Town of Mammoth Lakes

Fiscal Year 2021/22

Operating Budget

TOWN OF MAMMOTH LAKES

Adopted Budget for Fiscal Year 2021-22

Table of Contents

TOWN OF MAMMOTH LAKES

Adopted Budget for Fiscal Year 2021-22

Table of Contents

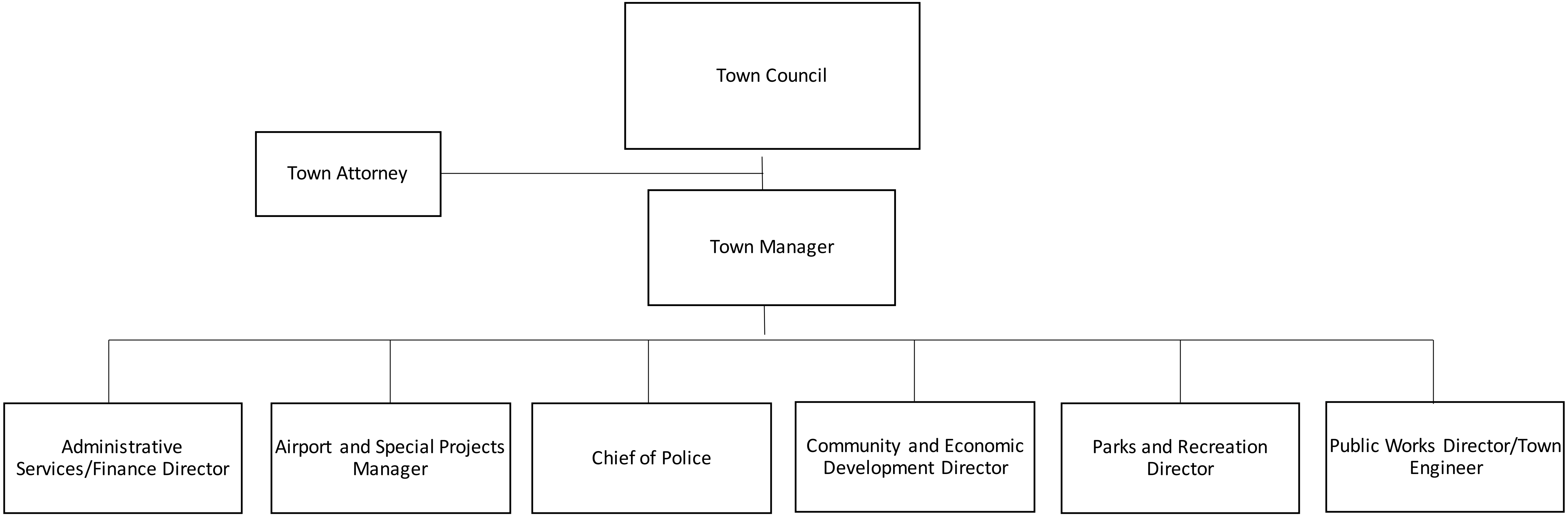
TOWN OF MAMMOTH LAKES

Adopted Budget for Fiscal Year 2021-22

Table of Contents

TOML Organization Chart – Leadership

July 2021



Mammoth Lakes
CALIFORNIA

MAMMOTH LAKES TOWN COUNCIL

Mayor
Bill Sauser

Term ends: November 2024

P.O. Box 26
Mammoth Lakes, CA 93546
C: (760) 937-5822
bsauser@townofmammothlakes.ca.gov

Mayor Pro Tem
Lynda Salcido

Term ends: November 2022

P.O. Box 8105
Mammoth Lakes, CA 93546
W:(760) 965-3733
C: (760) 221-4325

lsalcido@townofmammothlakes.ca.gov

Councilmember
John Wentworth

Term ends: November 2022

P.O. Box 100 PMB #234
Mammoth Lakes, CA 93546
W:(760) 934-3154
H: (760) 934-1279
C: (213) 309-5637

jwentworth@townofmammothlakes.ca.gov

Councilmember
Sarah Rea

Term ends: November 2024

P.O. Box 201
Mammoth Lakes, CA 93546
C: (760) 709-2100
srea@townofmammothlakes.ca.gov

Councilmember
Kirk Stapp

Term ends: November 2022

P.O. Box 7254
Mammoth Lakes, CA 93546
C: (760) 965-3731
C: (760) 808-5354
kstapp@townofmammothlakes.ca.gov

Town Manager's Letter of Introduction

To the Town Council, Residents, and Employees of the Town of Mammoth Lakes

It is my pleasure to present the Town of Mammoth Lakes Adopted Budget for Fiscal Year 2021-22 (FY21-22). The budget is the product of several months of work by Town Staff and Town Council. The budget continues to build upon the commitment to engage in conservative budgeting with a focus on providing core services to the community. The budget continues efforts to maintain a structurally balanced budget both now and for the future. The budget for FY21-22 includes a robust Capital Improvement Plan (CIP) including investment in Airport improvements, community amenities, and roads, sidewalks and trails. These capital investments have significantly increased the budget over prior fiscal years. The FY21-22 budget is built on $71,448,782 total revenue and $70,713,741 in total appropriations, inclusive of transfers in and out of $8,359,012.

The budget is more than just a financial document. It provides valuable information on the operation of Town government. It translates the allocation of financial resources into programs, services and capital projects. The allocation of financial resources support strategic initiatives, provides continuity of services to the community, fulfills state and federal mandates, supports the operation of an effective Town organization, and the implementation of Council Strategic Priorities. These priorities include the short-term vision of "creating a sustainable economic and social transition from pandemic to recovery", to be achieved by focusing on the following four priorities:

- Expand availability and affordability of Community Housing
- Enhance a recreational based economy with partnerships and investment
- Investment in infrastructure improvements, and maintenance, and
- Implementation of enhanced and required municipal services.

Throughout the FY21-22 budget, specific allocations are directed to achieve these stated priorities. Strong financial policies combined with a conservative budget approach sets the foundation for long-term fiscal stability. Key initiatives include supporting the construction of affordable, workforce housing, implementation of renewed five-year capital improvement program, enhanced engagement with federal, state, and local land managers, and completion of the new Community Recreation Center.

The recovery of the Town's financial position is solid, but the FY21-22 budget continues to reflect a conservative approach. The Town has experienced good visitation as most of the COVID-19 restrictions on travel and business operations have been lifted. The development of the FY21-22 budget reflects a general return to normal visitation expectation. The Town understands the impacts of this pandemic will be felt in FY21-22, but the conservative budget approach allows for a return of core services that were reduced in the prior fiscal year. The goal is not to simply return to normal but to evolve the delivery of our services to accommodate the changing dynamics of the community in this new era.

The budget incorporates the revenues and expenditures of 40 separate funds, but much of the budget development process focuses on the General Fund. General Fund revenues total $24,874,749 with appropriations of $24,874,749, which includes $5,954,085 in transfers out to other funds. While the Town has seen solid growth in Transient Occupancy Tax (TOT) revenues over the past few years, last year's reduced revenue was impactful. We believe the TOT revenue in FY21-22 will be strong enough to support pre-pandemic budget levels. This year $14.5 million in TOT revenues are included in the operating budget. The budget also reflects the commitment to a Reserve for Economic Uncertainty (REU) of a minimum of 20% of General Fund revenues ($4.9M), an Operating Reserve (OR) of 5% of General Fund revenues ($1.225M), and a new Debt Reserve (DR) established to cover 50% of the annual debt service paid by the General Fund ($1.1M). A contingency allocation of

$100,000 is fully funded. All reserve accounts are fully funded, bringing the Town in full compliance with our Reserve Policy.

The budget continues to support a lean, talented staff with 84.3 full time positions and 13.9 FTEs of part-time staff. This reflects an expansion from the previous year as 7.3 full time employees were added, and 2.83 FTEs of part time staff were funded to assist with a transition out of the pandemic. These additions reflect a return to critical Town programs eliminated in the prior year as well as enhanced services to support expected visitation. The Town also took the initiative to convert some part-time positions to full-time, providing year-round service to areas normally serviced by separate seasonal employees. This approach will better serve the needs of the community and allow the Town to recruit and retain a quality workforce in this challenging employment environment. Town employees are committed to providing quality, professional services to residents and visitors. It is my privilege to be a part of this team of dedicated and talented public employees.

A review of the Fiscal Year 2021-22 Budget Document will enhance your understanding of the Town of Mammoth Lakes operations, services, projects, and financial structure. A thank you to the Town's Finance Department and Department Heads in preparing this year's budget.

Sincerely

Daniel C. Holler
Town Manager

The Budget: A Financial, Policy, Management & Planning Tool

The budget is the Town's service work program and financial plan for the year ahead. It is a planning tool used to meet ongoing service requirements, to achieve stated Town Council priorities and policy objectives and is the means to deliver programs desired by residents all within available resources. Although it is important to express the budget in monetary terms because of the need for a common denominator, a budget should be looked upon as more than a just a budget plan for the Fiscal Year.

The budget represents public policy incorporating legislative direction and oversite and administrative and legal controls. Budgeting is the organizing of human resources, equipment, materials, and other resources necessary to implement public policy directives, legal mandates, provide for public enjoyment and quality of life and to ensure public safety. The resources provided through the budget process is the means to achieve these objectives. The budget is also a management tool as it provides a work program designed to accomplish the organizational objectives of Town government. The Strategic Priorities of the Town Council are reflected in the budget as are the ongoing provision of core services and enhanced services and programs delivered to residents and guests. Policy directives and goals often extend beyond a single fiscal year.

The financial plan incorporated into the budget supports the current the fiscal year fiscal requirements, but also looks to maintain future financial stability and meeting future requirements. This includes setting and funding reserve levels, managing ongoing costs that will increase over time such as personnel, and planning for and incrementally funding capital investments. The process incorporates financial plans for major equipment replacement and additions to the Town's fleet. Funding is set aside to maintain and enhance technology systems (hardware and software). Planning for the operational funding of new facilities, maintenance of capital improvements, and incremental costs of ongoing services such as snow removal from new sidewalks are all considered. The Town's tourism reliant economy and the attraction of federal lands and related activities surrounding the community has created the need to work closely with regional partners at all levels of government. The ability to invest in public amenities and experiences in this landscape is becoming an economic necessity for the Town. The engagement with partners and on the-ground improvements is quickly becoming an area requiring Town fiscal investment and longer-term planning. The budget is the organizational tool used define the resources required for these purposes.

The budget provides management with the scope of services to be performed and the capital improvements to be made during a fiscal year. The budget incorporates a variety of long-range plans such as the General Plan and associated "Elements" such as Housing, Land Use, and Transportation, Parks and Recreation Master Plan, Trails System Maser Plan, and others. The work program is also informed by a number accepted documents, but not formally adopted planning efforts such as Walk, Bike, Ride; Downtown Revitalization; and the Community Housing Action Plan.

The effective period of a budget is one fiscal year: July 1 to June 30. Certain services and activities are required by law and several revenues are restricted for specific purposes. The budget is organized on the basis of funds. A fund is a collection of accounts that record resources together with related requirements for a specific type of activity or objective. The Town maintains hundreds of revenue and expenditure accounts within 40 funds.

It is clear that good government does not run itself; it must be managed. The budget provides management with the scope of services to be performed and the capital improvements to be made during a fiscal year. It also sets the stage for future years. The budget may be the most important managerial tool available to local government, given that almost everything local government does is reflected in the budget. Virtually all governmental activities are funded through the budget, and budgeting and financial management is a continuous process. This makes the budget an effective tool for public officials, provides an effective management resources allocation system, and is used at every level of governmental activity.

Budgetary Basis

The budget is prepared on a line-item (account) basis by fund and department using historical trends, outside agency and consultant information, and management experience. A review of each revenue and expenditure is completed in preparing the budget. The Town's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP). The Town's accounting system is organized and operated on a fund basis. As previously mentioned, funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, legal restrictions, or limitations.

All governmental funds are accounted for using the modified accrual basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the fiscal period. Expenditures, except for un-matured interest on long-term debt, are recognized in the accounting period in which the liability is incurred. Sales and use taxes, motor vehicle fuel taxes and privilege taxes are considered "measurable revenue" when they are received by the Town. Revenues earned in the prior fiscal year are considered measurable and available if received by the Town within 60 days after year-end. The accounting records for enterprise and internal service funds are maintained on a full accrual basis. Accordingly, revenues are recognized in the accounting period earned and expenses are recognized in the period incurred. Trust and agency funds are accounted for on a cash basis (these funds are not included in this presentation).

Town Manager Budget Guidelines for Department Heads

Staff did an excellent job navigating the challenges of FY20-21 with statewide and local emergency declaration due to the COVID-19 pandemic. The institution of a statewide stay at home order resulted in a significant decline in economic activity, loss of revenues and uncertain future. This condition required the budget process to be dramatically restructured. As the restrictions gradually reduced in the spring of 2021, the Town returned to near normal operations with a strong surge in visitation and work to support those efforts.

As we look forward to FY21-22, we anticipate a very robust year for the Town's business of recreation tourism. Much of the adjustments made to the FY21-22 budget include additional efforts to mitigate the impact of this visitation and ongoing support, both community and visitors for a successful season.

Department Heads have worked to develop their department budgets to align with these needs as well as support the Town Council strategic planning objectives. This budget reflects, not a return to normal but an adjustment to the new operations expected going forward, reincorporating items that were removed and enhancing staffing where necessary. The Directors remain conservative in their requests and strive for overall efficiency more than just adding resources and expense.

The open discussion and identification of issues, departmental needs, and the willingness to work across departments was demonstrated in the departmental budget discussions was necessary to provide Town Council with the proposed budget. The directions and assumption used to finalize the budget are outlined below.

Budget Assumptions and Direction

The following assumptions and direction were used in developing the FY21-22 Budget:

1. The Reserve for Economic Uncertainty (REU) is retained at or above $4.9 million and represents 20.0% of General Fund baseline revenue ($24.5M). The baseline revenue method was established in FY20-21 and updated to $24.5M for FY21-22 budget year. The REU is fully funded in compliance with the policy.
2. The Operating Reserve is now also tied to the baseline revenue method and represents 5% of the baseline revenue. This amount is $1,225,000 and the OR is fully funded in compliance with the policy.
3. General Fund contingency of $100,000 is funded from operating revenues. This was reduced by $25,000 for FY20-21 and is fully funded for FY21-22.
4. Expense Reductions in response to reduced revenue from COVID-19 impacts have been reintroduced in FY21-22 budget. Items reintroduced include:
    a. Elimination of summer programs - reinstated
    b. Staff Reductions - reinstated where necessary
    c. $2.0M in Settlement payment going back to Debt Payment / Future Capital to provide $132k in capital project funding.
    d. Paused Vehicle Replacement Loan - reinstated (resolution attached)
    e. 50% reduction in Vehicle replacement charges - reinstated
    f. 50% reduction in Comprehensive Leave Accrual - reinstated
    g. Departmental budget reductions – reinstated where necessary.
5. Continued allocation of $580,000 for Road rehabilitation and related capital projects supported by reserves.
6. Use of Transit reserves to fund budget shortfall for ESTA contract $69,000.
7. Normal employee costs related to merits or other obligated costs are included, with modifications to salary schedules for general employee associations and non-represented employees supporting 2.5% pay adjustment. The general employee increase given up by employees in FY20-21 does result in ongoing savings.
8. Base General Fund operating budget includes $14.5 Million in TOT. This is still a conservative approach to budgeting this revenue source.
9. Allocation of $75,000 in Measure U and $20,000 in General Fund for a partnership with Mono County to fund Eastern Sierra Sustainable Recreation Coordinator position. This partnership will shift after the first quarter as the current employee will transition to full-time with Mono County.

10. Budget for Measure R and U reflect ongoing costs as previously recommended by Mammoth Lakes Recreation and contractual obligations. Additional recommendations will come forward as appropriate.
11. The budget includes a more robust capital program focused on achieving Town Council Priorities

These assumptions and Council direction provide the base for preparing the final budget.

Personnel Adjustments

The FY21-22 Budget reflects increase in full-time employees to meet core service staffing levels. Over the past few years strategic steps have been taken to increase full-time staff and reduce reliance on part-time positions. While this has resulted in a net increase in costs, adjustments have minimized the overall cost increases. The net impact is a net increase of eight positions from FY20-21, however a few of the positions will not be staffed for the full fiscal year, resulting in 7.3 funded positions for the new fiscal year. This includes the following adjustments:

In Public Works two Maintenance Worker positions were added bringing our winter staffing levels to 11 plus the manager. The number of part-time positions were reduced from six to three. The staffing meets the minimum level of 14 maintenance positions for winter operations. One position is shared with the trails program during the summer.

In Parks Maintenance one new full-time position was added, bringing the full-time positions to 4 maintenance workers and one manager. The number of part-time positions was reduced from seven to five. The part-time staff are all summer seasonal positions. This structure supports winter operations with full-time positions and allocates adequate full and part-time staff across the various parks and facilities in the summer. The work program includes restroom and trash support for the Lakes Basin and other assigned trailheads in cooperation with the Inyo National Forest.

The vacant Recreation Supervisor position is planned to be filled in the last quarter of the Fiscal Year to support the opening of the Community Recreation Center. For FY21-22 the position represents a partial full-time employee, therefore the listing a .3 position.

In engineering an assistant engineer position was held vacant for the majority of FY20-21. The work program for the engineering department required filling this position prior to the end of FY20-21 resulting in the additional position showing in FY21-22. The position was funded in part by savings from adjustments made to vacant positions and the reassignment of previous Director position.

A full-time code enforcement officer was added after the adoption of the FY20-21 in the police department. The position was partially funded through a reduction in part-time and contract positions. The position shows as an increased position in FY21-22.

The creation of the Town’s Office of Outdoor Recreation includes one new position. The recruitment process will result in the position being filled less than the full fiscal year.

The overall increase of just under three full-time equivalent part-time positions includes a 0.5 position in Finance, a number of recreation part-time support based on enhanced programing at the Community Recreation Center, and an additional part-time position in the trails program.

As noted above, the FY21-22 Budget includes funding and hiring of positions which were held open through the pandemic as the Town took steps to reduce expenses in FY20-21. Managing personnel through the fiscal year is an ongoing process. Last fiscal year and this year the Town had trouble hiring several part-time employees, resulting in the need to shift to additional full-time positions. This action did have a net increase in expenses, but also added to the service levels provided. Vacant positions are consistently reviewed for opportunities to creatively meet service requirements and where appropriate reduce costs.

Budgetary Focus

The FY21-22 Budget has a focus on Council Priorities. The budget rebuilds and enhances core services which were reduced in FY20-21 due to the COVID-19 pandemic. This is reflected it personnel adjustments discussed above. The Town Council has approved a set of Strategic Priorities and Key Objectives. Funding directed at achieving these priorities is provided in the budget and staff supported work program.

The Budget includes additional funding for housing efforts. The Parcel project grant funding and Town provided infrastructure funding will be used to move the project forward. The Town's development partner is continuing to pursue other funding source for the construction of units with a goal to have new affordable housing available in early 2023. The CIP includes $1.4 million for housing and the Town in cooperation with Mammoth Lakes Housing continues to pursue grant programs for first time home buyers. Efforts are being pursed to address housing needs for families who do not qualify for defined low-income programs, but still not able to find attainable affordable housing.

The FY21-22 Budget reflects substantial investment in recreational amenities and long-term coordination with federal, state, and other partners. The Town's Parks and Recreation Department provides a wide variety of municipal/community recreational programs and facilities. The department coordinates with numerous community sports organizations, provides direct services and programs, supports contracted programs, works with volunteer groups to enhance facilities and services, and maintains all Town recreational facilities. Programs and services extend through the year. This year represents the first year of full operation of the new DiscGolf Course put in place in partnership with local groups and Inyo National Forest. The CIP includes the ongoing construction of the Community Recreation Center which will enhance and expand the Town's recreational programs and services. The program of work includes the reconstruction of a significant portion of the Town Loop Multi Use Path (MUP) system, design work for new MUP segments. Plans for a new "dog park" are proceeding. The Town is working with LADWP to expand the Whitmore Park lease area to at least 50 acres to support a Prob 68 grant to improve this regional park. The CIP continues funding to invest in deferred maintenance of our recreational facilities. The Town's Parks and Recreation programs, services and facilities are coordinated through the Town Council's appointed Recreation Commission.

The partnership with the Mammoth Ranger District of the Inyo National Forest is reflected in the budget. This includes assisting in the service of restrooms and trash management primarily in the Lakes Basin. This work is provided through the Parks Department. The Town's Trails program is funded primarily from Measure R restricted funds, General Funds, grants and donations. The Trails program partners with the non-profit Mammoth Lakes Recreation (MLR) on funding for projects, community outreach and program development. MLR also works with the community to recommend allocation of Measure U restricted funding for arts and culture and other uses. The Trails program is funded to continue maintenance on several Forest Service trails, construction of new trails in the Lakes Basin, under Forest Service approval and grant funded planning work for expanded trails in the Shady Rest/Inyo Craters area. The overall trails program incorporates oversight provide by the Mammoth Trails Committee, created under MLR to focus on the trails program. The efforts are primarily directed through the Mammoth Lakes Trails System Master Plan. Town staff and MLR continue coordinated efforts include pursing new facilities on Town and Forest Service land. The Trails Manager is also coordinating the implementation of an expanded community/trails host program funded by the Town and grants.

The FY21-22 Budget includes the creation of a new Town Office of Outdoor Recreation. The Office is proposed to be staffed with a new position. The primary focus is to improve the planning, coordination, and engagement with the Inyo National Forest and other partners. The Town's economic base is directly tied to the attraction of visitors to our public lands. The coordination between the Town and federal land managers has grown to the point of out stripping the Town's current capacity. At the same time the importance of the relationship has grown substantially. The need for management level ongoing engagement to address visitor-based improvements, information and services is becoming a critical community need. This is reflected in discussions on fire concerns, trash, impacts on trails and other amenities, snow management, expanded Town amenities on Forest Service lands, transit connections and services, housing, overall land management, and partner opportunities for capital invests.

The FY21-22 Budget provides for ongoing funding support to meet regional services. The CIP includes initial funding for an upgraded public safety radio communications system. Investment in the Mammoth Yosemite Airport will continue as the region looks to shift commercial air service to the Inyo County Airport in Bishop this coming winter (21-22). Funding is committed to finalize the design and initiating construction of the Mammoth Arts and Cultural Center (MACC). The project is a partnership with Mammoth Lakes Foundation and will provide a regional level meeting/performing arts facility. Initial efforts to identify a new outdoor events venue to serve the region will move forward this year as well.

Fund Balance Reserves

Fund	Estimated Balance (June 2021)	Planned Chg Budget FY21-22	Est. New Balance (June 2022)
General Fund			
Reserve for Uncertainty (REU)	$ 4,900,000	$ -	$ 4,900,000
Operating Reserve (OR)	$ 1,225,000		$ 1,225,000
Housing Reserve	$ 1,231,632	$ -	$ 1,231,632
Transit Reserve [1]	$ 806,170	$ -	$ 806,170
Tourism Reserve [2]	$ 2,103,565	$ -	$ 2,103,565
Undesignated	$ 3,144,319	$ -	$ 3,144,319
Comprehensive Leave - Fund 101	$ 627,917	$ 116,000	$ 743,917
COVID-19 Response - Fund 105	$ 85	$ -	$ 85
Solid Waste - Fund 205	$ 1,024,138	$ (122,850)	$ 901,288
Gas Tax - Fund 210	$ 1,314,758	$ -	$ 1,314,758
Measure R Trails - Fund 215	$ 497,642	$ -	$ 497,642
Measure R - Fund 216	$ 853,482	$ 62,017	$ 915,499
Measure U - Fund 217 [3]	$ 2,201,287	$ 533,930	$ 2,735,217
Airport - Fund 220	$ 1,736,286	$ -	$ 1,736,286
Housing & Community Development - Fund 245 [5]	$ 1,879,466	$ -	$ 1,879,466
DIF Accounts	$ 1,368,679	$ 206,560	$ 1,575,239
Assessment Districts	$ 3,246,912	$ (66,933)	$ 3,179,979
Fractional Mello Roos - Fund 858	$ 12,662	$ 24,144	$ 36,806
Vehicle Service - Fund 910 [4]	$ 11,011,412	$ 205,878	$ 11,217,290
Emp 125 Ins Fund 930	$ 760,478	$ -	$ 760,478
Debt Service / Future Capital - Fund 990 [6]	$ 2,012,926	$ 32,963	$ 2,045,889

Notes:
1. Includes $69k committed to ESTA operations for FY21-22
2. Includes $50k committed to LA Kings Payments
3. Includes $2.5M allocated to MACC
4. Includes Debt owed from General Fund ($2.4M est.)
5. Includes $1.4M Set aside for Housing Projects
6. Includes Debt Reserve $1.1M, Communication System set aside $750,000

This is not a complete list of carry over items in fund balance or reserve accounts, just listed
items included in FY21-22 budget. A complete list will be provided during Fund Balance discussion in October

FISCAL YEAR 2021-22 BUDGET OVERVIEW

Total Revenues - All Funds

Category	FY2018-19 Actuals	FY2019-20 Actuals	FY20-21 Adopted Budget	FY21-22 Proposed Budget	Prior Budget Variance	%	Budget to Last Full Year Variance	%
Transient Occupancy Tax [1]	$ 20,470,488	$ 16,273,104	$ 11,390,000	$ 14,690,000	$ 3,300,000	29.0%	$ (1,583,104)	-9.7%
TBID - Pass through	$ 5,684,769	$ 4,423,263	$ 3,256,200	$ 4,802,458	$ 1,546,258	47.5%	$ 379,195	8.6%
Property Tax	$ 3,803,820	$ 4,054,115	$ 3,827,000	$ 4,214,850	$ 387,850	10.1%	$ 160,735	4.0%
Capital Projects [2]	$ 3,186,457	$ 3,383,438	$ -	$ 23,349,781	$ 23,349,781	100.0%	$ 19,966,343	590.1%
Sales Tax	$ 2,749,036	$ 2,372,657	$ 1,850,000	$ 2,600,000	$ 750,000	40.5%	$ 227,343	9.6%
Other General Fund Revenue	$ 3,259,005	$ 3,046,654	$ 2,279,076	$ 2,407,899	$ 128,823	5.7%	$ (638,755)	-21.0%
Vehicle Service	$ 2,074,787	$ 2,215,366	$ 1,852,040	$ 2,046,584	$ 194,544	10.5%	$ (168,782)	-7.6%
Gas Tax	$ 1,738,957	$ 2,409,893	$ 1,408,856	$ 1,908,856	$ 500,000	35.5%	$ (501,037)	-20.8%
Airport Operations	$ 524,128	$ 709,906	$ 1,099,681	$ 902,034	$ (197,647)	-18.0%	$ 192,128	27.1%
Measure R - Sales Tax	$ 1,683,877	$ 1,558,411	$ 1,000,000	$ 1,300,000	$ 300,000	30.0%	$ (258,411)	-16.6%
Assessment Districts	$ 1,685,005	$ 1,685,974	$ 1,252,600	$ 1,411,808	$ 159,208	12.7%	$ (274,166)	-16.3%
Measure U - Utility Tax	$ 961,191	$ 874,528	$ 870,000	$ 870,000	$ -	0.0%	$ (4,528)	-0.5%
Franchise Fees	$ 910,190	$ 851,036	$ 770,000	$ 812,000	$ 42,000	5.5%	$ (39,036)	-4.6%
Housing and Community Development	$ 598,353	$ 793,137	$ 570,000	$ 570,000	$ -	0.0%	$ (223,137)	-28.1%
Other Revenue	$ 401,578	$ 217,274	$ 478,000	$ 474,000	$ (4,000)	-0.8%	$ 256,727	118.2%
Solid Waste	$ 1,528,528	$ 286,175	$ 210,000	$ 437,500	$ 227,500	108.3%	$ 151,325	52.9%
Development Impact Fees (DIF)	$ 338,210	$ 274,766	$ 128,913	$ 292,000	$ 163,087	126.5%	$ 17,234	6.3%
Total Revenue	$ 51,598,379	$ 45,429,696	$ 32,242,366	$ 63,089,770	$ 30,847,403	67.9%	$ 17,660,073	28.0%

Note

1. TOT revenue includes $14.5M TOT plus Penalties & Interest, Revenue Violations and Penalty & Interest.

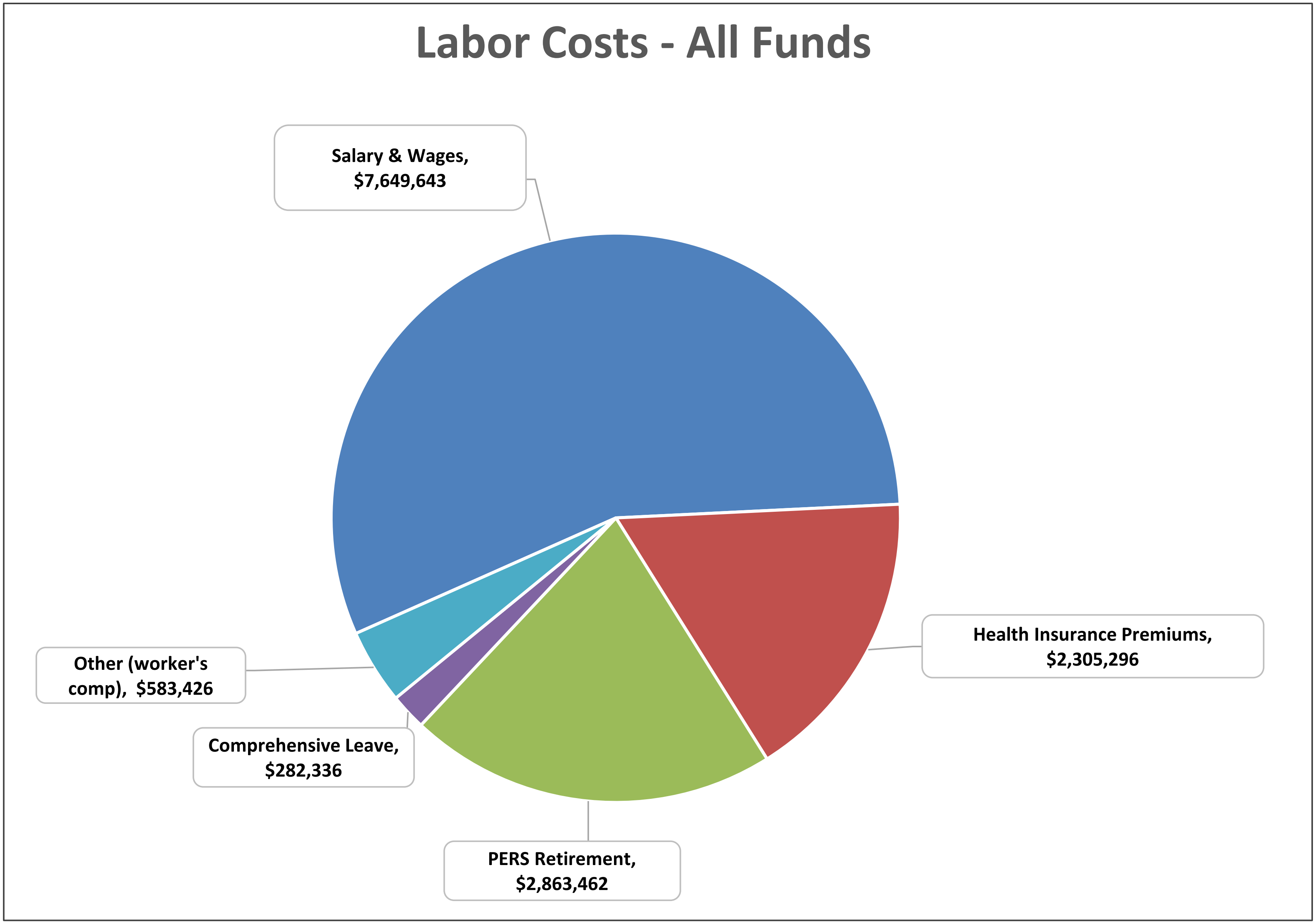
2. Capital projects included in FY21-22 vs. being on hold in FY20-21.

Total Appropriations - All Funds

Category	FY2018-19 Actuals	FY2019-20 Actuals	FY20-21 Adopted Budget	FY21-22 Proposed Budget	Prior Budget Variance	%
Operating Expenses - General Fund	$ 24,031,235	$ 28,763,431	$ 21,296,785	$ 24,874,749	$ 3,577,964	16.8%
Tourism Business Improvement District (TBID)	$ 5,698,048	$ 4,395,226	$ 3,256,200	$ 4,802,458	$ 1,546,258	47.5%
Snow Removal & Roads - Gas Tax	$ 3,844,799	$ 3,940,610	$ 4,380,800	$ 4,922,284	$ 541,484	12.4%
Capital Projects	$ 4,172,174	$ 5,881,069	$ -	$ 24,184,781	$ 24,184,781	100.0%
Debt Service / Future Capital	$ 3,246,348	$ 3,146,283	$ 2,801,268	$ 3,239,378	$ 438,110	15.6%
Airport Operations	$ 1,191,540	$ 1,582,926	$ 3,035,329	$ 1,223,083	$ (1,812,246)	-59.7%
Vehicle Service	$ 2,112,586	$ 2,143,365	$ 1,385,545	$ 2,180,705	$ 795,160	57.4%
Assessment Districts	$ 1,411,441	$ 1,533,371	$ 1,256,734	$ 1,604,597	$ 347,863	27.7%
Solid Waste	$ 760,529	$ 734,345	$ 191,075	$ 660,350	$ 469,275	245.6%
Measure R - Sales Tax	$ 1,149,614	$ 2,696,654	$ 996,441	$ 1,241,501	$ 245,060	24.6%
Housing & Community Development	$ 206,678	$ 300,080	$ 570,000	$ 570,000	$ -	0.0%
Measure R - Trails	$ 414,557	$ 428,451	$ 330,000	$ 445,000	$ 115,000	34.8%
Other Expenditures	$ 232,370	$ 268,412	$ 337,000	$ 335,183	$ (1,817)	-0.5%
Measure U - Utility Tax	$ 230,131	$ 1,333,691	$ 412,220	$ 336,070	$ (76,150)	-18.5%
Development Impact Fees (DIF)	$ 133,510	$ 85,967	$ 51,400	$ 97,120	$ 45,720	88.9%
Total Appropriations	$ 48,835,559	$ 57,233,879	$ 40,300,797	$ 70,717,259	$ 30,416,462	75.5%
Less Transfers Out	$ 9,818,540	$ 16,844,069	$ 5,940,048	$ 8,359,012	$ 2,418,964	40.7%
Less Pass-Thru Expenditures	$ 5,698,048	$ 4,395,226	$ 3,256,200	$ 4,802,458	$ 1,546,258	47.5%
Net total Expenditures	$ 33,318,971	$ 35,994,584	$ 31,104,549	$ 57,555,789	$ 26,451,240	85.0%

Town of Mammoth Lakes - Combined Fund Statement
Fiscal Year 21-22

Fund #	Name	Revenue	Transfer In	Total Resources	Expenditures	Transfer Out	Total Appropriations	Change in Fund Balance
100	General Fund	$ 24,724,749	$ 150,000	$ 24,874,749	$ 18,920,664	$ 5,954,085	$ 24,874,749	$ -
101	Comprehensive Leave	$ 116,000	$ -	$ 116,000	$ -		$ -	$ 116,000
105	COVID-19	$ -	$ -	$ -	$ -	$ -	$ -	$ -
205	Solid Waste	$ 437,500	$ 100,000	$ 537,500	$ 260,350	$ 400,000	$ 660,350	$ (122,850)
210	Gas Tax	$ 1,908,856	$ 3,013,428	$ 4,922,284	$ 4,691,770	$ 230,514	$ 4,922,284	$ -
215	Measure R - Trails	$ -	$ 445,000	$ 445,000	$ 295,000	$ 150,000	$ 445,000	$ -
216	Measure R - Sales Tax	$ 1,300,000	$ -	$ 1,300,000	$ 200,250	$ 1,037,733	$ 1,237,983	$ 62,017
217	Measure U - Utility Tax	$ 870,000		$ 870,000	$ 261,070	$ 75,000	$ 336,070	$ 533,930
218	Tourism Business Improvement District (TBID)	$ 4,802,458		$ 4,802,458	$ 4,802,458	$ -	$ 4,802,458	$ -
220	Airport Operations	$ 902,034	$ 321,049	$ 1,223,083	$ 1,223,083	$ -	$ 1,223,083	$ -
240	Long Valley Pit	$ 26,000		$ 26,000	$ 3,000	$ -	$ 3,000	$ 23,000
245	Housing & Community Development	$ 570,000		$ 570,000	$ 570,000	$ -	$ 570,000	$ -
250	Local Transit Committee (LTC)	$ 75,000		$ 75,000	$ 75,183	$ -	$ 75,183	$ (183)
300	Capital Projects	$ 23,349,781	$ 555,514	$ 23,905,295	$ 24,184,781	$ -	$ 24,184,781	$ (279,486)
830	DIF Admin	$ -	$ 11,680	$ 11,680	$ -	$ -	$ -	$ 11,680
831	DIF General Facilities & Equipment	$ 36,000	$ -	$ 36,000	$ -	$ 1,440	$ 1,440	$ 34,560
832	DIF Law Enforcement	$ 8,000	$ -	$ 8,000	$ -	$ 320	$ 320	$ 7,680
833	DIF Storm Drains	$ 30,000	$ -	$ 30,000	$ -	$ 1,200	$ 1,200	$ 28,800
834	DIF Parks & Recreation	$ 32,000	$ -	$ 32,000	$ -	$ 1,280	$ 1,280	$ 30,720
835	DIF Mono County Office of Education - Library	$ 17,000	$ -	$ 17,000	$ 16,320	$ 680	$ 17,000	$ -
836	DIF Streets & Circulation	$ 10,000	$ -	$ 10,000	$ -	$ 400	$ 400	$ 9,600
837	DIF Mono County Office of Education - Child Care	$ 35,000		$ 35,000		$ 1,400	$ 1,400	$ 33,600
838	DIF Fire Facility, Vehicle & Equipment	$ 72,000		$ 72,000	$ 69,120	$ 2,880	$ 72,000	$ -
839	DIF Airport Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
840	DIF Public Art	$ -	$ -	$ -	$ -	$ -	$ -	$ -
841	DIF Transit & Trails	$ 52,000	$ -	$ 52,000	$ -	$ 2,080	$ 2,080	$ 49,920
850	Juniper Ridge	$ 48,000	$ 16,540	$ 64,540	$ 102,300	$ -	$ 102,300	$ (37,760)
852	Bluffs - Debt	$ 218,100		$ 218,100	$ 214,044	$ -	$ 214,044	$ 4,056
853	Bluffs - Operations	$ 165,900	$ 16,820	$ 182,720	$ 182,900	$ -	$ 182,900	$ (180)
854	North Village - CFD	$ 520,438		$ 520,438	$ 518,938	$ -	$ 518,938	$ 1,500
856	Old Mammoth Road -Budget Assessment District	$ 129,800	$ 26,384	$ 156,184	$ 170,494	$ -	$ 170,494	$ (14,310)
857	North Village - Budget Assessment District	$ 50,300	$ 15,256	$ 65,556	$ 92,300	$ -	$ 92,300	$ (26,744)
858	Fractional Mello-Roos - Community Facility District	$ 265,250	$ 75,000	$ 340,250	$ 316,106	$ -	$ 316,106	$ 24,144
859	InLieu Mello-Roos - Community Facility District	$ 2,470	$ -	$ 2,470	$ 900	$ -	$ 900	$ 1,570
860	Transit Facilities - Community Facility District	$ 7,800	$ -	$ 7,800	$ 2,865	$ -	$ 2,865	$ 4,935
861	Mammoth View - Budget Assessment District	$ 3,750	$ -	$ 3,750	$ 3,750	$ -	$ 3,750	$ -
910	Garage Services	$ 1,148,952	$ -	$ 1,148,952	$ 1,373,224	$ 60,000	$ 1,433,224	$ (284,272)
915	Vehicle Replacement	$ 897,631	$ 340,000	$ 1,237,631	$ 747,481	$ -	$ 747,481	$ 490,150
930	Employee Insurance Benefits	$ 257,000	$ -	$ 257,000	$ 257,000	$ -	$ 257,000	$ -
990	Capital/ Debt Service	$ -	$ 3,272,341	$ 3,272,341	$ 2,799,378	$ 440,000	$ 3,239,378	$ 32,963
	Total	**$ 63,089,770**	**$ 8,359,012**	**$ 71,448,782**	**$ 62,354,729**	**$ 8,359,012**	**$ 70,713,741**	**$ 735,040**



Total Labor Costs $ 13,684,163

Total Labor – All Funds

Labor expense is allocated to funds based on percentage of time each employee is expected to spend working on projects or elements within those funds. As with all the budget process, this is an estimate based on anticipated snow levels, amount of time needed for each capital project or time spend within parks maintenance. Below you will find employee count along with cost of Labor across all funds. Later in the report, you will find a deeper dive into General Fund Labor expense.

Employee Statistics	FY21-22 Budget Count
Full Time Employees	84.3
Part Time Employees - Measured in Full Time Equivalents (FTE)	
Police	0.3
Recreation Programs	6.6
Parks Maintenance	1.6
Finance	0.5
Capital Projects	0.4
Airport Operations	0.9
Measure R - Trails	1.7
Roads & Snow Removal	1.5
Facilities Maintenance	0.3
Total Part Time Employees (FTE)	13.9
Total Employee (FTE)	98.2

Labor Costs - All Funds

Item	FY21-22 Budget Total	FY2020-21 Budget Total	Variance by Item
Salary & Wages	$ 7,649,643	$ 7,119,806	7.44%
Health Insurance	$ 2,305,296	$ 1,840,802	25.23%
PERS Retirement	$ 2,863,462	$ 2,831,330	1.13%
Comprehensive Leave	$ 282,336	$ 181,789	55.31%
Other (worker's Comp)	$ 583,426	$ 439,316	32.80%
	$ 13,684,163	$ 12,413,043	10.24%

Full-Time Staff

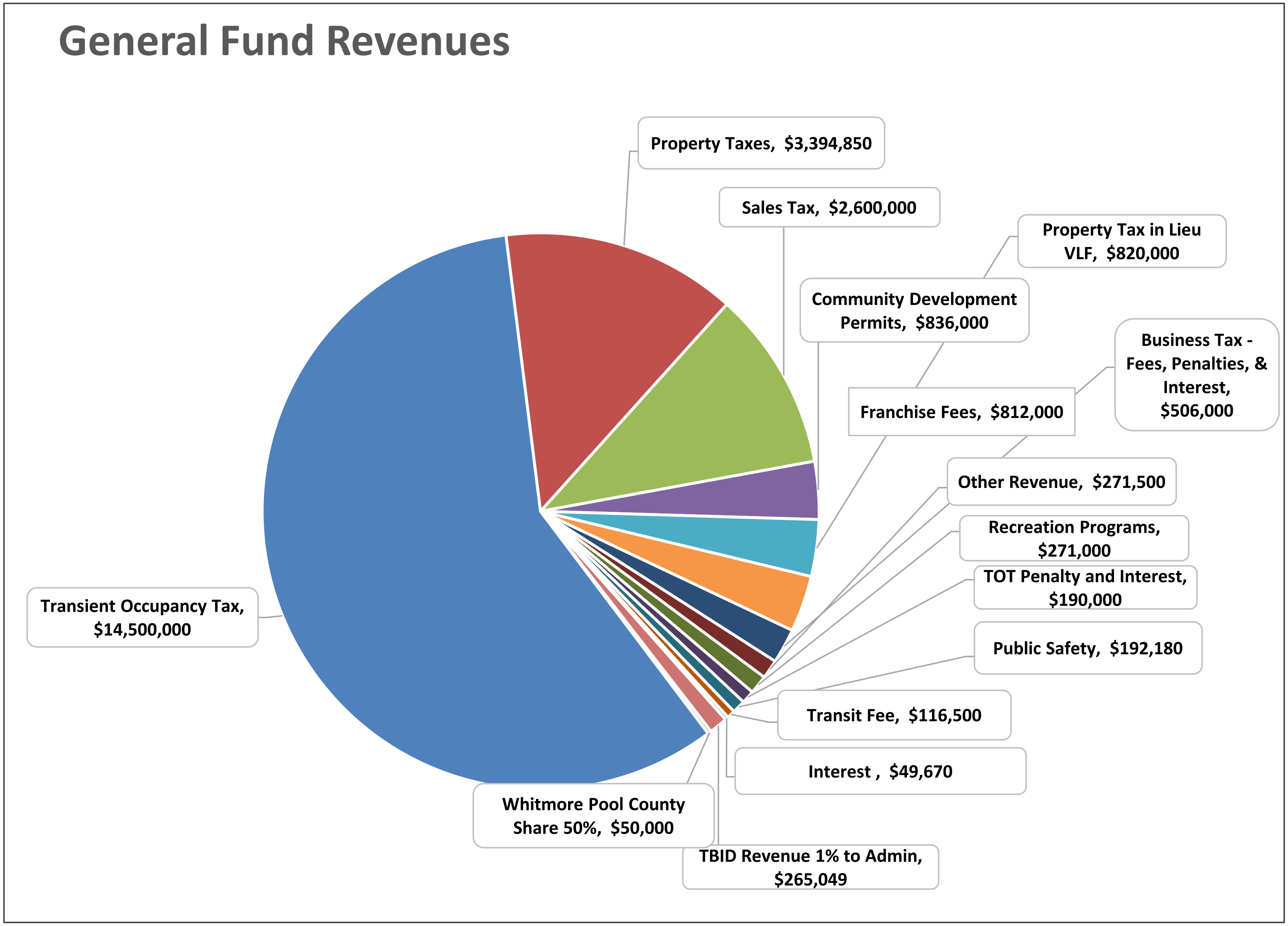
Account	Department	# FTE	Salary	Comp Leave	Health Insurance	457 Contribution	Total Health Ins	Worker's Comp	PERS	Total
100-413	Town Manager	1.9	$ 302,299	$ 13,047	$ 57,128	$ 2,790	$ 59,918	$ 21,022	$ 117,588	$ 513,874
100-414	Town Clerk	2.0	$ 160,727	$ 5,116	$ 61,428	$ 2,400	$ 63,828	$ 11,055	$ 58,627	$ 299,353
100-415	Finance	6.9	$ 559,780	$ 24,541	$ 212,474	$ 8,894	$ 221,368	$ 38,952	$ 188,807	$ 1,033,448
100-417	Personnel	2.0	$ 180,752	$ 5,003	$ 61,428	$ 2,400	$ 63,828	$ 12,383	$ 58,719	$ 320,685
100-420	Police	19.0	$ 2,015,174	$ 75,638	$ 475,836	$ 7,800	$ 483,636	$ 139,378	$ 1,044,683	$ 3,758,509
100-432	Parks & Recreation Programs	3.5	$ 289,387	$ 25,292	$ 97,080	$ 4,800	$ 101,880	$ 20,977	$ 108,761	$ 546,297
100-434	Whitmore Recreation Area	1.1	$ 61,399	$ 5,289	$ 29,671	$ 1,272	$ 30,943	$ 4,446	$ 21,474	$ 123,551
100-438	Parks Maintenance	2.9	$ 178,160	$ 10,884	$ 68,212	$ 3,420	$ 71,632	$ 12,602	$ 66,732	$ 340,010
100-440	Planning	4.4	$ 411,912	$ 19,958	$ 120,117	$ 5,874	$ 125,991	$ 28,789	$ 146,869	$ 733,519
100-442	Building	3.9	$ 189,456	$ 9,160	$ 99,136	$ 4,704	$ 103,840	$ 20,846	$ 109,259	$ 432,561
100-444	Code Compliance	1.0	$ 59,731	$ -	$ 27,300	$ 1,200	$ 28,500	$ 3,982	$ 18,882	$ 111,095
100-445	Housing	1.2	$ 96,684	$ 2,700	$ 39,347	$ 1,422	$ 40,769	$ 6,625	$ 36,225	$ 183,003
100-460	Engineering	3.9	$ 331,055	$ 15,359	$ 73,444	$ 5,245	$ 78,689	$ 23,093	$ 117,639	$ 565,835
100-464	Facilities Maintenance	0.8	$ 42,344	$ 1,135	$ 11,952	$ 900	$ 12,852	$ 2,898	$ 13,744	$ 72,973
100-467	Office of Outdoor Recreation	2.0	$ 209,226	$ 13,421	$ 68,256	$ 2,400	$ 70,656	$ 14,842	$ 76,397	$ 384,542
100-475	Transit	0.3	$ 19,861	$ 1,026	$ 8,066	$ 312	$ 8,378	$ 1,392	$ 7,226	$ 37,883
General Fund Total		**56.6**	**$ 5,107,947**	**$ 227,569**	**$ 1,510,875**	**$ 55,833**	**$ 1,566,708**	**$ 363,282**	**$ 2,191,632**	**$ 9,457,138**
205-490	Solid Waste	0.1	$ 22,753	$ 982	$ 4,300	$ 210	$ 4,510	$ 1,582	$ 8,851	$ 38,678
Solid Waste		**0.1**	**$ 22,753**	**$ 982**	**$ 4,300**	**$ 210**	**$ 4,510**	**$ 1,582**	**$ 8,851**	**$ 38,678**
210-450	Maintenance Streets (May-	5.6	$ 351,040	$ 7,626	$ 134,461	$ 6,720	$ 141,181	$ 23,910	$ 122,340	$ 646,097
210-452	Snow Removal (Oct-April)	7.2	$ 440,974	$ 11,333	$ 172,976	$ 8,604	$ 181,580	$ 30,152	$ 153,979	$ 818,018
210-456	Facilities Maintenance	0.1	$ 5,646	$ -	$ 1,594	$ 120	$ 1,714	$ 386	$ 1,833	$ 9,579
Gas Tax		**12.9**	**$ 797,660**	**$ 18,959**	**$ 309,031**	**$ 15,444**	**$ 324,475**	**$ 54,448**	**$ 278,152**	**$ 1,473,694**
216-438	Whitmore Track/Trails End	0.3	$ 15,113	$ 1,063	$ 7,749	$ 336	$ 8,085	$ 1,078	$ 5,507	$ 30,846
Measure R		**0.3**	**$ 15,113**	**$ 1,063**	**$ 7,749**	**$ 336**	**$ 8,085**	**$ 1,078**	**$ 5,507**	**$ 30,846**

Full-Time Staff - Continued

Account	Department	# FTE	Salary	Comp Leave	Health Insurance	457 Contribution	Total Health Ins	Worker's Comp	PERS	Total
220-471	Airport	3.9	$ 273,859	$ 10,841	$ 113,657	$ 4,668	$ 118,325	$ 18,979	$ 94,979	$ 516,983
220-531	Airport AIP Capital Projects	0.7	$ 83,592	$ 862	$ 17,860	$ 1,080	$ 18,940	$ 5,630	$ 27,320	$ 136,344
Airport		**4.5**	**$ 357,451**	**$ 11,703**	**$ 131,517**	**$ 5,748**	**$ 137,265**	**$ 24,609**	**$ 122,299**	**$ 653,327**
250-540	LTC	0.3	$ 33,909	$ 1,382	$ 9,262	$ 432	$ 9,694	$ 2,353	$ 11,540	$ 58,878
Local Transportation		**0.3**	**$ 33,909**	**$ 1,382**	**$ 9,262**	**$ 432**	**$ 9,694**	**$ 2,353**	**$ 11,540**	**$ 58,878**
300-530	Capital Projects - Streets	0.1	$ 4,172	$ 70	$ 1,153	$ 73	$ 1,226	$ 283	$ 1,341	$ 7,092
300-531	Capital Projects - Other	1.4	$ 143,927	$ 2,690	$ 32,246	$ 2,071	$ 34,317	$ 9,774	$ 47,421	$ 238,129
Capital Projects		**1.5**	**$ 148,099**	**$ 2,760**	**$ 33,399**	**$ 2,144**	**$ 35,543**	**$ 10,057**	**$ 48,762**	**$ 245,221**
856-452	OMR Assessment Snow Removal	0.3	$ 18,567	$ 453	$ 6,777	$ 372	$ 7,149	$ 1,268	$ 6,544	$ 33,981
856-531	OMR Capital	0.0	$ 1,555	$ -	$ 319	$ 24	$ 343	$ 104	$ 492	$ 2,494
857-452	North Village Assessment Snow	0.3	$ 17,433	$ 505	$ 6,542	$ 348	$ 6,890	$ 1,196	$ 6,075	$ 32,099
858-436	Fractional MelloRoos	0.7	$ 47,412	$ 4,125	$ 23,671	$ 888	$ 24,559	$ 3,436	$ 16,618	$ 96,150
Assessment Districts		**1.4**	**$ 84,967**	**$ 5,083**	**$ 37,309**	**$ 1,632**	**$ 38,941**	**$ 6,004**	**$ 29,729**	**$ 164,724**
910-456	Garage Facility Maintenance	6.6	$ 441,910	$ 12,835	$ 159,446	$ 7,920	$ 167,366	$ 30,314	$ 154,399	$ 806,824
Garage Services		**6.6**	**$ 441,910**	**$ 12,835**	**$ 159,446**	**$ 7,920**	**$ 167,366**	**$ 30,314**	**$ 154,399**	**$ 806,824**
Worksheet Total		84.3	$ 7,009,809	$ 282,336	$ 2,202,888	$ 89,699	$ 2,292,587	$ 493,727	$ 2,850,871	$ 12,929,330

Part-Time Staff

Account	Department	Salary	FTE	Health Insurance	PARS	Total
100-410	Town Council	$ 46,305	-	$ 102,408	$ 900	$ 149,613
100-415	Finance	$ 24,401	0.47	$ -	$ 481	$ 24,882
100-420	Police	$ 14,200	0.34	$ -	$ 280	$ 14,480
100-432	Recreation Programs	$ 96,296	2.58	$ -	$ 1,898	$ 98,194
100-434	Whitmore Recreation Area	$ 94,584	2.58	$ -	$ 1,865	$ 96,449
100-438	Parks Maintenance	$ 58,908	1.61	$ -	$ 1,161	$ 60,069
100-464	Facilities	$ 13,852	0.34	$ -	$ 269	$ 14,121
		$ 348,546	7.90	$ 102,408	$ 6,855	$ 457,809
210-452	Temp Snow Removal	$ 80,375	1.50	$ -	$ 1,585	$ 81,959
215-438	Measure R - Trails	$ 78,456	1.52	$ -	$ 1,547	$ 80,002
216-438	Measure R	$ 5,654	0.14	$ -	$ 110	$ 5,764
220-471	Airport Operations	$ 53,868	0.94	$ -	$ 1,062	$ 54,930
300-530	Capital Projects - Streets	$ 1,508	0.04	$ -	$ 29	$ 1,537
300-531	Capital Projects - Other	$ 15,077	0.38	$ -	$ 293	$ 15,370
		$ 16,584	0.42	$ -	$ 322	$ 16,907
858-436	Fractional MelloRoos	$ 56,351	1.49	$ -	$ 1,111	$ 57,462
		$ 639,834	13.9	$ 102,408	$ 12,591	$ 754,833



Total Revenue $ 24,874,749

Fund 100 - General Fund

Revenue

In preparing for the FY21-22 budget, a number of key revenue projections are made to set the stage for the expenditure side of the budget. The primary focus is on the General Fund, which supports the majority of the Town's operations. To revenue analysis is the first process within the budget cycle as it determines funds available for operations. This begins in March of each year and analysis of key trends like the strength of the economy, expected visitation to determine how these key revenue items should develop for the next fiscal year. There are a number of factors involved and adjustments are made to the initial revenue projections throughout the budget process as more information is received. The final revenue projection for FY21-22 is $24,874,749 and is broken down by major category as follows:

Major Revenue Components

Item	FY2018-19 Actual	FY2019-20 Actual	FY20-21 Adopted Budget	FY21-22 Proposed Budget	Variance to FY20-21	% of Total Revenue
Transient Occupancy Tax (TOT)	$ 15,911,859	$ 16,599,247	$ 11,200,000	$ 14,500,000	$ 3,300,000	58.3%
TOT Revenue Violations	$ 94,039	$ 148,977	$ 60,000	$ 60,000	$ -	0.2%
TOT Penalty and Interest	$ 267,207	$ 167,766	$ 130,000	$ 130,000	$ -	0.5%
Total TOT Revenue	$ 16,273,104	$ 16,915,990	$ 11,390,000	$ 14,690,000	$ 3,300,000	59.1%
Property Tax	$ 4,054,115	$ 4,572,245	$ 3,827,000	$ 4,214,850	$ 387,850	16.9%
Sales Tax	$ 2,372,657	$ 2,513,299	$ 1,850,000	$ 2,600,000	$ 750,000	10.5%
Franchise Fees	$ 851,036	$ 858,936	$ 770,000	$ 812,000	$ 42,000	3.3%
Other Revenue						
Building Permits	$ 623,387	$ 934,970	$ 670,000	$ 700,000	$ 30,000	2.8%
Business Tax (New, Renewal, and Penalties)	$ 360,535	$ 336,897	$ 338,000	$ 338,000	$ -	1.4%
Cannabis Tax	$ 160,539	$ 161,553	$ 130,000	$ 130,000	$ -	0.5%
Interest	$ 353,569	$ 140,472	$ 100,000	$ 49,670	$ (50,330)	0.2%
Grant Revenue	$ 481,925	$ 380,379	$ 163,952	$ 100,000	$ (63,952)	0.4%
Misc Revenue	$ 1,509,888	$ 2,393,424	$ 1,056,124	$ 1,240,229	$ 184,105	5.0%
Total Budgeted Revenue (General Fun	$ 27,040,754	$ 29,208,166	$ 20,295,076	$ 24,874,749	$ 4,579,673	100.0%

TOT

The base Transient Occupancy Tax (TOT) is budgeted at $14.5 million this year, which is $3,300,000 or 29.5% higher than last year and represents 58.3% of the General Fund budgeted revenue for FY21-22. We believe this base TOT to be conservative and sustainable based on summer / winter diversification and TBID marketing efforts. One repetitive theme of summer 2020 was first time visitors coming to Mammoth. The early COVID-19 lockdown prompted many to seek travel and wide-open spaces. Some lodging operators reported that 80% of their summer business was new to Mammoth or may have been winter visitors who do not visit in summer months. This coming summer, we anticipate a reduced level of foreign travel, but with increase in state and regional visitors, including a few of those newly acquainted with summer in Mammoth, creating an overall strong summer season. It is unknown if the Town will experience any lingering impacts from the COVID-19 pandemic, outside of anticipated reduced foreign travel.

The recommended budget reflects a return to an average level of visitation over the year and should not be a difficult bar to reach in FY21-22. This conservative budget process serves two main objectives for the Town. First, the overall operating budget remains sustainable over time requiring strategic approach in managing expenditure increases. Secondly, the conservative nature of the budget has resulted in additional revenues and saving at year end that can be allocated to critical

Town priorities, such as funding reserve policies, responding to unforeseen needs (heavy snow fall, pandemic, wildfire, etc.) and capital projects. These projects and one-time funding allow the Town to improve amenities and replace needed equipment without establishing a high annual budget that would be required to achieve the same results with greater risk of having to do budget reductions to address unforeseen needs or a drop in revenue.

Property Tax

All Combined Property Tax revenue streams represent approximately 16.9% of the General Fund revenue or $4,214,850. This projected revenue is 10.1% higher than prior year adopted budget with the most of this increase coming from secured property tax and documentary transfer tax. All property tax revenue is based on Mono County estimates provided in their February estimates, and May updates to final budget. Base property tax rates are poised to increase by 2% as provided for under Prop 13, plus growth from new development and changes related to property sales.

Sales Tax

Sales Tax represents 10.5% of the General Fund or $2,600,000 for FY21-22. The Town had fluctuating visitation as different periods of restrictions were ordered by statewide shutdown to contain the virus. In prior years, visitation was the only determining factor used to forecast sales tax. In April 2019, AB147 was signed into law requiring every retailer engaged in business in the state to collect the tax from the purchaser, file a return, and remit the tax to the State. This bill also identified “Marketplace facilitator” as one who contracts with marketplace sellers to facilitate the sale of products (a.k.a Online Sales). This required online sales platforms to collect and remit taxes. During the pandemic, there was a strong shift to online shopping, raising this portion of sales tax by 142% in the first quarter of the pandemic. The return of normal visitation coupled with collection of online sales tax should result in a strong year for this revenue stream. The recommended budget is 40.5% ahead of last year adopted budget ($1,850,000) but less than the four-year average.

Franchise Fees

Franchise Fees revenue estimate of $812,000 represents 3.3% of the General Fund revenue budget for FY21-22. The Town receives franchise fees for Solid Waste, Electricity, Gas and Cable. The budgeted revenue is 5.5% higher than prior year adopted budget. In the prior year, the staff anticipated a reduction in usage and therefore franchise fees based on reduced visitation during the pandemic. The Town was also forecast a 37% reduction in Gas franchise fees due to an error in reporting for prior years. This year the Town is forecasting a return to normal visitation and therefore no reduction for this item. The Town also completed a new Solid Waste franchise agreement with Waste Connections, Inc. (DBA Mammoth Disposal) resulting in estimated 12.7% increase in solid waste revenue.

Other Revenues

Other Revenues represent 10.3% of the General Fund revenue and includes a variety of fees and charges for service, interest, grants, etc. Some of the larger elements include the annual COPs grant ($100,000); business license ($358,000); building permit fees ($700,000); TBID Administrative fee ($96,049); and facility rentals; ($165,000). The category incorporates planning fees; other development related fees; charges for programs; licenses and permits; interest, and miscellaneous administrative fees. The projected revenue is approximately $2,557,889.

The minor adjustments made so far are the result of refined program and facility lease estimates in Parks & Recreation programs. This was the results of additional analysis performed by the department during their budget preparation. It is not uncommon for minor adjustments in revenue as the budget process continues. As more of the fiscal year goes on, we get a clearer picture of current trends and fine tune the budget based on this additional information. Below is a summary of General Fund revenue:

Key Revenue Components - General Fund

Item		Amount	% of Total Revenue
Transient Occupancy Tax (TOT)	$	14,500,000	58.3%
Property Tax	$	3,394,850	13.6%
Sales Tax	$	2,600,000	10.5%
Community Development Permits	$	836,000	3.4%
Property Tax in Lieu VLF	$	820,000	3.3%
Franchise Fees	$	812,000	3.3%
Business Tax - Fees penalty and Interest	$	506,000	2.0%
Other Revenue	$	271,500	1.1%
Recreation Programs	$	271,000	1.1%
TOT Penalty and Interest	$	190,000	0.8%
Public Safety	$	192,180	0.8%
Transit Fee	$	116,500	0.5%
Interest	$	49,670	0.2%
Charges for Services (NGO Support - 2% TBID Admin)	$	265,049	1.1%
Whitemore Pool County Share 50%	$	50,000	0.2%
Total Budgeted Revenue	**$**	**24,874,749**	**100.0%**

FUND REVENUES
TOWN OF MAMMOTH LAKES
2020-21 ANNUAL BUDGET DETAIL

TAXES

30202-30270 PROPERTY TAXES – The Town of Mammoth Lakes receives approximately 4% of the tax increment collected by Mono County for properties located within the town limits. The majority of these funds are distributed to the Town in December, April, and June each fiscal year.

30230 DOCUMENTARY TRANSFER TAX – This tax is imposed on the transfer of real property. Mono County is authorized to levy the tax at a rate of $1.10 per $1,000 of the sale value. The town receives 50% of the amount collected by Mono County for properties located within the Town's limits on a monthly basis.

30402 SALES TAX – 1% of the State Sales Tax levy collected from merchants on retail sales and taxable services transacted within the Town are received from the State Board of Equalization on a monthly basis.

30604-30671 TRANSIENT OCCUPANCY TAXES – The Town levies a 13% Transient Occupancy Tax on legally zoned properties that are rented on a nightly basis. These taxes are remitted to the Town on a monthly basis. Penalties and interest are charged for late remittance and revenue violations.

30802-30840 BUSINESS TAX – The Town of Mammoth Lakes levies taxes on all businesses or individuals that conduct business inside the Town's limits. These taxes are collected, and a certificate is issued when a business opens and is renewed annually.

31204-31299 FRANCHISE FEES – The Town charges franchisees for special privileges granted by the Town and in some cases in permitting the continuing use of public property for such activities and poles and lines for public utility. The Town collects Franchise Fees for Solid Waste, Electricity, Gas, and Cable. The Town's Franchisees are Waste Connections, Inc., Southern California Edison, AmeriGas, and Suddenlink. AmeriGas and Southern California Edison remit their franchise fees annually, and Waste Connections, Inc. and Suddenlink remit their fees monthly.

INTERGOVERNMENTAL REVENUE

30260 PROPERTY TAX-IN LIEU VLF - These funds are intended to partially offset reductions in the Motor Vehicle Fees (VLF) In-Lieu revenue allocation to cities and counties as a result of various State Legislature amendments affecting local government sales tax collections.

35220 CITIZENS OPTION FOR PUBLIC SAFETY (COPS) - These funds are granted by the State and passed through the County to the Town of Mammoth Lakes. The funds provide funding for front-line law enforcement. The Town receives this funding quarterly.

35221 POLICE OFFICER STANDARD TRAINING (POST) REIMBURSEMENT This funding is received from the State of California to partially reimburse the Town's expenses incurred for police officer training. This funding is received periodically throughout the year when billed to the State.

36005 TOBACCO GRANT - The Town was awarded $368,934 to be used over two fiscal years to support tobacco enforcement and education. This grant is billed to the State of California monthly.

36006 CLIMATE ADAPTATION GRANT – The Town was awarded $158,270 to complete a vulnerability assessment. The Town has hired a consultant to prepare the assessment and assist the Town in developing adaptation strategies that will be incorporated into the Town's General Plan.

OTHER REVENUE

31410-31470 LICENSES & PERMITS – The Town collects fees for a variety of permits and licenses which include encroachment permits, grading permits, concealed weapon permits, taxicab driver permits, special event permits, and animal licenses. These fees are collected at the time the permit or license is issued.

31602-31692 MISCELLANOUS FEES AND CHARGES – The Town charges fees for a variety of services such as parks and recreation participation fees, engineering and planning services, facility leases, and other miscellaneous charges for town services. These fees are charged when services are rendered.

37002-37004 INTEREST REVENUE – The Town receives interest revenue from the Local Agency Investment Fund (LAIF) and from Mono County. Both LAIF and Mono County record our interest earnings each quarter directly to our investment accounts. The County also pays the Town interest on property tax funds held by the County prior to reimbursement to the Town.

