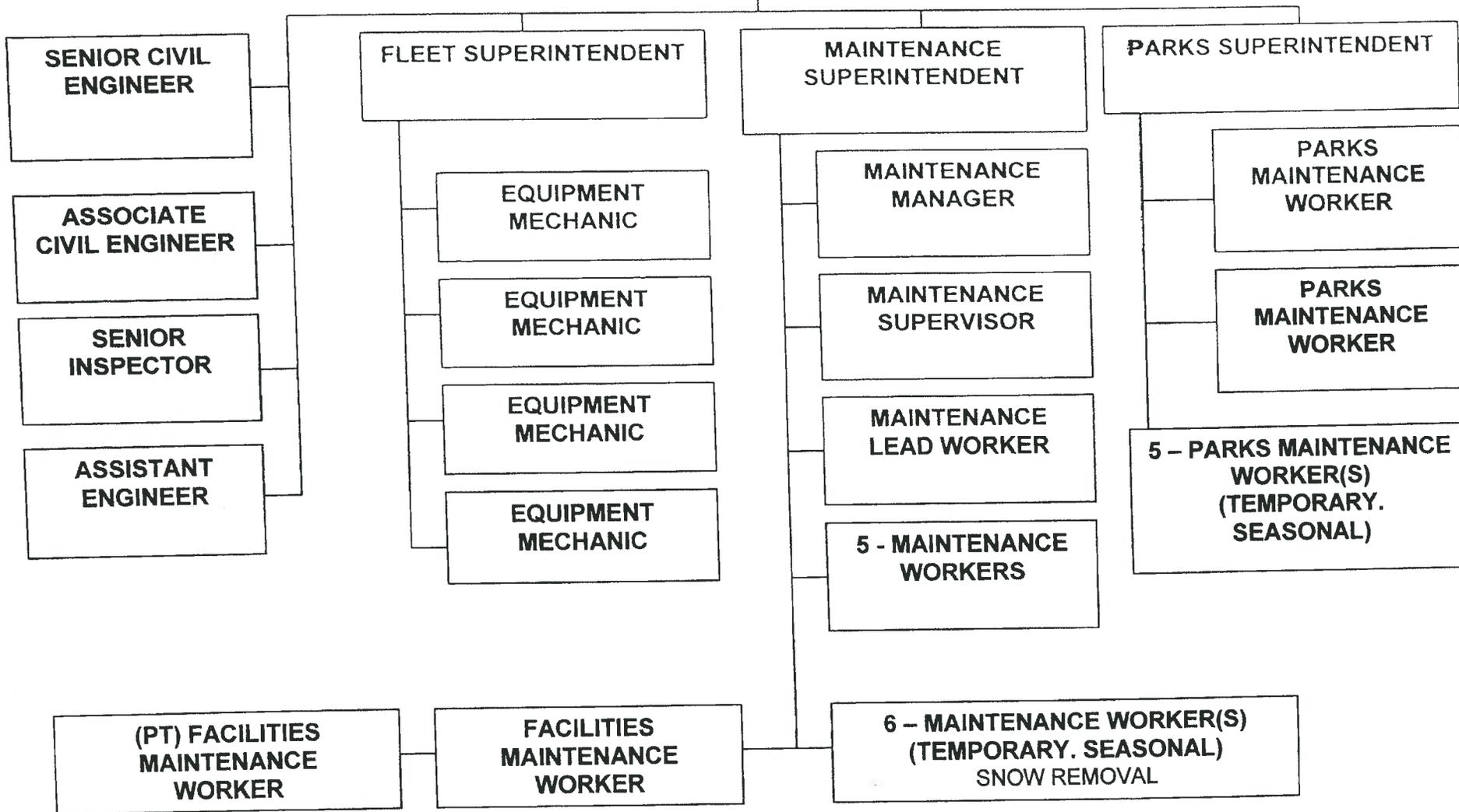
Street Maintenance - Implement FY 13/14 road rehabilitation program, provide for general street repairs (patching, painting, and smaller rehabilitation projects), traffic signal and street light maintenance, sign removal and replacement, and storm drain maintenance.

Snow Management - Provide snow removal services for Town streets, public sidewalks and paths, transit shelters, and provide support for winter trail grooming.

Park Maintenance - Provide maintenance services for Shady Rest, Trails End, Community Center, and Mammoth Creek Parks, Whitmore Pool and Recreation Area, Whitmore Track, Tennis Courts, Skateboard Park, and Ice Rink/Multi-use facility. Also, maintain responsibility for landscape maintenance on Main Street and Old Mammoth Road, and the Town's multi-use path system.

PUBLIC WORKS
ORGANIZATIONAL CHART
FY 2013 - 2014

PUBLIC WORKS DIRECTOR



Public Works Department

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Public Works Director	1.0	1.0	1.00	1.0	1.0
Senior Public Works Inspector	1.0	1.0	1.00	1.0	1.0
Sr. Associate Civil Engineer	1.0	1.0	1.00	1.0	1.0
Associate Civil Engineer	-	-	1.00	1.0	1.0
Assistant Engineer	3.0	1.0	0.00		1.0
Assistant Traffic and Development Engineer	-	1.0	0.00		
Facilities Maintenance Worker	1.0	1.0	1.00	1.0	1.0
Parks Superintendent	1.0	1.0	1.00	1.0	1.0
Lead Parks Maintenance Worker	1.0	-	0.00		
Parks Maintenance Worker I	2.0	2.0	2.00	2.0	2.0
Maintenance Superintendent	1.0	1.0	1.00	-	
Maintenance Manager	1.0	1.0	1.00	1.0	1.0
Maintenance Supervisor	1.0	1.0	1.00	1.0	1.0
Maintenance Lead Worker	1.0	1.0	1.00	1.0	1.0
Maintenance Worker	10.0	8.0	6.00	5.0	5.0
Fleet Superintendent	1.0	1.0	1.00	1.0	1.0
Garage Lead Worker	1.0	1.0	1.00	-	
Equipment Mechanic I	4.0	4.0	4.00	4.0	4.0
Part Time/Seasonal (FTE) PW Maintenance	3.4	2.4	0.48	0.5	0.5
Part Time/Seasonal (FTE) Parks Maintenance	3.4	2.4	2.41	2.4	2.4
Part Time/Seasonal (FTE) Snow Removal	3.3	2.4	2.41	2.4	2.9
Total	41.1	34.2	29.3	26.2	27.8

* A portion of these positions are budgeted Recreation and Community and Economic Development

Public Works Department

Revenue Summary

Revenues By Fund/Souce	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Dec 5 Amended Budget FY 2012-13	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Parks Maintenance (020)										
General Fund Support	\$ 439,701	\$ 427,654	\$ 695,423	\$ 534,478	\$ 571,420	\$ 428,951	\$ 432,725	\$ 443,841	\$ 452,069	\$ 460,722
Parks Maintenance Revenue	15,089	169,525	63,122	50,000	35,000	25,000	25,500	26,010	26,530	27,061
Parks Main. County Reimbursement	52,896	50,689	83,206	58,000	58,000	56,975	58,115	59,277	60,462	61,672
Refunds, Rebates, Reimb			7,643		660					
Transfer In From 210 (Promenade)						65,574	66,885	68,223	69,588	70,979
Fund Subtotal	507,686	647,869	849,394	642,478	665,080	576,500	583,225	597,351	608,649	620,433
Public Works Admin/Maint (205)										
General Fund Support	344,853	493,348	525,672	410,955	489,898	383,003	404,687	425,819	439,790	454,320
Development Engineering Fees	64,181	84,859	105,584	67,000	44,200	78,500	78,500	78,500	78,500	78,500
Charges for Services	165,526	5,059	16,709	8,500	10,358	19,000	10,000	10,000	10,000	10,000
Miscellaneous Revenues					255					
Fund Subtotal	574,559	583,266	647,964	486,455	544,711	480,503	493,187	514,319	528,290	542,820
Gas Tax Fund (210)										
General Fund Support	1,761,797	2,887,654	2,107,565	2,668,771	2,195,231	2,668,277	2,633,532	2,722,706	2,793,196	2,866,748
State Gas Taxes	1,445,346	1,565,524	2,116,002	1,302,813	1,600,000	1,302,813	1,401,813	1,401,813	1,401,813	1,401,813
Proposition 42 Sales Tax on Fuel	65,711	-	-	-	-	-	-	-	-	-
Charges for Services	117,830	94,909	34,353	25,000	15,000	25,000	25,500	26,010	26,530	27,081
Garage Services Support	51,143	-	-	-	66,564	66,564	66,564	66,564	66,564	66,564
Refunds, Rebates, Reimb	148,769	14,171	28,200	13,000	28,080	13,000	13,260	13,525	13,796	14,072
Fund Subtotal	3,590,596	4,562,258	4,286,120	4,009,584	3,904,875	4,075,653	4,140,668	4,230,617	4,301,898	4,376,257
LTC Planning Fund (420)										
General Fund Support	-	3,523	42,824	-	-	-	-	-	-	-
Intergovernment Revenue	194,086	207,047	174,200	330,500	243,345	281,300	284,221	289,188	292,396	295,724
Interest on Investments	(1,810)	(1,477)	(587)	-	-	-	-	-	-	-
Fund Subtotal	192,276	209,093	216,437	330,500	243,345	281,300	284,221	289,188	292,396	295,724
Long Valley Pit Operation Fund (540)										
Charges for Services	6,325	2,980	2,830	6,000	1,000	8,000	8,000	8,000	8,000	8,000
Interest on Investments	66	(6)	5	-	-	-	-	-	-	-
Fund Subtotal	6,391	2,974	2,835	6,000	1,000	8,000	8,000	8,000	8,000	8,000
Vehicle Service Fund (910)										
Fleet Management Charge	1,203,358	1,182,262	1,158,669	1,110,763	1,270,165	1,110,763	1,149,640	1,189,877	1,231,523	1,274,626
Fleet Replacement Charge	789,293	701,562	779,703	625,938	625,938	625,938	625,938	625,938	625,938	625,938
Interest on Investments and Miscellaneous	12,053	23,907	14,491	-	2,841	-	-	-	-	-
Sale of General Fixed Assets	-	-	19,000	-	-	-	-	-	-	-
Transfer In - from DIF, for snowblower	45,592	45,592	-	-	-	-	-	-	-	-
Fund Subtotal	2,050,297	1,953,323	1,971,863	1,736,701	1,898,944	1,736,701	1,775,578	1,815,815	1,857,461	1,900,564
Total	\$ 6,921,805	\$ 7,968,782	\$ 7,974,614	\$ 7,211,718	\$ 7,257,954	\$ 7,158,657	\$ 7,284,878	\$ 7,455,290	\$ 7,596,693	\$ 7,743,798

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Public Works Department

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Dec 5 Amended Budget FY 2012-13	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Parks Maintenance (020)										
Street Maintenance	\$ 64,737	\$ 65,992	\$ 45,675	\$ 57,000	\$ 57,786	\$ 65,574	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000
Parks Maintenance (452)	420,434	511,724	539,744	403,213	430,939	340,018	346,668	355,673	362,955	370,546
Whitmore Pool & Rec Area	-	100,703	171,773	145,941	151,229	113,245	116,151	120,081	123,270	126,597
Trail System Maintenance	22,505	17,659	27,746	22,993	18,618	36,250	36,520	36,938	37,241	37,560
Ice Rink(455)	-	-	-	4,137	-	4,137	4,137	4,137	4,137	4,137
Special Events	-	-	18,800	9,194	6,508	17,276	17,749	18,521	19,046	19,594
Interfund Transfer Out	-	-	45,675	-	-	-	-	-	-	-
Fund Subtotal	507,676	696,078	849,414	642,478	665,080	576,500	583,225	597,351	608,649	620,433
Public Works Admin/Maint (200-205)										
Engineering	509,085	534,347	557,261	393,488	458,591	392,528	402,736	420,151	431,348	442,960
Street Maintenance	-	-	-	-	-	-	-	-	-	-
Facilities Maintenance	51,064	63,329	90,353	92,967	86,120	87,975	90,450	94,168	96,941	99,860
Fund Subtotal	560,149	597,676	647,613	486,455	544,711	480,503	493,187	514,319	528,290	542,820
Gas Tax Fund (210)										
Street Maintenance	1,122,552	1,251,396	1,275,435	1,340,267	1,347,515	1,308,291	1,326,988	1,355,118	1,376,014	1,398,009
Snow Removal	999,983	1,133,406	1,152,492	955,707	966,721	979,910	1,005,759	1,046,025	1,074,694	1,104,691
Summer Equipment Garage	356,905	430,764	413,931	380,125	320,440	380,125	383,018	386,006	389,092	392,279
Winter Equipment Garage	957,942	1,425,348	1,011,382	1,143,749	710,204	1,143,749	1,157,350	1,171,349	1,185,759	1,200,594
Facilities Maintenance	102,285	109,212	141,903	124,859	123,995	133,127	135,791	139,019	141,875	144,827
Transfer to assessment districts and parks maintenance	196,702	212,377	290,977	64,877	436,000	130,451	131,762	133,100	134,465	135,856
Fund Subtotal	3,736,369	4,562,503	4,286,120	4,009,584	3,904,875	4,075,653	4,140,668	4,230,617	4,301,898	4,376,257
LTC Planning Fund (420)										
Advisory Commissions	-	-	-	-	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-	-	-	-	-
Streets (RPA)	91,800	91,506	132,885	111,800	104,253	111,500	113,156	116,018	117,838	119,726
Streets (PPM)	102,286	94,872	83,553	218,700	139,092	169,800	171,625	174,644	176,646	178,725
Transfer to Capital	-	43,500	-	-	-	-	-	-	-	-
Fund Subtotal	194,086	229,878	216,437	330,500	243,345	281,300	284,781	290,663	294,485	298,451
Long Valley Pit Operation Fund (540)										
Long Valley Pit Operation	16,994	7,947	3,807	7,419	-	5,759	5,945	6,220	6,422	6,633
Fund Subtotal	16,994	7,947	3,807	7,419	-	5,759	5,945	6,220	6,422	6,633
Vehicle Service Fund (910)										
Town Fleet Management	796,022	774,759	874,305	698,494	731,579	713,641	735,758	769,541	794,242	820,184
Outside Entity Fleet Maintenance	294,321	309,194	333,991	310,883	291,000	310,883	312,658	314,469	316,316	318,200
Vehicle/Equipment Replacement	24,647	15,221	10,933	87,182	254,182	287,182	292,926	298,784	304,760	310,855
Transfer to Gas Tax for facility maintenance	51,142	54,606	70,722	63,365	63,365	66,564	66,564	66,564	66,564	66,564
Fund Subtotal	1,166,132	1,153,780	1,289,951	1,159,924	1,340,126	1,378,269	1,407,905	1,449,357	1,481,881	1,515,802
Total	\$ 6,181,406	\$ 7,247,862	\$ 7,293,342	\$ 6,636,360	\$ 6,698,136	\$ 6,797,984	\$ 6,915,711	\$ 7,088,526	\$ 7,221,625	\$ 7,360,396



TOURISM AND MARKETING FUND - FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Town's Tourism and Marketing services are provided by a non-profit organization, Mammoth Lakes Tourism, under a contract with the Town. Mammoth Lakes Tourism receives 2.5 percentage points of the total Transient Occupancy Taxes paid by our visitors, as well as 100% of the business tax revenue.

BUDGET HIGHLIGHTS

Sources of Revenue:

The Town funds its contract with Mammoth Lakes Tourism (MLT) through Measure A dollars designated for Tourism (2.5 percentage points of the Transient Occupancy Tax), and the entire Business License Tax revenue.

Tourism and Marketing Department

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Dec 5 Amended Budget FY 2012-13	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline
Tourism Development Fund (Fund 014)						
Transfer From General Fund - Measure A (2.5 points of TOT)	\$ 2,006,905	\$ 2,143,586	\$ 1,895,063	\$ 2,162,893	\$ 2,162,893	\$ 2,206,151
Transfer From General Fund - Measure A (Business Tax)	279,976	272,892	263,603	263,603	250,000	250,000
Transfer From Comprehensive Leave Fund	119,984					
Reduction in General Fund support				(215,562)	(215,562)	(215,562)
Charges for Services	19,351					
Miscellaneous Revenues	19,432					
Total	\$ 2,445,648	\$ 2,416,478	\$ 2,158,666	\$ 2,210,934	\$ 2,197,331	\$ 2,240,589

2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
\$ 2,272,335	\$ 2,340,505	\$ 2,434,126	\$ 2,531,491
255,500	261,121	266,866	272,737
(215,562)	(215,562)	(215,562)	(215,562)
\$ 2,312,273	\$ 2,386,064	\$ 2,485,429	\$ 2,588,665

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Dec 5 Amended Budget FY 2012-13	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline
Tourism Development Fund (14)						
Advisory Commissions	\$ 28,393	\$ -	\$ -	\$ -	\$ -	\$ -
Tourism & Recreation Administration	635,754	-	-	-	-	-
VB: External Marketing	738,262	1,650	3,600	-	3,150	-
Operations	470,408	-	-	-	-	-
Sales Department	251,086	11,700	-	-	-	-
Parks Maintenance	84	-	-	-	-	-
Recreation Programs	3,739	-	-	-	-	-
Destination Marketing Organization	-	2,572,548	1,924,883	2,210,934	2,194,181	2,240,589
Debt Service Visitor Center Building	297,634	81,206	118,078	-	-	-
Other Services & Charges	133,421	1,000	-	-	-	-
Total	\$ 2,558,781	\$ 2,668,103	\$ 2,046,561	\$ 2,210,934	\$ 2,197,331	\$ 2,240,589

2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,312,273	2,386,064	2,485,429	2,588,665
-	-	-	-
-	-	-	-
\$ 2,312,273	\$ 2,386,064	\$ 2,485,429	\$ 2,588,665



TRANSPORTATION DEPARTMENT -- FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Transportation Department manages services provided through a contract with the Eastern Sierra Transit Authority (ESTA). The organizational chart and a listing of all authorized positions are presented following these highlights.

BUDGET HIGHLIGHTS

Sources of Revenue: The main sources of revenue are Measure T (1.0 percentage point of Transient Occupancy Tax Revenue), Local Transportation Funds, Town Transit Fee, and Transit Facility rental income. These funding sources allow for 18,000 hours of free local transit services.

Major Budget Changes:

- Continue to work with ESTA reduce transit service costs to the Town.
- The Town will expand the parking lot at the existing Transit Facility this summer. The expanded parking lot will accommodate the new buses purchased by ESTA.

PRIORITIES FOR FY 2013-14: WORK PLAN HIGHLIGHTS

- ESTA will spend \$120,000 to upgrade the Town's Transit Facility to accommodate their expanded transit fleet. This work will include paving the area formerly used as an impound yard to accommodate ESTA's expanded fleet.
- Work with ESTA on replacing all Town transit vehicles within a four year period.
- Work with ESTA to maximize fixed route services throughout the town.
- Install solar lighting at selected bus stops to improve their safety.