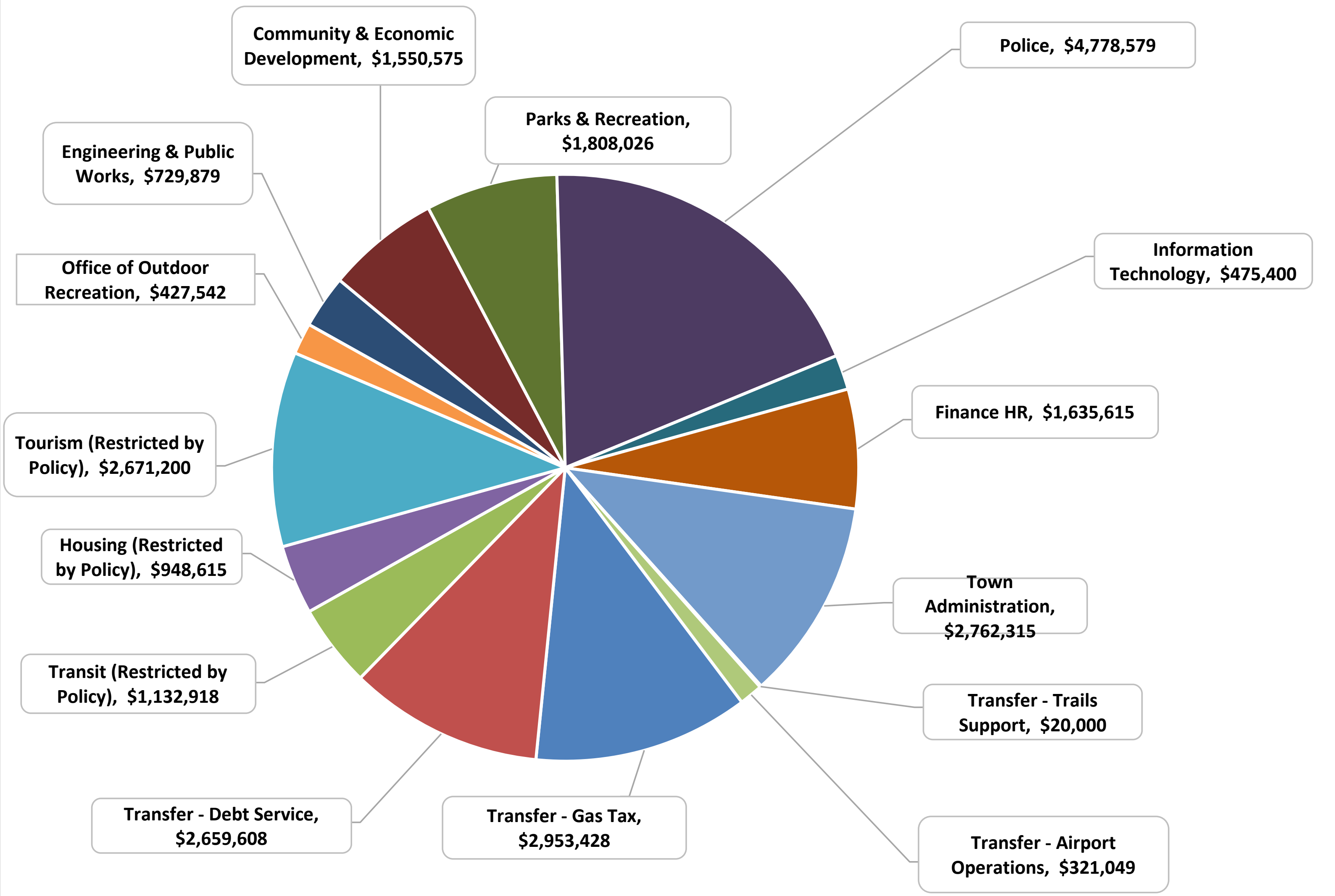
Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
General Fund							
General Fund							
10000030202	Property Tax Secured	2,288,061.78	2,429,078.46	2,626,612.31	2,690,000.00	2,717,954.67	2,904,850.00
10000030204	Property Tax Unsecured	172,523.73	178,547.98	198,595.41	210,000.00	204,234.77	180,000.00
10000030210	Prior Secured & Escapes	47,872.69	36,260.60	23,663.24	54,200.00	54,292.85	30,000.00
10000030220	Prior Unsecured Property	.00	595.53	735.27	.00	4,440.93	.00
10000030230	Documentary Transfer Tax	168,455.22	193,519.81	166,728.16	455,000.00	481,581.00	175,000.00
10000030234	Current Supplemental Tax	29,600.37	38,290.06	31,242.21	45,000.00	50,504.80	15,000.00
10000030236	Prior Supplemental Tax	.00	.00	.00	.00	.00	.00
10000030250	Homeowners Exemption	47,897.82	.00	13,582.33	.00	6,405.27	20,000.00
10000030260	Property Tax-In Lieu VLF	823,714.00	859,087.00	915,028.00	815,000.00	961,856.00	820,000.00
10000030270	ERAF Excess	57,034.41	68,440.30	77,927.78	90,000.00	90,974.83	70,000.00
10000030402	Sales Tax	2,433,681.62	2,749,036.00	2,372,656.78	2,100,000.00	2,513,299.42	2,600,000.00
10000030404	In-Lieu Sales Tax	.00	.00	.00	.00	.00	.00
10000030602	TOT: Prior Years Income	.00	2,622.26	.00	.00	1,037.24	.00
10000030604	TOT: Current Year	17,497,663.15	20,214,778.69	15,911,858.71	16,564,000.00	16,599,246.83	14,500,000.00
10000030606	TOT: Apr-Jun	.00	.00	.00	.00	.00	.00
10000030608	TOT: Jul-Sep	.00	.00	.00	.00	.00	.00
10000030610	TOT: Oct-Dec	.00	.00	.00	.00	.00	.00
10000030640	TOT: Certificates	7,993.00	9,098.04	9,695.01	7,000.00	10,225.24	7,000.00
10000030644	TOT: Penalties & Interest	103,095.97	114,751.73	211,359.97	100,000.00	92,050.81	100,000.00
10000030660	TOT: Revenue Violations	73,113.67	103,838.12	94,038.54	145,000.00	148,976.84	60,000.00
10000030661	TOT: Rev Viol Pen & Interest	41,286.99	37,119.83	55,846.71	75,000.00	75,715.22	30,000.00
10000030670	TOT: Zoning Violations	144,912.33	30,032.76	9,772.35	15,000.00	14,282.34	15,000.00
10000030671	TOT: Zoning Viol Pen & Interes	40,769.15	16,606.86	6,372.65	15,000.00	4,110.92	15,000.00
10000030802	Business Tax	297,398.95	322,788.48	330,604.32	302,700.00	302,644.43	320,000.00
10000030803	Cannabis Tax	.00	115,900.47	160,538.55	146,300.00	161,552.57	130,000.00
10000030810	Bus Tax Penalties & Interest	11,007.18	13,485.42	13,160.70	6,000.00	13,639.10	6,000.00
10000030811	Cannabis Tax P&I	.00	.00	.00	.00	.00	.00
10000030830	Business Lic Application Fee	20,483.50	21,146.01	16,770.29	12,000.00	20,613.61	12,000.00
10000030835	Cannabis Business Registration	.00	12,000.00	4,000.00	8,000.00	8,000.00	18,000.00
10000030840	Business Lic Renewal Fee	20,471.13	21,742.88	22,991.98	20,000.00	21,412.23	20,000.00
10000031202	Franchise Fees	.00	.00	.00	.00	80,771.46	.00
10000031204	Franchise Fee: Solid Waste	222,485.46	230,898.35	231,858.46	368,000.00	333,463.32	252,000.00
10000031205	Other Fees: Solid Waste	.00	.00	.00	.00	.00	.00
10000031206	Franchise Fee: Electricity	229,750.13	218,760.11	242,613.00	230,000.00	230,300.57	210,000.00
10000031208	Franchise Fee: Gas	203,847.89	201,590.42	116,466.53	109,500.00	109,514.53	125,000.00
10000031210	Franchise Fee: Cable	255,089.80	258,941.48	260,098.35	185,000.00	185,657.67	225,000.00
10000031212	Franchise Fee: Cable PEG	1,895.98	4,357.28	1,528.59	44,500.00	44,519.80	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
10000031299	Other Fees	986.75	51.00	6,804.85	.00	117.00	.00
10000031410	Encroachment Permits	6,630.00	6,250.00	3,375.00	4,000.00	3,250.00	4,000.00
10000031414	Grading Permits	16,300.00	11,000.00	5,650.00	7,000.00	11,825.00	7,000.00
10000031418	Improvement Permits	.00	.00	.00	.00	.00	.00
10000031420	Building Permits	785,538.41	881,824.75	623,386.52	934,000.00	934,970.46	700,000.00
10000031430	Sign Permits	.00	.00	334.00	.00	20.00	.00
10000031440	Animal Licenses	4,413.00	3,255.00	3,540.00	2,000.00	2,797.04	2,000.00
10000031444	Animal Licenses Penalties	225.00	155.00	255.00	200.00	70.00	200.00
10000031450	Concealed Weapon Permit	4,093.00	2,570.00	3,149.00	1,500.00	4,395.00	1,500.00
10000031460	Taxi Operator Renewal Fee	.00	.00	.00	.00	.00	.00
10000031464	Taxicab Driver Permit	192.00	490.00	128.00	300.00	64.00	300.00
10000031470	Special Events Permit	6,470.00	6,654.00	3,762.00	2,000.00	418.00	4,180.00
10000031480	Alarm Permit: Private	.00	.00	.00	.00	.00	.00
10000031490	Snow Management Permit	.00	.00	.00	.00	.00	.00
10000031602	Charges for Services	154,309.54	171,913.21	241,248.22	151,124.00	176,743.25	265,049.00
10000031604	Sale of Documents	615.50	1,082.62	502.78	500.00	1,239.66	500.00
10000031606	Credit Card Service Fee	14,533.08	16,818.44	13,248.69	14,000.00	13,543.59	14,000.00
10000031610	Facility Rental	173,223.33	209,256.19	185,046.51	170,000.00	153,094.65	165,000.00
10000031615	P&R Facility Rental	.00	.00	.00	.00	495.70	.00
10000031620	Plan Review-New Bus & Home Occ	2,602.00	3,089.98	2,625.00	2,500.00	2,343.50	2,500.00
10000031624	Planning & Zoning Applications	68,849.16	64,993.64	47,478.59	75,000.00	80,802.59	75,000.00
10000031626	Master Plan Fees	24,505.60	25,082.16	34,142.06	25,000.00	21,047.19	25,000.00
10000031628	Map Check Fees	10.00	.00	.00	.00	.00	.00
10000031630	Engineering Fees	17,854.00	23,819.00	9,325.00	10,000.00	17,755.00	10,000.00
10000031640	Forest Service Contract	6,230.00	7,640.61	6,230.00	9,000.00	6,230.00	9,000.00
10000031644	Police Special Service Fees	1,993.00	.00	.00	.00	.00	.00
10000031646	Vehicle Inspection Fees	1,350.00	210.00	100.00	.00	270.00	.00
10000031648	Shelter Impound Fees	.00	.00	.00	.00	.00	.00
10000031652	Transit Fee	102,558.96	103,256.83	116,154.00	116,500.00	119,888.60	116,500.00
10000031664	Recreation Program Fees	93,085.46	116,599.35	33,089.25	80,000.00	26,112.24	90,000.00
10000031666	Concessions	.05-	.00	.00	.00	.00	.00
10000031670	Whitmore Master	24,556.85	24,721.17	12,811.61	9,138.00	10,063.90	16,000.00
10000031672	Whitmore Pool Reimb	104,731.65	95,238.97	91,573.23	50,000.00	.00	50,000.00
10000031674	Recreation Contract Fee	.00	.00	.00	.00	.00	.00
10000031680	Special Events Charges	.00	.00	.00	.00	.00	.00
10000031690	Archival Storage Fee	13,317.34	6,782.18	435.71	7,500.00	11,250.42	7,500.00
10000031692	Fingerprint Service	9,533.00	18,128.00	18,711.00	12,000.00	20,689.00	12,000.00
10000032202	Internal Charge for Service	.00	.00	.00	.00	.00	.00
10000032440	Housing In Lieu Fees	.00	.00	.00	.00	.00	.00
10000032810	Municipal Court Fines	7,207.39	9,211.98	8,211.10	8,000.00	14,436.28	8,000.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
10000032820	Parking Citations	26,405.50	37,670.50	28,406.03	25,000.00	19,345.04	25,000.00
10000032830	Vehicle Impound Fees	3,600.00	4,810.00	2,400.00	4,000.00	1,365.00	4,000.00
10000032840	Forfeitures & Seizures	356.45	26.00	168.00	.00	192.00	.00
10000032860	Civil Penalties:Municipal Code	74,770.50	41,954.32	9,400.00	110,000.00	110,689.63	30,000.00
10000034201	FEMA-FEDERAL ASSISTANCE	56,282.00	.00	.00	.00	.00	.00
10000034228	USFS Green Sticker	.00	.00	.00	.00	.00	.00
10000034230	COPS - FED	22,307.12	.00	.00	25,000.00	.00	25,000.00
10000035201	FEMA-STATE MATCHING FUNDS	12,576.00	4,897.00	.00	.00	.00	.00
10000035210	State Grants: Misc	.00	.00	.00	.00	160,000.00	.00
10000035212	SGC Sustain Communities	.00	.00	.00	.00	.00	.00
10000035220	COPS-OPTION Public Safety	152,089.19	129,672.83	175,056.81	154,000.00	156,699.17	100,000.00
10000035221	Officer Training Reimb	7,252.57	20,662.44	20,448.93	5,000.00	3,660.98	5,000.00
10000035222	CALMET (Police)	.00	.00	.00	.00	.00	.00
10000035224	CERT/MRC	.00	.00	900.00	.00	.00	5,000.00
10000035228	CBPT-Main St Transportation	.00	.00	.00	.00	.00	.00
10000035238	CAPP Management	.00	.00	.00	.00	.00	.00
10000035402	Motor Vehicle In Lieu	.00	.00	.00	.00	.00	.00
10000035403	Vehicle License Fee in Excess	4,334.20	3,991.81	6,516.71	.00	6,039.19	6,000.00
10000035418	LTC: RSTP	51,525.58	.00	.00	.00	.00	.00
10000036004	Other Grants	.00	.00	.00	.00	.00	.00
10000036005	Tobacco Grant	.00	174,992.95	192,110.23	.00	.00	.00
10000036006	Climate Adaptation Grant	.00	116,927.75	41,342.25	.00	.00	.00
10000036007	Mobility Hub Grant	.00	.00	73,415.24	63,952.00	63,679.67	.00
10000036100	USFS Wood Inovation Grant	.00	.00	.00	.00	.00	.00
10000037002	Interest on Investments	153,218.78	179,926.96	247,879.37	92,500.00	92,725.57	29,670.00
10000037004	Interest from County	31,660.13	132,451.27	105,690.08	50,000.00	47,746.89	20,000.00
10000037100	Refunds and Rebates	401,571.97	51,809.06	96,168.91	12,700.00	20,979.02	30,000.00
10000037104	Can be Reused	.00	.00	.00	.00	.00	.00
10000037110	CA Mandated Cost Reimb	.00	.00	.00	2,000.00	.00	.00
10000037200	Community Partner Funding	.00	.00	.00	.00	.00	.00
10000037300	Other Revenue	.00	.00	.00	.00	.00	.00
10000037400	Sale of Fixed Assets	.00	.00	.00	.00	.00	.00
10000039999	Interfund Transfers In	512,153.14	340,000.00	1,326,723.98	802,000.00	623,000.00	150,000.00
	General Fund Revenue Total:	28,396,123.02	31,553,201.90	27,924,289.86	27,849,614.00	28,483,333.50	24,874,749.00
	Total General Fund:	28,396,123.02	31,553,201.90	27,924,289.86	27,849,614.00	28,483,333.50	24,874,749.00
	General Fund Revenue Total:	28,396,123.02	31,553,201.90	27,924,289.86	27,849,614.00	28,483,333.50	24,874,749.00
	General Fund Expenditure Total:	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Net Total General Fund:		28,396,123.02	31,553,201.90	27,924,289.86	27,849,614.00	28,483,333.50	24,874,749.00
Net Grand Totals:		28,396,123.02	31,553,201.90	27,924,289.86	27,849,614.00	28,483,333.50	24,874,749.00

General Fund Expenditures



Total Expenditures $ 24,874,749

Expenditures

The focus on the General Fund is to prepare a balanced operating budget. This simply means that operating revenues will be equal to or greater than annual operating expenditures. The focus on the General Fund is important as it has the greatest level of flexibility in meeting local government expenditures.

Our approach with General Fund expenditures was to review each department performance to date to identify trends we see emerging that will affect our future needs. There is a focus to develop excess capacity through efficiency and process improvement within all town staff as staff costs are the largest overall cost within the Town's budget. In the prior fiscal year, many departments were asked to make expense reductions to assist in balancing the budget with less revenue. Below is a summary of those reductions, most of which have returned to normal in the FY21-22 budget expenditures.

FY20/21 Budget Reductions		
Elimination of summer programs	$	124,385
Staff Reductions	$	241,802
Settlement payment variance remains in General fund	$	132,713
Pause Vehicle Replacement Loan	$	340,000
50% reduction in Vehicle replacement charges	$	93,728
50% reduction in Comprehensive Leave Accrual	$	114,448
Departmental budget reductions	$	224,962
Salary Savings	$	175,344
Gas Tax - Use of Fund Balance (General Fund Savings)	$	473,038
ESTA - Use of Fund Balance (General Fund Savings)	$	128,520
	$	**2,048,940**

In FY21-22, departments are focused on adding employees only for critical needs and increased capacities above and beyond what can be achieved through efficiency. Department Heads and the Town Manager began the annual position review by determining what service level impacts are expected and how proper administration of positions would address those needs. This year the Town is focused on mitigating the effects of excess visitation and making sure the experience of our guests remains as positive as possible. To that end, the Town recommended additional staff to support recreation in the lake's basin with cleaning staff and code compliance officer. The Town also added staff to enhance services in Public Works and Recreation departments. A Public Works Maintenance Worker for full-time employment to cover both summer and winter (snow removal) needs. The Town will reduce the part-time winter staff by 1 position to offset a portion of the cost for this new position. The Parks and Recreation department expects to expand capacity with a Recreation Supervisor – Facilities. This position will assist in managing the recreation facilities as we bring on the CRC and enhanced programs that amenity will provide. There are also a number of part-time positions included in the recreation programs. These positions will provide for additional camps and capacity for our summer program. In addition to increased capacity, the Town has a number of positions that were left vacant during the uncertainty of the COVID-19 pandemic. These positions are vital to the Town's service delivery and are included in the FY21-22 budget. The two full-time staff positions include Vacant Plans Examiner and Vacant Parks Maintenance Worker

In addition to staff adjustments noted above, incremental cost for salary adjustments, Health Care increases and other updates were made to the budget. Health Care costs reflect 3-5%, depending on region and plan selections, and new positions added are all estimated at the highest cost increments. Actual cost will not be determined until positions are hired. Comprehensive leave was reduced by 50% in prior year for temporary savings and those saving measures were retained for FY21-22.

Department Expense Summary

General Fund Expenditures by Department

Department	FY2018-19 Actual	FY2018-19 Actual	FY2020-21 Budget	FY2021-22 Budget	Variance to Prior Year Budget	
DEPT 410 - TOWN COUNCIL	$ 122,945	$ 118,017	$ 141,389	$ 171,613	$ 30,224	21.4%
DEPT 412 - LEGAL SERVICES	$ 185,973	$ 106,568	$ 195,000	$ 185,000	$ (10,000)	-5.1%
DEPT 413 - TOWN ADMINISTRATION	$ 584,281	$ 563,323	$ 601,286	$ 603,874	$ 2,588	0.4%
DEPT 414 - TOWN CLERK	$ 219,575	$ 294,432	$ 308,497	$ 321,853	$ 13,356	4.3%
DEPT 415 - FINANCE	$ 1,094,275	$ 1,092,313	$ 1,230,629	$ 1,287,430	$ 56,801	4.6%
DEPT 416 - GENERAL SERVICES	$ 1,300,584	$ 1,877,094	$ 1,289,326	$ 1,479,975	$ 190,649	14.8%
DEPT 417 - HUMAN RESOURCES	$ 292,705	$ 319,968	$ 324,433	$ 348,185	$ 23,752	7.3%
DEPT 418 - INFORMATION SERVICES	$ 437,277	$ 474,367	$ 448,695	$ 475,400	$ 26,705	6.0%
DEPT 420 - POLICE SERVICES	$ 4,129,531	$ 4,522,510	$ 4,685,746	$ 4,778,579	$ 92,833	2.0%
DEPT 432 - RECREATION PROGRAMS	$ 705,626	$ 624,730	$ 572,969	$ 829,791	$ 275,822	48.1%
DEPT 434 - WHITMORE POOL & REC AREA	$ 201,690	$ 205,918	$ 269,185	$ 327,703	$ 58,518	21.7%
DEPT 438 - PARKS, BLDGS & TRAIL MAINT	$ 578,176	$ 603,037	$ 588,302	$ 650,532	$ 62,230	10.6%
DEPT 440 - PLANNING DIVISION	$ 923,934	$ 924,409	$ 738,908	$ 812,719	$ 138,575	18.8%
DEPT 442 - BUILDING DIVISION	$ 694,624	$ 654,846	$ 710,281	$ 622,061	$ (88,220)	-12.4%
DEPT 444 - CODE COMPLIANCE	$ 117,517	$ 79,841	$ 105,997	$ 115,795	$ 9,798	9.2%
DEPT 445 - HOUSING PROGRAMS & PLANNING	$ 582,600	$ 969,091	$ 728,753	$ 948,615	$ 219,862	30.2%
DEPT 460 - ENG, PUBLIC WORKS & ADMIN	$ 643,819	$ 689,694	$ 579,956	$ 609,785	$ 29,829	5.1%
DEPT 464 - FACILITIES MAINTENANCE	$ 103,937	$ 99,841	$ 120,121	$ 120,094	$ (27)	0.0%
DEPT 467 - OFFICE OF OUTDOOR RECREATION				$ 427,542	$ 427,542	100.0%
DEPT 475 - TRANSIT SERVICES	$ 853,930	$ 897,668	$ 976,979	$ 1,132,918	$ 155,939	16.0%
DEPT 480 - TOURISM & BUSINESS DEVELOPMENT	$ 2,733,915	$ 2,855,864	$ 2,024,600	$ 2,671,200	$ 646,600	31.9%
Sub-Total	**$ 16,506,915**	**$ 17,973,534**	**$ 16,641,052**	**$ 18,920,664**	**$ 2,363,376**	**14.2%**
Transfer Out	$ 7,524,320	$ 10,789,898	$ 4,655,733	$ 5,954,085	$ 1,298,352	27.9%
Total General Fund	**$ 24,031,235**	**$ 28,763,431**	**$ 21,296,785**	**$ 24,874,749**	**$ 3,661,728**	**17.2%**

Interfund Transfer Details

Fund Transfer Details	FY21-22 Budget	FY2020-21 Budget	Budget Variance
Debt Service - MLLA Settlement / Future Capital	$ 2,000,000	$ 1,867,287	$ 132,713
Debt Service - Lease Rev Bond 2015 - Police Facility	$ 314,608	$ 314,540	$ 68
Debt Service - Garage Service Loan	$ 340,000	$ -	$ 340,000
Debt Service - Loan Fees	$ 5,000	$ 5,000	$ -
Gas Tax - General Fund Contribution	$ 2,953,428	$ 2,438,906	$ 514,522
Airport Operations - General Fund Contribution	$ 321,049	$ -	$ 321,049
GF Support for Trails	$ 20,000	$ 30,000	
Transfer Out - General Fund	$ 5,954,085	$ 4,655,733	$ 1,308,352

TOWN ADMINISTRATION – HIGHLIGHTS FOR FY2021-22

DEPARTMENT DESCRIPTION

Town Administration: Governance and Organizational Effectiveness

Town Administration includes seven departmental areas:

1. **Town Council**
2. **Town Attorney**
3. **Town Manager's Office**
4. **Town Clerk**
5. **General Services**
6. **Information Technology**
7. **Office of Outdoor Recreation**

Financial support for these departments is provided by the General Fund, allowed restricted revenues with limited staff time allocated to grant work and/or capital projects when appropriate.

Town Council

The Town Council is a five member Elected Legislative Body that carries out those functions required by law operating as a General Law City under California Statutes. This includes budget adoption, adopting ordinances, resolutions, and proclamations. The Council is the policy setting body for the Town, with policy direction carried out through the Town Manager through the various department heads. Actions taken by the Town Council vary based on established priorities, funding opportunities, community requests, adopted plans, accepted guiding documents, private sector proposals and Town staff recommendations. The five members of the Town Council serve four-year staggered terms, each year selecting one of its members to serve as Mayor and one to serve as Mayor Pro Tem. The positions are part-time and are provided a monthly stipend and other benefits as provided for by State law and may participate in the Town's health insurance program. The next municipal election is scheduled for November 2022. Other funding within the Town Council Budget is primarily for meetings and training.

Legal Services

The Legal Services Department provides funding for a contract town attorney and related services. This includes a contracted Town Attorney and contract services for other legal counsel or experts that provide specialty services that are outside the scope or expertise of the Town Attorney. This may include personnel matters, real estate law, bond law, etc. Limited funding is provided for legal actions taken by the Town or to defend the Town in legal actions. The use of specialty legal services is coordinated through the Town Attorney. The Town Attorney is appointed by the Town Council.

Town Manager's Office

The Town Manager's Office is a two-person department consisting of the Town Manager and Assistant to the Town Manager. The Town Manager's Office is primarily responsible for implementation of the Council policy direction and the development of policy options and recommendations for other actions to be considered by the Town Council. The Office directly manages a number of specific areas as well as providing overall management of all Town departments. The Office takes steps to provide opportunities for employees to enhance their knowledge and abilities; to be proactive in meeting community needs; to be problem solvers; to be innovative; to exemplify excellence in professional standards and achievements; and to demonstrate a commitment to the values of public service. The success of Mammoth Lakes is vested in employee accomplishments, directed and supported by effective leadership and vision. The Office takes on a variety of special projects that are town-wide or fall within general administrative duties for Town operations. The Town Manager is the only full-time employee appointed by the Council.

Town Clerk

The Town Clerk maintains the town's records, responds to public records requests, processes elections, and fulfils the agenda and minutes requirements for Town Council. The Clerk's Office is staffed by two employees The office provides clerking support to the Planning and Economic Development Commission and the Recreation Commission. The Office provides support to several Town supported agencies (i.e., MLT, MLH, MLR, ESCOG, etc.). The department provides support for a several town wide support services. The office provides support for Municipal Code updates, various operational policy updates and oversees the Employee Engagement program. The Office accepts and processes claims against the Town. The Clerk supports other town-wide related work projects.

General Services

This department is used to account for several Town-wide expenses. This includes insurance, lease payments on Town offices, equipment leases, office supplies and postal expenses. Other expenses that do not fall within a specific department are incorporated in General Services such as funding for pool vehicles, special event funding, contingency allocation, and smaller contractual obligations. Departmental expenses are overseen by the Town Manager's Office and/or Finance Department.

Information Technology

Information Technology (IT) services are primarily provided by contract with Mono County IT. The contract is managed out of the Town Manager's Office. In addition to services provided, the department includes funding for IT related contracts such as finance systems and services, phone, data storage, etc. The department oversees the ongoing maintenance and updates to technology systems such as desk top computers, laptops, handheld devices, interconnectivity, new systems/program implementation, equipment maintenance agreements and manages security and reliability. The department also supports the development of on-line services to increase customer service options for Town operations.

Office of Outdoor Recreation

The Office of Outdoor Recreation (Office) was established inf FY2021-22 to provide a focused effort on the Town's work with federal land managers and projects on public lands, outside of municipal related programs and projects. The Office coordinates work across Town disciplines such as engineering, planning, and parks and recreation, etc. The Office reports to the Town Manager and includes three positions, Outdoor Recreation Manager (Public Lands); Trails Manager and Sustainable Outdoor Recreation Coordinator. The Office will also provide oversight and receive support from the non-profit Mammoth Lakes Recreation. The Office is structured to work with federal, state, and local agencies, non-profits, and the private sector in the development and implementation of sustainable recreation and stewardship related projects and programs.

VISION, MISSION & VALUES

The work program undertaken by the Town Manager is guided by the following internal Vision, Mission and Values statements to improve the quality of life in the Town of Mammoth Lakes and the surrounding region, as follows.

Vision
Mammoth Lakes is known for the quality of life and experiences offered to residents and visitors, achieved by focusing on our community and demonstrating pride in the provision of public services.

Mission - Focused on Community
Facilitated success adds community vitality and prosperity
Open and honest public engagement enhances decision making and shared outcomes
Collaboration and Teamwork achieve shared goals
Uniqueness of this Place is honored as the foundation of the quality of life enjoyed by our community
Sustainability over time maintains and ensures an inspiring future for all

Values – Proud to Serve
Passion: We care about public service, knowing our work makes a difference
Respect: We demonstrate and show understanding, kindness and fairness for one another
Integrity: We are honest and ethical in our actions and take responsibility for our decisions
Determination: We are committed to resourceful and innovative actions to achieve goals
Excellence: We excel at adding value, worth, and professionalism in local government services

> **Quality of Life:** "The level of enjoyment, sense of well-being, and fulfillment experienced in your local economic, cultural, social, and natural environment."

PRIORITIES FOR FY21-22: WORK PLAN HIGHLIGHTS

The development of budgetary priorities and work program for FY21-22 continued to be influenced by the Town and Mono County response plans to the COVID-19 Public Health Pandemic. While the Town and County response is ongoing for FY21-22, several actions are designed to support Town Council Strategic Priorities, enhance services, programs, and capital improvements to meet community needs and maintain public assets.

TOWN COUNCIL

The Town of Mammoth Lakes continues to improve Town services, creating opportunities to engage with residents, building regional partnerships and guiding the implementation of strategic priorities. The Strategic priorities include:

- **Expand availability and affordability of Community Housing**
- **Enhance a recreational based economy with partnerships and investment**
- **Investment in infrastructure improvements, and maintenance**
- **Implementation of enhanced and required municipal services**

For FY21-22 the Town is focused on meeting housing needs through innovative programs and the development of 25 acres of Town owned property for community housing with project initiation scheduled for FY21-22. A few smaller public and public-private projects are also planned. There is a continued focus on the development and improvement of our recreational amenities including completion of the new Community Recreation Center (CRC), infrastructure improvements and enhancing our resident and visitor experience including rehabilitation of a substantial portion of our multi-purpose trails (MUPs), new bus shelters, EV charging stations, enhanced traffic/pedestrian safety and parks improvements. We will take deliberate and measured steps to increase service levels, while focusing on the long-term financial stability of the Town. The budget for Town Council is $171,613.

LEGAL SERVICES

The budget for legal services is $185,000. Legal services are provided based on contracted rates with the Town Attorney and other firms used for specific legal actions. The budget provides base funding for litigation services, which may be supplemented as needed. Legal services are provided by and coordinated through the contract with the Town Attorney, with specialty services provided by selected firms. The contracted Town Attorney is appointed by the Town Council.

TOWN MANAGER

The Town Manager's Office is staffed with two full-time employees and includes a number of smaller contracts for services. Ongoing contracts and memberships include USFS Special Use permits, staff and council development, federal liaison, League of Cities, and professional organizations. The Office implements and oversees various grants including: a Federal Wood Innovations Grant, CalRecycle Grant, and a Sierra Nevada Conservancy Grant. The office oversees the 20-year Solid Waste Franchise Agreement and solid waste/recycling program. The Manager is overseeing a robust housing program, the transition of the Mammoth Yosemite Airport, the development and implementation of a five-year capital improvement program, completion of the Community Recreation Center and initiating the construction f the Mammoth Arts and Cultural Center project with Mammoth Lakes Foundation. The Town Manager continues to be part of the Incident Management Team responding to the Public Health COVID-19 Pandemic. The FY21-22 budget is $603,874.

TOWN CLERK

The Town Clerk's budget is $321,853. The budget includes an annual appropriation for election costs and funding to meet mandates of the office such as public notices, codification of the municipal code, and responding to public requests. The Clerk provides all required clerk services for the Town Council and Town Commission, and manages public record requests, coordinates mandated training for Town Council, maintains official records of the Town and processes claims. The Assistant Clerk assist with Town duties and provides similar clerk duties to partner agencies (i.e. MLT, MLR, MLH, and ESCOG). The Clerk is responsible for required public notices and codification of town ordinances. The Clerk also provides ongoing support to update town policies and the municipal code.

GENERAL SERVICES

The General Services Department provides funding for several town-wide activities. Liability insurance and workers compensation is funded through General Services. The lease payments for Town offices and utilities are funded through the General Services Department, as well as the office equipment leases, and General Fund costs for vehicles, postage and office supplies. Community support is funded in the department. The department includes $100,000 in contingency funding to meet limited, unforeseen operational needs. The total departmental budget is $1,479,975.

Information Technology

The Information Technology provides funding for contract Information Technology Services from Mono County. The Town, Mono County and Mammoth Lakes Fire Protection District are coordinating to improve public safety communication system. The Town has allocated funding in the CIP for this purpose. Annual funding for the ongoing update of IT systems and hardware at the desk top level, servers, and storage capacity is managed by the department. The department provides service support for broadband connections and internet connectivity and assistance with a variety of IT related service request from Town Departments. The contract is managed by the Assistant to the Town Manager. The FY21-22 operating budget is $475,400.

Office of Outdoor Recreation

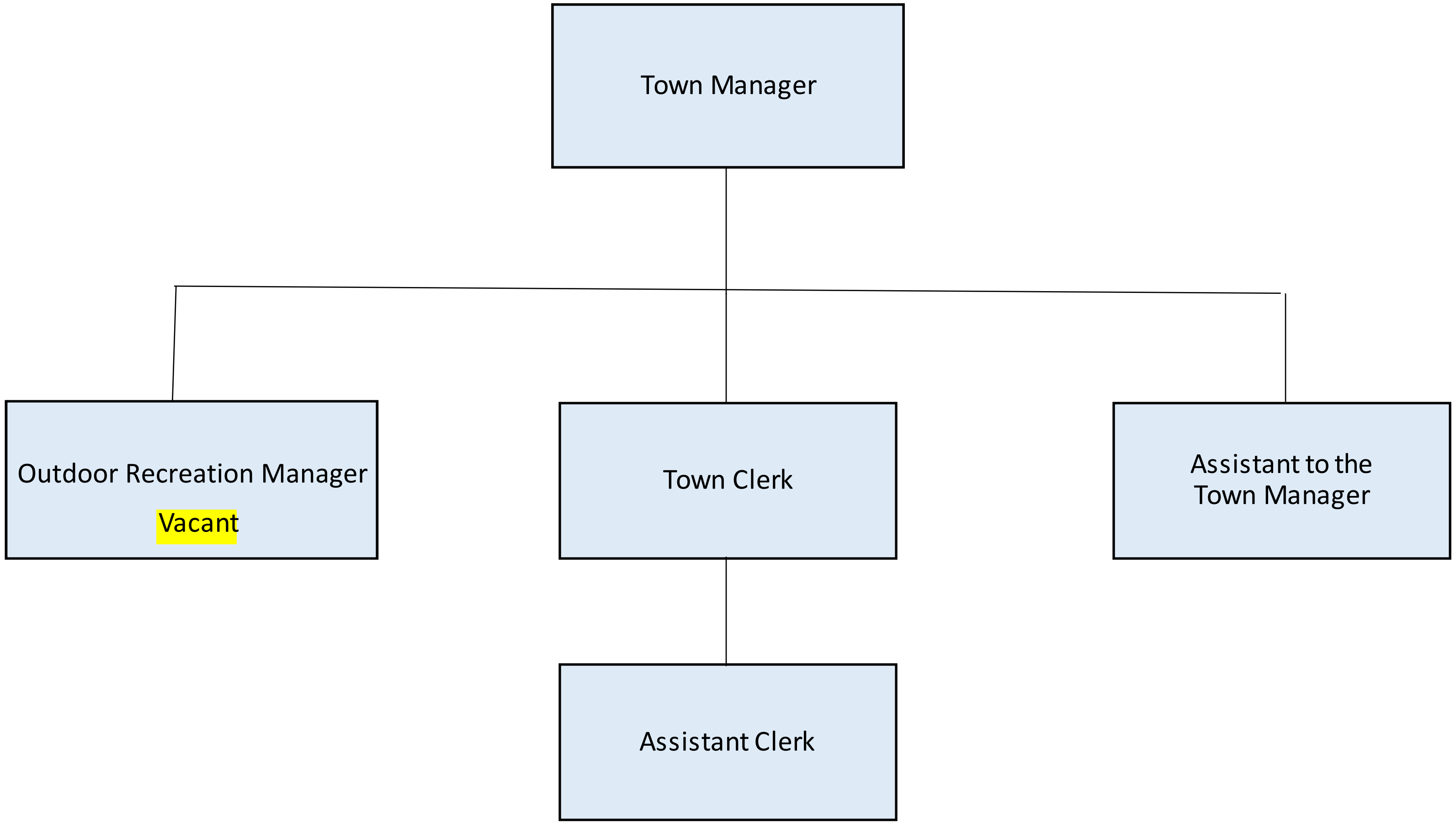
The Office of Outdoor Recreation was established as part of the FY21-22 Budget. The Office incorporates the work of the Trails Manager on trail development, maintenance and construction and joint efforts between the Town and Mono County to improve management of special use permits and project development. The Office is responsible for representing the Town Manager in work with various federal, state, and local land managers. The Office is structured to work with federal, state, and local agencies, non-profits, and the private sector in the development and implementation of sustainable recreation and stewardship related projects, fuels management and other programs. The need for dedicated staff in this area of work is evident as demonstrated by the expanding work of the Trails Manager, the success of a joint position with Mono County, which is now a full-time County position, and the growth of demands and expectations of the community and the number of new project proposals on public lands. The need for more direct Town management engagement in efforts to coordinate planning and proposed projects with the U.S. Forest Service, Bureau of Land Management, Los Angeles Department of Water and Power, Mono County, State of California, National Park Service, and numerous private and non-profit entities has grown dramatically. The increased threat of catastrophic wildfire in the region and the ongoing impact of smoke from other fires requires greater attention by the Town. The Office provides for a new full-time management position with the requisite skills and knowledge to add value and productivity to our work program as approved by Council. The Office provides overall program management and coordination with regional partners in the development and implementation of sustainable recreation projects, services, and programs. The adopted budget is $427,542.

Solid Waste Fund

The fund is used to track Solid Waste related grants, such as the USFS Wood Innovations Grant. This grant is focused on the potential location of a biomass plant in the Town or Mono County. This process includes potential land acquisition, facility development, and partnerships to reduce forest fuel loading. The Fund supports a variety of Town related operations including waste and recycling services, clean-up, and site preparation for waste container storage, in partnership with Mammoth Disposal. The adopted budget is $660,350.

TOML Organization Chart – Administration

July 2021

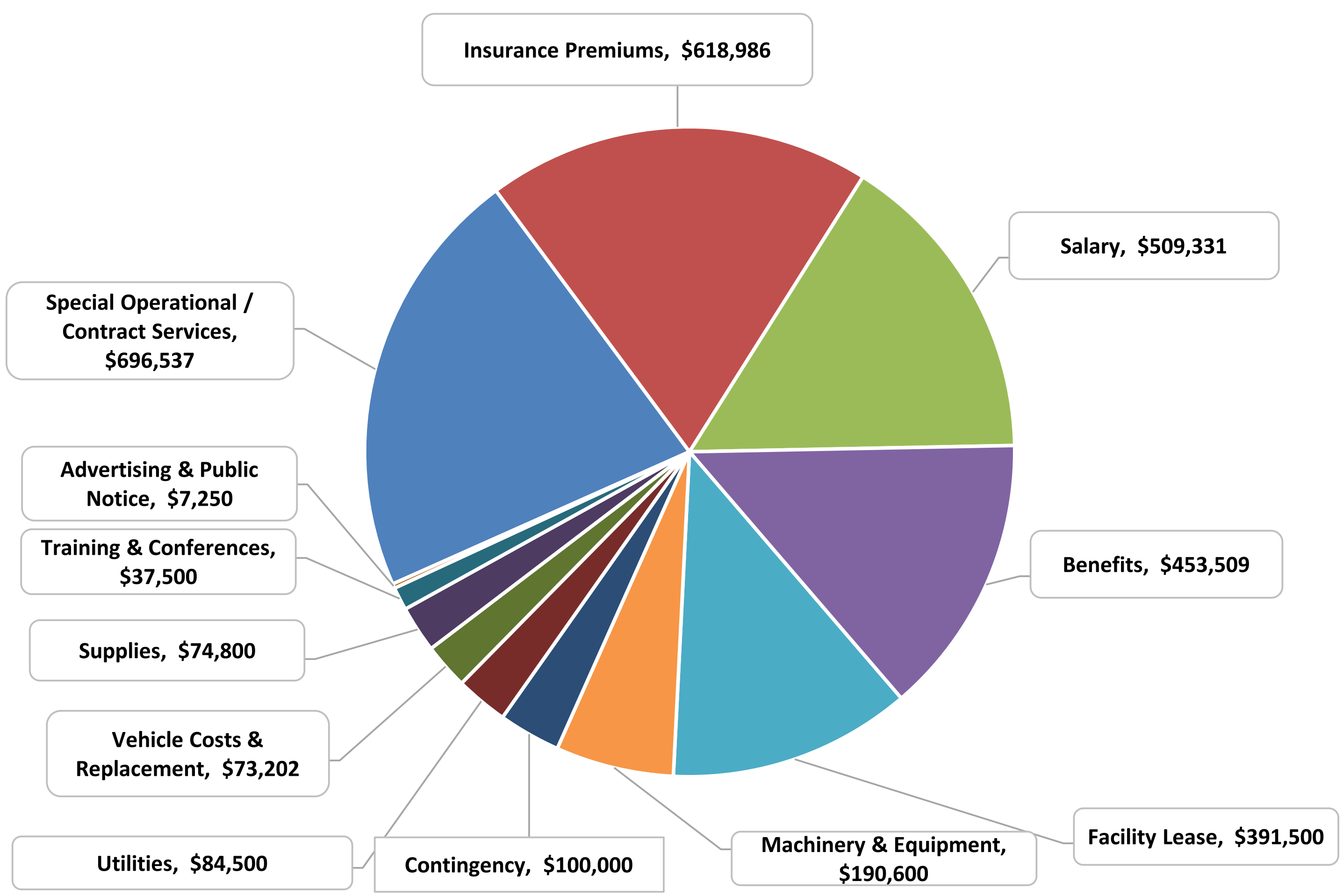


Town Administration

Employee Count FY21-22

Position	FTE
Town Manager	1
Town Clerk / Records Management	1
Assistant to the Town Manager	1
Assistant Clerk	1
	4

Town Administration



Total Expenditures $ 3,237,715

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
General Fund							
Town Council							
10041040000	Regular Salaries	277.16	.00	.00	.00	.00	.00
10041040111	Temporary Wages	45,953.76	44,739.60	44,739.60	46,287.00	49,202.90	46,305.00
10041041002	Health Ins Premiums	77,464.99	62,919.20	63,729.90	79,176.00	73,834.63	102,408.00
10041041012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
10041041016	Unemployment Assessment	.00	.00	425.00	.00	276.75	.00
10041041020	PERS (Retirement)	.00	.00	.00	926.00	.00	.00
10041041028	PARS (Part Time Retirement)	911.40	882.00	882.00	.00	1,073.10	900.00
10041042030	Special Operational	.00	.00	.00	.00	.00	.00
10041043031	Contractual Services	.00	.00	.00	.00	.00	.00
10041043110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
10041043150	Training, Ed, Conf & Mtgs	14,661.80	14,404.19	8,240.22	5,000.00	350.00	22,000.00
10041044220	Community Support Fund	.00	.00	.00	.00	.00	.00
	Total Town Council:	139,269.11	122,944.99	118,016.72	131,389.00	124,737.38	171,613.00
Legal Services							
10041243030	Professional Services	.00	.00	.00	.00	.00	.00
10041243031	Contractual Services	162,595.90	185,973.29	106,568.08	318,000.00	184,794.76	185,000.00
10041243150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
	Total Legal Services:	162,595.90	185,973.29	106,568.08	318,000.00	184,794.76	185,000.00
Town Manager							
10041340000	Regular Salaries	268,922.70	292,471.42	248,888.81	249,279.00	267,953.60	302,299.00
10041340111	Temporary Wages	.00	.00	.00	.00	12.51	.00
10041340130	Comprehensive Leave	8,153.35	19,572.71	22,551.55-	4,546.00	4,670.02-	13,047.00
10041341002	Health Ins Premiums	54,033.90	55,871.28	56,633.96	59,895.00	59,355.88	59,918.00
10041341012	Workers Comp Insurance	15,208.45	17,589.06	14,796.95	20,840.00	20,841.00	21,022.00
10041341020	PERS (Retirement)	80,780.65	105,321.72	98,752.47	138,162.00	124,762.67	117,588.00
10041341028	PARS (Part Time Retirement)	.00	.00	.00	.00	17.27	.00
10041342002	Office Supplies	.00	.00	.00	.00	.00	.00
10041342030	Special Operational	109,003.40	6,660.90	3,995.59	11,500.00	772.86	15,000.00
10041343031	Contractual Services	132,839.63	68,845.83	143,529.53	47,500.00	34,867.84	42,500.00
10041343060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
10041343066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
10041343106	Insurance Premiums	.00	.00	.00	.00	.00	.00
10041343110	Mem'ships, Dues, Subscr, Publi	6,816.00	6,362.00	7,836.00	8,000.00	2,800.00	13,000.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
10041343130	Advertising & Legal Notices	4,593.00	4,101.50	3,927.31	5,000.00	2,396.82	4,500.00
10041343150	Training, Ed, Conf & Mtgs	5,914.96	7,484.48	7,157.54	3,100.00	50.00	10,000.00
10041344520	Emergency Preparedness	.00	.00	356.58	.00	.00	5,000.00
10041345050	Equip Maint Agreements	.00	.00	.00	.00	.00	.00
10041348300	Buildings - Capital	.00	.00	.00	.00	.00	.00
	Total Town Manager:	686,266.04	584,280.90	563,323.19	547,822.00	509,160.43	603,874.00
Town Clerk							
10041440000	Regular Salaries	101,625.39	120,449.24	154,822.85	153,625.00	161,268.71	160,727.00
10041440113	Overtime Wages	.00	.00	.00	315.00-	211.17	.00
10041440130	Comprehensive Leave	1,290.76	1,075.65-	1,089.81	4,546.00	1,454.59	5,116.00
10041441002	Health Ins Premiums	29,954.93	37,686.86	57,502.50	59,295.00	59,310.41	63,828.00
10041441012	Workers Comp Insurance	5,305.90	6,760.23	8,526.35	10,970.00	10,970.00	11,055.00
10041441020	PERS (Retirement)	29,054.51	40,141.97	55,944.49	61,301.00	64,405.33	58,627.00
10041442002	Office Supplies	.00	.00	.00	.00	.00	.00
10041442030	Special Operational	5,159.40	6,026.32	5,132.66	5,250.00	5,172.61	5,250.00
10041443110	Mem'ships, Dues, Subscr, Publi	250.00	410.00	573.00	500.00	265.00	500.00
10041443130	Advertising & Legal Notices	5,586.00	1,425.00	2,742.00	2,750.00	2,330.00	2,750.00
10041443150	Training, Ed, Conf & Mtgs	1,735.52	596.28	2,202.72	3,000.00	.00	5,500.00
10041444470	Records Management	.00	.00	.00	.00	.00	.00
10041444600	Codification	3,548.05	7,155.15	5,527.04	4,500.00	7,291.71	4,500.00
10041444620	Municipal Election	3,581.55	.00	368.98	18,931.00	2,285.88	4,000.00
	Total Town Clerk:	187,092.01	219,575.40	294,432.40	324,353.00	314,965.41	321,853.00
General Services							
10041640111	Temporary Wages	.00	.00	.00	.00	.00	.00
10041641012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
10041641020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
10041641028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
10041642002	Office Supplies	20,651.89	23,630.89	22,312.15	20,000.00	20,492.18	23,000.00
10041642003	Misc Supplies	.00	446.00	.00	.00	.00	.00
10041642005	Postal Supplies & Postage	15,224.97	14,360.11	13,733.58	18,000.00	13,657.88	17,500.00
10041642030	Special Operational	3,890.07	18,805.90	7,599.75	13,000.00	5,856.78	17,500.00
10041643030	Professional Services	40,798.62	5,836.51	247.00	.00	.00	.00
10041643031	Contractual Services	398,086.56	154,485.40	33,649.98	60,000.00	29,771.98	89,287.00
10041643033	Computer Support Services	.00	.00	.00	.00	.00	.00
10041643060	Garage Vehicle Service	20,013.66	38,647.71	29,806.72	30,000.00	43,647.36	30,000.00
10041643066	Vehicle & Equip Replacement	15,741.73	25,812.22	42,396.01	22,014.00	22,014.00	43,202.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
10041643106	Insurance Premiums	796,600.00	513,216.00	638,498.00	592,797.00	607,076.00	618,986.00
10041643110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
10041643114	Credit Card Fees	27,494.69	27,030.75	28,962.44	27,000.00	28,021.56	27,000.00
10041643130	Advertising & Legal Notices	194.00	.00	.00	.00	.00	.00
10041643140	Recruiting & Other HR	.00	.00	.00	.00	.00	.00
10041643180	Contingency	.00	.00	.00	75,000.00	.00	100,000.00
10041643404	Public Utilities	42,180.16	44,189.52	49,908.02	78,000.00	77,758.40	60,000.00
10041643420	Taxes & Fees	.00	20.00	5.00	.00	5.00	.00
10041644220	Community Support Fund	22,924.68	23,577.80	15,659.35	26,000.00	20,067.07	25,000.00
10041644520	Emergency Preparedness	.00	7,435.07	.00	.00	.00	.00
10041645010	Facility Lease	379,082.49	373,681.72	313,330.96	407,715.00	407,757.87	391,500.00
10041646010	Equipment Lease	39,843.84	26,038.40	9,875.24	35,000.00	39,283.19	37,000.00
10041646440	Office Equip & Furniture	.00	11,251.25	5,663.84	.00	.00	.00
10041646460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
10041646480	Computer Software - Non Cap	.00	.00	.00	.00	.00	.00
10041648300	Buildings - Capital	.00	.00	665,445.79	.00	.00	.00
10041649000	Write Off Fractional Note Rec.	.00	.00	.00	.00	.00	.00
	Total General Services:	1,822,727.36	1,308,465.25	1,877,093.83	1,404,526.00	1,315,409.27	1,479,975.00
Information Systems							
10041842002	Office Supplies	.00	.00	.00	.00	.00	.00
10041843031	Contractual Services	6,822.64	5,006.27	14,582.59	511,000.00	7,555.22	13,000.00
10041843033	Computer Support Services	231,297.00	250,000.00	125,000.00	250,000.00	250,000.00	250,000.00
10041843110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
10041843150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
10041843404	Public Utilities	4,587.11	13,209.29	23,896.84	43,500.00	43,265.15	24,500.00
10041845050	Equipment Maint Agreements	51,714.87	95,366.07	227,502.55	149,795.00	149,780.59	153,600.00
10041848800	Computer Hardware - Capital	35,324.02	30,548.75	38,551.38	27,500.00	31,386.65	31,000.00
10041848801	PEG PURCHASES	1,895.98	4,357.28	1,528.59	44,500.00	44,519.80	.00
10041848900	Computer Software - Capital	10,488.18	38,789.57	43,305.08	22,600.00	22,558.03	3,300.00
	Total Information Systems:	342,129.80	437,277.23	474,367.03	1,048,895.00	549,065.44	475,400.00
	General Fund Revenue Total:	.00	.00	.00	.00	.00	.00
	General Fund Expenditure Total:	3,340,080.22	2,858,517.06	3,433,801.25	3,774,985.00	2,998,132.69	3,237,715.00
	Net Total General Fund:	3,340,080.22-	2,858,517.06-	3,433,801.25-	3,774,985.00-	2,998,132.69-	3,237,715.00-

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Net Grand Totals:		3,340,080.22-	2,858,517.06-	3,433,801.25-	3,774,985.00-	2,998,132.69-	3,237,715.00-

FINANCE DEPARTMENT – HIGHLIGHTS FOR FY21-22

DEPARTMENT DESCRIPTION

Responsibilities
The Finance Department is responsible for accurate recording of financial transactions of the Town and working with local businesses to facilitate a healthy business environment in the Town of Mammoth Lakes.

Divisions
The Department includes Revenue Collection, Accounting, Financial Reporting and Budgets.

Revenue Collection:
- Monthly Collection of Tax receipts – running delinquency routines, calculating penalties and interest on late returns
- New business administration / Business Tax Certificate renewals
- Issue Transient Occupancy Tax (TOT) certificates to all short-term rental businesses
- TOT Enforcement – Research advertisements for illegal activity, conduct enforcement cases, hearings and final notice of determination
- Provide quarterly updates to Town Council on enforcement activity
- Audit Transient Occupancy Tax remitters for accuracy
- Public outreach and education on municipal code regulating businesses

Accounting:
- Develop and administer proper accounting controls to protect Town assets
- Prepare journal entries and reconcile financial transactions
- Monthly Bank Reconciliations
- Facilitate annual financial audit performed by independent auditor
- Perform Accounts Payable functions weekly – provide timely payment of Town invoices
- Perform Accounts Receivable functions, monthly reporting and collection

Financial Reporting and Budgets:

- Develop town-wide budgets, series of review opportunities leading to Town Council adoption
- Review and update fee schedules for Town Council adoption – required annually
- Review annual Appropriations Limit, Investment Policy, Reserve Policy and Debt Policy for Town Council adoption – required annually
- Monitor Financial performance (actual to budget) monthly
- Forecast revenue and expenditures quarterly, updating Town Council for budget modification

Staff

The Finance Department has six full time employees, responsible for Revenue Collection (3), Accounting (2) and Financial Reporting and Budgets (1). The department also has a part-time employee dedicated to TOT enforcement.

BUDGET HIGHLIGHTS

Sources of Revenue: The Finance Department is supported by Business Tax Certificate application fees, Tourism Business Improvement District (TBID) admin fees, penalties, interest and enforcement charges and the General Fund.

Major Budget Changes: The Town's budgets for FY21-22 returned to normal expense allocation after the reductions implemented in the prior year with COVID-19 uncertainty. Part-time staff position was added mid FY20-21 to focus on TOT enforcement. This position has been very effective in finding our more elusive illegal renters. The revenue collected from this activity has paid for the additional staff many times over. The position is funded, part-time, for all of FY21-22.

PRIORITIES FOR FY 21-22: Team Goals and Focus

Revenue Team

a. **Engage In new Online Analysis**
    i. Explore alternate software on cutting edge of property analysis and rental activity.
    ii. Reduce the number of unidentified properties advertising to near zero.
    iii. Engage new technology in streamlined and enhanced audit process.

b. **Ambassador Program**
    i. Continue to define and develop the fledgling program.
    ii. Incorporate the program into the seasonality of revenue team assignments.

c. **Fee Analysis – Time Study**
    i. Conduct Time study of time required to provide services. This will inform an overall update of department fees
    ii. Review Short Term Rental fees – recover enforcement direct costs from operators.

d. **QuickBase Program Review**
    i. Working with Mono County IT to review functionality of QuickBase software to replace many functions of Tax collection and reporting.

e. **Code Updates 3/5**
    i. Correction of existing code as identified thorough enforcement process

<u>Accounting Team</u>

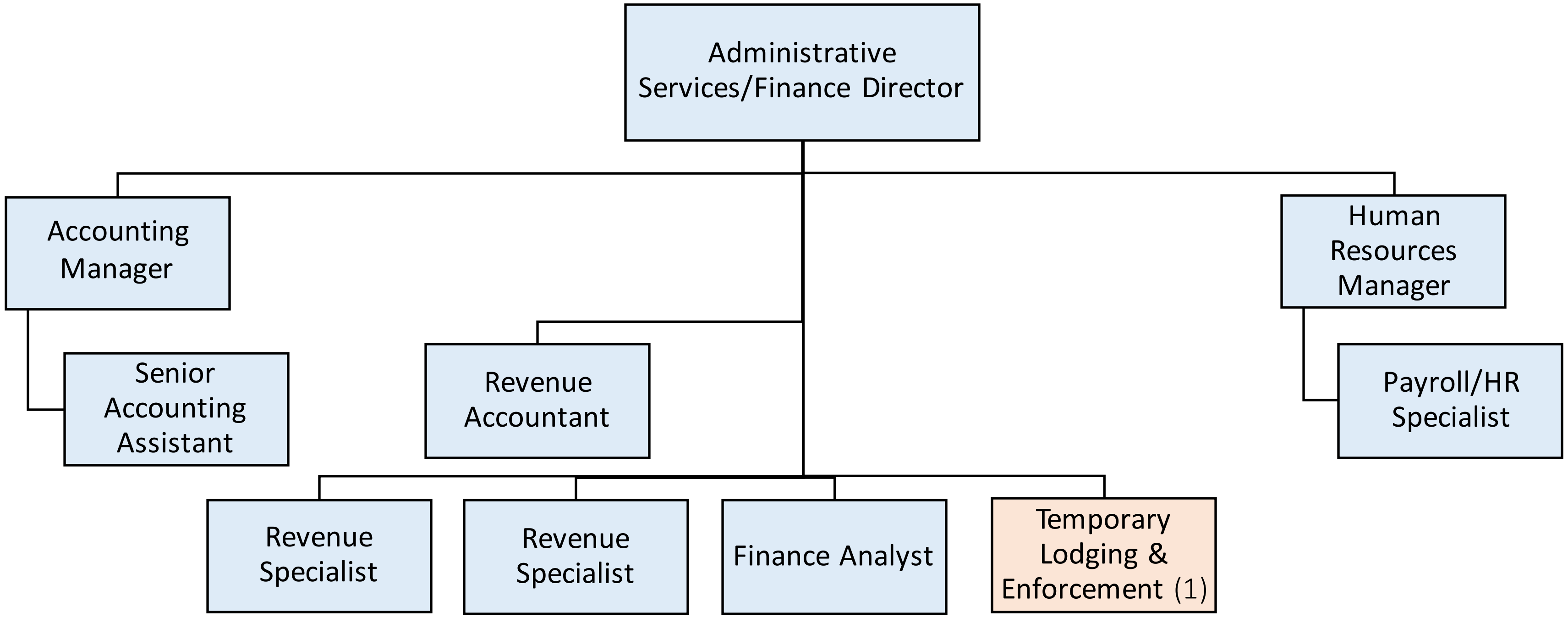
a. **Budget Projects**
- Develop 5-year budget projection – incorporate into the normal budget process and presentations.
- Refinements to the budget workbook, explore alternative solutions to MiExcel.
- Update presentation format for fiscal year 21-22

b. **Financial System Improvements**
- Review and update fund balance process
- Review and update trust & agency accounts.
- Develop role of Finance in grant tracking process for Town.
- Implement ACH payment for Accounts Payable
- Digitize and Centralize Accounts Payable invoice receipt and workflow for approval.
- Refine Credit Card payment process to improve efficiency.
- Develop Cost Allocation program – town wide
    i. Indirect – allocation of total town overhead
    ii. Direct – department specific costs.

c. **Miscellaneous**
- Finalize Implementation of Fleet Management Software.
- Review Garage billing process.
- Measure R and U reporting

TOML Organization Chart – Finance & Human Resources

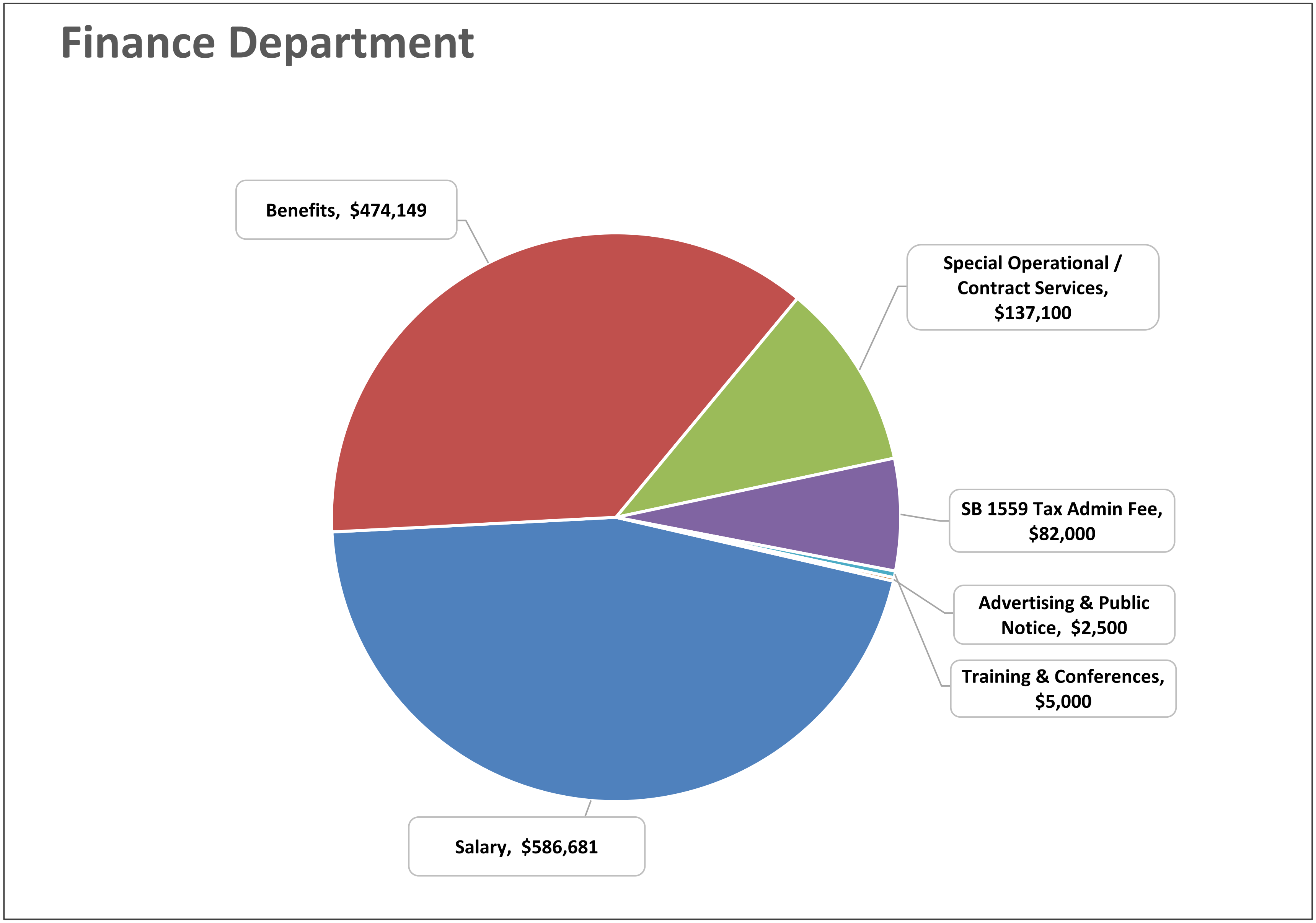
July 2021



Finance / Human Resources

Employee Count FY21-22

Position	FTE
Admin Services / Finance Director	1
Human Resource Manager	1
Finance Manager	1
Senior Accounting Assistant	1
Payroll / Human Resources Specialist	1
Revenue Accountant	1
Revenue Specialist	2
Finance Analyst	1
Lodging Support & Enforcement - Part-Time	0.47
	9.47



Total Expenditures $ 1,287,430

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
General Fund							
Finance							
10041540000	Regular Salaries	593,202.09	499,034.51	500,837.32	529,810.00	561,413.10	559,780.00
10041540111	Temporary Wages	.00	.00	.00	20,000.00	21,140.54	24,401.00
10041540113	Overtime Wages	.00	28.96	.00	1,070.00	2,267.69	2,500.00
10041540130	Comprehensive Leave	6,749.50-	19,030.70	15,935.59-	23,785.00	2,658.61	24,541.00
10041541002	Health Ins Premiums	161,947.69	169,047.96	176,224.99	200,539.00	198,440.90	221,368.00
10041541012	Workers Comp Insurance	30,317.35	28,181.71	31,963.96	38,762.00	38,762.00	38,952.00
10041541016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
10041541020	PERS (Retirement)	147,742.39	156,498.10	180,845.34	205,313.00	210,838.85	188,807.00
10041541028	PARS (Part Time Retirement)	.00	.00	.00	.00	480.08	481.00
10041542002	Office Supplies	.00	.00	.00	.00	.00	.00
10041542006	Uniforms & Personal Equip	.00	.00	.00	.00	839.96	1,500.00
10041542030	Special Operational	5.00	.02	563.76	600.00	37.50	300.00
10041543031	Contractual Services	81,343.63	78,665.42	76,873.05	85,500.00	72,427.73	75,000.00
10041543032	Enforcement	.00	.00	12.90	.00	.00	.00
10041543100	Audit Services	49,600.00	59,595.00	59,945.00	53,000.00	50,095.00	60,000.00
10041543106	Insurance Premiums	.00	.00	.00	.00	.00	.00
10041543110	Mem'ships, Dues, Subscr, Publi	170.00	208.00	208.00	500.00	167.00	300.00
10041543114	Credit Card Fees	.00	.00	.00	.00	.00	.00
10041543130	Advertising & Legal Notices	546.00	.00	166.55	700.00	1,610.86	2,500.00
10041543150	Training, Ed, Conf & Mtgs	3,450.49	2,614.33	2,203.84	3,000.00	.00	5,000.00
10041543422	SB 1559 Tax Admin Fee	72,078.00	81,370.00	78,404.00	75,000.00	.00	82,000.00
Total Finance:		1,133,653.14	1,094,274.71	1,092,313.12	1,237,579.00	1,161,179.82	1,287,430.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		1,133,653.14	1,094,274.71	1,092,313.12	1,237,579.00	1,161,179.82	1,287,430.00
Net Total General Fund:		1,133,653.14-	1,094,274.71-	1,092,313.12-	1,237,579.00-	1,161,179.82-	1,287,430.00-
Net Grand Totals:		1,133,653.14-	1,094,274.71-	1,092,313.12-	1,237,579.00-	1,161,179.82-	1,287,430.00-

Mammoth Lakes
CALIFORNIA

HUMAN RESOURCES DEPARTMENT – HIGHLIGHTS FOR FY2021-22

DEPARTMENT DESCRIPTION

Responsibilities

The Human Resource Department is responsible for professional support of all Town functions and employees. The team provides a professional understanding of best practices and legal requirements regarding employee rights and responsibilities. The team is also responsible for review of employee pay and times sheets for accurate and timely payroll function.

Divisions

The Department includes Payroll and Human Resources

Payroll:

- Process timesheets for Payroll – every two weeks throughout the year
- Calculation and Payment of Payroll Taxes
- Administer Employee Reimbursement Programs
- Administer 457 and other retirement programs for employees
- CalPERS reporting on all employees
- Perform year-end W-2 calculation and distribution for all employees

Human Resources:

- Facilitate recruitment process for all Town positions
- Onboard new employees, benefits, policies and procedures
- Review and update all position descriptions
- Assist Leadership in overall employee structure and new position development
- Establish written policy for review and adoption
- Administer all wage scale updates for various employee levels
- Assist all Town Departments with employee related issues
- Annual review of all benefit packages, update employees on changes for open enrollment
- Review and Coordinate all Town training
- Assist in all annual employee evaluations
- Supervise and assist Payroll Function

Staff

The Human Resources Department has two full time employees, responsible for Payroll (1), Human Resources (1)

BUDGET HIGHLIGHTS

Sources of Revenue: The Human Resource Department is supported by the General Fund

Major Budget Changes Town's budgets for FY21-22 were returned to normal service level following reductions in the prior fiscal year due to COVID-19 uncertainty. The department has undergone a change in employees requiring additional training and policy updates to regain efficiency. The Team will focus on establishing a strong baseline of current operation and look to improve, where necessary, based on employee changes.

PRIORITIES FOR FY 21-22: Team Goals and Focus

Human Resource Team

a. **Human Resource Staff Development**
    i. Develop workplan to help onboard both HR Manager and HR Specialist positions recently hired.

b. **Performance Evaluation Program update**
    i. Evaluation and implementation of a new Town-wide performance evaluation program.

c. **Supervisor Training**
    i. Implementation of an Individual Development Plan (IDP) for key employees by department, with an initial focus on first-time supervisors and mid-level managers.

d. **Employee Information Sharing**
    i. Complete development and implementation of Town Intranet.

e. **Review of Town Policies**
    i. Categorize policies by need for review and update. Establish formal review process
    ii. Revamp Employee Housing policy for the Town

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
General Fund							
Human Resources							
10041740000	Regular Salaries	73,978.26	151,178.02	166,917.07	186,428.00	189,253.59	180,752.00
10041740111	Temporary Wages	.00	.00	.00	.00	.00	.00
10041740130	Comprehensive Leave	2,008.95	1,902.66	2,216.01	9,824.00	8,524.71-	5,003.00
10041741002	Health Ins Premiums	24,078.97	55,871.28	56,633.96	59,295.00	55,352.95	63,828.00
10041741012	Workers Comp Insurance	3,780.69	8,439.60	9,174.24	11,598.00	11,598.00	12,383.00
10041741020	PERS (Retirement)	17,411.66	48,105.61	55,364.97	57,688.00	62,920.73	58,719.00
10041742002	Office Supplies	.00	.00	.00	.00	.00	.00
10041742030	Special Operational	5,764.81	4,289.42	4,564.66	4,400.00	4,085.24	6,000.00
10041743031	Contractual Services	.00	.00	.00	.00	.00	.00
10041743106	Insurance Premiums	.00	.00	.00	.00	.00	.00
10041743110	Mem'ships, Dues, Subscr, Publi	728.00	993.88	1,072.88	1,500.00	1,558.88	1,500.00
10041743140	Recruiting & Other HR	18,783.58	16,867.44	19,052.07	21,000.00	21,550.12	16,000.00
10041743150	Training, Ed, Conf & Mtgs	3,492.46	5,057.31	4,972.09	3,000.00	3,495.20	4,000.00
10041743151	Internal HR Org Development	.00	.00	.00	.00	.00	.00
	Total Human Resources:	150,027.38	292,705.22	319,967.95	354,733.00	341,290.00	348,185.00
	General Fund Revenue Total:	.00	.00	.00	.00	.00	.00
	General Fund Expenditure Total:	150,027.38	292,705.22	319,967.95	354,733.00	341,290.00	348,185.00
	Net Total General Fund:	150,027.38-	292,705.22-	319,967.95-	354,733.00-	341,290.00-	348,185.00-
	Net Grand Totals:	150,027.38-	292,705.22-	319,967.95-	354,733.00-	341,290.00-	348,185.00-

MAMMOTH LAKES POLICE DEPARTMENT – HIGHLIGHTS FOR FY2021-22

DEPARTMENT DESCRIPTION

Responsibilities
The MLPD provides police services to the residents of the Town. We pride ourselves on building community partnerships. Additionally, we provide contract services with the US Forest Service to patrol the Lakes Basin, Minaret Vista and Shady Rest. MLPD also receives a grant from the State to conduct OHV patrols.