**AIRPORT
ORGANIZATIONAL CHART
FY 2013 - 2014**

**PUBLIC WORKS & TRANSIT
DIRECTOR**

AIRPORT MANAGER

**AIRPORT /
TRANSPORTATION
MAINTENANCE
WORKER (2)**

**AIRPORT WORKER
(TEMPORARY, SEASONAL)
SNOW REMOVAL / ARFF /
WEATHER OBSERVER

(2 positions at .5 FTE each)**

**AIRPORT /
TRANSPORTATION
OPERATIONS
COORDINATOR**

Transportation Department

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Jun 20 Approved Budget FY 2012-13	Baseline FY 2013-14
Director of Airport and Transportation	0.5	0.5	0.5	-	
Assistant Airport Manager*	0.5	0.5	0.5	0.5	0.1
Airport Operations Coordinator*	0.2	0.2	0.5	0.5	0.1
Airport Maintenance Coordinator	0.2	0.2	0.5	0.5	0.2
Finance Director	1.0	-	-	-	
Finance ESTA Accounting Support	1.0	1.0	-	-	
Total	3.4	2.4	2.0	1.5	0.4

* A portion of these positions are budgeted in Public Works

Transportation

Revenue Summary

Revenues By Fund/Source	Actual	Actual	Actual	Dec 5 Amended	Est. Year-End	2013-14
	FY 2009-10	FY 2010-11	FY 2011-12	Budget FY 2012-13	Based on March 2013 FY 2012-13	Baseline
Transportation/Transit Fund (425)						
Transit Facility Rental Income	99,016	94,346	106,482	174,000	174,000	174,000
Housing Transit and Transportation Fee	94,148	95,679	95,505	95,505	96,649	96,649
Transfer from General Fund - (Measure T)	802,762	857,434	922,179	739,338	739,338	882,460
Reduction in General Fund support (per 5-year plan)					-	(148,678)
Fund Generated Interest on Investments	232	197	80	232	232	232
Refunds, Rebates, Reimbursements	14,297	8,120	3,160	3,000	3,000	25,000
Service Charge (for Accounting Services)	50,400	33,600	-	-	-	-
Total	\$ 1,060,864	\$ 1,089,376	\$ 1,127,406	\$ 1,012,075	\$ 1,013,219	\$ 1,029,663

2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
179,220	184,597	190,134	195,839
96,649	96,649	96,649	96,649
908,934	936,202	973,650	1,012,596
(148,678)	(148,678)	(148,678)	(148,678)
232	232	232	232
25,500	26,010	26,530	27,061
-	-	-	-
\$ 1,061,857	\$ 1,095,012	\$ 1,138,518	\$ 1,183,699

Expenditure Summary

Expenditure By Program / Service	Actual	Actual	Actual	Dec 5 Amended	Est. Year-End	2013-14
	FY 2009-10	FY 2010-11	FY 2011-12	Budget FY 2012-13	Based on March 2013 FY 2012-13	Baseline
Transportation/Transit Fund (425)						
Facilities Maintenance	\$ 1,795	\$ 317	\$ -	\$ -	\$ -	\$ -
Transit Services	1,255,045	972,670	1,114,243	955,467	955,467	856,588
Transfers Out (FY 13-14: Facility Rental Income to	-	112,860	498,591	56,608	56,608	173,000
Total	\$1,256,840	\$1,085,847	\$1,612,834	\$1,012,075	\$1,012,075	\$1,029,588

2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
\$ -	\$ -	\$ -	\$ -
897,906	942,202	987,741	1,035,536
163,951	152,810	150,777	148,163
\$1,061,857	\$1,095,012	\$1,138,518	\$1,183,699



WORKFORCE HOUSING – FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

Workforce Housing includes Fund 460 and Fund 465. Grant awards to the Town, which are generally distributed to Mammoth Lakes Housing, are accounted for in Fund 460. The Town's workforce housing programs are supported and administered by the Community and Economic Development Department and Mammoth Lakes Housing and are included in Fund 465. Grants awarded to the Town are administered by Mammoth Lakes Housing, Inc. and accounted for in Fund 460. These grant funds are used to support housing programs such as first-time homebuyer assistance, and unit rehabilitation among others.

BUDGET HIGHLIGHTS

Sources of Revenue: Workforce Housing is funded from a 1% allocation of the Transient Occupancy Tax revenue and grants.

Major Budget Changes: There are no significant changes to this budget.

PRIORITIES FOR FY 2013-14: WORK PLAN HIGHLIGHTS

Housing Element - Maintain and coordinate Regional Housing Needs Assessment process and allocation. Implement policies and programs included in Housing Element, prepare a Housing Element update by December 2013, develop new or amended housing programs and policies to meet community and agency needs. Develop a 5-year housing implementation strategy.

Housing Ordinance Administration - Review project proposals and determine conformance with Housing mitigation requirements, prepare updates to Housing Ordinance as needed, and administer in-lieu fee program.

Housing Services - Manage the Town's housing budget, including housing mitigation fees and other dedicated funds, including grant funding. Monitor and review Mammoth Lakes Housing annual contract and monthly invoices.

Monitoring – Monitor and ensure compliance with State and Federal grant requirements, programs, and deed-restricted and assisted housing projects.

Workforce Housing

Positions

Budgeted Positions:	Authorized FY 2009-10	Authorized FY 2010-11	Authorized FY 2011-12	Authorized FY 2012-13	Baseline FY 2013-14
Community Development Director	-	1.0	-	-	-
Senior Planner	-	2.0	-	-	-
Supervising CD/PW Analyst	1.0	0.6	-	-	-
Administrative Coordinator	-	0.9	-	-	-
Acting Finance Director	-	-	-	-	-
Total	1.0	4.5	-	-	-

* A portion of Community and Economic Development/Housing positions are budgeted in this Department

Workforce Housing

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Housing & Community Dev. Fund (460)									
Intergovernmental Revenue	\$ 653,800	\$ 189,460	\$ 836,235	\$ 501,375	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Workforce Housing Fund (465)									
Transfer from General Fund -TOT	802,762	857,434	664,578	865,157	882,460	908,934	936,202	973,650	1,012,596
Reduction in General Fund Support				(200,709)	(241,809)	(539,485)	(168,260)	(600,971)	(329,710)
Repayment of loan / sale of asset	-	-	-	132,600	-				
Intergovernmental Revenue	35,000	-	-		-				
Charges for Services	42,463	-	-		-				
Grand Total	\$ 1,534,025	\$ 1,046,894	\$ 1,500,813	\$ 1,298,423	\$740,651	\$ 469,450	\$ 867,942	\$ 472,679	\$ 782,886

Expenditure Summary

Expenditure By Program / Service	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Housing & Community Dev. Fund (460)									
Current Planning	\$ 614,079	\$ 156,574	\$ 908,842	\$ 501,375	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Workforce Housing Fund (465)									
Current Planning	437,427	467,119	779,062	352,250	367,802	368,940	370,903	372,148	373,438
Facilities Maintenance	459	673	358	500	500	510	520	531	541
Housing Land Debt Service	272,387	272,600	292,349	272,349	272,349	-	-	-	-
Payoff of housing loans to the State (due in Dec 2015 and Dec 2017; to be refunded after the assisted properties are sold)							396,519		308,907
Grand Total	\$1,324,352	\$896,965	\$1,980,611	\$1,126,474	\$740,651	\$469,450	\$867,942	\$472,679	\$782,886

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ASSESSMENT DISTRICTS -- HIGHLIGHTS FOR FY2013-14

The Public Works Department Engineering Division manages the assessment districts in Town. Some of the maintenance work is completed by the Public Works Maintenance Division which will code all expenditures to the appropriate assessment fund for the services performed. Each of the Districts has a specific scope of services and budget for revenue and expenditures. The State laws under which the Districts were formed also require an annual public hearing to present the Town Council and public with estimated costs and assessments for the upcoming year, and an annual expenditure report, or engineer's report for public and Town Council review and comment.

Year-end actuals for the assessment districts reflect actual collections to date, and may deviate substantially from the budget. Revenues and expenditures for each district are self-balancing.

THE TOWN'S ASSESSMENT DISTRICTS

A. MAINTENANCE DISTRICTS

1. **Juniper Ridge Assessment District 93-01 Fund: 850**

This District was formed in conjunction with the approval of the subdivision under Article 4 of Chapter 1 of the Landscaping and Lighting Act of 1972. Annual assessments are levied and collected for the purposes of financing snow removal and storage, landscaping maintenance, lighting maintenance, Juniper tree preservation, ski easement maintenance, and maintenance of ornamental structures as a part of the subdivision known as the Juniper Ridge Subdivision, Tract No. 36-168.

When this District was initially formed there was no provision to increase assessments for inflation. The District budget has been managed using an average year since 1999 and the assessments have been \$1,200 per parcel since that time. With the increase in water rates for commercial landscape, increased desire by the property owners to partially groom the ski back easement, and increase in cost in snow removal rates, staff plans to conduct a Benefit Assessment Act election next year to allow for increased assessments over time.

2. **Bluffs Assessment District 1993-04 Maintenance District No. 1 Fund: 852**

This District was formed in conjunction with the approval of an overall lot line adjustment and Improvement District under Chapter 26 "Maintenance Districts," of Division 7 "The Improvement Act of 1911" of the Streets and Highways Code, as authorized by Section 10107 of the Streets and Highways Code. It was formed for the maintenance of certain improvements within and appurtenant to Town of Mammoth Lakes Assessment District No. 1993-4 (the "Assessment District"). Section 5830 of the Streets and Highways Code requires that the costs of maintaining and operating the improvements within the Maintenance District be estimated

and a determination be made whether or not the cost of maintaining and operating the improvements shall be borne wholly or partially by the Maintenance District. These improvements include streets, drainage, erosion control devices, and other improvements that are not utilities.

The streets in the District are nearly 13 years old and paving is planned for the summer of 2015. A reserve fund has been established to pay for the cost of paving.

3. Old Mammoth Road Benefit Assessment District 2002-01 Zone 1 Fund: 856

This District was formed in conjunction with the construction of pedestrian, drainage, and landscape improvements on Old Mammoth Road pursuant to the terms of the "Benefit Assessment Act of 1982", being Division 2, Part 1 of the California Government Code of the State of California (the "1982 Act"), Article XIID of the Constitution of the State of California ("Article XIID") and the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the "Implementation Act") (the 1982 Act, Article XIID and the Implementation Act are referred to collectively as the "Assessment Law").

This District includes snow management, curb and gutter, sidewalk, streetlight, and landscape maintenance for improvements on Old Mammoth Road. Snow management consists of sidewalk snow removal and snow trucking. The District does not pay for street maintenance and was established to pay for the incremental maintenance cost for the new sidewalk, street lighting, and landscape.

The formation documents and State Law for this District include a Town contribution of approximately one-third of the costs of annual maintenance because Old Mammoth Road is an arterial and there is a "general benefit" for the community.

This District has had property owner support since its inception in 2003. The assessments have been consistent, with minor adjustments each year. Reserve funds are developed for increased maintenance of a heavy snow year and for sidewalk and curb and gutter reconstruction. Similar to other areas of Town with landscaping, the increased cost of water may lead to a reevaluation of the amount of grass in place and change it to hardscape over time. No major changes are planned in the next year.

4. North Village Area Benefit Assessment District 2002-02 Zone 1 Fund: 857

This District was formed in conjunction with the construction of pedestrian improvements constructed in the North Village area generally including portions of Minaret Road, Forest Trail, Berner Street, Canyon Boulevard, and Hillside Drive pursuant to the terms of the "Benefit Assessment Act of 1982", being Division 2, Part 1 of the California Government Code of the State of California (the "1982 Act"), Article XIID of the Constitution of the State of California ("Article XIID") and the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the "Implementation Act") (the 1982 Act, Article XIID and the Implementation Act are referred to collectively as the "Assessment Law").

This District includes snow management, curb and gutter, sidewalk, streetlight, and landscape maintenance for improvements in the District. Snow management consists of sidewalk snow

removal, snow melt, and snow trucking. The District does not pay for street maintenance and was established to pay for the incremental maintenance cost for the new sidewalk, street lighting, and landscape.

The formation documents for this district provide for the Town to contribute approximately one-third of the costs for the annual maintenance because the streets in this area are arterials and collectors and there is a "general benefit" for the community.

The assessments have been consistent, with minor adjustments each year. Reserve funds are developed for increased maintenance of a heavy snow year and for sidewalk and curb and gutter reconstruction. There are several areas of sidewalk that will be reconstructed this coming year in conjunction with the Canyon Boulevard project. This District only has a minor amount of public landscape so the increased water rates will only have a minor impact in overall costs.

B. COMMUNITY FACILITY DISTRICTS

1. Community Facilities District 2004-1 (Fractional Mello-Roos District) Fund: 858

This District was formed to include all fractional use developments within the Town pursuant to the Mello-Roos Community Facilities Act of 1982. Fractional/timeshare projects are required to annex into the Mello-Roos District and pay the annual special tax.

These funds are not General Fund taxes and funds collected for this District may only be used for programs and facilities that were not in existence when the CFD was formed and is intended to provide revenue for additional services and facilities required by the developments and described in the formation documents. These funds cannot be used to supplant facility maintenance that was in place prior to the formation of the District. These types of properties do not normally pay TOT.

The funds from this District are currently used for maintenance of the Multiuse Facility, Trails End Park, and the Lakes Basin Trail.

2. Community Facilities District 2005-1 (Mello-Roos In Lieu of DIF CFD) Fund: 859

This District was formed to provide developers the option to be annexed into a Mello-Roos District in lieu of paying certain Development Impact Fees. This includes the General Facilities Fee, Law Enforcement, Parkland Acquisition and Recreation Facilities Fee, Circulation System Fee, and Airport Fee. It does not include any fees the Town collects on behalf of the Mammoth Lakes Fire Protection District or Mono County Office of Education.

These funds are not General Fund taxes and funds collected for this District may only be used for programs and facilities that were not in existence when the CFD was formed and is intended to provide revenue for additional services and facilities required by the developments and described in the formation documents. These types of properties do not normally pay TOT.

There is only one property that is in the District and funds are being accumulated for a future

project.

3. Community Facilities District NEW Maintenance

It is anticipated that a new Maintenance District will be established for projects with public improvements that require maintenance. This District will be formed to include new developments within the Town pursuant to the Mello-Roos Community Facilities Act of 1982. This district would be set up instead of the Benefit District the Town currently has established and properties in the Mello-Roos District would pay an annual special tax to pay for maintenance of public improvements constructed with project approvals. These properties include Mammoth View, 80|50 Project, Snowcreek 7, and the Bowling Alley.

C. CAPITAL IMPROVEMENT DISTRICTS

1. Gateway Business Park Assessment District 1993-2 Fund: 851

This District was formed in conjunction with the approval of the subdivision pursuant to the Municipal Improvement Act of 1913, Division 12 of the Streets and Highway Code for the purposes of constructing and acquiring certain public improvements including Commerce Circle. The Town sold bonds to construct the improvements, which are secured with properties within the District boundary. The bonds have been paid off and this District will not be listed in the 2013/14 fiscal year budget.

2. Bluffs Infrastructure Assessment District 1993-4 Fund: 852

This District was formed in conjunction with the approval of the subdivision pursuant to the Municipal Improvement Act of 1913, Division 12 of the Streets and Highway Code for the purposes of constructing and acquiring certain public improvements including, LaVerne Street, Fir Street, Benz Way, and Pine Street. The Town sold bonds to construct the improvements, which are secured by properties within the District boundary.

3. North Village Community Facilities District 2002-01 Fund: 854

This District was formed in conjunction with the approval of the IntraWest Development Agreement and the IntraWest Acquisition Agreement pursuant to the requirements of Section 3114.5 of the Streets and Highway Code and Section 53328.3 of the Mello-Roos Community Facilities Act of 1982, as amended, California Government Code Sections 53311 et. seq. for the purposes of constructing and acquiring certain public improvements, including portions of Berner Street, Minaret Road, Canyon Boulevard, Hillside Drive, Forest Trail and other drainage improvements described in the formation documents. The Town sold bonds to construct the improvements, which are secured by properties within the District boundary. In addition, properties that fall under the Development Agreement have Development Impact Fee credits available to them in accordance with the agreement. All improvements have been constructed except pedestrian improvements along the east side of Minaret Road and the south side of Forest Trail.

4. North Village (South) Capital District Fund: 855

Property owners in the North Village area have expressed a desire to set up a Capital Assessment District. Most recently, several property owners have indicated they plan to submit a petition to the Town to form a district to construct frontage improvements and underground overhead utilities. Once a petition is submitted with a deposit for staff time, the district may move forward with the formation process including assessment engineering and balloting which will take about a year to complete. The capital improvements would be constructed following a bond sale.

Assessment Districts

Revenue Summary

Revenues By Fund/Souce	Actual	Actual	Actual	Est. Year-End	2013-14 Baseline	2014-15	2015-16	2016-17	2017-18
	FY 2009-10	FY 2010-11	FY 2011-12	Based on March 2013 FY 2012-13		5-Year Forecast	5-Year Forecast	5-Year Forecast	5-Year Forecast
AD 1993-1 Juniper Ridge (Fund 850)	\$ 72,420	\$ 86,905	\$ 99,461	\$ 62,291	\$ 60,476	\$ 60,476	\$ 60,956	\$ 61,441	\$ 62,420
AD 1993-2 Gateway Business Park (Fund 851)	83,778	453	-	587	-	-	-	-	-
AD 1993-4 Bluffs (Fund 852)	217,717	235,066	218,953	217,315	213,539	213,539	215,674	217,831	222,188
Bluffs Maintenance District (Fund 853)	88,502	102,577	162,375	131,372	133,687	133,687	134,849	136,023	138,394
North Village CFD (Fund 854)	693,802	732,192	731,394	744,887	688,404	688,404	695,288	702,241	716,286
North Village (South) District (Fund 855)	(0)	84	-	-	30,000	30,000	30,300	30,603	31,215
Old Mammoth Road Assmnt Dist (Fund 856)	130,846	124,394	168,741	145,103	113,712	113,712	114,674	115,647	117,610
Village Benefit Assessment District (Fund 857)	200,599	192,636	220,648	136,000	154,829	154,829	156,203	157,590	160,392
In Lieu DIF Mello Roos (Fund 859)	2,081	2,038	2,075	2,116	2,151	2,151	2,173	2,194	2,238
Total	\$ 1,489,745	\$ 1,476,345	\$ 1,603,648	\$ 1,439,671	\$ 1,396,798	\$ 1,396,798	\$ 1,410,117	\$ 1,423,570	\$ 1,450,743