Divisions
Currently we have two divisions: Patrol and Administration

Patrol Services

- Provide Law Enforcement Services to the Community
  - Criminal Investigation
  - Traffic Enforcement
  - Traffic Control
  - Motorist Assist
  - Parking Enforcement
  - Security/Alarm Checks
  - Civil Matters
  - Code Enforcement
  - Wildlife Services
  - School Resource Officer
    - Explorer Program

Administration

- Records
  - Criminal and Civil Reporting
  - LiveScan/Fingerprinting
  - Federal Reporting
  - Case Filing with District Attorney
  - Concealed Carry Weapon Permits
  - Sex Offender Registration
  - Animal Licensing
  - State Audits
  - Public Records Requests

- Property
    - Retention and Disposal of Evidence
    - Safekeeping Items
    - Lost and Found Property
- Budget
    - Managing Current
    - Develop New Budget
- Executive
    - Personnel Files
    - Training Files
    - Scheduling Officer Training
    - Internal Affairs
    - Public Records Requests
    - Public Information and Outreach

Staff

The MLPD currently has 14 FTE Sworn Police Officers, including: Police Chief, 4- Sergeants and 9-Officers. 5- FTE non-sworn staff.

Mission & Goals

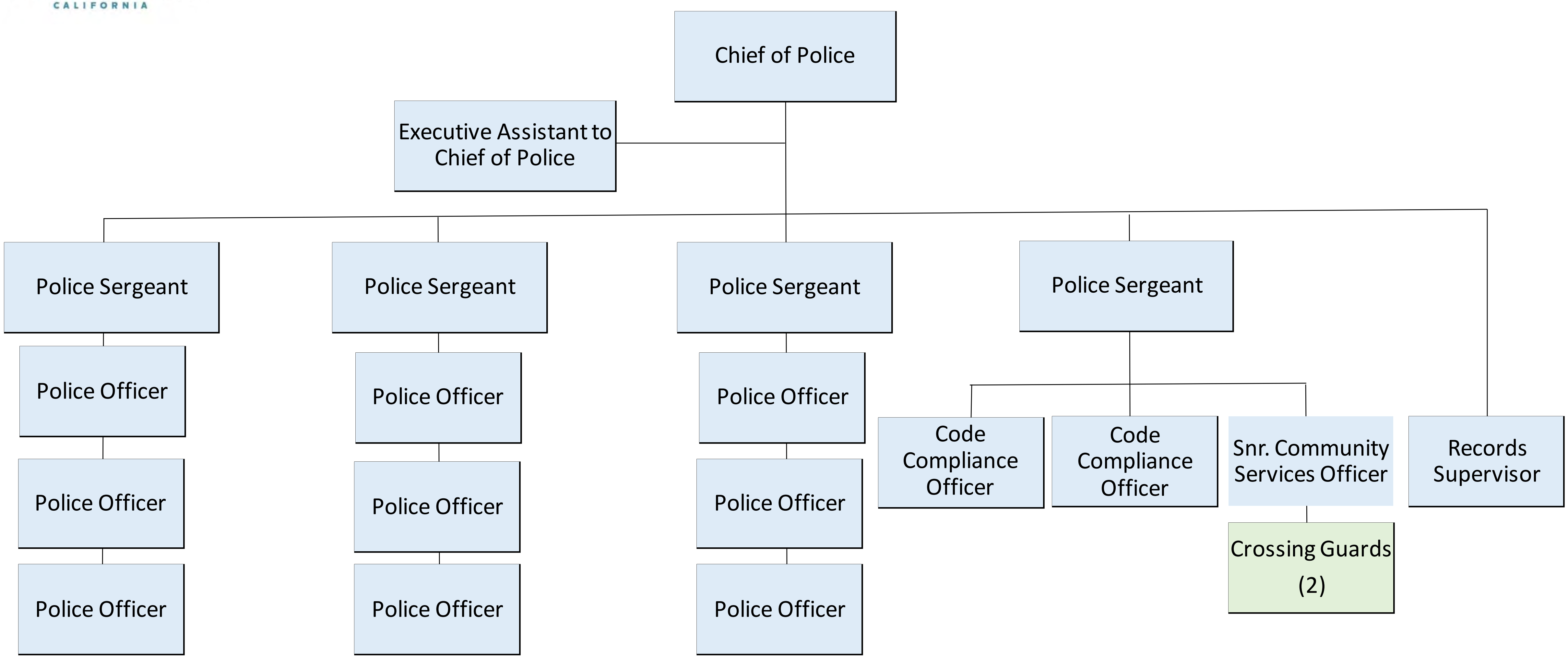
The Mammoth Lakes Police Department's mission is to provide quality law enforcement services, while building partnerships to prevent crime, maintain public trust and enhance the quality of life throughout town. We are a full-service law enforcement agency and responsive to the community's needs, using both traditional and non-traditional police methods. We hold ourselves to the highest ethical and professional standards of conduct, always treating people with dignity, fairness and respect.

PRIORITIES FOR FY2021-22

Our priorities continue to be, to provide excellent community service. We have achieved 24/7 police services. We continue to expand our code enforcement and wildlife response services. We plan to increase our community outreach as mandates allow. This includes station tours, low-cost vaccination clinic for pets, a Halloween event, National Child Passenger Safety Week and attendance at local events and ribbon cutting ceremonies. We continue to expand our Police Explorer Program.

TOML Organization Chart – Mammoth Lakes Police Department

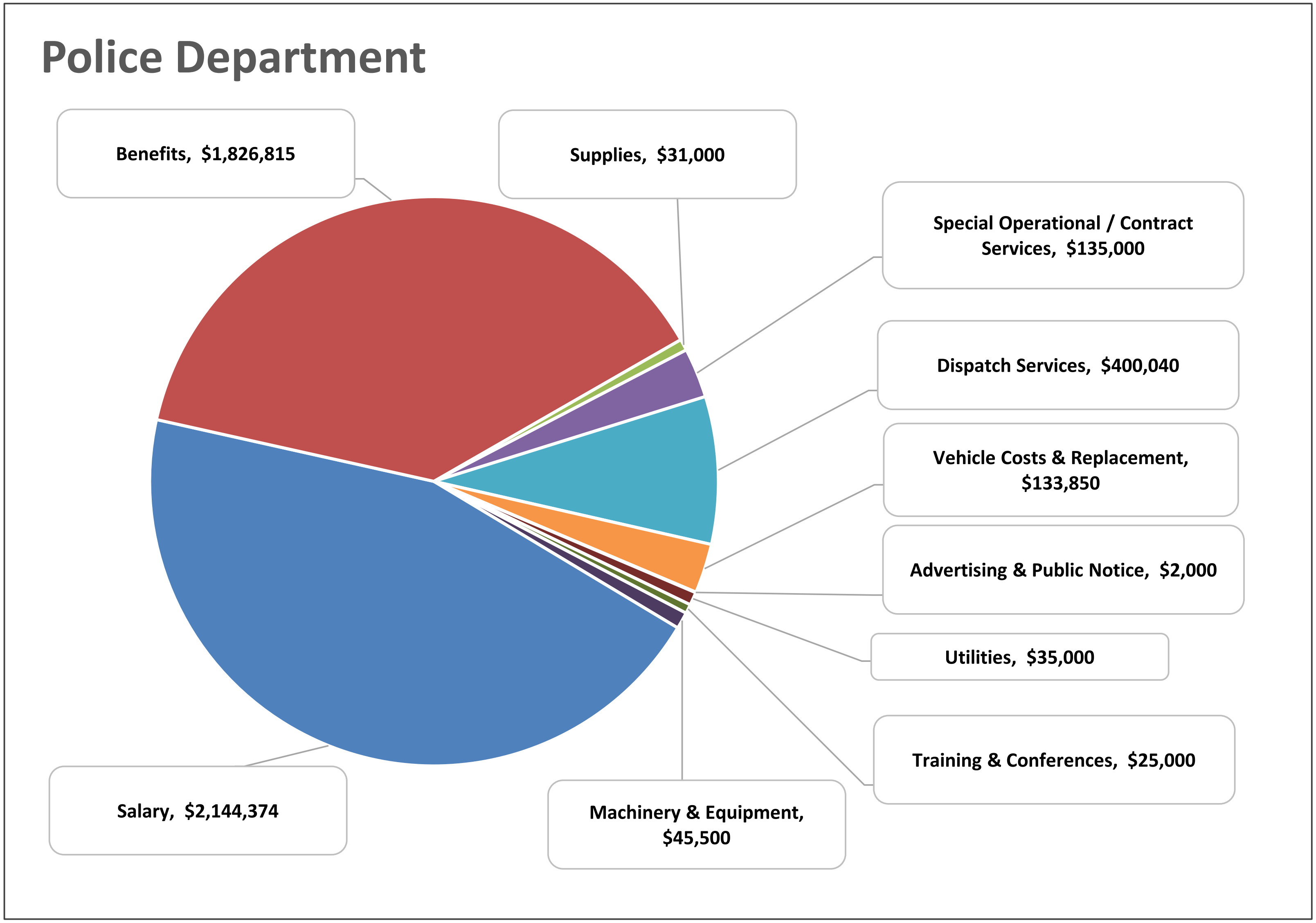
July 2021



Police

Employee Count FY21-22

Position	FTE
Chief of Police	1
Executive Assistant to the Police Chief	1
Police Sergeant	4
Police Officer	9
Senior Community Service Officer	1
Code Compliance Officer	2
Records Supervisor	1
Crossing Guards - Part-Time	0.34
	19.34



Total Expenditures $ 4,778,579

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
General Fund							
Police Services							
10042040000	Regular Salaries	1,496,748.50	1,519,278.64	1,657,570.96	1,937,312.00	2,006,118.94	1,923,901.00
10042040111	Temporary Wages	51,711.49	62,701.34	95,940.64	6,272.00	6,253.41	29,200.00
10042040113	Overtime Wages	240,634.90	228,190.85	212,687.50	73,703.00	85,152.79	100,000.00
10042040114	Differential Wages	.00	.00	.00	.00	.00	.00
10042040115	Police Holiday Pay	57,187.67	60,291.20	69,579.27	84,385.00	86,658.91	91,273.00
10042040130	Comprehensive Leave	8,281.13-	16,438.39-	21,974.43-	22,246.00	22,155.80	75,638.00
10042041002	Health Ins Premiums	296,389.17	331,147.70	391,655.16	417,853.00	418,198.78	483,636.00
10042041012	Workers Comp Insurance	72,325.12	81,447.74	86,885.19	130,281.00	130,281.00	139,378.00
10042041016	Unemployment Assessment	14,400.00	7,784.00	1,122.85	10,000.00	1,264.13	5,000.00
10042041018	ICMA VantageCare	47,550.00	53,256.66	61,812.50	54,000.00	59,625.00	62,000.00
10042041020	PERS (Retirement)	848,869.24	808,949.74	986,466.37	1,120,863.00	1,129,667.91	1,044,683.00
10042041024	PARS (Retirement Enhanced)	19,680.00	16,640.00	18,720.00	15,000.00	17,280.00	15,000.00
10042041028	PARS (Part Time Retirement)	1,230.39	537.46	734.37	1,200.00	157.06	1,480.00
10042042002	Office Supplies	4,148.54	9,493.36	4,929.25	5,000.00	2,510.65	5,000.00
10042042003	Misc Supplies	2,932.17	3,395.39	4,475.10	3,000.00	3,264.54	.00
10042042005	Postal Supplies & Postage	1,590.15	1,133.33	3,492.13	1,000.00	672.30	1,000.00
10042042006	Uniforms & Personal Equip	13,440.46	22,216.01	27,003.33	20,000.00	8,242.63	20,000.00
10042042007	Maintenance Supplies	3,374.79	1,668.89	1,124.82	2,500.00	640.57	5,000.00
10042042030	Special Operational	6,715.26	11,853.72	14,131.30	15,000.00	19,859.81	20,000.00
10042043031	Contractual Services	82,198.06	75,942.03	104,949.20	89,300.00	96,075.65	80,000.00
10042043032	Dispatch Services	292,309.36	383,541.92	389,288.52	405,510.00	405,509.92	400,040.00
10042043033	Computer Support Services	.00	.00	.00	.00	.00	.00
10042043060	Garage Vehicle Service	137,196.77	123,175.18	128,199.46	115,729.00	157,621.74	75,000.00
10042043066	Vehicle & Equip Replacement	83,275.94	85,435.36	46,499.79	24,655.00	24,655.00	58,850.00
10042043110	Mem'ships, Dues, Subscr, Publi	2,651.00	2,813.41	4,013.83	2,500.00	3,871.55	3,000.00
10042043114	Credit Card Fees	.00	.00	.00	.00	.00	.00
10042043120	Printing & Reproduction	2,378.13	2,736.79	4,934.70	3,000.00	1,517.22	7,500.00
10042043130	Advertising & Legal Notices	.00	1,210.00	231.66	2,000.00	571.00	2,000.00
10042043140	Recruiting & Other HR	480.00	682.50	1,787.98	.00	239.00	.00
10042043150	Training, Ed, Conf & Mtgs	28,911.83	35,194.57	31,156.11	20,000.00	12,719.58	25,000.00
10042043154	CERT	2,233.90	248.91	2,178.53	10,000.00	983.79	5,000.00
10042043156	DOJ Fingerprint Live	8,873.42	14,014.83	11,018.76	12,000.00	10,625.00	12,000.00
10042043404	Public Utilities	44,308.84	29,200.17	30,410.83	46,400.00	46,324.96	35,000.00
10042044400	Drug Enforcement	.00	.00	.00	.00	.00	.00
10042044520	Emergency Preparedness	12,291.77	386.37-	.00	.00	.00	.00
10042045010	Facility Lease	33,921.35	576.60-	.00	.00	.00	.00
10042045060	Gen'l Facilities Maint	584.46	5,161.44	311.01	3,500.00	3,383.35	7,500.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
10042045400	Communication Equip Maint	11,620.66	14,228.44	2,819.15	5,000.00	2,282.00	7,500.00
10042046010	Equipment Lease	12,957.58	12,792.99	14,276.15	5,000.00	5,154.87	5,000.00
10042046200	Machinery & Equip - Non Cap	11,372.00	54,997.00	16,890.10	83,600.00	83,556.26	.00
10042046300	Communic Equip - Non Cap	5,257.47	.00	3,889.41	5,000.00	2,792.63	10,000.00
10042046440	Office Equip & Furniture	22,126.92	4,043.68	31,374.35	5,000.00	3,352.28	7,500.00
10042046450	Firearms	12,945.48	10,780.15	4,772.40	7,000.00	6,199.04	15,500.00
10042046460	Computer Hardware - Non Cap	.00	.00	277.87	.00	.00	.00
10042046480	Computer Software - Non Cap	1,644.76	.00	.00	.00	.00	.00
	Total Police Services:	3,980,186.42	4,058,784.04	4,445,636.12	4,764,809.00	4,865,439.07	4,778,579.00
	General Fund Revenue Total:	.00	.00	.00	.00	.00	.00
	General Fund Expenditure Total:	3,980,186.42	4,058,784.04	4,445,636.12	4,764,809.00	4,865,439.07	4,778,579.00
	Net Total General Fund:	3,980,186.42-	4,058,784.04-	4,445,636.12-	4,764,809.00-	4,865,439.07-	4,778,579.00-
	Net Grand Totals:	3,980,186.42-	4,058,784.04-	4,445,636.12-	4,764,809.00-	4,865,439.07-	4,778,579.00-

PARKS AND RECREATION – HIGHLIGHTS FOR FY2021-22

DEPARTMENT DESCRIPTION

PARKS AND RECREATION: *An Essential Component of Our Community!*

The fundamental purpose of the Parks and Recreation Department is to deliver residents and visitors with high-quality recreation facilities and diverse programming that promotes excitement, individual expression, exploration, pleasure, challenge, and accomplishment, all leading to an improved quality of life. By providing opportunities for these interactions and connections to occur, the Department is directly contributing to a healthy and vibrant community.

The Parks and Recreation Department, much like traditional Parks and Recreation organizations, is departmentalized into the following community services:

1. **Recreation Programming:** Provide innovative, expanded, and affordable community-centric recreation programming for the community that encourages opportunities for lifelong play, creativity, learning and discovery. The department will strive to 'connect' with each and every community member through our many programs, events, services, and volunteer opportunities.
2. **Facility Operations & Programming:** Provide multi-purpose, year-round, indoor, and outdoor recreation facilities and programming, accessible to all residents and visitors.
3. **Administration:** Deliver exceptional customer service by utilizing technology and implementing best practices to maximize staff efficiency, reporting, accounting, and operational processes
4. **Parks Maintenance & Public Works Support Functions:** Enhance existing Town-owned or managed parkland by maintaining fields, trails, and facilities to accommodate community needs, and provide support for specific functions of the Public Works Department.
5. **Parks and Recreation Management, Planning and Promotion**: Administration and oversight of recreation projects to deliver results and ensure accountability; develop and implement recreation plans; promote recreation activities; develop maintenance workplans for existing parks and facilities and collaborate with user groups, stakeholders, jurisdictional partners, and Mammoth Lakes Recreation (MLR) to ensure a seamless recreation experience for the user.

VISSION, MISSION & STRATEGIC INITIATIVES

Department Vision: *"To be the best alpine recreation community in the country."*

Department Mission: *"To provide multi-purpose, year-round, indoor and outdoor recreation opportunities accessible to all residents and visitors."*

Strategic Initiatives:

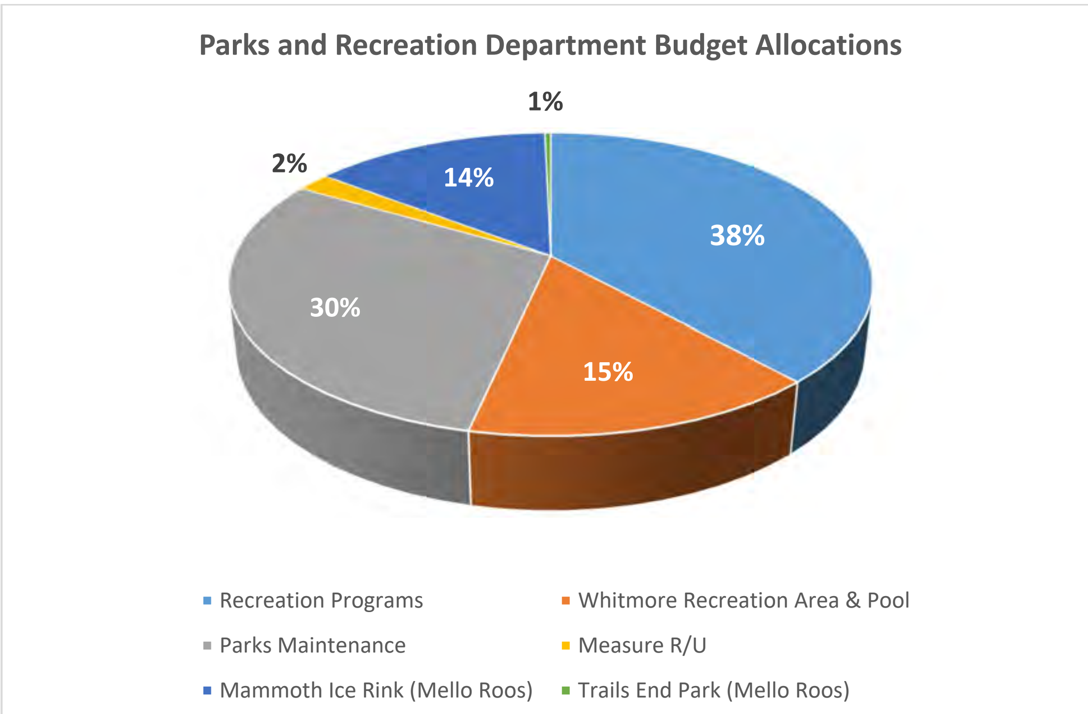
1. **Excellence**: *We are committed to continually improve the delivery of our community programs and facilities by holding each other accountable to the high standards of excellence our departmental culture expects and demands.*
2. **Teamwork**: *We value our employees and the power of a team culture aligned with a single vision and unifying purpose by communicating, connecting, collaborating, and celebrating to and with each other to achieve extraordinary results.*
3. **Sustainability**: *We help to protect and preserve our natural, developed, and finite resources by implementing sustainable best practices in our programs, parks, pools, fields, and facilities.*
4. **Health, Safety and Social Equity**: *We build stronger, healthier, and happier communities by promoting health, wellness and physical activity and work to ensure our parks, programs, and facilities are safe and inclusive for all people.*

BUDGET HIGHLIGHTS - MAJOR BUDGET CHANGES

The coronavirus pandemic shed an even bigger light on the essential role of parks and recreation in responding to the financial, social, and emotional stress on our communities. Now more than ever, it is important that Parks and Recreation eliminate barriers and helps to reenergize our communities physical and mental health by offering solace, independence, exercise, and healthy activities. Fiscal year 2021/22 represents a recovery year for the Town and Parks and Recreation. Our goal is to safely and sustainably, deliver quality, affordable and value-driven programs, activities, events, leagues, and tournaments scheduled across the 365 days for all ages and abilities.

Budget Summary

The Parks and Recreation FY 2021/22 Budget is allocated as follows:



It should be noted that “Recreation Programs” includes $125,800 or 15% in funds allocated to fish stocking in the Lakes Basin ($54,000), Youth Sports Funding ($36,800) and the annual Fourth of July Fireworks spectacular at Crowley Lake ($35,000).

Overview

The Parks and Recreation budget represents a return to our core services, with the addition of several budget changes that are identified below. Services provided by the department must not only meet the needs of the community, but also be scalable and sustainable. Most importantly, they must be easily adaptable based on the resource capacity and capabilities of the department and the effects of the ongoing pandemic. The Department will continue to work closely with the Mono County Health Department with the goal of providing safe recreation for our community during this unprecedented and challenging time.

A. Core Staffing Levels

The FY2021/22 Parks and Recreation budget reflects increases in full-time staff to meet core service levels while reducing reliance on seasonal positions. In Parks Maintenance, one new full-time position was added, bringing the full-time positions to five (5). The positions include three maintenance workers, one lead maintenance worker and one manager. The number of part-time positions was reduced from seven to five (2.4 to 1.6 FTE's). The part-time staff are all summer seasonal positions. This structure supports winter operations with full-time positions for snow removal and more effectively allocates full-time and part-time staff across the various parks and facilities in the summer to meet the high visitation levels. The work program includes restroom and trash support for the Lakes Basin and other assigned trailheads in cooperation with the Inyo National Forest.

In recreation, the budget includes a new Recreation Supervisor position that is planned to be filled in the last quarter of the fiscal year to support the operations of the new Community Recreation Center. Seasonal positions increased from 3.8 to 6.6 FTE's with a return to core staffing levels and the delivery of our expanding summer camp and youth programs.

B. **Expanded Deferred Maintenance Program**

Town Council allocated $300,000 in deferred parks maintenance funds. Combined with existing funds from fiscal year 2020/21, a balance of $341,000 is available for investment in our parks, fields, and facilities. Staff use the following criteria to identify and prioritize deferred maintenance projects for consideration by the Recreation Commission.

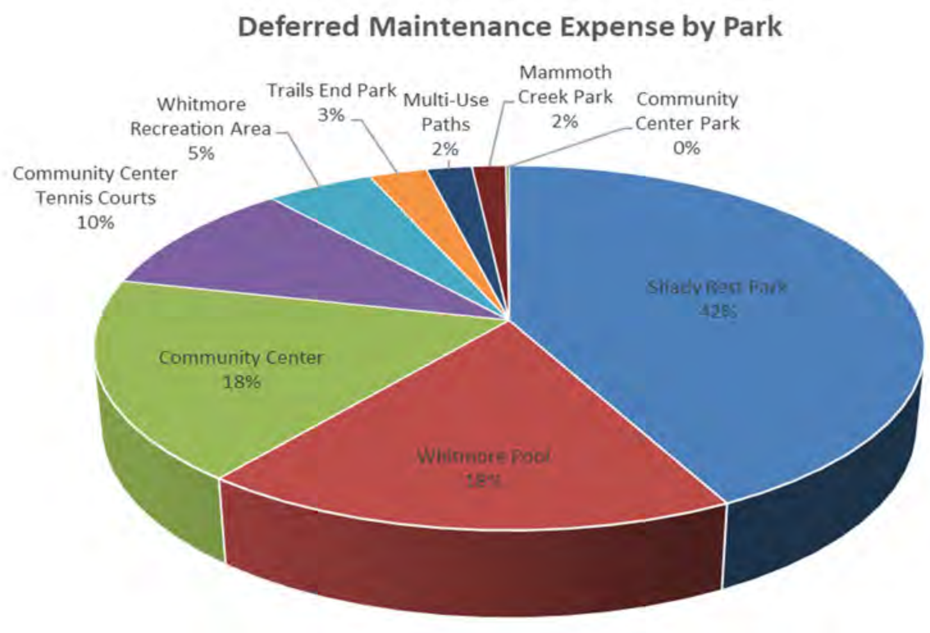
- Repairs or replacements needed immediately to bring the pools, parks, fields and facilities to a sound, safe, and fully habitable condition. Includes structural deterioration and failures, significant tripping hazards, building code violations or non-compliant ADA features.
- Significant deferred maintenance items or non-working systems or components that have far exceeded their expected useful life and require replacement or upgrade.

The process for implementing deferred maintenance projects incorporates the following tasks:

- Staff presents the proposed prioritized list of deferred maintenance projects to the Recreation Commission for public input and consensus direction.
- Staff works with PW Engineering staff to finalize the scope of work, cost estimates and estimated timeline for completion.
- Staff returns the shovel-ready project(s) to the Recreation Commission for final review and approval.
- Town staff prepares the projects for bid and with approval, opens the bid.
- Town Council awards/rejects the bid.
- Town staff coordinates the timing of the work to minimize public impacts and communicates with the lowest responsive bidder on the scope of work.

Deferred Maintenance Summary

For the period from June 2017 to April 2021, over $655,000 has been invested in our pools, parks, fields, facilities, and trails compliments of funds allocated by Town Council to the Deferred Parks Maintenance Program. Below is the allocation of funds by park since inception of the program.



C. Facility Operations

The Parks and Recreation Department is planning to operate the Whitmore Pool and Mammoth Ice Rink at full operations based on existing COVID conditions and health orders/guidelines.

Whitmore Pool

The facility will offer all programming, including lap swim, swim team, recreational swimming, and group/private lessons. The 2021 operating schedule is as follows:

- Opened: Monday, May 10
- Closing: Friday, September 3
- Operating days: 109

Mammoth Ice Rink

The Mammoth Ice Rink is scheduled to open on Friday, November 26, 2021, and close on Sunday, February 27, 2022 (94 operating days). Staff anticipates a return to full programming, including all lessons, leagues, tournaments, and scheduled training sessions for Mammoth Lakes Youth Hockey. Staff are anticipating a conservative increase in revenue and will control expenses (labor, utilities, etc.) based on demand and the well-known environmental challenges of operating an outdoor ice rink.

The major change for the ice rink is the purchase of a new electric lithium-ion Zamboni 552AC ice resurfacer. This is not a budget item, but a one-time purchase utilizing vehicle replacement funds and a clean energy grant. The existing Olympia is 27 years old and is well past its expected useful life (7-10 years industry standard). The new Zamboni will be more reliable, has zero emissions, will significantly reduce maintenance, operating and fuel costs, and most importantly, will provide a premium skating surface - utilizing the new level-ice system for our many users. In addition to the new lithium-ion ice resurfacer, staff also purchased a new electric Zamboni EZIII Edger, replacing the outdated, gas-driven 1999 unit.

PRIORITIES FOR FY 2021/22: WORK PLAN HIGHLIGHTS

Accepted by the Recreation Commission on February 2, 2021, the annual workplan was developed to strategically guide the Recreation Commission and staff in fulfilling the shared community vision and stated mission of the Parks and Recreation Department. The strategies for 2021 are aligned with the Town Council 18-Month Strategic Priorities and the Parks and Recreation Master Plan.

The Workplan is aligned with the following Town Council Strategic Priorities:

A. Enhance our recreational based economy through amenity investment
    - Fund construction of Multi-Use Recreational Facility (Year Round Recreational Center).

B. Capital Infrastructure new investment, improvements and maintenance
    - Invest in pavement rehabilitation, replacement, and expansion (Roads, MUPs, Sidewalks, and Parks).
    - Focused implementation of CIP that supports facilities to advance approved, accepted Town Plans with projects to define “all-in” costs with complete projects.

The five core strategies and tactics (goals) are as follows:

1. **Work Program of the Recreation Commission**
    a. Enhanced Recreation Amenities
    b. Renewed Focus on Community Programming
    c. Engagement with Mammoth Lakes Recreation (MLR)
    d. Enhanced Engagement with Industry Associations
    e. Better Planning = Stronger Community

2. **Maintain and Enhance the Town's Recreation Infrastructure**
    a. Enhanced Recreation Amenities
    b. Enhanced Recreation Infrastructure
    c. Sustainability

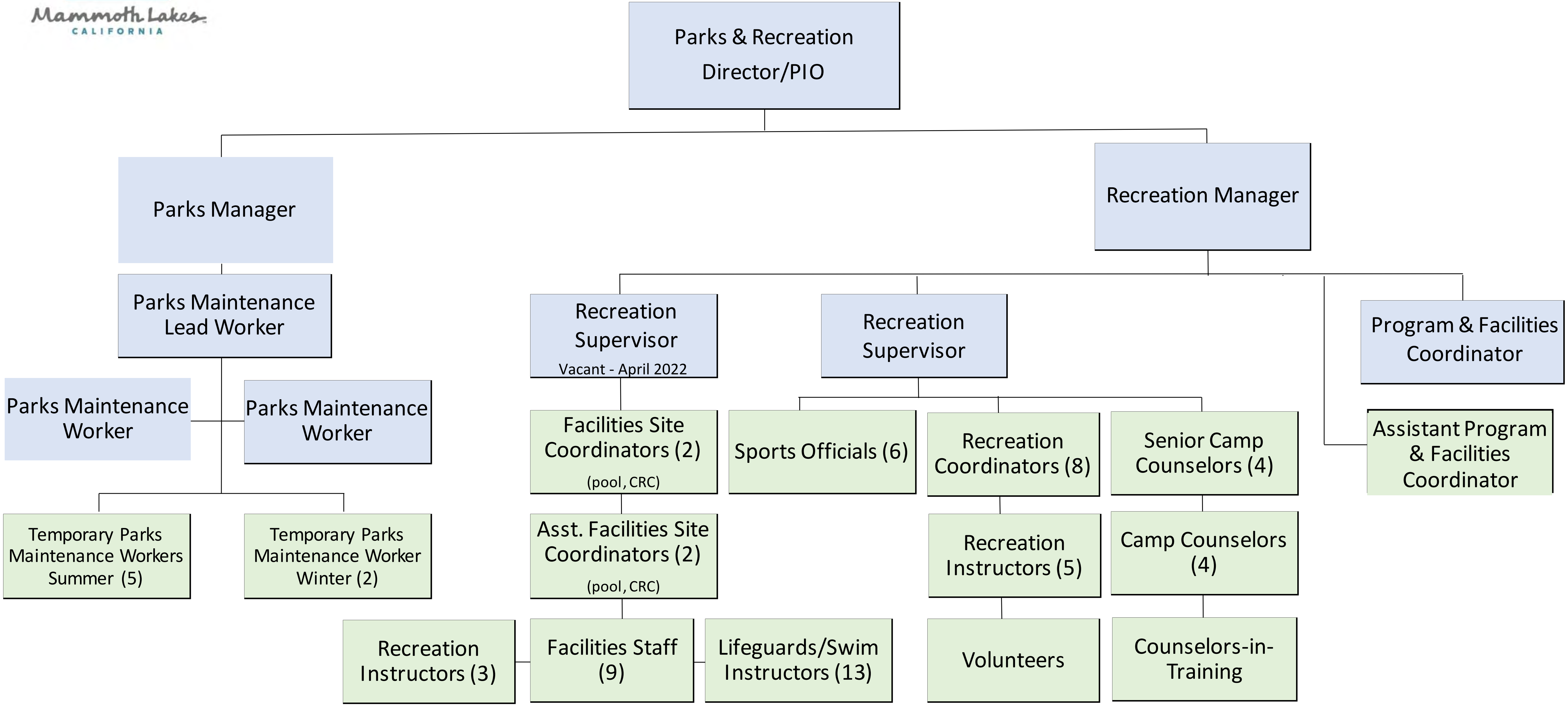
3. **Deliver High-Quality, Innovative and Affordable Community-Centric Recreation Programming**
    a. Community-Centric Programming (Internal)
    b. Enhanced Community Programming (External)
    c. Program Delivery

4. **Strengthen Organizational Systems, Structures and Operations**
    a. Operational Excellence
    b. Continual Improvement
    c. Facility Operations
    d. Integrated Communications and Engagement

5. **Develop Team Capacity and Organizational Culture**
    a. Strengthen Organizational Culture
    b. Teamwork
    c. Professional Development
    d. Recruit, Retain and Recognize the Best
    e. Embrace Emerging Trends

TOML Organization Chart – Parks & Recreation Department

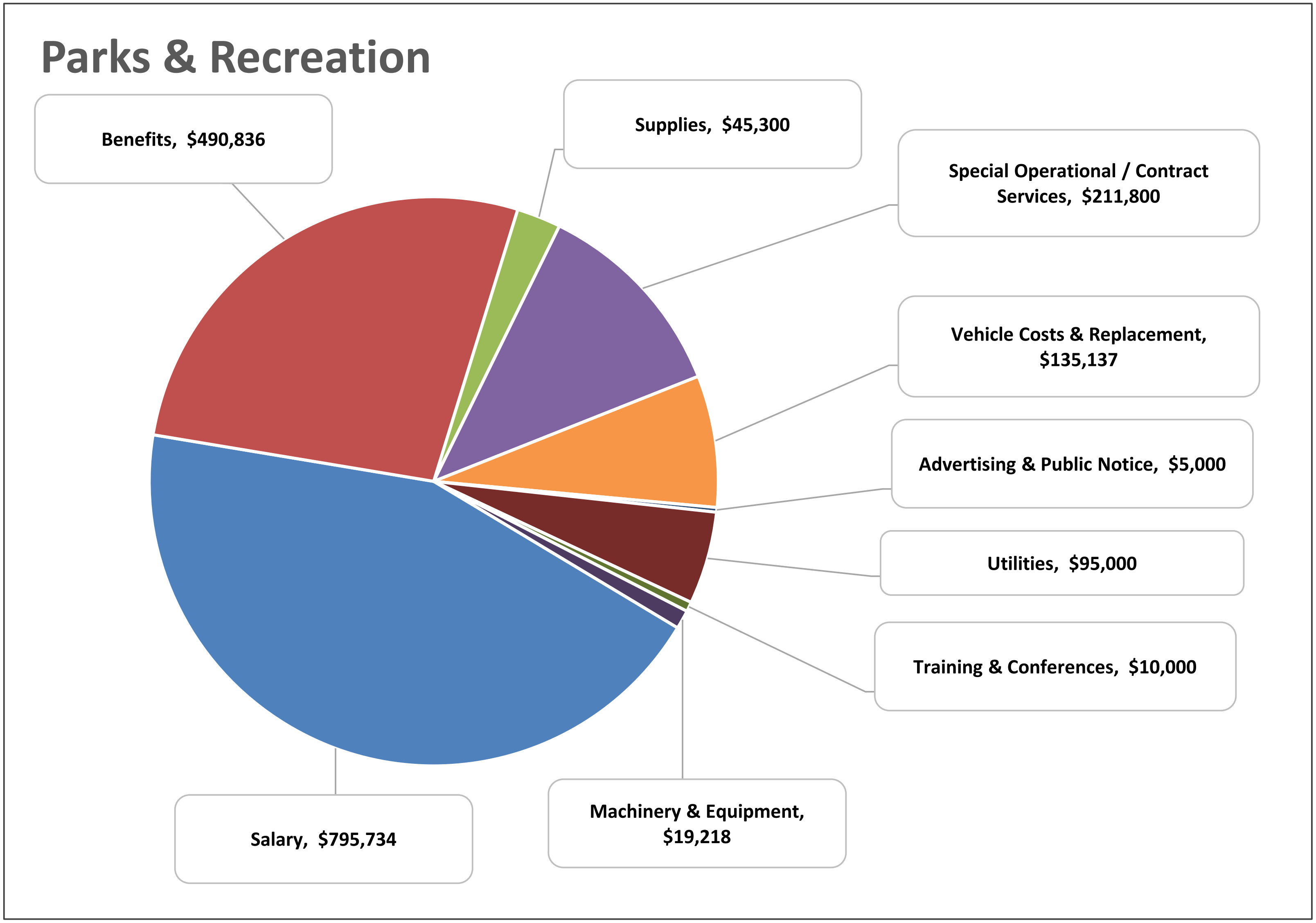
July 2021



Parks & Recreation

Employee Count FY21-22

Position	FTE
Parks and Recreation Director / PIO	1
Recreation Manager	1
Recreation Supervisor	1.3
Program & Facilities Coordinator	1
Recreation Programs - Part-Time	2.58
Whitmore Recreation - Part-Time	2.12
Community Recreation Center - Part-Time	1.56
Parks Manager	1
Parks Maintenance Worker - Lead	1
Parks Maintenance Worker	2
Parks Maintenance - Part-Time	2.33
	16.89



Total Expenditures $ 1,808,025

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
General Fund							
Recreation Programs							
10043240000	Regular Salaries	246,880.02	266,532.26	250,557.14	229,951.00	239,544.64	289,387.00
10043240111	Temporary Wages	52,731.53	54,592.80	48,484.15	9,667.00	12,153.85	96,296.00
10043240113	Overtime Wages	587.96	4,246.63	7,303.19	.00	332.53	6,000.00
10043240130	Comprehensive Leave	15,957.37	9,732.33	13,710.69-	44.00	1,630.12-	25,292.00
10043241002	Health Ins Premiums	78,685.88	97,474.56	80,457.95	69,258.00	74,117.09	101,880.00
10043241012	Workers Comp Insurance	12,239.35	14,381.05	13,865.26	16,021.00	16,021.00	20,977.00
10043241016	Unemployment Assessment	11,219.97	2,616.50	14,800.51	.00	8,480.57	.00
10043241018	Unemployment Assess -Don't use	.00	.00	.00	.00	.00	.00
10043241020	PERS (Retirement)	66,162.35	83,736.49	85,888.86	88,660.00	93,797.65	108,761.00
10043241028	PARS (Part Time Retirement)	1,081.36	1,123.38	942.81	1,982.00	342.26	1,898.00
10043242006	Uniforms & Personal Equip	983.91	1,428.77	647.15	1,500.00	227.35	2,000.00
10043242008	Recreation Supplies	6,218.20	7,019.69	6,368.38	6,750.00	5,290.87	9,000.00
10043242009	Amenities Enhancement Program	.00	.00	.00	.00	.00	.00
10043242030	Special Operational	9,701.71	8,878.87	8,414.30	4,250.00	1,424.53	5,000.00
10043243031	Contractual Services	18,513.73	21,992.81	21,646.86	8,000.00	2,425.68	22,000.00
10043243060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
10043243066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
10043243110	Mem'ships, Dues, Subscr, Publi	1,643.22	1,805.00	1,911.00	2,000.00	1,770.00	2,000.00
10043243114	Credit Card Fees	.00	.00	.00	.00	.00	.00
10043243120	Printing & Reproduction	2,064.81	2,270.08	988.66	2,500.00	1,772.78	2,500.00
10043243130	Advertising & Legal Notices	3,243.30	3,747.14	3,954.59	2,500.00	326.00	4,000.00
10043243150	Training, Ed, Conf & Mtgs	3,714.73	4,200.43	3,905.81	1,000.00	316.95	4,000.00
10043243164	Excursions & Field Trips	717.34	1,809.46	2,801.59	3,000.00	100.00	3,000.00
10043243404	Public Utilities	.00	.00	.00	.00	507.24	.00
10043244300	Fishing Enhancement	53,936.83	53,945.89	52,776.53	54,000.00	52,817.50	54,000.00
10043244310	Community Youth Programs	43,267.50	32,282.50	.00	50,738.00	42,737.50	36,800.00
10043244320	Fireworks Display	32,209.50	31,809.00	32,725.80	14,500.00	21,750.00	35,000.00
10043246460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
	Total Recreation Programs:	661,760.57	705,625.64	624,729.85	566,321.00	574,625.87	829,791.00
Whitmore Pool & Rec Area							
10043440000	Regular Salaries	42,516.37	36,862.56	48,769.24	44,908.00	51,077.07	61,399.00
10043440111	Temporary Wages	61,042.23	59,038.49	43,769.02	42,350.00	54,614.95	94,584.00
10043440113	Overtime Wages	896.69	963.88	990.69	500.00	768.84	1,000.00
10043440130	Comprehensive Leave	.00	.00	.00	1,663.00	.00	5,289.00
10043441002	Health Ins Premiums	16,032.00	.00	.00	58.00	80.07	30,943.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
10043441012	Workers Comp Insurance	2,307.37	2,131.82	2,630.21	3,061.00	3,061.00	4,446.00
10043441016	Unemployment Assessment	.00	.00	1,575.00	.00	342.69	.00
10043441020	PERS (Retirement)	7,794.25	8,720.41	11,152.90	15,974.00	12,202.69	21,474.00
10043441028	PARS (Part Time Retirement)	717.68	706.35	599.69	737.00	1,185.95	1,865.00
10043442006	Uniforms & Personal Equip	1,210.77	1,651.98	1,074.54	2,000.00	1,317.22	2,000.00
10043442007	Maintenance Supplies	2,190.35	1,283.70	2,338.60	.00	694.55	3,000.00
10043442008	Recreation Supplies	928.07	521.04	430.94	620.00	509.78	2,500.00
10043442009	Pool Supplies	10,231.39	6,316.26	9,438.19	6,000.00	5,687.70	5,500.00
10043442030	Special Operational	1,175.62	774.24	191.51	750.00	344.68	750.00
10043443031	Contractual Services	10,501.73	6,556.23	7,811.68	3,250.00	2,033.35	5,000.00
10043443060	Garage Vehicle Service	12,384.72	16,552.34	17,799.62	16,414.00	21,452.66	18,000.00
10043443066	Vehicle & Equip Replacement	12,565.90	9,303.75	14,504.83	9,657.00	9,657.00	16,203.00
10043443110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
10043443120	Printing & Reproduction	.00	.00	.00	.00	.00	500.00
10043443130	Advertising & Legal Notices	1,448.76	1,590.67	225.00	.00	.00	1,000.00
10043443150	Training, Ed, Conf & Mtgs	1,287.11	2,858.06	3,081.76	500.00	258.00	3,000.00
10043443404	Public Utilities	34,278.24	31,205.10	25,490.56	28,860.00	32,427.26	35,000.00
10043443420	Taxes & Fees	1,603.97	1,637.52	1,971.23	1,500.00	1,738.07	1,500.00
10043445010	Facility Lease	360.00	1,018.17	.00	750.00	686.52	750.00
10043445080	Park Grounds & Bldgs Maint	12,547.08	11,997.33	12,073.05	9,000.00	8,879.28	12,000.00
10043446010	Equipment Lease	.00	.00	.00	.00	.00	.00
10043446200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
10043446460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
10043448200	Machinery & Equip - Capital	.00	.00	.00	.00	.00	.00
	Total Whitmore Pool & Rec Area:	234,020.30	201,689.90	205,918.26	188,552.00	209,019.33	327,703.00
Parks, Bldgs & Trails Maint							
10043840000	Regular Salaries	169,379.16	179,856.60	191,964.69	198,717.00	204,828.01	178,160.00
10043840111	Temporary Wages	43,322.17	47,625.06	47,260.50	46,252.00	49,864.88	58,908.00
10043840113	Overtime Wages	6,617.12	12,026.75	11,928.24	4,000.00	14,185.60	10,000.00
10043840130	Comprehensive Leave	2,577.31	8,841.97	31,588.68-	9.00	844.66-	10,884.00
10043841002	Health Ins Premiums	54,022.98	51,072.45	55,047.12	55,230.00	46,231.56	71,632.00
10043841012	Workers Comp Insurance	6,572.10	8,114.03	8,550.90	11,432.00	11,432.00	12,602.00
10043841016	Unemployment Assessment	10,309.00	1,779.00	8,731.00	5,000.00	3,165.29	5,000.00
10043841020	PERS (Retirement)	44,987.09	59,442.91	76,709.80	64,008.00	72,816.97	66,732.00
10043841028	PARS (Part Time Retirement)	1,500.04	1,610.54	1,335.44	993.00	1,773.32	1,161.00
10043842002	Office Supplies	.00	32.94	.00	.00	120.00	.00
10043842003	Misc Supplies	1,051.77	1,165.20	772.60	1,000.00	504.07	2,000.00
10043842006	Uniforms & Personal Equip	2,053.16	1,166.89	2,956.41	2,500.00	2,692.85	4,300.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
10043842007	Maintenance Supplies	11,331.32	10,962.01	13,862.54	10,500.00	8,231.71	15,000.00
10043843031	Contractual Services	121,263.39	21,111.70	3,978.98	12,500.00	5,807.39	15,000.00
10043843060	Garage Vehicle Service	41,371.94	52,482.96	54,536.93	49,242.00	64,357.95	53,000.00
10043843066	Vehicle & Equip Replacement	37,697.69	27,911.25	43,514.49	28,971.00	28,971.00	47,934.00
10043843110	Mem'ships, Dues, Subscr, Publi	290.00	.00	.00	.00	.00	.00
10043843150	Training, Ed, Conf & Mtgs	2,730.59	1,445.00	1,176.00	2,000.00	90.00	3,000.00
10043843404	Public Utilities	38,573.23	47,254.64	57,589.80	69,100.00	69,084.12	60,000.00
10043845010	Facility Lease	.00	.00	.00	.00	.00	.00
10043845080	Park Grounds & Bldgs Maint	10,536.68	12,443.38	13,328.07	12,000.00	11,695.60	16,000.00
10043845081	Signage Maintenance	.00	.00	.00	1,618.00	1,530.94	14,218.00
10043846200	Machinery & Equip - Non Cap	97,613.79	.00	3,650.00	20,000.00	19,540.16	5,000.00
10043848200	Machinery & Equip - Capital	1,952.19	31,863.28	37,732.45	67,400.00	26,108.02	.00
	Total Parks, Bldgs & Trails Maint:	705,752.72	578,208.56	603,037.28	662,472.00	642,186.78	650,531.00
	General Fund Revenue Total:	.00	.00	.00	.00	.00	.00
	General Fund Expenditure Total:	1,601,533.59	1,485,524.10	1,433,685.39	1,417,345.00	1,425,831.98	1,808,025.00
	Net Total General Fund:	1,601,533.59-	1,485,524.10-	1,433,685.39-	1,417,345.00-	1,425,831.98-	1,808,025.00-
	Net Grand Totals:	1,601,533.59-	1,485,524.10-	1,433,685.39-	1,417,345.00-	1,425,831.98-	1,808,025.00-

COMMUNITY AND ECONOMIC DEVELOPMENT – HIGHLIGHTS FOR FY2021-22

DEPARTMENT DESCRIPTION

Responsibilities
The Community and Economic Development Department (CEDD) works with residents, property owners, and other Town departments to plan for and guide development in Mammoth Lakes consistent with Mammoth Lakes' community vision.

Divisions
The Department includes the Planning, Building, and Code Compliance Divisions.

The Planning Division:

- Provides support to the Town Council, Planning and Economic Development Commission, and the Recreation Commission on planning matters.
- Manages and analyzes planning entitlement projects and minor planning projects.
- Administers and implements Town plans, policies, and regulations.
- Works to develop long-range plans and policies that guide economic development.
- Manages the Town's Housing Program

The Building Division:

- Administers the Building Code (which includes the issuance of building permits and conducting inspections) and ensures compliance with Town codes, among other duties.
- Provides support to the Board of Appeals/Building Advisory Committee, as well as other Town departments on building and code matters.

The Code Compliance Division

- Works to encourage town-wide conformance with both the California Building Code and Town Municipal Codes.

Staff
The Community and Economic Development Department has a staff of 11, responsible for current and long-range planning, economic development, code compliance, housing, and building permitting and inspections.

VISION, MISSION & VALUES

The staff members of the Community and Economic Development Department follow guiding principles in our daily efforts to achieve positive, goal-oriented results as we conduct our core work programs and provide service to the public. Our guiding principles are expressed through the Vision, Mission, and Values described below.

Vision – Our vision is to maintain the trust and confidence of the people we serve and to be the best place to work in the community.

Mission – The mission of the Town of Mammoth Lakes Community and Economic Development Department employees is to provide the highest quality services and amenities possible to our community, with the guidance of the Town Council.

Values – Our core values guide how we serve the community and how we provide the quality and level of service they expect and desire. Our six values are:

- **Accountability and Responsibility** - We support and implement the priorities of the Town Council and we are accountable for our performance and our organization's success.

- **Flexibility** - We respect the diversity of opinion resulting from a participatory government and we strive to be a versatile and dynamic organization in responding to new challenges and priorities.

- **Innovation** - We constantly look for new and better ways to deliver high quality services, solve problems, and achieve positive outcomes.

- **Integrity** - We are reliable and trustworthy stewards of the public's resources and we are guided by high standards of fairness and ethical and moral principles in all we do.

- **Professionalism** - We provide complete, fact-based, and unbiased information to our decision makers, customers, and community and we strive to be the best through staff development and sound leadership.

- **Responsive** - We are a customer-based and performance-driven organization and we respond with mutual respect and sensitivity to the needs and situations of our fellow employees and the people we serve.

BUDGET HIGHLIGHTS – Major Budget Changes

Sources of Revenue: The Community and Economic Development Department is supported by permit and application 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: There are no significant budget changes from FY 20/21.

PRIORITIES FOR FY 2021-22: 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 implementation of the General Plan.

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. This includes the processing of very complex development applications such as the Mammoth Main Lodge Redevelopment project.

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. This includes minor changes to the Zoning Code to correct minor items on an as-needed basis.

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.

The Parcel – CED staff will facilitate the entitlement and development of The Parcel. The work program will include entitlements, facilitating construction of the project, identifying and securing funding, managing consultants, and other work items.

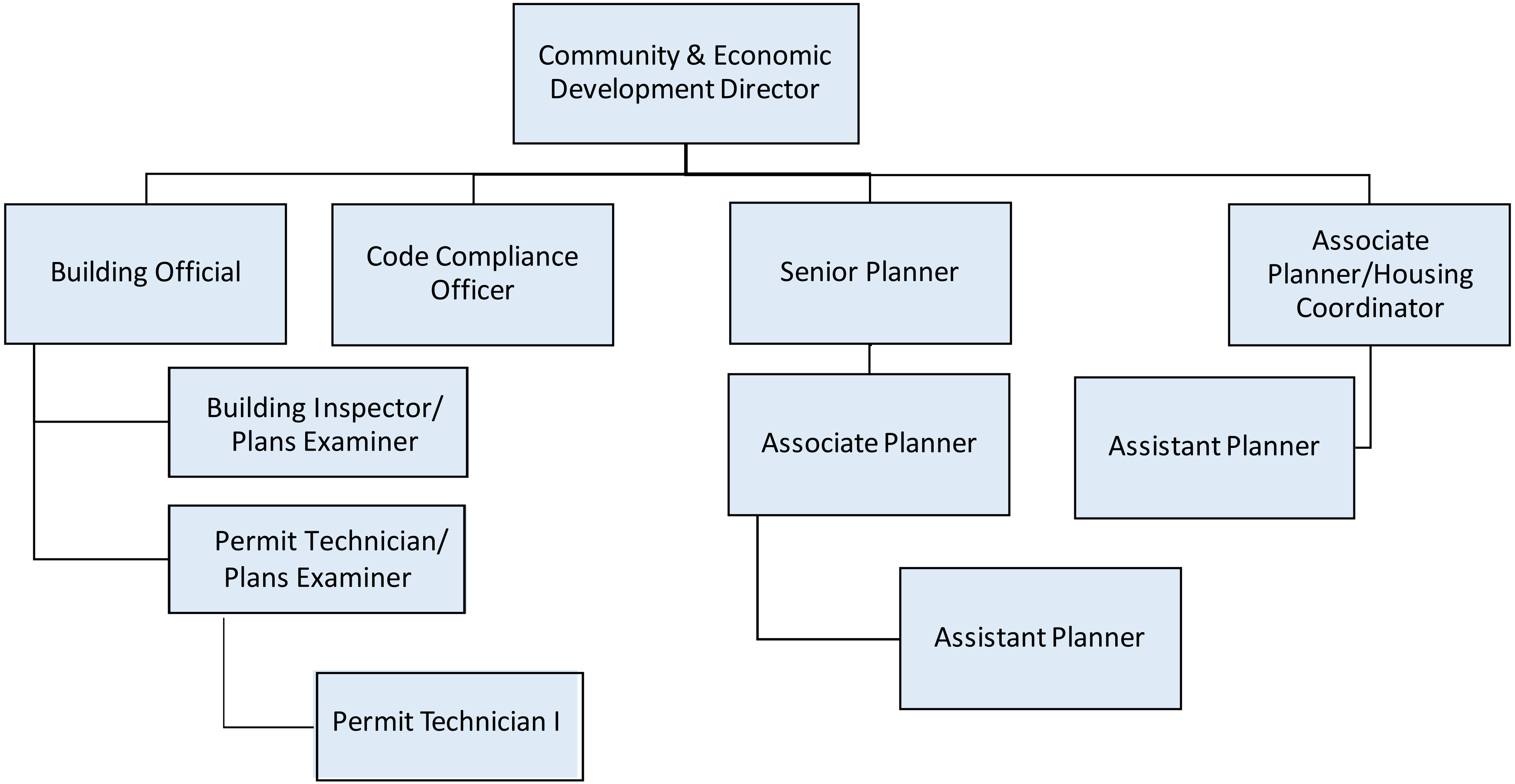
Housing Action Plan Implementation – The Housing Coordinator will continue to manage the Town's Housing Program and will focus on implementation of the General Plan Housing Element, Community Housing Action Plan, grant management, and other housing-related work items.

DIF/Housing Nexus Study Update – Work with a consultant to develop appropriate fee justification methodology and fee levels to support capital facilities needed to serve new growth in Mammoth Lakes. The project will include a comprehensive update of the DIF and Housing fees.

Planning/Building Application Process Improvements – Conduct business process improvements to planning and building application process and improving online/digital submittal, review, and payment methods. Additionally, the project will include various updates to the CED webpages in order to enhance the customer experience.

TOML Organization Chart – Community & Economic Development Department

July 2021

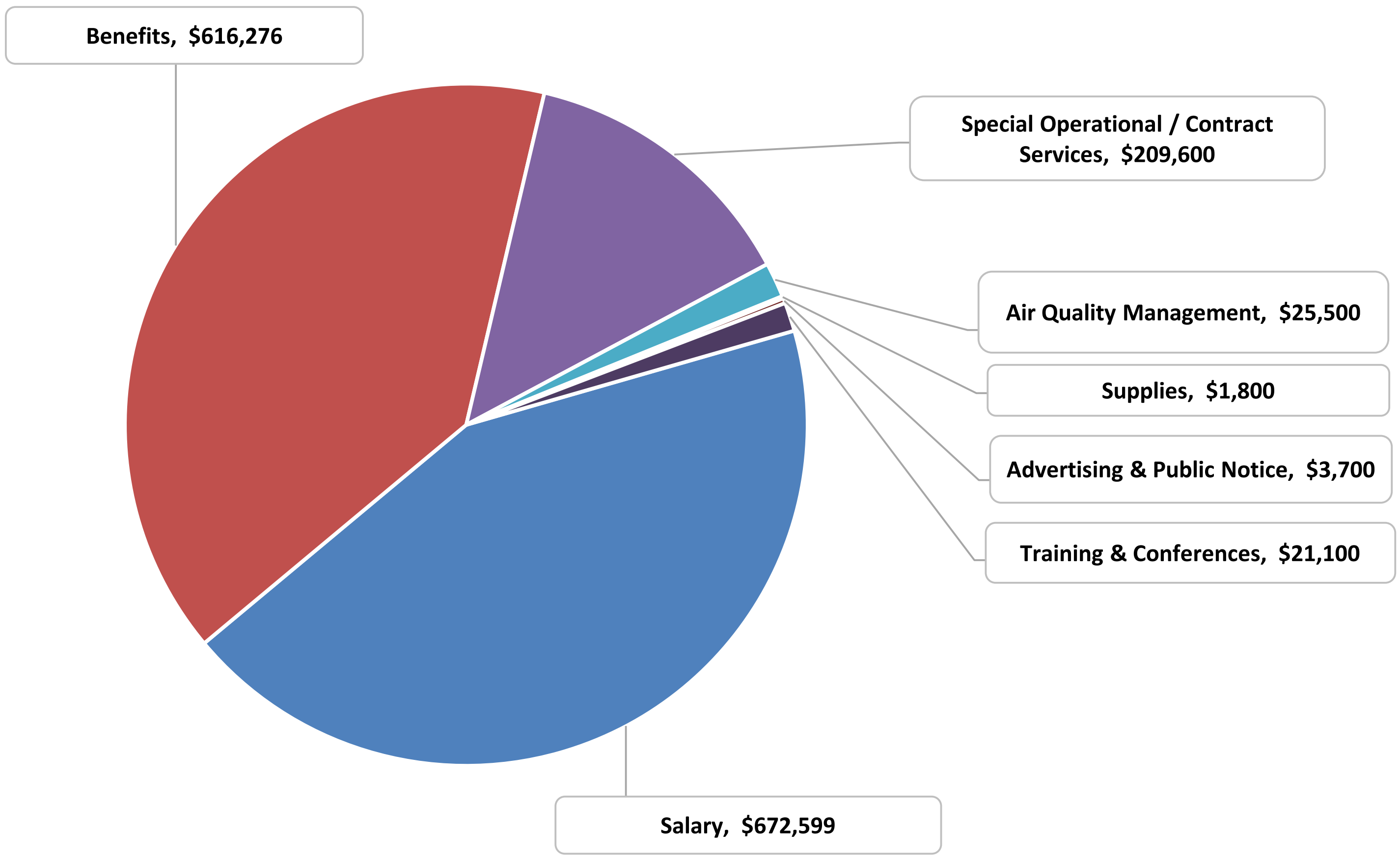


Community & Economic Development

Employee Count FY21-22

Position	FTE
Community & Economic Development Director	1
Building Official	1
Senior Planner	1
Assistant Planner	3
Associate Planner / Housing Coordinator	1
Building Inspector / Plans Examiner	1
Plans Examiner	1
Code Compliance Officer	1
Permit Tech I	1
	11

Community & Economic Development



Total Expenditures $ 1,550,575

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
General Fund							
Planning Division							
10044040000	Regular Salaries	306,384.06	352,581.35	470,061.31	463,312.00	482,855.24	411,912.00
10044040111	Temporary Wages	14,913.69	13,007.60	7,074.51	11,000.00	18,311.88	11,000.00
10044040113	Overtime Wages	.00	72.36	115.52	.00	216.33	.00
10044040130	Comprehensive Leave	4,607.47	5,928.59	4,723.86-	9,606.00	12,333.06	19,958.00
10044041002	Health Ins Premiums	84,987.52	102,966.97	121,147.37	155,906.00	156,332.82	125,991.00
10044041012	Workers Comp Insurance	14,787.28	19,488.97	25,180.11	23,111.00	23,111.00	28,789.00
10044041016	Unemployment Assessment	.00	.00	791.00	.00	265.25-	.00
10044041020	PERS (Retirement)	80,521.71	110,603.89	143,672.34	139,541.00	142,300.98	146,869.00
10044041028	PARS (Part Time Retirement)	298.62	259.19	123.84	200.00	392.95	200.00
10044042005	Postal Supplies & Postage	72.38	.00	.00	.00	.00	.00
10044042006	Uniforms & Personal Equip	.00	.00	354.03	.00	.00	1,000.00
10044043030	Professional Services	.00	1,300.00	.00	.00	.00	.00
10044043031	Contractual Services	34,646.63	279,901.91	125,263.12	183,971.00	110,155.70	25,000.00
10044043060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
10044043066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
10044043110	Mem'ships, Dues, Subscr, Publi	2,275.59	2,096.59	1,267.59	3,000.00	3,147.47	3,000.00
10044043130	Advertising & Legal Notices	2,913.25	2,213.00	780.00	3,000.00	2,044.00	1,500.00
10044043150	Training, Ed, Conf & Mtgs	4,287.95	8,513.71	8,302.10	2,500.00	20.00	12,000.00
10044044470	Records Management	.00	.00	.00	.00	.00	.00
10044044500	Air Quality Management	25,086.00	25,000.00	25,000.00	25,500.00	25,000.00	25,500.00
Total Planning Division:		575,782.15	923,934.13	924,408.98	1,020,647.00	975,956.18	812,719.00
Building Division							
10044240000	Regular Salaries	277,522.77	273,691.94	255,338.89	263,327.00	272,859.31	189,456.00
10044240111	Temporary Wages	.00	.00	.00	.00	.00	.00
10044240113	Overtime Wages	.00	304.05	227.03	.00	3.98	500.00
10044240130	Comprehensive Leave	9,950.68	583.35	33,936.37-	9,613.00	3,047.93	9,160.00
10044241002	Health Ins Premiums	62,424.88	64,035.54	68,704.16	52,723.00	53,060.51	103,840.00
10044241012	Workers Comp Insurance	14,091.75	15,673.04	14,492.50	22,501.00	22,501.00	20,846.00
10044241020	PERS (Retirement)	74,921.06	97,435.00	96,209.36	106,917.00	108,368.98	109,259.00
10044242003	Misc Supplies	.00	.00	571.93	.00	.00	.00
10044242005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
10044242006	Uniforms & Personal Equip	308.33	182.70	459.97	500.00	93.45	500.00
10044243031	Contractual Services	216,261.84	237,368.82	232,919.93	78,100.00	78,012.41	180,000.00
10044243060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
10044243066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
10044243110	Mem'ships, Dues, Subscr, Publi	2,231.92	1,238.50	6,602.52	1,500.00	936.93	1,500.00
10044243130	Advertising & Legal Notices	194.00	.00	8,800.53	1,000.00	.00	1,000.00
10044243150	Training, Ed, Conf & Mtgs	7,020.31	4,111.28	4,456.04	5,000.00	2,870.79	6,000.00
	Total Building Division:	664,927.54	694,624.22	654,846.49	541,181.00	541,755.29	622,061.00
Code Compliance							
10044440000	Regular Salaries	60,026.77	64,044.27	40,185.50	53,089.00	58,219.37	59,731.00
10044440113	Overtime Wages	.00	.00	447.85	40.00-	7.80	.00
10044440130	Comprehensive Leave	243.13	252.73-	824.49-	.00	70.92	.00
10044441002	Health Ins Premiums	29,954.93	30,993.08	23,087.20	26,532.00	26,383.20	28,500.00
10044441012	Workers Comp Insurance	3,117.10	3,544.77	2,319.90	3,577.00	3,577.00	3,982.00
10044441016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
10044441020	PERS (Retirement)	14,151.34	18,178.75	12,932.35	18,273.00	19,421.80	18,882.00
10044442006	Uniforms & Personal Equip	.00	.00	.00	.00	397.95	300.00
10044443031	Contractual Services	.00	.00	.00	.00	.00	.00
10044443110	Mem'ships, Dues, Subscr, Publi	95.00	95.00	95.00	100.00	141.00	100.00
10044443130	Advertising & Legal Notices	.00	.00	.00	.00	.00	1,200.00
10044443150	Training, Ed, Conf & Mtgs	.00	913.94	1,598.08	3,100.00	859.00	3,100.00
	Total Code Compliance:	107,588.27	117,517.08	79,841.39	104,631.00	109,078.04	115,795.00
	General Fund Revenue Total:	.00	.00	.00	.00	.00	.00
	General Fund Expenditure Total:	1,348,297.96	1,736,075.43	1,659,096.86	1,666,459.00	1,626,789.51	1,550,575.00
	Net Total General Fund:	1,348,297.96-	1,736,075.43-	1,659,096.86-	1,666,459.00-	1,626,789.51-	1,550,575.00-
	Net Grand Totals:	1,348,297.96-	1,736,075.43-	1,659,096.86-	1,666,459.00-	1,626,789.51-	1,550,575.00-

ENGINEERING – HIGHLIGHTS FOR FY2021-22

DESCRIPTION

Town Engineering Staff delivers infrastructure projects that support the community vision of a premier, year-round resort community. Engineering staff executes strategic plans such as the trails system, sidewalk, stormwater, and bicycle master plans. In addition, engineering staff provides support to the community in the form of plan checks, project processing, permitting and responses to general inquiries. The staffing for Engineering includes:

Public Works Director
Associate Civil Engineer
Assistant Engineer
Assistant Engineer
Engineering Assistant
Hybrid Inspector (30%)
Engineering Intern(s)

Unlike 20/21 It should be noted the proposed FY221/22 Budget does include all the positions listed immediately above. Due to the continued economic uncertainty, several modifications to the level of staff required to provide the desired level of service to the public have been made. It is staff's expectation there will likely be changes to the list above in future years.

Assistant Engineer: As indicated in the 20/21 budget. At the time the budget was developed for 20/21 this position was intended to remain unfilled. The Town fared well during the pandemic and the Town filled the position in December of 2020. The Employee started in January of 2021. This position was needed to support the large number of active Capital Projects. Additional support at this staff level is anticipated in 21/22.

Engineering Intern(s): For many years, Engineering has regularly hired one or two interns to assist during the summer construction season. Staff hired one intern (Engineering Tech) to support the summer 2021 work program. One or two employees at this level are anticipated for summer 2022.

BUDGET HIGHLIGHTS - **Major Budget Changes**

The Capital Improvement Plan is a companion document to the Budget that assists in implementation. Needs and fund availability dictate the size and number of capital projects that can be pursued. Categories noted below are consistent with the CIP and the Development Impact Fee (DIF) Report. A full description of the current Capital Improvement and Major Maintenance Programs are included elsewhere. That description is consistent with the proposed budget and with direction provided by Town Council on June 2, 2021.

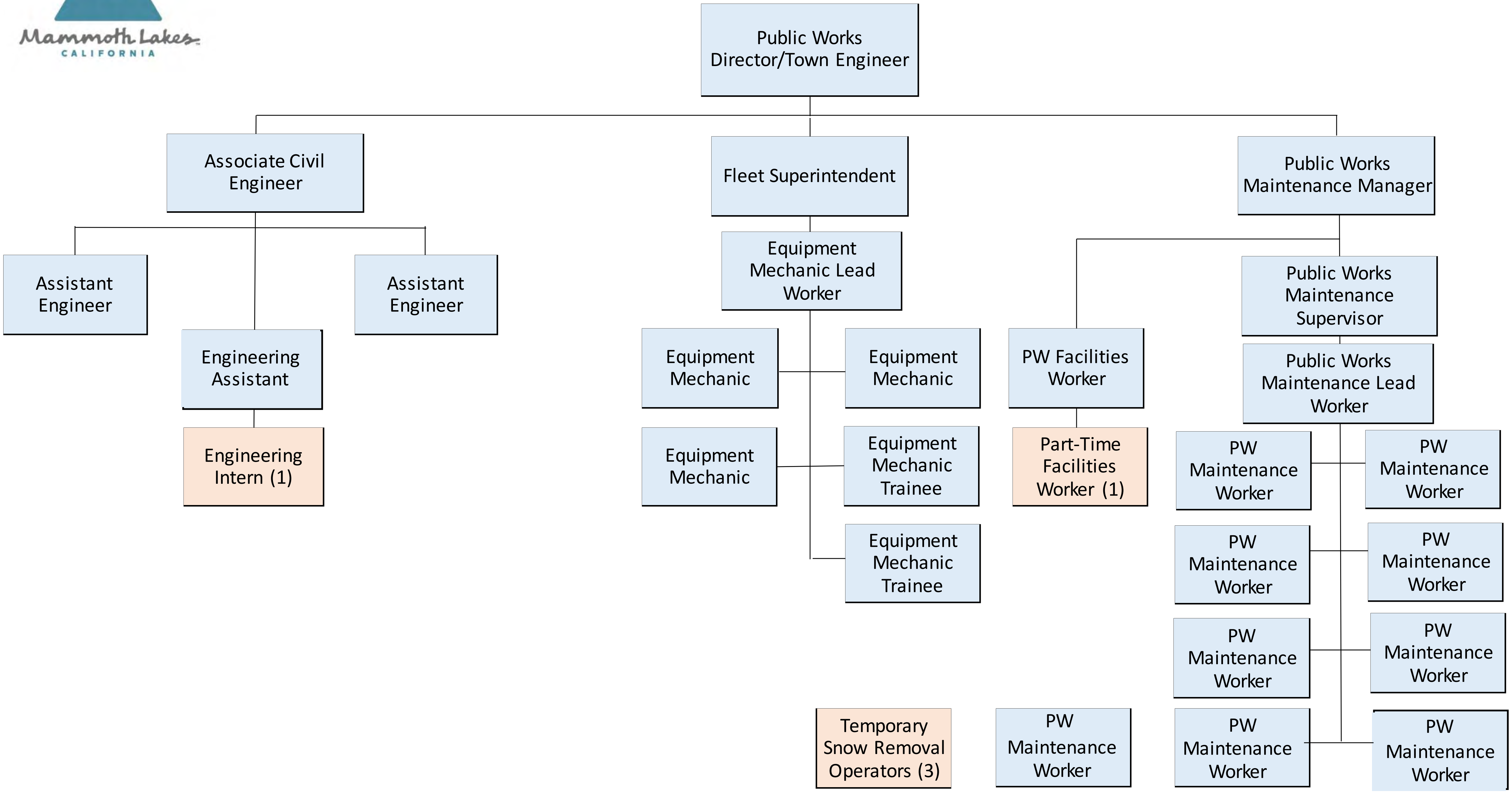
PRIORITIES FOR FY 2021-22: WORK PLAN HIGHLIGHTS

Overall Highlights: There are a number of items that have been identified as high priority. Of those, the following items are considered to have the greatest impact on the Town in both the near and long term.

The Parcel
Affordable housing opportunities outside of the parcel
Design projects that prepare the Town for future funding
Community Recreation Center
Mobility Element Master Planning

TOML Organization Chart – Public Works Department

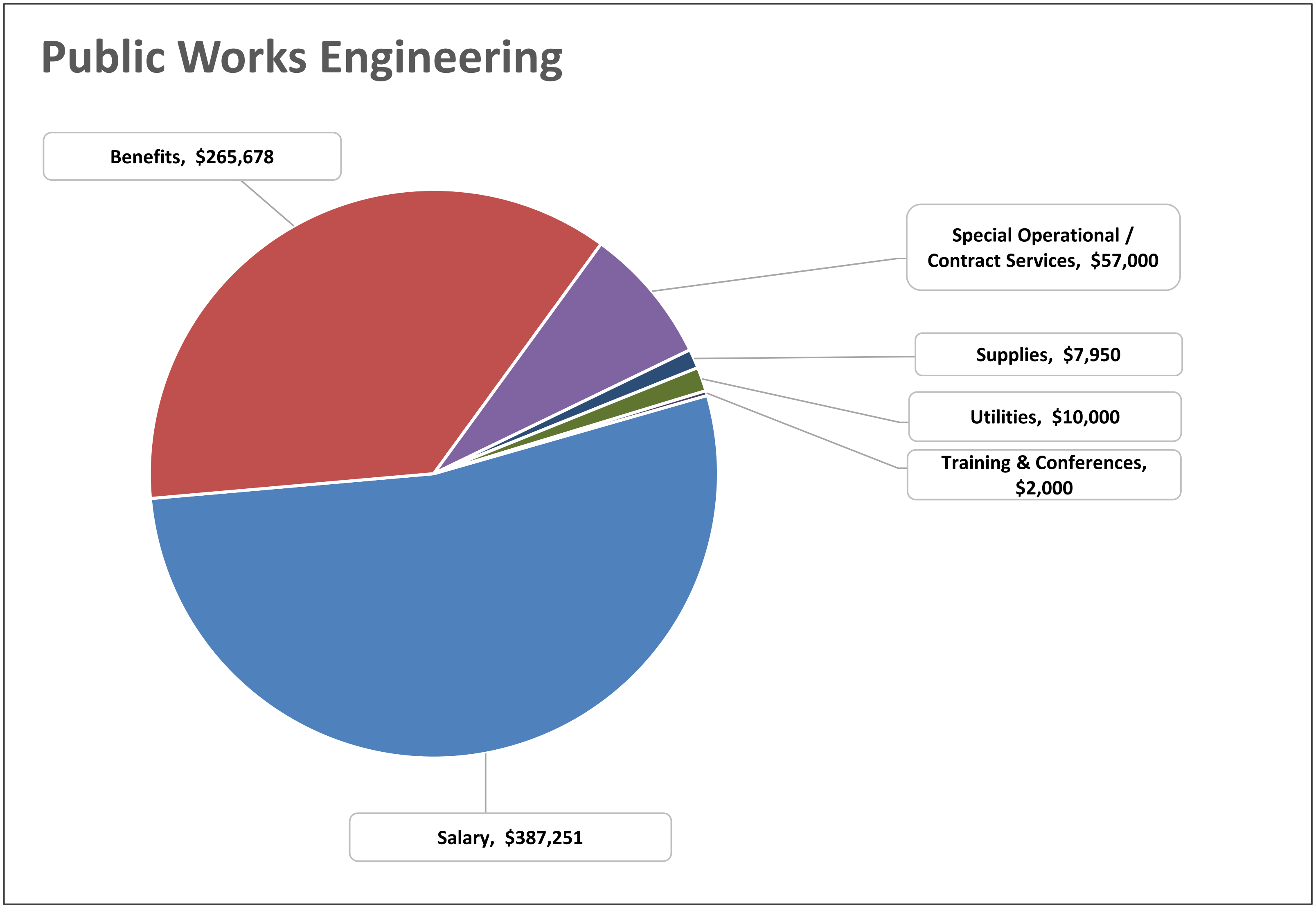
July 2021



Engineering & Public Works

Employee Count FY21-22

Position	FTE
Public Works Director / Town Engineer	1
Associate Civil Engineer	1
Assistant Engineer	2
Engineering Assistant	1
Public Works Engineering Intern - Part-Time	0.42
Public Works Maintenance Manager	1
Public Works Maintenance Supervisor	1
Public Works Maintenance Leadworker	1
Public Works Maintenance Worker	9
Snow Removal - Part-Time	1.76
Public Works Facility Worker I	1
Facilities - Part-Time	0.34
Fleet Superintendent	1
Equipment Mechanic - Lead	1
Equipment Mechanic	3
Equipment Mechanic Trainee	2
	27.52



Total Expenditures $ 729,879

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
General Fund							
Eng, Public Works & Admin							
10046040000	Regular Salaries	400,211.18	382,770.35	396,793.08	233,039.00	240,462.17	331,055.00
10046040111	Temporary Wages	12,705.42	7,786.76	12,468.36	.00	.00	.00
10046040113	Overtime Wages	2,003.02	1,004.78	3,098.49	1,000.00	127.88	.00
10046040130	Comprehensive Leave	12,773.08	3,598.70	26,932.71-	6,098.00	5,053.44	15,359.00
10046041002	Health Ins Premiums	77,265.52	76,186.94	65,920.54	46,803.00	46,713.10	78,689.00
10046041012	Workers Comp Insurance	18,792.47	20,265.50	23,518.28	22,338.00	24,545.00	23,093.00
10046041020	PERS (Retirement)	103,006.59	120,492.74	141,472.23	118,028.00	117,048.59	117,639.00
10046041028	PARS (Part Time Retirement)	525.77	602.25	558.78-	.00	.00	.00
10046042002	Office Supplies	.00	.00	.00	.00	.00	.00
10046042003	Misc Supplies	671.42	13.06	.00	.00	.00	.00
10046042005	Postal Supplies & Postage	75.85	123.38	.00	200.00	49.46	200.00
10046042006	Uniforms & Personal Equip	.00	491.01	.00	1,500.00	722.00	1,500.00
10046042007	Maintenance Supplies	.00	131.48	70.85	250.00	269.79	250.00
10046042030	Professional Services	780.00	.00	.00	.00	.00	.00
10046043031	Contractual Services	103,757.58	29,332.44	71,079.93	43,400.00	43,308.35	40,000.00
10046043060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
10046043066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
10046043110	Mem'ships, Dues, Subscr, Publi	275.00	.00	.00	.00	.00	.00
10046043130	Advertising & Legal Notices	383.00	.00	.00	.00	.00	.00
10046043150	Training, Ed, Conf & Mtgs	5,150.34	1,019.90	2,455.29	5,000.00	472.86	2,000.00
10046043420	Taxes & Fees	306.00	.00	.00	.00	.00	.00
10046046300	Communic Equip - Non Cap	.00	.00	.00	.00	.00	.00
10046046440	Office Equip & Furniture	.00	2,541.82	.00	.00	.00	.00
10046046480	Computer Software -Non Capital	.00	.00	308.46	.00	.00	.00
	Total Eng, Public Works & Admin:	738,682.24	646,361.11	689,694.02	477,656.00	478,772.64	609,785.00
Facilities Maintenance							
10046440000	Regular Salaries	38,406.21	43,784.78	40,994.97	42,981.00	47,822.72	42,344.00
10046440111	Temporary Wages	12,316.05	11,978.44	11,780.79	13,409.00	18,276.61	13,852.00
10046440113	Overtime Wages	258.17	3,004.55	174.24	.00	1.18	.00
10046440130	Comprehensive Leave	4.45	724.96-	2,033.59-	.00	245.38	1,135.00
10046441002	Health Ins Premiums	20,968.38	3,146.64	10,656.84	12,917.00	10,985.98	12,852.00
10046441012	Workers Comp Insurance	1,875.83	2,127.40	2,110.52	2,839.00	2,839.00	2,898.00
10046441020	PERS (Retirement)	8,721.68	10,838.31	12,288.23	14,510.00	15,849.48	13,744.00
10046441028	PARS (Part Time Retirement)	239.97	233.28	235.35	261.00	245.94	269.00
10046442003	Misc Supplies	333.42	674.70	.00	.00	.00	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
10046442005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
10046442006	Uniforms & Personal Equip	.00	.00	425.00	.00	373.28	.00
10046442007	Maintenance Supplies	3,433.91	9,494.31	4,238.39	6,000.00	5,837.90	6,000.00
10046443031	Contractual Services	2,091.02	9,394.51	8,393.84	225,000.00	16,838.52	15,000.00
10046443404	Public Utilities	9,243.15	9,423.96	10,401.39	10,000.00	9,952.50	10,000.00
10046443420	Taxes & Fees	484.11	491.93	60.00	946.00	60.00	500.00
10046445100	Bus Shelter Maintenance	1,342.84	69.21	115.05	1,500.00	1,210.41	1,500.00
10046446440	Office Equip & Furniture	3,201.59	.00	.00	.00	.00	.00
	Total Facilities Maintenance:	102,920.78	103,937.06	99,841.02	330,363.00	130,538.90	120,094.00
	General Fund Revenue Total:	.00	.00	.00	.00	.00	.00
	General Fund Expenditure Total:	841,603.02	750,298.17	789,535.04	808,019.00	609,311.54	729,879.00
	Net Total General Fund:	841,603.02-	750,298.17-	789,535.04-	808,019.00-	609,311.54-	729,879.00-
	Net Grand Totals:	841,603.02-	750,298.17-	789,535.04-	808,019.00-	609,311.54-	729,879.00-

WORKFORCE HOUSING – HIGHLIGHTS FOR FY2021-22

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

Workforce Housing includes the General Fund department 445 and Fund 245. Grant awards to the Town, which are generally distributed to Mammoth Lakes Housing, are accounted for in Fund 245. 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 the General Fund department 445.

BUDGET HIGHLIGHTS – Major Budget Changes

Sources of Revenue: The main sources of revenue for Workforce Housing include an allocation of .85% of the Transient Occupancy Tax (TOT), roughly 6.54%, and grants. A portion of the TOT allocation is used to fund the Mammoth Lakes Housing contract and two Town staff positions for housing work. Any remaining funds are held by the Town in reserves designated for workforce housing.

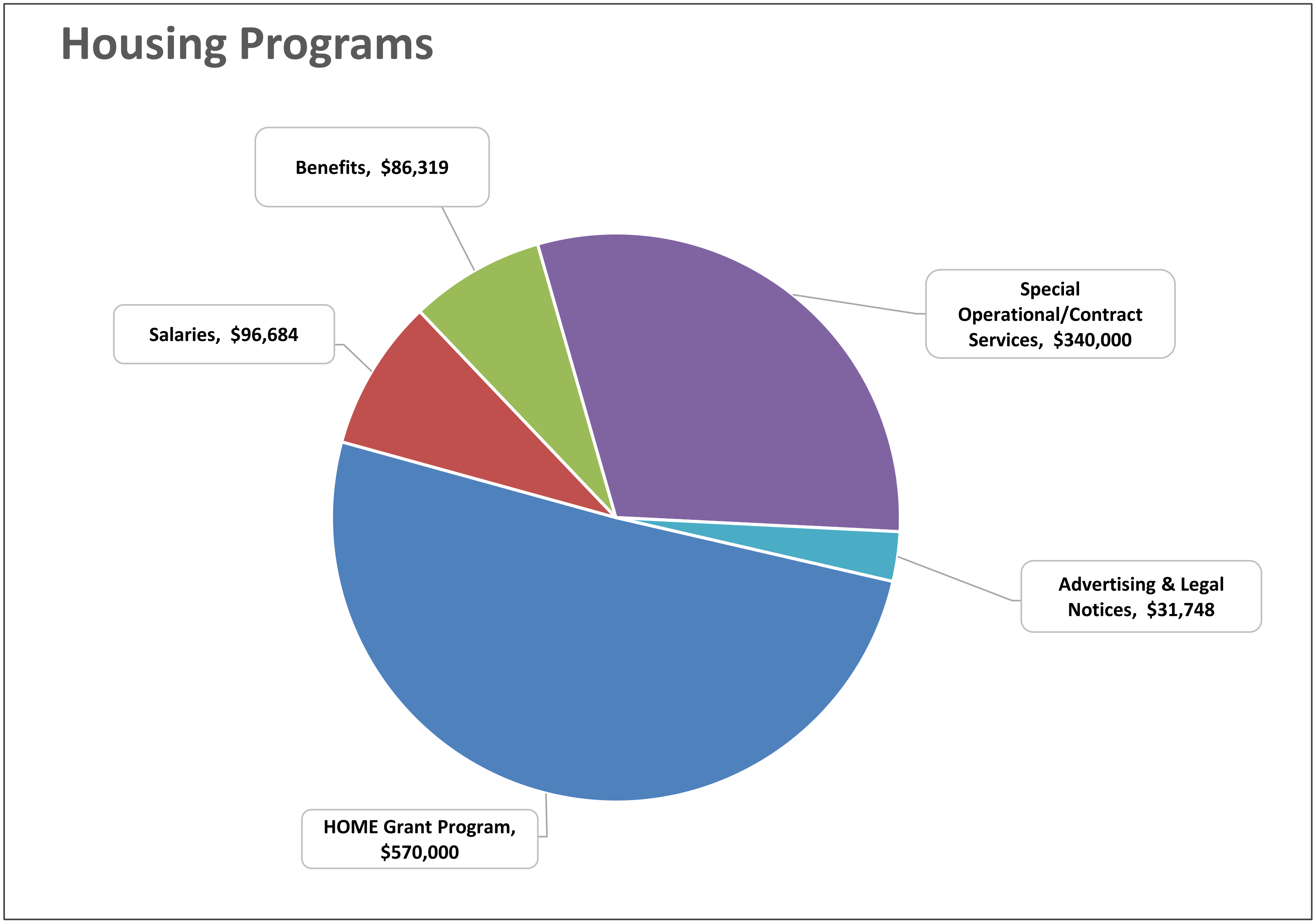
Major Budges Changes: In August 2021, the Town Council authorized an amendment to increase the FY 21/22 Housing Programs Fund (Fund 245) budget by $5.7M. The allocated funds will fund the Town's Housing Program, implement policy directives, and help to achieve the Council's adopted strategic strategy to expand availability and affordability of community housing within the Town.

PRIORITIES FOR FY 21-22: WORK PLAN HIGHLIGHTS

Overall Highlights:

1. Increase Affordable Housing Supply
    a. Public / Private Partnerships. Allocated Funding: $1,500,000 (New Funding)
        i. Establish a goal of converting a minimum of six (6) existing market-rate units to affordable units.
        ii. Work with the private sector to develop a minimum of six (6) new affordable housing units.
    b. Design and begin construction on an affordable six-unit multi-family housing project located on town-owned property. Allocated Funding: $3,000,000 (New Funding).
    c. Work with Mammoth Lakes Housing, Inc to close the funding gap on their 238 Sierra Manor Road project. Allocated Funding: $1,200,000 (New Funding) + $300,000 (Previously Committed Funding)
    d. Coordinate, as needed, with the Parcel developer (Pacific Companies) to ensure Phase 1 of the Parcel (81 units) remains on schedule.
    e. Establish an ADU incentive policy to gain additional long-term rental units. Set a goal of ten (10) building permits issued for new ADU units restricted to long-term rental use.
2. Preservation of Existing Affordable Units

    a. Continue to use the revolving loan fund (*TOML and Mono County*) to buy-back deed-restricted units as they become available and re-sell the units to qualified households. Allocated Funding: $600,000 (Previously Committed Funding)
    b. Determine status of TOML monitored deed-restricted units and establish a plan to bring all existing TOML deed restricted units into compliance with the terms of the applicable deed restriction.
3. Grant Administration
    a. CDBG:
        i. Continue to implement the CARES COVID-19 Emergency Subsistence Payment Program. Funding: $317,184 in CDBG-CV funds.
        ii. If awarded, work with Mammoth Lakes Housing on the appropriate agreements to implement the 2019-2020 CDBG grant for the 238 Sierra Manor Road project. Funding Applied for: $3,000,000
        iii. If awarded, implement the 2021 CDBG grant for first-time homebuyer assistance. Funding Applied for: $500,000
        iv. Review the 2022 CDBG NOFA expected to be released in January 2022 and determine whether to apply.
    b. HOME: Review the 2021 HOME Grant NOFA expected to be released in November 2021 and determine whether to apply.
    c. Review State and Federal NOFAs as they are released to fund housing projects and programs within the community.



Total Expenditures $ 1,124,751

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
General Fund							
Housing Progs & Planning							
10044540000	Regular Salaries	20,350.29	37,186.78	123,371.02	190,346.00	142,536.46	96,684.00
10044540111	Temporary Wages	.00	.00	.00	.00	.00	.00
10044540130	Comprehensive Leave	.00	7.28	832.55	6,779.00	.00	2,700.00
10044541002	Health Ins Premiums	.00	12,768.79	56,767.57	77,579.00	65,884.08	40,769.00
10044541012	Workers Comp Insurance	1,186.97	2,109.31	6,547.85	12,957.00	12,957.00	6,625.00
10044541016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
10044541020	PERS (Retirement)	4,047.94	9,981.94	43,176.50	69,344.00	66,642.69	36,225.00
10044543030	Professional Services	.00	.00	.00	.00	.00	.00
10044543031	Contractual Services	358,049.13	518,929.66	737,759.48	625,000.00	390,072.00	340,000.00
10044543035	Housing Programs	.00	.00	.00	.00	.00	.00
10044543130	Advertising & Legal Notices	346.50	936.00	636.00	31,748.00	216.00	31,748.00
10044543150	Training, Ed, Conf & Mtgs	.00	680.39	.00	.00	.00	.00
10044548300	Buildings - Capital	.00	.00	.00	.00	.00	.00
10044549999	Transfers Out - Housing	.00	.00	.00	.00	.00	.00
Total Housing Progs & Planning:		383,980.83	582,600.15	969,090.97	1,013,753.00	678,308.23	554,751.00
General Fund Revenue Total:		.00	.00	.00	.00	.00	.00
General Fund Expenditure Total:		383,980.83	582,600.15	969,090.97	1,013,753.00	678,308.23	554,751.00
Net Total General Fund:		383,980.83-	582,600.15-	969,090.97-	1,013,753.00-	678,308.23-	554,751.00-
Net Grand Totals:		383,980.83-	582,600.15-	969,090.97-	1,013,753.00-	678,308.23-	554,751.00-

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Housing & Community Dev't							
Housing & Community Dev't							
24500033010	Home Grant Revenue	.00	139,141.00	.00	500,000.00	113,734.00	500,000.00
24500033014	Home Program Income	74,184.00	64,946.00	100,097.00	70,000.00	119,900.00	70,000.00
24500033020	HELP Program Loan	185,663.35	.00	.00	.00	104,574.22	.00
24500033030	BEGIN Reuse	90,000.00	39,408.53	151,600.00	.00	198,915.94	.00
24500033040	CDBG Program Income	.00	89,000.00	.00	.00	.00	.00
24500033050	CDBG Grant Revenue	620,085.00	.00	307,699.00	317,184.00	138,396.00	.00
24500033060	RLF Revenue	.00	.00	.00	.00	.00	.00
24500037002	Interest on Investments	.00	5,857.56	8,740.68	.00	2,711.14	.00
24500037100	Refunds and Rebates	.00	260,000.00	180,000.00	.00	243,873.13	.00
24500039999	Interfund Transfers In	124,157.51	.00	45,000.00	1,501,000.00	1,661,000.00	.00
	Housing & Community Dev't Revenue Total:	1,094,089.86	598,353.09	793,136.68	2,388,184.00	2,583,104.43	570,000.00
	Total Housing & Community Dev't:	1,094,089.86	598,353.09	793,136.68	2,388,184.00	2,583,104.43	570,000.00
Planning Division							
24544040000	Regular Salaries	4,392.00	98.84	65.29	.00	.00	.00
24544040111	Temporary Wages	1,943.04	12.78	.00	.00	.00	.00
24544040113	Overtime Wages	17.45	.00	.00	.00	.00	.00
24544041002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
24544041012	Workers Comp Insurance	273.25	6.53	2.46	.00	.00	.00
24544041020	PERS (Retirement)	951.87	26.24	12.01	.00	.00	.00
24544042005	Postal Supplies & Postage	19.05	.00	.00	.00	.00	.00
24544043030	Professional Services	.00	.00	.00	.00	.00	.00
24544043031	Contractual Services	452,843.37	.00	.00	.00	.00	.00
24544043130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
24544043150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
24544049105	Revolving Loan Fund (RLF)	.00	.00	300,000.00	.00	.00	.00
24544049106	Middle Income	.00	.00	.00	101,000.00	.00	.00
24544049110	BEGIN Reuse	41,800.00	.00	.00	.00	.00	.00
24544049140	Home Program	277,965.00	206,546.00	.00	.00	.00	570,000.00
24544049160	CDBG Program	85,272.00	.00	.00	.00	.00	.00
	Total Planning Division:	865,477.03	206,690.39	300,079.76	101,000.00	.00	570,000.00
Department: 445							
24544543030	Professional Services	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
24544543031	Contractual Services	.00	.00	.00	.00	.00	.00
24544543035	Housing Programs	.00	.00	.00	.00	.00	.00
24544543130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
24544543150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
24544548300	Buildings - Capital	.00	.00	.00	.00	.00	.00
Total Department: 445:		.00	.00	.00	.00	.00	.00
HOME							
24544640000	Regular Salaries	.00	.00	.00	.00	1,820.42	.00
24544640111	Temporary Wages	.00	.00	.00	.00	.00	.00
24544640113	Overtime Wages	.00	.00	.00	.00	.00	.00
24544641002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
24544641012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
24544641020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
24544642005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
24544643030	Professional Services	.00	3,750.00	142,000.00	.00	164,005.00	.00
24544643031	Contractual Services	.00	.00	9,500.00	.00	9,950.00	.00
24544643130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
24544649140	Home Program	.00	.00	.00	570,000.00	.00	.00
Total HOME:		.00	3,750.00	151,500.00	570,000.00	175,775.42	.00
CDBG							
24544740000	Regular Salaries	.00	199.44	1,327.79	.00	4,741.11	.00
24544740111	Temporary Wages	.00	.00	.00	.00	.00	.00
24544740113	Overtime Wages	.00	.00	.00	.00	.00	.00
24544741002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
24544741012	Workers Comp Insurance	.00	10.26	12.75	.00	.00	.00
24544741020	PERS (Retirement)	.00	42.14	87.96	.00	.00	.00
24544743031	Contractual Services	.00	15,493.51	386,983.45	317,184.00	204,567.75	.00
24544743130	Advertising & Legal Notices	.00	.00	.00	.00	450.00	.00
Total CDBG:		.00	15,745.35	388,411.95	317,184.00	209,758.86	.00
BEGIN							
24544840000	Regular Salaries	.00	.00	.00	.00	.00	.00
24544840111	Temporary Wages	.00	.00	.00	.00	.00	.00
24544840113	Overtime Wages	.00	.00	.00	.00	.00	.00
24544841002	Health Ins Premiums	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
24544841012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
24544841020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
24544843031	Contractual Services	.00	67,000.00	2,649.50	.00	265,824.25	.00
	Total BEGIN:	.00	67,000.00	2,649.50	.00	265,824.25	.00
Department: 599							
24559949999	Transfers Out	130,663.00	.00	.00	.00	.00	.00
	Total Department: 599:	130,663.00	.00	.00	.00	.00	.00
	Housing & Community Dev't Revenue Total:	1,094,089.86	598,353.09	793,136.68	2,388,184.00	2,583,104.43	570,000.00
	Housing & Community Dev't Expenditure Total:	996,140.03	293,185.74	842,641.21	988,184.00	651,358.53	570,000.00
	Net Total Housing & Community Dev't:	97,949.83	305,167.35	49,504.53-	1,400,000.00	1,931,745.90	.00
	Net Grand Totals:	97,949.83	305,167.35	49,504.53-	1,400,000.00	1,931,745.90	.00

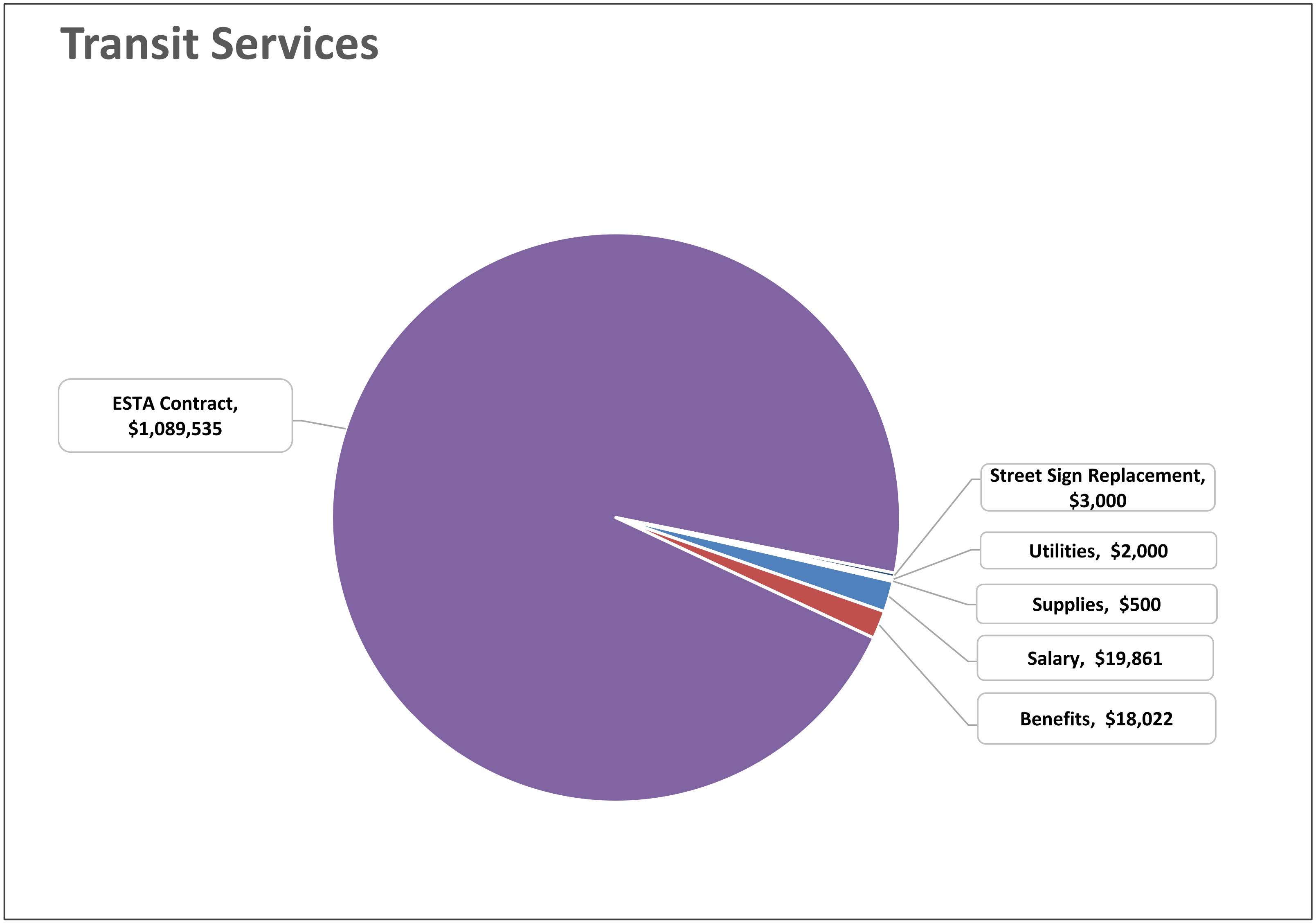
TRANSPORTATION / TRANSIT DEPARTMENT – HIGHLIGHTS FOR FY2021-22

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

The Transportation / Transit Department manages services provided through a contract with the Eastern Sierra Transit Authority (ESTA).

BUDGET HIGHLIGHTS

Sources of Revenue: The main source of revenue is an allocation of .85 percentage point of Transient Occupancy Tax Revenue (TOT), roughly 6.54% of TOT collected, Local Transportation Funds, Town Transit Fees, and Transit Facility rental income. These funding sources allow for approximately 19,500 hours of free local transit services. Any remaining funds from the TOT allocation are held in the Town's reserves designated for Transportation and Transit.



Total Expenditures $ 1,132,918

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
General Fund							
Transit Services							
10047540000	Regular Salaries	7,235.00	7,262.13	5,048.56	16,757.00	10,089.00	19,861.00
10047540111	Temporary Wages	53.07	.00	.00	.00	103.08	.00
10047540113	Overtime Wages	306.66	149.69	167.49	.00	60.29	.00
10047540130	Comprehensive Leave	.00	.00	.00	874.00	.00	1,026.00
10047541002	Health Ins Premiums	8,692.00	8,753.26	10,807.84	7,835.00	11,906.70	8,378.00
10047541012	Workers Comp Insurance	189.74	168.65	179.07	1,159.00	1,159.00	1,392.00
10047541020	PERS (Retirement)	4,105.04	3,885.82	3,506.21	6,319.00	8,053.57	7,226.00
10047542002	Office Supplies	.00	86.15	.00	.00	.00	.00
10047542007	Maintenance Supplies	1,342.34	196.30	846.08	500.00	1,045.44	500.00
10047543031	Contractual Services	848,699.91	824,045.91	878,431.73	939,535.00	889,628.39	1,089,535.00
10047543060	Garage Vehicle Service	10,389.38	9,545.60	1,463.48-	.00	.00	.00
10047543066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
10047543130	Advertising & Legal Notices	126.00	.00	.00	.00	.00	.00
10047543404	Public Utilities	961.95	77.45-	144.82	1,000.00	1,614.00	2,000.00
10047545224	Street Sign Replacement	.00	.00	.00	3,000.00	.00	3,000.00
10047546200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
10047549999	Transfers Out - Transit	.00	.00	.00	.00	.00	.00
	Total Transit Services:	882,101.09	854,016.06	897,668.32	976,979.00	923,659.47	1,132,918.00
	General Fund Revenue Total:	.00	.00	.00	.00	.00	.00
	General Fund Expenditure Total:	882,101.09	854,016.06	897,668.32	976,979.00	923,659.47	1,132,918.00
	Net Total General Fund:	882,101.09-	854,016.06-	897,668.32-	976,979.00-	923,659.47-	1,132,918.00-
	Net Grand Totals:	882,101.09-	854,016.06-	897,668.32-	976,979.00-	923,659.47-	1,132,918.00-

TOURISM AND MARKETING - HIGHLIGHTS FOR FY2021-22

DEPARTMENT DESCRIPTION AND ORGANIZATIONAL STRUCTURE

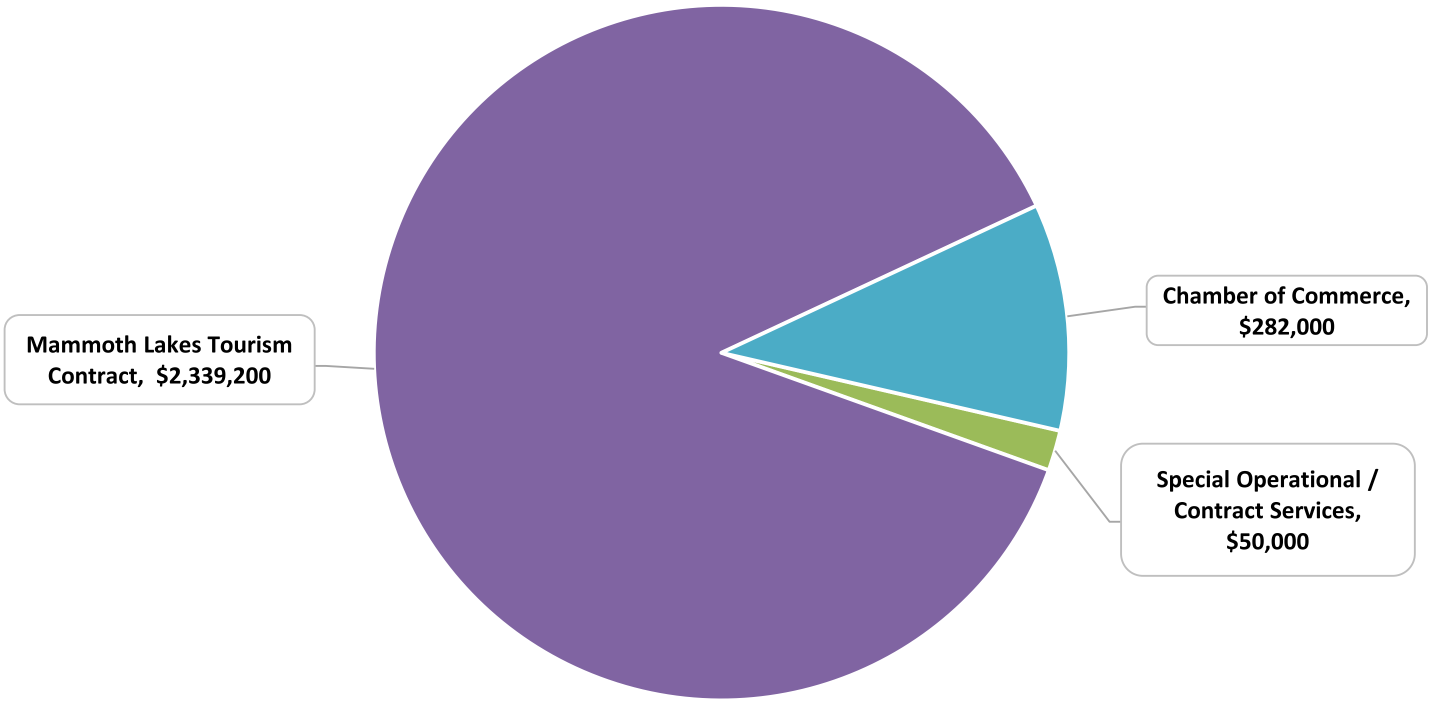
The Town's Tourism and Marketing services are provided by a non-profit organization under a contract with the Town, Mammoth Lakes Tourism. Mammoth Lakes Tourism receives 2.35 points of the total transient occupancy taxes paid by our visitors.

BUDGET HIGHLIGHTS

Sources of Revenue:

The Town funds tourism and marketing from an allocation of Transient Occupancy Tax (TOT). The Town allocates 2.35 percentage points of TOT, roughly 18.08% of all TOT collected to contracts with Mammoth Lakes Tourism and Mammoth Lakes Chamber of Commerce and a Tourism Reserve account. For FY21-22 the amount available for these contracts is based on the budget set for TOT, $14.5M, and the allocation listed above, resulting in $2.62M available these efforts. The contract amount for Mammoth Chamber of Commerce is set at $282,000 for the year with the remainder going to Mammoth Lakes Tourism ($2.34M). Any TOT collected above the budget is allocated to Tourism Reserve, using the same allocation rates, and these reserve funds can be used for at the discretion of the Town Council.

Tourism & Marketing



Total Expenditures $ 2,671,200

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
General Fund							
Tourism & Bus Dev't							
10048043031	Contractual Services	175,000.00	105,000.00	256,263.60	100,000.00	29,733.30	50,000.00
10048044220	Community Support Fund	.00	.00	160,000.00	273,000.00	204,750.00	282,000.00
10048044810	Promotion & Tourism	2,260,000.00	2,628,915.00	2,439,600.00	1,751,600.00	1,819,850.00	2,339,200.00
10048045010	Facility Lease	.00	.00	.00	8,000.00	.00	.00
10048049999	Transfers Out - Tourism	.00	.00	.00	.00	.00	.00
	Total Tourism & Bus Dev't:	2,435,000.00	2,733,915.00	2,855,863.60	2,132,600.00	2,054,333.30	2,671,200.00
	General Fund Revenue Total:	.00	.00	.00	.00	.00	.00
	General Fund Expenditure Total:	2,435,000.00	2,733,915.00	2,855,863.60	2,132,600.00	2,054,333.30	2,671,200.00
	Net Total General Fund:	2,435,000.00-	2,733,915.00-	2,855,863.60-	2,132,600.00-	2,054,333.30-	2,671,200.00-
	Net Grand Totals:	2,435,000.00-	2,733,915.00-	2,855,863.60-	2,132,600.00-	2,054,333.30-	2,671,200.00-

COMPREHENSIVE LEAVE FUND – HIGHLIGHTS FOR FY2021-22

The Comprehensive Leave Fund includes funding for the employee's earned but unused paid leave, pursuant to union contracts. Adjustments are made to the fund semi-annually by charging and/or crediting the fund based on the employee's comprehensive leave balance on the date of the reconciliation. The charge or credit is made to the employee's home department. The paid leave liabilities are currently funded at 50%.

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Comprehensive Leave							
Comprehensive Leave							
10100032260	Comprehensive Leave Charge	69,114.09	42,402.73	270,024.88-	116,000.00	22,124.06	116,000.00
10100037002	Interest on Investments	.00	.00	.00	.00	.00	.00
	Comprehensive Leave Revenue Total:	69,114.09	42,402.73	270,024.88-	116,000.00	22,124.06	116,000.00
	Total Comprehensive Leave:	69,114.09	42,402.73	270,024.88-	116,000.00	22,124.06	116,000.00
EE Benefits							
10159140000	Regular Salaries	.00	.00	.00	.00	.00	.00
	Total EE Benefits:	.00	.00	.00	.00	.00	.00
	Comprehensive Leave Revenue Total:	69,114.09	42,402.73	270,024.88-	116,000.00	22,124.06	116,000.00
	Comprehensive Leave Expenditure Total:	.00	.00	.00	.00	.00	.00
	Net Total Comprehensive Leave:	69,114.09	42,402.73	270,024.88-	116,000.00	22,124.06	116,000.00
	Net Grand Totals:	69,114.09	42,402.73	270,024.88-	116,000.00	22,124.06	116,000.00

EMPLOYEE 125 PLAN AND INSURANCE - HIGHLIGHTS FOR FY2021-22

FUND DESCRIPTION

The employee 125 plan and insurance fund pays for medical, vision, dental and retiree health benefits for town employees.

BUDGET HIGHLIGHTS

Sources of Revenue:

The revenues are charged to individual departments based on employee payroll allocations.

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
EE 125 & Insurance Benefits							
EE 125 & Insurance Benefits							
93000037002	Interest on Investments	.00	.00	.00	.00	.00	.00
93000038100	Premiums Retirement & Health	97,760.00	107,510.00	131,170.00	102,560.00	125,027.50	102,560.00
93000038110	Premiums Dental & Vision	192,920.00	192,465.00	229,547.50	154,440.00	197,307.50	154,440.00
93000038200	Medical Flex Spending	.00	.00	.00	.00	.00	.00
93000038204	Dependent Flex Spending	.00	.00	.00	.00	.00	.00
	EE 125 & Insurance Benefits Revenue Total:	290,680.00	299,975.00	360,717.50	257,000.00	322,335.00	257,000.00
	Total EE 125 & Insurance Benefits:	290,680.00	299,975.00	360,717.50	257,000.00	322,335.00	257,000.00
EE Benefits							
93059140000	Regular Salaries	.00	.00	.00	.00	.00	.00
93059141002	Health Ins Premiums	46,441.64	53,639.84	49,520.44	54,000.00	49,133.63	54,000.00
93059141006	Flexible Spending Accounts	.00	.00	.00	.00	.00	.00
93059141010	EE Dental & Vision	134,798.65	156,153.14	120,379.85	155,000.00	170,746.42	155,000.00
93059141020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
93059141030	Retiree Health Benefit Trust	.00	.00	.00	48,000.00	.00	48,000.00
93059143106	Insurance Premiums	.00	.00	.00	.00	.00	.00
	Total EE Benefits:	181,240.29	209,792.98	169,900.29	257,000.00	219,880.05	257,000.00
	EE 125 & Insurance Benefits Revenue Total:	290,680.00	299,975.00	360,717.50	257,000.00	322,335.00	257,000.00
	EE 125 & Insurance Benefits Expenditure Total:	181,240.29	209,792.98	169,900.29	257,000.00	219,880.05	257,000.00
	Net Total EE 125 & Insurance Benefits:	109,439.71	90,182.02	190,817.21	.00	102,454.95	.00
	Net Grand Totals:	109,439.71	90,182.02	190,817.21	.00	102,454.95	.00

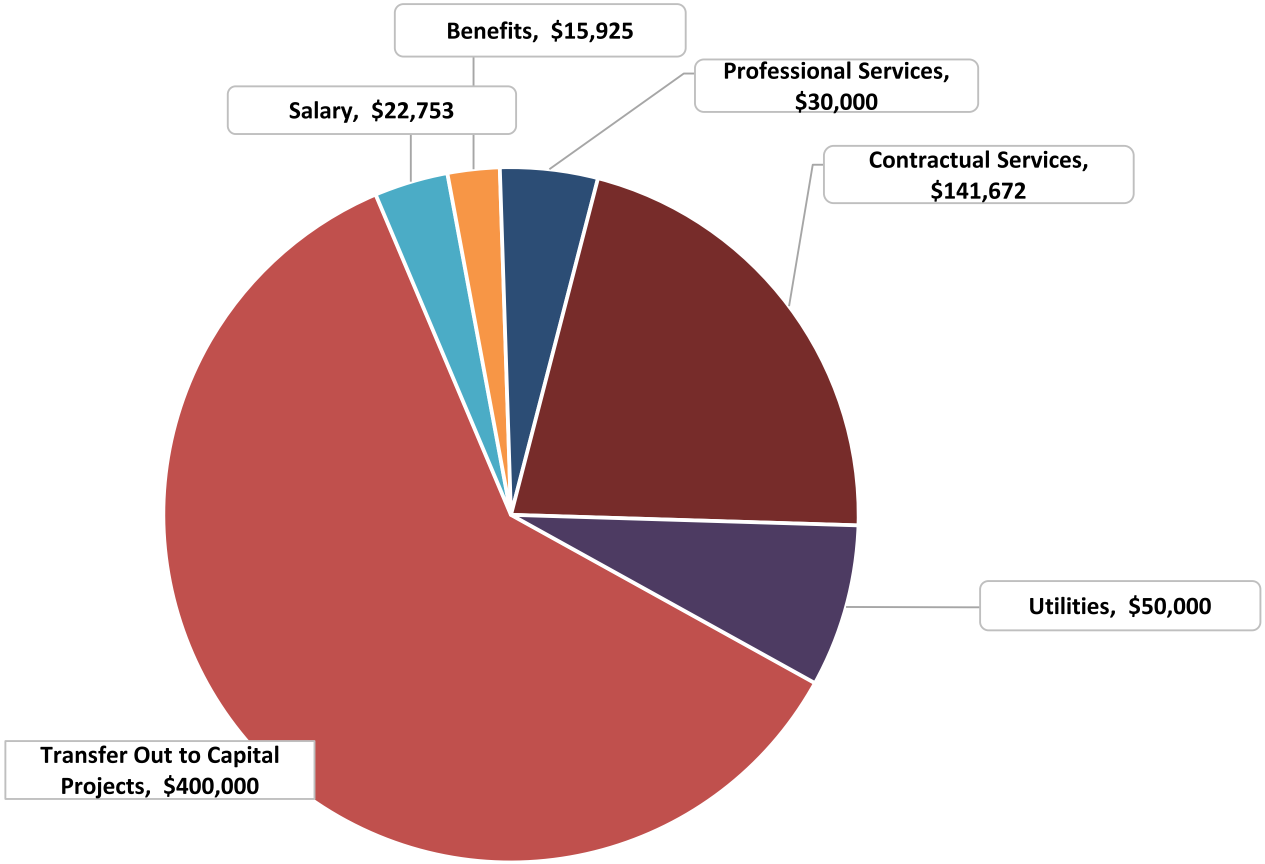
SOLID WASTE - HIGHLIGHTS FOR FY2021-22

FUND DESCRIPTION

Solid Waste Fund

The solid Waste Fund accounts for restricted revenues related to providing solid waste related services and programs. The several of the programs and services are provided by Mammoth Disposal under a Solid Waste Franchise Agreement. The fund is used to account for grant funding and other solid waste related programs. The Town is working with a USFS Wood Innovations Grant directed at the development of program and system s to manage all types of green waste/organics, forest biomass, and potentially elements of other solid waste. The fund is used to account for recycling grants or other dedicated funding for solid waste and recycling services and programs. The fund balance represents specific funding received from Mammoth Disposal to be used to support the future expansion of services. This includes the development of a site for storage of trash and recycling bins, repair of bins and related items used in the collection of solid waste and recycled materials. The Town's share of funding from a county wide parcel fee to support solid waste services is also placed in the fund. The fund is used to account for the 2.5% of the solid waste franchise fee rate dedicated to AB 939 (recycling mandates) local and required programs to enhance the diversion of waste from landfill.

Solid Waste



Total Expenditures $ 660,350

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Solid Waste							
Solid Waste							
20500031205	"Other Fees" Waste Connections	125,000.00	1,391,936.75	180,000.00	100,000.00	45,000.00	.00
20500031206	Solid Waste Parcel Fee-County	.00	72,432.36	72,595.26	75,000.00	106,187.36	.00
20500036100	USFS Wood Inovation Grant	.00	35,015.48	12,280.90	35,000.00	40,335.64	.00
20500037002	Interest on Investments	.00	29,142.96	21,299.18	.00	4,936.57	.00
20500037100	Refunds and Rebates	.00	.00	.00	.00	75,745.00	.00
20500039999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
Solid Waste Revenue Total:		125,000.00	1,528,527.55	286,175.34	210,000.00	272,204.57	.00
Total Solid Waste:		125,000.00	1,528,527.55	286,175.34	210,000.00	272,204.57	.00
Solid Waste							
20549040000	Regular Salaries	.00	.00	4,350.26	5,000.00	8,254.65	22,753.00
20549040130	Comprehensive Leave	.00	.00	.00	.00	.00	982.00
20549041002	Health Ins Premiums	.00	.00	.00	.00	.00	4,510.00
20549041012	Workers Comp Insurance	.00	.00	178.66	175.00	.00	1,582.00
20549041020	PERS (Retirement)	.00	.00	698.00	900.00	.00	8,851.00
20549042007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
20549042030	Special Operational	.00	.00	.00	.00	.00	.00
20549043030	Professional Services	26,834.50	12,732.30	24,300.78	35,000.00	3,076.25	30,000.00
20549043031	Contractual Services	15,690.00	37,575.09	22,903.15	100,000.00	227,817.51	141,672.00
20549043106	Insurance Premiums	.00	.00	.00	.00	.00	.00
20549043404	Public Utilities	.00	.00	5,708.14	50,000.00	26,726.28	50,000.00
20549048300	Buildings - Capital	.00	.00	676,205.76	.00	50,504.02	.00
Total Solid Waste:		42,524.50	50,307.39	734,344.75	191,075.00	316,378.71	260,350.00
Department: 599							
20559949999	Transfers Out	.00	26,184.16	.00	.00	.00	400,000.00
Total Department: 599:		.00	26,184.16	.00	.00	.00	400,000.00
Solid Waste Revenue Total:		125,000.00	1,528,527.55	286,175.34	210,000.00	272,204.57	.00
Solid Waste Expenditure Total:		42,524.50	76,491.55	734,344.75	191,075.00	316,378.71	660,350.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Net Total Solid Waste:		82,475.50	1,452,036.00	448,169.41-	18,925.00	44,174.14-	660,350.00-
Net Grand Totals:		82,475.50	1,452,036.00	448,169.41-	18,925.00	44,174.14-	660,350.00-

GAS TAX – HIGHLIGHTS FOR FY2021-22

DESCRIPTION

The Gas Tax Fund is a restricted fund intended for the purpose of Road maintenance. The restriction comes from the revenue sources, state gas tax, which must be used for road related expenses and road related capital projects.

The Town receives an apportionment of the Gas Taxes collected at the gas pumps, including SB-1 Gas Tax specifically designated for construction projects. SB-1 and Gas Tax are intended for improvements to our road infrastructure and the funds are allocated to local jurisdictions based on population. The Town also receives an allocation of Gas Tax for snow removal expenses, described in greater detail below.

Most of the revenue for Gas Tax comes from the General Fund, 62% of total revenue, which represents the Town's responsibility for road infrastructure.

OVERVIEW

Snow removal is the largest single cost to the Gas Tax Fund. During the budget process, the Town considers our snow removal cost for an average year. The Town will make adjustments to the snow removal budget during the 2^{nd} quarter of the fiscal year, when actual costs are known. This adjustment to snow removal is funded by the General Fund.

Each year the State prepares a Street and Road Report which is filed with the State. The Town receives 50% of the cost of snow removal as revenue in the following year.

As revenue lags actual expenses by one year, the Town is forced to cover the additional expense in very large snow removal years and conversely has excess revenues when light snow years, following larger snow years when higher revenues are earned. It is the Town's policy to leave any funds allocated to Gas Tax in the fund to be used for future road projects.

While the Town's annual contribution to road rehabilitation is $580,000, the use of fund balance reserved for future projects has resulted in more than $1.0M in road projects over the last few years.

ROAD DEPARTMENT – HIGHLIGHTS FOR FY2021-22

DESCRIPTION

Overview: Town Road Maintenance is charged with maintaining assets located within the TOML ROW including roads, sidewalks and drainage infrastructure. The Town maintains an overall road network that is navigable in winter and smooth, well delineated and signed in the summer consistent with a standard expected of a resort community. The staffing for the Road Department includes:

Maintenance Manager
Maintenance Supervisor
Maintenance Lead Worker
Maintenance Worker (10)
Temporary Snow Removal Operators (1)
PW Facilities Worker
Part-Time Facilities Worker (V)

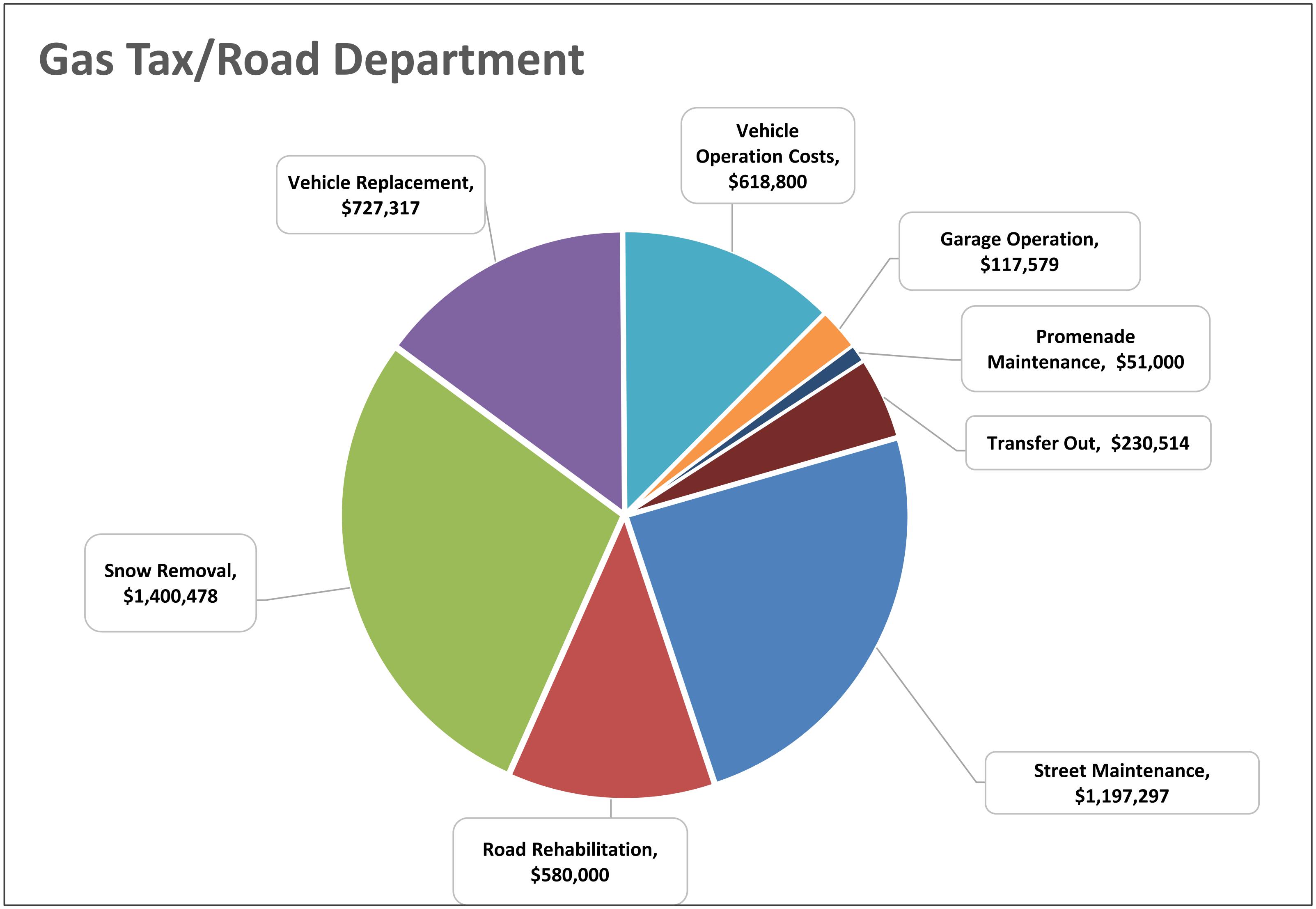
BUDGET HIGHLIGHTS - Major Budget Changes

Overall: The budget is designed to meet the demands of an 'average' weather year. It is understood, however, that there are few years that turn out to be 'average.' Staffing, materials and equipment are on hand to respond to sometimes volatile conditions as required.

The budget as proposed has been designed to mitigate budget issues by restricting purchases to items necessary to provide core services.

PRIORITIES FOR FY 2021-22: WORK PLAN HIGHLIGHTS

Incorporate/train staff to include cross-training and maximum flexibility. Perform repairs and maintenance within Town right of way. Identify and incorporate technology to increase effectiveness.



Total Expenditures $ 4,922,985

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Gas Tax							
Gas Tax							
21000031490	Snow Management Permit	.00	6,000.00	3,000.00	.00	522.00	.00
21000031602	Charges for Services	9,992.75	69,702.00	26,566.75	34,200.00	34,238.00	10,000.00
21000031651	Snow Removal Load Charge	.00	.00	2,805.00	13,700.00	13,695.50	.00
21000035404	State Gas Tax 2103	32,065.20	27,781.60	56,776.47	72,997.00	54,935.01	72,997.00
21000035406	State Gas Tax 2105	44,683.21	45,626.76	42,002.32	47,327.00	41,949.40	47,327.00
21000035408	State Gas Tax 2106	57,734.15	58,591.50	53,132.61	58,018.00	53,172.31	58,018.00
21000035410	State Gas Tax 2107	58,152.92	57,380.66	53,036.95	50,000.00	56,764.63	50,000.00
21000035412	State Gas Tax 2107 Snow	1,746,988.53	1,280,306.00	1,999,871.00	2,186,069.00	2,186,069.00	1,500,000.00
21000035414	State Gas Tax 2107.5	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
21000035416	State Gas Tax RMRA (SB-1)	48,247.59	152,500.43	142,611.83	155,514.00	139,709.77	155,514.00
21000035417	Traffic Congestion Relief	9,360.64	9,377.99	9,256.82	.00	.00	.00
21000037002	Interest on Investments	22,462.66	964.52-	18,833.17	.00	5,415.70	.00
21000037100	Refunds and Rebates	202.05	30,654.15	.00	13,000.00	16,599.69	13,000.00
21000039999	Interfund Transfers In	2,418,282.16	2,769,937.21	2,232,652.45	2,679,986.41	2,695,390.41	3,013,428.00
	Gas Tax Revenue Total:	4,450,171.86	4,508,893.78	4,642,545.37	5,312,811.41	5,300,461.42	4,922,284.00
	Total Gas Tax:	4,450,171.86	4,508,893.78	4,642,545.37	5,312,811.41	5,300,461.42	4,922,284.00
Street Maintenance							
21045040000	Regular Salaries	259,944.37	258,453.41	281,703.74	259,672.00	282,121.89	351,040.00
21045040111	Temporary Wages	6,887.89	.00	32.16	.00	52.33	.00
21045040113	Overtime Wages	17,679.61	13,088.64	16,527.71	15,000.00	19,065.87	.00
21045040130	Comprehensive Leave	6,598.22	1,620.12-	16,429.79-	2,662.00	985.78-	7,626.00
21045041002	Health Ins Premiums	78,017.85	74,441.83	81,463.75	103,122.00	93,653.26	141,181.00
21045041012	Workers Comp Insurance	12,294.95	13,503.14	13,874.76	21,939.00	21,939.00	23,910.00
21045041016	Unemployment Assessment	.00	.00	2,962.00	.00	1,278.76-	.00
21045041020	PERS (Retirement)	69,572.99	88,793.68	90,015.86	121,041.00	118,095.91	122,340.00
21045041028	PARS (Part Time Retirement)	148.61	.00	.00	.00	.00	.00
21045042002	Office Supplies	174.72	.00	9.59	200.00	.00	200.00
21045042006	Uniforms & Personal Equip	6,316.39	2,841.30	2,135.80	3,500.00	1,639.74	3,500.00
21045042007	Maintenance Supplies	97.08	.00	.00	.00	17.56	.00
21045042022	Street Maintenance Supplies	3,092.11	6,628.00	6,098.90	3,000.00	2,313.75	3,000.00
21045042025	Traffic Safety Supplies	13,346.23	32,214.39	42,506.08	35,000.00	6,238.15	35,000.00
21045042030	Special Operational	.00	.00	89.92	.00	64.96	.00
21045043031	Contractual Services	20,431.55	11,988.61	36,339.93	446,100.00	447,417.92	450,000.00
21045043034	Snow Pit Operations	.00	.00	300,524.01	.00	.00	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
21045043066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
21045043130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
21045043150	Training, Ed, Conf & Mtgs	65.00	.00	.00	.00	65.00	.00
21045043180	Contingency	.00	.00	.00	.00	.00	.00
21045043404	Public Utilities	3,283.43	13,261.91	17,703.02	11,000.00	11,078.88	11,000.00
21045043420	Taxes & Fees	3,527.98	15,234.42	5,004.28	8,000.00	26,511.94	8,000.00
21045045200	Traffic Signal Maintenance	1,868.08	10,294.56	2,623.93	2,000.00	.00	2,000.00
21045045220	Street Lights	1,822.70	662.03	.00	3,000.00	692.97	3,000.00
21045045224	Street Sign Replacement	15,104.24	11,206.30	16,643.56	31,000.00	31,144.49	31,000.00
21045045228	Road, Curbs, Gutter Rehab	1,350,943.32	18,507.70	69,595.16	761,080.41	99,006.92	580,000.00
21045046200	Machinery & Equip - Non Cap	892.69	209.02	113.51	8,000.00	22,310.16	4,500.00
21045046460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
	Total Street Maintenance:	1,872,110.01	569,708.82	969,537.88	1,835,316.41	1,181,166.16	1,777,297.00
Snow Removal							
21045240000	Regular Salaries	322,060.44	360,830.92	386,934.99	436,818.00	436,989.17	440,974.00
21045240111	Temporary Wages	89,021.24	131,386.88	67,456.15	50,109.00	50,186.61	80,375.00
21045240113	Overtime Wages	84,269.28	206,934.14	115,731.03	100,000.00	108,382.26	125,000.00
21045240130	Comprehensive Leave	2,397.68	1,388.46-	19,171.04-	3,591.00	2,164.20-	11,333.00
21045241002	Health Ins Premiums	101,356.80	104,400.94	136,491.09	148,628.00	148,578.81	181,580.00
21045241012	Workers Comp Insurance	16,631.42	20,121.36	20,914.47	25,813.00	25,813.00	30,152.00
21045241016	Unemployment Assessment	10.00-	.00	8,599.76	.00	1,746.78	.00
21045241018	Unemployment Assessment	.00	.00	.00	.00	.00	.00
21045241020	PERS (Retirement)	88,430.68	117,400.94	133,461.30	142,510.00	143,625.37	153,979.00
21045241028	PARS (Part Time Retirement)	940.68	1,114.73	1,107.99	2,093.00	758.16	1,585.00
21045242002	Office Supplies	39.21	9.87	88.76	100.00	.00	.00
21045242006	Uniforms & Personal Equip	8,850.93	8,004.14	8,228.61	10,000.00	9,097.61	10,000.00
21045242007	Maintenance Supplies	120.47	301.16	.00	500.00	528.46	.00
21045242022	Street Maintenance Supplies	12,052.38	2,498.64	1,489.85	12,500.00	797.01	10,000.00
21045242025	Traffic Safety Supplies	94,688.85	46,993.45	78,494.77	97,000.00	78,182.47	97,000.00
21045242030	Special Operational	5,359.32	13,938.12	8,665.00	3,000.00	8,845.00	3,000.00
21045243031	Contractual Services	26,480.28	143,668.45	123,493.74	124,000.00	123,988.50	200,000.00
21045243034	Snow Pit Operations	.00	.00	.00	.00	.00	.00
21045243110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
21045243130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
21045243150	Training, Ed, Conf & Mtgs	130.00	45.00	390.00	2,000.00	49.00	2,000.00
21045243404	Public Utilities	46,946.90	62,025.76	41,398.69	43,000.00	42,176.14	43,000.00
21045245200	Traffic Signal Maintenance	.00	357.98	4,700.44	5,000.00	26.18	5,000.00
21045245220	Street Lights	210.70	685.72	14.51	2,500.00	562.48	2,500.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
21045246200	Machinery & Equip - Non Cap	4,357.47	802.65	1,791.93	12,500.00	1,845.81	3,000.00
	Total Snow Removal:	904,334.73	1,220,132.39	1,120,282.04	1,221,662.00	1,180,014.62	1,400,478.00
Summer Equip Garage							
21045442002	Office Supplies	.00	.00	.00	.00	.00	700.00
21045442003	Misc Supplies	.00	.00	216.75	300.00	379.79	.00
21045442006	Uniforms & Personal Equip	2,658.11	1,140.99	2,124.81	2,000.00	3,016.17	3,000.00
21045442016	Gasoline & Diesel	36,311.75	53,658.94	35,835.42	42,000.00	34,547.63	42,000.00
21045442017	Vehicle Maintenance Parts	50,459.73	63,584.69	55,480.64	35,000.00	38,044.57	35,000.00
21045442030	Special Operational	180.00	128.57	291.37	200.00	.00	.00
21045443031	Contractual Services	3,130.14	1,030.89	3,660.76	4,000.00	2,834.35	4,000.00
21045443060	Garage Vehicle Service	62,527.23	52,486.87	66,961.25	80,000.00	58,985.25	80,000.00
21045443066	Vehicle & Equip Replacement	176,846.71	139,943.63	160,065.15	190,399.00	190,399.00	166,793.00
21045443110	Mem'ships, Dues, Subscr, Publi	4,013.38	6,456.84	778.22	6,000.00	2,428.22	6,000.00
21045446200	Machinery & Equip - Non Cap	4,272.16	3,908.75	2,713.79	4,000.00	4,000.31	4,000.00
	Total Summer Equip Garage:	340,399.21	322,340.17	328,128.16	363,899.00	334,635.29	341,493.00
Winter Equip Garage							
21045542006	Uniforms & Personal Equip	3,260.99	2,909.12	4,091.54	4,000.00	4,719.13	5,500.00
21045542016	Gasoline & Diesel	77,118.01	152,719.33	77,857.66	70,000.00	78,919.77	70,000.00
21045542017	Vehicle Maintenance Parts	228,723.30	302,777.27	209,528.54	190,000.00	149,753.85	190,000.00
21045542030	Special Operational	163.67	116.12	71.60	100.00	.00	100.00
21045543031	Contractual Services	3,653.24	1,890.28	78.00	5,000.00	7,159.70	5,000.00
21045543060	Garage Vehicle Service	172,486.42	176,995.73	184,625.31	160,000.00	172,737.75	160,000.00
21045543066	Vehicle & Equip Replacement	475,017.60	431,395.70	508,180.98	624,828.00	624,828.00	560,524.00
21045543110	Mem'ships, Dues, Subscr, Publi	6,404.68	4,780.63	3,505.80	6,500.00	4,491.37	8,500.00
21045543150	Training, Ed, Conf & Mtgs	.00	.00	.00	500.00	.00	1,000.00
21045546200	Machinery & Equip - Non Cap	2,688.36	1,612.83	2,321.33	3,000.00	8,050.75	4,000.00
21045549496	Debt Service HELP Loan	.00	.00	.00	.00	.00	.00
	Total Winter Equip Garage:	969,516.27	1,075,197.01	990,260.76	1,063,928.00	1,050,660.32	1,004,624.00
Garage Operations							
21045640000	Regular Salaries	16,459.78	18,764.94	17,569.20	10,796.00	17,856.90	5,646.00
21045640111	Temporary Wages	2,639.21	2,566.83	2,386.74	.00	2,735.03	.00
21045640113	Overtime Wages	110.65	1,285.94	77.67	1,500.00	.50	.00
21045640130	Comprehensive Leave	1.91	.00	.00	.00	.00	.00
21045641002	Health Ins Premiums	8,986.55	1,348.68	4,195.72	3,229.00	4,628.08	1,714.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
21045641012	Workers Comp Insurance	803.94	911.79	904.51	710.00	710.00	386.00
21045641020	PERS (Retirement)	3,741.98	4,834.33	5,273.07	3,627.00	4,251.20	1,833.00
21045641028	PARS (Part Time Retirement)	51.31	49.85	50.44	.00	52.59	.00
21045642002	Office Supplies	452.85	68.08-	.00	.00	.00	.00
21045642007	Maintenance Supplies	2,595.83	2,632.74	5,221.49	3,000.00	5,297.02	5,000.00
21045643031	Contractual Services	30,694.69	32,810.15	32,926.63	20,000.00	20,502.93	32,000.00
21045643404	Public Utilities	99,633.71	52,942.17	67,164.20	94,800.00	94,772.82	70,000.00
21045645060	Gen'l Facilities Maint	.00	161.61	.00	1,000.00	.00	1,000.00
21045646010	Equipment Lease	143.80	.00	.00	.00	.00	.00
21045649491	Debt Service CEC BOI	10,243.10	.00	.00	.00	.00	.00
	Total Garage Operations:	176,559.31	118,240.95	135,769.67	138,662.00	150,807.07	117,579.00
Promenade Maintenance							
21045740000	Regular Salaries	740.84	.00	.00	.00	.00	.00
21045740111	Temporary Wages	65.16	.00	.00	.00	.00	.00
21045740130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
21045741002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
21045741012	Workers Comp Insurance	63.43	.00	.00	.00	.00	.00
21045741020	PERS (Retirement)	227.99	.00	.00	.00	.00	.00
21045741028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
21045742007	Maintenance Supplies	.00	.00	.00	1,000.00	.00	1,000.00
21045743031	Contractual Services	88,898.61	73,207.25	49,194.62	57,530.00	57,464.12	48,000.00
21045743404	Public Utilities	3,068.18	3,111.54	1,601.86	2,000.00	.00	2,000.00
	Total Promenade Maintenance:	93,064.21	76,318.79	50,796.48	60,530.00	57,464.12	51,000.00
Interfund Transfers							
21059949999	Transfers Out	2,003,461.06	462,861.06	345,834.89	231,013.00	126,366.69	230,514.00
	Total Interfund Transfers:	2,003,461.06	462,861.06	345,834.89	231,013.00	126,366.69	230,514.00
	Gas Tax Revenue Total:	4,450,171.86	4,508,893.78	4,642,545.37	5,312,811.41	5,300,461.42	4,922,284.00
	Gas Tax Expenditure Total:	6,359,444.80	3,844,799.19	3,940,609.88	4,915,010.41	4,081,114.27	4,922,985.00
	Net Total Gas Tax:	1,909,272.94-	664,094.59	701,935.49	397,801.00	1,219,347.15	701.00-
	Net Grand Totals:	1,909,272.94-	664,094.59	701,935.49	397,801.00	1,219,347.15	701.00-

AIRPORT – HIGHLIGHTS FOR FY2021-22

MAMMOTH YOSEMITE AIRPORT (MMH):

DESCRIPTION

The Town develops, operates, and maintains our commercial and general aviation airport, which acts as a gateway to Yosemite and provides service to the Eastern Sierra. The staffing for MMH includes:

Designated Airport Manager and Federal Aviation Sponsor Contact: The Town's Public Works Director serves in this capacity, providing management-level support for activities related to MMH and overall air service. The Public Works Director also works with the region on air service, including as the Town's liaison to Inyo County (BIH) and FAA San Francisco Airport District Office and the Western Region staff in Los Angeles.