Expenditure Summary

Expenditures:	Actual	Actual	Actual	Est. Year-End	2013-14 Baseline	2014-15	2015-16	2016-17	2017-18
	FY 2009-10	FY 2010-11	FY 2011-12	Based on March 2013 FY 2012-13		5-Year Forecast	5-Year Forecast	5-Year Forecast	5-Year Forecast
AD 1993-1 Juniper Ridge (Fund 850)	\$ 83,815	\$ 111,756	\$ 39,119	\$ 47,696	\$ 79,588	\$ 81,198	\$ 82,876	\$ 84,553	\$ 86,265
AD 1993-2 Gateway Business Park (Fund 851)	66,312	66,983	94,721	587	-	-	-	-	-
AD 1993-4 Bluffs (Fund 852)	234,210	214,136	212,897	211,423	214,990	216,680	213,386	214,277	214,633
Bluffs Maintenance District (Fund 853)	70,377	85,259	38,687	81,567	103,176	105,275	107,489	109,679	111,915
North Village CFD (Fund 854)	673,782	808,540	1,049,402	752,734	674,933	674,234	676,581	673,055	673,970
North Village (South) District (Fund 855)	-	36	-	427	2,471	2,538	2,643	2,716	2,791
Old Mammoth Road Assmnt Dist (Fund 856)	110,752	200,365	102,771	86,244	71,540	73,298	75,500	77,388	79,340
Village Benefit Assessment District (Fund 857)	91,989	167,076	70,671	62,988	103,775	105,238	106,967	108,520	110,119
In Lieu DIF Mello Roos (Fund 859)	15,317	-	-	-	-	-	-	-	-
Total	\$ 1,346,554	\$ 1,654,150	\$ 1,608,268	\$ 1,243,667	\$ 1,250,473	\$ 1,258,460	\$ 1,265,442	\$ 1,270,188	\$ 1,279,033



CAPITAL IMPROVEMENT PROGRAM (CIP) -- FY2013-14 HIGHLIGHTS

PROGRAM DESCRIPTION

The CIP is the community's plan for short to mid-range development, rehabilitation and replacement, and improvement and acquisition of town infrastructure. The CIP provides linkage between the Town's General Plan, various planning documents, and the annual budget to more effectively plan, schedule, and implement capital projects for the current fiscal year. The Town Council approves the annual CIP and appropriates funding through the budget process to implement the current fiscal year program. The 5-year CIP is also reviewed annually and may be revised based on current circumstances and opportunities, historic project requirements, and expenditures to date. The 5-year CIP does not appropriate funds; however, it serves as a planning tool to identify needed capital projects, estimate capital requirements, and coordinate financing and timing of capital improvement projects.

BUDGET HIGHLIGHTS

Sources of Revenue: Capital project funding comes primarily from State and Federal grant programs, which are administered through the California Department of Transportation. These funds are limited to transportation-related projects including roads, multi-use paths, safe routes to schools, and safety-related improvement projects that implement the Regional Transportation Improvement Program.

Measure R and Measure U revenues support some capital projects. All revenues received from Measure R must be used for "recreation, trails, and parks funding." Measure U funds must be used for the purpose of funding "Mobility, Recreation, and Arts & Culture."

General Funds (GF) may also be used to finance needed public facilities and are predominately used to meet matching fund requirements for grant funded projects.

Capital Improvement Projects

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
SRTS Meridian	-	-	-	20,000	64,142	877,207	-	-	-
DIF-Streets & Traffic Waterford Path	1,189,605	113,056	-	-	-	-	-	-	-
STIP Waterford Gap Closure	-	-	-	10,137	52,217	601,144	-	-	-
SR2S Grant-Sierra Nevada Road	-	-	37,977	20,210	353,584	-	-	-	-
STIP Lower Canyon	13,120	100	-	357,622	2,081,920	1,568,080	-	-	-
STIP Meridian Blvd	-	-	-	-	33,264	1,736	2,610,000	-	-
State STIP-Airport Access	31,414	24,227	-	23,721	203,376	-	-	-	-
SR2S Grant Tavern Road	-	30,559	420,756	90,038	-	-	-	-	-
SR2S FSTIP Sierra Park Road	436	36,188	-	1,120,346	-	-	-	-	-
SR2S Middle School Connector	-	-	-	-	32,056	464,382	-	-	-
Sierra Park SR2S	-	1,950	29,111	-	-	-	-	-	-
HSIP Federal Grant Lakeview Rd	3,607	58,843	27,818	845,988	-	-	-	-	-
FTA Grant Lake George Connector	-	-	-	3,023	-	-	-	-	-
RTIP Mammoth Creek Gap Closure	-	-	-	84,000	49,593	1,319,407	517,000	-	-
USFS Federal ARRA Grant Wayfinding	-	-	22,316	14,872	-	-	-	-	-
Measure R Contribution Wayfinding	-	-	-	45,579	-	-	-	-	-
BTA Grant Meadowcreek Connector	-	-	151	28,952	226,210	-	-	-	-
Measure R Meadowcreek Connector	-	-	-	-	25,134	-	-	-	-
State STIP-LMR Bikelane	1,213,165	2,033,566	641,207	-	-	-	-	-	-
Grant: Fed TEA, Lake Mary Bike Lane	-	145,145	-	-	-	-	-	-	-
USFS LMR Bikelane	225,299	221,817	-	-	-	-	-	-	-
Federal TE ARRA Grant Twin Lakes Trail	16,978	165,511	-	-	-	-	-	-	-
USFS ARRA Grant LMR Completion	116,429	25,173	36,968	12,507	-	-	-	-	-
State BTA Grant College Connector Trail	-	221	48,379	679,046	-	-	-	-	-
MUSD & MCOE Reimbursement (Friends of Library)	-	-	-	37,541	-	-	-	-	-
State CA Parks Grant Ice Rink	-	-	500,000	-	-	-	-	-	-
Transfer Measure R Trails End Park	-	-	-	2,000	-	-	-	-	-
CEC State Grant Corporate Yard Boiler	-	180	41,466	-	-	-	-	-	-
Measure R Contribution Whitmore Track	-	-	-	1,216,567	-	-	-	-	-
Private Donations Whitmore Track	-	-	-	655,074	-	-	-	-	-
Sherwin Street Bridge	1,366	258,576	-	-	-	-	-	-	-
DIF Main Street Signals	53,730	7,890	-	-	-	-	-	-	-
Refunds, Rebates, Reimbursements	-	-	120,000	-	-	-	-	-	-
Paul S. Sarbanes Award	-	-	-	-	484,696	788,306	-	-	-
ESTA Transit Facility	-	-	-	-	305,019	-	-	-	-
STIP CHATEAU/S MAIN REHB	37,259	-	-	-	-	-	-	-	-
IRWMP STORM DRAIN WATER MGT PLAN	-	-	-	-	84,558	165,442	-	-	-
EEMP College Connector	-	-	-	243,800	100,000	-	-	-	-
Proceeds from Debt	-	-	56,796	-	-	-	-	-	-
Transfer Measure U Wayfinding	-	-	-	-	70,000	-	-	-	-
Transfer Measure R Waterford	-	-	-	-	5,802	-	-	-	-
Transfer General Fund Sierra Nevada Road Path	-	-	-	-	39,287	-	-	-	-
Transfer General Fund Middle School Path	-	-	-	-	3,562	-	-	-	-
Transfers in	-	-	257,668	-	-	-	-	-	-
Total	\$ 2,902,407	\$ 3,123,003	\$ 2,240,612	\$ 5,511,023	\$ 4,214,420	\$ 5,785,704	\$ 3,127,000	\$ -	\$ -

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Capital Improvement Projects

Expenditure Summary

	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Meridian SRTS	-	-	-	20,000	64,142	-	-	-	-
Waterford Path	\$ 148	\$ 20,582	\$ 6,906	10,137	58,019	\$ 877,207	\$ -	\$ -	\$ -
SRS2 Sierra Nevada Road	-	-	42,197	20,210	392,871	601,144	-	-	-
Lower Canyon	13,220	-	-	357,622	2,081,920	-	-	-	-
Airport Access	43,302	26,732	(8,258)	23,721	203,376	1,568,080	-	-	-
Tavern Road	-	33,955	467,506	90,038	-	-	-	-	-
Safe Route 2 School (Sierra Park Rd)	436	48,708	29,111	1,120,346	-	-	-	-	-
Meridian Blvd ST-23	90,945	-	-	-	-	-	-	-	-
Lakeview Road	4,163	65,623	30,909	845,988	33,264	1,736	2,610,000	-	-
Stormwater Management Plan	-	-	-	-	-	-	-	-	-
Lake George Connector	-	-	-	3,023	84,558	165,442	-	-	-
Middle School Connector SR2S	-	-	-	-	310,418	788,306	-	-	-
Mammoth Creek Gap Closure	-	-	-	-	35,618	464,382	-	-	-
USFS Wayfinding	57,452	19,756	22,316	84,000	49,593	1,319,407	517,000	-	-
Municipal Wayfinding Measure U	-	-	-	60,451	-	-	-	-	-
Meadowcreek Connector	-	-	168	28,952	70,000	-	-	-	-
LMR Bikelane	1,676,388	2,427,747	661,431	28,952	251,344	-	-	-	-
Twin Lakes Trail	16,978	179,103	28,784	-	-	-	-	-	-
USFS Lake Mary Completion	147,493	31,186	36,402	12,507	-	-	-	-	-
College Connector	-	246	51,745	960,387	100,000	-	-	-	-
Multi Event Center Ice-Rink	-	-	608,584	-	-	-	-	-	-
Transit Center	-	-	-	-	-	-	-	-	-
Trails End Park	-	-	-	-	305,019	-	-	-	-
Corporate Yard Boiler	-	180	98,262	2,000	-	-	-	-	-
Whitmore Track	-	-	25,504	1,871,641	-	-	-	-	-
Sarbanes Project - Planning	-	-	-	-	174,278	-	-	-	-
DORMANT PROJECTS									
STIP Canyon/Tavern/Laur/Min	225	-	-	-	-	-	-	-	-
2002 Chateau/S Main Rehab	634,985	-	-	-	-	-	-	-	-
DIF reimbursement for Main St. signals	64,517	-	-	-	-	-	-	-	-
Sherwin Street Bridge	1,366	261,036	-	-	-	-	-	-	-
Transfers Out to GF & DIF	-	8,025	19,393	-	-	-	-	-	-
Grand Total	\$2,751,617	\$3,122,879	\$2,120,960	\$ 5,611,023	\$ 4,214,420	\$ 5,785,704	\$ 3,127,000	\$ -	\$ -