Airport Operations and Maintenance: MMH has four full time staff and two winter seasonal workers, providing daily support, maintenance, security and ARFF service.

Airport Manager, Maintenance and Operations
Airport Maintenance Coordinator (3)
Temporary Airport Maintenance Worker (Seasonal, 2)

Airport Administration and Engineering: Town Engineering staff provide critical support to the Airport, coordinating planning, environmental, design and construction activities, beginning with the preparation of the Airport Layout Plan (ALP) and Airport Capital Improvement Program (ACIP) and carrying through to construction. Community and Economic Development also provide environmental support.

BUDGET HIGHLIGHTS - Major Budget Changes

Town staff is working with regional partners to enhance opportunities for more robust and reliable air service. The Town is working with FAA to plan and design infrastructure at MMH to ensure it is prepared to respond to ever-changing air service demands. Staff is working with FAA on environmental documentation for several possible future airport projects to meet the requirements to be flexible in a volatile market. The budget for contractual services for the airport is increased significantly over prior years, with the source of these funds predominately

FAA Entitlement Funds.

Recent CARES Act funding is having an immediate positive impact on the need to transfer General Fund support to MMH.

PRIORITIES FOR FY 2021/22: WORK PLAN HIGHLIGHTS

Recent revisions to the airport management structure have included assigning ACIP project management duties to the Town's Engineering Department, in a move that has enabled onsite staff to focus on maintenance and operations. Three construction projects will be underway this summer, including taxi-lane, taxiway and security fence work.

We have initiated Environmental Disclosure Documentation for a flexible Passenger Terminal Space and a number of other Airport Capital Improvement Program projects, including the wildlife fence, apron expansions and a Maintenance and ARFF Facility.

Town staff have been attending monthly meetings with Inyo County, FAA, MLT and MMSA related to Inyo's ongoing efforts to obtain Part 139 certification to enable them to initiate regularly scheduled air service into Bishop Airport (BIH). Town staff have begun a planning process to see if there are improvements (facilities or operations) that can enhance MMH's ability to provide a variety of air service-related functions since Inyo achieved their goals at BIH. We also expect to continue to work with scheduled charter service providers. Staff have offered to share our experiences with Inyo as they work on the myriad of tasks and funding issues.

TRANSIT SERVICES:

DEPARTMENT DESCRIPTION

The Town provides free-to-the-traveler transit services through a contract with Eastern Sierra Transit Authority (ESTA). Town staff partially allocated to this effort include Transit Manager (Public Works Director with Airport Maintenance and Operations Manager), Fleet Service (Maintenance) and Engineering (Facilities). The Town also works with ESTA to coordinate Reds Meadow service, a for-fee service that provides access to Reds Meadow Valley. That service also sets aside funds for future maintenance of the to-be-reconstructed Reds Meadow Road.

BUDGET HIGHLIGHTS - Major Budget Changes

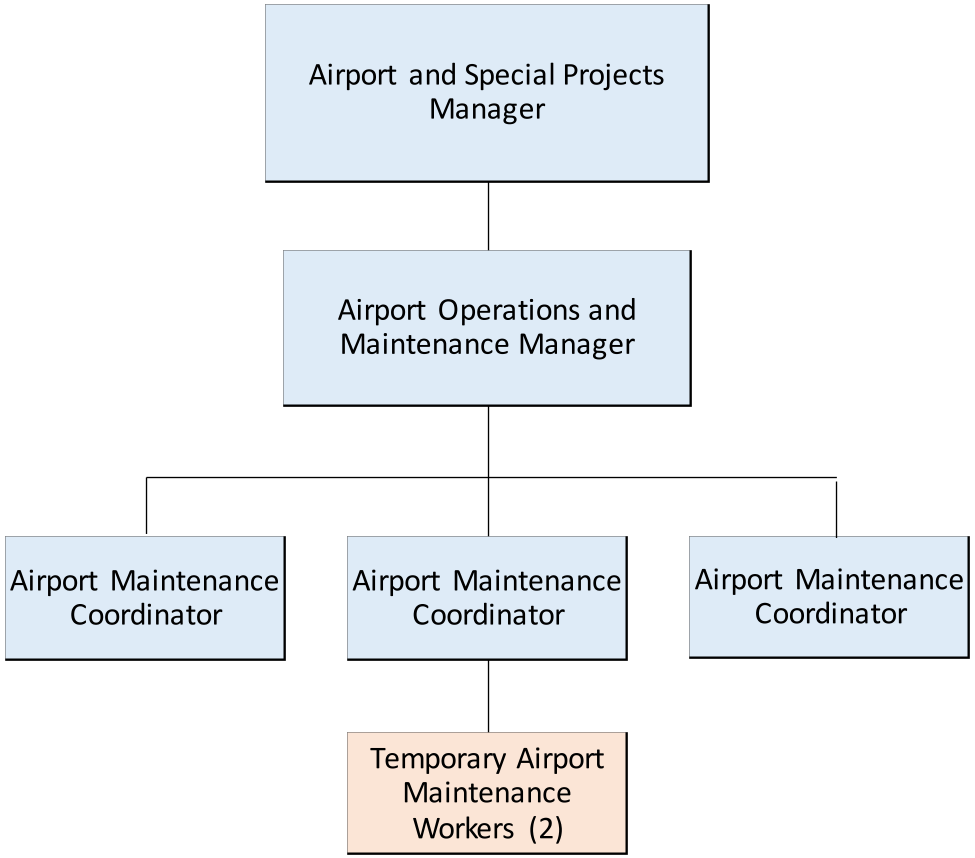
Transit budget changes are based on services provided by ESTA. Staff is continuously working with ESTA and the community to recommend appropriate route and other service improvements. MMSA has also been involved due to their involvement with the winter Red Line. Specific efforts are being made in the area of mechanic support/maintenance programs, use of facilities and route planning.

PRIORITIES FOR FY 2021/22: WORK PLAN HIGHLIGHTS

Continue to work with ESTA to improve service and operations wherever possible. This effort will include ongoing route reviews, ways to improve equipment maintenance and facility review. For FY21-22 both Town and ESTA staff will work on analysis of future mandates to transition to electric bus fleet.

TOML Organization Chart – Airport

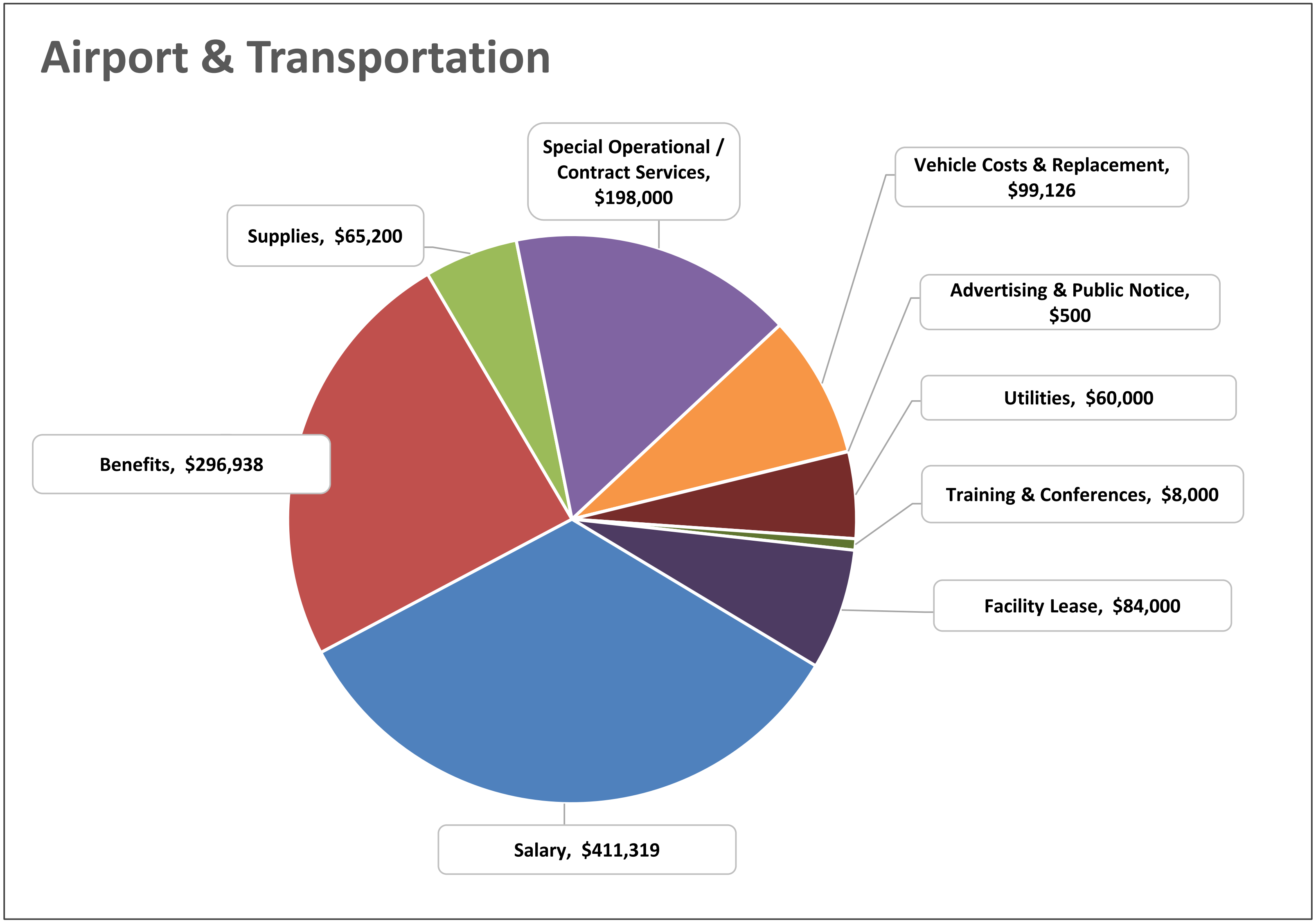
July 2021



Airport Operations

Employee Count FY21-22

Position	FTE
Airport & Special Projects Manager	1
Airport Operations and Maintenance Manager	1
Airport Maintenance Coordinator	3
Airport Maintenance - Part-Time	0.94
	5.94



Total Expenditure $ 1,223,083

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Airport							
Airport							
22000031610	Facility Rental	2,400.00	2,400.00	2,600.00	2,400.00	2,400.00	2,400.00
22000031802	Airport Passenger Facility Fee	97,280.76	80,031.25	9,060.41	.00	.00	.00
22000031804	Commissions	5,511.30	4,189.85	3,672.20	.00	.00	.00
22000031806	Car Rental Fee	110,114.85	139,720.27	110,509.53	25,200.00	25,225.82	20,000.00
22000031810	Schat.net Fee	3,092.64	3,092.64	3,092.64	3,000.00	3,350.36	3,000.00
22000031814	Taxi Services	2,879.00	2,664.00	1,936.00	500.00	260.00	3,500.00
22000031820	Ramp/Facility Fees	.00	.00	.00	.00	.00	.00
22000031822	Tie Down Overnignt	.00	.00	.00	.00	.00	.00
22000031824	Tie Down Montly	.00	.00	.00	.00	.00	.00
22000031830	Vehicle Parking: Overnight	6,432.00	8,716.50	7,872.00	3,000.00	1,697.51	3,000.00
22000031832	Vehicle Parking: Monthly	.00	.00	.00	.00	.00	.00
22000031840	Aviation Fuel	19,032.88	23,097.02	16,994.46	10,000.00	14,198.13	14,000.00
22000031842	Non-Aviation Fuel	3,898.39	5,400.17	4,164.82	3,000.00	4,617.06	4,000.00
22000031844	Jet Fuel	.00	.00	.00	.00	.00	.00
22000031850	Commercial Terminal Rent	158,080.43	123,020.36	113,748.69	.00	.00	.00
22000031860	Hanger Lease	.00	.00	.00	.00	332.61	.00
22000031862	Hanger Ground Lease	86,908.01	95,887.43	97,524.49	100,900.00	100,913.71	85,000.00
22000034404	FAA: ACIP Grant Entitlement	.00	.00	.00	.00	.00	.00
22000034405	FAA Grant-COVID-19 Operations	.00	.00	315,804.22	714,081.00	780,978.78	600,000.00
22000034406	FAA Grant - ACRGP AIP#45	.00	.00	.00	.00	.00	.00
22000034427	Airport Improvement Plan #27	.00	.00	.00	.00	.00	.00
22000034428	Airport Improvement Plan #28	.00	.00	.00	.00	.00	.00
22000034429	Airport Improvement Plan #29	.00	.00	.00	.00	.00	.00
22000034430	Airport Improvement Plan #30	.00	.00	.00	.00	.00	.00
22000034431	Airport Improvement Plan #31	.00	.00	.00	.00	.00	.00
22000034433	Airport Improvement Plan #33	.00	.00	.00	1,935,648.00	.00	.00
22000034434	Airport Improvement Plan #34	.00	.00	.00	.00	.00	.00
22000034435	Airport Improvement Plan #35	5,500.00	.00	.00	.00	.00	.00
22000034437	Airport Improvement Plan #37	2,320.00	1,879.00	182,109.00	.00	41,629.00	.00
22000034438	Upgrade Segmented Circle #38	.00	.00	504,505.00	.00	.00	.00
22000034440	ALP Update #40	.00	.00	89,039.00	.00	56,263.00	.00
22000034441	Reconstruct Taxilane/Slurry	.00	.00	79,072.61	.00	1,022,509.98	.00
22000034442	AIP 42	.00	.00	44,939.91	.00	22,496.90	855,477.00
22000034444	AIP 44	.00	.00	.00	.00	.00	3,396,398.00
22000037002	Interest on Investments	17,177.64	29,809.00	18,651.07	24,000.00	3,800.22	24,000.00
22000037100	Refunds and Rebates	17.00	.00	.00	.00	20.00	.00
22000037300	Other Revenue	10,472.87	6,099.05	4,275.00	10,000.00	6,305.00	10,000.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
22000039999	Interfund Transfers In	681,014.00	677,311.00	291,274.00	100,000.00	100,000.00	321,049.00
	Airport Revenue Total:	1,212,131.77	1,203,317.54	1,900,845.05	2,931,729.00	2,186,998.08	5,341,824.00
	Total Airport:	1,212,131.77	1,203,317.54	1,900,845.05	2,931,729.00	2,186,998.08	5,341,824.00
Airport Admin & Ops							
22047140000	Regular Salaries	353,155.18	353,097.39	282,835.33	327,328.00	341,146.38	273,859.00
22047140111	Temporary Wages	45,703.28	34,229.51	49,593.45	55,632.00	57,930.92	53,868.00
22047140113	Overtime Wages	6,163.89	15,366.74	8,876.92	5,000.00	2,898.87	.00
22047140130	Comprehensive Leave	12,495.11	750.78-	44,997.42-	4,866.00	2,446.09-	10,841.00
22047141002	Health Ins Premiums	78,229.40	77,833.35	97,270.29	127,694.00	128,061.36	118,325.00
22047141005	OPEB (Medical Retirement) Exp	.00	3,761.00	.00	.00	.00	.00
22047141012	Workers Comp Insurance	16,902.69	18,736.00	14,534.15	16,910.00	16,910.00	18,979.00
22047141016	Unemployment Assessment	.00	121.00-	631.00	.00	272.42-	.00
22047141020	PERS (Retirement)	87,280.09	143,266.21-	88,183.85	101,670.00	103,629.42	94,979.00
22047141028	PARS (Part Time Retirement)	989.94	683.06	460.62	1,081.00	473.62	1,062.00
22047141031	Retirement Medical OPEB Expens	.00	.00	.00	.00	.00	.00
22047142002	Office Supplies	1,584.05	1,222.89	893.44	1,200.00	1,168.63	1,200.00
22047142005	Postal Supplies & Postage	432.78	784.32	375.99	600.00	1,173.04	1,000.00
22047142006	Uniforms & Personal Equip	8,694.23	1,910.47	10,455.65	8,000.00	4,871.59	8,000.00
22047142007	Maintenance Supplies	33,314.68	24,844.40	47,065.81	50,000.00	47,631.75	55,000.00
22047142016	Gasoline & Diesel	15,066.33	43,472.40	19,528.93	30,000.00	20,727.71	30,000.00
22047142017	Vehicle Maintenance Parts	61,871.98	30,054.28	30,106.47	25,000.00	24,178.43	25,000.00
22047142030	Special Operational	33.50	.00	377.61	.00	.00	500.00
22047143031	Contractual Services	113,474.44	204,006.96	109,587.39	196,000.00	195,972.20	175,000.00
22047143060	Garage Vehicle Service	22,269.88	31,440.76	25,412.71	30,000.00	20,736.00	40,000.00
22047143066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	4,126.00
22047143100	Audit Services	2,875.00	.00	5,750.00	.00	1,425.00	2,000.00
22047143106	Insurance Premiums	9,319.00	.00	10,561.00	11,000.00	14,132.44	14,000.00
22047143110	Mem'ships, Dues, Subscr, Publi	375.00	1,375.00	857.42	1,000.00	630.00	1,000.00
22047143130	Advertising & Legal Notices	100.00	100.00	.00	500.00	.00	500.00
22047143150	Training, Ed, Conf & Mtgs	7,299.41	4,735.91	10,698.88	8,000.00	8,149.48	8,000.00
22047143404	Public Utilities	50,373.74	39,618.02	59,583.12	60,000.00	60,580.42	60,000.00
22047143420	Taxes & Fees	4,295.92	2,692.25	2,661.18	5,000.00	3,832.60	5,000.00
22047145010	Facility Lease	79,122.20	85,303.70	46,578.88	54,700.00	54,665.36	84,000.00
22047146010	Equipment Lease	136.24	2,421.18	2,342.79	.00	2,959.22	.00
22047146200	Machinery & Equip - Non Cap	.00	.00	.00	100,000.00	.00	.00
22047146440	Office Equip & Furniture	.00	.00	.00	500.00	362.33	500.00
22047146460	Computer Hardware - Non Cap	.00	.00	.00	.00	185.32	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
22047148100	Vehicles - Capital	.00	.00	.00	.00	.00	.00
22047148199	Equip/Vehicles Depreciation	94,899.46	.00	.00	.00	.00	.00
22047148200	Machinery & Equip - Capital	.00	15,069.92	.00	.00	.00	.00
22047148300	Additions to the Fleet	.00	.00	.00	.00	.00	.00
22047148990	Depreciation	1,227,037.84	245,130.67	236,697.88	.00	215,690.78	.00
22047149100	Airport Loan MNO-4-98	.00	.00	.00	.00	.00	.00
	Total Airport Admin & Ops:	2,333,495.26	1,093,752.19	1,116,923.34	1,221,681.00	1,327,404.36	1,086,739.00
Capital Projects - Other							
22053140000	Regular Salaries	7,454.49	3,177.24	20,158.32	.00	27,064.16	83,592.00
22053140111	Temporary Wages	.00	.00	2,341.55	.00	.00	.00
22053140113	Overtime Wages	.00	.00	114.43	.00	256.82	.00
22053140130	Comprehensive Leave	.00	.00	.00	.00	.00	862.00
22053141002	Health Ins Premiums	.00	.00	.00	.00	.00	18,940.00
22053141012	Workers Comp Insurance	412.09	192.93	287.96	.00	.00	5,630.00
22053141020	PERS (Retirement)	1,341.24	789.24	613.38	.00	.00	27,320.00
22053141028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
22053142005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
22053143031	Contractual Services	6,319.00	9,051.10	442,486.84	2,010,648.00	1,337,187.93	.00
22053143130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
	Total Capital Projects - Other:	15,526.82	13,210.51	466,002.48	2,010,648.00	1,364,508.91	136,344.00
Interfund Transfers							
22059949999	Transfers Out	.00	88,338.00	.00	.00	.00	.00
	Total Interfund Transfers:	.00	88,338.00	.00	.00	.00	.00
	Airport Revenue Total:	1,212,131.77	1,203,317.54	1,900,845.05	2,931,729.00	2,186,998.08	5,341,824.00
	Airport Expenditure Total:	2,349,022.08	1,195,300.70	1,582,925.82	3,232,329.00	2,691,913.27	1,223,083.00
	Net Total Airport:	1,136,890.31-	8,016.84	317,919.23	300,600.00-	504,915.19-	4,118,741.00
	Net Grand Totals:	1,136,890.31-	8,016.84	317,919.23	300,600.00-	504,915.19-	4,118,741.00

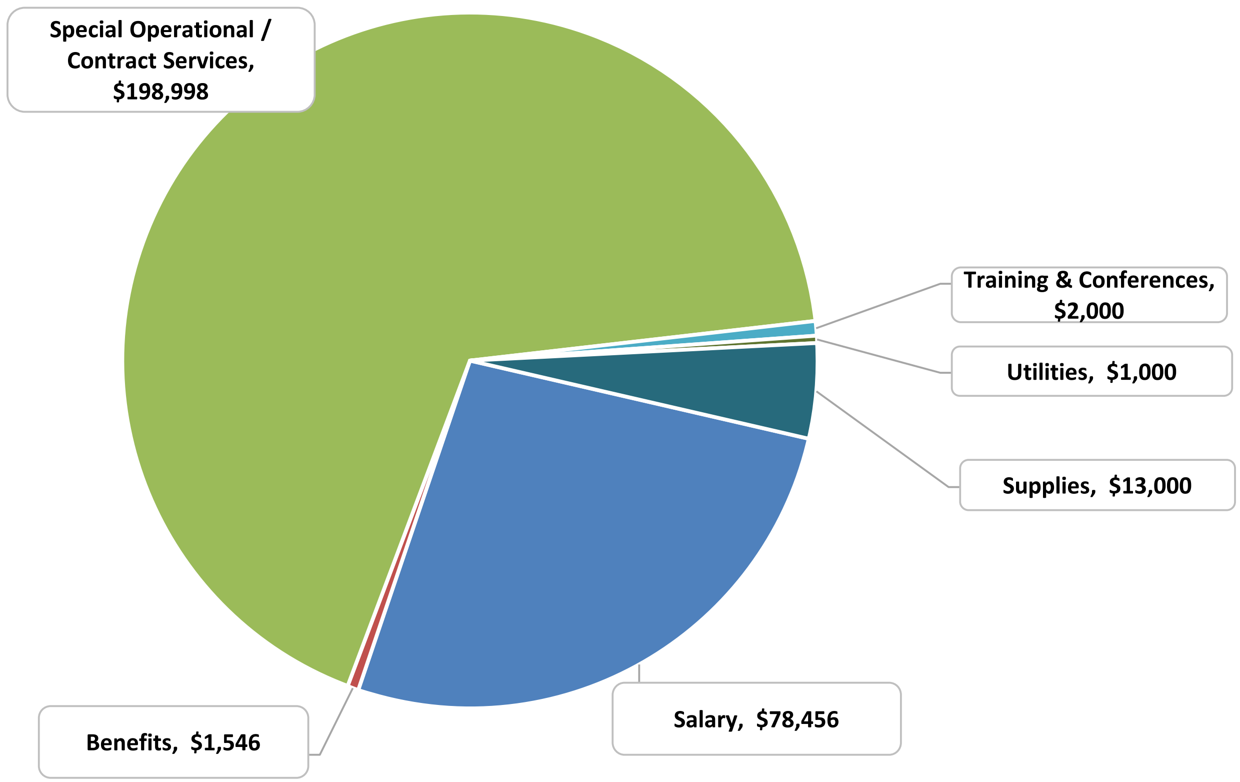
MEASURE R TRAILS - HIGHLIGHTS FOR FY2021-22

FUND DESCRIPTION

Measure R Trails

The Trails Division is focused on the implementation of the Town's Trail System Master Plan and related implementation and informing documents. The Division also assists in trail maintenance and clearing projects on paved as well as soft service trails. The Division is overseen by the Trails Manager/ and supported by four part-time trail crew leaders. The planning efforts are supported by contract services. The Division is funded primarily from Measure R funds in the amount of $300,000. The General Fund provides additional funding support of $30,000 to provide funding for project work not eligible for Measure R funding. Expenses include a transfer out to the General Fund to cover the Trails Manager Salary. The budget includes funding for capital project planning and construction work as well as maintenance. The Measure R funds are overseen by the Mammoth Trails Committee, established under Mammoth Lakes Recreation. Most of the work is done in cooperation with the United States Forest Service and other partners.

Measure R Trails



Total Expenditure $ 445,000

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Measure R Trails							
Measure R Trails							
21500034201	FEMA-FEDERAL ASSISTANCE	10,566.00	.00	.00	.00	.00	.00
21500035201	FEMA-STATE MATCHING FUNDS	2,642.00	.00	.00	.00	.00	.00
21500035213	OHV State Grant C32-31-033	.00	.00	.00	.00	.00	.00
21500037002	Interest on Investments	12,075.98	15,038.22	14,661.20	.00	16,310.95	.00
21500037100	Refunds and Rebates	7,500.00	5,832.17	.00	.00	29,721.15	.00
21500039999	Interfund Transfers In	300,000.00	300,000.00	345,000.00	330,000.00	405,000.00	445,000.00
	Measure R Trails Revenue Total:	332,783.98	320,870.39	359,661.20	330,000.00	451,032.10	445,000.00
	Total Measure R Trails:	332,783.98	320,870.39	359,661.20	330,000.00	451,032.10	445,000.00
Department: 438							
21543840000	Regular Salaries	.00	.00	.00	.00	.00	.00
21543840111	Temporary Wages	.00	.00	.00	.00	.00	.00
21543841002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
21543841020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
21543841028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
	Total Department: 438:	.00	.00	.00	.00	.00	.00
Department: 440							
21544040000	Regular Salaries	.00	.00	.00	.00	.00	.00
21544041002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
21544041020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
21544041028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
21544043031	Contractual Services	.00	.00	.00	.00	.00	.00
	Total Department: 440:	.00	.00	.00	.00	.00	.00
Measure R Trails							
21551140000	Regular Salaries	42,290.88	68,435.68	97,129.10	94,082.00	111,457.05	.00
21551140111	Temporary Wages	19,462.15	33,010.83	56,036.48	42,071.00	62,306.74	78,456.00
21551140113	Overtime	2,390.45	670.48	668.69	.00	847.97	.00
21551140130	Comprehensive Leave	3,141.48	.00	8,384.12-	6,740.00	830.72	.00
21551141002	Health Ins Premiums	22,466.02	23,244.68	31,424.16	32,763.00	35,534.76	.00
21551141012	Workers Comp Insurance	2,120.73	3,826.84	5,180.74	6,627.00	6,627.00	.00
21551141016	Unemployment Assessment	.00	.00	14,300.41	.00	6,305.09	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
21551141020	PERS (Retirement)	13,380.72	23,514.64	33,886.55	38,529.00	39,283.80	.00
21551141028	PARS (Part Time Retirement)	384.90	698.19	1,270.80	841.00	1,457.45	1,547.00
21551142002	Office Supplies	.00	59.97	29.99	.00	178.63	.00
21551142006	Uniforms & Personal Equip	.00	.00	359.98	.00	2,804.79	.00
21551142007	Maintenance Supplies	13,072.12	4,259.66	7,076.44	7,000.00	6,259.29	7,000.00
21551142026	Trail Facility Supplies	6,487.21	5,698.83	5,942.48	6,000.00	19,909.82	6,000.00
21551142030	Special Operational	.00	.00	.00	.00	.00	.00
21551143030	Professional Services	.00	104.00	.00	.00	.00	.00
21551143031	Contractual Services	311,443.40	248,989.27	180,855.86	91,747.00	340,921.61	198,398.00
21551143034	Public Utilities	.00	.00	.00	.00	.00	.00
21551143110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
21551143130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
21551143150	Training, Ed, Conf & Mtgs	.00	.00	.00	2,000.00	.00	2,000.00
21551143404	Public Utilities	1,929.58	2,043.45	2,013.99	1,000.00	2,178.34	1,000.00
21551145081	Signage Maintenance	.00	.00	.00	.00	.00	.00
21551146200	Machinery & Equip - Non Cap	.00	7,105.00	.00	.00	11,449.27	.00
21551148900	Computer Software - Capital	599.88	.00	659.86	600.00	.00	600.00
	Total Measure R Trails:	439,169.52	421,661.52	428,451.41	330,000.00	648,352.33	295,001.00
Department: 599							
21559949999	Transfers Out	.00	.00	.00	.00	.00	150,000.00
	Total Department: 599:	.00	.00	.00	.00	.00	150,000.00
	Measure R Trails Revenue Total:	332,783.98	320,870.39	359,661.20	330,000.00	451,032.10	445,000.00
	Measure R Trails Expenditure Total:	439,169.52	421,661.52	428,451.41	330,000.00	648,352.33	445,001.00
	Net Total Measure R Trails:	106,385.54-	100,791.13-	68,790.21-	.00	197,320.23-	1.00-
	Net Grand Totals:	106,385.54-	100,791.13-	68,790.21-	.00	197,320.23-	1.00-

Mammoth Lakes
CALIFORNIA

MEASURE R – HIGHLIGHTS FOR FY2021-22

PROGRAM DESCRIPTION

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. Measure R is operated out of two funds; Measure R and Measure R Trails.

BUDGET HIGHLIGHTS

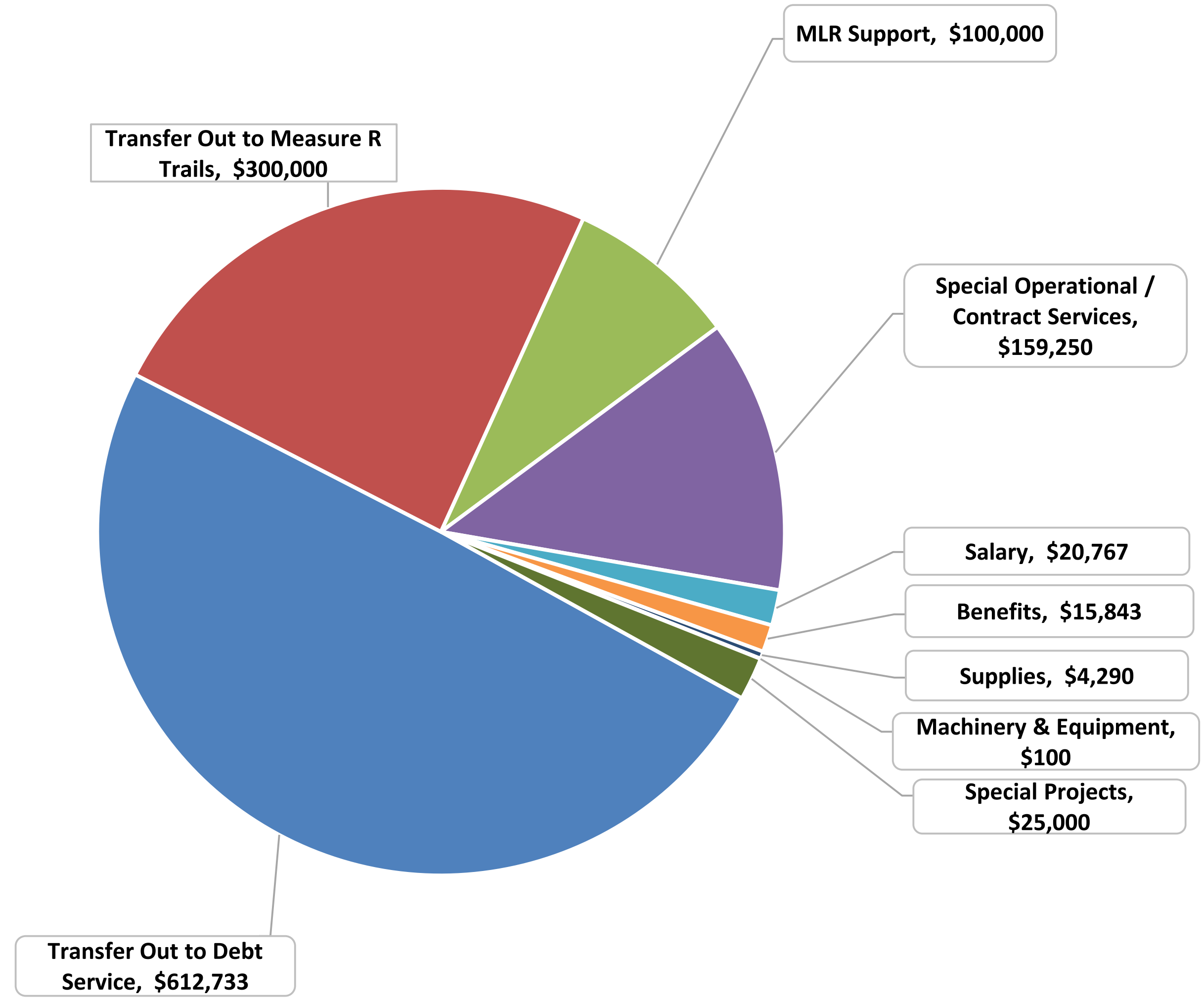
Measure R - Annual Revenue		
Sales Tax: Measure R *	$	1,300,000
Interest on Investments	$	-
Total Annual Revenue	**$**	**1,300,000**

Measure R - Annual Expenses		
Transfer to Fund 215 - Trails	$	350,000
MLR Town Agreement - Administration	$	80,000
CRC Support	$	75,000
Special Projects	$	75,000
Whitmore Park Maintenance	$	25,000
Recreation Officer - Partial support	$	-
Trails End Park Maintenance	$	12,000
Audit Services	$	4,250
Equipment Replacement	$	2,000
Equipment Maintenance	$	2,000
Total Annual Expenses	**$**	**625,250**

Measure R - Debt Service		
CRC Financing	$	612,733
Measure R - Total Expense	**$**	**1,237,983**

Change in Fund Balance		62,017

Measure R



Total Expenditure $ 1,237,983

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Measure R Sales Tax							
Measure R Sales Tax							
21600030406	Sales Tax: Measure R	1,405,369.22	1,478,999.90	1,354,383.46	1,000,000.00	1,640,496.06	1,300,000.00
21600037002	Interest on Investments	30,733.71	204,877.50	204,027.90	.00	33,211.43	.00
21600037100	Refunds and Rebates	.00	.00	.00	.00	.00	.00
21600037500	Proceeds of Debt	5,500,000.00	.00	.00	.00	.00	.00
21600039999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
	Measure R Sales Tax Revenue Total:	6,936,102.93	1,683,877.40	1,558,411.36	1,000,000.00	1,673,707.49	1,300,000.00
	Total Measure R Sales Tax:	6,936,102.93	1,683,877.40	1,558,411.36	1,000,000.00	1,673,707.49	1,300,000.00
Recreation Programs							
21643240000	Regular Salaries	.00	.00	.00	.00	.00	.00
21643240111	Temporary Wages	.00	.00	.00	.00	.00	.00
21643241002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
21643241012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
21643241016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
21643241020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
21643241028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
21643242007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
21643242008	Recreation Supplies	2,043.33	3,227.03	3,508.31	4,000.00	3,172.84	4,000.00
21643243031	Contractual Services	435.00	370.74	.00	.00	.00	.00
21643246200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
	Total Recreation Programs:	2,478.33	3,597.77	3,508.31	4,000.00	3,172.84	4,000.00
Parks, Bldgs & Trails Maint							
21643840000	Regular Salaries	8,399.04	5,071.30	5,169.20	10,316.00	7,006.06	15,113.00
21643840111	Temporary Wages	5,442.35	3,302.31	6,047.85	11,032.00	10,206.89	5,654.00
21643840113	Overtime Wages	350.04	907.74	.00	.00	.00	.00
21643840130	Comprehensive Leave	.00	.00	.00	563.00	.00	1,063.00
21643841002	Health Ins Premiums	.00	.00	.00	4,992.00	.00	8,085.00
21643841012	Workers Comp Insurance	493.82	307.78	260.77	715.00	715.00	1,078.00
21643841020	PERS (Retirement)	1,678.35	1,258.58	1,174.80	4,041.00	2,645.00	5,507.00
21643841028	PARS (Part Time Retirement)	.00	.00	.00	215.00	.00	110.00
21643842007	Maintenance Supplies	1,375.08	287.61	256.45	500.00	546.82	100.00
21643842030	Special Operational	.00	.00	.00	.00	.00	.00
21643843031	Contractual Services	548.22	248.33	25,535.90	2,126.00	.00	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
21643845080	Park Grounds & Bldgs Maint	1,432.93	859.26	2,025.49	2,000.00	1,121.42	190.00
21643845600	MLTS Projects	.00	.00	.00	.00	.00	.00
21643846200	Machinery & Equip - Non Cap	861.34	.00	500.00	500.00	648.26	100.00
	Total Parks, Bldgs & Trails Maint:	20,581.17	12,242.91	40,970.46	37,000.00	22,889.45	37,000.00
Measure R							
21651040000	Regular Salaries	.00	.00	.00	.00	.00	.00
21651040111	Temporary Wages	.00	.00	.00	.00	.00	.00
21651041002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
21651041020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
21651041028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
21651042007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
21651043031	Contractual Services	192,000.00	197,000.00	202,000.00	37,000.00	22,000.00	155,000.00
21651043034	Cost of Issuance	71,893.96	.00	.00	.00	.00	.00
21651043100	Audit Services	2,200.00	5,800.00	4,250.00	4,000.00	4,250.00	4,250.00
21651043130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
21651045080	Park Grounds & Bldgs Maint	.00	.00	.00	.00	.00	.00
21651046200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
21651048900	Computer Software - Capital	.00	.00	.00	.00	.00	.00
	Total Measure R:	266,093.96	202,800.00	206,250.00	41,000.00	26,250.00	159,250.00
Interfund Transfers							
21659949999	Transfers Out	8,460,442.49	931,881.00	2,445,925.00	914,441.00	914,440.50	1,037,733.00
	Total Interfund Transfers:	8,460,442.49	931,881.00	2,445,925.00	914,441.00	914,440.50	1,037,733.00
	Measure R Sales Tax Revenue Total:	6,936,102.93	1,683,877.40	1,558,411.36	1,000,000.00	1,673,707.49	1,300,000.00
	Measure R Sales Tax Expenditure Total:	8,749,595.95	1,150,521.68	2,696,653.77	996,441.00	966,752.79	1,237,983.00
	Net Total Measure R Sales Tax:	1,813,493.02-	533,355.72	1,138,242.41-	3,559.00	706,954.70	62,017.00
	Net Grand Totals:	1,813,493.02-	533,355.72	1,138,242.41-	3,559.00	706,954.70	62,017.00

MEASURE U – HIGHLIGHTS FOR FY2021-22

PROGRAM DESCRIPTION

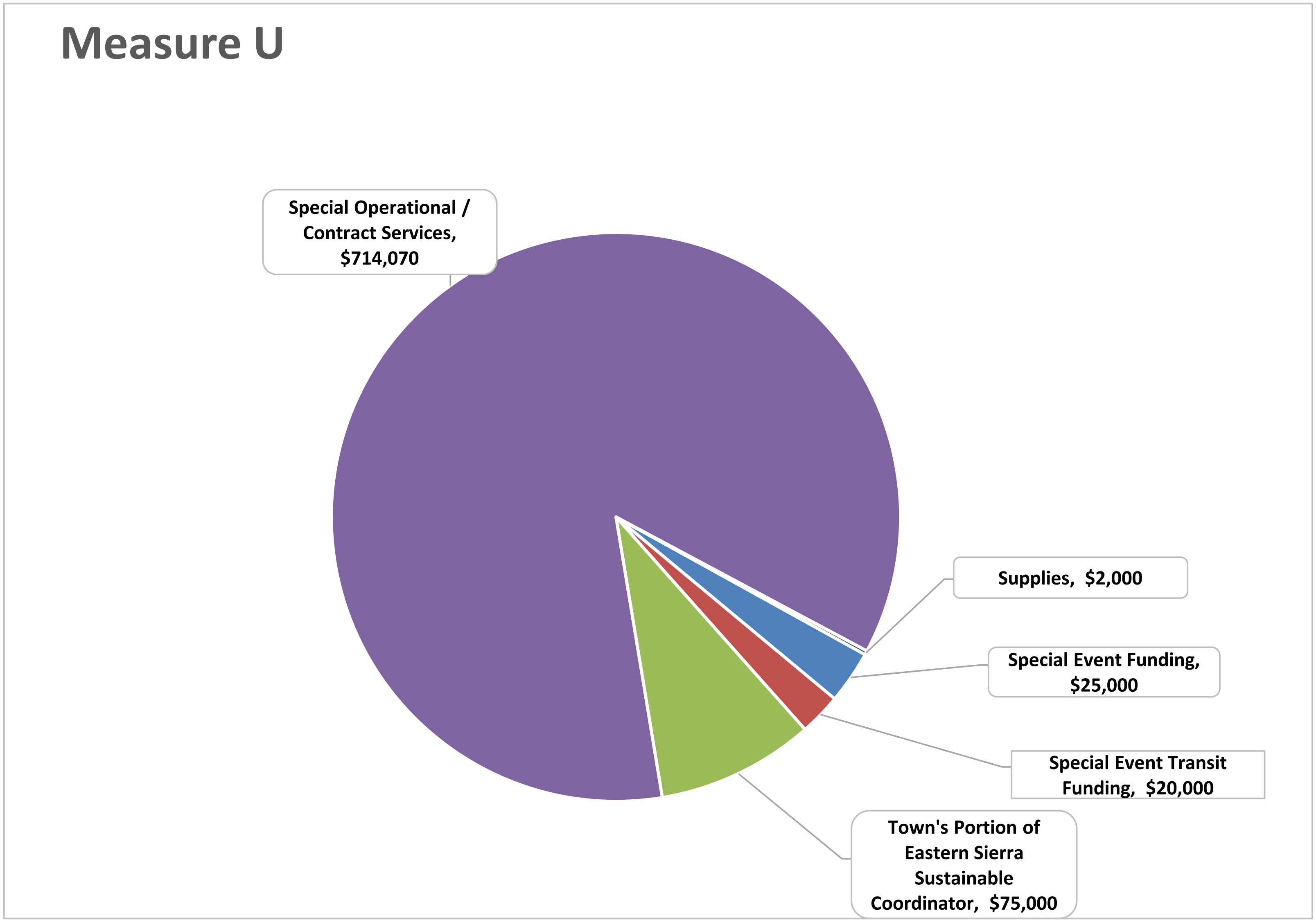
The Measure U or "Mammoth Lakes Mobility, Recreation, and Arts & Culture Utility Users Tax Ordinance" was adopted by the Mammoth Lakes Town Council on March 17, 2010 and approved by the voters of the Town of Mammoth Lakes on June 8, 2010.

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."*

BUDGET HIGHLIGHTS

Measure U - Annual Revenue		
Utility Tax: Telephone	$	75,000
Utility Tax: Electricity	$	475,000
Utility Tax: Gas	$	320,000
Interest on Investments	$	-
Total Annual Revenue	$	870,000

Measure U - Annual Expenses FY21-22		
Programming	$	177,600
Recreation Coordinator Position	$	75,000
Recreation Officer - Partial support	$	-
Special Projects	$	50,000
Transit Services	$	20,000
Event Contracts Processing	$	7,220
Audit Services	$	4,250
Equipment Replacement	$	2,000
Total Annual Expenses	$	336,070
MACC Operating - Set aside future expense	$	300,000
MACC Capital Funding	$	200,000
Change in Fund Balance		33,930



Total Expenditure $ 836,070

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Measure U Utility Users Tax							
Measure U Utility Users Tax							
21700030910	Utility Tax: Telephone	58,318.54	167,025.10	42,234.28	75,000.00	41,482.55	75,000.00
21700030920	Utility Tax: Electricity	443,897.80	569,371.61	535,652.53	475,000.00	586,436.89	475,000.00
21700030930	Utility Tax: Gas	332,135.01	147,072.18	230,458.90	320,000.00	228,693.21	320,000.00
21700037002	Interest on Investments	31,298.94	77,721.62	66,069.97	.00	20,605.38	.00
21700037100	Refunds and Rebates	.00	.00	111.91	.00	5,000.00	.00
21700039999	Interfund Transfers In	.00	.00	.00	.00	.00	.00
	Measure U Utility Users Tax Revenue Total:	865,650.29	961,190.51	874,527.59	870,000.00	882,218.03	870,000.00
	Total Measure U Utility Users Tax:	865,650.29	961,190.51	874,527.59	870,000.00	882,218.03	870,000.00
Recreation Programs							
21743242007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
21743242008	Recreation Supplies	1,719.00	1,024.81	2,000.00	2,000.00	2,000.00	2,000.00
	Total Recreation Programs:	1,719.00	1,024.81	2,000.00	2,000.00	2,000.00	2,000.00
Parks, Bldgs & Trails Maint							
21743840000	Regular Salaries	.00	.00	.00	.00	.00	.00
21743840111	Temporary Wages	.00	.00	.00	.00	.00	.00
21743840130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
21743841002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
21743841012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
21743841020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
21743841028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
21743842007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
	Total Parks, Bldgs & Trails Maint:	.00	.00	.00	.00	.00	.00
Measure U							
21751340000	Regular Salaries	.00	.00	.00	.00	.00	.00
21751340113	Overtime Wages	.00	.00	.00	.00	.00	.00
21751341002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
21751341020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
21751343031	Contractual Services	93,106.71	223,406.00	237,440.97	331,220.00	220,443.40	754,820.00
21751343100	Audit Services	2,300.00	5,700.00	4,250.00	4,000.00	4,250.00	4,250.00
21751346200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Total Measure U:		95,406.71	229,106.00	241,690.97	335,220.00	224,693.40	759,070.00
Interfund Transfers							
21759949999	Transfers Out	500,000.00	.00	1,090,000.00	1,575,000.00	1,575,000.00	75,000.00
Total Interfund Transfers:		500,000.00	.00	1,090,000.00	1,575,000.00	1,575,000.00	75,000.00
Measure U Utility Users Tax Revenue Total:		865,650.29	961,190.51	874,527.59	870,000.00	882,218.03	870,000.00
Measure U Utility Users Tax Expenditure Total:		597,125.71	230,130.81	1,333,690.97	1,912,220.00	1,801,693.40	836,070.00
Net Total Measure U Utility Users Tax:		268,524.58	731,059.70	459,163.38-	1,042,220.00-	919,475.37-	33,930.00
Net Grand Totals:		268,524.58	731,059.70	459,163.38-	1,042,220.00-	919,475.37-	33,930.00

TOURISM BUSINESS IMPROVEMENT DISTRICT - HIGHLIGHTS FOR FY2021-22

FUND DESCRIPTION

Mammoth Lakes Tourism Business Improvement District

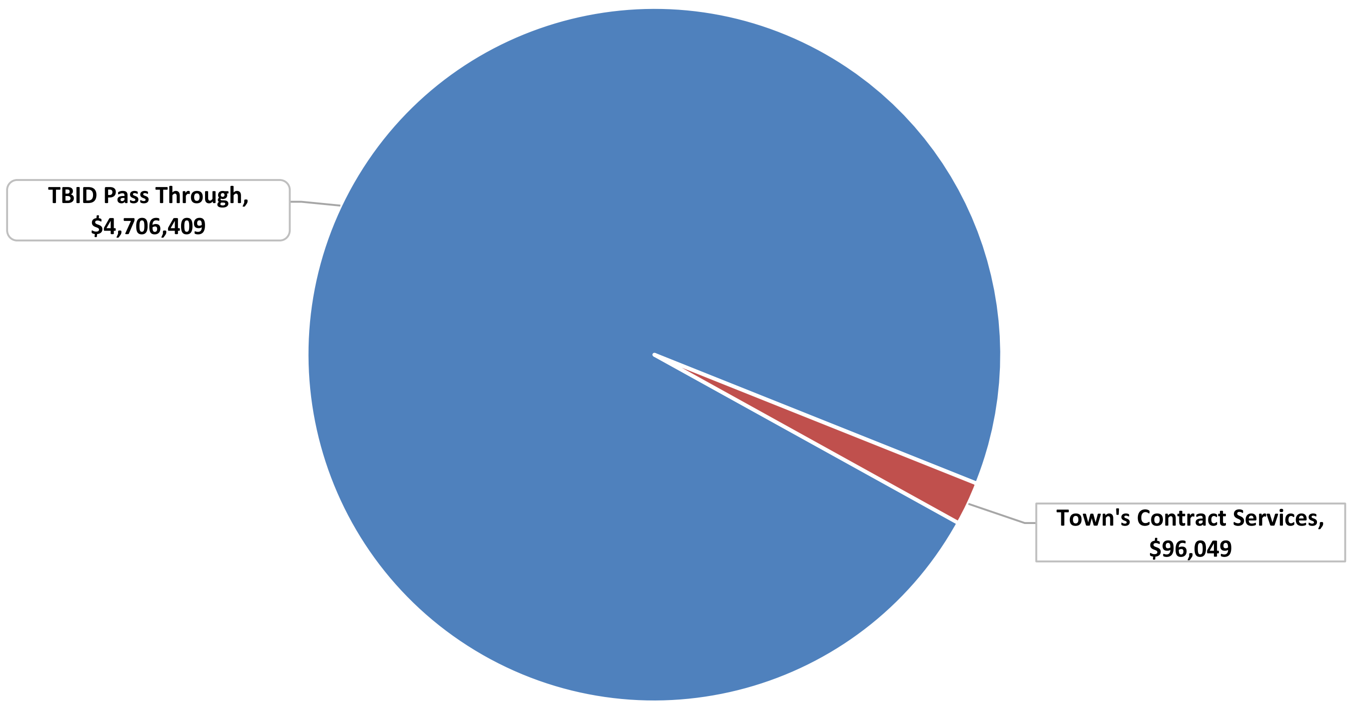
The Mammoth Lakes Tourism Business Improvement District (TBID) is established under the Streets and Highways Code Division 18. Parking, Part 7. Property and Business Improvement District Law of 1994. Under the statutory authority the TBID is an assessment district designed to provide specific benefits to those who pay the assessment to fund sales, marketing, communications and media relations and air service subsidy and marketing. The current district is authorized for a five-year term ending August 31, 2023. The assessment is levied on all tourism businesses located within the Town of Mammoth Lakes municipal boundary. The assessment rate varies by business type as follows:

Lodging	1% of annual gross revenue
Ski Resorts	2% of daily and multi-day lift tickets for winter and summer activities and ski school annual gross revenue.
Retail – Tier 1	1.5% of annual gross revenues, including equipment and vehicle rentals
Retail – Tier 2*	$500 per year
Retail – Tier 3*	$50 per year
Restaurant – Tier 1	1.5% of annual gross revenue
Restaurant – Tier 2*	$500 per year
Restaurant – Tier 3*	$50 per year

*Dollar amount is applicable upon submission and approval of an Appeal of the base percentage

All the revenues are collected by the Town. The budgeted revenues for TBID total $4,802,458. The budgeted allocations include 2% of the revenues for the Town collection and enforcement related services. The remainder of the funds are allocated to Mammoth Lakes Tourism who service as the Owners' Association. The detailed expenditure budget is managed and approved by the Mammoth Lakes Tourism Board.

Tourism Business Improvement District



Total Expenditure $ 4,802,458

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
TBID							
TBID							
21800032610	TBID - Tier 2 & 3	9,300.00	9,250.00	8,850.00	9,500.00	8,499.99	9,500.00
21800032614	TBID-Lodging	1,340,550.05	1,544,937.75	1,221,325.44	861,500.00	1,252,035.45	1,294,668.00
21800032618	TBID-Retail	1,226,682.54	1,396,555.83	1,222,987.42	729,000.00	1,416,305.14	1,096,800.00
21800032622	TBID-Restaurant	1,081,703.59	1,211,070.27	965,170.85	738,500.00	835,485.79	1,070,825.00
21800032626	TBID-Ski Area Tickets	1,441,183.69	1,494,278.58	958,033.02	917,700.00	898,846.04	1,330,665.00
21800032630	TBID Penalties & Interest	42,774.74	25,584.24	38,755.81	.00	37,980.63	.00
21800032900	TBID Previous Years	5,544.85	.00	.00	.00	.00	.00
21800037002	Interest on Investments	5,777.43	3,092.13	8,140.71	.00	1,747.99	.00
	TBID Revenue Total:	5,153,516.89	5,684,768.80	4,423,263.25	3,256,200.00	4,450,901.03	4,802,458.00
	Total TBID:	5,153,516.89	5,684,768.80	4,423,263.25	3,256,200.00	4,450,901.03	4,802,458.00
Finance							
21841540000	Regular Salaries	.00	.00	.00	.00	.00	.00
21841540113	Overtime Wages	.00	.00	.00	.00	.00	.00
21841540130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
21841541002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
21841541012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
21841541016	Unemployment Assessment	.00	.00	.00	.00	.00	.00
21841541020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
21841542002	Office Supplies	.00	.00	.00	.00	.00	.00
21841542005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
21841543031	Contractual Services	102,894.54	113,960.96	88,375.48	65,124.00	89,018.02	96,049.00
21841543033	Computer Support Services	.00	.00	.00	.00	.00	.00
21841543114	Credit Card Fees	.00	.00	.00	.00	.00	.00
21841543180	Contingency	.00	.00	.00	.00	.00	.00
21841546480	Computer Software - Non Cap	.00	.00	.00	.00	.00	.00
	Total Finance:	102,894.54	113,960.96	88,375.48	65,124.00	89,018.02	96,049.00
Tourism & Bus Dev't							
21848049020	TBID Pass Through	5,041,832.62	5,584,086.83	4,306,850.39	3,191,076.00	4,356,918.10	4,706,409.00
	Total Tourism & Bus Dev't:	5,041,832.62	5,584,086.83	4,306,850.39	3,191,076.00	4,356,918.10	4,706,409.00
	TBID Revenue Total:	5,153,516.89	5,684,768.80	4,423,263.25	3,256,200.00	4,450,901.03	4,802,458.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
TBID Expenditure Total:		5,144,727.16	5,698,047.79	4,395,225.87	3,256,200.00	4,445,936.12	4,802,458.00
Net Total TBID:		8,789.73	13,278.99-	28,037.38	.00	4,964.91	.00
Net Grand Totals:		8,789.73	13,278.99-	28,037.38	.00	4,964.91	.00

LONG VALLEY PIT - HIGHLIGHTS FOR FY2021-22

DEPARTMENT DESCRIPTION

Long Valley Pit Fund (240)

This is a small fund and receives minimal revenue from private use of the pit. The pit is located near the Airport and receives clean fill material used to rehabilitate the site, as it was previously a site from which material was removed. The Town has also been working with the Forest Service on the removal and use of old asphalt grindings that were placed in the pit. The removal of this material assists with remediation of the site. Revenues are budgeted at $26,000 with expenditures of $3,000.

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Long Valley Pit							
Long Valley Pit							
24000031650	Load Charge	33,927.50	41,480.00	27,170.00	30,000.00	14,690.00	26,000.00
24000037002	Interest on Investments	977.49	2,479.66	2,648.69	.00	823.92	.00
	Long Valley Pit Revenue Total:	34,904.99	43,959.66	29,818.69	30,000.00	15,513.92	26,000.00
	Total Long Valley Pit:	34,904.99	43,959.66	29,818.69	30,000.00	15,513.92	26,000.00
Long Valley Pit							
24047740000	Regular Salaries	2,580.59	1,364.04	365.20	.00	3,399.66	.00
24047740111	Temporary Wages	53.07	302.55	.00	.00	.00	.00
24047741002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
24047741012	Workers Comp Insurance	142.90	88.03	9.27	.00	.00	.00
24047741020	PERS (Retirement)	521.05	360.28	35.81	.00	.00	.00
24047743031	Contractual Services	.00	.00	.00	5,000.00	129.27	3,000.00
24047743060	Garage Vehicle Service	.00	.00	.00	.00	.00	.00
24047743066	Vehicle & Equip Replacement	.00	.00	.00	.00	.00	.00
	Total Long Valley Pit:	3,297.61	2,114.90	410.28	5,000.00	3,528.93	3,000.00
	Long Valley Pit Revenue Total:	34,904.99	43,959.66	29,818.69	30,000.00	15,513.92	26,000.00
	Long Valley Pit Expenditure Total:	3,297.61	2,114.90	410.28	5,000.00	3,528.93	3,000.00
	Net Total Long Valley Pit:	31,607.38	41,844.76	29,408.41	25,000.00	11,984.99	23,000.00
	Net Grand Totals:	31,607.38	41,844.76	29,408.41	25,000.00	11,984.99	23,000.00

LOCAL TRANSPORTATION COMMISSION - HIGHLIGHTS FOR FY2021-22

DEPARTMENT DESCRIPTION

Local Transportation Commission Fund (250)

This fund is used to account for revenues and work program as approved by the Local Transportation Commission. The Town anticipates receiving $75,000 in revenues and has appropriated the full amount to implement the approved LTC work program for FY2021-22.

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Local Transportation Commiss'n							
Local Transportation Commiss'n							
25000032440	Housing In Lieu Fees	.00	.00	.00	.00	.00	.00
25000035416	LTC: PPM & RPA Planning	33,847.36	15,240.13	96,762.19	75,000.00	128,109.95	75,000.00
25000035418	LTC: RSTP	.00	.00	.00	.00	.00	.00
25000037002	Interest on Investments	.00	.00	.00	.00	.00	.00
25000037100	Refunds and Rebates	10,000.00	.00	.00	.00	.00	.00
25000039999	Interfund Transfers In	37,782.55	5,524.33	.00	.00	.00	.00
	Local Transportation Commiss'n Revenue Total:	81,629.91	20,764.46	96,762.19	75,000.00	128,109.95	75,000.00
	Total Local Transportation Commiss'n:	81,629.91	20,764.46	96,762.19	75,000.00	128,109.95	75,000.00
Streets - LTC Programs							
25054040000	Regular Salaries	9,812.58	6,694.53	5,803.63	33,164.00	18,686.50	33,909.00
25054040111	Temporary Wages	15.51	549.68	1,747.53	.00	.00	.00
25054040113	Overtime Wages	60.50	260.60	406.87	.00	.00	.00
25054040130	Comprehensive Leave	.00	.00	.00	418.00	.00	1,382.00
25054041002	Health Ins Premiums	.00	.00	.00	10,103.00	.00	9,694.00
25054041012	Workers Comp Insurance	548.11	417.03	85.96	2,207.00	.00	2,353.00
25054041020	PERS (Retirement)	1,875.01	1,705.49	328.25	11,128.00	8,164.00	11,540.00
25054041028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
25054042003	Misc Supplies	.00	.00	.00	.00	.00	.00
25054042005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
25054042007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
25054043031	Contractual Services	69,318.20	11,137.13	89,729.36	17,980.00	117,111.51	16,305.00
25054043110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
25054043130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
25054043150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
	Total Streets - LTC Programs:	81,629.91	20,764.46	98,101.60	75,000.00	143,962.01	75,183.00
	Local Transportation Commiss'n Revenue Total:	81,629.91	20,764.46	96,762.19	75,000.00	128,109.95	75,000.00
	Local Transportation Commiss'n Expenditure Total:	81,629.91	20,764.46	98,101.60	75,000.00	143,962.01	75,183.00
	Net Total Local Transportation Commiss'n:	.00	.00	1,339.41-	.00	15,852.06-	183.00-
	Net Grand Totals:	.00	.00	1,339.41-	.00	15,852.06-	183.00-

CAPITAL PROJECTS BUDGET – HIGHLIGHTS FOR FY2021-22

BUDGET HIGHLIGHTS

Capital Projects Fund (300)

The Town of Mammoth Lakes Public Works Department currently has several capital improvement projects underway. Funds to support those projects come from a variety of state and local sources. It has been described that the Town does not have a typical approach to funding our CIP and MMP work. As an example, we have no annual General Fund source for CIP projects. The work is pursued based on fund availability as it changes every year. A stated goal of the Department is to do enough work that should funding become available, we are prepared to proceed expeditiously. The Town does typically budget approximately $580,000 each year to improve our roads and infrastructure. This is sometimes carried over to a future year to enable the design and construction of a larger project. Below is a summary of the planned FY21-22 projects as presented with the 5-year CIP presentation on June 2, 2021.

Capital Projects
FY21-22

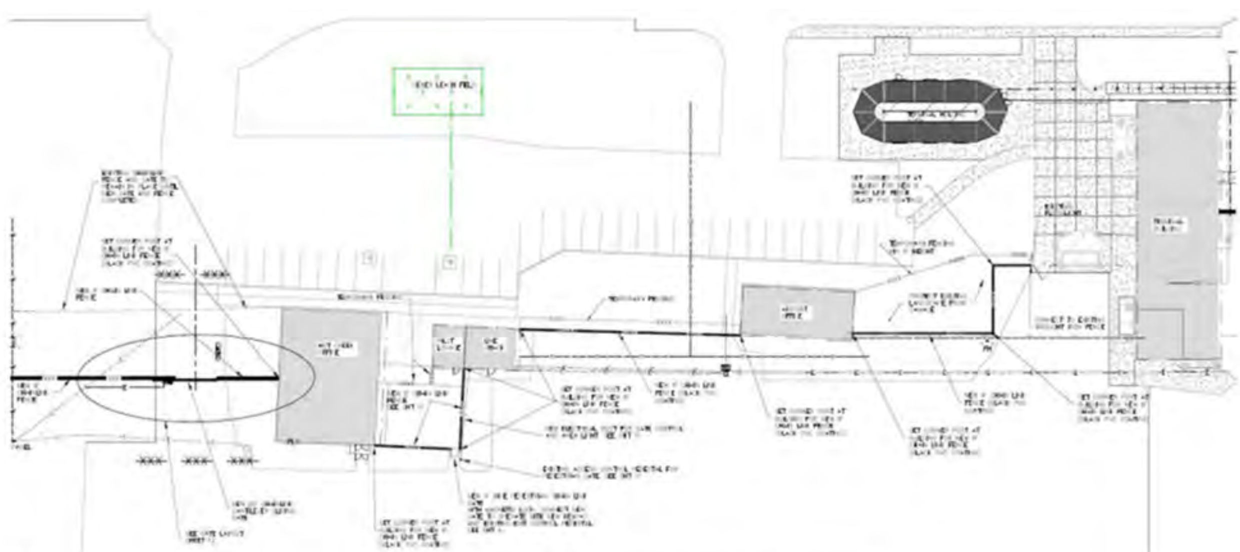
Project		Total Cost		Revenue	Revenue Source
Reconstruct East General Aviation Apron	$	3,396,398	$	3,396,398	FAA - AIP Grant
Security Gates and Terminal Area Fencing	$	722,343	$	722,343	FAA - AIP Grant
Town Hall Maintenance and Improvements	$	175,000	$	-	Potential 4th qtr. FY20-21
Sierra Business Park Storage Lots	$	400,000	$	400,000	Solid Waste Grant / Future Capital
MACC - Planning Work	$	70,000	$	70,000	Measure U
CRC & Mobility Hub	$	14,831,040	$	14,831,040	Various
Dog Park	$	100,000	$	-	Potential 4th qtr. FY20-21
2021 Streets and MUP Rehabilitation	$	3,100,000	$	3,100,000	STIP Grant & Road Rehab budget
Laurel Mountain Sidewalks, storm drains, lights	$	120,000	$	120,000	STIP Grant
Minaret Multi-Use path (MUP)	$	250,000	$	250,000	STIP Grant
2021 SB1 Project - Meridian Curb & Gutter Replacement	$	160,000	$	160,000	SB1 Funding
Main Street South Side MUP - Town Loop Gap Closure	$	250,000	$	250,000	STIP Grant
Lakes Basin Connector Trails	$	50,000	$	50,000	Trails Program Fund Balance
Shady Rest / Inyo Craters OHV Planning	$	200,000	$	200,000	OHV Green Sticker Program
SR 203 Transit Shelter Replacements	$	330,000	$	330,000	Transit Reserve
SR 203 Crosswalk Updates	$	30,000	$	30,000	HSIP Grant
Project Totals	**$**	**24,184,781**	**$**	**23,909,781**	
Planned Projects - Unfunded			**$**	**275,000**	

Reconstruct East General Aviation Apron: The project consists of the reconstruction of the East General Aviation Apron (172,000 sq. ft.) west of the terminal apron, including grading, drainage, paving, marking, and tie downs. The project may include as an Additive Alternate reconstruct

East General Aviation Apron (39,000 sq. ft.) south of the terminal apron, including grading, drainage, paving, and marking. This project will be fully funded by the Airport Improvement Program of the Federal Aviation Administration (F.A.A.). The Town has received $3,396,398 in funding cover the construction contract, administration, construction management, design and engineering work. The alternate work shown below (green) will be awarded and completed at the same time as the base bid (red).

RECONSTRUCT GA APRON

Security Gates and Terminal Area Fencing: The project generally consists of the furnishing and installation of a new 8-foot chain link fence with two 20-foot-wide single cantilever gates with operators and controls and two pedestrian gates, and a security camera system at the Mammoth Yosemite Airport. This project has a total budget of $722,343 and will be fully funded by the Airport Improvement Program of the Federal Aviation Administration (F.A.A.)



SECURITY GATES AND TERMINAL AREA FENCING PROJECT LOCATION

Town Hall Maintenance and Improvements: The Town has occupied its current lease space for over 30 years. The Town leases its administrative office space and the Council Chambers in Suite Z. These spaces are in need of significant improvements ranging from flooring, paint and drywall patching, ADA improvements, technology and other minor improvements. With the development of new Town Hall indefinitely on hold improvements need to be made to provide a suitable work environment and place for Council, Commissions, non-profits, and other organizations to meet with the community. Administrative meeting spaces are in state of poor repair and do not represent the Town well when meeting with the community, developers, and other organizations. The project is estimated at $175,000 and is unfunded but likely funded during 4th qtr. FY20-21 budget amendments.

Sierra Business Park Storage Lots: The Town of Mammoth Lakes ones 2 parcels (Lots 36&37) in the Sierra Business Park located along HWY 395 across from the airport. These parcels are zoned for industrial uses and are intended to be used in the near term for storage only. In order to be used the lots need to be developed in accordance with Mono County and the Sierra Business Park HOA standards. This includes standardized concrete walls and gates, chain link fences, paving and storm water infrastructure. More complex uses of the site may require additional utility work to support electrical, water, and sewer. The Town will permit Mammoth Disposal to use a portion of the lot for long/short term storage of recycling bins and dumpster. The remainder of the lot will be used to store inert materials and equipment currently stored at Whitmore Park and the Town Corporate Yard. Construction Project with total budget of $400,000 funded with $300,000 from Solid Waste fund and $100,000 from Fund 990 – Future Capital.

Aerial View of the Towns Parcels

PROPOSED CONSTRUCTION PLANS FOR THE TOWNS PARCELS

Mammoth Arts & Culture Center (MACC): The Mammoth Lakes Foundation has been working diligently for a few years to design and develop a performing arts center. Significant progress has been made and designs are being reworked to provide a facility that meets the communities needs and fits within the budget. The projects propose to provide theater space and seating to support film, lectures, musical performances, live theater production, and other community activities. The Town has been asked to participate financially in the design, construction, and long-term management aspects of the project. Staff is recommending allocations from Measure U to support the Foundation in the development of this project. Plan Specification & Engineering project with an estimated budget of $70,000 funded from Measure U.

Community Recreation Center & Mobility Hub: Located at Mammoth Creek Park the proposed Community Recreation Center or CRC will be a fabric tensile structure enclosing an Olympic size ice rink that will operate from November to April, and in the summer, durable sport tiles are envisioned to cover the rink area creating a 20,000 sq. foot Mammoth RecZone. Combined with community driven and professionally branded programming, the year-round community recreation center will be the recreation destination that the entire community and our many visitors to Mammoth Lakes will enjoy. The project will include an expanded parking area with 118 spaces. Mobility elements such as a transit pull-out and shelter, clean air and electric vehicle parking, and bike parking will be included in the new lot. On February 17, 2021, the Town Council awarded the construction contract to Hamel Contractors Inc. At the same meeting, the Council authorized staff to purchase the Sprung Structure, Chiller, and other appearances. Finally budget adjustments were authorized to complete the associated parking lot and mobility elements.

Community Recreation Center Project Costs

Element	Amount	Percentage
Construction Contract	$8,884,008	59.90%
Construction Management, Material Testing, Architectural services	$150,000	1.01%
TOML Purchases (including)	$3,124,032	21.06%
Sprung Structure ($2,765,000)		
Dasherboards ($162,000)		
Chiller ($181,032)		
Scoreboard ($16,000)		
Previous Admin., Engineering & Design, Permits	$1,873,000	12.63%
Minor Mobility Hub	$800,000	5.39%
Total	$14,831,040	100%

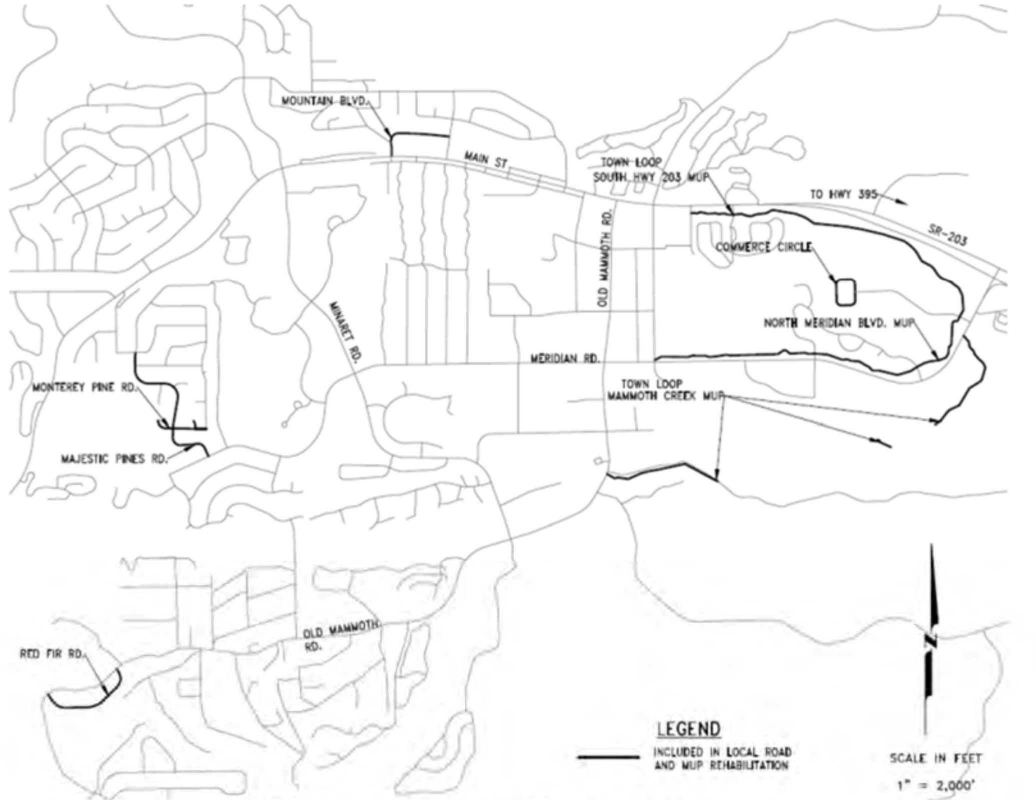
Community Recreation Center Funding Sources

Source	Amount	Percentage
General Fund	$1,040,000	7.01%
Measure R Reserves	$4,130,000	27.85%
Measure U Reserves	$1,590,000	10.72%
Measure R Bonds	$5,500,000	37.08%
Raise the Roof (Scoreboard)	$16,000	0.11%
Parks DIF	$275,000	1.85%
Fractional Mello Roos	$464,400	3.13%
Measure U MACC Reserves	$1,500,000	10.11%
Transit Reserves	$315,640	2.13%
Total	$14,831,040	100%

Dog Park: Residents and visitors to Mammoth have long asked for the development of a community dog park. Staff is currently evaluating potential locations and once secured will develop a plan to provide this amenity. At this time such a facility is envisioned to include a fenced area, green space, water, restrooms, trash receptacles including dog waste bags, and parking. These improvements will provide a safe location for off-leash play. The project is estimated at $175,000 and is unfunded but likely funded during 4th qtr. FY20-21 budget amendments. Staff is also pursing limited grant funding for the project.

2021 Streets and MUP Rehabilitation Project: The 2021 Street and MUP Rehabilitation Project Includes rehabilitation of the numerous roads and MUP's. The locations were determined using data collected and entered into the Town's Street Saver Database. This software evaluates the Towns Pavement Condition Index for each and identifies the best treatment options to improve the overall condition index for the Town. These outputs are evaluated and confirmed with field visits from the Street Maintenance Department. Staff is working with utility companies to provide an opportunity to make repairs/upgrades while the road is open. The following road segments are scheduled to receive treatments this summer (21/22). Total budget for the project is $3,100,000 funded by $400,000 Gas Tax (Road Rehab) and $2.7M STIP Grant.

Road / MUP	Segment	Treatment
Mountain Blvd	Sierra to Main Street	Pulverize 10" AC pavement/native w/ cement powder and recompact, HMA 3.5"
Commerce Circle	Complete Loop	Cold plane 2.5"-3.5" and recompact base, HMA 5.5"
Majestic Pines Rd	Meridian Blvd to Kelly Rd	Pulverize 10" AC pavement/native w/ cement powder and recompact, HMA 3.5"
Monterey Pines Rd	Southerly E-W section	Cold plane 3.5" AC Pavement, crack seal & crack membrane. HMA 3.5"
Red Fir Rd	Entire Length	Cold plane 3.5" AC Pavement, crack seal & crack membrane. HMA 3.5"
North Meridian Blvd. MUP	As shown on map	Complete Reconstruction
Town Loop MUP Segments	As shown on map	Complete Reconstruction



2021 Street and MUPs Rehabilitation project location map

2021 SB1 Project (Meridian Curb and Gutter Replacement): Over the last 3 years the Town has used SB1 funds to make repairs to the curb, gutter and sidewalk along the north side of Meridian Boulevard from Majestic Pines to Lodestar Drive and from Sierra Star Parkway to Obsidian Residence Club driveway. For 2021/22 staff is proposing to continue working on repairs to the curb and gutter along the north side of Meridian Boulevard to finish the gap between Lodestar Drive and Sierra Star Parkway. This work will be funded with the annual SB1 allocation of $160,000.

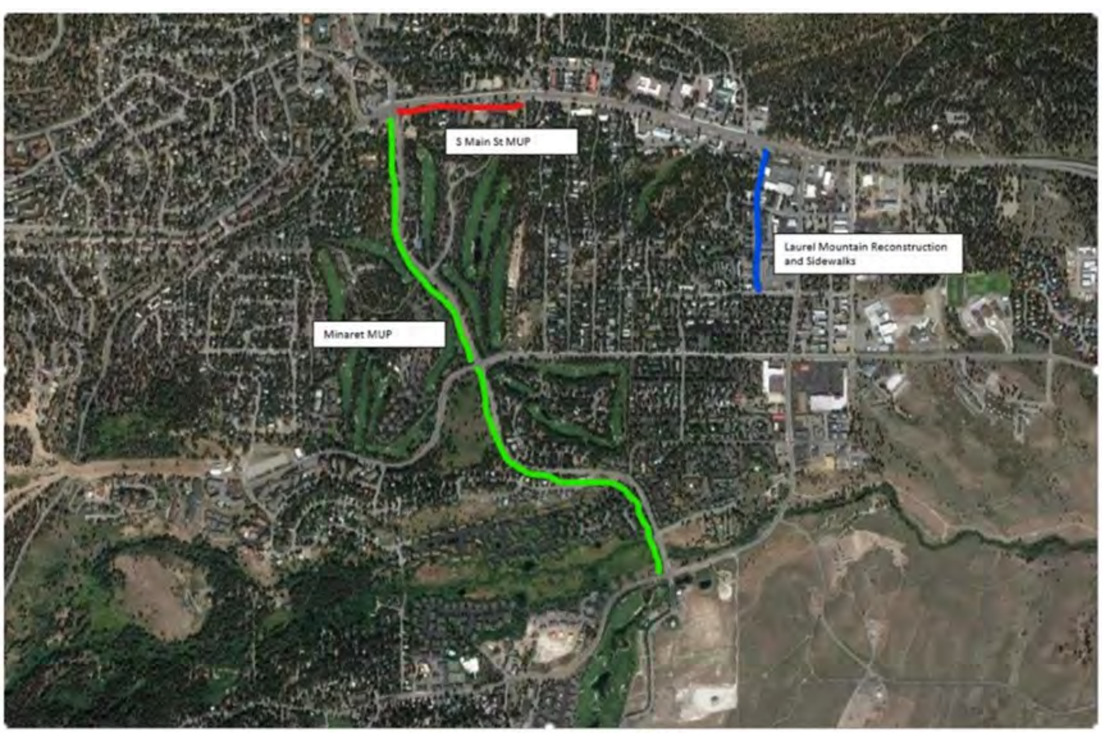
Design (PS&E) Projects

The Town is working to develop three shovel ready projects. The funding for these efforts was programmed into the State Transportation Improvement Program. The work will include project design including plans, specifications, and engineering (PS&E). These projects will kick off in FY21-22 and put the Town in a position to receive grant, or other construction funding if the opportunity arises.

Laurel Mountain Sidewalks (Storm Drain, Streetlights): Project is located on Laurel Mountain Rd in the Town of Mammoth Lakes. The project limits are Main Street (SR203) and Sierra Nevada Road. Improvements include sidewalk on the east side of the road, streetlights, curb and gutter, bike lanes, storm drain and pavement reconstruction. This project will serve the new parcel development and the existing residents. The project will be designed to work with and compliment the new development at the parcel, recently constructed Main Street sidewalks, the new transit shelter across from Laurel Mountain on Main Street, and the Highway Safety Improvement Program (HSIP) crosswalk upgrades. Planning project will have an estimated cost of $120,000 and is funded by STIP grant.

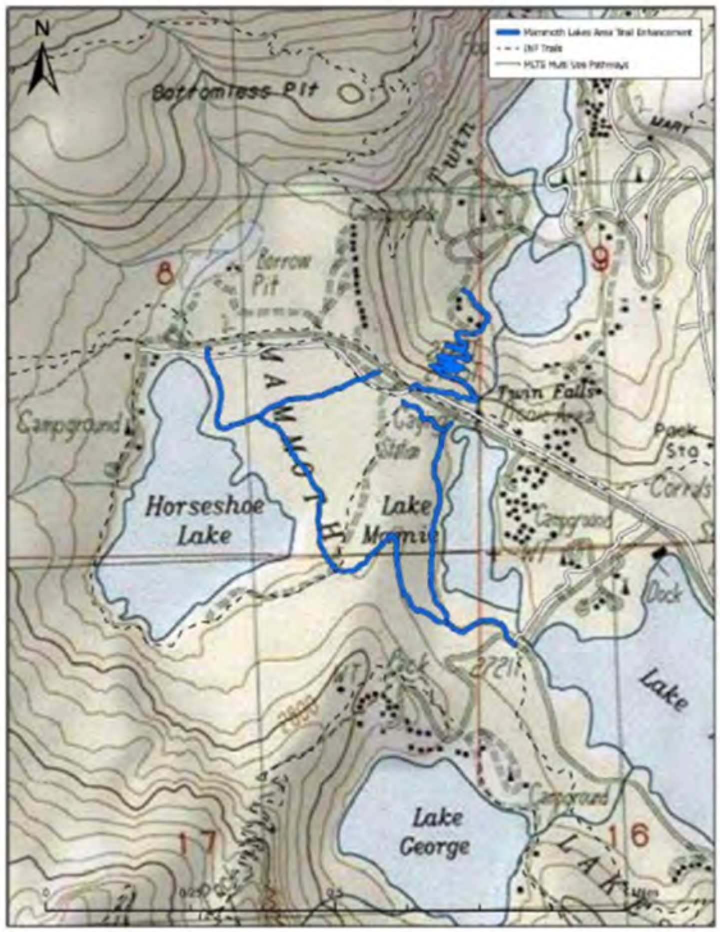
Minaret Multi-Use Path (MUP): The proposed Minaret Road multi-use path (MUP) will be located on the west side on Minaret Road from Lake Mary Road to Old Mammoth Road. The proposed 7200 LF of path will connect the Old Mammoth MUP to the Lakes Basin Trail MUP and other existing and future pedestrian and bicycle facilities. The Minaret Road MUP Project (project) will construct a separated Class I MUP that is physically separated from the roadway and provides for additional non-motorized modes of travel. The project will include signage and wayfinding, drainage improvements, and intersection lighting as needed. Planning project will have an estimated cost of $250,000 and is funded by STIP grant.

Main Street South Side MUP Gap Closure (Town Loop): The Main Street MUP will close a gap between the Lakes Basin Path and the Town Loop MUP located at Callahan Way. The project is located on the south side of SR203 within the Caltrans ROW. The project includes 1700LF of separated ADA compliant asphalt multiuse path, drainage improvements, slope protection, transit improvements, lighting, signage and wayfinding, and other supportive infrastructure. The project provides better connectivity, continuity, and mobility for non-motorized users. The project provides a significantly safer option than the existing conditions. The project will include design of trail wayfinding signage that will extend into the existing Main Street sidewalk project as recommended by the Trails Manager. Planning project will have an estimated cost of $250,000 and is funded by STIP grant.



Location of Proposed Design Projects

Lakes Basin Connector Trails: Town of Mammoth Lakes proposes to construct approximately 2.5 miles of multi-use, nonmotorized U.S. Forest Service system trail(s) to provide additional recreation opportunities and connect users to popular destination features and facilities in the Lakes Basin cirque. These soft surface trails will help to mitigate existing improvised use trails. The new trails will be supported by appropriate signage and wayfinding. The project is funded by a $50,000 allocation from the Trails Program Fund Balance.



LOCATION OF LAKES BASIN CONNECTOR TRAILS

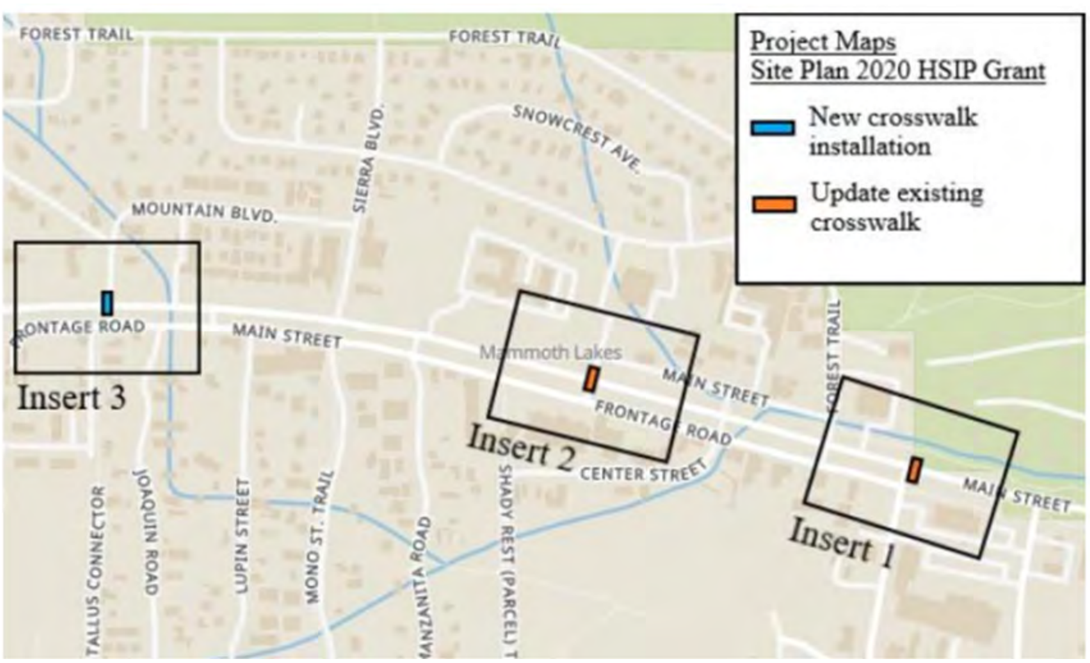
Shady Rest / Inyo Craters OHV Planning: To engage with OHV users and opportunities in the Shady Rest Inyo Craters sub-region, TOML applied for and was awarded a three-year planning grant from the California State Parks Off-Highway Motor Vehicle Division Grant Program in 2020. The TOML, in partnership with Inyo National Forest – Mammoth Ranger District and Mono County, is using the California OHV planning grant funds for on-the-ground planning and environmental review (NEPA/CEQA) in order to optimize existing OHV trail facilities that serve a wide spectrum of user groups and to consider enhanced opportunities for trails and sustainable recreation in the Shady Rest Inyo Craters sub-region. Total budget for the project is $200,000 funded by OHV Green Sticker grant.

SR 203 Transit Shelter Replacements (Post Office & Fire Station #1): Project will replace two existing transit shelters that were originally constructed by CalTrans. The new shelters will be consistent with TOML Standards, ADA and match newly constructed infrastructure. The existing shelters are in a poor state and are past their useful life. The new shelters will be consistent with the new shelters recently installed with the Main Street Sidewalk Projects. Both shelters are located on the north side of SR203. One is located to the west of the post office driveway the other just east of the Fire Station near the intersection of Forest Trail. Total budget for the project is $330,000 funded from Transit Reserves.

EXISTING TRANSIT SHELTER - 203 @ POST OFFICE

EXISTING TRANSIT SHELTER - 203 @ FIRE STATION

SR 203 Crosswalk Upgrades / HSIP: The Town of Mammoth Lakes submitted and was awarded a $191,400 Highway Safety Improvement Grant (HSIP) to upgrade crosswalks along SR203. The grant provides funding to upgrade two pedestrian activated crosswalk beacons (Laurel Mountain and Post Office) with RRFD signalization. A third new RRFD beacon will be installed at Mountain Blvd. The project is located within the Town of Mammoth Lakes along Main Street (SR203). Design work will begin in 21/22 with construction scheduled for 22/23. This work will be coordinated with other design and construction efforts in the area. Total budget for this project is $30,000 funded from HSIP grant.



Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Capital Projects							
Capital Projects							
30000033434	ATP Grant-Mammoth Creek Gap	301,914.60	417,893.55	.00	.00	.00	.00
30000034200	Pending Grant Funding	.00	.00	.00	.00	.00	3,750,000.00
30000034205	FTA Lake George Connector	.00	.00	.00	.00	.00	.00
30000034210	Paul S. Sarbanes Award	.00	.00	.00	.00	.00	.00
30000034214	SR2S Meridian	.00	.00	.00	.00	.00	.00
30000034216	RTIP Mammoth Creek Gap	.00	.00	.00	.00	.00	.00
30000034220	FSTIP Upper Main St	1,341,231.99	641,309.16	.00	.00	.00	.00
30000034221	FSTIP Lower Main St	.00	957,677.84	2,802,332.95	.00	99,989.21	.00
30000034224	FSTIP Village Connector	90,562.07	623,811.99	.00	.00	.00	.00
30000034228	USFS Green Sticker	.00	.00	.00	.00	.00	200,000.00
30000035226	SR2S Middle School Path	.00	.00	.00	.00	.00	.00
30000035227	SR2S Sierra Nevada Rd	.00	.00	.00	.00	.00	.00
30000035228	CBPT-Main St Transportation	.00	.00	.00	.00	.00	.00
30000035229	SNC 1148-RT	.00	.00	162,695.87	.00	203,578.40	.00
30000035230	STIP Meridian Blvd Rab	.00	.00	.00	.00	.00	.00
30000035234	STIP Lower Canyon Bl	.00	.00	.00	.00	.00	.00
30000035240	BTA Waterford Bridge	.00	.00	.00	.00	.00	.00
30000035242	BTA Meadow Lane Path	.00	.00	.00	.00	.00	.00
30000035244	EEMP College Connector	.00	.00	.00	.00	.00	.00
30000035245	Airport Access Road	.00	.00	.00	.00	.00	.00
30000035250	Cal Recycle - Whitmore	.00	.00	.00	.00	.00	.00
30000035252	Cal Recycle - Programs	95,362.54	48,122.54	.00	.00	.00	.00
30000035260	IRWMP Storm Water Mgmt	.00	.00	.00	.00	.00	.00
30000035418	LTC: RSTP	.00	.00	.00	.00	.00	.00
30000037002	Interest on Investments	.00	.00	.00	.00	.00	.00
30000037100	Refunds and Rebates	1,701,720.38	497,642.16	418,408.97	.00	132,246.00	.00
30000039999	Interfund Transfers In	10,392,261.25	1,267,566.17	6,455,128.49	2,071,154.00	1,840,277.69	2,095,640.00
	Capital Projects Revenue Total:	13,923,052.83	4,454,023.41	9,838,566.28	2,071,154.00	2,276,091.30	6,045,640.00
	Total Capital Projects:	13,923,052.83	4,454,023.41	9,838,566.28	2,071,154.00	2,276,091.30	6,045,640.00
Capital Projects - Streets							
30053040000	Regular Salaries	40,995.71	35,998.83	22,148.17	.00	1,085.19	4,172.00
30053040111	Temporary Wages	6,015.28	16,586.61	20,349.62	.00	.00	1,508.00
30053040113	Overtime Wages	1,179.97	1,536.12	2,714.60	.00	.00	.00
30053040130	Comprehensive Leave	.00	.00	.00	.00	.00	70.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
30053041002	Health Ins Premiums	.00	.00	.00	.00	.00	1,226.00
30053041012	Workers Comp Insurance	2,128.83	2,177.90	933.85	.00	.00	283.00
30053041020	PERS (Retirement)	6,992.15	8,909.15	3,527.44	.00	.00	1,341.00
30053041028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	29.00
30053042005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
30053043031	Contractual Services	1,484,247.45	695,168.10	669,454.77	.00	16,830.28	3,901,371.00
30053043130	Advertising & Legal Notices	.00	561.00	.00	.00	.00	.00
30053046200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
	Total Capital Projects - Streets:	1,541,559.39	760,937.71	719,128.45	.00	17,915.47	3,910,000.00
Capital Projects - Other							
30053140000	Regular Salaries	41,629.10	16,777.23	17,577.66	.00	32,573.57	143,927.00
30053140111	Temporary Wages	5,926.10	7,249.21	8,943.14	.00	.00	15,077.00
30053140113	Overtime Wages	.00	910.64	1,618.26	.00	.00	.00
30053140130	Comprehensive Leave	.00	.00	.00	.00	.00	2,690.00
30053141002	Health Ins Premiums	.00	.00	.00	.00	.00	34,317.00
30053141012	Workers Comp Insurance	2,337.79	1,072.91	34.64	.00	.00	9,774.00
30053141020	PERS (Retirement)	7,815.95	4,388.59	128.31	.00	.00	47,421.00
30053141028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	293.00
30053142003	Misc Supplies	.00	.00	.00	.00	.00	.00
30053142005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
30053142007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
30053142008	Recreation Supplies	.00	.00	.00	.00	.00	.00
30053143030	Professional Services	.00	511.50	.00	.00	.00	.00
30053143031	Contractual Services	4,322,708.15	3,372,587.13	4,045,078.49	.00	2,780,868.32	20,021,282.00
30053143130	Advertising & Legal Notices	.00	1,683.00	.00	.00	.00	.00
30053143150	Training, Ed, Conf & Mtgs	.00	.00	.00	.00	.00	.00
30053143420	Taxes & Fees	160,664.56	.00	.00	.00	.00	.00
30053146200	Machinery & Equip - Non Cap	.00	.00	.00	.00	.00	.00
30053148800	Computer Hardware - Capital	8,993.40	.00	.00	.00	.00	.00
	Total Capital Projects - Other:	4,550,075.05	3,405,180.21	4,073,380.50	.00	2,813,441.89	20,274,781.00
Department: 599							
30059949999	Transfers Out	72,779.64	6,056.21	1,088,559.59	181,080.41	181,080.41	.00
	Total Department: 599:	72,779.64	6,056.21	1,088,559.59	181,080.41	181,080.41	.00
	Capital Projects Revenue Total:	13,923,052.83	4,454,023.41	9,838,566.28	2,071,154.00	2,276,091.30	6,045,640.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Capital Projects Expenditure Total:		6,164,414.08	4,172,174.13	5,881,068.54	181,080.41	3,012,437.77	24,184,781.00
Net Total Capital Projects:		7,758,638.75	281,849.28	3,957,497.74	1,890,073.59	736,346.47-	18,139,141.00-
Net Grand Totals:		7,758,638.75	281,849.28	3,957,497.74	1,890,073.59	736,346.47-	18,139,141.00-

Mammoth Lakes
CALIFORNIA

DEVELOPMENT IMPACT FEES - HIGHLIGHTS FOR FY2021-22

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 DIF fees 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. 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 cannot 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 analysis also considers Level of Service (LOS) deficiencies that result from new development.

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. 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.

E. Mono County Office of Education Facilities (MCOE). 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 Trials). 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.

Development Impact Fees

Fund	Fee Description	Budgeted Revenue	Town Administration Fees
830	Town Admin Overhead	$ 11,680	$ -
831	General Facilities & Equipment	$ 36,000	$ 1,440
832	Law Enforcement	$ 8,000	$ 320
833	Storm Drains	$ 30,000	$ 1,200
834	Parks and Recreation	$ 32,000	$ 1,280
835	MCOE - Library	$ 17,000	$ 680
836	Streets & Circulation	$ 10,000	$ 400
837	MCOE - Child Care	$ 35,000	$ 1,400
838	Fire Facilities, Vehicles & Equipment	$ 72,000	$ 2,880
841	Transit and Trails	$ 52,000	$ 2,080
	Total	$ 303,680	$ 11,680

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
AD 1993-1 Juniper Ridge							
AD 1993-1 Juniper Ridge							
85000030202	Property Tax Secured	.00	.00	.00	.00	.00	.00
85000030280	Tax Assessment	.00	47,425.19	45,670.64	.00	48,138.29	48,000.00
85000037002	Interest on Investments	1,630.05	3,185.39	1,881.67	.00	652.79	.00
85000039999	Interfund Transfers In	47,248.00	11,220.00	43,779.00	29,830.00	22,325.00	16,540.00
	AD 1993-1 Juniper Ridge Revenue Total:	48,878.05	61,830.58	91,331.31	29,830.00	71,116.08	64,540.00
	Total AD 1993-1 Juniper Ridge:	48,878.05	61,830.58	91,331.31	29,830.00	71,116.08	64,540.00
Street Maintenance							
85045040000	Regular Salaries	473.60	56.03	285.35	.00	135.33	.00
85045040111	Temporary Wages	.00	.00	.00	.00	.00	.00
85045040190	Overhead Charges	.00	.00	.00	.00	.00	.00
85045041002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
85045041012	Workers Comp Insurance	27.83	3.54	13.81	.00	.00	.00
85045041020	PERS (Retirement)	86.01	14.93	64.94	.00	.00	.00
85045042007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
85045043031	Contractual Services	16,600.10	16,615.62	14,339.08	25,000.00	5,827.07	42,300.00
85045043130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
85045043404	Public Utilities	435.47	.00	.00	.00	.00	.00
	Total Street Maintenance:	17,623.01	16,690.12	14,703.18	25,000.00	5,962.40	42,300.00
Snow Removal							
85045240000	Regular Salaries	37.44	.00	.00	.00	.00	.00
85045240111	Temporary Wages	.00	.00	.00	.00	.00	.00
85045240113	Overtime Wages	.00	.00	.00	.00	.00	.00
85045241002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
85045241012	Workers Comp Insurance	2.15	.00	.00	.00	.00	.00
85045241020	PERS (Retirement)	6.60	.00	.00	.00	.00	.00
85045241028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85045243031	Contractual Services	22,309.58	87,726.00	44,746.67	.00	37,248.80	60,000.00
85045243130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
85045243404	Public Utilities	141.31	.00	.00	.00	.00	.00
	Total Snow Removal:	22,497.08	87,726.00	44,746.67	.00	37,248.80	60,000.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Department: 531							
85053143031	Contractual Services	.00	.00	.00	.00	.00	.00
	Total Department: 531:	.00	.00	.00	.00	.00	.00
	AD 1993-1 Juniper Ridge Revenue Total:	48,878.05	61,830.58	91,331.31	29,830.00	71,116.08	64,540.00
	AD 1993-1 Juniper Ridge Expenditure Total:	40,120.09	104,416.12	59,449.85	25,000.00	43,211.20	102,300.00
	Net Total AD 1993-1 Juniper Ridge:	8,757.96	42,585.54-	31,881.46	4,830.00	27,904.88	37,760.00-

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
AD 1993-4 Bluffs							
AD 1993-4 Bluffs							
85200030280	Tax Assessment	215,313.85	307,772.32	379,087.63	218,100.00	222,821.04	218,100.00
85200031602	Charges for Services	.00	990.00	.00	.00	.00	.00
85200037002	Interest on Investments	1,059.01	9.09-	8,282.42	.00	2,756.40	.00
	AD 1993-4 Bluffs Revenue Total:	216,372.86	308,753.23	387,370.05	218,100.00	225,577.44	218,100.00
	Total AD 1993-4 Bluffs:	216,372.86	308,753.23	387,370.05	218,100.00	225,577.44	218,100.00
Department: 450							
85245043031	Contractual Services	5,578.21	5,977.76	6,138.86	5,650.00	7,767.23	5,650.00
	Total Department: 450:	5,578.21	5,977.76	6,138.86	5,650.00	7,767.23	5,650.00
Department: 452							
85245243031	Contractual Services	.00	.00	.00	.00	.00	.00
	Total Department: 452:	.00	.00	.00	.00	.00	.00
Department: 460							
85246040000	Regular Salaries	.00	.00	.00	.00	.00	.00
	Total Department: 460:	.00	.00	.00	.00	.00	.00
Department: 531							
85253143031	Contractual Services	.00	.00	.00	.00	.00	.00
	Total Department: 531:	.00	.00	.00	.00	.00	.00
Debt Service							
85259049490	Debt Service	210,790.62	70,917.09	210,651.19	209,787.00	209,786.81	208,394.00
	Total Debt Service:	210,790.62	70,917.09	210,651.19	209,787.00	209,786.81	208,394.00
	AD 1993-4 Bluffs Revenue Total:	216,372.86	308,753.23	387,370.05	218,100.00	225,577.44	218,100.00
	AD 1993-4 Bluffs Expenditure Total:	216,368.83	76,894.85	216,790.05	215,437.00	217,554.04	214,044.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Net Total AD 1993-4 Bluffs:		4.03	231,858.38	170,580.00	2,663.00	8,023.40	4,056.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Bluffs Maint District 1996-4							
Bluffs Maint District 1996-4							
85300030280	Tax Assessment	.00	104,158.76	.00	.00	.00	165,900.00
85300037002	Interest on Investments	2,202.70	4,424.41	4,266.21	.00	1,053.05	.00
85300037100	Refunds and Rebates	.00	.00	.00	.00	.00	.00
85300039999	Interfund Transfers In	33,120.00	10,745.00	29,351.00	17,045.00	22,702.00	16,820.00
	Bluffs Maint District 1996-4 Revenue Total:	35,322.70	119,328.17	33,617.21	17,045.00	23,755.05	182,720.00
	Total Bluffs Maint District 1996-4:	35,322.70	119,328.17	33,617.21	17,045.00	23,755.05	182,720.00
Street Maintenance							
85345040000	Regular Salaries	197.17	154.68	57.08	.00	51.36	.00
85345040111	Temporary Wages	.00	.00	.00	.00	.00	.00
85345040113	Overtime Wages	.00	.00	.00	.00	25.99	.00
85345041002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
85345041012	Workers Comp Insurance	10.47	9.83	1.60	.00	.00	.00
85345041020	PERS (Retirement)	32.15	39.96	8.95	.00	.00	.00
85345041028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85345042005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
85345043031	Contractual Services	5,757.40	7,020.57	6,037.56	10,700.00	7,745.67	122,900.00
85345043130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
	Total Street Maintenance:	5,997.19	7,225.04	6,105.19	10,700.00	7,823.02	122,900.00
Snow Removal							
85345240000	Regular Salaries	12.48	.00	.00	.00	.00	.00
85345240111	Temporary Wages	.00	.00	.00	.00	.00	.00
85345241002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
85345241012	Workers Comp Insurance	.75	.00	.00	.00	.00	.00
85345241020	PERS (Retirement)	2.19	.00	.00	.00	.00	.00
85345241028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85345243031	Contractual Services	21,528.50	58,814.50	45,502.96	60,000.00	39,219.41	60,000.00
85345243130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
	Total Snow Removal:	21,543.92	58,814.50	45,502.96	60,000.00	39,219.41	60,000.00
Department: 460							
85346042005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Total Department: 460:		.00	.00	.00	.00	.00	.00
Department: 531							
85353143031	Contractual Services	.00	.00	.00	.00	.00	.00
Total Department: 531:		.00	.00	.00	.00	.00	.00
Bluffs Maint District 1996-4 Revenue Total:		35,322.70	119,328.17	33,617.21	17,045.00	23,755.05	182,720.00
Bluffs Maint District 1996-4 Expenditure Total:		27,541.11	66,039.54	51,608.15	70,700.00	47,042.43	182,900.00
Net Total Bluffs Maint District 1996-4:		7,781.59	53,288.63	17,990.94-	53,655.00-	23,287.38-	180.00-

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
North Village CFD 2001-1							
North Village CFD 2001-1							
85400030280	Tax Assessment	551,959.96	524,507.15	528,916.62	690,000.00	545,898.80	518,938.00
85400037002	Interest on Investments	10,361.30	10,648.93	6,530.05	7,500.00	1,130.41	1,500.00
	North Village CFD 2001-1 Revenue Total:	562,321.26	535,156.08	535,446.67	697,500.00	547,029.21	520,438.00
	Total North Village CFD 2001-1:	562,321.26	535,156.08	535,446.67	697,500.00	547,029.21	520,438.00
Snow Removal							
85445241020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
	Total Snow Removal:	.00	.00	.00	.00	.00	.00
Capital Projects - Other							
85453143031	Contractual Services	847,513.98	18,575.50	10,561.31	6,100.00	31,483.16	6,100.00
	Total Capital Projects - Other:	847,513.98	18,575.50	10,561.31	6,100.00	31,483.16	6,100.00
Debt Service							
85459043031	Contractual Services	2,875.00	2,955.00	.00	.00	2,514.13	.00
85459049490	Debt Service	481,999.04	652,340.08	511,906.74	514,744.00	514,743.62	512,838.00
	Total Debt Service:	484,874.04	655,295.08	511,906.74	514,744.00	517,257.75	512,838.00
Department: 599							
85459949999	Transfers Out	.00	.00	.00	.00	.00	.00
	Total Department: 599:	.00	.00	.00	.00	.00	.00
	North Village CFD 2001-1 Revenue Total:	562,321.26	535,156.08	535,446.67	697,500.00	547,029.21	520,438.00
	North Village CFD 2001-1 Expenditure Total:	1,332,388.02	673,870.58	522,468.05	520,844.00	548,740.91	518,938.00
	Net Total North Village CFD 2001-1:	770,066.76-	138,714.50-	12,978.62	176,656.00	1,711.70-	1,500.00

ASSESSMENT DISTRICTS – HIGHLIGHTS FOR FY2021-22

FUND DESCRIPTION

An Assessment District is a financing mechanism under the California Streets and Highways Code, Division 10 and 12 which enables cities, counties and special districts organized for the purpose of aiding in the development or improvements to, or within the district, to designate specific areas as Assessment Districts, with the approval of a majority of the landowners based on financial obligations, and allows these Districts to collect special assessments to finance the improvements constructed or acquired by the District. Assessment Districts help each property owner pay a fair share of the costs of such improvements over a period of years at reasonable interest rates and insures that the cost will be spread to all properties that receive the direct and special benefit by the improvements constructed.

The town has several benefit assessment districts that were formed to build new infrastructure and maintain the infrastructure once it was built.

Juniper Ridge Assessment District 93-1 was formed in 1993 pursuant to the landscaping and Lighting Act of 1972. The District is located east of Lake Mary Road and consisting of the residential parcels on Juniper Road and Juniper Court. The annual maintenance includes snow management, landscaping maintenance, and lighting maintenance.

The Bluff's Assessment District 93-4, Zone 1 was formed in 1993 pursuant to the Improvement Act of 1911. The District is located east of Old Mammoth Road and consisting of residential parcels on Pine Street, Fir Street, and LeVerne Street. The annual maintenance includes snow management, road and roadway improvements, street light maintenance, and drainage structures.

Old Mammoth Road Benefit Assessment District No. 2002-1 was formed in 2002 pursuant to the Benefit Assessment Act of 1982. The District is located west of Sierra Park Road, south of Main Street, and along Old Mammoth Road to Mammoth Creek Park. The improvements within the district may include, but are not limited to: snow management, drainage, landscaping, curb, gutter and sidewalk repairs and maintenance.

North Village Area Benefit Assessment District No. 2002-2*, Zone 1* was formed in 2002 pursuant to the Benefit Assessment District Act of 1982. The District is described generally as the North Village Specific Plan Area, zoned for commercial resort and consists of residential and commercial uses located along Minaret Road, Forest Trail, Main Street, Canyon Boulevard, Hillside drive, Berner Street and Lake Mary Road. The improvements within the District may include, but are not limited to: snow management, drainage, landscaping, curb, gutter and sidewalk repairs and maintenance.

Mammoth View Benefit Assessment District No. 2014-1 was formed in 2014 pursuant to the Benefit Assessment Act of 1982. The District is generally bounded by Main Street on the south, on the north east by Alpine Circle, on the east by Mountain Boulevard and on the west near Minaret Road. The District maintenance activities may include but are not limited to, all of the following: maintenance of Viewpoint Road and the emergency access area, including the emergency access area traffic control management device (e.g., gate) snow management including the melting, removal, and hauling, summer sidewalk sweeping, hardscape and landscape maintenance, street lights, monument and directional sign maintenance, banner maintenance, and the upkeep, repair, removal or replacement of all or any part of any improvement.

Community Facilities District 2005-1 (In Lieu DIF) **was formed in 2008**. The District permits a property owner to avoid paying a portion of the Development Impact Fees and instead annex into the District and pay an annual special tax. The Town is authorized to levy a special tax upon these property owners that annex into the District and the special tax will fund authorized services and capital projects.

Community Facilities District 2013-3 (Transit Services) was formed in 2014 for subdivisions in the Resort Zone that allow transient occupancies. Properties with occupancy permits are within Obsidian Residence Club, Altis, Canyonside, Gray Bear I, Gray Bear II, and Gray Bear III. The imposition of such a tax at an appropriate rate would satisfy the fiscal impact requirements of the Town's mitigation requirements for the 2007 General Plan Environmental Impact Report and the Intrawest Development Agreement to which the parcels are subject.

Fund Balance - Assessment Districts

As of June 30,2021

Assessment District			FY21-22 Assessment per Unit
Fund 850 - Juniper Ridge	**$**	**160,348**	**$ 1,200 - Per Lot**
Purpose - Maintenance of landscaping, ornamental street lighting, street signs, snow stakes , and the decorative walls at the entrance.			
Budget - Total Budget $102,300 for FY21-22 with Town contributing $12,500 for Snow Removal leaving $89,800 remaining. Total of 40 lots within the district with a maximum assessment per lot of $1,200 totalling $48,000. This will leave a remaining $41,800 which is a planned use of fund balance.			
Fund 852 - Bluffs	**$**	**706,366**	**Avg $2,760 per lot**
Purpose - Debt Service for the development costs of the Bluff's Subdivision.			
Budget - Debt Service payment for FY21-22 is $214,044. Total 79 residentials lots in the district.			
Fund 853 - Bluffs Maintenance	**$**	**202,882**	**$ 2,100 - Per Lot**
Purpose - Roadway, drainage, sewer, power, street light, telephone, television cable and gas line improvements on streets within the Bluff's subdivision and between subdivision entrances.			
Budget - Total Budget $182,900 for FY21-22 with Town contributing $17,000 for Snow Removal leaving $165,900 remaining. Maximum assessment per lot is $2,100 charged to 79 residential lots.			
Fund 854 - North Village	**$**	**611,205**	**Avg $1,002 per parcel**
Purpose - Debt Service for the District improvements include the installation, upgrade, construction, or reconstruction of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and appurtenant facilities.			
Budget - Debt Service payment for FY21-22 is $518,938. Total 518 units in the district.			
Fund 856 - Old Mammoth Road	**$**	**782,346**	**$17.56 - Per Linear Foot**
Purpose - Maintenance of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and limited appurtenant services.			
Budget - Total Budget $175,800 for FY21-22 with Town contributing $46,000 for Snow Removal leaving $129,800 remaining. Total District linier front footage is 7,390.210 resulting in a charge of $17.56 per linear foot.			

Fund 857 - Village Benefit	**$**	**591,572**	**Various Rates see in Budget**
Purpose - Maintenance of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and appurtenant facilities.			
Budget - Total Budget $92,300 for FY21-22 with Town contributing $42,000 for Snow Removal leaving $50,300 remaining. Total of 532 parcels in the district with the following rates: Condominium - $70.27 - $117.12 per unit, Commercial / Gondola - $.09 per square foot, Appartment and Hotel - $70.27 per room.			
Fund 858 - CFD 2004-01 (Fractional Use)	**$**	**45,627**	**Avg - $752 per parcel**
Purpose - Finance the costs and expenses of providing enhanced services and facilities to the Town including police protection services, criminal justice, recreation program operations and maintenance, library services, museums, culteral faciltiies, parks, parkways and various other facilities and equipment.			
Budget - Total Budget $200,000 for contribution Incremental Town Services for FY21-22. Total district parcels is 286 with 266 units with a levy amount from $571.44 - 1,142.88 for a average of $752 per parcel.			
Fund 859 - DIF in Lieu Mello Roos Tax	**$**	**22,892**	**$2,634 - per one parcel**
Purpose - Developer's have the option to pay an annual assessment rather than pay Development Impact Fees upfront. These fees may be used for public benefit facilities. The Town currently has one property within this assessment district.			
Budget - Total Budget $2,634 for FY21-22. Total of 1 parcel in the district			
Fund 860 - Transit Facilities	**$**	**33,554**	**Avg $180 per parcel**
Purpose - Contributes to the town-wide transit system.			
Budget - Total Budget $17,500 for FY21-22. Estimate of total units in the district is 97.			
Fund 861 - Mammoth View	**$**	**80,468**	**$11.48 - Per Special Benefit Point**
Purpose - The improvements maintained by the District include Viewpoint Road, the Viewpoint condominium emergency access area located to the north of the Viewpoint condominiums, sidewalks fronting the District along Main Street, Mountain Boulevard, and Alpine Circle, and appurtenant facilities.			
Budget - Total Budget $3,750 for FY21-22. Total of 326.41 Special Benefit Points for a total of $11.48 per Special Benefit Point			

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Old Mammoth Rd BAD 2002-01							
Old Mammoth Rd BAD 2002-01							
85600030280	Tax Assessment	50,841.90	216,854.02	212,287.12	50,690.00	238,620.38	129,800.00
85600037002	Interest on Investments	4,413.78	7,762.39	8,689.00	.00	2,998.37	.00
85600039999	Interfund Transfers In	44,396.00	16,151.00	48,124.00	21,305.00	35,612.00	26,384.00
	Old Mammoth Rd BAD 2002-01 Revenue Total:	99,651.68	240,767.41	269,100.12	71,995.00	277,230.75	156,184.00
	Total Old Mammoth Rd BAD 2002-01:	99,651.68	240,767.41	269,100.12	71,995.00	277,230.75	156,184.00
Street Maintenance							
85645040000	Regular Salaries	1,407.55	1,178.86	297.80	.00	242.67	.00
85645040111	Temporary Wages	116.59	.00	.00	.00	.00	.00
85645040113	Overtime Wages	.00	.00	.00	.00	.00	.00
85645040130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
85645040190	Overhead Charges	.00	.00	.00	.00	.00	.00
85645041002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
85645041012	Workers Comp Insurance	170.97	73.54	12.78	.00	.00	.00
85645041020	PERS (Retirement)	707.60	300.78	55.38	.00	.00	.00
85645041028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85645042007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
85645043031	Contractual Services	23,453.58	73,363.68	47,639.14	64,300.00	12,979.21	13,000.00
85645043130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
85645043404	Public Utilities	.00	.00	1,171.53	.00	1,407.64	.00
85645045220	Street Lights	.00	.00	.00	.00	.00	.00
	Total Street Maintenance:	25,856.29	74,916.86	49,176.63	64,300.00	14,629.52	13,000.00
Snow Removal							
85645240000	Regular Salaries	3,168.03	7,147.92	1,976.08	8,208.00	1,821.17	18,567.00
85645240111	Temporary Wages	.00	1,188.19	.00	.00	2,748.04	.00
85645240113	Overtime Wages	683.64	3,455.72	.00	.00	611.75	.00
85645240130	Comprehensive Leave	.00	.00	.00	143.00	.00	453.00
85645240190	Overhead Charges	.00	.00	.00	.00	.00	.00
85645241002	Health Ins Premiums	.00	.00	.00	3,380.00	.00	7,149.00
85645241012	Workers Comp Insurance	151.16	411.92	110.14	549.00	549.00	1,268.00
85645241020	PERS (Retirement)	462.69	1,684.83	456.78	3,154.00	2,031.00	6,544.00
85645241028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85645243030	Professional Services	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
85645243031	Contractual Services	25,258.68	78,889.46	67,589.40	75,000.00	43,991.64	46,019.00
85645243404	Public Utilities	2,657.98	3,655.63	1,245.53	.00	1,909.05	.00
85645245440	Snow Removal & Maint	.00	.00	.00	.00	.00	.00
	Total Snow Removal:	32,382.18	96,433.67	71,377.93	90,434.00	53,661.65	80,000.00
Department: 531							
85653140000	Regular Salaries	199.68	81.59	.00	.00	.00	1,555.00
85653140111	Temporary Wages	.00	.00	.00	.00	.00	.00
85653140130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
85653141002	Health Ins Premiums	.00	.00	.00	.00	.00	343.00
85653141012	Workers Comp Insurance	16.00	4.94	.00	.00	.00	104.00
85653141020	PERS (Retirement)	59.95	20.65	.00	.00	.00	492.00
85653141028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85653142005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
85653143031	Contractual Services	90,075.00	.00	.00	.00	.00	75,000.00
	Total Department: 531:	90,350.63	107.18	.00	.00	.00	77,494.00
	Old Mammoth Rd BAD 2002-01 Revenue Total:	99,651.68	240,767.41	269,100.12	71,995.00	277,230.75	156,184.00
	Old Mammoth Rd BAD 2002-01 Expenditure Total:	148,589.10	171,457.71	120,554.56	154,734.00	68,291.17	170,494.00
	Net Total Old Mammoth Rd BAD 2002-01:	48,937.42-	69,309.70	148,545.56	82,739.00-	208,939.58	14,310.00-

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
North Village BAD 2002-2							
North Village BAD 2002-2							
85700030280	Tax Assessment	5,176.41	99,978.03	148,795.82	.00	501.58	50,300.00
85700037002	Interest on Investments	5,648.65	13,621.45	12,665.73	.00	3,147.84	.00
85700039999	Interfund Transfers In	42,123.00	24,742.00	33,952.00	6,820.00	20,591.00	15,256.00
	North Village BAD 2002-2 Revenue Total:	52,948.06	138,341.48	195,413.55	6,820.00	24,240.42	65,556.00
	Total North Village BAD 2002-2:	52,948.06	138,341.48	195,413.55	6,820.00	24,240.42	65,556.00
Street Maintenance							
85745040000	Regular Salaries	398.11	134.24	277.21	.00	2,166.95	.00
85745040111	Temporary Wages	108.59	.00	.00	.00	.00	.00
85745040113	Overtime Wages	.00	.00	.00	.00	26.00	.00
85745040130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
85745040190	Overhead Charges	.00	.00	.00	.00	.00	.00
85745041002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
85745041012	Workers Comp Insurance	21.69	7.94	10.18	.00	.00	.00
85745041020	PERS (Retirement)	64.00	31.95	61.08	.00	.00	.00
85745041028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85745042007	Maintenance Supplies	.00	.00	.00	.00	.00	.00
85745043031	Contractual Services	5,285.85	1,956.86	7,081.17	.00	9,079.24	14,500.00
85745043130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
85745043404	Public Utilities	1,157.15	888.43	2,501.54	.00	1,395.66	.00
85745045220	Street Lights	.00	.00	.00	.00	.00	.00
	Total Street Maintenance:	7,035.39	3,019.42	9,931.18	.00	12,667.85	14,500.00
Snow Removal							
85745240000	Regular Salaries	2,592.21	5,387.62	2,012.69	5,918.00	1,470.72	17,433.00
85745240111	Temporary Wages	.00	939.48	95.72	.00	.00	.00
85745240113	Overtime Wages	1,308.56	3,275.12	.00	.00	866.81	.00
85745240130	Comprehensive Leave	.00	.00	.00	109.00	.00	505.00
85745240190	Overhead Charges	.00	.00	.00	.00	.00	.00
85745241002	Health Ins Premiums	.00	.00	.00	2,493.00	.00	6,890.00
85745241012	Workers Comp Insurance	115.73	310.44	119.89	396.00	396.00	1,196.00
85745241020	PERS (Retirement)	366.25	1,269.48	468.23	2,237.00	1,465.00	6,075.00
85745241028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85745242007	Maintenance Supplies	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
85745243031	Contractual Services	43,193.75	54,120.04	37,356.55	.00	17,660.58	37,901.00
85745243404	Public Utilities	2,030.89	2,733.43	1,217.62	.00	2,835.34	.00
85745245440	Snow Removal & Maint	.00	.00	.00	.00	.00	.00
	Total Snow Removal:	49,607.39	68,035.61	41,270.70	11,153.00	24,694.45	70,000.00
Department: 531							
85753140000	Regular Salaries	.00	.00	.00	.00	136.97	.00
85753141012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
85753141020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
85753142005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
85753143031	Contractual Services	.00	.00	612.00	.00	187,026.30	7,800.00
85753143130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
	Total Department: 531:	.00	.00	612.00	.00	187,163.27	7,800.00
Department: 599							
85759949999	Transfers Out	.00	.00	.00	.00	.00	.00
	Total Department: 599:	.00	.00	.00	.00	.00	.00
	North Village BAD 2002-2 Revenue Total:	52,948.06	138,341.48	195,413.55	6,820.00	24,240.42	65,556.00
	North Village BAD 2002-2 Expenditure Total:	56,642.78	71,055.03	51,813.88	11,153.00	224,525.57	92,300.00
	Net Total North Village BAD 2002-2:	3,694.72-	67,286.45	143,599.67	4,333.00-	200,285.15-	26,744.00-

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Transit Facilities CFD 2013-3							
Transit Facilities CFD 2013-3							
86000030280	Tax Assessment	7,902.81	10,153.26	10,355.79	7,800.00	26,497.07	7,800.00
86000037002	Interest on Investments	112.10	150.70	283.37	.00	138.99	.00
86000037100	Refunds and Rebates	.00	.00	.00	.00	.00	.00
	Transit Facilities CFD 2013-3 Revenue Total:	8,014.91	10,303.96	10,639.16	7,800.00	26,636.06	7,800.00
	Total Transit Facilities CFD 2013-3:	8,014.91	10,303.96	10,639.16	7,800.00	26,636.06	7,800.00
Department: 475							
86047543031	Contractual Services	2,860.75	3,086.76	8,452.73	2,865.00	9,650.34	2,865.00
	Total Department: 475:	2,860.75	3,086.76	8,452.73	2,865.00	9,650.34	2,865.00
Department: 531							
86053143031	Contractual Services	.00	.00	.00	.00	.00	.00
	Total Department: 531:	.00	.00	.00	.00	.00	.00
	Transit Facilities CFD 2013-3 Revenue Total:	8,014.91	10,303.96	10,639.16	7,800.00	26,636.06	7,800.00
	Transit Facilities CFD 2013-3 Expenditure Total:	2,860.75	3,086.76	8,452.73	2,865.00	9,650.34	2,865.00
	Net Total Transit Facilities CFD 2013-3:	5,154.16	7,217.20	2,186.43	4,935.00	16,985.72	4,935.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Mammoth View BAD 2014-01							
Mammoth View BAD 2014-01							
86100030280	Tax Assessment	8,443.37	34,407.19	35,035.43	8,440.00	116.11	3,750.00
86100037002	Interest on Investments	109.04	425.97	1,079.36	.00	401.27	.00
Mammoth View BAD 2014-01 Revenue Total:		8,552.41	34,833.16	36,114.79	8,440.00	517.38	3,750.00
Total Mammoth View BAD 2014-01:		8,552.41	34,833.16	36,114.79	8,440.00	517.38	3,750.00
Department: 450							
86145040000	Regular Salaries	.00	.00	.00	.00	.00	.00
86145040111	Temporary Wages	.00	.00	.00	.00	.00	.00
86145040113	Overtime Wages	.00	.00	.00	.00	.00	.00
86145041012	Workers Comp Insurance	.00	.00	.00	.00	.00	.00
86145041020	PERS (Retirement)	.00	.00	.00	.00	.00	.00
86145041028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
86145043031	Contractual Services	3,255.00	3,185.32	3,137.75	3,100.00	4,039.87	3,750.00
86145043130	Advertising & Legal Notices	.00	.00	.00	.00	.00	.00
Total Department: 450:		3,255.00	3,185.32	3,137.75	3,100.00	4,039.87	3,750.00
Department: 531							
86153143031	Contractual Services	.00	.00	.00	.00	.00	.00
Total Department: 531:		.00	.00	.00	.00	.00	.00
Mammoth View BAD 2014-01 Revenue Total:		8,552.41	34,833.16	36,114.79	8,440.00	517.38	3,750.00
Mammoth View BAD 2014-01 Expenditure Total:		3,255.00	3,185.32	3,137.75	3,100.00	4,039.87	3,750.00
Net Total Mammoth View BAD 2014-01:		5,297.41	31,647.84	32,977.04	5,340.00	3,522.49-	.00
Net Grand Totals:		691,435.92-	337,412.54	307,809.48	70,866.00	39,844.12	42,789.00-

FRACTIONAL MELLO ROOS – HIGHLIGHTS FOR FY2021-22

PROGRAM DESCRIPTION

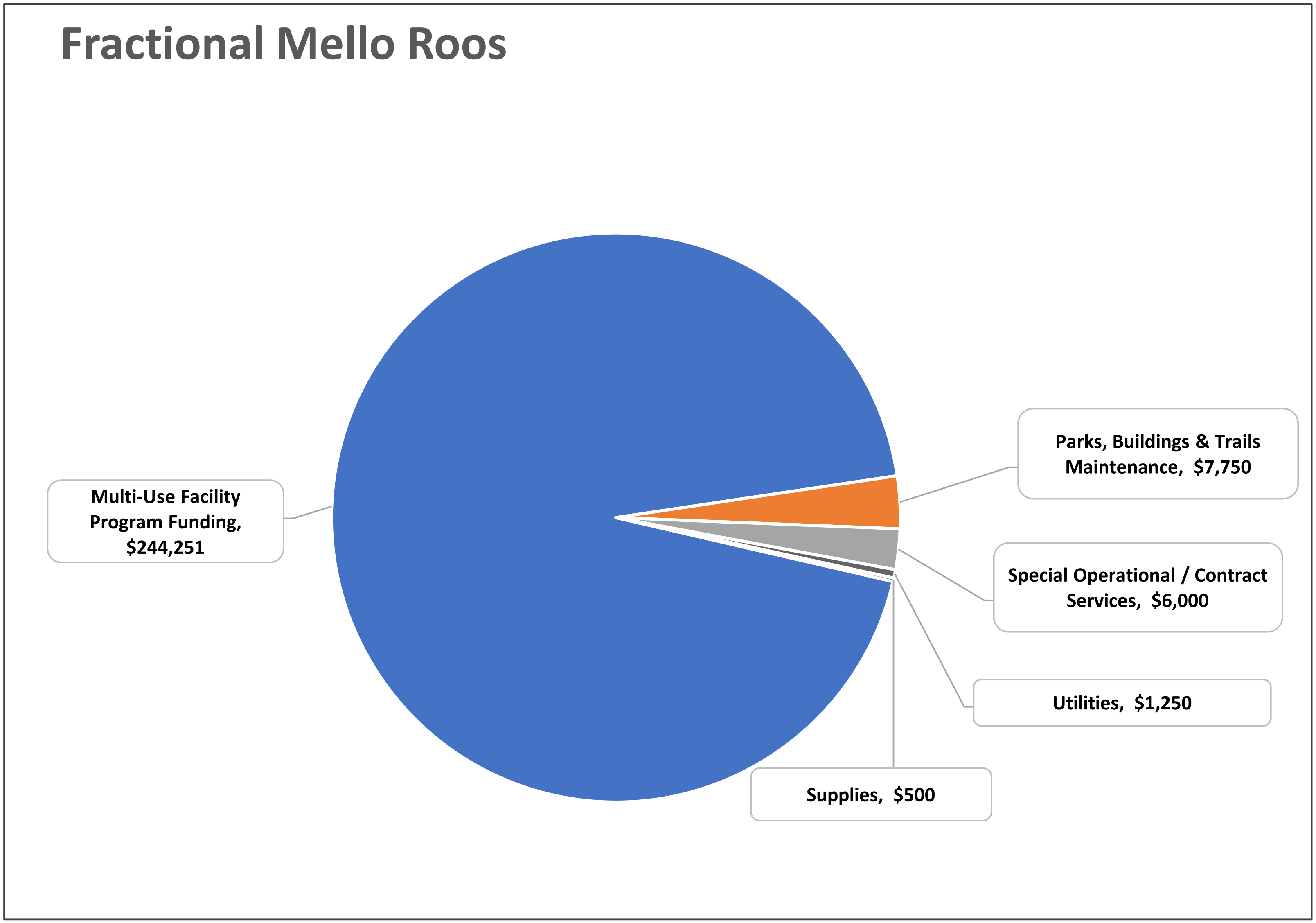
Mello Roos is a "Fractional Use" tax paid in lieu of Transient Occupancy Tax (TOT) pursuant to Chapter 3.12 of the Town of Mammoth Lakes Municipal Code.

"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

This Fund has $340,250 in anticipated revenues for FY21-22 generated by charges for estimated tax revenue ($185,000), facility fees ($80,000), Transfer-In ($75,000) and Interest ($250). The Transfer-In is an allocation from Measure R to support Ice Rink and CRC operations. The tax revenue is received from fractional ownership projects and was put in place to offset the loss of TOT revenue from such projects. The district was created to provide enhanced levels of service for designated Town Services. FY04-05 services are used as a baseline for service, meaning these funds cannot be used for services below the baseline. Due to the reduction of service areas following the MLLA legal settlement, these funds are not available for use in most service areas. The one exception has been recreation where new amenities have been constructed providing levels of service beyond the baseline and therefore an opportunity to use the funds.

This fund has a budgeted expenditure of $316,106 for FY21-22 leaving a projected fund balance of $24,144. Some key expenditures include $153,612 in personnel cost for ice rink / CRC, $50,000 for public utilities, $47,000 in facility lease, $30,000 for contract commitments (Maintenance and Snow Removal) and $7,750 allocated to Trails End Park maintenance.



Total Expenditure $ 316,106

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Fractional Mello CDF 2004-01							
Fractional Mello CDF 2004-01							
85800030280	Tax Assessment	234,933.45	205,363.18	192,390.19	185,000.00	203,759.82	185,000.00
85800031610	Facility Rental	.00	.00	.00	.00	.00	.00
85800031666	Food Sales - Rec	.00	.00	.00	.00	.00	.00
85800031676	Ice Rink Master	95,234.99	87,358.99	84,067.65	80,000.00	21,388.50	80,000.00
85800031678	RecZone Master	561.62	735.00	1,210.00	.00	.00	.00
85800031680	Special Events Charge	.00	.00	.00	.00	.00	.00
85800031682	Advertising Charge	.00	.00	.00	.00	.00	.00
85800037002	Interest on Investments	4,120.59	3,160.17	1,541.29	2,600.00	60.30-	250.00
85800037100	Refunds and Rebates	.00	.00	.00	.00	2,550.00	.00
85800037204	Community Donations	.00	.00	.00	.00	.00	.00
85800039000	Forgiveness of Debt	.00	.00	.00	.00	.00	.00
85800039999	Interfund Transfers In	.00	.00	.00	.00	.00	75,000.00
	Fractional Mello CDF 2004-01 Revenue Total:	334,850.65	296,617.34	279,209.13	267,600.00	227,638.02	340,250.00
	Total Fractional Mello CDF 2004-01:	334,850.65	296,617.34	279,209.13	267,600.00	227,638.02	340,250.00
Multi-Use Facility							
85843640000	Regular Salaries	25,024.44	17,988.57	18,440.66	34,388.00	20,096.93	47,412.00
85843640111	Temporary Wages	37,336.90	43,910.97	51,782.34	50,000.00	44,433.88	56,351.00
85843640113	Overtime Wages	1,690.31	1,785.76	297.30	.00	86.06	.00
85843640130	Comprehensive Leave	.00	.00	.00	1,582.00	.00	4,125.00
85843641002	Health Ins Premiums	1,442.08	.00	.00	14,790.00	.00	24,559.00
85843641012	Workers Comp Insurance	1,354.64	1,039.17	1,046.35	2,364.00	2,364.00	3,436.00
85843641016	Unemployment Assessment	.00	482.00	7,121.21	.00	1,778.20	.00
85843641020	PERS (Retirement)	4,699.57	4,250.36	3,957.85	12,233.00	8,745.00	16,618.00
85843641028	PARS (Part Time Retirement)	712.94	838.47	978.75	925.00	771.01	1,111.00
85843642002	Office Supplies	.00	387.44	.00	.00	.00	.00
85843642005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
85843642006	Uniforms & Personal Equip	1,049.32	904.98	1,201.14	1,000.00	957.33	1,500.00
85843642007	Maintenance Supplies	5,198.80	2,605.33	1,585.38	2,000.00	2,123.33	3,000.00
85843642008	Recreation Supplies	12,987.27	6,156.17	5,113.60	4,000.00	4,013.87	7,000.00
85843642030	Special Operational	5,427.06	3,410.43	3,142.49	3,500.00	812.45	3,500.00
85843643031	Contractual Services	20,162.29	39,143.25	27,576.08	25,000.00	20,008.46	30,000.00
85843643066	Vehicle & Equip Replacement	6,160.56	3,731.35	3,843.29	2,969.00	2,969.00	2,969.00
85843643110	Mem'ships, Dues, Subscr, Publi	.00	.00	344.95	.00	275.00	275.00
85843643120	Printing & Reproduction	2,482.34	1,948.19	2,319.16	1,500.00	2,282.53	2,000.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
85843643130	Advertising & Legal Notices	4,310.55	3,258.00	2,145.00	1,000.00	.00	1,000.00
85843643150	Training, Ed, Conf & Mtgs	1,282.45	1,593.16	1,220.56	1,000.00	198.00	2,000.00
85843643404	Public Utilities	35,098.45	33,724.02	44,045.03	35,000.00	45,279.16	50,000.00
85843645010	Facility Lease	42,000.00	42,000.00	45,000.00	47,000.00	47,500.00	47,000.00
85843645050	Equip Maint Agreements	.00	.00	.00	.00	.00	.00
85843645080	Park Grounds & Bldgs Maint	4,904.28	10,229.39	5,857.29	4,000.00	4,015.41	4,500.00
85843646460	Computer Hardware - Non Cap	.00	493.35	.00	.00	.00	.00
	Total Multi-Use Facility:	213,324.25	219,880.36	227,018.43	244,251.00	208,709.62	308,356.00
Parks, Bldgs & Trails Maint							
85843840000	Regular Salaries	6,187.38	6,052.56	4,319.59	.00	2,585.60	.00
85843840111	Temporary Wages	5,325.23	6,731.01	4,716.57	.00	2,930.02	.00
85843840113	Overtime Wages	66.10	367.73	48.24	.00	52.33	.00
85843840130	Comprehensive Leave	.00	.00	.00	.00	.00	.00
85843841002	Health Ins Premiums	.00	.00	.00	.00	.00	.00
85843841012	Workers Comp Insurance	340.96	362.53	218.30	.00	.00	.00
85843841020	PERS (Retirement)	1,128.21	1,482.75	887.41	.00	.00	.00
85843841028	PARS (Part Time Retirement)	.00	.00	.00	.00	.00	.00
85843842007	Maintenance Supplies	267.44	.00	.00	500.00	.00	500.00
85843843031	Contractual Services	4,111.11	4,019.15	9,756.54	5,000.00	5,589.38	5,000.00
85843843404	Public Utilities	1,252.07	1,666.54	1,133.00	1,250.00	1,599.54	1,250.00
85843845080	Park Grounds & Bldgs Maint	918.97	.00	.00	1,000.00	809.79	1,000.00
	Total Parks, Bldgs & Trails Maint:	19,597.47	20,682.27	21,079.65	7,750.00	13,566.66	7,750.00
Department: 599							
85859949999	Transfers Out	.00	.00	250,000.00	.00	.00	.00
	Total Department: 599:	.00	.00	250,000.00	.00	.00	.00
	Fractional Mello CDF 2004-01 Revenue Total:	334,850.65	296,617.34	279,209.13	267,600.00	227,638.02	340,250.00
	Fractional Mello CDF 2004-01 Expenditure Total:	232,921.72	240,562.63	498,098.08	252,001.00	222,276.28	316,106.00
	Net Total Fractional Mello CDF 2004-01:	101,928.93	56,054.71	218,888.95-	15,599.00	5,361.74	24,144.00
	Net Grand Totals:	101,928.93	56,054.71	218,888.95-	15,599.00	5,361.74	24,144.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
In Lieu Mello-Roos CFD 2005-01							
In Lieu Mello-Roos CFD 2005-01							
85900030280	Tax Assessment	2,466.43	2,519.64	2,580.65	2,470.00	2,634.25	2,470.00
85900037002	Interest on Investments	707.17	402.37	357.72	.00	104.23	.00
	In Lieu Mello-Roos CFD 2005-01 Revenue Total:	3,173.60	2,922.01	2,938.37	2,470.00	2,738.48	2,470.00
	Total In Lieu Mello-Roos CFD 2005-01:	3,173.60	2,922.01	2,938.37	2,470.00	2,738.48	2,470.00
Department: 450							
85945043031	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	.00	.00	.00
	Total Department: 450:	.00	.00	.00	.00	.00	.00
Department: 460							
85946043031	Contractual Services	834.70	872.34	997.78	900.00	1,302.96	900.00
	Total Department: 460:	834.70	872.34	997.78	900.00	1,302.96	900.00
Department: 531							
85953143031	Contractual Services	.00	.00	.00	.00	.00	.00
	Total Department: 531:	.00	.00	.00	.00	.00	.00
	In Lieu Mello-Roos CFD 2005-01 Revenue Total:	3,173.60	2,922.01	2,938.37	2,470.00	2,738.48	2,470.00
	In Lieu Mello-Roos CFD 2005-01 Expenditure Total:	834.70	872.34	997.78	900.00	1,302.96	900.00
	Net Total In Lieu Mello-Roos CFD 2005-01:	2,338.90	2,049.67	1,940.59	1,570.00	1,435.52	1,570.00

GARAGE SERVICES – HIGHLIGHTS FOR FY2021-22

DESCRIPTION

The Vehicle Service Fund, also referred to as the Garage, is used to track cost of maintenance for our vehicle fleet. The garage staff is comprised of four mechanics, two mechanic trainees, and one fleet superintendent. The staff maintains all vehicles in the Town's fleet, including most repairs, fuel, and periodic maintenance. When work is performed on a vehicle, the department where that vehicle is assigned will be charged the cost of repair including staff time. This type of an account is known as internal service fund where expenses are covered by work performed for other departments. The list of estimated charges, within the FY21-22 budget are listed below:

Garage Services
Budgeted Fuel and Repairs

Fund / Department	Description	Garage Services
100-416	General Fund - General Services	$ 30,000
100-420	General Fund - Police	$ 75,000
100-434	General Fund - Whitmore Rec Area	$ 18,000
100-438	General Fund - Parks Maintenance	$ 53,000
210-454	Gas Tax - Summer Equipment	$ 80,000
210-455	Gas Tax - Winter Equipment	$ 160,000
220-471	Airport - Operations	$ 40,000
		$ 456,000

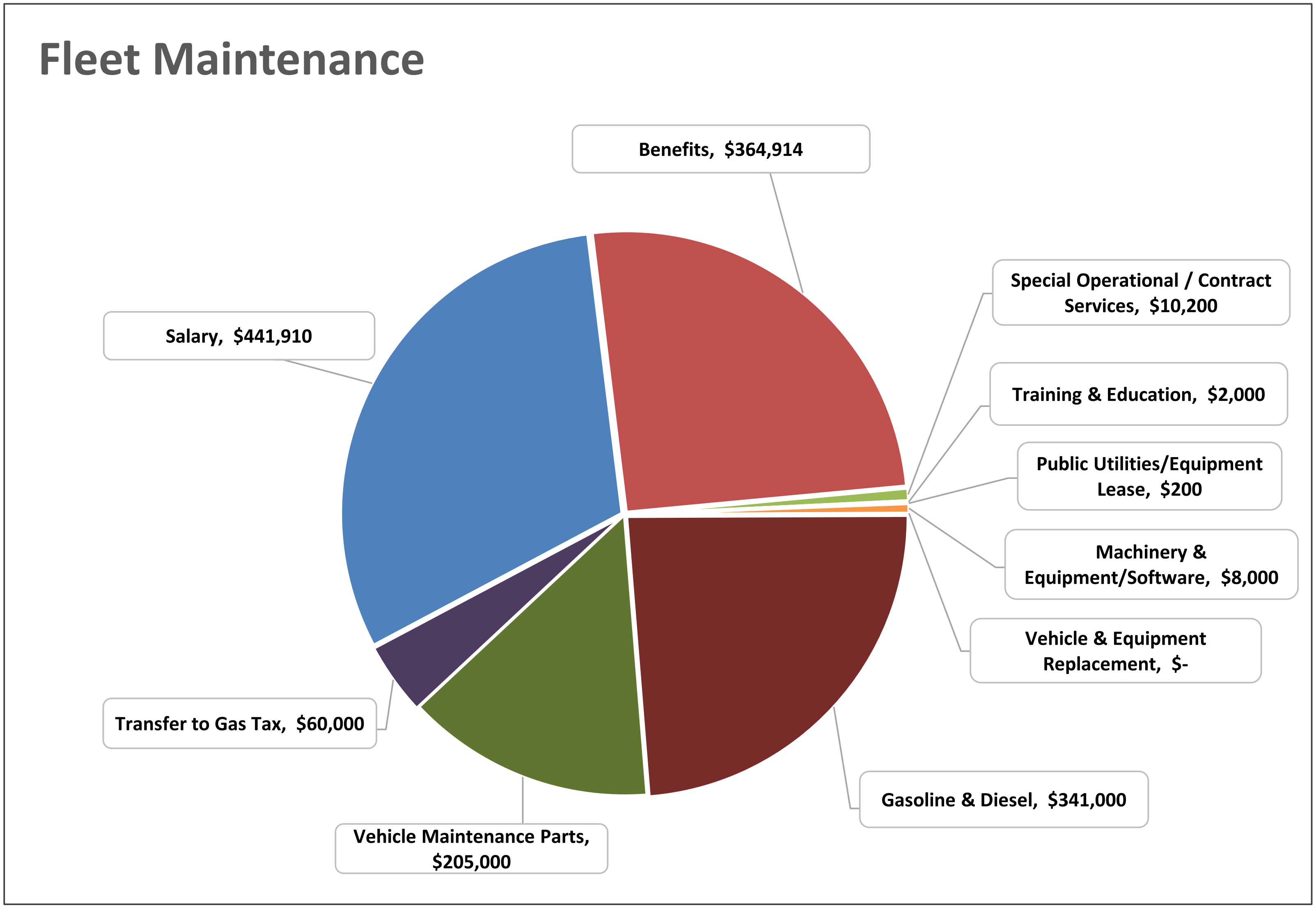
In addition to internal service, this department services outside entities that use our repair and fuel services. These outside agencies include Eastern Sierra Transit Authority, Schools, Fire, and some county vehicles. The fund has projected revenues of $1,148,530 and expenditure of $1,425,396 for FY21-22. These expenditures include a transfer out to Gas Tax of $60,000 to cover 50% of maintenance for the garage facility. The proposed budget is a deficit of $276,444 for the year and staff is recommending we review actual performance at each quarter for possible adjustment. This fund used to also contain the vehicle replacement program and some funding for that program may have masked the discrepancies between revenue and the expense to deliver services. If billing proves insufficient to cover expenses, additional funds will be transferred from General Fund to cover the shortfall and a thorough review of staff and billing practices will determine the root cause.