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COMPREHENSIVE LEAVE FUND -- FY2013-14 HIGHLIGHTS

DESCRIPTION OF THE FUND

The Town must set aside funds for the vacation, sick, and other types of leave that Town employees earn (i.e. accrue) per the terms of their union agreements. The Town currently funds this obligation at 85% of the total obligation due, based on a conservative estimate of likely drawdowns on this account. The fund is used to pay out accrued vacation when requested by the employee, or upon termination of employment.

BUDGET HIGHLIGHTS

Sources of Revenue: Charges to departments based on their actual staffing throughout the year.

Major Budget Changes: None.

Comprehensive Leave Fund 920

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Charges for Comprehensive Leave Fund	\$ 328,542	\$ (365,127)	\$ 261,935	\$ 250,000	\$ 250,000	\$ 256,250	\$ 269,063	\$ 275,789	\$ 282,684
Allocation from Restricted Leave Fund Balance									
Total	\$ 328,542	\$ (365,127)	\$ 261,935	\$ 250,000	\$ 250,000	\$ 256,250	\$ 269,063	\$ 275,789	\$ 282,684

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Comprehensive Leave Pay-Out	\$ 258,111	\$ 336,660	\$ 674,399	\$ 250,000	\$ 250,000	\$ 256,250	\$ 269,063	\$ 275,789	\$ 282,684
Accrued Leave Liability available for future allocation	\$ 119,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer of unrestricted cash to the General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 378,095	\$ 336,660	\$ 674,399	\$ 250,000	\$ 250,000	\$ 256,250	\$ 269,063	\$ 275,789	\$ 282,684



DEBT SERVICE / CAPITAL FUND – FY2013-14 HIGHLIGHTS

THE TOWN'S OUTSTANDING DEBT SERVICE

The Town's Debt / Capital Service Fund accounts for payments on several debt issuances, along with some capital expenses that are not part of the Capital improvement Program. The financial summary on the following page reflects annual payment details of the following debt service:

- Certificates of Participation (COP) debt from the year 2000 is attached to the bell-shaped parcel. This debt is paid for with General Fund dollars, and matures in FY 2024/25.
- Two issuances of the 2004 COP debt (January 7 and January 8, 2004) both financed the Manzanita Apartments housing development. Debt Service on the 2004 COP is paid for with the Measure A housing funds, and retires in FY 2013/14.
- The Storm Drain Loan is financed with General Fund dollars and ends in FY 2018/19.
- The Airport Terminal CalTrans Loan is financed with General Fund dollars and will retire in FY 2015/16.

BUDGET HIGHLIGHTS

Sources of Revenue: The General Fund is the primary source of revenue for all debt service. Measure A funding for Housing covers the debt payment for the 2004 COP.

Major Budget Changes: None

Debt Service / Capital Fund 990

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline
Interest Earnings on Restricted Cash	\$113	\$28	\$11	\$8	\$ -
Workforce Housing Debt Service Contribution	272,387	272,349	272,349	272,349	272,349
Tourism Development Debt Service Contribution	81,156	81,156	40,578		
General Fund Tax Support	1,281,110	939,178	402,976	328,108	325,632
Interfund Transfers In					
Total	\$1,634,766	\$1,292,710	\$715,914	\$600,465	\$ 597,981

2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 319,402	\$ 306,332	\$ 281,167	\$ 278,807
\$ 319,402	\$ 306,332	\$ 281,167	\$ 278,807

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline
Debt Service on 2003 COP	\$ 843,940	589,385	-		-
Storm Drain Loan Program	78,987	78,987	78,987	78,987	78,987
Debt Service on 2000 COP	207,212	\$ 204,805	\$ 202,558	\$ 202,835	\$ 206,225
Debt Service on 2004 COP (Housing)	272,387	272,349	272,349	272,349	272,349
Debt Service Visitor Administration Building	81,156	81,156	40,578		-
Debt Service-Airport Terminal (529)					
Police Remodel Transfer Out (008)					
Planning / Transfer to CIP	-	10,000	-		-
Set Aside for Future Capital Projects/Debt Service					
Transfer out	151,084	632,511	121,442	46,294	\$ 40,420
Return to General Fund Funds held by Bank					
Total	\$1,634,766	\$1,869,193	\$715,914	\$600,465	\$ 597,981

2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
\$ -	\$ -	\$ -	\$ -
\$ 78,987	\$ 78,987	\$ 78,987	\$ 78,987
\$ 199,995	\$ 193,580	\$ 202,180	\$ 199,820
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 40,420	\$ 33,765	\$ -	\$ -
\$ 319,402	\$ 306,332	\$ 281,167	\$ 278,807

Debt Service

Debt Service Schedule

	Fund	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Airport Loan Mno-4-98-	990	\$ 46,442	\$ 40,420	\$ 40,420	\$ 33,765	\$ -	\$ -
Debt Service (Bluffs Assessment)	852	234,000	214,990	216,680	213,386	214,277	214,633
Debt Service (CFD Debt)	854	663,000	660,795	659,795	661,800	657,958	658,550
Debt Service SWRCB	990	78,987	78,987	78,987	78,987	78,987	78,987
Debt Service 2000 COP	990	202,835	206,225	199,995	193,580	202,180	199,820
Debt Service 2004 COP	990	272,349	272,349	-	-	-	-
Total Debt Service		\$ 1,497,613	\$ 1,473,766	\$ 1,195,877	\$ 1,181,518	\$ 1,153,401	\$ 1,151,990
Summary:							
Special Tax Debt (Bluffs, CFD) - Restricted		897,000	875,785	876,475	875,186	872,234	873,183
Other Debt - Unrestricted, General Fund		600,613	597,981	319,402	306,332	281,167	278,807
Total Debt Service		\$1,497,613	\$1,473,766	\$1,195,877	\$1,181,518	\$1,153,401	\$1,151,990

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DEVELOPMENT IMPACT FEE FUNDS -- HIGHLIGHTS FOR FY2013-14

The Public Works Department Engineering Division manages the Development Impact Fee (DIF) expenditures for capital improvement projects. The fees are collected through the building permit approval process and deposited into discreet funds for Law Enforcement, Streets and Traffic Signals, Transit and Trails, Storm Drains, General Facilities, Parkland and Recreation, and Airport. Fees are also collected for other Special Districts for Library Fees, Child Care Fees, and Fire District Fees. DIF fees can only be used for projects and facilities in the proportion that are included as part of the DIF Ordinance. When DIF fees are used for a Capital Project they are listed as a source of revenue.

TOWN'S DEVELOPMENT IMPACT FEE FUNDS

The Town adopted Ordinance No. 98-01 establishing Development Impact Fees (DIF) on new development projects and added Municipal Code Sections 15.16.080 through 15.16.095. Ordinance 2008-12 amended 98-01 and there have been numerous fee adjustment resolutions over the past fifteen years. The Town Council approved a one year waiver of Development Impact Fees for small projects of 1 to 4 units at the August 10, 2011 meeting. The regulations were adopted through the enactment of Government Code Sections 66001 through 66009. The ordinance was adopted to defray the cost of new development impacts on existing infrastructure that can not be accommodated by the existing community. The fees are only for the reasonable incremental cost of new facilities that are required as the result of new development.

Projects that are eligible to be funded by DIF are required to be listed in the Development Impact Fee project list. These projects are also analyzed to determine what portion of a project is required due to the impacts of new development and what portion is necessary to serve the existing population at the time the DIF Ordinance was adopted, or when a new project was added to the list. Generally, the percentage of a project has ranged from 33% to 100% to be paid for by new development. The project analyses also consider Level of Service (LOS) deficiencies that result from new developments.

There are eight categories of Development Impact Fees. Six are for Town facilities, one for the Mammoth Lakes Fire Protection District, and one for the Mono County Office of Education.

The Town fee categories and descriptions are as follows:

- A. **General Facilities.** This fee includes law enforcement facilities, construction of new office and maintenance facilities, and fleet additions of vehicles and equipment. The fee is based on the pro-rata share for new development.
- B. **Law Enforcement Facilities, Vehicles, and Equipment.** The fee is the pro-rata share of a new police station and fleet additions.

- C. Storm Drainage Collection Facilities, which includes storm drainage collection and treatment facilities. When the DIF Ordinance was adopted, the fee was combined with a previous storm drain facility fee. The fee is the pro-rata share for new development.
- D. Parkland Acquisition and Recreation Facilities. This fee is the pro-rata share of new development for the purchase of new park land and development of park facilities. This fee took the place of Quimby Act fees placed on new subdivisions for park land.
- E. Mono County Office of Education Facilities (MCOE). This fee is for the new library and childcare facilities. The Town collects the fees on behalf of the MCOE and the Town does not have jurisdiction over the amount or use of the fee.
- F. Circulation System (Streets, Signals, Bridges, Transit, and Trails). This fee is the pro-rata share for new development for street infrastructure projects to maintain a circulation level LOS D for streets and intersections as described in the General Plan EIR.
- G. Fire Suppression Facilities, Vehicles, and Equipment. This fee is for new apparatus and Fire Station. The Town collects the fee on behalf of the Mammoth Lakes Fire Protection District and the Town does not have jurisdiction over the amount or use of the fee.
- H. Airport Improvements. This fee is the proportional share of new projects including a terminal building and access road to Benton Crossing Road.

Major Budget changes:

No revenue is projected this fiscal year because there are no anticipated large scale developments and the Town fees have been suspended.

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EMPLOYEE 125 PLAN AND INSURANCE FUND - HIGHLIGHTS FOR FY2013-14

DESCRIPTION OF THE FUND

The Town contracts with AFLAC to manage the Employee 125 Plan. This allows Town employees to set aside pre-tax funds for medical costs and/or child care to be drawn upon when related expenses are incurred. This fund is also used to account for the funding that is set aside for medical insurance premiums for retired members.

BUDGET HIGHLIGHTS

Sources of Revenue: The funds for the Employee 125 plan are deducted from the employees' paychecks. The funds set aside for retirees' health insurance are paid by the Town and charged to departments based on their staffing allocations.

Major Budget Changes: None.

Employee 125 Plan and Insurance Benefits / Fund 930

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Interest	\$ -	\$ 244	\$ -	48,399	\$ 48,399	\$ -	\$ -	\$ -	\$ -
Retiree Health-Premium Set Aside	91,200	24,040	65,530	170,221	170,221	48,883	49,372	49,866	50,364
Vision & Dental Premiums	203,937	212,423	224,835	17,924	17,924	171,923	173,642	175,379	177,133
Flexible Spending Accounts	21,308	39,201	24,054	7,819	7,819	18,103	18,284	18,467	18,652
Dependent flexible spending	6,292	10,742	12,802	-	-	7,897	7,976	8,056	8,136
Total	\$ 322,737	\$ 286,649	\$ 327,221	\$ 244,363	\$ 244,363	\$ 246,807	\$ 249,275	\$ 251,767	\$ 254,285

Expenditure Summary

Expenditure By Fund/Division	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Administration	\$ 8,595	\$ 27,277	\$ 15,453	\$ 16,681	\$ 19,602	\$ 20,222	\$ 21,286	\$ 21,967	\$ 22,674
Actuarial Study for Retire Health	-	190,884	-	-	-	-	-	-	-
Claims Expense	234,398	225,646	204,997	186,179	190,000	190,000	190,000	190,000	190,000
Health Insurance Premium	20,709	27,718	30,183	31,628	-	-	-	-	-
Retiree Health Liability available for future Allocation	-	-	38,863	38,863	38,863	38,863	38,863	38,863	38,863
Total	\$ 263,703	\$ 471,525	\$ 289,497	\$ 273,351	\$ 248,465	\$ 249,085	\$ 250,149	\$ 250,830	\$ 251,537



MEASURE R – FY2013-14 HIGHLIGHTS

DESCRIPTION OF FUNDS

MEASURE R

The Measure R or “Mammoth Lakes Recreation, Trails and Parks Investment Initiative” Ordinance No. 08-01 was adopted by the Mammoth Lakes Town Council on February 20, 2008, and approved by the voters of Mammoth Lakes on June 3, 2008. The Ordinance imposed a Transactions and Use Tax in the amount of one-half percent for the purpose of funding Recreation, Trails and Parks.

Measure R is a special fund designated for use by the Town of Mammoth Lakes only for the planning, construction, operation, maintenance, programming and administration of all trails, parks and recreation facilities managed by the Town of Mammoth Lakes without supplanting existing parks and recreation facility maintenance funds. Priorities for the effective use of Measure R funds are established annually by the Recreation Commission.

Funding Cycles

Applicants apply for Measure R funds in the fall or spring. Fall is the major funding cycle and all applications are considered that meet the funding goals identified above, including the Recreation Commission’s “Priorities” established for the stated year, and in TOML Ordinance No. 08-01. The Spring funding award is intended to address: (1) an immediate or “emergency” project/service opportunity, or (2) provide gap funding for project or services that were awarded in the fall cycle but are experiencing a financial shortfall. Preference has been given to previously awarded projects and once in a lifetime or time-limited opportunities.

Budget

The Town is forecasting FY 2013/14 annual revenues of \$970,000. This is approximately 5 percent less than budgeted funds in FY 2012/13 (\$1,021,000).

Budget Changes

Significant projects were completed in FY 2012/13 including phase 1 of the Whitmore Track and Sports Field, and Trails End Park playground. For FY 2013/14, funds are budgeted for the enhancement of the Mammoth Lakes Trail System, annual fund administration, and encumbered funds from previous awards.

Measure R - Local Special Sales Tax (Fund 016)

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Measure R-Sales Tax Fund (016)									
Measure R - Sales Tax	\$ 914,394	\$ 973,397	\$ 1,044,059	\$ 936,000	\$ 970,000	\$ 991,340	\$ 1,013,149	\$ 1,035,439	\$ 1,058,218
Miscellaneous Revenues									
Total	\$914,394	\$973,397	\$1,044,059	\$936,000	\$970,000	\$991,340	\$1,013,149	\$1,035,439	\$1,058,218

Expenditure Summary

Expenditure By Category	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Measure R-Sales Tax Fund (016)									
Administration	\$ 24,933	\$ 132,819	\$ 104,004	\$ 48,427	\$ 56,014	\$ 56,966	\$ 58,545	\$ 59,588	\$ 60,670
Shade Structure					\$ 4,386	\$ 4,522	\$ 4,762	\$ 4,912	\$ 5,068
Trail System Maintenance	179,336	271,625	230,009	120,768	300,000	300,000	300,000	300,000	300,000
Recreation Programs	-	28,374	17,867	13,553	2,000	2,000	2,000	2,000	2,000
Parks Maintenance	220,951	130,453	(14,078)	1,014,504	103,776	104,696	106,136	107,167	108,250
Transfer out to capital	57,452	40,337	181,439	28,000	30,936	30,936	30,936	30,936	30,936
Total	\$482,672	\$603,608	\$519,241	\$1,225,252	\$497,112	\$499,121	\$502,378	\$504,603	\$506,924



MEASURE U – FY2013-14 HIGHLIGHTS

DESCRIPTION OF FUNDS

MEASURE U

The Measure U or "Mammoth Lakes Mobility, Recreation and Arts & Culture Utility Users Tax Ordinance" was adopted by the Mammoth Lakes Town Council on March 17, 2010, and approved by the voters of the Town of Mammoth Lakes on June 8, 2010.

The Ordinance states: *"On or after July 1, 2011 all proceeds of the tax and imposed hereunder shall be accounted for and paid into a special fund designated for use by the Town of Mammoth Lakes, and used only for the following purposes: Planning, construction, operation, maintenance, programming and administration of facilities and projects for Mobility, Recreation and Arts & Culture. Such tax proceeds shall not supplant existing funds used for the purposes set forth above."*

Funding Cycles

The Spring "test" award was completed in June of 2012. Funds were awarded by Town Council in April for the 2013 Measure spring award, and the Measure U Application Committee is preparing for the upcoming annual fall award.

Budget

The Town is forecasting FY 2013/14 annual revenues of \$802,752. This is approximately 13 percent less than budgeted funds in FY 2012/13 (\$922,853).

Budget Changes

A large proportion of funds have been allocated for special events, including the municipal wayfinding project. A significant amount of funds were transferred to the Whitmore Track Project capital account for phase 1 construction.

Measure U - Local Special Utility Tax (Fund 017)

Revenue Summary

Revenues By Fund/Source	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline
Measure U-Sales Tax Fund (017)					
Measure U - UUT	\$ -	\$ -	\$ 883,134	\$ 762,281	\$ 802,752
Total	\$ -	\$ -	\$ 883,134	\$762,281	\$802,752

2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
\$ 802,752	\$ 802,752	\$ 802,752	\$ 802,752
\$802,752	\$802,752	\$802,752	\$802,752

Expenditure Summary

Expenditure By Category	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline
Measure U-Sales Tax Fund (017)					
Current Planning & Administration	\$ -	\$ -	\$ 22,382	\$ 38,714	\$ 25,777
Recreation Programs			19,631	38,559	-
Parks Maintenance				261,078	210,360
Local Programs Funding				10,000	66,350
Mobility					
Unallocated Funds				470,000	70,000
Transfers to Capital Projects					
Total	\$ -	\$ -	\$42,013	\$818,351	\$398,927

2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
\$ 26,557	\$ 27,843	\$ 28,698	\$ 29,584
-	-	-	-
6,764	7,200	7,615	8,058
210,360	210,360	210,360	210,360
66,350	66,350	66,350	66,350
-	-	-	-
\$310,032	\$311,754	\$313,023	\$314,353



SPECIAL USE TAX FUNDS: MELLO ROOS – FY2013-14 HIGHLIGHTS

PROGRAM DESCRIPTION

Mello Roos is a "Fractional Use" tax paid in lieu of Transient Occupancy Tax (TOT) pursuant to Chapter 3.12 of the Town of Mammoth Lakes Municipal Code.