BUDGET HIGHLIGHTS - Major Budget Changes

Fund 915 has been created for FY21-22 separating vehicle replacement from garage services.

PRIORITIES FOR FY2021-22: WORK PLAN HIGHLIGHTS

Continue to provide appropriate levels of support to Town fleet as well as contracted mechanical services. Participate in snow management operations. Complete overhauls/preventive maintenance during summer months. Fully implement maintenance software program. Update equipment and vehicle replacement program. Work with Engineering and Road Maintenance on planning and design of a new fuel island and a review of the site plan for the entire Town Yard.



Total Expenditure $ 1,433,224

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Vehicle Service							
Vehicle Service							
91000031602	Charges for Services	375,914.95	431,976.18	482,624.55	442,939.00	541,564.49	456,000.00
91000031920	Garage-Other Governments	6,337.95	1,706.17	4,043.77	.00	61,070.89	.00
91000031922	Garage-ESTA	503,202.55	582,190.29	613,968.28	507,476.00	364,301.39	507,476.00
91000031924	Garage Services: County	16,902.87	4,173.33	3,964.92	10,000.00	2,282.47	10,000.00
91000031926	Garage Services: MLFPD	47,101.22	67,306.86	54,946.13	78,635.00	31,158.16	78,635.00
91000031928	Garage: Schools	62,237.99	94,757.26	63,805.48	89,480.00	12,939.50	89,480.00
91000032230	Equip Replacement Charge	807,306.13	723,510.77	819,004.54	723,510.00	903,493.00	.00
91000037002	Interest on Investments	44,904.58	166,638.14	155,051.06	.00	40,325.90	.00
91000037100	Refunds and Rebates	40,714.37	2,528.28	2,203.13	.00	4,294.08	7,361.00
91000037400	Sale of Fixed Assets	2,004.00	.00	7,877.00	.00	.00	.00
91000037500	Proceeds of Debt	.00	.00	.00	.00	.00	.00
91000039999	Interfund Transfers In	435,535.00	942,600.00	740,000.00	.00	.00	.00
	Vehicle Service Revenue Total:	2,342,161.61	3,017,387.28	2,947,488.86	1,852,040.00	1,961,429.88	1,148,952.00
	Total Vehicle Service:	2,342,161.61	3,017,387.28	2,947,488.86	1,852,040.00	1,961,429.88	1,148,952.00
Garage Operations							
91045640000	Regular Salaries	390,006.34	350,622.04	432,035.85	427,395.00	484,216.99	441,910.00
91045640111	Temporary Wages	.00	20,489.22	15,050.07	15,000.00	.00	.00
91045640113	Overtime Wages	6,430.12	28,692.45	21,031.56	.00	8,094.77	.00
91045640130	Comprehensive Leave	1,148.86-	19,786.23	18,459.76-	23,482.00	4,540.50	12,835.00
91045641002	Health Ins Premiums	91,366.78	96,074.55	157,517.81	149,040.00	180,541.14	167,366.00
91045641012	Workers Comp Insurance	18,125.25	18,438.57	21,720.72	29,639.00	29,639.00	30,314.00
91045641016	Unemployment Assessment	75.00	.00	.00	.00	.00	.00
91045641020	PERS (Retirement)	95,858.82	105,656.05	143,861.23	152,489.00	167,727.84	154,399.00
91045641028	PARS (Part Time Retirement)	.00	471.03	270.24	300.00	.00	.00
91045642002	Office Supplies	715.11	1,141.45	115.75	.00	647.72	.00
91045642003	Misc Supplies	.00	.00	419.13	.00	.00	.00
91045642005	Postal Supplies & Postage	.00	.00	.00	.00	.00	.00
91045642006	Uniforms & Personal Equip	.00	.00	10,019.40	.00	9,266.77	.00
91045642016	Gasoline & Diesel	599.94	165.31	637.20	.00	54.67	.00
91045642017	Vehicle Maintenance Parts	7,321.02	5,997.70	7,990.89	.00	5,282.04	.00
91045643031	Contractual Services	.00	.00	391.46	10,000.00	8,807.01	10,000.00
91045643110	Mem'ships, Dues, Subscr, Publi	.00	.00	.00	200.00	.00	200.00
91045643150	Training, Ed, Conf & Mtgs	.00	.00	.00	2,000.00	1,272.06	2,000.00
91045643404	Public Utilities	.00	538.04	1,076.08	100.00	.00	100.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
91045646010	Equipment Lease	.00	4,842.36	5,571.04	100.00	6,456.48	100.00
91045646200	Machinery & Equip - Non Cap	.00	.00	3,993.52	3,000.00	31,973.80	3,000.00
91045646460	Computer Hardware - Non Cap	.00	.00	.00	.00	.00	.00
91045646480	Computer Software - Non Cap	.00	.00	1,616.25	5,000.00	.00	5,000.00
91045649000	Write Off Internal Loans	.00	.00	.00	.00	.00	.00
	Total Garage Operations:	609,349.52	652,915.00	804,858.44	817,745.00	938,520.79	827,224.00
Vehicle & Equip Replace							
91057048100	Vehicles - Capital	1,256.38	28,635.76	.00	110,000.00	.00	.00
91057048199	Vehicles - Depreciation	253,603.20	.00	.00	.00	.00	.00
91057048200	Machinery & Equip - Capital	28,183.51	13,646.28	8,030.00	.00	81,096.47	.00
91057048300	Additions to the Fleet	.00	.00	.00	.00	.00	.00
91057048990	Depreciation	.00	444,084.16	369,974.67	.00	477,879.00	.00
	Total Vehicle & Equip Replace:	283,043.09	486,366.20	378,004.67	110,000.00	558,975.47	.00
Garage - Other Government							
91057942016	Gasoline & Diesel	.00	.00	.00	.00	.00	.00
91057942017	Vehicle Maintenance Parts	.00	1,208.06	.00	.00	.00	.00
	Total Garage - Other Government:	.00	1,208.06	.00	.00	.00	.00
General Fleet Garage							
91058042016	Gasoline & Diesel	6,771.30	8,517.56	10,234.73	5,000.00	6,207.65	5,000.00
91058042017	Vehicle Maintenance Parts	3,518.24	10,028.31	2,767.95	5,000.00	9,461.22	5,000.00
	Total General Fleet Garage:	10,289.54	18,545.87	13,002.68	10,000.00	15,668.87	10,000.00
Parks Maintenance Garage							
91058142016	Gasoline & Diesel	12,217.61	18,358.25	13,839.41	13,000.00	13,462.63	13,000.00
91058142017	Vehicle Maintenance Parts	14,900.83	20,123.84	25,510.22	10,000.00	29,009.56	10,000.00
	Total Parks Maintenance Garage:	27,118.44	38,482.09	39,349.63	23,000.00	42,472.19	23,000.00
Mono County Schools							
91058242016	Gasoline & Diesel	6,741.90	6,662.97	5,675.31	8,000.00	3,113.21	8,000.00
	Total Mono County Schools:	6,741.90	6,662.97	5,675.31	8,000.00	3,113.21	8,000.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Mono County Garage							
91058342016	Gasoline & Diesel	2,778.99	4,559.24	3,064.93	5,000.00	2,096.74	5,000.00
91058342017	Vehicle Maintenance Parts	.00	.00	.00	.00	.00	.00
	Total Mono County Garage:	2,778.99	4,559.24	3,064.93	5,000.00	2,096.74	5,000.00
Transit Garage Services							
91058442016	Gasoline & Diesel	67,111.20	48,370.10	45,154.82	75,000.00	8,288.65	75,000.00
91058442017	Vehicle Maintenance Parts	27,610.79	23,479.60	30,107.64	35,000.00	4,933.86	35,000.00
	Total Transit Garage Services:	94,721.99	71,849.70	75,262.46	110,000.00	13,222.51	110,000.00
ESTA Garage							
91058542016	Gasoline & Diesel	157,925.46	183,559.20	164,683.10	150,000.00	171,936.82	150,000.00
91058542017	Vehicle Maintenance Parts	90,205.24	87,702.88	108,625.91	75,000.00	125,477.51	75,000.00
	Total ESTA Garage:	248,130.70	271,262.08	273,309.01	225,000.00	297,414.33	225,000.00
Fire Dept - Garage							
91058642016	Gasoline & Diesel	14,687.88	13,271.67	13,504.85	20,000.00	12,806.83	20,000.00
91058642017	Vehicle Maintenance Parts	14,960.22	24,011.91	13,852.48	15,000.00	10,069.11	15,000.00
	Total Fire Dept - Garage:	29,648.10	37,283.58	27,357.33	35,000.00	22,875.94	35,000.00
Mammoth Unified School							
91058742016	Gasoline & Diesel	20,910.57	20,672.90	19,920.38	20,000.00	7,867.93	20,000.00
91058742017	Vehicle Maintenance Parts	17,896.78	19,103.57	14,813.41	25,000.00	2,569.46	25,000.00
	Total Mammoth Unified School:	38,807.35	39,776.47	34,733.79	45,000.00	10,437.39	45,000.00
Public Safety Garage							
91058842016	Gasoline & Diesel	41,939.26	51,797.62	54,952.46	45,000.00	53,349.90	45,000.00
91058842017	Vehicle Maintenance Parts	47,454.19	32,757.38	25,908.95	40,000.00	37,227.71	40,000.00
	Total Public Safety Garage:	89,393.45	84,555.00	80,861.41	85,000.00	90,577.61	85,000.00
Garage - Library							
91058942016	Gasoline & Diesel	.00	.00	.00	.00	.00	.00
91058942017	Vehicle Maintenance Parts	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
	Total Garage - Library:	.00	.00	.00	.00	.00	.00
EE Benefits							
91059141070	PERS (Retirement)	.00	.00	.00	.00	.00	.00
	Total EE Benefits:	.00	.00	.00	.00	.00	.00
Interfund Transfers							
91059949999	Transfers Out	398,279.66	399,120.00	407,884.84	60,000.00	75,404.00	60,000.00
	Total Interfund Transfers:	398,279.66	399,120.00	407,884.84	60,000.00	75,404.00	60,000.00
	Vehicle Service Revenue Total:	2,342,161.61	3,017,387.28	2,947,488.86	1,852,040.00	1,961,429.88	1,148,952.00
	Vehicle Service Expenditure Total:	1,838,302.73	2,112,586.26	2,143,364.50	1,533,745.00	2,070,779.05	1,433,224.00
	Net Total Vehicle Service:	503,858.88	904,801.02	804,124.36	318,295.00	109,349.17-	284,272.00-
	Net Grand Totals:	503,858.88	904,801.02	804,124.36	318,295.00	109,349.17-	284,272.00-

VEHICLE REPLACEMENT – HIGHLIGHTS FOR FY2021-22

DESCRIPTION

This is a new fund for FY21-22 separating vehicle replacement from garage services. When a piece of equipment is added to the fleet, a calculation of future replacement is made based on expected lifespan and future replacement costs. The vehicle is assigned to a division which is charged to specific funds and departments who use the vehicle. The chart includes the original price of the vehicle, year of acquisition, expected replacement cost, (incremented by 3% annually), accrued fund balance, cash available, years in service, years remaining, and unamortized replacement amount. This amount is divided by the years of life remaining to determine the annual charge by department. This charge will build a fund necessary to replace the vehicle when needed. The fleet is managed to maximize life of vehicles and equipment and therefore most of our vehicles exceed a traditional expected lifespan. Actual replacement is based on the condition of the vehicle and adequate fund balance for that specific vehicle. The vehicle replacement fund contains both cash and debt as it was used as part of the stabilization of the Town's finances after the MLLA settlement agreement. The General Fund makes an annual payment of $340,000 to pay back the internal loan which should be paid off in the next seven years. The difference between accrued fund balance and available cash is the unpaid loan. Below is a list of charges for the FY21-22 budget along with an example of the replacement calculations.

Vehicle Replacement
Lifecycle replacement program

Fund / Department	Description		Vehicle Replacement
100-416	General Fund - General Services	$	43,202
100-420	General Fund - Police	$	58,850
100-434	General Fund - Whitmore Rec Area	$	16,203
100-438	General Fund - Parks Maintenance	$	47,934
210-454	Gas Tax - Summer Equipment	$	166,793
210-455	Gas Tax - Winter Equipment	$	560,524
220-471	Airport - Operations	$	4,126
858-436	Mello Roos - Multi Use Facility	$	3,376
		$	897,631

Division 5 - Administration

Fixed Assets Vehicle & Equipment Depreciation Analysis of each vehicle

Veh. #	Div	Description	Original Cost	Fiscal Year Entered Replacement Program	Calculated Replacement Cost	7/1/2021 Set Aside Fund Balance	Unrestricted CASH 7/1/2021 Unrestricted Available Balance	As of 7/1/2020 Balance Required for Full Replacement	Years In Service	Expected Life (Years)	Years Remaining	Fiscal Year 20/21 Department Charge
					Increment 3% annually			as of	6/30/2021			
0501	5	Ford Expedition SUV	$ 28,014	FY2016-17	$ 32,780	$ 13,515	$ 10,191	$ 19,265	4	12	8	$ 2,409
0502	5	Ford Explorer SUV 2018	$ 30,000	FY2017-18	$ 32,780	$ 8,284	$ 6,568	$ 24,496	3	12	9	$ 2,723
0503	5	Ford Explorer SUV 2018	$ 30,000	FY2017-18	$ 32,780	$ 8,284	$ 6,568	$ 24,496	3	12	9	$ 2,723
0504	5	Ford Escape SUV 2015	$ 12,930	FY2018-19	$ 31,830	$ 4,774	$ 3,247	$ 27,056	2	12	10	$ 2,706
0505	5	Ford Escape SUV 2015	$ 14,008	FY2018-19	$ 31,830	$ 4,774	$ 3,247	$ 27,056	2	12	10	$ 2,706
0506	5	Ford Escape SUV 2017	$ 14,008	FY2018-19	$ 31,830	$ 4,774	$ 3,247	$ 27,056	2	12	10	$ 2,706
0507	5	Ford Explorer SUV 2016	$ 23,705	FY2018-19	$ 37,130	$ 5,836	$ 3,788	$ 31,294	2	12	10	$ 3,130

Vehicle Replacement Fund

Division / Description	7/1/2021 Set Aside Fund Balance	(Gas Tax) 7/1/2021 Restricted Available Balance	7/1/2021 Unrestricted Available Balance	Total Cash	Funded Ratio
		Restricted CASH	Unrestricted CASH		
Division 1 - Public Works - Summer / Winter	$ 6,230,256	$ 2,089,270	$ 3,485,654	$ 5,574,924	89.5%
Division 2 - Parks Maintenance	$ 719,683	$ -	$ 457,575	$ 457,575	63.6%
Division 4 - Police Vehicles	$ 595,144	$ -	$ 500,947	$ 500,947	84.2%
Division 5 - Administration	$ 229,065	$ -	$ 128,236	$ 128,236	56.0%
Division 7 - Summer Roads	$ 627,437	$ 62,840	$ 142,708	$ 205,548	32.8%
Division 8 - Winter Roads	$ 2,837,811	$ 1,130,087	$ 1,259,219	$ 2,389,306	84.2%
Division 18 - Transit Services	$ 785,798	$ -	$ 354,146	$ 354,146	45.1%
Fuel Tank Replacement Fund	$ 85,436		$ 8,742	$ 8,742	10.2%
Total Vehicle Replacement	$ 12,110,631	$ 3,282,197	$ 6,337,227	$ 9,619,424	79.4%
			Outstanding Balance of Loan	$ 2,491,207	

While estimates of vehicle lifecycle are used to determine accrual rate for replacement, actual vehicle replacement is determined by both vehicle condition and maintenance cost. Since the tentative budget presentation, staff has been working to leverage the CAPP II Block grant listed below to reduce the overall size of the fleet with some key replacements. Based on these condition parameters and these new updates, staff is recommending the following replacements for FY21-22.

Planned Vehicle Replacement - FY21-22

Unit	Description	Available Replacement Funds		Replacement Unit	Estimated Replacement Cost		Notes
PD39	Ford Expedition SUV	$	63,860	Ford Expedition SUV	$	63,860	
PD03	Ford Explorer SUV (Intercepter)	$	56,781	Ford Expedition SUV	$	63,860	Retain PD03 for Code Enforcement Position
		$	120,641		$	127,720	
	Cash needed (from annual $340,000 General Fund debt payment)				$	7,079	
Grant supported replacements							
IE01	Ice Edger	$	7,247	Zamboni Model EZIII Edger	Inc in price below		
IS02	Olympia Ice Surfacer	$	49,044	Zamboni Model 552 Electric	$	190,871	All Electric
PD08	Ford Crown Victoria	$	56,149	Ford Expedition SUV	$	63,860	Replace (2) Ford 500 transport vehicles, plus old Crown Vic with one patrol unit
L002	Cat Loader	$	351,295	Cat Loader	$	445,000	Retain L002 for Airport replacing Michigan Loader
SW04	Sweeper	$	265,575		$	286,866	Replacing oldest in the fleet.
V003 - V006	(4) - Parks & Recreation Cutaway vans	$	18,171	(1) - Ford Transit Van - 15 passenger	$	55,000	Replacing four 2006 vans with one van
		$	747,481		$	1,041,597	
	CAPP II Block Grant - Great Basin Unified Air Pollution Control District				$	264,089	
	Cash needed (from annual $340,000 General Fund debt payment)				$	30,027	

BUDGET HIGHLIGHTS - Major Budget Changes

Fund 915 has been created for FY21-22 separating vehicle replacement from garage services.

The CAPP II Block Grant from the Great Basin Unified Air Pollution Control District listed above is only a portion of the grant funding offered to the Town, as the grant was provided on March 8, 2021, for $364,089. The Town plans on offering a wood stove replacement program to be developed in FY21-22 for at least $100,000 in grant funds available to our community. Staff is currently evaluating the condition of our street sweepers for possible replacement with funding from the grant and replacement funds.

PRIORITIES FOR FY2021-22: WORK PLAN HIGHLIGHTS

Continue to update the equipment and vehicle replacement program.

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Vehicle Services							
Vehicle Services							
91500032230	Equip Replacement Charge	.00	.00	.00	.00	.00	897,631.00
91500036004	Other Grants	.00	.00	.00	.00	.00	.00
91500037002	Interest on Investments	.00	.00	.00	.00	.00	.00
91500037400	Sale of Fixed Assets	.00	.00	.00	.00	.00	.00
91500039999	Interfund Transfers In	.00	.00	.00	.00	.00	340,000.00
	Vehicle Services Revenue Total:	.00	.00	.00	.00	.00	1,237,631.00
	Total Vehicle Services:	.00	.00	.00	.00	.00	1,237,631.00
Vehicle & Equip Replace							
91557048100	Vehicles - Capital	.00	.00	.00	.00	.00	747,481.00
91557048199	Vehicles - Depreciation	.00	.00	.00	.00	.00	.00
91557048200	Machinery & Equip - Capital	.00	.00	.00	.00	.00	.00
91557048300	Additions to the Fleet	.00	.00	.00	.00	.00	.00
	Total Vehicle & Equip Replace:	.00	.00	.00	.00	.00	747,481.00
Interfund Transfers							
91559949999	Transfers Out	.00	.00	.00	.00	.00	.00
	Total Interfund Transfers:	.00	.00	.00	.00	.00	.00
	Vehicle Services Revenue Total:	.00	.00	.00	.00	.00	1,237,631.00
	Vehicle Services Expenditure Total:	.00	.00	.00	.00	.00	747,481.00
	Net Total Vehicle Services:	.00	.00	.00	.00	.00	490,150.00
	Net Grand Totals:	.00	.00	.00	.00	.00	490,150.00

DEBT SERVICE FUND - HIGHLIGHTS FOR FY2021-22

The Town has a variety of debt including the bond for the police station and the bond payment for the MLLA settlement. The chart below reflects the debt payments made to external entities. The Town also has an inter-fund loan between the General Fund and the Vehicle Replacement (Garage) Fund. The repayment of this internal loan was extended two years to free up General Fund resources during FY20-21 budget cycle. Staff recommends the repayment of this loan to continue starting in FY21-22 budget, effectively pausing the repayment for only one year. This payment is reflected in the final budget and a resolution reinstating the payments is included with this budget adoption. The outstanding balance of this loan is $2,491,207 with approximately seven years remaining on the term. A summary of the Town's operating debt service is as follows:

FY2021-22 Expenditures

Town of Mammoth Lakes - Debt Schedule

DEBT	PURPOSE	INITIAL DEBT AMOUNT	ANNUAL PAYMENT FY20-21	TERM	END DATE	INTEREST RATE	SOURCE OF PAYMENT
Lease Revenue Bond (2015)	Refinance COP and Police Facility Funding	$ 3,550,000	$ 314,608	15 Years	FY2029-30	3.51%	General Fund Fund 100
Installment Sales Agreement (2017)	Multi Use Facility	$ 5,500,000	$ 612,733	10 Years	FY2027-28	2.23%	Measure R Fund 216
Taxable Judgment Obligation Bonds (2017)	MLLA Debt	$ 23,995,000	$ 1,867,037	18 Years	FY2035-36	1.750% increasing 0.25% each Year to a maximum interest rate of 4.375%	General Fund Fund 100
CFD 2001-1 Refunding Bonds, (2016)	North Village Development	$ 6,626,919	$ 512,838	17 Years	FY2033-34	3.31%	North Village Assessment District Fund 854
2004 Reassessment Refunding Bonds	Bluff's Development	$ 2,704,934	$ 208,394	19 Years	FY2023-24	4.40%	Bluffs Assessment District Fund 852
Total		**$ 42,376,853**	**$ 3,515,610**				
	General Fund Debt		**$ 2,181,645**				
	Measure R Debt		**$ 612,733**				
	Assessment District Debt		**$ 721,232**				

Account Number	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Adopted Budget
Debt Service							
Debt Service							
99000031204	Franchise Fee: Solid Waste	.00	.00	.00	.00	.00	.00
99000037002	Interest on Investments	36,943.97	1,018.68	2,710.95	.00	8.88-	.00
99000037100	Refunds and Rebates	593,755.00	.00	.00	.00	.00	.00
99000037500	Proceeds of Debt	.00	.00	.00	.00	.00	.00
99000039999	Interfund Transfers In	9,202,850.49	3,350,895.00	3,942,117.00	4,086,827.00	4,451,267.50	3,272,341.00
Debt Service Revenue Total:		9,833,549.46	3,351,913.68	3,944,827.95	4,086,827.00	4,451,258.62	3,272,341.00
Total Debt Service:		9,833,549.46	3,351,913.68	3,944,827.95	4,086,827.00	4,451,258.62	3,272,341.00
Debt Service							
99059043031	Contractual Services	2,725.00	4,880.00	6,765.92	5,000.00	3,659.97	5,000.00
99059048300	Capital Land Acquisition	6,502,491.41	.00	.00	.00	.00	.00
99059049480	Other Debt Expense	.00	.00	.00	.00	.00	.00
99059049491	Garage Service Loan	.00	.00	.00	.00	.00	.00
99059049492	Debt Service 2000 CO	.00	.00	.00	.00	.00	.00
99059049493	Debt Service SWRCB	78,987.40	78,914.79	.00	.00	.00	.00
99059049494	Debt SVCE-Multi Use Facility	55,192.49	612,130.75	615,925.00	614,441.00	614,440.50	612,733.00
99059049496	Debt Service HELP Loan	330,148.51	.00	.00	.00	.00	.00
99059049497	Debt Svce Lease Rev Bond 2015	314,776.30	315,615.90	314,192.25	314,540.00	314,540.45	314,608.00
99059049498	Debt Service MLLA Settlement	2,488,992.67	1,868,537.52	1,869,400.00	1,867,287.00	1,867,287.50	1,867,037.00
99059049499	Debt SVSE: Multi Use Facility	.00	.00	.00	.00	.00	.00
Total Debt Service:		9,773,313.78	2,880,078.96	2,806,283.17	2,801,268.00	2,799,928.42	2,799,378.00
Interfund Transfers							
99059949999	Transfers Out	443,200.00	366,269.00	340,000.00	700,000.00	700,000.00	440,000.00
Total Interfund Transfers:		443,200.00	366,269.00	340,000.00	700,000.00	700,000.00	440,000.00
Debt Service Revenue Total:		9,833,549.46	3,351,913.68	3,944,827.95	4,086,827.00	4,451,258.62	3,272,341.00
Debt Service Expenditure Total:		10,216,513.78	3,246,347.96	3,146,283.17	3,501,268.00	3,499,928.42	3,239,378.00
Net Total Debt Service:		382,964.32-	105,565.72	798,544.78	585,559.00	951,330.20	32,963.00
Net Grand Totals:		382,964.32-	105,565.72	798,544.78	585,559.00	951,330.20	32,963.00

RESOLUTION NO. 21- 51

RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ADOPTING
THE ANNUAL BUDGET FOR FISCAL YEAR 2021-22

WHEREAS, the Town Manager submitted to the Town Council a proposed Annual Budget for the Town of Mammoth Lakes for Fiscal Year 2021-22; and

WHEREAS, public notice has been published and a public hearing was held on the proposed Annual Budget on June 16, 2021 at the Town Council Chamber at which time interested persons desiring to be heard were given such opportunity; and

WHEREAS, after the conclusion of the public hearing, the Town Council further considered the proposed Annual Budget and directed revisions as warranted.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, as follows:

1. That the foregoing statements are true and correct.
2. The document entitled "Town of Mammoth Lakes Proposed Fiscal Year 2021-22 Operating Budget," which is incorporated herein by reference only, is hereby adopted with the following revisions, modifications, and policy limitations as the Annual Budget for Fiscal Year 2021-22 for the Town of Mammoth Lakes, CA, effective July 1, 2021:
   a) All revisions and changes which are necessary and in accordance with the Town Council's direction during consideration and review are incorporated as part of the adoption of said budget.
   b) Any adjustment of estimated year-end reserves (Fund Balance) to actual.
   c) Incorporation of encumbered funds by contracts, purchase orders, grants, funds held in trust, authorized projects, programs, or capital projects.
   d) Any corrections of mathematical or typographical errors.
   e) Any adjustments authorized pursuant to Town Council action or resolution that changes or set salaries, benefits, or terms and conditions of employment for any position, employee, or unit of employees.
   f) Any adjustments to revenue estimates as a result of adopted changes to the Town's fee schedule.
   g) Any adjustments to revenues and expenditures due to the receipt of specific dedicated funds.

3. Grant funds are continuously appropriated for the purpose approved during the term of the grant agreement and pursuant to the budget established in each grant application and contract as approved by the Town.

4. Funds held in trust are continuously appropriated for the purposes for which such funds have been placed in trust and are restricted to those purposes.

5. Capital Project revenues and expenditures for governmental and enterprise appropriations may be distributed between individual project accounts within

the Capital Project Fund as recommended by the Public Works Director and approved by the Town Manager to properly manage and account for the project's financial activity. Capital Project funds appropriated by the Town Council are continuously appropriated until the completion of the project.

6. The Town Manager and Finance Director are authorized to administer said adopted budget in accordance with the provisions of the Town's Municipal Code, Town Council actions, and administrative policies and regulations.

7. Appropriations to departments as authorized by the Annual Budget are subject to receipt of adequate revenues or appropriated reserves. Such appropriations may be limited to available revenues. The Town Manager is authorized to transfer funds within the budget to ensure expenditures of the Town are properly accounted for and expenses properly funded.

8. The staffing allocations as provided for in the budget are authorized, with current and future vacant positions to be filled by direction of the Town Manager, including the under-filling of any position. The Town Manager is authorized to manage the staffing allocations within the approved budget.

9. The budget may be amended from time to time by action of the Town Council.

APPROVED AND ADOPTED THIS 16th day of June 2021.

Lynda Salcido

LYNDA SALCIDO, Mayor Pro Tem

ATTEST:

Jamie Gray

JAMIE GRAY, Town Clerk

RESOLUTION NO. 21 - 52

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, APPROVING AN AMENDMENT TO RESOLUTION 20-83 MODIFYING THE TERMS AND USE OF FUNDS OF AN INTERNAL LOAN FROM THE VEHICLE REPLACEMENT FUND TO THE GENERAL FUND

WHEREAS, the Town Council has previously approved an internal loan between the Vehicle Replacement Fund and the General Fund; and

WHEREAS, the terms of the inter-fund loan and the use of the funds were amended in Resolution 20-83 pausing the re-payment by two (2) years to provide better cash flow following the COVID-19 pandemic economic downturn; and

WHEREAS, the Town of Mammoth Lakes has experienced better than expected recovery of revenues; and

WHEREAS, to provide a greater level of certainty of funds available for garage replacement the Town Council has directed a change in the terms of the current inter-fund loan to begin repayment of the loan beginning in FY2021-22; and

WHEREAS, the outstanding inter-fund loan balance at the end of Fiscal Year 2020-21 is $2,491,207; and

WHEREAS, The Town has met the current terms of the inter-fund loan that is committed through the annual budget allocation to continue to meet the modified terms as provided for herein.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES AS FOLLOWS:

Loan Terms:

Outstanding Loan Balance:	$2,491,207	
Length of Term:	7.327 Years	
Interest Rate:	Zero Percent (0%)	
Payment Schedule	FY20/21	$0 per year
	FY21-22 – FY27-28	$340,000 per year
	FY28-29	$111,207 one time
Payment Due Date	June 30 of each fiscal year.	
Pre-Payment:	General Fund may pre-pay part or the entire loan at any time.	

APPROVED AND ADOPTED THIS 16th DAY OF June 2021.

Lynda Salcido

LYNDA SALCIDO, Mayor Pro Tem

ATTEST:

Jamie Gray

JAMIE GRAY, Town Clerk

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 21-52 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 16th day of June 2021, by the following vote:

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

Jamie Gray

JAMIE GRAY, Town Clerk

APPROPRIATION LIMIT:

The California Constitution sets limits on the amount of Tax Revenues that may be appropriated by a local government. Each year the Town must adopt a resolution setting the appropriation limit that will be applied in the adoption of the budget. The State provides guidelines for the calculation which allow the limit to be adjusted by defined factors. The Town's limit is adjusted by the combination of the change in the County population and the California per Capita Income. Each of these had a slight change from FY19-20 to FY20-21 for a combined change of 1.04%. The appropriations limit for the Town increased from $25,999,302 to $27,028,408. The Town's appropriation of tax revenues subject to the limit are under the allowed amount.

INVESTMENT POLICY:

Each year the staff reviews the Town's Investment Policy and has the Council take action to reaffirm the policy and to approve any changes. Over time minor adjustments are made to the policy to better meet the needs of the Town to meet regulatory changes, to adopt best practices or to allow added flexibility in managing the Town's portfolio. No additional changes are necessary for FY20-21

RESERVE POLICY:

In FY2016-17 Council established a reserve policy to both protect against economic uncertainty and to provide funding for projects and onetime expenses. The Reserve for Economic Uncertainty (REU) was established to minimalize the impact to town services in the event of a long-term revenue shortfall from an economic downturn or other localized event that negatively affects the Town's revenue sources. These localized events could be in the form of a natural disaster that affects the town itself or access to the town. The funding target is 16% of General Fund revenues or $3,247,000 based on FY20-21 operating budget. The REU has a current balance of $3,744,294 and will not require additional funds allocated during the budget process as General Fund Revenue is less than prior years and all interest revenue on these funds are retained in the REU.

Operating Reserve (OR) is engaged to weather short-term economic impacts or to take advantage of unanticipated funding needs such as grant opportunities, response to damaged facilities, unanticipated short-term declines in revenue or new state and federal cost mandates. The funding target is 9% of General Fund revenues or roughly $1,826,000 based on FY20-21 General Fund Revenue. The current balance of this reserve component is $1,864,838 or 100% of policy. While no additional funds are recommended from the FY20-21 operational budget, the Town remains committed to this component of the reserve policy and will provide additional funding as excess revenues or savings permit.

The contingency reserve of $75,000 is reduced by $25,000 as part of department budget reductions. The contingency reserve is designed to meet smaller unanticipated costs within the operating budget. It may also be used to meet other shortfalls in funding for capital projects.

DEBT POLICY:

This Debt Management Policy has been developed to provide guidance in the issuance and management of debt by the Town or any other public agency for which the Town Council sits as its legislative body and is intended to comply with Government Code Section 8855(I), effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the Town's interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the Town.

Debt, properly issued and managed, is a critical element in any financial management program. It assists in the Town's effort to allocate limited resources to provide the highest quality of service and facilities to the public. The Town desires to manage its debt program to promote economic growth and enhance the vitality of the Town for its residents and businesses.

Staff does not recommend any adjustments to the Debt Policy for FY20-21. Council may amend the policy, as it deems appropriate from time to time in the prudent management of the debt of the Town.

RESOLUTION NO. 21-47

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ESTABLISHING THE APPROPRIATION LIMIT FOR FISCAL YEAR 2021-22 PURSUANT TO ARTICLE XIIIB OF THE STATE OF CALIFORNIA CONSTITUTION

WHEREAS, Article XIIIB of the California Constitution establishes a limit on the amount of tax revenue that can be appropriated by government jurisdictions; and

WHEREAS, as a government jurisdiction, the Town of Mammoth Lakes must recalculate the limit annually by multiplying the previous year's limit by the allowable adjustment factors, which include: (a) Town's own growth or the growth of Mono County; and (b) the increase in California per capita income or the increase in the assessed valuation of non-residential property in the Town; and

WHEREAS, for Fiscal Year 2021-22, the Town chose to use the Mono County population change and the increase to the California per capita income as the adjustment factors.

NOW, THEREFORE, BE IT RESOLVED that the Appropriation Limit of the Town of Mammoth Lakes for Fiscal Year 2021-22 is $28,245,641 as reflected in Exhibit 1.

APPROVED AND ADOPTED THIS 16th day of June 2021.

LYNDA SALCIDO, Mayor Pro Tem

ATTEST:

JAMIE GRAY, Town Clerk

ARTICLE XIIIB APPROPRIATIONS LIMIT
Fiscal Year 2021-22

Article XIIIB of the California Constitution was created by the passage of Proposition 4 in November 1979 and establishes a limit on the amount of tax revenue that can be appropriated by government jurisdictions. This limit is popularly known as the Gann Limit. Each year, the limit is recalculated by multiplying the previous year's limit by adjustment factors for population growth and inflation. Proposition 111, passed in June 1990, gave cities the option of using their own growth or the growth of the entire county in which the city is located as the population adjustment factor. Cities were also given the option of using the increase in California Per Capita Income or the increase in the assessed valuation of non-residential property in the City as the inflation adjustment factor. Cities have the option each year of deciding which factor to use. For FY 2021-22, the Town of Mammoth Lakes is using the population growth of Mono County and the increase in California Per Capita Income.

2020-21 Appropriations Limit	$27,028,408

2021-22 Adjustment Factors

Mono County Population Change	= 0.9884 (-1.16% change)
California Per Capita Income Change	= 1.0573 (5.73% change)
Combined Change = 0.9884 x 1.0573	= 1.0450

2021-22 Appropriations Limit	$28,245,641

Not all Town appropriations are subject to the limitation of Article XIIIB. The intent of Proposition 4 was to restrict only the appropriation of "proceeds of taxes." Determining which appropriations are subject to the limit requires classifying each funding source as either proceeds of taxes or non-proceeds of taxes. Property tax and local taxes are subject to limitation i.e. TOT, Measure R, and Measure U. State taxes that are subvented to the Town count against the Town's limit if their use is unrestricted, as in the case of sales tax. State subventions that are restricted in use, such as gas tax and state grants, are applied against the State's limit rather than the Town's, so they are considered non-proceeds of taxes for the Town's calculation. Interest income is prorated so that the interest earned on tax revenue is included as proceeds of taxes.

The Town's other revenue sources are classified as non-proceeds of taxes: franchise fees, assessment districts, fines and penalties, license and permit fees, service charges, rentals and concessions, federal grants, internal service revenues and other miscellaneous revenues. Enterprise funds are also exempt from the limitation. Fund transfers are re-appropriations of revenue and have already been included in the calculation of appropriations and are not counted twice.

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 21-47 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 16th day of June 2021, by the following vote:

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

Jamie Gray

JAMIE GRAY, Town Clerk

RESOLUTION NO. 21-48

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, REAFFIRMING THE TOWN'S INVESTMENT POLICY

WHEREAS, the Town Council has adopted the Town's Investment Policy; and

WHEREAS, the Investment Policy is typically reviewed on an annual basis; and

WHEREAS, upon a recent review of the Investment Policy, the Town Council finds no reason to amend the current Policy, which provides for the safety, liquidity, and prudent investment of Town funds.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of Mammoth Lakes does hereby reaffirm the attached Investment Policy and directs the Treasurer and Town Manager to prudently manage Town funds in accordance with the adopted policy.

APPROVED AND ADOPTED THIS 16th day of June 2021.

LYNDA SALCIDO, Mayor Pro Tem

ATTEST:

JAMIE GRAY, Town Clerk

TOWN OF MAMMOTH LAKES
INVESTMENT POLICY
Fiscal Year 2021-22

I. Scope

The Town's Investment Policy establishes a framework for prudent investment of the Town's resources. This Policy is intended to apply to all funds and investment activities under the direct authority of the Town of Mammoth Lakes.

II. Definition of Treasurer

The Finance Director, or Finance Manager as designee to perform the duties, serves as the Town Treasurer.

III. Objectives

A. SAFETY: It is the primary duty and responsibility of the Treasurer to protect, preserve and maintain cash and investments placed in his/her trust on behalf of the citizens of the community.

B. LIQUIDITY: An adequate percentage of the portfolio should be maintained in liquid short-term securities, which can be converted to cash if necessary to meet disbursement requirements. Since all cash requirements cannot be anticipated, investments in securities with active secondary or resale markets is highly recommended. Emphasis should be on marketable securities with low sensitivity to market risk.

C. YIELD: Yield should become a consideration only after the basic requirements of safety and liquidity have been met.

D. MARKET-AVERAGE RATE OF RETURN: The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the Town's risk constraints, the cash flow characteristics of the Town's portfolio, and State and Local laws, ordinances or resolutions that restrict investments.

E. DIVERSIFICATION: The investment portfolio will be diversified to avoid incurring unreasonable and avoidable risk regarding specific security types or individual financial institutions.

F. PRUDENCE: The Town's investment strategies shall adhere to the guidance provided by the "prudent man rule", which obligates a fiduciary to insure that:

"...investment shall be made with the exercise of that degree of judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment considering the probable safety of their capital as well as the probable income to be derived."

G. PUBLIC TRUST: All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust. In a diversified portfolio it must be recognized that occasional measured losses are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

IV. Delegation of Authority

The Treasurer and the Town Manager shall act jointly to make investments on behalf of the Town of Mammoth Lakes. Neither the Treasurer nor the Town Manager has authority to make investments independently of the other. An Investment Summary Sheet (Exhibit A) shall be signed by the Treasurer and Town Manager for all investments other than LAIF. Investments shall be limited to the types of investments specified in Section VII. When specific Town Council approval is required, the investment shall not be made until the Treasurer receives and files with the Town Clerk written evidence of such Council approval.

V. Reporting

The Treasurer shall submit a monthly investment report to the Town Council of Mammoth Lakes. This report may be posted online for the Town Council's and public's view. This report will include all required elements of the monthly report as prescribed by Government Code Section 53646.

Required elements of the monthly report:

- Type of investment.
- Institution.
- Date of maturity.
- Amount of deposit or cost of the security.
- Current market value of securities with maturity in excess of 12 months.
- Rate of interest.
- Statement that there are sufficient and readily available liquid funds to meet the next 30 days' obligations.
- Accrued interest as prescribed by the California Section 53646, if required by the Legislative Body.

VI. Investment Instruments

Authorized investment instruments which may be utilized and which are in accordance with Government Code Section 53601 are as follows:

Permitted Investments/Deposits	Maximum Percentages or Amount	Maximum Maturity
Investment Type A:		
Securities of the US Government	Unlimited	5 years
Certificates of Deposit	Unlimited	5 years
Commercial Paper (A1, P1 only)	30%	180 days
LAIF	$55,000,000	n/a
Mono County Investment Pool	$6,000,000	n/a
Passbook Deposits	----	n/a
Investment Type B:		
Negotiable Certificates of Deposit	30%	5 years
Bankers Acceptances	40%	270 days
Repurchase agreements	----	1 year
Mutual Funds	15%	5 years
Medium Term Notes	30%	5 years

Type A investments do not require any specific approval of the Council. All Type B investments require a specific resolution of approval of the Town Council prior to the investment purchase/deposit.

VII. Internal Controls

Internal controls are designed to prevent losses of public funds arising from fraud, employee error, misrepresentation of third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the Governmental Agency. A System of Internal Control shall be documented and attached hereto (Exhibit B).

VIII. Maturities

Maturities shall be in conformance with the legal limits as specified in Section VII. Although the allowable maturity limit is up to five years for certain types of investments, the focus the investment should remain within the immediate two-year period for reasons of prudence.

IX. Banks and Securities Dealers

In selecting financial institutions for the deposit or investment of Government Agency funds, the Treasurer shall consider the creditworthiness of institutions. The Treasurer shall continue to monitor financial institutions' credit characteristics and financial history throughout the period in which agency funds are deposited or invested.

X. Risk Tolerance

The Governmental Agency recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to control risk. The Treasurer and Town Manager are expected to display prudence in the selection of securities, as a way to minimize default risk. No individual investment transaction shall be undertaken which jeopardizes the total capital position of the overall portfolio. Certificates of Deposit shall be limited to FDIC insurance limitations. The Treasurer shall periodically establish guidelines and strategies to control risks of default, market price changes and illiquidity.

In addition to these general policy considerations, the following specific policies will be strictly observed.

A. All transactions will be executed on a delivery versus payment basis.

B. A competitive bid process, when practical, will be used to place all investment purchases.

XI. Safekeeping and Custody

The Treasurer is responsible for maintaining the proper mix of investments, taking into consideration limits imposed by law and the need for liquidity.

All investments shall be held in the name of the Town of Mammoth Lakes. The Town Council shall from time to time execute such documents as are necessary to provide evidence of the Treasurer's and Town Manager's joint trading authority as set forth in this document.

XII. Annual Review and Confirmation of the Investment Policy

The Investment Policy shall be reviewed and confirmed annually by the Town Council of Mammoth Lakes.

EXHIBIT A

INVESTMENT SUMMARY SHEET

THE PURPOSE OF THIS DOCUMENT IS
TO CONFIRM THAT A JOINT DECISION
WAS MADE WHEN INVESTING TOWN FUNDS
IN NON-LAIF INSTRUMENTS

The following investment has been reviewed by both the Finance Director and the Town Mananger and has been found to be in conformance with the Town's investment policy

SETTLEMENT DATE: ______________________

MATURITY DATE: ______________________

INVESTMENT: ______________________

PAR VALUE: ______________________

PRICE: ______________________

PRINCIPAL COST: ______________________

ACCRUED INTEREST: ______________________

TOTAL COST: ______________________

DATE INTEREST PAID: ______________________

CUSIP: ______________________

YIELD TO MATURITY: ______________________

INTEREST RATE: ______________________

We hereby confirm the above investment directive on behalf of the Town of Mammoth Lakes.

______________________ ______________________

Finance Director Town Manager

EXHIBIT B

INTERNAL CONTROL SYSTEM FOR TREASURY FUNCTION

OBJECTIVES OF INTERNAL CONTROL

Internal control is the plan of organization and all related systems established by the management's objectives of ensuring, as far as practicable:

- The orderly and efficient conduct of business, including adherence to management policies
- The safeguarding of assets
- The prevention or detection of errors and fraud
- The accuracy and completeness of the accounting records
- The timely preparation of reliable financial information

LIMITATION OF INTERNAL CONTROL

No internal control system, however elaborate, can by itself guarantee the achievement of management's objectives. Internal control, because of its inherent limitations, can only provide reasonable assurance that the objectives are met.

Elements of a system of internal control are the means by which the Town of Mammoth Lakes can satisfy the objectives of internal control.

CONTROL ELEMENTS

The Treasurer/Finance Manager and Town Manager will approve investment transactions.

The Treasurer/Finance Manager will execute investment transactions.

Recording of investment transactions in the Town's accounting records should be done by the Town's Finance Manager and approved by the Finance Director/Town Manager.

The Town's Finance Manager should do verification of investment, i.e., match broker confirmation to the Town's Accounting Records.

Periodic review of the investment portfolio as prepared by the Treasurer/Finance Manager, specifically investment types, purchase price, market values, maturity dates, investment yields, conformance to stated investment policy shall be performed on an ongoing basis by the Town Manager, and annually by the external auditors during the course of the annual audit.

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 21-48 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 16th day of June 2021, by the following vote:

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

Jamie Gray
JAMIE GRAY, Town Clerk

RESOLUTION NO. 21-49

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, AMENDING THE TOWN'S RESERVE POLICY

WHEREAS, the Town Council has adopted the Town's Reserve Policy; and

WHEREAS, the Reserve Policy is typically reviewed on an annual basis; and

WHEREAS, upon a recent review of the Reserve Policy, the Town Council finds reason to amend the Policy to provide for the safety of the Town's financial operating needs.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of Mammoth Lakes does hereby adopt the attached Reserve Policy and directs the Treasurer and Town Manager to prudently manage Town resources in accordance with the adopted policy.

APPROVED AND ADOPTED THIS 16th day of June 2021.

Lynda Salcido

LYNDA SALCIDO, Mayor Pro Tem

ATTEST:

Jamie Gray

JAMIE GRAY, Town Clerk

Mammoth Lakes
CALIFORNIA

Reserve Policy – Town of Mammoth Lakes

Updated June 2021

General Provision:

A comprehensive reserve strategy is a crucial part of sound financial management for any municipality. This is true for Town of Mammoth Lakes is particularly highlighted because of the heavy reliance on the single revenue stream of Transient Occupancy Tax (TOT). Revenue form TOT accounts for over 60% of the Town's General Fund budgeted revenue. To prepare for and respond to unknown adverse financial conditions, it is recommended that the Town's Reserve for Economic Uncertainty and the operating reserve combine be funded at an amount equal to or grated than 25% of Total General Fund Revenue.

The Reserve Policy is comprised of four components, three for operational needs and one for debt service payments, all combine for a comprehensive reserve strategy. The components include Reserve for Economic Uncertainty (REU), Operating Reserve (OR), Contingency, and Debt Reserve. This policy is reviewed on an annual basis during final budget adoption to review the established baseline revenue used in calculating REU and OR.

- **Baseline Revenue is established on an annual basis during the budget process. Baseline Revenue must meet or exceed the General Fund Revenue in the Adopted Budget of the Fiscal Year**
- **FY21-22 Baseline Revenue $24,500,000 to be used in the calculation of both REU and OR**
- **Baseline General Fund Revenue: $24,500,000**

Reserve for Economic Uncertainty (REU) Target:	20% of $24,500,000 =	$4,900,000
Operating Reserve (OR) Target:	5% of $24,500,000 =	$1,225,000
	Targeted Minimum Reserve Balance =	$6,125,000

Component #1 – Reserve for Economic Uncertainty (REU)

Purpose: To minimalize the impact to town services in the event of a long-term revenue shortfall from an economic downturn or other localized event that negatively affects the town's revenue sources. These localized events could be in the form of a natural disaster that affects the town itself or access to the town. These events are unique and significant in order to engage use of the REU.

Engagement Timing: This reserve can only be engaged at Town Council direction, who would determine that a qualifying event has occurred and the level of impact from the emergency warrants the use of the REU.

Funding Target: $4,900,000 for FY21-22 based on 20% of Baseline Revenue established for FY21-22. Baseline must meet or exceed the General Fund Revenue in the adopted budget for the Fiscal Year.

Funding Priority: The REU is the most important component of the reserve strategy as it maintains the most critical security for continued Town operations. For that reason, this fund must take priority to maintain 100% funded status if possible. The engagement of this policy means the town has experienced a significant emergency and therefore may have a long recovery period. Following the economic recovery from such an emergency, Town Council would determine priorities of funding depending on current town needs.

Fund Location: These funds reside in the Mono County investment pool and any interest earned on these funds are rolled into the REU balance.

Component #2 – Operating Reserve (OR)

Purpose: This component can be used to weather short term economic impacts or to take advantage of unanticipated funding needs such as grant opportunities, response to damaged facilities, unanticipated short term declines in revenue or new state and federal cost mandates. This component is more flexible than the REU and therefore could be engaged more frequently.

Engagement Timing: This tool may be engaged when revenues fall short of needs in any year, which are not offset by a reduction in expenses. The funds are authorized for use by town council, usually in response to a request from staff. This fund will be fully depleted in advance of engaging the REU.

Funding Target: $1,225,000 for FY21-22 based on 5% of Baseline Revenue established for FY21-22. Baseline must meet or exceed the General Fund Revenue in the adopted budget for the Fiscal Year.

Funding Priority: We do have a number of revenue sources that are not budgeted on an annual basis due to their uncertainty. It is possible to designate any revenue received from these sources to fund the Operating Reserve. This entry could be made on a quarterly basis and minimize the request of Fund Balance or other one time dollars to fund this account. If the qualifying events were severe enough to engage the REU funds, this re-funding process would begin once REU is fully restored.

Fund Location: These funds reside in the Town's LAIF investment pool. This would allow for interest earning as well as immediate access when needed.

Component #3 – Contingency

Purpose: This fund allows for flexibility for rapid response to small projects or unanticipated needs that arise such as damages to town facilities, repair or replacement of equipment, offsetting small amounts of variance on revenue estimates or expenses like postage and office supplies.

Engagement Timing: This tool is generally allocated at Town Manager's designation as needed or as authorized by Town Council direction.

Funding Target: This component is a part of the normal budget process and is budgeted at $100,000 per year.

Funding Priority: This component is allocated during the annual budget process for the Town's operating budget. Funds can be used at the direction of Council or Town Manager and once used will not be funded again during the year. To this point, these funds should be reserved for the most important projects or one time unanticipated costs. Any funds remaining in the account at the end of the year may be shifted to REU or OR to remain within the reserve structure.

Fund Location: These funds reside in the Town's LAIF investment pool. This would allow for interest earning as well as immediate access when needed.

Component #4 – Debt Reserve

Purpose: This reserve secures money to cover the Town's debts in the event of a long-term revenue shortfall from an economic downturn or other localized event that negatively affects the town's revenue sources.

Engagement Timing: This reserve can only be engaged at Town Council direction, who would determine that a qualifying event has occurred and the level of impact from the emergency warrants the use of the REU for operational needs and employ this reserve to cover debt payments made from the General Fund.

Funding Target: $1,100,000 which is 50% of the annual payments for debt service paid by the General Fund. The chart below was used to establish the funding target. Any additional debt secured by the Town and serviced with payments from the General Fund would be added to this calculation.

- **Debt Reserve 50% Annual Payment - Lease Revenue Bond (2015) Police Facility - Refinance COP (Average Annual Payment $314,832 = $157,416)**

- **Debt Reserve 50% Annual Payment - Taxable Judgment Obligation Bonds (2017) (Average Annual Payment $1,868,878 = $934,439**

Required Reserves (rounded) = $1,100,000

Funding Priority: This component is fully funded, and any new General Fund debt would require immediate increase to remain within policy.

Fund Location: These funds reside in the Town's LAIF investment pool. This would allow for interest earning as well as immediate access when needed.

Conclusion:

This policy outlines a secure plan for funding for unknown circumstances, loss of revenue or substantial unfunded expenditures. When fully funded this reserve policy will provide 25% or more of the Town's General Fund operating budget with an additional 50% of annual debt payments made from the General Fund. Town administration and Finance leadership believe this policy provides a financially sound reserve capacity to support the town should the need arise. This policy outlines the recommended amounts for each category. There is nothing in the policy that prohibits Council from allocated funds beyond the currently stated targets.

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 21-49 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 16th day of June 2021, by the following vote:

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

Jamie Gray

JAMIE GRAY, Town Clerk

RESOLUTION NO. 21-50

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, REAFFIRMING THE TOWN'S DEBT MANAGEMENT POLICY

WHEREAS, the Town of Mammoth Lakes (the "Town") seeks to reaffirm its formal Debt Management Policy; and

WHEREAS, the Town or its related entity the Mammoth Lakes Municipal Services Corporation has issued bonds or other financing obligations (collectively, "Local Debt") subject to the filing of reports with the California Debt and Investment Advisory Commission ("CDIAC") pursuant to Section 8855 of the California Government Code ("Section 8855"); and

WHEREAS, Senate Bill No. 1029 ("SB 1029"), effective January 1, 2017, amended Government Code Section 8855 to augment the information that must be provided by municipal issuers of Local Debt to CDIAC; and

WHEREAS, prior to SB 1029, Section 8855 required municipal issuers of Local Debt to file a Report of Proposed Debt Issuance at least 30 days prior to the sale of any Local Debt issue; and

WHEREAS, SB 1029 amends the requirements of the Report of Proposed Debt Issuance to require that this report include a certification by the municipal issuer (the "Town") that it has adopted local debt policies concerning the use of Local Debt and that the contemplated Local Debt issuance is consistent with those local debt policies; and

WHEREAS, SB 1029 further requires that the local debt policy subject to the aforementioned certification must include all five of the following elements: (1) the purposes for which the debt proceeds may be used; (2) the types of debt that may be issued; (3) the relationship of the debt to, and integration with, the issuer's capital improvement program or budget, if applicable; (4) policy goals related to the issuer's planning goals and objectives; and (5) the internal control procedures that the issuer has implemented, or will implement, to ensure that the proceeds of the proposed debt issuance will be directed to the intended use; and

WHEREAS, the Town of Mammoth Lakes Municipal Services Corporation may also, in the future, issue Local Debt for which a Report of Proposed Debt Issuance, including the aforementioned certification, will need to be filed with CDIAC; and

WHEREAS, to facilitate issuance of Local Debt in the future and the ability of the Town and its related entities to make the requisite local debt policies certification required in connection therewith by subdivision (i) of Section 8855, as amended by SB 1029, the Town desires to adopt the Debt Management Policy to include all five elements required by Section 8855, as amended by SB 1029, as set forth in the proposed Debt Management Policy attached hereto and incorporated by reference.

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

SECTION 1. The above recitals are true and correct.

SECTION 2. The Debt Management Policy, as attached hereto, is hereby approved, and adopted and shall be made applicable to all Local Debt issued by or on behalf of the Town of Mammoth Lakes including Mammoth Lakes Municipal Services Corporation.

SECTION 3. The Town Manager, the Town Treasurer, the Administrative Services Director, and all other officers of the Town are hereby authorized and directed, jointly and severally, to do any and all things to effectuate the purposes of this Resolution and to implement the Policy, and any such actions previously taken by such officers are hereby ratified and confirmed.

APPROVED AND ADOPTED THIS 16th day of June 2021.

Lynda Salcido

LYNDA SALCIDO, Mayor Pro Tem

ATTEST:

Jamie Gray

JAMIE GRAY, Town Clerk

Town of Mammoth Lakes, California

Debt Management Policy

Mammoth Lakes
CALIFORNIA

FY2021-22

JNA Consulting Group, LLC
410 Nevada Way, Suite 200
Boulder City, NV 89006
702-294-5100 fax 702-294-5145

EXECUTIVE SUMMARY

This Debt Management Policy (the "Debt Policy") has been developed to provide guidance in the issuance and management of debt by the Town of Mammoth Lakes (the "Town" or "Mammoth Lakes") or any other public agency for which the Town Council sits as its legislative body and is intended to comply with Government Code Section 8855(I), effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the Town's interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the Town.

Debt, properly issued and managed, is a critical element in any financial management program. It assists in the Town's effort to allocate limited resources to provide the highest quality of service and facilities to the public. The Town desires to manage its debt program to promote economic growth and enhance the vitality of the Town for its residents and businesses. This policy covers various types of debt; some of which it is unlikely the Town would issue.

This Debt Policy was approved by the Town Council on [date]. The Debt Policy may be amended by the Town Council as it deems appropriate from time to time in the prudent management of the debt of the Town.

TABLE OF CONTENTS

"FINDINGS"

This Debt Policy shall govern all debt undertaken by the Town. The Town hereby recognizes that a fiscally prudent debt policy is required to:

- Maintain the Town's sound financial position.
- Ensure the Town has the flexibility to respond to changes in future capital needs and service priorities, revenue levels, and operating expenses.
- Protect the Town's credit-worthiness.
- Ensure that all debt repayment is structured to protect both current and future taxpayers, ratepayers and constituents of the Town and fit within the projected revenues available to pay debt service.
- Ensure that the Town's use and repayment of debt is consistent with the Town's planning goals and objectives and capital improvement program or budget, as applicable.
- Encourage those that benefit from a proposed facility or improvement to pay the cost of that facility or improvement to minimize the impact on limited general fund resources.

"POLICIES"

"Purposes for Which Debt May Be Issued"

The Town will consider the use of debt financing primarily for capital improvement projects (CIP) when the project's useful life will equal or exceed the term of the financing and when resources are identified sufficient to fund the debt service requirements. An exception to this CIP driven focus is the issuance of short-term instruments such as tax and revenue anticipation notes, which are to be used for prudent cash management purposes and conduit financing, as described below. Bonded debt should not be issued for projects with minimal public benefit or support, or to finance normal operating expenses.

If a department has any project which is expected to use debt financing, the department director is responsible for providing the Town Manager and the Administrative Services Director with reasonable cost estimates, including identifying sources for the payment for debt service. This will allow for an analysis of the project's potential impact on the Town's debt capacity and limitations. The department director shall also provide an estimate of any incremental operating and/or additional maintenance costs associated with the project and identify sources of revenue, if any, to pay for such incremental costs.

"Long-Term Debt"

Long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and/or operated by the Town. Long-term debt financings are appropriate when the following conditions exist:

- When the project to be financed is necessary to provide basic services.
- When the project to be financed will provide benefit to constituents over multiple years.
- When total debt does not constitute an unreasonable burden to the Town and its taxpayers and ratepayers.
- When the debt is used to refinance outstanding debt to produce debt service savings or to realize the benefits of a debt restructuring.
- Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses.

The Town may use long-term debt financings subject to the following conditions:

- The project to be financed has been or will be approved by the Town Council.
- The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed by more than 20%, unless specific conditions exist that would mitigate the extension of time to repay the debt and it would not cause the Town to violate any covenants to maintain the tax-exempt status of such debt, if applicable.
- The Town estimates that sufficient income or revenues will be available to service the debt through its maturity and to the extent possible repayment will come from user fees or dedicated revenues and not from general fund sources.
- The Town determines that the issuance of the debt will comply with the applicable requirements of state and federal law.
- The Town considers the improvement/facility to be of vital, time-sensitive need of the community and there are no plausible alternative financing sources.
- Periodic reviews of outstanding long-term debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints, if applicable) if and when there is a net economic benefit of the refunding. Refundings which are non-economic may be undertaken to achieve Town objectives relating to changes in covenants, call provisions, operational flexibility, tax status of the issuer, or the debt service profile.

In general, refundings which produce a net present value savings of at least three percent (3%) of the refunded par amount will be considered economically viable. Refundings which produce a net present value savings of less than three percent (3%) will be considered on a case-by-case basis, and are subject to Town Council approval. Advance refundings will also be evaluated based on the future outlook for interest rates, breakeven analysis and the potential use of the estimated debt service savings.

"Short-term Debt" Short-term borrowing may be issued to generate funding for cash flow needs in the form of Tax and Revenue Anticipation Notes (TRAN).

Short-term borrowing, such as commercial paper, and lines of credit, will be considered as an interim source of funding in anticipation of long-term borrowing. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. Prior to issuance of the short-term debt, a reliable revenue source shall be identified to secure repayment of the debt. The final maturity of the debt issued to finance the project shall be consistent with the economic or useful life of the project and, unless the Town Council determines that extraordinary circumstances exist, must not exceed seven (7) years.

Short-term debt may also be used to finance short-lived capital projects; for example, the Town may undertake lease-purchase financing for equipment, and such equipment leases may be longer than 7 years.

"Financings on Behalf of Other Entities"

The Town may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of Town. In such cases, the Town shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein. In no event will the Town incur any liability or assume responsibility for payment of debt service on such debt.

"TYPES OF DEBT"

In order to maximize the financial options available to benefit the public, it is the policy of the Town of Mammoth Lakes to allow for the consideration of issuing all generally accepted types of debt, including, but not exclusive to the following:

"General Obligation (GO) Bonds"

General Obligation Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at large. Examples of projects include libraries, parks, and public safety facilities. All GO bonds shall be authorized by the requisite number of voters in order to pass.

"Revenue Bonds"

Revenue Bonds are limited-liability obligations tied to a specific enterprise or special fund revenue stream where the projects financed clearly benefit or relate to the enterprise or are otherwise permissible uses of the special revenue. An example of projects that would be financed by a Revenue Bond would be improvements to a utility system, which would be paid back with money raised from the rates and charges to water users. Generally, no voter approval is required to issue this type of obligation but in some cases, the Town must comply with proposition 218 regarding rate adjustments. A dedicated voter approved tax measure that allows the use of the tax for debt is another example.

"Lease-Backed Debt/Certificates of Participation" (COP/Lease Revenue Bonds)

Issuance of Lease-backed debt is a commonly used form of debt that allows a Town to finance projects where the debt service is secured via a lease agreement and where the payments are budgeted in the annual budget appropriation by the Town from the general fund. Lease-Backed debt does not constitute indebtedness under the state or the Town's constitutional debt limit and does not require voter approval. Lease Revenue Bonds may be issued by the Mammoth Lakes/Guadalupe Valley Municipal Improvement District Public Financing Authority on behalf of the Town.

"Special Assessment/Special Tax District Debt"

The Town will consider requests from developers for the use of debt financing secured by property based assessments or special taxes to provide for necessary infrastructure for new development only under strict guidelines adopted by the Town Council, which may include minimum value-to-lien ratios and maximum tax burdens. Examples of this type of debt are Assessment Districts (AD) and Community Facilities Districts (CFD) sometimes referred to as Mello-Roos Districts. In order to protect bondholders as well as the Town's credit rating, the Town will also comply with all State guidelines regarding the issuance of special tax district or special assessment debt, as well as any policy required to be adopted under Government Code Section 53312.7.

"Tax Allocation Bonds"

Tax Allocation Bonds are special obligations that are secured by the allocation of tax increment revenues that are generated by increased property taxes in the designated redevelopment area. Tax Allocation Bonds are not debt of the Town. Due to changes in the law affecting California Redevelopment agencies with the passage of ABX1 26 (as amended, the Dissolution Act) as codified in the California Health and Safety Code, the Town may not form a Redevelopment Agency and will not be able to issue tax allocation bonds.