"All fractional-use projects shall, as a condition of development approval, be required to be included within the boundaries of a Mello-Roos Community Facilities District and be subject to a special tax to pay for town services related to the project. The applicant shall be required to pay all costs associated with the creation of such district, the annexation of the project into such district, and the approval and imposition of the special tax. A project satisfies this requirement if it is subject to a tax that is at the same rate as (and apportioned in the same manner as) the tax approved by the town council in connection with Town of Mammoth Lakes Community Facilities District No. 2004-01, by Ordinance No. 05-01.

BUDGET HIGHLIGHTS

Mammoth Ice Rink: The Ice Rink/ Multi-Use Facility budget includes operations 7-days a week from November 29, 2013 to February 23, 2013. The remainder of the budget is spent on parks maintenance. No major budget changes exist from 2012-13.

Fractional Mello Roos 2004-1

Revenue Summary

Revenues By Fund/Source	2009-10 Actual	2010-11 Actual	2011-12 Actual	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Fractional Mello 2004-1 Fund (858)									
Taxes	\$ 198,434	\$ 260,376	\$ 213,542	\$ 213,542	\$ 213,542	\$ 213,542	\$ 213,542	\$ 213,542	\$ 213,542
Charges for Services	70,301	-	92,424	37,000	65,200	68,460	71,883	75,477	79,251
Miscellaneous Revenues	22	(41)	-	-	-	-	-	-	-
General Fund Support	6,000	-	29,022	53,132	22,609	26,575	33,745	38,233	42,914
Total	\$ 274,756	\$ 260,335	\$ 334,988	\$ 303,674	\$ 301,351	\$ 308,577	\$ 319,170	\$ 327,252	\$ 335,707

Expenditure Summary

Expenditure By Program / Service	2009-10 Actual	2010-11 Actual	2011-12 Actual	Est. Year-End Based on March 2013 FY 2012-13	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Fractional Mello 2004-1									
Current Planning	\$ 13,866	\$ 20,463	\$ 33,184	-	-	-	-	-	-
Snow Removal	-	46	-	-	-	-	-	-	-
Parks Maintenance	74,678	67,269	115,201	124,976	104,002	107,602	113,067	117,098	121,337
Snow Removal	-	52	-	-	-	-	-	-	-
Ice Rink	252,481	76,056	186,603	168,724	197,349	200,975	206,104	210,154	214,370
Total	\$ 340,825	\$ 163,886	\$ 334,988	\$ 293,700	\$ 301,351	\$ 308,577	\$ 319,170	\$ 327,252	\$ 335,707



TOURISM BUSINESS IMPROVEMENT DISTRICT – FY2013-14 HIGHLIGHTS

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

With Mammoth Lakes Tourism’s creation of a Tourism Business Improvement District (TBID) the Town of Mammoth Lakes will act as collections agent and administrator of the funds. Funds will be collected from the following areas:

Lodging	1.0% of gross monthly revenues by property
Restaurant	1.5% of gross monthly revenues
Retail	1.5% of gross monthly revenues
Lift Tickets and Ski School	2.0% of gross monthly revenues by Mammoth Mountain Ski Area

The town will be paid for the annual collection of these funds as well as any other program set-up costs

Funds will be used by Mammoth Lakes Tourism to increase visitation and thus increase Transient Occupancy Tax (TOT) and Sales Tax revenues beneficial to the Town’s general fund.

Specific focus will be on driving business levels during “need times” such as midweek winter, shoulder seasons (spring and fall) as well as summer.

BUDGET HIGHLIGHTS

Sources of Revenue:

This is a self assessment program for all businesses in the lodging, restaurant and retail segment as well as Mammoth Mountain Ski Area. Businesses will remit the percentages listed above in return for increased exposure for Mammoth Lakes as a destination.

Uses of Funds:

Estimated year one collections are roughly \$4.7m and will be expected to grow with success each subsequent year. The proposed budget breakdown is as follows:

- o Marketing & Sales \$2,525,000
- o Air Subsidy & Marketing \$2,000,000
- o Administrative/Contingency \$ 175,000

PRIORITIES FOR FY 2013-14:

Launch the TBID program August 1, 2013 and develop the appropriate systems for collection, management and auditing of the funds.

Tourism Business Improvement District

Revenue Summary

Revenues By Fund/Souce	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
TBID Assessment	\$ 4,700,000	\$ 4,700,000	\$ 4,803,400	\$ 4,909,075	\$ 4,909,075
Total	\$ 4,700,000	\$ 4,700,000	\$ 4,803,400	\$ 4,909,075	\$ 4,909,075

Expenditure Summary

Expenditure By Program / Service	2013-14 Baseline	2014-15 5-Year Forecast	2015-16 5-Year Forecast	2016-17 5-Year Forecast	2017-18 5-Year Forecast
Town Administration	\$ 85,520	\$ 88,416	\$ 92,986	\$ 96,161	\$ 99,459
Contingency	89,480	90,375	91,369	92,374	93,390
TBID Pass Through	4,525,000	4,521,209	4,619,045	4,720,539	4,716,226
Total	\$ 4,700,000	\$ 4,700,000	\$ 4,803,400	\$ 4,909,075	\$ 4,909,075

CONTRACTS

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MAJOR CONTRACTUAL AGREEMENTS (ABOVE \$25,000) FUNDED IN THE FY 2012-13 and FY 2013-14 BUDGETS

Department	Contractor name (if identified), and/or Services provided	Contract expiration date, if known	Funding source: Fund name and number	Payment Frequency - Annual, Monthly, One-Time, Other	FY 2012-13 Estimated Contract Amount	FY 2013-14 Estimated Contract Amount
Administration	Marcello & Company CPA's	Ongoing	General Fund (001-415-53000-312)	3 Progress Payments	\$34,470	\$35,175
Transit	ESTA	Ongoing	Measure T (425)	Monthly	766,000	756,000
Airport	Molina Cleaning	Ongoing	Airport Funds (520) / GF	Monthly	35,400	35,400
Airport	Hot Creek Aviation - hangar lease	Ongoing	Airport Funds (520) / GF	Monthly	60,000	60,000
Airport	Brandley Engineering	8-31-16 or 30 day notice	FAA - Airport Improvement Program / Passenger Facility Charges	By Project	115,000	100,000
Recreation	Inland Aquaculture LLC	8/22/2013	Parks & Recreation (015)	Two payments	48,400	48,400
Recreation	Pyro Spectaculars by Souza	7/5/2013	Parks & Recreation (015)	Two payments	26,500	26,500
Recreation/MLTSCC	Friends of the Inyo (Lakes Basin Stewards)	to renew	Measure R (016)	Annual	30,000	29,000
Recreation/MLTSCC	USFS/Cost Share - SHARP	new	Measure R (016)	Upon Invoice	0	55,000
Recreation	Mammoth Lakes Jazz Jubilee	new	Measure U (017)	Upon Invoice	27,000	33,000
Recreation	Mammoth Bluegrass Festival	new	Measure U (017)	Upon Invoice	4,800	35,000
Recreation	Mono Council for the Arts	new	Measure U (017)	Upon Invoice	0	25,860
Recreation	Mammoth Mountain Community Foundation	new	Measure U (017)	Upon Invoice	0	50,000
Recreation	MLTPA Website Maintenance	new	Measure R (016)	Upon Invoice	0	32,250
Recreation	MLTPA Website Enhancements	new	Measure R (016)	Upon Invoice	0	25,000
Public Safety	Wildlife Consultant - Steve Searles	6/30/2014	Safety Fund (008)	Monthly	59,864	59,864
Public Safety	Mono County Sheriff's Department - Dispatch Services	6/30/2013	Safety Fund (008)	Monthly	284,022	300,000
CED	Mammoth Lakes Housing	6/30/2011	Measure A GF (465), Workforce Housing	Monthly	346,516	346,516
CED	Dhyett & Bhatia (ZCU)		SGC Grant (019-419-53406)	Monthly	107,000	57,000
CED	Winter and Company		CBTP II Grant, SGC Grant, LTC Funding	Monthly	80,000	85,000
CED	Bill Taylor (AQMP)		CAPP Grant (019-419-53408)	Monthly	8,215	20,000
CED	Bill Taylor (General Planning Assistance)	6/30/2013	General Fund (019-419-53000-310)	Monthly	25,000	10,000
CED/PW	Triad - Mammoth View CFD		880-000-29000-000	Monthly	29,648	15,964
CED/PW	NBS - Mammoth View CFD		880-000-29000-000	As needed	9,063	27,188
CED/PW	NHA - Mammoth View CFD		880-000-29000-000	As needed	6,250	18,750
CED/PW	SCE Main Street undergrounding (Mammoth View)		880-000-29000-000	Paid in full	70,000	0

STATE OF CALIFORNIA)
COUNTY OF MONO)
TOWN OF MAMMOTH LAKES) ss.

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 13-44 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 19th day of June, 2013, by the following vote:

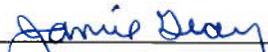
AYES: Councilmembers Lehman, Raimondo, Mayor Pro Tem Bacon, and Mayor Wood

NOES: Councilmember Eastman

ABSENT: None

ABSTAIN: None

DISQUALIFICATION: None



JAMIE GRAY, Town Clerk