"Multi-Family Mortgage Revenue Bonds"

The Town is authorized to issue mortgage revenue bonds to finance the development, acquisition and rehabilitation of multi-family rental projects. The interest on the bonds can be exempt from Federal and State taxation. As a result, bonds provide below market financing for qualified rental projects. In addition, the bonds issued can qualify projects for allocations of Federal low-income housing tax credits, which can provide a significant portion of the funding necessary to develop affordable housing.

"HUD Section 108 Loan Guarantee Program"

The U.S. Department of Housing and Urban Development (HUD) Section 108 Loan Guarantee Program allows cities to use their annual Community Development Block Grant (CDBG) entitlement grants to obtain federally guaranteed funds large enough to stimulate or pay for major community development and economic development projects. The program does not require a pledge of the Town's General Fund, only of future CDBG entitlements. By pledging future CDBG entitlement grants as security, the Town can borrow at favorable interest rates because of HUD's guarantee of repayment to investors.

The Town may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

To maintain a predictable debt service burden, the Town will give preference to debt that carries a fixed interest rate. An alternative to the use of fixed rate debt is variable rate debt. The Town may choose to issue securities that pay a rate of interest that adjusts after a pre-determined period according to a pre-determined formula or a rate resulting from a periodic remarketing of securities. When making the determination to issue bonds with a variable rate, consideration will be given in regard to the useful life of the project or facility being financed or the term of the project requiring the funding, market conditions, credit risk and third-party risk analysis, and the overall debt portfolio structure when issuing variable rate debt for any purpose. The maximum amount of variable-rate debt should be limited to no more than 20 percent of the total debt portfolio.

The Town will not employ derivatives, such as interest rate swaps, in its debt program. A derivative product is a financial instrument which derives its own value from the value of another instrument, usually an underlying asset such as a stock, bond, or an underlying reference such as an interest rate. Derivatives are commonly used as hedging devices in managing interest rate risk and thereby reducing borrowing costs. However, these products bear certain risks not associated with standard debt instruments.

"Internal Debt"

The Town may from time to time use its own internal resources to fund defined CIP projects, acquire land and facilities or to meet operational needs. The Town Council must authorize such borrowing and may set the term, interest rate if any, and define the source of repayment. The use of internal debt shall meet any legal restrictions placed on the use of funds by federal or state law, or Town ordinances.

"METHOD OF SALE"

Bonds can generally be sold at a competitive sale or negotiated sale, or be privately placed.

"Competitive Sale"

Offering documents are sent to any firm interested in purchasing the bonds. A day and time are chosen for the sale and bonds are awarded to the firm offering the lowest true interest cost on the bonds (the "TIC"). The TIC is the discount rate which results in a present value of the future debt service payments equal to amount bid for the bonds.

"Negotiated Sale"

One firm, or group of firms, is chosen in advance to offer the bonds for sale. At the time of sale, interest rates and other terms of the bonds are negotiated with the Underwriter.

"Direct Placement"

A purchaser, usually an individual or bank, is identified and the bonds are placed directly. The purchaser can be selected through either a competitive or negotiated process. Interest rates and other terms of the bonds are negotiated with the selected purchaser.

The Town will generally pursue a competitive process for selling its bonds. There are certain circumstances under which the Town would consider a negotiated sale or private placements. Such circumstances include, but are not limited to;

- Bonds issued with a variable rate of interest
- Bonds rated below A- or not rated
- Very small or very large bond issues
- Unstable or highly volatile markets
- Bonds with unusual security or structure
- Bonds for which a negotiated sale provides other benefits such as flexible timing or local marketing of bonds

If the Town determines that a negotiated sale is warranted it will select an underwriting firm(s) based on a competitive process and/or prior performance. The selection of an underwriter(s) will be based on a determination of the firm that demonstrates its ability to obtain the overall best interest rate for Town while achieving the Town's goals with the financing. Consideration in making this determination will be given to the firm's experience with similar financings, proposed compensation structure and marketing plan.

"RELATIONSHIP OF DEBT TO CAPITAL IMPROVEMENT PROGRAM AND BUDGET"

The Town intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the Town's capital budget and the capital improvement plan.

The Town shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The Town shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear, unless a specific revenue source has been identified for this purpose.

The Town shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that bond proceeds are available when needed in furtherance of the Town's public purposes.

The Town shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund or holding bond proceeds for extended periods while earning negative arbitrage.

"POLICY GOALS RELATED TO PLANNING GOALS AND OBJECTIVES"

The Town is committed to financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The Town intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the Town's annual operating budget.

It is a policy goal of the Town to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The Town will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

Except as described in Section 2.A., when refinancing debt, it shall be the policy goal of the Town to realize, whenever possible, and subject to any overriding non-financial policy considerations minimum net present value debt service savings equal to or greater than 3% of the refunded principal amount.

"INTERNAL CONTROL PROCEDURES"

When issuing debt, in addition to complying with the terms of this Debt Policy, the Town shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The Town will periodically review the requirements of and will remain in compliance with the following:

- any continuing disclosure undertakings under SEC Rule 15c2-12,
- any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues, and
- the Town's investment policies as they relate to the investment of bond proceeds.

Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the Town will submit written requisitions for such proceeds. The Town will submit a requisition only after obtaining the signature of the Town Manager or the Administrative Services Director or a designee.

"WAIVERS OF DEBT POLICY"

There may be circumstances from time to time when strict adherence to a provision of this Debt Policy is not possible or in the best interests of the Town and the failure of a debt financing to comply with one or more provisions of this Debt Policy shall in no way affect the validity of any debt issued by the Town in accordance with applicable laws.

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 21-50 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 16th day of June 2021, by the following vote:

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

Jamie Gray

JAMIE GRAY, Town Clerk

RESOLUTION NO. 21-53

RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ESTABLISHING AND UPDATING A SCHEDULE OF FEES AND CHARGES FOR TOWN SERVICES

WHEREAS, the Town of Mammoth Lakes has conducted a review and analysis of its services, the costs reasonably borne in providing those services, the beneficiaries of those services, and the revenues produced by those paying fees and charges for special services; and

WHEREAS, the Town wishes to comply with both the letter and the spirit of Article XIIIB of the California Constitution and limit the growth of taxes; and

WHEREAS, the Town desires to continue to implement its policy of recovering a range of the costs reasonably borne in providing specific services of a voluntary and limited nature, such that general taxes are not diverted from general services of a broad nature and thereby utilized to subsidize unfairly and inequitably such services; and

WHEREAS, the Town Council has established its policy as to the recovery of costs and more particularly the percentage of costs reasonably borne to be recovered from users of Town services; and

WHEREAS, notice of public hearing has been provided pursuant to Government Code Section 6062a, oral and written presentations made and received, and the required public hearing held; and

WHEREAS, a schedule of fees and charges to be paid by those requesting such special services must be adopted so that the Town might carry into effect its policies; and

WHEREAS, it is the intention of the Town Council to develop a schedule of fees and charges based on the Town's budget and projected costs reasonably borne for Fiscal Year beginning July 1, 2021; and

WHEREAS, all requirements of California Government Code Section 66016 and 66018 are hereby found to have been complied with.

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES DOES RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

Section 1. Fee Schedule Adoption. The attached schedule of fees and charges are hereby directed to be computed by and filed by the various Town departments effective July 1, 2021 and to be collected by all Town Departments for the listed special services when provided by the Town or its designated contractors.

Section 2. Separate Fee for Each Process. All fees set by this resolution are for each identified process; additional fees shall be required for each additional process or service that is requested or required. Where fees are indicated on a per unit of measuremt basis, the fee is for each identified unit or portion thereof within the indicated ranges of such units.

Section 3. Fees. The attached fees shall be charged and collected for the enumerated services starting on July 1, 2021.

Section 4. Interpretations. This resolution may be interpreted by the several Town department heads in consultation with the Town Manager; should there be a conflict between two fees, then the lower in dollar amount of the two shall be applied.

Section 5. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase in this resolution, or any part thereof, is held invalid or unconstitutional, then such decision shall not affect the validity of the remaining sections or portions of this resolution or part thereof. The Town Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase of this resolution irrespective of the fact that any one or more sections, subdivisions, paragraphs, sentences, clauses or phrases may be declared invalid or unconstitutional..

Section 6. Effective Date. This resolution shall go into full force and effect immediately, but shall be subject to the terms and conditions as provided for in this resolution and Chapter 3.39 of the Municipal Code.

PASSED, APPROVED AND ADOPTED this 16th day of June 2021.

LYNDA SALCIDO, Mayor Pro Tem

ATTEST:

JAMIE GRAY, Town Clerk

ADMINISTRATIVE & FINANCE FEE SCHEDULE FY 21-22

Item	Note	Fee	Description
Business Tax Annual Renewal Fee[1]	Annual Renewal Business Tax Certificate Processing	$13	Per certificate
Certified Access Specialist program (CASp)	New or Renewal Business Tax Certificate - Required Fee	$4	Per certificate
Card Room Application Fee	Card Room Application	$353	Permit
Copy Fee for Maps / Large documents	Large Map Reproduction / Printing	$15	Per Sheet
Duplicate B.T.C. Fee	Duplicate B.T.C.	$11	Per certificate
Insurance Application Processing Charge	Special Event Insurance Processing (After 1st Hour)	Cost Accounted	
Business Application Fee[1]	New or Re-opened Business Application Processing	$65	Per certificate
Business Application Fee Home Occupancy[1]	New, Moved or Re-opened Business Application: Home Occupancy	$30	Per certificate
Business Application Fee Planning Review[1]	New, Moved or Re-opened Business Application: Planning Review	$5	Per certificate
Notary Public Fee	Notary Public Service	$10	Per Notarization
Outdoor Festival Fee	Festival Fee	See Finance -Varies	Permit
Photo Copy Fee / PDF	Photo copy/ or PDF document preparation Fee - per page	$0.10	Per page
Credit Card Processing Fee	All Credit Card used on xpressbill pay online payment portal and any charges within the Town Office in excess of $1,000	2.5%	Transaction Amount
Returned Check (NSF) Charges	Returned Check (NSF) Processing	$17	
Returned check (NSF) Fee	Returned Check (NSF): Repeated Attempts at Collection	$59	Secondary collection efforts
Sales of Maps, Copies & Publications	Printed Materials/Maps Prod./Sale	Cost Accounted	
Selected B.T.C. Listing Fee	Selected B.T.C. Listing	$6	Report
Total B.T.C. Listing Fee	Total B.T.C. Listing	$12	Report
Town Municipal Code Update Fee	Town Municipal Code Update	Cost Accounted	
Transient Occupancy Tax Registration Fee	TOT Registration Certificate	$23	Per certificate
Cannabis Business Registration Fee	Cannabis Business Certificate	$6,000	Annual per certificate
Enforcement Charges	Charged on all Illegal Transient Occupancy Tax cases whether zoning or revenue violators, $500 minimum plus Town incurred costs of enforcement	$500 + incurred costs	Per case
Credit Card Processing Fee	Charged on all		

Notes:
1. Fees are suspended for businesses with less than $5000.00 in gross reciepts including the $4 CASp fee.

Highlight = Fee Change from Prior Year

PUBLIC SAFETY FEE SCHEDULE FY 21-22

Item	Note	Adopted	Per Unit
Abandoned Vehicle Abatement Charge	Abandoned Vehicle Removal	Cost Acct	Vehicle
Animal Control Calls for Service Fee	Calls for Animal Control Service	$0	Call
Animal Control Citations	Animal Control Citations	$150	Citation
Animal Control Fee	Unlicensed dog release from impound fee	$100	Animal
Animal Control Reports Filed Fee	Animal Control Reports Filed	$10	Report
Animal Control Warnings	Animal Control Warnings	$0	Warning
Animal License Fee	Annual Dog License (Altered)	$20	Animal
Animal License Fee	Annual Dog License (Unaltered)	$50	Animal
Animal License Fee	Late penalty for dog license	$5	License
Animal License Fee	Kennel License Fee	$300	License
Animal License Fee	Kennel License Late Penalty	$50	License
Animal Quarantine Fee	Animal Quarantine	$275	Animal
Clearance Letter Fee	Clearance Letter Processing	$20	Letter
Concealed Weapon Permit Fee: Amendment	Concealed Weapon Permit Processing: Amendment	$10	Permit
Concealed Weapon Permit Fee: New	Concealed Weapon Permit Processing: New	$150	Permit
Concealed Weapon Permit Fee: Renewal	Concealed Weapon Permit Processing: Renewal	$25	Permit
Fingerprint Service Fee	Fingerprint Processing	$35	Card
Garage Sale Permit Fee	Garage Sale Regulation	$0	Permit
Noise Disturbance Response Call Back Fee	Fourth Call for Special Police Security Private Parties/Gatherings/Events	$750	4th & Each sub. call within 12 month
Noise Disturbance Response Call Back Fee	Second Call for Special Police Security Private Parties/Gatherings/Events	$250	2nd call in 12 month period
Noise Disturbance Response Call Back Fee	Third Call for Special Police Security Private Parties/Gatherings/Events	$500	3rd call in 12 month period
Police Accident Investigation & Report Fee	Written Report: Limited Investigation	$10	Accident
Police Accident Investigation & Report Fee	Written Report: Significant Investigation	$10	Accident
Police False Alarm Charge	Police False Alarm-Business 1st Call in 6 Months	$0	Incident
Police False Alarm Charge	Police False Alarm-Business 2nd Call in 6 Months	$52	Incident
Police False Alarm Charge	Police False Alarm-Business 3rd Call in 6 Months	$104	Incident
Police False Alarm Charge	Police False Alarm-Business 4th Call in 6 Months	$208	Incident
Police False Alarm Charge	Police False Alarm-Business 5th & Subsequent Calls in 6 Months	$416	Incident
Police False Alarm Charge	Police False Alarm-Residential 1st Call in 6 Months	$0	Incident
Police False Alarm Charge	Police False Alarm-Residential 2nd Call in 6 Months	$34	Incident
Police False Alarm Charge	Police False Alarm-Residential 3rd Call in 6 Months	$68	Incident
Police False Alarm Charge	Police False Alarm-Residential 4th Call in 6 Months	$136	Incident
Police False Alarm Charge	Police False Alarm-Residential 5th & Subsequent Calls in 6 Months	$272	Incident
Police Report Fee	Police Report Copying	$0.10	Per page
Special Police Service Fee	Special Service-Film Traffic Control	$48.50	Per Hour
Taxicab Driver Permit Fee	Taxicab Driver Permit Processing	$64	Permit
Taxicab Permit Fee	Taxicab Permit Processing	$346	Permit
Taxicab Vehicle Inspection Fee	Taxicab Vehicle Inspection	$10	Vehicle
Traffic Collision Photo	Photo Copying - First Photo	$10	Photo (new fee)
Traffic Collision Photo	Photo Copying - Multiple Photos	$20	Two or more photos (new fee)
Vehicle Impound Fee	Administration of Vehicle Impound/Storage Fee	$150	Vehicle
Vehicle Inspection	Vehicle Citation Issuance	$0	Vehicle

PUBLIC SAFETY FEE SCHEDULE FY 21-22

Item	Note	Adopted	Per Unit
Video Copy Fee	Copy of In-Car Video and BWC Video	$30	Incident
Vehicle Inspection	Vehicle Citation Issuance-Arrest	$0	Vehicle
Vehicle Inspection Fee	Vehicle Equipment Citation Inspection	$10	Vehicle
Vehicle Inspection Fee	VIN Verification **($20 Increase)**	$50	Vehicle
Wild Animal Call Fee	Wild Animal Call	$0	Call
Parking Citations:			
Parking Citations	4000a CVC Unregistered Vehicle	$45	
Parking Citations	5204a CVC No Current Tab Displayed	$45	
Parking Citations	22500a CVC Parked in Intersection	$45	
Parking Citations	22500e CVC Blocking Driveway	$45	
Parking Citations	22500H CVC Double Parking	$45	
Parking Citations	22502a CVC Parking over 18" from Right Curb or Wrong Way	$45	
Parking Citations	22507.8a CVC Parking in Handicapped Zone	$330	
Parking Citations	22514 CVC Parked at Fire Hydrant	$75	
Parking Citations	22500.1 CVC Parked in Fire Lane	$75	
Parking Citations	22510a CVC Parking in Snow Removal Areas	$75	
Parking Citations	22505b CVC Park/Stand/Stop on State Highways	$45	
Parking Citations	MC 10.12.100 No Street Parking Nov 1-April 30	$45	
Parking Citations	MC 10.12.106 Obstructing Snow Removal	$110	
Parking Citations	MC 10.12.040 No Parking Zones Designated	$45	
Parking Citations	MC 10.12.080 Angle Parking Prohibited	$45	
Parking Citations	MC 10.12.082 Time Restricted Parking	$45	
Parking Citations	MC 10.12.083 Removal of Chalk Marks	$45	
Parking Citations	4000a CVC Unregistered Vehicle	$42	
Parking Citations	5204a CVC No current Tab Displayed	$42	

Highlight = Fee Change from Prior Year

AIRPORT FEE SCHEDULE FY 21-22

Item	Ramp Facility Fee	Overnight Parking Fee (Per Night)
TBM Turbo Prop less than 70 gallons	$170.00	$45.00
TBM Turbo Prop more than 70 gallons	$0.00	$45.00
Single Engine Turbo Prop less than 70 gallons (Pilatus)	$225.00	$65.00
Single Engine Turbo Prop more than 70 gallons	$0.00	$65.00
Twin Engine Turbo Prop (Up to King Air 350), less than 100 gallons	$295.00	$65.00
Twin Engine Turbo Prop (Up to King Air 350), more than 100 gallons	$0.00	$65.00
Light Jet less than 150 gallons	$350.00	$100.00
Light Jet more than 150 gallons	$0.00	$100.00
Medium Jet less than 200 gallons	$425.00	$200.00
Medium Jet more than 200 gallons	$0.00	$200.00
Heavy Jet less than 300 gallons	$680.00	$300.00
Heavy Jet more than 300 gallons	$0.00	$300.00
Ambulance less than 35 gallons	$35.00	$35.00
Ambulance more than 35 gallons	$0.00	$35.00
Light Helicopter less than 35 gallons (R44, R66, MD500)	$35.00	$45.00
Light Helicopter more than 35 gallons	$0.00	$45.00
Medium Helicopter less than 70 gallons (A-star, K-max, Bell 412)	$70.00	$65.00
Medium Helicopter more than 70 gallons	$0.00	$65.00
Heavy Helicopter less than 100 gallons (Sky Crane, Chinook, Black Hawk)	$100.00	$85.00
Heavy Helicopter more than 100 gallons	$0.00	$85.00
Light Single less than 15 gallons	$15.00	$15.00
Light Single more than 15 gallons	$0.00	$10.00
Heavy Single less than 25 gallons	$25.00	$25.00
Heavy Single more than 25 gallons	$0.00	$15.00
Light Twin less than 35 gallons	$35.00	$35.00
Light Twin more than 35 gallons	$0.00	$20.00
Heavy Twin less than 45 gallons	$45.00	$45.00
Heavy Twin more than 45 gallons	$0.00	$25.00

AIRPORT FEE SCHEDULE FY 21-22

Item	Monthly Tie Down & Vehicle Fees	
Monthly Tie Down Single	$138.00	
Monthly Tie Down Single Vehicle Fee	$74.50	
Monthly Tie Down Single and Vehicle Fee Combo	$189.03	
Monthly Tie Down Single with more than 50 gallons	$124.96	
Monthly Tie Down Single Vehicle Fee with more than 50 gallons	$67.05	
Monthly Tie Down Single and Vehicle Fee Combo with more than 50 gallons	$159.57	
Monthly Tie Down Twin	$187.50	
Monthly Tie Down Twin Vehicle Fee	$74.50	
Monthly Tie Down Single and Vehicle Fee Combo	$211.47	
Monthly Tie Down Twin with more than 100 gallons	$148.02	
Monthly Tie Down Twin Vehicle Fee with more than 100 gallons	$67.05	
Monthly Tie Down Twin and Vehicle Fee Combo with more than 100 gallons	$182.63	
Monthly Tie Down Helicopter	$138.00	
Monthly Tie Down Helicopter Vehicle Fee	$74.50	
Monthly Tie Down Helicopter and Vehicle Fee Combo	$189.03	
Monthly Tie Down Helicopter with more than 50 gallons	$124.96	
Monthly Tie Down Helicopter Vehicle Fee with more than 50 gallons	$67.05	
Monthly Tie Down Helicopter and Vehicle Fee Combo with more than 50 gallons	$159.57	
Monthly Vehicles & Trailers over 20 feet	$100.00	
Monthly Vehicles & Trailers over 30 feet	$110.00	
Damaged Airplane Removal Fee*	Cost Accounted	
Damage to Asphalt Due to Fuel Spillage or other Mishap	Cost Accounted	
Parking Illegally (not parked in an authorized area)	$80.00	
Overnight Auto Parking (Each Night)**	$8.00	
Boot Attach and Detach Fee (Parking Fee Violators)**	$80.00	
Car Tow Fee / Impound Yard**	$150.00	
Fuel Flowage Fees	Cost Accounted	
Fuel Flowage Full Service Jet A or low Lead*	8 cents per gallon	
Fuel Flowage Low Lead Self Serve*	5 cents per gallon	
Fuel Flowage Military and Airline*	3 cents per gallon	
Production's at Airport**	Cost Accounted	

AIRPORT FEE SCHEDULE FY 21-22

Item	Miscellaneous Fees	Notes
Initial Security Threat Assessment*	$40.00	
Vehicle Access Card*	$20.00	
Annual Renewal Airport Identification Badge*	$30.00	
Replacement of Lost or Stolen ID Badge*	$50.00	
Initial Fingerprint*	$110.00	
Semi-annual Finger Print Renewal	$30.00	
Replacement of Lost or Stolen Vehicle Access Card*	$50.00	
Replacement of Lost Identification Card	$30.00	
Food Concession in Sprung Structure	10% of Gross	
Rental Car Concessions	15% of Gross	
Airline Landing Fee	$325/landing not to exceed $380	

* Airport Fee
** Airport Splits Fee 50/50 with FBO

Highlight = Fee Change from Prior Year

FY 21-22 Park and Recreation Department Master Fee Schedule

Updated: 1/26/2021 RC Review: 2/2/2021 TC Review: 2/17/2021

Activity #	Item	Note	Community Programming Facility Rental	Non-Profit/Govt. Fee (-20%)	Regular Fee	Change/Notes
31470	**LEISURE AND CULTURAL FEES**					
	Administrative Permit for Events	Administrative Permit for Events		NA	$ 209.00	No Change (fee increase in 2019)
	Special Event Equipment Use Deposit	Event organizers use town purchased equipment		NA	$ 250.00	No change (fee increase in 2017)
60010	**COMMUNITY CENTER**					
	Community Center - Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	Rental Fee	Rental Fee	$ 5.00	$ 22.50	$ 28.00	Per hour - 2 hour min.
	Set Up Charge	Setup Surcharge		NA	$ 75.00	
	Large Group Surcharge	Large Group Surcharge (75+)		NA	$ 50.00	Added to reservation if greater than 75 people
	Deposit w/alochol	Deposit w/ alcohol		NA	$ 300.00	At this time no events will be permitted with alcohol
	Deposit w/o alochol	Deposit w/o alcohol		NA	$ 150.00	Per reservation
	~~Key Deposit~~	~~Key Deposit~~		~~NA~~	~~$ 25.00~~	~~Electronic Door Lock installed~~
60012	**COMMUNITY CENTER TENNIS COURTS**					
	Tennis Courts - Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	Tennis Courts Rental Fee			$ 11.50	$ 14.00	Per court per hour for exclusive use
	Tournament Rental Fee			NA	$ 39.00	Per hour - must have approval from Director, includes field rental and 1 employee
	Community Center Tennis Courts - Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	$ 25.00	Per hour - must have approval from Director
60020	**SHADY REST PARK**					
	Shady Rest Park - Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	Picnic Shelter & BBQ Area - Rental Fee	Rental Fee		$ 22.50	$ 28.00	Per hour - 2 hr. min
	Picnic Shelter & BBQ Area - Large Group Surcharge	Picnic Shelter & BBQ Area Rental - Large Group Surcharge (75+)		NA	$ 50.00	Added to reservation if greater than 75 people
	Picnic Shelter Entertainment Area	Rental Fee		$ 11.50	$ 14.00	Per hour - 2 hour min.
	Softball Field - Rental Fee	Rental Fee		$ 11.50	$ 14.00	Per hour - 2 hour min.
	Volleyball Court - Rental Fee	Rental Fee		$ 11.50	$ 14.00	Per hour - 2 hour min.
	Basketball Court - Rental Fee	Rental Fee		$ 11.50	$ 14.00	Per hour - 2 hour min.
	Soccer Field - Rental Fee	Rental Fee		$ 11.50	$ 14.00	Per hour - 2 hour min.
	Shady Rest DiscGolfPark - Rental Fee	**Rental Fee**		**$ 11.50**	**$ 14.00**	**Per hour - 2 hour min.**
	Tournament Rental Fee	Rental Fee			$ 54.00	Per hour - must have approval from Director, includes one amenity rental and 1 employee
	Shady Rest Park - Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	$ 25.00	Per hour - must have approval from Director
60022	**MAMMOTH CREEEK PARK**					
	Group Picnic Area - Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	Grass Picnic Area Rental Fee			$ 35.00	$ 44.00	Per hour - 2 hour min.
	Boulder Picnic Area Rental Fee			$ 35.00	$ 44.00	Per hour - 2 hour min.
	Group Picnic Area - Large Group Surcharge	Group Picnic Area Rental - Large Group Surcharge (75+)		NA	$ 50.00	Added to reservation if greater than 75 people
	Group Picnic Area - Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	$ 25.00	per hour - must have approval from Director
66200	**TRAILS END PARK**					
	Picnic Shelter - Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	Picnic Shelter Rental Fee	Picnic Shelter Rental		$ 13.00	$ 16.50	Per hour - 2 hr. min
	Picnic Shelter Large Group Surchage	Picnic Shelter Rental - Large Group Surcharge (75+)		NA	$ 50.00	Added to reservation if greater than 75 people
	Picnic Shelter Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	$ 25.00	Per hour - must have approval from Director
56811	**WHITMORE RECREATION AREA**					
	Track and Sports Field - Contractual Agreement	Any org. with a contractual arrangement with TOML				As specified by contract
	Track Rental Fee	Track & Sports Field Rental		$ 22.50	$ 28.00	Per hour - 2 hour min.
	Synthetic Turf Rental Fee			$ 22.50	$ 28.00	Per hour - 2 hour min.
	Tournament Rental Fee			NA	$ 54.00	Per hour - must have approval from Director
	Track or Sports Field Rental Deposit	Track & Sports Field Rental - Deposit		NA	$ 250.00	Per reservation
	Track or Sports Field Staff Supervision Fee	Staff supervision or facility staff fee for events		NA	$ 25.00	Per hour - must have approval from Director
	Ball Field Rental Fee	Ball Field Rental		$ 11.50	$ 14.00	Per hour
	Parking Lot Rental Fee	Parking Lot Rental		$ 11.50	$ 14.00	Per hour
	Large Group Surcharge	Private party over 75 people			$ 50.00	
56118	**WHITMORE POOL**					
	Whitmore Pool	Any org. with a contractual arrangement with TOML				As specified by contract
	Whitmore Pool	Entrance - Adult (18+)		NA	$ 5.00	Per entry
	Whitmore Pool	Entrance - Youth (<18)/Senior (65+)/Military (Show ID)		NA	$ 3.25	Per entry
	Whitmore Pool	Entrance - Child (1-5 yrs)		NA	$ 2.00	Per entry
	Whitmore Pool	**Premium lane surcharge**		**NA**	**$ 5.00**	**per lane/entry**
	Whitmore Pool	Season Pass adult (18+)		NA	$ 140.00	Per season
	Whitmore Pool	Season Pass Youth (<18)		NA	$ 60.00	Per season

FY 21-22 Park and Recreation Department Master Fee Schedule

Updated: 1/26/2021 RC Review: 2/2/2021 TC Review: 2/17/2021

Activity #	Item	Note	Community Programming Facility Rental	Non-Profit/Govt. Fee (-20%)	Regular Fee	Change/Notes
	Whitmore Pool	Mammoth Lakes Youth Swim Team Season Pass (50%)		NA	$ 30.00	Per season (must be paid member of Swim Team)
	Whitmore Pool	Season Pass Senior (65+)		NA	$ 120.00	Per season
	Whitmore Pool	Season Pass Family		NA	$ 190.00	Per season
	Whitmore Pool	Punch Card (5) Adult "Swim Pass"		NA	$ 24.00	6th swim FREE
	Whitmore Pool	Punch Card (5) Youth/Snr/Military "Swim Pass"		NA	$ 15.00	6th swim FREE
	Whitmore Pool	Punch Card (5) Child "Swim Pass"		NA	$ 8.00	6th swim FREE
	Whitmore Pool	Loyalty Card		NA	NA	6th visit free (includes ice rink)
	Whitmore Pool	Aquatics Camp (5 days / all day)		NA	$ 172.00	Per camp
	Whitmore Pool	Jr. Lifeguard Camp (5 days / 9-noon)		NA	$ 129.00	Per camp
	Whitmore Pool	**Water Polo League**		**NA**	**$ 100.00**	**per team**
	Whitmore Pool	Shower		NA	$ 2.00	Per entry
	Whitmore Pool	Non-Swimmers		NA	$ 2.00	Per entry
	Whitmore Pool	Group Rate - Adult, Youth, Military/Senior		NA	$ 2.00	Per entry
	Whitmore Pool	Group Rate - Child		NA	$ 1.00	Per entry
	Whitmore Pool	Staff supervision or facility staff fee for events		NA	$ 25.00	Per hour - must have approval from Director
	Whitmore Pool	Pool Rental Fee		$ 110.00	$ 135.00	Per hour - includes 2 lifeguards
	Whitmore Pool	Group/Party Area Rental		$ 90.00	$ 110.00	Non-exclusive use, includes admission for 20 and shade structure with table
	Whitmore Pool	Group Swim Lessons - 5 day sessions/6 week program		NA	$ 46.00	5-day session, for 30 minutes/day
	Whitmore Pool	Private Swim Lessons		NA	$ 35.00	Per 30 minutes
	Parking Lot	Parking Lot Rental		$ 11.50	$ 14.00	Per hour
56120	**MULTI-USE FACILITY/ICE RINK**	**MIDWEEK RATE (Mon. - Thurs.) / WEEKEND & HOLIDAY RATE (Fri - Sun.)**				
	Ice Rink	Any org. with a contractual arrangement with TOML				As specified by contract
	Ice Rink	Midweek Admission Adult (18+ yrs.)		NA	$ 8.50	Per session (excludes rental)
	Ice Rink	Weekend/Holiday Admission Adult (18+ yrs.)		NA	$ 10.00	Per session (excludes rental)
	Ice Rink	Midweek Admission Youth (<18)		NA	$ 6.50	Per session (excludes rental)
	Ice Rink	Weekend/Holiday Admission Youth (<18)		NA	$ 8.00	Per session (excludes rental)
	Ice Rink	Mid-Week Special (all ages/shorter sessions)		NA	$ 7.00	Per session (includes rental)
	Ice Rink	Admission Children (5 and under)		NA	NA	Free with paid adult
	Ice Rink	Admission Senior/Military/Cerro Coso Student w/ID		NA	$ 7.00	Per session (excludes rental)
	Ice Rink	Skate Rental		NA	$ 3.50	Per session use
	Ice Rink	Group Rate (adult + youth) - min. 10		NA	$ 10.00	Includes rental
	Ice Rink	Mono / Inyo County School Rate		NA	$ 5.00	Includes rental
	Ice Rink	Mammoth Lakes Students w/School ID		NA	$ 2.00	Per session use, includes rental (as per contract)
	Ice Rink	Skate Sharpening		NA	$ 10.00	Per pair
	Ice Rink	Loyalty Card		NA	NA	6th visit free (includes pool)
	Ice Rink	Drop-in Skating Lesson Rate (includes helmet rental)		NA	$ 15.00	Per session
	Ice Rink	6 Week Skating Lesson Program		NA	$ 55.00	Includes limited (max.) number of lessons, skate/helmet rental
	Ice Rink	4 Week Skating Lesson Program		NA	$ 40.00	Includes limited (max.) number of lessons, skate/helmet rental
	Ice Rink	Private Skating Lessons		NA	$ 30.00	Per 30 minute session based on age/ability level of student
	Ice Rink	Curling Session Adult/Senior/Military		NA	$ 10.00	Drop-in
	Ice Rink	Curling Session Youth (<18)		NA	$ 5.00	Drop-in
	Ice Rink	Adult Curling League (6 week session)		NA	$ 175.00	Per team
	Ice Rink	Hockey Session Adult		NA	$ 10.00	Per session
	Ice Rink	Hockey Session Youth		NA	$ 5.00	Per session
	Ice Rink	Season Pass Adult		NA	$ 155.00	Per season
	Ice Rink	Season Pass Youth		NA	$ 105.00	Per season
	Ice Rink	Mammoth Lakes Youth Hockey Season Pass (50%)		NA	$ 52.50	Per season (must be paid member of Mammoth Lakes Youth Hockey)
	Ice Rink	Season Pass Adult with skate rental		NA	$ 200.00	Per season
	Ice Rink	Season Pass Youth with skate rental		NA	$ 150.00	Per season
	Ice Rink	Skate Assist Aids		NA	$ 10.00	Per use
	Ice Rink	Facility Rental - non-Tournament	$125.00	$ 180.00	$ 225.00	Per hour/skate rental not included
	Ice Rink	Facilty Rental - Tournament Fee		NA	$ 275.00	Per hour - includes 2 dedicated employees
	Ice Rink	Facilty Rental - Curling Set-up surcharge		NA	$ 75.00	Per hour, instruction available by request
	Ice Rink	Birthday Party Packages		Cost Acct	Cost Acct	Price based on number of people and services provided
	Ice Rink	Board Advertising Program		Donation	Donation	Reviewed annually
60002	**MULTI-USE FACILITY/RECZONE**					
	RecZone	Any org. with a contractual arrangement with TOML				As specified by contract
	RecZone	Facility Rental		$ 40.00	$ 50.00	Per hour, includes skates
	RecZone	Facility Rental		$ 160.00	$ 200.00	Per day (8 hours), includes skates
	RecZone	Admission Adult with skate rental (18+ yrs.)		NA	$ 6.00	Per entry + skate rental
	RecZone	Admission Adult (18+ yrs.) - no skate rental		NA	$ 3.00	Includes entry and use of games/activities

FY 21-22 Park and Recreation Department Master Fee Schedule

Updated: 1/26/2021 RC Review: 2/2/2021 TC Review: 2/17/2021

Activity #	Item	Note	Community Programming Facility Rental	Non-Profit/Govt. Fee (-20%)	Regular Fee	Change/Notes
	RecZone	Admission Youth/Senior/Military with skate rental		NA	$ 4.00	Per entry + skate rental
	RecZone	Admission Youth/Senior/Military - no skate rental		NA	$ 2.00	Per entry
	RecZone	Admission Children (<5 years)		NA	$ -	Free with paid adult
	RecZone	Adult Mid-Week Special with rental		NA	$ 4.00	Per entry + skate rental (Mon-Thur - non holiday)
	RecZone	Mammoth/Mono County Student Admission w/School ID		NA	$ 2.00	Must present ID
	RecZone	Five Skate Pass with rental (adult)		NA	$ 30.00	6th visit Free
	RecZone	Five Skate Pass with rental (youth)		NA	$ 20.00	6th visit Free
	RecZone	Skate Rental		NA	$ 3.00	Per session
	RecZone	Birthday Party Packages		Cost Acct	Cost Acct	Price based on number of people and services requested
	RecZone	Board Advertising Program		Donation	Donation	Reviewed annually
432	**RECREATION PROGRAMS**					
	ADULT					
	Adult Play Fee	**All sports - all seasons**		**NA**	**$ 10.00**	**Per drop-in**
	Fun Pass	5 Lessons + 6th Lesson FREE (adult stroke improvement, adult tennis, learn to curl, Ice skating lessons, stick time, pick up hockey, learn to play hockey clinics)		NA	$ 50.00	5 punch pass
	Adult Beach Volleyball Tournament	Shady Rest Park Volleyball Courts		NA	$ 40.00	Per team
	Adult Dodgeball League	RecZone		NA	$ 125.00	Per team
	Adult Hockey League	Mammoth Ice Rink		NA	$ 1,500.00	Per team
	Adult Indoor Soccer "A" League	MHS Gym - winter		NA	$ 421.00	Per team
	Adult Softball League	Whitmore/Shady Rest		NA	$ 668.00	Per team
	Adult Summer Soccer League	Whitmore		NA	$ 719.00	Per team
	Adult Summer Softball Tournament	Shady Rest Park		NA	$ 375.00	Per team
	Adult Tennis Doubles Camp & Social	4-day camp (3 hrs. in AM)		NA	$ 128.00	Per person/camp
	Adult Tennis Doubles Camp & Social Drop-in	1 day / 9am-noon		NA	$ 46.00	Per day
	Adult Tennis Private	30 minutes		NA	$ 30.00	Per session
	Adult Tennis Private	60 minutes		NA	$ 60.00	Per session
	Adult Basketball League	MHS Gym - fall		NA	$ 100.00	Per team
	Senior/Military Play Fee			NA	$ 4.00	Per drop-in
	Tennis Clinics	Beginner, Drill, Ladies Day Clinics		NA	$ 10.00	Per session
	Volleyball League	New Program-3rd year (1 game per week)		NA	$ 150.00	Per team
	YOUTH					
	Youth Play Fee	**All sports - All seasons**		**NA**	**$ 5.00**	**Per drop-in**
	Backpacking Camp	2 Day Session		NA	$275.00	New program - 2 days and 1 night
	Challenger British Soccer Camp	5-Day Session - Conrtact Instructor/ Half Day Camp		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Climbing Camp	2-Day Session - Contract Instructor		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Drop-in Daily Camp Fee - full day	1 day / all day		NA	$ 48.00	Per day
	Drop-in Daily Camp Fee - half day	1 day / 9am-noon		NA	$ 30.00	Per day
	Explorer Mini Camp	2 days / 9am-noon		NA	$ 57.00	Per camp
	Explorer Mini Camp	5 days / 9am-noon		NA	$ 130.00	Per camp
	Girl Power Camp	5 days / all day		NA	$ 150.00	per camp
	Gymnastics Program	6 week session		NA	$ 78.00	New program - skilled instructor
	Halloween Carnival	RecZone		NA	$ 5.00	Entry per child
	Hot Shots Basketball	COED Basketball League/Player		NA	$ 45.00	Per program
	Husky Tennis Camp	5 days / 9am-noon		NA	$ 129.00	Per camp
	Instructional Basketball	1st and 2nd grade - school gym		NA	FREE	
	Jr. Aces Tennis Program	USTA program		NA	$ 60.00	6 week program
	Little Sluggers	T-Ball		NA	$ 45.00	6 week program
	Mammoth Sampler Camp	**5 days / all day**		**NA**	**$ 150.00**	**Per camp**
	Mammoth Adventure Camp	5 days / all day		NA	$ 150.00	Per camp
	Mountain Bike Camp	5 days / all day		NA	$ 172.00	Per camp - includes park access
	School's Out Camp	5 days / all day		NA	$ 150.00	Per camp
	Engineering with Lego	5 Day Session - Contract Instructor/ Full Day		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Tetra Brazil Soccer Camp	5 Day Session - Contract Instructor		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	UK International Soccer Camp / AYSO	Full Day		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	UK International Soccer Camp / AYSO	Half Day		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract
	Wave Rave Skate Camp	3 days / all day		NA	$ 130.00	Per camp - includes 2 lunches
	Wave Rave Skate Camp Minis	3 days/ 9am-noon		NA	$ 80.00	Per camp
	Wilderness Camp	5 days / all day		NA	$ 150.00	Per camp
	Youth Gymanastics Camp	5 days / 9am-noon			$ 129.00	Per camp
	Youth Gymnastics Camp	3 days / 9am-noon		NA	$ 80.00	Per camp

FY 21-22 Park and Recreation Department Master Fee Schedule

Updated: 1/26/2021 RC Review: 2/2/2021 TC Review: 2/17/2021

Activity #	Item	Note	Community Programming Facility Rental	Non-Profit/Govt. Fee (-20%)	Regular Fee	Change/Notes
	Youth Tennis Camp	5 days / 9am-noon		NA	$ 129.00	Per camp
	Youtheatre	Spring Production (7 - 17 yrs.) 5 day sessions - Contract Instructor		NA	Cost Acct	Fees set by Instructor/Town Staff - per contract

Highlight = Fee Change from Prior Year

PUBLIC WORKS/ENGINEERING FEE SCHEDULE FY 21-22

Type	Note	Fee
Grading - Driveway	Includes driveway modification (Review, inspection, & encroachment)	$225
Grading - Driveway Residential - Engineered		$1,000
Grading - Driveway Commercial - Engineered		Cost Acct. - $1,000 Deposit
Grading - Standard	Limited grading based on limits in Municipal Code 12.08.076	$550
Grading / Improvement Permits - Engineered		Cost Acct. - $1,000 Deposit
Address Change/New		$750
Easement Review		$600
Encroachment - Major (Engineered Improvements)		Cost Acct. - $1,000 Deposit
Encroachment - Minor (Non Engineered)		$375
Penalties	If work commences prior to permit issuance	Fees will be doubled
Engineering Services - Investigation		Cost Acct - $300 deposit
Final Map Amendment		$1,350
Final Parcel Map	Plus time and material after 3rd check	$5,800 + cost accounted after 3rd check, per map
Final Tract Map	Plus $33.00 per lot/street/easement plus T & M after 3rd check	$8,630 + $33/lot/street/easement + cost acct. after 3rd check
Flood Plain Development/Partial/Full	Cost Accounted	Cost Accounted - $300 deposit
Street/Right of Way Abandonment	Cost Accounted	Cost Acct - $300 deposit
New Construction (Long-range planning)	Subdivision Ordinance Section 17.08.035	$550 Per unit - collected prior to Final Map Approval
Annexation into special districts	Annexation for transit, fractional or in-lieu DIF districts	Cost Accounted - not to exceed $10,000
Snow Storage Lot - Load Fee	Dump Truck or Trailer - 20 Cubic Yards or Less	$55 per load + 5% USFS Surcharge
Snow Storage Lot - Load Fee	Dump Truck or Trailer - 20 Cubic Yards to 40 Cubic Yards	$75 per load + 5% USFS Surcharge
Snow Storage Lot - Load Fee	Dump Truck or Trailer - 40 Cubic Yards or More	$85 per load + 5% USFS Surcharge
Snow Storage - Land Lease for Town owned property	Annual lease for snowfall of less than 200"	$.12 per SF of area to be cleared
Snow Storage - Land Lease for Town owned property	Annual lease for snowfall of greator than 200"	$.24 per SF of area to be cleared
The following Fees are currently being waived per Council Policy		
Snow Removal Equipment Use	Annual permit for snow removal equipment to utilize public rights of way. Determination if equipment is safe per location.	
Snow Storage, Off-Site	Annual permit - Determination if off-site snow removal sites are safe and properly maintained so as not to be a hazard to the public per site.	

Highlight = Fee Change from Prior Year

COMMUNITY & ECONOMIC DEVELOPMENT FEE SCHEDULE FY 21-22

Permit/Service Title	Fee[1]
Adjustment (ADJ)	$1,008
Administrative Permit (AP)	$601
Administrative Permit - Mobile Business (AP)	$426
Administrative Permit - Temporary Outdoor Display and Sales (AP)	$98
Administrative Permit - Permanent Outdoor Display (AP)	$150
Advisory Design Panel (ADP)	Per Advisory Design Panel Rates
Appeal Planning & Economic Development Commission Decision to Town Council	$1,942
Appeal Staff Decision to Planning & Economic Development Commission	$2,310
Certificate of Compliance (COC)	Cost Accounted, $500 Deposit
CEQA - Environmental Impact Report (EIR)	Per Consultant's Cost
CEQA - Negative Declaration / Initial Study (ND / IS)	Per Consultant's Cost or Cost Accounted, $10,000 Deposit
Concept Review (CR)	Cost Accounted, $2,500 Deposit
Design Review - Administrative (New Single Family) (ADR)	$1,021
Design Review - Administrative (Not New Single Family)	$532
Design Review - (Repaint Only) (ADR)	$222
Design Review - Major (DR)	Cost Accounted, $2,500 Deposit
Design Review - Minor (DR)	$1,357
Development Agreement (DA)	Cost Accounted, $10,000 Deposit
District Zoning Amendment - Map Amendment (DZA)	Cost Accounted, $6,000 Deposit
Film Permit (FP)	$50
General Plan Amendment (GPA)	Cost Accounted, $10,000 Deposit
Landscape Document Package (LDP)	$152
Lot Line Adjustment (LLA)	$1,046
New Construction Fee (Collected at Building Permit)	$.20 sq. ft. of Habitable Space
Planning Services Review / Investigation (PSR)	Cost Accounted, $500 Deposit
Sign Permit - Master Sign Program (New) (SP)	Cost Accounted, $1,000 Deposit
Sign Permit - Master Sign Program (Amendment) (SP)	Cost Accounted, $1,000 Deposit
Sign Permit - Permanent Sign (SP)	$334
Sign Permit - Temporary Sign (SP)[2]	$77
Tentative Parcel Map (Includes TPM amendments) (TPM)	Cost Accounted, $6,000 Deposit
Tentative Tract Map (Includes TTM amendments) (TTM)	Cost Accounted, $6,000 Deposit
Time Extension Request - Major (TER)	$1,053
Time Extension Request - Minor (TER)	$200
Tree Removal Permit (TRP)	$10

COMMUNITY & ECONOMIC DEVELOPMENT FEE SCHEDULE FY 21-22

Permit/Service Title	Fee[1]
Tree Management Plan (TRP)	$100
Use Permit Application (Includes UPA amendments) (UPA)	Cost Accounted, $2,500 Deposit
Variance (VAR)	Cost Accounted, $6,000 Deposit
Zone Code Amendment - Text Amendment (ZCA)	Cost Accounted, $6,000 Deposit

[1] Flat fees are applicable when a project does not have a cost accounted component. If any portion of a project is cost accounted, the entir project is billed as a cost accounted project. Only the largest deposit is required for a project with multiple cost accounted components.

[2] No fees are required for community event signs per Municipal Code §17.48.090.N.2.a.

Highlight = Fee Change from Prior Year

BUILDING DIVISION FEE SCHEDULE
Fiscal Year 2021-2022

Building Valuation

The valuation to be used in computing permit fees under any of the provisions of this Fee Schedule shall be determined by the Building Official. The valuation shall be the total of all construction work for which the permit is issued including all finish work, roofing, electrical, plumbing, heating, air conditioning, elevator, fire extinguishing systems, and any other permanent construction and equipment. Valuation shall be taken at the contract price as approved by the Building Official or adopted edition of the International Code Council's Building Valuation Data Table.

Building Division Fees

Where plans are incomplete, inaccurate, or changed so as to require additional plan review beyond three plan checks, an additional plan review fee shall be charged at the hourly rate of $90.00 per hour for in-house plan checks and at the hourly rate of the outside plan check firm if the plans are routed to an outside plan checker.

1. **<u>New Structures and Additions</u>**

   The building permit fee for a new structure or an addition to an existing structure shall be based on the square foot construction costs from the International Code Council's Building Valuation Table as adopted by the Town and multiplied by a factor of 0.032. The Table in effect for fee calculations will be the most recent table in effect as July 1 of the current fiscal year. For new structures and additions, 10% of the building permit fee will be collected at the time of permit submittal and is non-refundable. The balance of the building permit fee as well as all other applicable fees will be due at the time of permit issuance.

Square Foot Construction Costs [a, b, c]

Group (2018 International Building Code)	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	263.06	254.15	247.55	237.53	223.05	216.60	229.90	207.42	199.94
A-1 Assembly, theaters, without stage	241.02	232.11	225.51	215.49	201.01	194.56	207.86	185.38	177.89
A-2 Assembly, nightclubs	205.93	199.80	194.89	186.91	176.19	171.34	180.27	159.46	154.02
A-2 Assembly, restaurants, bars, banquet halls	204.93	198.80	192.89	185.91	174.19	170.34	179.27	157.46	153.02
A-3 Assembly, churches	243.83	234.92	228.32	218.30	204.21	198.79	210.67	188.58	181.10
A-3 Assembly, general, community halls, libraries, museums	204.02	195.11	187.51	178.49	163.01	157.56	170.86	147.38	140.89
A-4 Assembly, arenas	240.02	231.11	223.51	214.49	199.01	193.56	206.86	183.38	176.89
B Business	212.46	204.72	197.90	188.18	171.81	165.32	180.77	151.15	144.35
E Educational	222.69	214.99	208.81	199.81	186.17	176.74	192.93	162.78	157.80
F-1 Factory and industrial, moderate hazard	125.58	119.68	112.86	108.68	97.37	92.83	104.02	80.23	75.34
F-2 Factory and industrial, low hazard	124.58	118.68	112.86	107.68	97.37	91.83	103.02	80.23	74.34
H-1 High Hazard, explosives	117.37	111.47	105.65	100.47	90.40	84.87	95.81	73.27	N.P.
H234 High Hazard	117.37	111.47	105.65	100.47	90.40	84.87	95.81	73.27	67.37
H-5 HPM	212.46	204.72	197.90	188.18	171.81	165.32	180.77	151.15	144.35
I-1 Institutional, supervised environment	211.58	204.34	198.27	190.28	175.02	170.20	190.53	156.95	152.25
I-2 Institutional, hospitals	355.95	348.21	341.39	331.67	314.48	N.P.	324.26	293.82	N.P.
I-2 Institutional, nursing homes	247.27	239.53	232.71	222.99	207.36	N.P.	215.58	186.70	N.P.
I-3 Institutional, restrained	241.59	233.85	227.03	217.31	202.46	194.97	209.90	181.80	173.00
I-4 Institutional, day care facilities	211.58	204.34	198.27	190.28	175.02	170.20	190.53	156.95	152.25
M Mercantile	153.55	147.41	141.50	134.53	123.48	119.63	127.88	106.75	102.31
R-1 Residential, hotels	213.59	206.35	200.28	192.29	176.78	171.95	192.54	158.70	154.00
R-2 Residential, multiple family	179.04	171.80	165.73	157.74	143.25	138.43	157.99	125.18	120.47
R-3 Residential, one- and two-family [d]	166.68	162.17	157.99	154.10	149.61	144.19	151.48	138.79	130.58
R-4 Residential, care/assisted living facilities	211.58	204.34	198.27	190.28	175.02	170.20	190.53	156.95	152.25
S-1 Storage, moderate hazard	116.37	110.47	103.65	99.47	88.40	83.87	94.81	71.27	66.37
S-2 Storage, low hazard	115.37	109.47	103.65	98.47	88.40	82.87	93.81	71.27	65.37
U Utility, miscellaneous	89.90	84.75	79.27	75.71	67.97	63.50	72.24	53.83	51.28

a. Private Garages use Utility, miscellaneous
b. For shell only buildings deduct 20 percent
c. N.P. = not permitted
d. Unfinished basements (Group R-3) = $23.20 per sq. ft.

2. **Alterations, Repairs, Remodels, and all other projects**
The building permit fee for alterations, repairs, remodels, and all other projects (e.g. retaining wall) other than new structures or additions to existing structures shall be based on the Building Division Valuation Table. For alterations, repairs, remodels and all other projects with valuations greater than $30,000, 10% of the building permit fee will be collected at the time of permit submittal and is non-refundable. The balance of the building permit fee as well as all other applicable fees will be due at the time of permit issuance.

Building Division Valuation Table

Valuation	Fee
$0.00 - $10,000	$225.00
$10,001 - $50,000	$520.00 + 0.01926 x valuation over $10,000
$50,001 - $300,000	$1,390.00 + 0.01526 x valuation over $50,000
$300,001 - $1,000,000	$5,210.00 + 0.01326 x valuation over $300,000
$1,000,001 - $3,000,000	$14,495.00 + 0.01318 x valuation over $1,000,000
$3,000,001 - $6,000,000	$40,860.00 + 0.01238 x valuation over $3,000,000
$6,000,001 - $9,999,999	$78,005.00 + 0.00840 x valuation over $6,000,000

3. **Large Project Permit Fees**
The building permit fee for large projects, as defined below, will be a deposit collected at the time of permit submittal. The project will be cost accounted, and any unused funds will be refunded to the applicant upon finalization.
[1]

Project type	Valuation	Cost accounted, deposit amount
New Structures and Additions	Projects at or above $5,000,000 valuation	$160,000.00
Alterations, Repairs, Remodels, and all other projects	Projects at or above $10,000,000 valuation	$111,604.95

4. **Manufactured/Mobile Home Installation**
   A. Conventional installation (tie downs or similar) per module - $225.00
   B. Manufactured/Mobile home on a permanent foundation - Building Division fees for mobile home installation on a permanent foundation system shall be calculated by the Building Division Valuation Table.

5. **Re-Roofing Permit**
Fee is calculated on each 100 square feet of re-roof area in project (100 sq. ft. = 1 square). Each separate building or structure must be calculated individually.

Square Feet of Roof	Fee
Less than 5 squares	$45.00
5 or more squares	$135.00

[1] Cost accounted projects require an executed Agreement for Payment of Costs of Development Application Processing Form prior to issuance of a building permit.

6. **Special Service Fees**

Fees are based on the hourly rate of $90 per hour for processing and/or inspection services.

Service	Fee
Appeals Board Application	$200.00
Demolition Permit – Up to $10,000 demo value	$90.00
Demolition Permit - Greater than $10,000 demo value	$225.00
Inspection Request – one (1) inspection – Misc.	$45.00
Issuance of Duplicate Certificate of Occupancy or Final Letter	$45.00
LPG Upgrade (new tank, change line, change tank, etc.)	$90.00 per tank
Permit Research / Miscellaneous Services	Cost Accounted $90.00 Deposit
Re-inspection Fee	$45.00
Change of Use or Occupancy Permit – no new construction proposed	$225.00
Temporary Certificate of Occupancy	$225.00
Water Heater Permit	$45.00
Woodstove Permit	$90.00
Work Done without a Permit	Double the building permit fee
* Limited Scope Permit – Value of less than $1,000 - No formal plan check	$45.00
* Limited Scope Permit – Value of $1,000 – to $10,000 No formal plan check	$60.00
Pool or Spa Permit – excluding any structural work or accessary structures	$225.00

* All permits are reviewed by the Building Division but not all permits are placed into the formal plan check queue for processing.

7. **Document Management / Archive Fee**

Type of Submittal	Fee
All submittal items that are 8 ½" x 11" up to and including 11"x 17" and larger sized submittals of 10 pages or less	$25.00
Submittal of items larger than 11" x 17" containing more than 10 pages	$300.00

8. **Strong Motion Instrumentation Program, State of California (SMIP)**
The California Strong Motion Instrumentation Program (CSMIP) was established in 1972 by California Legislation to obtain vital earthquake data for the engineering and scientific communities through a statewide network of strong motion instruments. When the planned network is completed, statewide coverage will ensure that strong ground motion for any moderate to larger size earthquake in the state will be recorded.

Type of Construction	Fee
Residential	0.00013 x construction valuation
Commercial	0.00028 x construction valuation

9. **California Building Standards Administration Special Revolving (BSASRF)**
On September 30, 2008 Governor Schwarzenegger signed SB 1473 into law and it took effect on January 1, 2009. Among other things, the bill provides for the creation of the Building Standards Administration Special Revolving Fund, which is established in the State Treasury. Money deposited in this fund will come from a surcharge on both residential and nonresidential building permits. The rate is as follows:

$1.00 for every $25,000 or fraction there of construction value.

10. **Certified Access Specialist program (CASp) Fee**
Per Senate Bill 1186, from January 1, 2018 through December 31, 2023, a four-dollar ($4) additional fee is to be paid by any applicant for a local business license, permit or similar instrument when it is issued or renewed. **If no such instrument exists, the fee is to be paid by an applicant for a building permit.** The fee is divided between the local entity that collected the funds, which retains 90 percent, and DSA, which receives 10 percent.

11. **New Development Fee (MC Section 15.16.030)**
This fee is collected for all new residential, commercial, and industrial construction for the purpose of Town Long Range Planning. The fee is twenty cents ($0.20) per square foot of gross building area, exclusive of parking and open walkway and deck areas.

($0.20 x square footage of habitable area)

12. **Fees for Rooftop Solar Energy Systems (Government Code Section 66015)**
A. Residential rooftop solar energy system that produces current electricity: $450 plus $15 per kilowatt for each kilowatt above 15kw.

B. Commercial rooftop solar energy system that produces current electricity: $1,000 plus $7 per kilowatt between 51kw and 250kw, plus $5 per kilowatt for each kilowatt above 250kw.

13. **Public Art Fee**
The Town's public art fee is established and explained in Section 15.18.070 of the Municipal Code. Please refer to that Code section for a detailed explanation. In general, a project applicant is either required to install an artwork approved by the Town or to pay an in -lieu fee. The in -lieu fee is a percentage of building valuation data: 1 % for new commercial, office, and industrial construction; 1% for remodel and reconstruction projects involving existing commercial, office, or industrial property resulting in the addition of habitable square feet and /or a change in use; and 0.5% for new construction of two or more units of single - family housing (transient or nontransient), mobile homes, and multi -unit housing (transient or nontransient). Nothing in this fee schedule shall be deemed to supersede Section 15.18.070, and the provisions of the ordinance shall prevail in the event of any inconsistency between the ordinance and this fee schedule. **The Town's Public Art Fee is reduced to $0.00 through July 31, 2023 for all projects pursuant to Town Council Resolution 21-.**

Developmental Impact Fee Schedule

Refer to Municipal Code Section 15.16. Article II and Resolution 15-32 (Adopted by Town Council July 1, 2015) and Ordinance 19-02 (Adopted by Town Council April 3, 2019) for Details

The DIF fees in the Table below (Town DIF Fees) shall be adjusted automatically on July 1st of each fiscal year by a percentage equal to the Construction Cost Index as published by Engineer News Record for the preceding twelve months.

A studio or one-bedroom unit shall be considered one-half unit for the purposes of calculating DIF fees.

Facility	Single Family (Per Unit)	Mobile Home (Per Unit)	Multi-Unit (Per Unit)	Lodging (Per Room)	Commercial (Per Square Foot)	Offices & Other Services (Per Square Foot)	Industrial (Per Square Foot)	Institutional (Per Square Foot)
Police	$154	$131	$160	$309	$1.07	$0.42	$0.27	$0.58
Vehicle Circulation	$273	$143	$190	$171	$0.59	$0.23	$0.15	$0.32
Multi-Modal Circulation	$1,428	$748	$997	$896	$3.09	$1.21	$0.77	$1.69
Storm Drainage	$868	$472	$602	$450	$0.09	$0.09	$0.28	$0.33
General Facilities & Equipment	$727	$619	$760	$444	$0.68	$0.68	$0.28	$0.37
Parkland and Recreation	$733	$624	$766	$548	$0.00	$0.00	$0.00	$0.00
Airport	$0	$0	$0	$0	$0.00	$0.00	$0.00	$0.00
Subtotal Town Fees	$4,183	$2,736	$3,475	$2,817	$5.52	$2.62	$1.75	$3.30

Development Impact Fee for Other Districts

Facility	Single family Non-transient	Single family Transient	Mobile Home	Multi-unit Non Transient (per unit)	Multi-unit Transient (per unit)	Commercial and Office (per unit)	Industrial (per unit)
Library Fees	$2,001	$340	$1,721	$1,721	$340	-	-
Child Care Fees	$374	$624	$374	$374	$624	-	-
Subtotal Other Fees	$2,375	$964	$2,095	$2,095	$964		

Development Impact Fee for Fire District as of August 26, 2016

Facility	Single family Non-transient Per unit	Single family Transient Per unit	Mobile Home Per unit	Multi-unit Non Transient Per unit	Multi-unit Transient Per unit	Commercial and Office Per 1,000sf	Industrial Per 1,000sf	Hotel Per unit
Fire District Fees	$1,526	$2,014	$1,526	$961	$2,014	$2,610	$1,282	$1,007

HOUSING IMPACT MITIGATION FEE SCHEDULE

The Housing Impact Mitigation Fee Schedule set forth below is established pursuant to Municipal Code Chapter 17.136, Housing (Ordinance 15-03). Housing Impact Mitigation Fees apply to new development, non-residential additions, and conversions of uses that are not exempt pursuant to Section 17.136.100. Credit for housing mitigation may be applied consistent with Section 17.136.030.B.

Use Category	Use Types[i]	Fee[ii,iii]	Additional Information
Residential	Single family homes, multi-family (MF) units	$6,000 per unit	Exemptions include additions, RMF-1 Zone MF projects of 4 or fewer units where average habitable s.f. does not exceed 1,300 per unit[iv], legal secondary units, and apartments
Lodging	Hotels, motels	$4,000 per room	Room = a hotel or motel key Fee includes accessory uses in a lodging project (e.g., retail, restaurant, conference, etc.)
Retail/ Restaurants	General retail, bars, cafés, restaurants, coffee shops	$2.20 per gross square foot	Any non-residential development that would not contribute new demand for employment or housing (e.g., replacement of an existing use or addition on non-habitable s.f.) or would generate no more than one total new employee is exempt
Office	Offices providing accounting, advertising, architectural, counseling, research, graphic design, interior design, legal, and/or similar services	$2.20 per gross square foot	
Light Industrial	Manufacturing, recycling facility	$1.10 per gross square foot	
Service Uses	Banks, day care centers, maintenance services, medical services, personal services	$2.20 per gross square foot	

[i] Use types identify examples included within each use category. Use types do not list every type of development or use that would be included within each use category. The Community and Economic Development Director shall determine the appropriate use category(ies) for a project (Section 17.136.040.B).

[ii] Fees shall be paid at time of building permit issuance. However, applicants for residential projects shall be allowed to pay at time of final inspection (prior to issuance of any certificate of occupancy) if a contract to pay the housing impact mitigation fee at time of final inspection is executed pursuant to Government Code 66007.

[iii] Instead of paying the fee, housing mitigation can be satisfied through the provision of on-site or off-site housing, conveyance of land, or an alternate housing mitigation plan in accordance with Chapter 17.136.

[iv] This exemption applies to mobile homes located in the Mobile Home Park Zone.

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 21-53 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 16th day of June 2021, by the following vote:

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

Jamie Gray

JAMIE GRAY, Town Clerk

RESOLUTION NO. 21-54

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, TEMPORARILY REDUCING THE PUBLIC ARTS FEE THROUGH JULY 31, 2023

WHEREAS, the Town of Mammoth Lakes ("Town") has adopted a Public Arts Fee and Program to develop and maintain a visual arts program for the residents and visitors of Mammoth Lakes to add to the economic vitality of the community and to enhance the environment and unique character of Mammoth Lakes by providing for the acquisition and maintenance of quality works of public art; and

WHEREAS, the Town Council has determined that a temporary reduction in the Public Arts Fee is warranted through July 31, 2023 to allow Town staff to evaluate and update the Public Arts Fee and Program; and

WHEREAS, the Town Council considered, without limitation:

1. The staff report dated June 16, 2021, to the Town Council;

2. Oral testimony received at the hearing; and

3. Written evidence submitted at the hearing.

NOW THEREFORE, THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES DOES RESOLVE, DETERMINE, FIND AND ORDER AS FOLLOWS:

SECTION 1. FINDINGS.

All provisions set forth in the recitals above and the staff report are true and correct and are hereby incorporated herein by reference as findings.

SECTION 2. TOWN COUNCIL ACTIONS. The Town Council hereby temporarily reduces, but does not eliminate, the Public Arts Fee until July 31, 2023, as follows:

1. The Public Arts Fee is temporarily reduced to zero ($0.00) for all projects.

2. Pending projects that have not paid Public Arts Fees shall be eligible to receive the temporary reduction adopted by this resolution, provided that refunds will not be provided for fees already paid. Public Arts Fee reductions shall be granted to all

projects that have submitted a complete building permit application on or before July 31, 2023.

3. Notwithstanding the foregoing, the Town Council reserves the right to rescind this resolution at any time and restore Public Arts Fees to any level or amount not exceeding the levels and amounts of fees in effect immediately prior to the adoption of the previous Public Arts Fee temporary reduction on July 15, 2015.

SECTION 3. JUDICIAL ACTION TO CHALLENGE THIS RESOLUTION

Any judicial action or proceeding to attack, review, set aside, or annul this resolution shall be brought within 120 days of its adoption.

SECTION 4. SEVERABILITY

If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions of applications, and to this end the provisions of this Resolution are declared to be severable.

SECTION 5. CEQA EXEMPTION

The Town Council hereby finds that temporarily reducing Public Arts Fees does not have the potential to cause a significant impact on the environment and is exempt from CEQA pursuant to CEQA Guidelines Section 15061(b)(3), *General Rule.*

APPROVED AND ADOPTED this 16th day of June 2021.

Lynda Salcido

LYNDA SALCIDO, Mayor Pro Tem

ATTEST:

Jamie Gray

JAMIE GRAY, Town Clerk

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 21-54 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 16th day of June 2021, by the following vote:

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

Jamie Gray

JAMIE GRAY, Town Clerk

RESOLUTION NO. 21- 51

RESOLUTION OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ADOPTING
THE ANNUAL BUDGET FOR FISCAL YEAR 2021-22

WHEREAS, the Town Manager submitted to the Town Council a proposed Annual Budget for the Town of Mammoth Lakes for Fiscal Year 2021-22; and

WHEREAS, public notice has been published and a public hearing was held on the proposed Annual Budget on June 16, 2021 at the Town Council Chamber at which time interested persons desiring to be heard were given such opportunity; and

WHEREAS, after the conclusion of the public hearing, the Town Council further considered the proposed Annual Budget and directed revisions as warranted.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, as follows:

1. That the foregoing statements are true and correct.
2. The document entitled "Town of Mammoth Lakes Proposed Fiscal Year 2021-22 Operating Budget," which is incorporated herein by reference only, is hereby adopted with the following revisions, modifications, and policy limitations as the Annual Budget for Fiscal Year 2021-22 for the Town of Mammoth Lakes, CA, effective July 1, 2021:
   a) All revisions and changes which are necessary and in accordance with the Town Council's direction during consideration and review are incorporated as part of the adoption of said budget.
   b) Any adjustment of estimated year-end reserves (Fund Balance) to actual.
   c) Incorporation of encumbered funds by contracts, purchase orders, grants, funds held in trust, authorized projects, programs, or capital projects.
   d) Any corrections of mathematical or typographical errors.
   e) Any adjustments authorized pursuant to Town Council action or resolution that changes or set salaries, benefits, or terms and conditions of employment for any position, employee, or unit of employees.
   f) Any adjustments to revenue estimates as a result of adopted changes to the Town's fee schedule.
   g) Any adjustments to revenues and expenditures due to the receipt of specific dedicated funds.

3. Grant funds are continuously appropriated for the purpose approved during the term of the grant agreement and pursuant to the budget established in each grant application and contract as approved by the Town.

4. Funds held in trust are continuously appropriated for the purposes for which such funds have been placed in trust and are restricted to those purposes.

5. Capital Project revenues and expenditures for governmental and enterprise appropriations may be distributed between individual project accounts within

the Capital Project Fund as recommended by the Public Works Director and approved by the Town Manager to properly manage and account for the project's financial activity. Capital Project funds appropriated by the Town Council are continuously appropriated until the completion of the project.

6. The Town Manager and Finance Director are authorized to administer said adopted budget in accordance with the provisions of the Town's Municipal Code, Town Council actions, and administrative policies and regulations.

7. Appropriations to departments as authorized by the Annual Budget are subject to receipt of adequate revenues or appropriated reserves. Such appropriations may be limited to available revenues. The Town Manager is authorized to transfer funds within the budget to ensure expenditures of the Town are properly accounted for and expenses properly funded.

8. The staffing allocations as provided for in the budget are authorized, with current and future vacant positions to be filled by direction of the Town Manager, including the under-filling of any position. The Town Manager is authorized to manage the staffing allocations within the approved budget.

9. The budget may be amended from time to time by action of the Town Council.

APPROVED AND ADOPTED THIS 16th day of June 2021.

LYNDA SALCIDO, Mayor Pro Tem

ATTEST:

JAMIE GRAY, Town Clerk

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

I, JAMIE GRAY, Town Clerk of the Town of Mammoth Lakes, DO HEREBY CERTIFY under penalty of perjury that the foregoing is a true and correct copy of Resolution No. 21-51 adopted by the Town Council of the Town of Mammoth Lakes, California, at a meeting thereof held on the 16th day of June 2021, by the following vote:

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

Jamie Gray

JAMIE GRAY, Town Clerk